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Promissory Note matures on March 25, 2025 and is interest free. This Note is being given in connection with the Closing of the ASSET PURCHASE, SALE AND TRANSFER AGREEMENT dated as of October 9, 2023, and as amended from time to time pursuant to which the Company agreed to purchase from the third-party a drug repurposing Artificial Intelligence â€œAIâ€ powered platform known as â€œCloudscreenÂ®â€ (refer to Note 2, section â€œAcquisition accountingâ€). The principal is to be repaid in 15 equal monthly installments of â¬20,000 commencing on January 25, 2024024718624718640000364968000.00P5Y15D0637080000147416720 24-01-012024-06-3000014741672024-07-012024-07-300001474167cosm:PharmalinkMember2024-06-012024-06-270001474167cosm:NotificationLetterMember2024-07-190001474167cosm:NotificationLetterMember2024-07-012024-07-1900014741672024-04-220001474167cosm:PlacementAgentMember2024-03-152024-03-210001474167202 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FILED WITH THE SECURITIES AND EXCHANGE COMMISSION ON OCTOBER 28, 2024Â Registration Statement No. 333-[___]Â UNITED STATESSECURITIES AND EXCHANGE COMMISSIONWASHINGTON, D.C. 20549Â FORM S-1Â REGISTRATION STATEMENT UNDERTHE SECURITIES ACT OF 1933Â COSMOS HEALTH INC.(Exact name of Registrant as specified in its Charter)Â NevadaÂ 5122Â 27-0611758(State or other jurisdictionof incorporation or organization)Â (Primary Standard IndustrialClassification Code Number)Â (I.R.S. EmployerIdentification No.)Â 5 AGIOU GEORGIOU, PILEATHESSALONIKI, GREECE 55438(312) 536-3102(Address, including zip code, and telephone number, including area code, of registrantâ€™s principal executive offices)Â Grigorios SiokasChief Executive Officer5 AGIOU GEORGIOU, PILEATHESSALONIKI, GREECE 55438(312) 536-3102(Name, address, including zip code, and telephone number, including area code, of agent for service)Â Copies to:Â Elliot H. Lutzker, Esq.Federica Pantana, Esq.Davidoff Hutcher & Citron, LLP605 Third Avenue, 34thÂ FloorNew York, NY 10158(212) 557-7200Â Approximate Date of Proposed Sale to the Public:Â As soon as practicable after the effective date of this registration statement.Â If any of the securities being registered on this Form are to be offered on a delayed or continuous basis pursuant to Rule 415 under the Securities Act of 1933, check the following box. â˜Â If this Form is filed to register additional securities for an offering pursuant to Rule 462(b) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering. â˜Â If this Form is a post-effective amendment filed pursuant to Rule 462(c) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering. â˜Â If this Form is a post-effective amendment filed pursuant to Rule 462(d) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering. â˜Â Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of â€œlarge accelerated filer,â€ â€œaccelerated filerâ€ and â€œsmaller reporting companyâ€ in Rule 12b-2 of the Exchange Act. (Check one):Â Large accelerated filerâ˜Accelerated filerâ˜Non-accelerated filerâ˜Smaller reporting companyâ˜‘(Do not check if a smaller reporting company)Â If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 7(a)(2)(B) of the Section Act.Â â˜Â Â This Registrant hereby amends this Registration Statement on such date or dates as may be necessary to delay its effective date until the Registrant shall file a further amendment which specifically states that this Registration Statement shall thereafter become effective in accordance with Section 8(a) of the Securities Act of 1933 or until the Registration Statement shall become effective on such date as the Commission, acting pursuant to said Section 8(a), may determine.Â Â Â Â SUBJECT TO COMPLETION, DATED OCTOBER 28, 2024Â The information in this prospectus is not complete and may be changed.Â The Selling Securityholders may not sell these securities until the registration statement filed with the Securities and Exchange Commission is effective.Â This prospectus is not an offer to sell these securities and we are not soliciting an offer to buy these securities in any state where the offer or sale is not permitted.Â ProspectusÂ 9,748,252 Sharesof Common StockÂ This prospectus relates to the issuance (the â€œOfferingâ€) to Armistice Capital Master Fund, Ltd. (the â€œSelling Shareholderâ€) of up to 9,748,252 shares of Common Stock, $0.001 par value, of Cosmos Health Inc. (the â€œCompany,â€ â€œCosmosâ€ or â€œweâ€) issuable upon exercise of warrants to purchase shares of Common Stock (as defined herein), sold to the Selling Shareholder pursuant to a warrant induction offer letter dated September 26, 2024, between the Company and the Selling Shareholder (the â€œInducement Offer Letterâ€).Â This prospectus also relates to the resale by the Selling Shareholder of the shares of Common Stock issuable to the Selling Shareholder upon exercise of the above referenced warrants (as defined herein).Â The Selling Shareholder held certain of the Companyâ€™s outstanding warrants issued on July 21, 2023 and December 21, 2022 (the â€œExisting Warrantsâ€). On December 28, 2023, the Selling Shareholder entered into a warrant exchange agreement with the Company (the â€œExchange Agreementâ€), pursuant to which it received new warrants (the â€œDecember 2023 New Warrantsâ€) to purchase up to an aggregate of 4,874,126 shares of common stock, par value $0.001 per share (the â€œDecember 2023 New Warrant Sharesâ€), equal to 200% of the 2,437,063 shares of common stock issuable pursuant to the exercise of the Existing Warrants, in consideration for exercising for cash any and all of such Existing Warrants.Â On September 26, 2024, pursuant to the Inducement Offer Letter:Â Â -The Selling Shareholder received new warrants (the â€œ2024 New Warrantsâ€) to purchase up an aggregate of 9,748,252 shares (the â€œNew Warrant Sharesâ€) of common stock, par value $0.001 per share, equal to 200% of the 4,874,126 December 2023 New Warrant Shares;Â Â Â Â -In consideration of the issuance of the 2024 New Warrants, pursuant to the Inducement Offer and the Companyâ€™s agreement that the December 2023 New Warrants, which were issued more than six (6) months from the date of the Inducement Offer, may be exercised without receipt of Stockholder Approval (as defined in the December 2023 New Warrants), the Selling Shareholder paid to the Company the reduced exercise price of $0.8701 per share;Â Â Â Â -In consideration for exercising the December 2023 New Warrants, the Company issued to the Selling Shareholder:Â Â (i)new unregistered Series A common stock purchase warrants (the â€œSeries A Warrantsâ€), to purchase up to 4,874,126 shares (the â€œSeries A Warrant Sharesâ€) of common stock, equal to 100% of the number of New Warrant Shares, andÂ Â Â Â (ii)new unregistered Series B common stock purchase warrants (the â€œSeries B Warrantsâ€) to purchase up to a 4,874,126 shares of common stock, equal to 100% of the number of New Warrant Shares.Â The Series A Warrants are exercisable at any time on or after the Stockholder Approval Date (as defined in the Series A Warrants), and have a term of exercise of five years from the Stockholder Approval Date.Â The Series B Warrants are exercisable at any time on or after the Stockholder Approval Date (as defined in the Series B Warrants), and have a term of exercise of eighteen months from the Stockholder Approval Date.Â The 2024 New Warrants have an exercise price of $0.95 per share, a premium to the closing price of $.087 of the Companyâ€™s Common Stock on September 26, 2024.Â The Selling Shareholder may sell the New Warrant Shares from time to time in the open market, on the Nasdaq Capital Market, in privately negotiated transactions, at market prices prevailing at the time of sale, at prices related to the prevailing market prices, at negotiated prices or a combination of those methods. See also â€œPlan of Distributionâ€ on pageÂ 67 for more information.Â We are not selling any securities under this prospectus and will not receive any of the proceeds from the sale of New Warrant Shares by the Selling Shareholder. However, we may receive gross proceeds of up to $9,260,839 from the issuance of New Warrant Shares upon exercise of the 2024 New Warrants in full for cash at $0.95 per share.Â Our common stock is listed for trading on the Nasdaq Stock Market (â€œNasdaqâ€) under the symbol â€œCOSM.â€ On October 25, 2024, the last trading day prior to the date of this prospectus, the closing price of the common stock on NASDAQ was $0.77.Â Investing in our securities is highly speculative and involves a high degree of risk. You should carefully read and consider the â€œRisk Factorsâ€ beginning on pageÂ 10 of this prospectus before investing.Â Neither the Securities and Exchange Commission nor any state securities commission has approved or disapproved of these securities or determined if this prospectus is truthful or complete. Any representation to the contrary is a criminal offense.Â The date of this prospectus is October 28, 2024.Â Â iÂ Â TABLE OF CONTENTSÂ Â Â Page No.Â Â Â Â ADDITIONAL INFORMATION3Â Â Â Â Â CAUTIONARY STATEMENT REGARDING FORWARD-LOOKING STATEMENTS3Â Â Â Â Â WHERE YOU CAN FIND MORE INFORMATION4Â Â Â Â Â PROSPECTUS SUMMARYÂ 4Â Â Â Â Â THE OFFERINGÂ 7Â Â Â Â Â RISK FACTORSÂ 10Â Â Â Â Â USE OF PROCEEDSÂ 26Â Â Â Â Â MARKET PRICE OF OUR COMMON STOCKÂ 26Â Â Â Â Â MANAGEMENTâ€™S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONSÂ 27Â Â Â Â Â BUSINESSÂ 45Â Â Â Â Â MANAGEMENTÂ 55Â Â Â Â Â EXECUTIVE COMPENSATIONÂ 60Â Â Â Â Â CERTAIN RELATIONSHIPS AND RELATED TRANSACTIONS, AND DIRECTOR INDEPENDENCEÂ 63Â Â Â Â Â PRINCIPAL SHOCKHOLDERSÂ 64Â Â Â Â Â WARRANT INDUCEMENT OFFER AND SELLING SHAREHOLDERÂ 65Â Â Â Â Â PLAN OF DISTRIBUTIONÂ 67Â Â Â Â Â DESCRIPTION OF THE NEW WARRANT SHARESÂ 68Â Â Â Â Â MATERIAL U.S. FEDERAL INCOME TAX CONSEQUENCESÂ 70Â Â Â Â Â LEGAL MATTERSÂ 76Â Â Â Â Â EXPERTSÂ 76Â Â Â Â Â INDEX TO CONSOLIDATED FINANCIAL STATEMENTSÂ F-1Â Â Â 2Table of ContentsÂ ADDITIONAL INFORMATIONÂ You should rely only on this prospectus, the documents incorporated or deemed to be incorporated by reference herein or therein, and any free writing prospectus prepared by us or on our behalf. We have not authorized anyone to provide you with information different than that contained or incorporated by reference in this prospectus and any free writing prospectus that we have authorized for use in connection with this Offering. We take no responsibility for, and can provide no assurance as to the reliability of, any other information that others may give you. You should assume that the information appearing in this prospectus, the documents incorporated by reference herein, and in any free writing prospectus that we have authorized for use in connection with this Offering is accurate only as of the date of those respective documents. Our business, financial condition, results of operations and prospects may have changed since those dates. You should read this prospectus, the documents incorporated by reference herein, and any free writing prospectus that we have authorized for use in connection with this Offering in their entirety before making an investment decision.Â We are offering to sell, and are seeking offers to buy, the Shares only in jurisdictions where such offers and sales are permitted. The distribution of this prospectus and the offering of the Shares in certain jurisdictions or to certain persons within such jurisdictions may be restricted by law. Persons outside the United States who come into possession of this prospectus must inform themselves about and observe any restrictions relating to the offering of the Shares and the distribution of this prospectus outside of the United States. This prospectus does not constitute, and may not be used in connection with, an offer to sell, or a solicitation of an offer to buy, any securities offered by this prospectus by any person in any jurisdiction in which it is unlawful for such person to make such an offer or solicitation.Â We further note that the representations, warranties and covenants made by us in any agreement that is filed as an exhibit to any document that is incorporated by reference in this prospectus were made solely for the benefit of the parties to such agreement, including, in some cases, for the purpose of allocating risk among the parties to such agreements, and should not be deemed to be a representation, warranty or covenant to you. Moreover, such representations, warranties or covenants were accurate only as of the date when made. Accordingly, such representations, warranties and covenants should not be relied on as accurately representing the current state of affairs.Â You should not consider any information in this prospectus or the accompanying Registration Statement to be investment, legal or tax advice. You should consult your own counsel, accountants and other advisers for legal, tax, business, financial and related advice regarding the purchase of the Offered Shares offered by this prospectus. If the description of the Offering varies between this prospectus and the accompanying Registration Statement, you should rely on the information contained in this prospectus.Â Unless otherwise indicated in this prospectus or the context otherwise required, all references to â€œwe,â€ â€œus,â€ â€œour,â€ â€œthe Companyâ€ and â€œCosmos Health Inc.â€ refer to Cosmos Health Inc. and its subsidiaries.Â We own or have rights to various trademarks, service marks and trade names that we use in connection with the operation of our business. This prospectus may also contain trademarks, service marks and trade names of third parties, which are the property of their respective owners. Our use or display of third partiesâ€™ trademarks, service marks, trade names or products in this prospectus is not intended to, and does not imply a relationship with, or endorsement or sponsorship by us. Solely for convenience, the trademarks, service marks and trade names referred to in this prospectus may appear without the Â®, TM or SM symbols, but such references are not intended to indicate, in any way, that we will not assert, to the fullest extent under applicable law, our

rights or the right of the applicable licensor to these trademarks, service marks and trade names.Â CAUTIONARY STATEMENT REGARD FORWARD-LOOKING STATEMENTSÂ This prospectus, including the documents that we incorporate by reference, contain forward-looking statements within the meaning of Section 27A of the Securities Act and Section 21E of the Exchange Act. Such forward-looking statements include those that express plans, anticipation, intent, contingency, goals, targets or future development and/or otherwise are not statements of historical fact.Â Â 3Table of ContentsÂ These forward-looking statements are based on our current expectations and projections about future events and they are subject to risks and uncertainties known and unknown to us that could cause actual results and developments to differ materially from those expressed or implied in such statements, including the risks described under â€œRisk Factorsâ€ in this prospectus and our Annual Report on Form 10-K for the year ended December 31, 2023 and as updated by our subsequent filings under the Exchange Act, each of which is incorporated by reference in this prospectus in their entirety.Â In some cases, you can identify forward-looking statements by terminology, such as â€œexpects,â€ â€œanticipates,â€ â€œintends,â€ â€œestimates,â€ â€œplans,â€ â€œbelieves,â€ â€œseeks,â€ â€œmay,â€ â€œshould,â€ â€œwould,â€ â€œcould,â€ â€œpredicts,â€ â€œfutureâ€ or the negative of such terms or other similar expressions. Accordingly, these statements involve estimates, assumptions and uncertainties that could cause actual results to differ materially from those expressed in them. Any forward-looking statements are qualified in their entirety by reference to the factors discussed throughout this prospectus.Â You should read this prospectus and the documents that we reference herein and therein, completely and with the understanding that our actual future results may be materially different from what we expect. You should assume that the information appearing in this prospectus and the documents incorporated by reference is accurate as of their respective dates. Our business, financial condition, results of operations and prospects may change. We may not update these forward-looking statements, even though our situation may change in the future, unless required by law to update and disclose material developments related to previously disclosed information. We qualify all of the information presented in this prospectus, and particularly our forward-looking statements, by these cautionary statements.Â WHERE YOU CAN FIND MORE INFORMATIONÂ We file annual reports, quarterly reports, current reports, proxy statements and other information with the Securities and Exchange Commission (â€œSECâ€). You may read or obtain a copy of these reports at the SECâ€™s public reference room at 100 F Street, N.E., Washington, D.C. 20549, on official business days during the hours of 10:00 am to 3:00 pm. You may obtain information on the operation of the public reference room and its copy charges by calling the SEC at 1-800-SEC-0330. The SEC maintains a website that contains registration statements, reports, proxy information statements and other information regarding registrants that file electronically with the SEC, which are available free of charge. The address of the website is http://www.sec.gov. If you do not have Internet access, requests for copies of such documents should be directed to the Companyâ€™s Secretary at Cosmos Health Inc., 5 Agiou Georgiou Str, Pilea, Thessaloniki, Greece.Â We are filing with the SEC a Form S-1 Registration Statements under the Securities Act with respect to the shares of Common Stock being offered by this prospectus. This prospectus is part of that registration statement. This prospectus does not contain all of the information set forth in the registration statement or the exhibits to the registration statement. For further information with respect to us and the shares we are offering pursuant to this prospectus, you should refer to the registration statement and its exhibits. Statements contained in this prospectus as to the contents of any contract, agreement or other document referred to are not necessarily complete, and you should refer to the copy of that contract or other documents filed as an exhibit to the registration statement. You may read or obtain a copy of the registration statement at the SECâ€™s public reference room and website referred to above.Â PROSPECTUS SUMMARYÂ The following summary is qualified in its entirety by, and should be read together with, the more detailed information and financial statements and related notes thereto appearing elsewhere or incorporated by reference in this prospectus. Before you decide to invest in our securities, you should read the entire prospectus carefully, including the risk factors and the financial statements and related notes included or incorporated by reference in this prospectus.Â In this prospectus, unless otherwise noted, the terms â€œthe Company,â€ â€œCosmos,â€ â€œwe,â€ â€œus,â€ and â€œourâ€ refer to Cosmos Health Inc.Â OverviewÂ The Company conducts its business within the pharmaceutical and the healthcare industry and is active in branded pharmaceuticals, generics and nutraceutical product markets. The pharmaceutical industry is highly competitive and is subject to comprehensive government regulations. Many factors may significantly affect the Companyâ€™s sales of its products, including, but not limited to, efficacy, safety, price and cost-effectiveness, marketing effectiveness, product labeling, quality control and quality assurance. Currently, most of the products that the Company is trading, compete with other products already on the market in the same therapeutic category, and are subject to potential competition from new products that competitors may introduce in the future.Â Â 4Table of ContentsÂ Generic medicines are the pharmaceutical and therapeutic equivalents of branded pharmaceutical products and are generally marketed under their generic (chemical) names rather than by brand names. Typically, a generic drug may not be marketed until the expiration of applicable patent(s) on the corresponding branded product, unless a resolution of patent litigation results in an earlier opportunity to enter the market. Generic drugs are the same as branded products in dosage form, safety, efficacy, route of administration, quality, performance characteristics and intended use, but they are sold generally at prices below those of the corresponding branded products. Generic drugs provide a cost-effective alternative for consumers, while maintaining the same high quality, efficacy, safety profile, purity and stability of the branded product.Â The Company also conducts its business within the global nutraceuticals market with our own brand which we consider to be highly qualitative and competitive. Nutraceuticals are defined as products that contain at least one dietary ingredient within them and can be consumed orally. Some of the purposes of nutraceuticals are used for immune system defense, energy, stress, bones and joints. The global nutraceutical market has shown a rise for demand and growth within the last several years. The global market is driven by the rising popularity of sports-based performance enhancement supplements and the focus on preventive healthcare measures. The COVID-19 pandemic has also driven the global market to a high demand for immunity boosting nutraceutical products.Â Corporate StrategyÂ Our main strategy initiative is focused on continuing our progress in becoming a global pharmaceutical wholesale and import/export company through the development of a lean,Â efficient and vertically integrated operating model, as well as, to expand our portfolio of our own branded nutraceutical and pharmaceutical products, grow our customer base and achieve our growth stabilization in this new market and gain an adequate size in the global nutraceuticals market. We are committed to serving our customers while continuing to innovate and provide products that make a difference in the lives of individuals. We strive to maximize our shareholdersâ€™ value by adapting to market realities and customer needs. Our strategy involves the enhancement of our manufacturing capacities and building a multinational network or wholesalers, distributors, and pharmacies and simultaneously continuing to expand the portfolio of products that we distribute to that network.Â We are committed to driving organic growth at attractive margins by improving execution, optimizing cash flow and leveraging our strong market position, while maintaining a streamlined cost structure throughout each of our businesses. We continue to further align our organization to our customersâ€™ needs in a more seamless and unified way, while supporting corporate strategy and accelerating growth. Implementing this disciplined, focused strategy has allowed us to significantly expand our business, and we believe we are well-positioned to grow revenue and increase operating income through the execution of the following key elements of our business:Â Â·Branded Pharmaceuticals: Branded pharmaceutical products are the primary product category that we produce and distribute. We constantly evaluate product availability, pricing, demand trends, and patent expirations to maximize our performance. As the patents for branded products near expiration, the generic equivalents enter the marketplace and the demand for those branded products start to decrease. We monitor these cycles closely and always look to find value in pricing fluctuations caused by the patent expirations as the generic equivalents enter the market.Â Â Â Â·Generic Pharmaceuticals: Generic pharmaceutical products are the secondary product category that we produce and distribute. We apply the same discipline to generics that we do to the branded. We evaluate the demand and supply dynamics of branded products as their patents expire. This insight sheds light on the demand of generic products that take their place. Understanding the historical and market specific characteristics of generic product demand provides insight that we use to give guidance to our vendors that source our generic drug exports.Â Â Â Â·Nutraceuticals & Food Supplements: The wholesale distribution of nutraceuticals and food supplements market offer most of the times greater margins than pharmaceutical products. We are always looking to expand the portfolio of products that we distribute to maximize our margins. We offer convenience to our customers by providing them a larger portfolio of products that they can source from a single vendor. In addition to being wholesalers for supplements and related products we are also creating our own brand of products to sell to our current customer base. Our wholesale business gives insight to what products are in demand and we communicate with our customer base to identify which products to develop. Owning a brand with an extensive portfolio of products provides the Company with significant opportunities to penetrate into global sale channels.Â Â·Research & Development: We are committed to strategic R&D across each business unit with a particular focus for pharmaceutical and nutraceutical products with inherently lower risk profiles and clearly defined regulatory pathways. We are constantly evaluating the demand of food supplements in the markets that we currently distribute pharmaceutical products to. This research and analysis determines which pharmaceutical and nutraceutical products we choose to develop as well as their formulations. This approach maximizes the probability of successfully competing with other brands in the marketplace.Â·Acquisitions:Â We regularly evaluate acquisition targets that would allow us to expand our distribution reach and/or vertically integrate into the supply chain of the products that we currently distribute. In addition to focusing on organic growth drivers, we are also actively pursuing accretive acquisitions that offer long-term revenue growth, margin expansion through synergies, and the ability to maintain a flexible capital structure.Â Â·Local & Direct to Pharmacy Wholesale:Â We are expanding into the full-line wholesale distribution business through acquisition. Full-line pharmaceutical wholesalers provide the local markets with branded pharmaceuticals, generic pharmaceuticals, over-the-counter (OTC) medicines, vitamins and food supplements. By expanding our pharmaceutical distribution business, we will have a better ability to source more branded and generic products directly from manufacturers and sell our vitamins, food supplements and cosmetic products directly to pharmacies for better prices. We expect this expansion to increase our sales and profit margins as we vertically integrate into the supply chain.Â To successfully execute our corporate strategy, we believe that the Company must adopt, incorporate and maintain the aforementioned core strengths, although no assurances can be made that the Company will be able to effectively implement these strategies.Â Â 5Table of ContentsÂ Selling Securityholders - Private Placements of the December 2022 Warrants, the July 2023 Warrants and the Armistice New WarrantsÂ On December 19, 2022, Cosmos Health Inc. (the â€œCompanyâ€ or the â€œRegistrantâ€) entered into a Securities Purchase Agreement (the â€œDecember 2022 Purchase Agreementâ€) with certain institutional investors and existing shareholders of the Company (the â€œPurchasersâ€) pursuant to which the Company sold to the Purchasers 2,567,450 Common Warrants (the â€œDecember 2022 Warrantsâ€). The issuance of the 2022 Warrants was made in a Regulation D private placement (the â€œConcurrent Private Placementâ€) with a registered direct offering pursuant to a Shelf Registration Statement on Form S-3 (File No. 333-267550), filed the Securities and Exchange Commission (the â€œSECâ€) on September 21, 2022 (theÂ â€œSeptember 2022 S-3Â Shelf Registration Statementâ€). The 2,567,450 Warrants were fully exercisable immediately upon issuance on December 21, 2022, with an exercise price of $11.50 per share (each a â€œWarrant Shareâ€) and expire five (5) years from the date of issuance.Â On July 20, 2023, the Company entered into a Securities Purchase Agreement (the â€œJuly 2023 Purchase Agreementâ€) with certain institutional investors and existing shareholders of the Company (the â€œPurchasersâ€), pursuant to which the Company sold to the Purchasers 1,935,485 Common Warrants (the â€œJuly 2023 Warrantsâ€, together with the December 2022 Warrants, the â€œExisting Warrantsâ€). The issuance of the July 2023 Warrants was also made in a Regulation D private placement (the â€œConcurrent Private Placementâ€) with a registered direct offering, pursuant to the September 2022 S-3Â Shelf Registration Statement. The 1,935,485 Warrants were fully exercisable commencing six months from the closing date, July 21, 2023, with an exercise price of $2.75 per share and expire 5.5 years from the date of issuance.Â The issuance, or resale, of shares of Common Stock underlying the Existing Warrants (or â€œWarrant Sharesâ€) have been registered pursuant to effective registration statements on Form S-3 dated January 18, 2023 and August 18, 2023, respectively (File Nos. 333-269289 and 333-274093, respectively).Â On December 28, 2023, the Company entered into a warrant exchange agreement (the â€œExchange Agreementâ€) with an existing shareholder (Armistice Capital Master Fund, Ltd., â€œArmisticeâ€). Armistice held warrants to purchase shares of common stock, of which, 1,915,323 were issued on July 21, 2023, and 521,740 were issued on December 21, 2022 (collectively, the â€œArmistice Existing Warrantsâ€). Pursuant to the Exchange Agreement, Armistice received new warrants (the â€œArmistice New Warrantsâ€) to purchase up to an aggregate 4,874,126 shares of Common Stock (the â€œArmistice New Warrant Sharesâ€), equal to 200% of the 1,915,323 Warrant Shares and 521,740 Warrant Shares issuable pursuant to the exercise of the Armistice Existing Warrants, in consideration for exercising for cash any and all such Armistice Existing Warrants. The Armistice New Warrants are fully exercisable at $1.45 per share for a five-year period commencing from the date the Company obtains shareholder approval, if required, for the exercise of the Armistice New Warrants.Â On January 29, 2024, the Company filed a registration statement on Form S-3 to register the issuance, or resale, of the 4,874,126 shares of Common Stock issuable upon exercise of the Armistice New Warrants (File No. 333-276755).Â The September 2022 S-3Â Shelf Registration Statement, together with Registration Statements File Nos. 333-269289, 333-274093 and 333-276755 are herein defined as the â€œS-3 Registration Statementsâ€.Â Going ConcernÂ The Companyâ€™s consolidated financial statements are prepared in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP), which contemplates the continuation of the Company as a going concern. For the six months ended June 30, 2024, the Company had revenue of $27,791,190, a net loss of $4,457,401 and net cash used in operations of $4,622,989. Additionally, as of June 30, 2024, the Company had positive working capital of $8,593,7111, and accumulated deficit of $96,101,634, and stockholdersâ€™ equity of $32,119,574. It is managementâ€™s opinion that these conditions raise substantial doubt about the Companyâ€™s ability to continue as a going concern for a period of twelve months from August 19, 2024, the date of filing of the Companyâ€™s Quarterly Report on Form 10-Q for the quarter ending June 30, 2024.Â The Companyâ€™s revenues are not able to sustain its operations and concerns exist regarding the Companyâ€™s ability to meet its obligations as they become due.Â The Company is subject to a number of risks to those of smaller commercial companies, including dependence of key individuals and products, the difficulties inherent in the development of a commercial market, the need to obtain additional capital, competition from larger companies, and other pharmaceutical and health care companies.Â Corporate InformationÂ Cosmos Health Inc. was incorporated in the State of Nevada on July 21, 2009 under the name Prime Estates and Developments, Inc. for the purpose of acquiring and operating commercial real estate and real estate related assets. On November 14, 2013, we changed our name to Cosmos Health Inc. Our principal executive offices are located at 5 Agiou Georgiou, Pilea, Thessaloniki, Greece 55438, and our telephone number is (312) 536-3102. Our website address is www.cosmoshealthinc.com. Any information contained on, or that can be accessed through, our website is not incorporated by reference into, nor is it in any way part of this prospectus and should not be relied upon in connection with making any decision with respect to an investment in our securities. We are required to file annual, quarterly and current reports, proxy statements and other information with the SEC. You may obtain any of the documents filed by us with the SEC at no cost from the SECâ€™s website at http://www.sec.gov.Â Â 6Table of ContentsÂ THE OFFERINGÂ Common stock offered:Â 9,748,252 New Warrant Shares are being registered for resale by Selling Shareholder consisting of up to 9,748,252 shares of common stock issuable upon exercise of 2024 New Warrants issued to the Selling Shareholder.Â Â Â Common stock outstanding prior to offering(1):Â As of October 23, 2024, we had 23,259,551 shares issued and outstanding.Â Â Â Warrant Shares:Â Pursuant to the Warrant Inducement Offer, we sold to the Selling Shareholder Series A and Series B Warrants to purchase an aggregate of 9,748,252 New Warrant Shares. The Series A Warrants are exercisable at any time on or after the Stockholder Approval Date (as defined in the 2024 New Warrants), and have a term of exercise of five years from the Stockholder Approval Date. The Series B Warrants are exercisable at any time on or after the Stockholder Approval Date (as defined in the 2024 New Warrants), and have a term of exercise of 18 months from the Stockholder Approval Date. The 2024 New Warrants (both Series A and Series B Warrants) have an exercise price per share equal to $0.95. The 2024 New Warrants were not registered under the Securities Act and were sold pursuant to the exemptions provided in Sections 3(a)(9) and 4(a)(2) of the Securities Act. The 2024 New Warrant Shares are being offered pursuant to this prospectus.Â Â Â Capital stock:Â We are a Nevada corporation and our affairs are governed by our Amended and Restated Articles of Incorporation and the Nevada Revised Statutes.Â Our authorized share capital is 400,000,000 shares consisting of 300,000,000 shares of common stock, par value $0.001 per share, and 100,000,000 shares of preferred stock, par value $0.001 per share.Â For more information about our common stock, you should carefully read the section in the accompanying base prospectus entitled â€œDescription of Securities.â€Â Â Â Â Use of proceeds:Â We may receive gross proceeds of up to $9,260,839 from the full exercise of the 2024 New Warrants issued pursuant to the Warrant Inducement Offer. We intend to use the net proceeds, if any, from this Offering of Warrant Shares with this prospectus for working capital and general corporate purposes. See â€œUse of Proceedsâ€ on page 26 of this prospectus.Â Â Â Â Risk factors:Â Investing in our common stock involves significant risks.Â See â€œRisk Factorsâ€ beginning on page 10 of this prospectus supplement and other information included or incorporated by reference into this prospectus supplement for a discussion of factors you should carefully consider before investing in our securities.Â Â Â Â NASDAQ Capital Market trading symbol:Â Our shares of common stock are listed on The Nasdaq Capital Market under the symbol â€œCOSM.â€ We do not intend to apply for a listing of the Warrants on any national securities exchange or other nationally recognized trading system.Â (1) Except as otherwise indicated herein, the information above and elsewhere in this

prospectus regarding outstanding shares of Common Stock is based on 23,259,551 shares issued and outstanding as of October 23, 2024 and excludes:Â Â Â·885,333 shares issuable upon exercise of Series B Warrants, each is exercisable at $3.00 per share.Â Â Â Â Â·212,383 shares of Common Stock issuable upon exercise of Exchange Warrants issued in October 2022 having an exercise price of $3.00 per share.Â Â Â Â Â·1,784,840 shares of Common Stock issuable upon exercise of Exchange Warrants issued in December 2022 having an exercise price of $11.00 per share and 260,870 shares of Common Stock issuable upon exercise of Warrants issued in December 2022 having an exercise price of $2.75 (as adjusted) per share.Â Â Â Â Â·20,162 shares of Common Stock issuable upon exercise of Warrants issued in July 2023 having an exercise price of $2.75 (as adjusted) per share.Â Â Â Â Â·1,333 miscellaneous warrants exercisable at prices ranging from $3.00 to $11.00 per share.Â Â Â 7Table of ContentsÂ Summary Financial Information Â The following summary financial and operating data set forth below should be read in conjunction with our financial statements, the notes thereto and the other information contained in this prospectus. The summary statement of operations data for the years ended December 31, 2023 and 2022 have been derived from our audited financial statements appearing elsewhere in this prospectus. The unaudited financial statements for the six-month period ended June 30, 2024, were prepared on a basis consistent with our audited financial statements and include, in the opinion of management, all adjustments necessary for the fair presentation of the financial information contained in those statements. The historical results presented below are not necessarily indicative of financial results to be achieved in future periods.Â Statement of Operations Data:Â Â Â Years Ended December 31,Â Â Six Months Ended June 30,Â Â Â Â Â

continue to be subject to increasing regulation, as well as political and legal action, as future proposals to reform the health care system are considered by the European Union, the United Kingdom, and the Hellenic Republic of Greece. Our services and products are subject to rigorous regulation by the EMA, the Hellenic Ministry of Health and the Hellenic Organization of Medicine. The process of obtaining regulatory approvals to market a drug or medical device can be costly and time-consuming, and approvals might not be granted for future products, or additional indications or uses of existing products, on a timely basis, if at all. Delays in the receipt of, or failure to obtain approvals for, future products, or new indications and uses, could result in delayed realization of product revenues, reduction in revenues, and in substantial additional costs. In addition, no assurance can be given that we will remain in compliance with European Union, MHRA, the Hellenic Ministry of Health and other regulatory requirements if and when approval or marketing authorization has been obtained for a product. Regulatory requirements include, among other things, regulations regarding manufacturing practices, product labeling, and advertising and post marketing reporting, including adverse event reports and field alerts due to manufacturing quality concerns. Many of our facilities and procedures and those of our suppliers are subject to ongoing regulation, including periodic inspection by the applicable regulatory authorities. We must incur expense and spend time and effort to ensure compliance with these complex regulations. Possible regulatory actions for non-compliance could include warning letters, fines, damages, injunctions, civil penalties, recalls, seizures of our products, and criminal prosecution. These actions could result in, among other things, substantial modifications to our business practices and operations; refunds, recalls, or seizures of our products; a total or partial shutdown of production in one or more of our facilities while we or our suppliers remedy the alleged violation; the inability to obtain future pre-market approvals or marketing authorizations; and withdrawals or suspensions of current products from the market. Any of these events could disrupt our business and have a material adverse effect on our revenues, profitability and financial condition.Â Any future acquisitions that we may make could disrupt our business, cause dilution to our stockholders and harm our business, financial condition or operating results.Â Any future acquisitions that we may make could subject us to a number of risks, including, but not limited to:Â Â Â·the purchase price we pay and/or unanticipated costs could significantly deplete our cash reserves or result in increased indebtedness and/or dilution to our existing stockholders;Â Â· we may find that the acquired company or technologies do not improve our market position as planned;Â Â· we may have difficulty integrating the operations and personnel of the acquired company, as the combined operations will place significant demands on the Companyâ€™s management, technical, financial and other resources;Â Â· key personnel and customers of the acquired company may terminate their relationships with the acquired company as a result of the acquisition;Â Â· we may experience additional financial and accounting challenges and complexities in areas such as tax planning and financial reporting;Â Â· we may assume or be held liable for risks and liabilities (including environmental-related costs) as a result of our acquisitions, some of which we may not be able to discover during our due diligence investigation or adequately adjust for in our acquisition arrangements;Â Â· our ongoing business and managementâ€™s attention may be disrupted or diverted by transition or integration issues and the complexity of managing geographically or culturally diverse enterprises;Â Â· we may incur one-time write-offs or restructuring charges in connection with the acquisition;Â Â· we may acquire goodwill and other intangible assets that are subject to amortization or impairment tests, which could result in future charges to earnings; andÂ Â· we may not be able to realize the cost savings or other financial benefits we anticipated.Â We cannot assure you that, following any acquisition, we will achieve sales levels, profitability, efficiencies or synergies that justify the acquisition, or that the acquisition will result in increased earnings for us in any future period. These factors could have a material adverse effect on our business, financial condition and operating results.Â Â 14Table of ContentsÂ We are exposed to potential product liability or similar claims, and insurance against these claims may not be available to us at a reasonable rate in the future.Â Our business exposes us to potential product liability related to our business of marketing distribution of branded and generic pharmaceuticals, nutraceuticals, OTC medications and medical devices. We currently carry product liability but we may not be able to maintain such insurance or the amount of such insurance may not be adequate to cover claims. We could be materially and adversely affected if we were required to pay damages or incur defense costs in connection with a claim outside the scope of insurance coverage or if our liability exceeds the amount of applicable insurance. In addition, insurance may not continue to be available on terms acceptable to us, if at all, or if obtained, the insurance coverage may be insufficient to cover any potential claims or liabilities. Similar risks, but with larger potential liability amounts, would exist upon the commercialization or marketing of any products by our collaborators or us.Â Regardless of their merit or eventual outcome, product liability claims may result in:Â Â Â·decreased demand for our products;Â Â· injury to our reputation and significant negative media attention;Â Â· costs of litigation;Â Â· distraction of management; andÂ Â· substantial monetary awards to plaintiffs.Â Should any of these events occur, it could have a material adverse effect on our reputation and financial condition.Â Discovery of safety issues with our products could create product liability and could cause additional regulatory scrutiny and requirements for additional labeling, withdrawal of products from the market, and the imposition of fines or criminal penalties.Â Discovery of safety issues with our products could create product liability and could cause additional regulatory scrutiny and requirements for additional labeling, withdrawal of products from the market, and the imposition of fines or criminal penalties. Adverse safety events may also damage physician and patient confidence in our products and our reputation. Any of these could result in liabilities, loss of revenue, material write-offs of inventory, material impairments of intangible assets, goodwill and fixed assets, material restructuring charges and other adverse impacts on our results of operations. Regulatory authorities are making greater amounts of stand-alone safety information directly available to the public through periodic safety update reports, patient registries and other reporting requirements. The reporting of adverse safety events involving our products or products similar to ours and public rumors about such events may increase claims against us and may also cause our product sales or stock price to decline or experience periods of volatility. Restrictions on use or significant safety warnings that may be required to be included in the label of our products may significantly reduce expected revenues for such products and require significant expense and management time.Â We are subject to anti-corruption laws.Â Â We are subject to the U.S. Foreign Corrupt Practices Act and similar anti-corruption laws in other European Union countries, including Greece. These laws generally prohibit companies and their intermediaries from engaging in bribery or making other prohibited payments to government officials for the purpose of obtaining or retaining business, and some have record keeping requirements. The failure to comply with these laws could result in substantial criminal and/or monetary penalties. We operate in jurisdictions that have experienced corruption, bribery, pay-offs and other similar practices from time-to-time and, in certain circumstances, such practices may be local custom. We have implemented internal control policies and procedures that mandate compliance with these anti-corruption laws. However, we cannot be certain that these policies and procedures will protect us against liability. There can be no assurance that our employees or other agents will not engage in such conduct for which we might be held responsible. If our employees or agents are found to have engaged in such practices, we could suffer severe criminal or civil penalties and other consequences that could have a material adverse effect on our business, financial condition, results of operations, cash flows, and/or share price.Â Â 15Table of ContentsÂ We may not be able to obtain regulatory approval for new products.Â Obtaining and maintaining regulatory approval has been and will continue to be increasingly difficult, time-consuming and costly. There may be situations in which demonstrating the efficacy and safety of a product candidate may not be sufficient to gain regulatory approval unless superiority to comparative products can be shown. Also, legislative bodies or regulatory agencies could enact new laws or regulations or change existing laws or regulations at any time, which could affect our ability to obtain or maintain approval of our products or product candidates. For example, the EU has finalized legislation, which relate to the conduct of clinical trials. While the aim of the new legislation is improvement in operational efficiency and a streamlining of the overall clinical trial authorization process, the new requirements also provide for increased transparency of clinical trial results and submission of quality data relating to the products and product candidates used for such trials. Failure to comply with new laws or regulations could result in significant monetary penalties as well as reputational and other harms. We are unable to predict when and whether any further changes to laws or regulatory policies affecting our business could occur, such as efforts to reform medical device regulation or the pedigree requirements for medical products or to implement new requirements for combination products, and whether such changes could have a material adverse effect on our business and results of operations. Regulatory authorities may also question the sufficiency for approval of the endpoints we select for our clinical trials. Regulatory authorities could also add new requirements, such as the completion of an outcomes study or a meaningful portion of an outcomes study, as conditions for obtaining approval or obtaining an indication. The imposition of additional requirements may delay our clinical development and regulatory filing efforts, and delay or prevent us from obtaining regulatory approval for new product candidates, new indications for existing products or maintenance of our current labels.Â Difficulty in developing new products.Â We believe, based on our knowledge of the industry, that our future strategy relies on the acquisition of new operating subsidiaries and the subsequent launch of new products and technologies. To accomplish this, we may need to commit substantial efforts, funds, and other resources to research and development. A high rate of failure is inherent in the research and development of new products and technologies. Failure can occur at any point in the process, including after significant funds have been invested. We cannot state with certainty when or whether any of our products will be developed and/or launched, whether we will be able to develop, license, or otherwise acquire compounds or products, or whether any products will be commercially successful.Â We face significant competition, including competition from larger and better funded enterprises.Â Our pharmaceutical businesses are conducted in intensely competitive and often highly regulated markets. Many of our pharmaceutical products face competition in the form of branded or generic drugs that treat similar diseases or indications. Our competitors include other trading companies, smaller companies, with generic drug and consumer healthcare products. We compete with other companies that manufacture and sell products that treat diseases or indications similar to those treated by our trading pharmaceutical products.Â Our competitive position in pharmaceutical sector is affected by several factors including among others, the amount and effectiveness of our and our competitorsâ€™ promotional resources; customer acceptance; product quality; our and our competitorsâ€™ introduction of new products, ingredients, claims, dosage forms, or other forms of innovation; and pricing, regulatory and legislative matters (such as product labeling, patient access and prescription).Â The branded pharmaceutical industry is highly competitive. Our products compete with products manufactured by many other companies in highly competitive markets throughout the EU territory and internationally as well. Competitors include many of the major brand name and generic manufacturers of pharmaceutical products. If competitors introduce new products, delivery systems or processes with therapeutic or cost advantages, our products can be subject to progressive price reductions or decreased volume of sales, or both.Â In the generic pharmaceutical market, we might face intense competition from other generic drug manufacturers, brand name pharmaceutical companies, existing brand equivalents and manufacturers of therapeutically similar drugs.Â Newly introduced generic products with limited or no other generic competition typically garner higher prices. At the expiration of the exclusivity period, other generic distributors may enter the market, resulting in a significant price decline for the drug. Consequently, the maintenance of profitable operations in generic pharmaceuticals depends, in part, on our ability to select, develop and launch new generic products in a timely and cost-efficient manner and to maintain efficient, high quality business capabilities.Â Â 16Table of ContentsÂ Our own branded nutraceutical products compete in the nutritional industry against companies that sell through retail stores, as well as against other direct selling companies. We compete against manufacturers and retailers of nutraceutical products which are distributed through supermarkets, drug stores, health food stores, vitamin outlets and mass market retailers, among others. We believe that the principal components of competition in nutraceutical products are expertise and service, high product quality, diversification and differentiation, price, and brand recognition.Â Operating conditions have become more challenging under the mounting global pressures of competition, industry regulation and cost containment. We continue to take measures to evaluate, adapt and improve our organization and business practices to better meet customer and public needs. We also seek to continually enhance the organizational effectiveness of all of our functions, including efforts to accurately and ethically launch and promote our products.Â If we are not able to overcome these competitive challenges, our prospects, results of operations, and financial condition could be harmed.Â Concentration of suppliers and production.Â A substantial portion of our capacity, as well as our current production, is attributable to a limited number of manufacturing facilities and certain third-party suppliers. A significant disruption at any one of such facilities within our internal or third party supply chain, even on a short-term basis, whether due to a labor strike, failure to reach acceptable agreement with labor and unions, adverse quality or compliance observation, infringement of intellectual property rights, act of God, civil or political unrest, export or import restrictions, or other events could impair our ability to trade, produce and ship products to the market on a timely basis and could, among other consequences, subject us to exposure to claims from customers. Any of these events could have a material adverse effect on our business, financial condition, results of operations, cash flows, and/or share price.Â The Company is subject to market perceptions.Â Market perceptions of us are very important to our business, especially market perceptions of our Company and brands and the safety and quality of our products. If we, our partners and suppliers, or our brands suffer from negative publicity, or if any of our products or similar products which other companies distribute are subject to market withdrawal or recall or are proven to be, or are claimed to be, ineffective or harmful to consumers, then this could have a material adverse effect on our business, financial condition, results of operations, cash flows, and/or share price. Also, because we are dependent on market perceptions, negative publicity associated with product quality, patient illness, or other adverse effects resulting from, or perceived to be resulting from, our products, or our partnersâ€™ and suppliersâ€™ manufacturing facilities, could have a material adverse effect on our business, financial condition, results of operations, cash flows, and/or share price.Â International risks.Â Our business is subject to risks associated with doing business internationally. Sales outside of the U.S. make up 100% percentage of our net sales. Additional risks associated with our international operations include: differing local product preferences and product requirements; trade protection measures and import or export licensing requirements; difficulty in establishing, staffing, and managing operations; differing labor regulations; potentially negative consequences from changes in or interpretations of tax laws; political and economic instability, including sovereign debt issues; price controls, limitations on participation in local enterprises, expropriation, nationalization, and other governmental action; inflation, recession, and fluctuations in interest rates; compulsory licensing or diminished protection of intellectual property; and potential penalties or other adverse consequences for violations of the General Data Protection Rules (â€œGDPRâ€) and anti-corruption, anti-bribery, and other similar laws and regulations, including the Foreign Corrupt Practices Act and the U.K. Bribery Act. Events contemplated by these risks may, individually or in the aggregate, have a material adverse effect on our revenues and profitability.Â Â 17Table of ContentsÂ International economic conditions.Â Criticism of excessive national debt of Greece has led to credit downgrades of the sovereign debt of Greece, and uncertainty about the future status of the Euro. Destabilization of the European economy could lead to a decrease in consumer confidence, which could cause reductions in discretionary spending and demand for our subsidiariesâ€™ products. Furthermore, sovereign debt issues could also lead to further significant, and potentially longer-term, economic issues, such as reduced economic growth and devaluation of the Euro against the U.S. Dollar, any of which could adversely affect our and each of our subsidiariesâ€™ business, financial condition and operating results.Â Our international operations could be affected by the ongoing war in Ukraine, currency fluctuations, capital and exchange controls, expropriation and other restrictive government actions, changes in intellectual property legal protections and remedies, trade regulations and procedures and actions affecting approval, production, pricing, and marketing of, reimbursement for and access to our products, as well as by political unrest, unstable governments and legal systems and inter-governmental disputes. Any of these changes could adversely affect our business.Â Market disruptions, supply-chain disruptions, geopolitical conflicts, including acts of war, macroeconomic events, and inflation, could create market volatility that could have a negative impact on our business and results of operations.Â Â Various social and political tensions in the United States and around the world may contribute to increased market volatility, may have long-term effects on the U.S. and worldwide markets and may cause further economic uncertainties in the United States and worldwide.Â The occurrence of events similar to those in recent years, such as the war in Ukraine, instability, new and ongoing pandemics, epidemics or outbreaks of infectious diseases in certain parts of the world, natural/environmental disasters, supply-chain disruptions, terrorist attacks in the United States and around the world, social and political discord, increasingly strained relations between the United States and a number of foreign countries, new and continued political unrest in various countries, continued changes in the balance of political power among and within the branches of the U.S. Government, government shutdowns, among others, may result in market volatility, may have long term effects on the U.S. and worldwide financial markets, and may cause further economic uncertainties in the United States and worldwide.Â The Effects of War in the Ukraine.Â On February 24, 2022, Russian forces launched significant military action against Ukraine. There continues to be sustained conflict and disruption in the region, which is expected to endure for the foreseeable future. We do not conduct any commercial transactions with either Ukraine or Russia and the Company is not aware of any specific event or circumstance that would require an update to its estimates or judgments or a revision of the carrying value of its assets or liabilities as of the date of this prospectus. Such political issues and conflicts could have a material adverse effect on our results of operations and financial condition if they escalate in areas in which we do business. In addition, changes in and adverse actions by governments in foreign markets in which we do business could have a material adverse effect on our results of operations and financial condition.Â These estimates may change, as new events occur, and additional information is obtained. Actual results could differ materially from these estimates under different assumptions or conditions. We will continue monitoring the social, political,

regulatory and economic environment in Ukraine and Russia, and will consider further actions as appropriate.Â Conversion to Euros and GBP.Â Although we report our financial results in U.S. Dollars, a significant portion of our revenues, indebtedness and other liabilities and our costs are denominated in Euros and GBP. Our results of operations and, in some cases, cash flows, have in the past been and may in the future be adversely affected by certain movements in currency exchange rates. In particular, the risk of a debt default by one or more European countries and related European or national financial restructuring efforts may cause volatility in the value of the Euro. Defaults or restructurings in other countries could have a similar adverse impact. From time to time, we may implement currency hedges intended to reduce our exposure to changes in foreign currency exchange rates. However, our hedging strategies may not be successful, and any of our unhedged foreign exchange exposures will continue to be subject to market fluctuations. The occurrence of any of the above risks could cause a material adverse effect on our business, financial condition, results of operations, cash flows, and/or share price.Â Â 18Table of ContentsÂ We may not be able to defend or protect our intellectual property.Â We do not hold any patents at this time and we rely on trade secrets, know-how and other proprietary information. We seek to protect this information, in part, through the use of confidentiality agreements with employees, consultants, advisors and others. Nonetheless, there can be no assurance that those agreements will provide adequate protection for our trade secrets, know-how or other proprietary information and prevent their unauthorized use or disclosure. While we are not aware of any challenges to our intellectual property, if any patents are issued to us litigation may ensue. There is also the risk that our employees, consultants, advisors or others will not maintain confidentiality of such trade secrets or proprietary information, or that this information may become known in some other way or be independently developed by the Companyâ€™s competitors.Â We may be sued by third parties who claim that our products infringe on their intellectual property rights.Â We may be exposed to future litigation by third parties based on claims that our products or activities infringe on their intellectual property rights or that we have misappropriated their trade secrets. Any litigation or claims against us, whether or not valid, could result in substantial costs, could place a significant strain on our financial and managerial resources, and could harm our reputation. In addition, intellectual property litigation or claims could force us to do one or more of the following, any of which could have a material adverse effect on us, our results of operations and could cause us to curtail or cease its operations:Â Â Â·Cease testing, developing, using and/or commercializing products that it may develop; orÂ Â·Obtain a license from the holder of the infringed intellectual property right, which could also be costly or may not be available on reasonable terms.Â We may be subject to damages resulting from claims that we or our employees have wrongfully used or disclosed alleged trade secrets of their former employers.Â We may be subject to litigation and damages resulting from claims that we or our employees have wrongfully used or disclosed alleged trade secrets of their former employers. Although no claims against us are currently pending or threatened, we may be subject to claims that our employees or we have inadvertently or otherwise used or disclosed trade secrets or other proprietary information of former employers of our employees. Litigation may be necessary to defend against these claims. Even if we are successful in defending against these claims, litigation could result in substantial costs and be a distraction to management. If we fail in defending such claims, in addition to paying money claims, we may lose valuable intellectual property rights or personnel. A loss of key research personnel or their work product could hamper or prevent our ability to commercialize certain product candidates, which could severely harm our business.Â Governmental and third-party payors may impose sales and pharmaceutical pricing restrictions or controls on our products that could limit our future product revenues and adversely affect profitability.Â The commercial success of our products is substantially dependent on whether third-party reimbursement is available for the ordering of our products by the medical profession for use by their patients. Medicare, Medicaid, health maintenance organizations and other third-party payors may not cover or provide adequate payment for our products. They may not view our products as cost-effective and reimbursement may not be available to consumers or may not be sufficient to allow our products to be marketed on a competitive basis. Likewise, legislative or regulatory efforts to control or reduce health care costs or reform government health care programs could result in lower prices or rejection of our products. Changes in reimbursement policies or health care cost containment initiatives that limit or restrict reimbursement for our products may cause our revenue to decline.Â Â 19Table of ContentsÂ The commercial success of our products will depend upon the degree of market acceptance of these products among physicians, patients, health care payors and the medical community.Â Even if a product candidate is approved for sale by the appropriate regulatory authorities, physicians may not prescribe our product candidates, in which case we would not generate revenue or become profitable. Market acceptance by physicians, healthcare payors and patients will depend on a number of factors, including:Â Â Â·acceptance by physicians and patients of each such product as a safe and effective treatment;Â Â· cost effectiveness;Â Â· adequate reimbursement by third parties;Â Â· potential advantages over alternative treatments; andÂ Â· relative convenience and ease of administration.Â We are subject to critical accounting policies, and we may interpret or implement required policies incorrectly.Â We follow generally accepted accounting principles (â€œU.S. GAAPâ€) for the United States in preparing our financial statements. As part of this work, we must make many estimates and judgments about future events. These affect the value of the assets and liabilities, contingent assets and liabilities, and revenue and expenses that we report in our financial statements. We believe these estimates and judgments are reasonable, and we make them in accordance with our accounting policies based on information available at the time. However, actual results could differ from our estimates, and this could require us to record adjustments to expenses or revenues that could be material to our financial position and results of operations in future periods.Â Foreign currency risks.Â Assets and liabilities of all foreign operations are translated at year-end rates of exchange, and, amounts included in the â€œStatements of Operations and Comprehensive Income (Loss)â€ are translated at the average rates of exchange for the year. Gains or losses resulting from translating foreign currency financial statements are accumulated in a separate component of stockholdersâ€™ equity until the entity is sold or substantially liquidated. Gains or losses from foreign currency transactions (transactions denominated in a currency other than the entityâ€™s local currency) are included in comprehensive income (loss).Â We are subject to evolving and complex tax regulations in the United States, United Kingdom, Greece and in the European Union.Â We are subject to evolving and complex tax laws in the jurisdictions in which we operate. Significant judgment is required for determining our tax liabilities, and our tax returns are periodically examined by various tax authorities. We believe that our accrual for tax contingencies is adequate for all open years based on past experience, interpretations of tax law, and judgments about potential actions by tax authorities; however, due to the complexity of tax contingencies, the ultimate resolution of any tax matters may result in payments greater or less than amounts accrued. Changes to the U.S. international tax laws could have a significant impact on our financial results. In addition, we may be affected by changes in tax laws, including tax rate changes, changes to the laws related to the remittance of foreign earnings (deferral), or other limitations impacting the U.S. tax treatment of foreign earnings, new tax laws, and revised tax law interpretations in domestic and foreign jurisdictions. This prospectus does not discuss any such tax legislation or the manner in which it might affect purchasers of our securities. We urge you to consult with your legal and tax advisors with respect to any such legislation and the potential tax consequences of investing in our securities.Â Risks related to income taxes.Â The Company accounts for income taxes under the asset and liability method, as required by the accounting standard for income taxes, ASC 740 â€œAccounting for Income Taxes.â€ Under this method, deferred tax assets and liabilities are recognized for the future tax consequences attributable to differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax basis, as well as net operating loss carryforwards. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled. The effect on deferred tax assets and liabilities of a change in tax rates is recognized in income in the period that includes the enactment date.Â Â 20Table of ContentsÂ We regularly review deferred tax assets to assess their potential realization and establish a valuation allowance for portions of such assets to reduce the carrying value if we do not consider it to be more likely than not that the deferred tax assets will be realized. Our review includes evaluating both positive (e.g., sources of taxable income) and negative (e.g., recent historical losses) evidence that could impact the realizability of our deferred tax assets.Â Â We recognize the impact of an uncertain tax position in our financial statements if, in managementâ€™s judgment, the position isÂ notÂ more-likely-then-not sustainable upon audit based on the positionâ€™s technical merits. This involves the identification of potential uncertain tax positions, the evaluation of applicable tax laws and an assessment of whether a liability for an uncertain tax position is necessary. We operate and are subject to audit in multiple taxing jurisdictions.Â We record interest and penalties related to income taxes as a component of interest and other expense, respectively.Â Potential benefits of income tax losses are not recognized in the accounts until realization is more likely than not. The Company has adopted ASC 740 â€œAccounting for Income Taxesâ€ as of its inception. Pursuant to ASC 740, the Company is required to compute tax asset benefits for net operating losses carried forward. The potential benefits ofÂ the U.S. net operating losses have not been recognized in this financial statement because the Company cannot be assured it is more likely than not it will utilize the net operating losses carried forward in future years.Â The Company has net operating loss carry-forwards in our parent, Cosmos Health Inc., which are applicable to future taxable income in the United States (if any). Additionally, the Company has income tax liabilities in the United Kingdom. The income tax assets and liabilities are not able to be netted. We therefore reserve the income tax assets applicable to the United States but recognize the income tax liabilities in Greece and the United Kingdom. Losses may also be subject to limitation under certain rules regarding change of ownership.Â Risks related to internal controls.Â The Companyâ€™s management, with the participation of the Companyâ€™s Principal Executive Officer and Principal Financial Officer, has evaluated the effectiveness of the Companyâ€™s disclosure controls and procedures. Based upon that evaluation, the Principal Executive Officer and the Principal Financial Officer have concluded that, as of the end of the last reporting period, the Companyâ€™s disclosure controls and procedures were ineffective due to the following material weaknesses: i. the Companyâ€™s lack of proper segregation of duties, and ii. the Companyâ€™s internal control structure lacking of multiple levels of review and oversight and not having appropriate IT General Controls (ITGCs) for the applications used in the Financial Reporting process, caused by lack of design of relevant controls and overall IT risk management.Â Management is in the process of remediating all material weaknesses present in our internal controls and plans to have completed the remediation by December 31, 2024.Â Regarding the Companyâ€™s lack of proper segregation of duties, Management is in the process of updating the organizational chart in order to reallocate roles among personnel and emphasize sharing the responsibilities of key business processes by distributing the discrete functions of these processes to multiple people and departments.Â Regarding the Companyâ€™s internal control structureâ€™s lack of multiple levels of review and oversight and not having appropriate IT General Controls (ITGCs) for the applications used in the Financial Reporting process, caused by lack of design of relevant controls and overall IT risk management, Management is in the process of developing multiple levels of review based on job responsibilities and level of personnel. Furthermore, Management is in the process of assessing a new financial reporting application that will be used by all the companies of the Group and would be able to support, process financially relevant information, provide financially relevant reporting and house financially relevant interfaces and application controls in order for us to more efficiently establish IT General Controls to a single and more reliable application.Â On the other hand, there were no changes in our internal control over financial reporting that have materially affected or are reasonably likely to materially affect, our internal control over financial reporting. Our Audit Committee is in the process of evaluating our existing controls and procedures, while communicating with the Management on quarterly basis.Â Â 21Table of ContentsÂ Risks Related to Our SecuritiesÂ Nevada anti-takeover law may discourage acquirers and eliminate potentially beneficial sale for our shareholders.Â Provisions of our charter, bylaws, and Nevada law may make an acquisition of us or a change in our management more difficult.Â Certain provisions of our Amended and Restated Articles of Incorporation and By-laws that are in effect could discourage, delay or prevent a merger, acquisition or other change in control that shareholders may consider favorable, including transactions in which you might otherwise receive a premium for your shares. These provisions also could limit the price that investors might be willing to pay in the future for shares of our Common Stock. Shareholders who wish to participate in these transactions may not have the opportunity to do so.Â Furthermore, these provisions could prevent or frustrate attempts by our shareholders to replace or remove our management. These provisions:Â Â Â·allow the authorized number of directors to be changed only by resolution of our board of directors;Â Â· authorize our board of directors to issue without shareholder approval blank check preferred stock that, if issued, could operate as a â€œpoison pillâ€ to dilute the stock ownership of a potential hostile acquirer to prevent an acquisition that is not approved by our board of directors;Â Â· establish advance notice requirements for shareholder nominations to our board of directors or for shareholder proposals that can be acted on at shareholder meetings;Â Â· authorize the Board of Directors to amend the By-laws;Â Â· limit who may call shareholder meetings; andÂ Â· require the approval of the holders of a majority of the outstanding shares of our capital stock entitled to vote in order to amend certain provisions of our certificate of incorporation.Â Section 78.438 of the Nevada Revised Statutes (â€œNRSâ€) prohibits a publicly held Nevada corporation from engaging in a business combination with an interested stockholder, generally a person that together with its affiliates owns or within the last two years has owned 10% of voting stock, for a period of two years after the date of the transaction in which the person became an interested stockholder, unless the business combination is approved in a prescribed manner, or falls within certain exemptions under the NRS. As a result of these provisions in our charter documents under Nevada law, the price investors may be willing to pay in the future for shares of our Common Stock may be limited.Â We do not anticipate paying cash dividends on our Common Stock, and accordingly, shareholders must rely on stock appreciation for any return on their investment.Â We have not declared or paid any cash dividend on our Common Stock and do not currently intend to do so for the foreseeable future. We currently anticipate that we will retain future earnings for the development, operation and expansion of our business and do not anticipate declaring or paying any cash dividends for the foreseeable future. Therefore, the success of an investment in shares of our Common Stock will depend upon any future appreciation in their value. There is no guarantee that shares of our Common Stock will appreciate in value or even maintain the price at which our shareholders have purchased their shares.Â Â In general, a non-affiliated person who has held restricted shares for a period of six months, under Rule 144, may sell into the market our Common Stock all of their shares, subject to the Company being current in its periodic reports filed with the SEC. An affiliate may sell an amount equal to the greater of 1% of the 23,259,551 outstanding shares as of October 23, 2024, or the average weekly number of shares sold on the Nasdaq Capital Market in the last four weeks prior to such sale. Such sales may be repeated once every three months, and any of the restricted shares may be sold by a non-affiliate without any restrictions after they have been held one year.Â Â 22Table of ContentsÂ Our Amended and Restated Certificate of Incorporation grants the Board of Directors the power to designate and issue additional shares of preferred stock which may act as an anti-takeover device.Â Our Amended and Restated Certificate of Incorporation grants our Board of Directors authority to, without any action by our stockholders, designate and issue, from our authorized capital, shares in such classes or series as it deems appropriate and establish the rights, preferences, and privileges of such shares, including dividends, liquidation and voting rights. The rights of holders of classes or series of preferred stock that may be issued could be superior to the rights of the common stock offered hereby. Our Board of Directorsâ€™ ability to designate and issue shares could impede or deter an unsolicited tender offer or takeover proposal. Further, the issuance of additional shares having preferential rights could adversely affect other rights appurtenant to the shares of common stock offered hereby. Any such issuances will dilute the percentage of ownership interest of our stockholders and may dilute our book value.Â Provisions of the Warrants offered by this prospectus could discourage an acquisition of us by a third party.Â Certain provisions of the Warrants offered by this prospectus could make it more difficult or expensive for a third party to acquire us. The Warrants prohibit us from engaging in certain transactions constituting â€œfundamental transactionsâ€ unless, among other things, the surviving entity assumes our obligations under the Warrants. Further, the Warrants provide that, in the event of certain transactions constituting â€œfundamental transactions,â€ with some exception, holders of such warrants will have the right, at their option, to require us to redeem such Warrants at a price described in such warrants. These and other provisions of the Warrants offered by this prospectus could prevent or deter a third party from acquiring us even where the acquisition could be beneficial to you.Â We have received notices from Nasdaq in the past regarding the Companyâ€™s non-compliance with continued listing standards. While these deficiencies have been resolved, if we fail again in the future to comply with such listing standards, our Common Stock could be delisted.Â Pursuant to certain non-compliance letters from the Nasdaq Capital Market, in the past, the Company failed to comply with certain continued listing requirements, for instance the minimum bid price requirement set forth in Nasdaq Listing Rule 5550(a)(2) or the timeliness of filing periodic financial reports required under the Exchange Act, pursuant to Nasdaq Listing Rule 5250(c)(1).Â While the Company resolved such past deficiencies and all matters have been declared closed by Nasdaq, if, in the future, we fail again to meet the Nasdaq Capital Marketâ€™s ongoing listing criteria, our Common Stock could be delisted. If our Common Stock is delisted by the Nasdaq Capital Market, our Common Stock may be eligible for quotation on an over-the-counter quotation system or on the pink sheets. Upon any such delisting, our Common Stock would become subject to the regulations of the SEC relating to the market for penny stocks described in the following risk factor. The regulations applicable to penny stocks may severely affect the market liquidity for our Common Stock and could limit the ability of stockholders to sell such securities in the secondary market. In such a case, an investor may find it more difficult to dispose of or obtain accurate quotations as to the market value of our Common Stock or Warrants, and there can be no assurance that our Common Stock will be eligible for trading or quotation on any alternative exchanges or markets.Â Delisting from the Nasdaq Capital Market could adversely affect our ability to raise

additional financing through public or private sales of equity securities, would significantly affect the ability of investors to trade our securities and would negatively affect the value and liquidity of our Common Stock. Delisting could also have other negative results, including the potential loss of confidence by employees, the loss of institutional investor interest and fewer business development opportunities.Â Although there is no assurance, we expect that this offering and/or the shareholder proposal to provide the Board of Directors with the discretion to effect a Reverse Stock Split, if necessary, will enable us to regain compliance with Nasdaqâ€™s minimum bid-price requirement for continued listing on the Nasdaq Capital Market. Although Nasdaq notification letters described above have no immediate effect on our listing on the Nasdaq Capital Market, and we are working on implementing plans to regain compliance with Nasdaq listing standards, there can be no assurance that we will be able to regain compliance with Nasdaqâ€™s minimum bid-price requirement.Â Â 23Table of ContentsÂ We may become subject to â€œpenny stockâ€ rules, which could damage our reputation and the ability of investors to sell their shares.Â Stockholders should be aware that, according to the Securities and Exchange Commission Release No. 34-29093, the market for penny stocks has suffered in recent years from patterns of fraud and abuse. These patterns include: control of the market for the security by one or a few broker-dealers that are often related to the promoter or issuer; manipulation of prices through prearranged matching of purchases and ales and false and misleading press releases; â€œboiler roomâ€ practices involving high pressure sales tactics and unrealistic price projections by inexperienced sales persons; excessive and undisclosed bid-ask differentials and markups by selling broker-dealers; and the wholesale dumping of the same securities by promoters and broker-dealers after prices have been manipulated to a desired level, along with the inevitable collapse of those prices with consequent investor losses.Â Furthermore, the penny stock designation may adversely affect the development of any public market for our shares of Common Stock or, if such a market develops, its continuation. Broker-dealers are required to personally determine whether an investment in penny stock is suitable for customers. Penny stocks are securities (i) with a price of less than five dollars ($5.00) per share; (ii) that are not traded on a â€œrecognizedâ€ national exchange; and (iii) of an issuer with net tangible assets less than $2,000,000 (if the issuer has been in continuous operation for at least three years) or $5,000,000 (if in continuous operation for less than three years), or with average annual revenues of less than $6,000,000 for the last three years. Section 15(g) of the Exchange Act and Rule 15g-2 of the SEC require broker-dealers dealing in penny stocks to provide potential investors with a document disclosing the risks of penny stocks and to obtain a manually signed and dated written receipt of the document before effecting any transaction in a penny stock for the investorâ€™s account. Potential investors in our Common Stock are urged to obtain and read such disclosure carefully before purchasing any shares that are deemed to be penny stock. Rule 15g-9 of the SEC requires broker-dealers in penny stocks to approve the account of any investor for transactions in such stocks before selling any penny stock to that investor.Â This procedure requires the broker-dealer to (i) obtain from the investor information concerning his financial situation, investment experience and investment objectives; (ii) reasonably determine, based on that information, that transactions in penny stocks are suitable for the investor and that the investor has sufficient knowledge and experience as to be reasonably capable of evaluating the risks of penny stock transactions; (iii) provide the investor with a written statement setting forth the basis on which the broker-dealer made the determination in (ii) above; and (iv) receive a signed and dated copy of such statement from the investor, confirming that it accurately reflects the investorâ€™s financial situation, investment experience and investment objectives. Compliance with these requirements may make it more difficult for the Companyâ€™s stockholders to resell their shares to third parties or to otherwise dispose of them.Â The obligations associated with being a public company require significant resources and management attention, which may divert from our business operations.Â We are subject to the reporting requirements of the Exchange Act and the Sarbanes-Oxley Act of 2002 or the Sarbanes-Oxley Act. The Exchange Act requires that we file annual, quarterly and current reports, proxy statements, and other information. The Sarbanes-Oxley Act requires, among other things, that we establish and maintain effective internal controls and procedures for financial reporting. Our Chief Executive Officer and Chief Financial Officer are required to certify that our disclosure controls and procedures are effective in ensuring that material information we are required to disclose in 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. We will need to hire additional financial reporting, internal controls and other financial personnel in order to enhance appropriate internal controls and reporting procedures. As a result, we will incur significant legal, accounting and other expenses. Furthermore, the need to establish the corporate infrastructure demanded of a public company may divert managementâ€™s attention from implementing our growth strategy, which could prevent us from improving our business, results of operations and financial condition. We have made, and will continue to make, changes to our internal controls and procedures for financial reporting and accounting systems to meet our reporting obligations as a public company. However, the measures we take may not be sufficient to satisfy our obligations as a public company. In addition, we cannot predict or estimate the amount of additional costs we may incur in order to comply with these requirements. We anticipate that these costs will materially increase our selling, general and administrative expenses.Â Section 404 of the Sarbanes-Oxley Act requires annual management assessments of the effectiveness of our internal control over financial reporting. In connection with the implementation of the necessary procedures and practices related to internal control over financial reporting, we may identify deficiencies. Additionally, in the event we are no longer a smaller reporting company, as defined under the Exchange Act, and we are unable to comply with the internal controls requirements of the Sarbanes-Oxley Act of 2002, then we may not be able to obtain the independent registered public accountantsâ€™ certifications required by that act, which may preclude us from keeping our filings with the SEC current, and interfere with the ability of investors to trade our securities and our shares to continue to be listed on Nasdaq.Â Â 24Table of ContentsÂ If we fail to establish and maintain an effective system of internal controls, we may not be able to report our financial results accurately or prevent fraud. Any inability to report and file our financial results accurately and timely could harm our reputation and adversely impact the trading price of our Common Stock.Â Effective internal controls are necessary for us to provide reliable financial reports and prevent fraud. If we cannot provide reliable financial reports or prevent fraud, we may not be able to manage our business as effectively as we would if an effective control environment existed, and our business and reputation with investors may be harmed. With each prospective acquisition we may make we will conduct whatever due diligence is necessary or prudent to assure us that the acquisition target can comply with the internal control requirements of the Sarbanes-Oxley Act. Notwithstanding our diligence, certain internal controls deficiencies may not be detected. As a result, any internal control deficiencies may adversely affect our financial condition, results of operations and access to capital. We have not performed an in-depth analysis to determine if historical undiscovered failures of internal controls exist, and may, in the future, discover areas of our internal controls that need improvement.Â Public company compliance may make it more difficult to attract and retain officers and directors.Â The Sarbanes-Oxley Act and rules implemented by the SEC have required changes in corporate governance practices of public companies. As a public company, these rules and regulations increase our compliance costs and make certain activities more time-consuming and costly. As a public company, these rules and regulations make it more difficult and expensive for us to obtain such insurance and we may be required to accept reduced policy limits and coverage or incur substantially higher costs to obtain the same. As a result, it may be more difficult for us to attract and retain qualified persons to serve on our Board of Directors or as executive officers, and to maintain insurance at reasonable rates, or at all.Â There may be future sales or other dilution of our equity, which may adversely affect the market price of our Common Stock.Â We are generally not restricted from issuing additional Common Stock, including any securities that are convertible into or exchangeable for, or that represent the right to receive, Common Stock. The market price of our Common Stock could decline as a result of sales of Common Stock or securities that are convertible into or exchangeable for, or that represent the right to receive, Common Stock after this offering or the perception that such sales could occur.Â If securities or industry analysts do not publish research or reports about our business, or if they change their recommendations regarding our stock adversely, our stock price and trading volume could decline.Â The trading market for our Common Stock relies in part on the research and reports that equity research analysts publish about us and our business. We do not control these analysts. The price of our Common Stock could decline if one or more equity research analysts downgrade our Common Stock or if they issue other unfavorable commentary or cease publishing reports about us or our business.Â This prospectus contains forward looking statements which are speculative in nature.Â This registration statement contains forward-looking statements. These statements relate to future events or our future financial performance. Forward looking statements are speculative and uncertain and not based on historical facts. Because forward-looking statements involve risks and uncertainties, there are important factors that could cause actual results to differ materially from those expressed or implied by these forward-looking statements, including those discussed under "businessâ€ section, although the Company believes that the expectations reflected in the forward-looking statements are reasonable, future results, levels of activity, performance, or achievements cannot be guaranteed. The reader is advised to consult any further disclosures made on related subjects in our future SEC filings.Â Â 25Table of ContentsÂ Forward Looking StatementsÂ This prospectus contains forward-looking statements. These statements relate to future events or future predictions, including events or predictions relating to our future financial performance, and are based on current expectations, estimates, forecasts and projections about us, our future performance, our beliefs and managementâ€™s assumptions. They are generally identifiable by use of the words â€œmay,â€ â€œwill,â€ â€œshould,â€ â€œexpect,â€ â€œplan,â€ â€œanticipate,â€ â€œbelieve,â€ â€œfeel,â€ â€œconfident,â€ â€œestimate,â€ â€œintend,â€ â€œpredict,â€ â€forecast,â€ â€œpotentialâ€ or â€œcontinueâ€ or the negative of such terms or other variations on these words or comparable terminology. These statements are only predictions and involve known and unknown risks, uncertainties and other factors, including the risks described under â€œRisk Factorsâ€ that may cause the Companyâ€™s or its industryâ€™s actual results, levels of activity, performance or achievements to be materially different from any future results, levels of activity, performance or achievements expressed or implied by such forward-looking statements. In addition to the risks described in Risk Factors, important factors to consider and evaluate in such forward-looking statements include: (i) general economic conditions and changes in the external competitive market factors which might impact the Companyâ€™s results of operations; (ii) unanticipated working capital or other cash requirements including those created by the failure of the Company to adequately anticipate the costs associated with acquisitions and other critical activities; (iii) changes in the Companyâ€™s corporate strategy or an inability to execute its strategy due to unanticipated changes; and (iv) the failure of the Company to complete any or all of the transactions described herein on the terms currently contemplated. In light of these risks and uncertainties, many of which are described in greater detail elsewhere in this Risk Factors discussion, there can be no assurance that the forward-looking statements contained in this prospectus will in fact transpire.Â Although the Company believes that the expectations reflected in the forward-looking statements are reasonable, the Company cannot guarantee future results, levels of activity, performance or achievements. We do not undertake any duty to update any of the forward-looking statements after the date of this prospectus to conform such statements to actual results or changes in our expectations.Â USE OF PROCEEDSÂ We are not selling any securities under this prospectus and will not receive any of the proceeds from the sale of Warrant Shares by the Selling Shareholder. However, we may receive proceeds of up to $9,260,839 from the exercise of 2024 New Warrants, if exercised in full for cash. We currently intend to use the net proceeds from this Offering for working capital and general corporate purposes, which may include operating expenses, resale, development, capital expenditures and funding for pending or future acquisitions.Â The timing and amount of our actual expenditures will be based on many factors, including cash flows from operations and the anticipated growth of our business. As of the date of this prospectus, we cannot specify with certainty all of the particular uses for the net proceeds to us from this Offering. As a result, our management will have broad discretion regarding the timing and application of the net proceeds from this Offering. Investors will be relying on the judgment of our management regarding the application of the proceeds of this Offering. Pending their ultimate use, we intend to invest the net proceeds in short-term, investment-grade, interest-bearing instruments.Â MARKET PRICE OF OUR COMMON STOCKÂ Our common stock is presently listed on the Nasdaq Capital Market under the symbol â€œCOSMâ€. On October 25, 2024, the last reported sale price of our common stock was $0.77.Â As of October 23, 2024, we had 23,259,551 shares outstanding for common stock. We had approximatelyÂ 614 registered holders of record of our common stock. A substantially greater number of holders of our common stock are â€œstreet nameâ€ or beneficial holders, whose shares of record are held through banks, brokers, other financial institutions and registered clearing agencies.Â Â 26Table of ContentsÂ MANAGEMENTâ€™S DISCUSSION AND ANALYSIS OFFINANCIAL CONDITION AND RESULTS OF OPERATIONSÂ Forward-Looking StatementsÂ Certain statements, other than purely historical information, including estimates, projections, statements relating to our business plans, objectives, and expected operating results, and the assumptions upon which those statements are based, are â€œforward-looking statementsâ€ within the meaning of the Private Securities Litigation Reform Act of 1995, Section 27A of the Securities Act of 1933 and Section 21E of the Securities Exchange Act of 1934. These forward-looking statements generally are identified by the words â€œbelieves,â€ â€œproject,â€ â€œexpects,â€ â€œanticipates,â€ â€œestimates,â€ â€œintends,â€ â€œstrategy,â€ â€œplan,â€ â€œmay,â€ â€œwill,â€ â€œwould,â€ â€œwill be,â€ â€œwill continue,â€ â€œwill likely result,â€ and similar expressions.Â We intend such forward-looking statements to be covered by the safe-harbor provisions for forward-looking statements contained in the Private Securities Litigation Reform Act of 1995, and are including this statement for purposes of complying with those safe-harbor provisions. Forward-looking statements are based on current expectations and assumptions that are subject to risks and uncertainties which may cause actual results to differ materially from the forward-looking statements. Our ability to predict results or the actual effect of future plans or strategies is inherently uncertain.Â Factors which could have a material adverse effect on our operations and future prospects on a consolidated basis include, but are not limited to: changes in economic conditions, legislative/regulatory changes, availability of capital, interest rates, competition, and generally accepted accounting principles. These risks and uncertainties should also be considered in evaluating forward-looking statements and undue reliance should not be placed on such statements. We undertake no obligation to update or revise publicly any forward-looking statements, whether as a result of new information, future events or otherwise. Further information concerning our business, including additional factors that could materially affect our financial results, is included herein and in our other filings with the SEC.Â Presentation of InformationÂ As used in this prospectus, the terms â€œwe,â€ â€œusâ€ â€œourâ€ and the â€œCompanyâ€ mean Cosmos Health Inc. unless the context requires otherwise. The following discussion and analysis should be read in conjunction with our audited (and unaudited) financial statements and the related notes that appear elsewhere in this prospectus. All dollar amounts in this registration statement refer to U.S. dollars unless otherwise indicated.Â OverviewÂ SummaryÂ We are an international pharmaceutical company with a proprietary line of nutraceuticals and distributor of branded and generic pharmaceuticals, nutraceuticals, OTC medications and medical devices. The Company uses a differentiated operating model based on a lean, nimble and decentralized structure, with an emphasis on acquisitions of established companies and our ability to maintain better pharmaceutical assets than others. This operating model and the execution of our corporate strategy are designed to enable the Company to achieve sustainable growth and create added value for our shareholders. In particular, we look to enhance our pharmaceutical and over-the-counter product lines by acquiring or licensing rights to additional products and regularly evaluate selective company acquisition opportunities. The Company, through its subsidiaries, is operating within the pharmaceutical industry and in order to compete successfully in the healthcare industry, must demonstrate that its products offer medical benefits as well as cost advantages. Currently, most of the products that the Company is trading, compete with other products already on the market in the same therapeutic category, and are subject to potential competition from new products that competitors may introduce in the future.Â We continue to rapidly expand our distribution network worldwide and open new markets for our proprietary line of branded pharmaceuticals, nutraceuticals, and nutraceuticals through our distribution channels and e-commerce market place. We use our extensive network with direct access to Europeâ€™s primary sales channels for pharmaceuticals and nutraceuticals, which includes over 160 pharmaceutical wholesale distributors in Europeâ€™s largest markets, over 40,000 pharmacies in Europe and 1,500 pharmacies in Greece. We achieve stable supply of pharmaceuticals from Doc Pharma, a related party, which enhances our ability to scale our expansion. We receive full priority in the production of nutraceuticals and volumes. Our full production in Greece ensures a decisive production-cost advantage whilst we secure additional discounts by leveraging our purchasing scale.Â Â 27Table of ContentsÂ Our focus on investing in technology enhances yield cost savings and economies of scale the safety, distribution and warehousing efficiency and reliability, as a result of 0% error selection rate and acceleration order fulfillment.Â Revenue sourcesÂ The Company operates in the wholesale distribution of branded pharmaceutical products, OTC products, medical devices, vitamins and a variety of nutraceuticals, including its proprietary label.Â Branded Pharmaceuticals & GenericsÂ We are engaged in the production, promotion, distribution and sale of licensed branded generics and OTC products throughout Europe by our subsidiaries in Greece and UK. Our capital efficient business model is based on infrastructure, efficiency and scale. We believe that there is a significant growth on opportunities through product additions and geographic expansion.Â Healthcare DistributionÂ We conduct direct distribution and sales of pharmaceuticals, medical devices, branded generics and OTC products. Our automated and GDP licensed distribution facilities ensure all medications reach their destination daily on an efficient and secure way. Our network exceeds over 1,500 pharmacies in Greece. We have created an upgraded and high-end distribution center in Greece due to our Robotic systems and integrated automations (â€œROWAâ€ robotics).Â NutraceuticalÂ We have created and developed our own proprietary branded nutraceutical products, named â€œSky Premium LifeÂ®â€ which was launched in 2018 and â€œMediterranationÂ®â€ which was launched in 2022. Utilizing unique formulations, and specialized extraction processes which

follow strict pharmaceutical standards, our proprietary lines of nutraceuticals aim for excellence. We have a full portfolio of fast-moving and specialty formulas with more than 80 product codes including vitamins, minerals and other herbal extracts. Our nutraceutical products are manufactured exclusively by Doc Pharma. Our nutraceutical products have penetrated several markets within 2022 and 2023 through digital channels such as Amazon and Tmall.Â We focus on nutraceutical products because we foresee it as a market with high growth opportunities due to its large market size and margin contribution as the demand for nutraceutical products is increasing globally.Â Regulations and LicensesÂ Our subsidiary, Decahedron, was granted the license for the wholesale of medicinal products for human use in February 2021 pursuant to the regulation of 18 of The Human Medicines Regulations 2012 (SI 2012/1916). It fulfills the guidelines of the Wholesale Distribution Authorization (Human). Our subsidiary, Cosmofarm S.A., was granted the license for the wholesale of pharmaceutical products for human use on February 2019 pursuant to the EU directive of (2013/C 343/01). It fulfils the Guidelines of the Good Distribution Practices of medical products for human use. Finally, our subsidiary, Cana SA, is a holder of Good Manufacturing Practices license (GMP), which means that it is certified for fulfilling the minimum standards that a medicines manufacturer must meet in the production processes. All licenses were granted based on inspections and are valid unless current inspections occur which will revise their status.Â RisksÂ Supply chain disruption is a growing concern for the European pharmaceutical industry as it increasingly looks to cut costs by relying on â€˜emerging marketsâ€™, where standards can be lower in terms of compliance, ethics and health and safety. Our business depends on the timely supply of materials, services and related products to meet the demands of our customers, which depends in part on the timely delivery of materials and services from suppliers and contract manufacturers. Significant or sudden increases in demand for our products, as well as worldwide demand for the raw materials and services we require to manufacture and sell our products, may result in a shortage of such materials or may cause shipment delays due to transportation interruptions or capacity constraints. Such shortages or delays could adversely impact our suppliersâ€™ ability to meet our demand requirements. Difficulties in obtaining sufficient and timely supply of materials or services can have an adverse impact on our manufacturing operations and our ability to meet customer demand.Â Â 28Table of ContentsÂ We may also experience significant interruptions of our manufacturing operations, delays in our ability to deliver products, increased costs or customer order cancellations as a result of:Â Â Â·the failure or inability to accurately forecast demand and obtain sufficient quantities of quality raw materials on a cost-effective basis;Â Â Â Â Â·volatility in the availability and cost of materials or services, including rising prices due to inflation;Â Â Â Â Â·difficulties or delays in obtaining required import or export approvals;Â Â Â Â Â·shipment delays due to transportation interruptions or capacity constraints, such as reduced availability of air or ground transport or port closures;Â Â Â Â Â·information technology or infrastructure failures, including those of a third-party supplier or service provider; andÂ Â Â Â Â·natural disasters or other events beyond our control (such as earthquakes, utility interruptions, tsunamis, hurricanes, typhoons, floods, storms or extreme weather conditions, fires, regional economic downturns, regional or global health epidemics, including the ongoing COVID-19 pandemic, geopolitical turmoil, increased trade restrictions between the U.S. and China and other countries, social unrest, political instability, terrorism, or acts of war) in locations where we or our customers or suppliers have manufacturing or other operations.Â Hikes in the price of medicine and their impact on the sustainability of the healthcare systems are garnering more and more attention. European regulators are willing to play their part in safeguarding continued access to safe and effective medicines. Regulators can speed up the approval of branded pharmaceuticals and biosimilars to boost competition and drive down prices.Â Cuts in healthcare spending have been frequently occurring since the financial crises of the late of 2000â€™s. Europeâ€™s slow recovery has been uneven, with austerity and economic uncertainty, especially in the EUâ€™s poorer member states, such as Greece.Â Distribution and Trade AgreementsÂ On July 1, 2021, the Companyâ€™s subsidiary SkyPharm SA, entered into an exclusive distribution agreement with a company based in Germany, the â€œDistributor Aâ€, whereas SkyPharm appointed Distributor A to be the responsible Partner for the distribution, promotion, trade marketing, logistics and sale of the nutraceuticals manufactured and supplied by SkyPharm (Sky Premium LifeÂ®), in the territories of Austria and Germany. Distributor A places purchase orders with SkyPharm at the companyâ€™s address and the purchase order is necessary to initiate any shipment.Â On July 7, 2021, SkyPharm SA signed a trade agreement with a company specializing in e-commerce mall advice and operation, henceforward referred as â€œDistributor Bâ€. Based on the agreement, SkyPharm will sell its own branded products Sky Premium Life Â® to final consumers through the e-commerce store opened by Distributor B on Tmall International MALL and Distributor B will provide platform operation services to SkyPharm. The services provided by Distributor B will include mall construction, mall operation and network promotion, along with collection, settlement, customer service, logistics and distribution.Â On November 25, 2021, SkyPharm SA signed a trade agreement with a wholesaler which operates in the storage, distribution, trading and promotion of pharmaceutical products) henceforward referred as â€œDistributor Câ€. Based on the agreement Distributor C is appointed as the exclusive representative for the promotion & distribution of our proprietary nutraceutical products Sky Premium LifeÂ®, in Greece.Â Â 29Table of ContentsÂ During July 2021, the Companyâ€™s subsidiary Decahedron Ltd, created a distribution page on Amazon UK, through which it sells, advertises and promotes our own proprietary branded nutraceutical product line â€œSky Premium LifeÂ®, directly to final consumers.Â On September 22, 2022, the Company entered into a distribution agreement with a third party in order to become the distributor of Monkeypox Virus Real-Time PCR Detection Kits. Cosmos will have exclusive distribution rights for Greece and Cyprus, with the opportunity to distribute the test kits across Europe on a non-exclusive basis.Â On June 27, 2024 the Company signed an exclusive distribution agreement (the "Agreement") with Pharmalink for its Sky Premium Life products in the UAE. As part of the Agreement, Pharmalink will be responsible for all key functions, including sales and marketing, regulatory affairs, logistics, supply, and distribution of Sky Premium Life products in the UAE. Cosmos Health has secured its first purchase order from Pharmalink for 130,000 units and anticipates receiving orders of more than 500,000 units in the first year and in excess of 3,000,000 units over the next five years.Â Acquisitions and Co-VenturesÂ ZipDoctorÂ On September 28, 2022, the Company entered into a non-binding letter of intent (â€œLOIâ€) agreement to wholly acquire ZipDoctor Inc., a company that possesses a direct-to-consumer subscription-based telemedicine platform, that expects to provide its customers affordable, unlimited, 24/7 access to board certified physicians and licensed mental and behavioral health counselors and therapists. The current parent company of the acquiree will continue to manage all its aspects of the day-to-day operations, including product development, marketing, and operational support.Â On March 17, 2023, the Company announced that it has entered into a definitive agreement to acquire ZipDoctor Inc. for a total sum of $150,000. The Sale and Purchase Agreement (â€œSPAâ€) was signed on March 17, 2023, and the transaction closed on April 3, 2023.Â CANAÂ Â On May 31, 2023, the Company entered into a Stock Purchase Agreement with the owners of one hundred (100%) percent of the equity (the â€œSharesâ€) of Cana Laboratories Holdings (Cyprus) Limited (â€œCanaâ€), which wholly owned an operating subsidiary, (â€œCana SAâ€).Â The purchase price for the shares for the two Sellers is â‚¬800,000 and 46,377 shares of Cosmos restricted common stock at an issuance price of $17.25 per share or $800,000. Moreover, on February 28,Â 2023, the Company signed a Secured Promissory Note with Cana, whereby Cana borrowed the sum of â‚¬4,100,000 ($4,457,520), included in the total cash consideration provided for the acquisition. The acquisition was successfully completed on June 30, 2023.Â Cana SA is a Greek pharmaceutical company that manufactures, sells, distributes, and markets original branded products researched and developed by leading global pharmaceutical and healthcare companies. Cana stands out as it brings significant synergies and vertical integration. With a long-standing history spanning almost a century, Cana has earned the trust of industry giants like AstraZeneca, Merck, Unilever, and Procter & Gamble. Cana's Good Manufacturing Practice (GMP) license enables us to manufacture pharmaceuticals, including medicines, within the EU, which creates attractive opportunities for high-margin contract manufacturing agreements with major multinational clients.Â BikasÂ On June 15, 2023, Cosmos Health Inc. entered into an Assignment and Assumption Agreement (the â€œAgreementâ€) with Ioannis Bikas O.E., a Greek Company (â€œBikasâ€). Bikas is owner of a pharmaceutical distribution network in Greece and agreed to sell the Company their distribution network and customer base. The purchase price of the network was â‚¬100,000 ($109,330) of cash, and â‚¬300,000 ($316,081) of the Companyâ€™s stock. The Company issued 99,710 shares of common stock related to the acquisition of the customer base, based on the fair value of the stock on the acquisition date. The Company accounted for the acquisition as an asset acquisition in accordance with ASC 805 and recorded $425,411 as an intangible asset related to the customer base acquired.Â Â 30Table of ContentsÂ This acquisition positively impacted on our revenue (an increase of more than $10 million annually) and enhanced the Company's gross margins (due to economies of scale). Additionally, synergies with Cosmofarm's state-of-the-art facility, which employs robotic technologies for procurement, inventory management, and order execution, provide an elevated level of service to pharmacies, leading to increased orders. We are pleased to announce that we have now successfully integrated Bikas within the Cosmofarm platform.Â Cloudscreen Â Â On January 23, 2024, the Company completed the acquisition of Cloudscreen, a cutting-edge Artificial Intelligence (AI) powered platform. The acquisition is pursuant to the purchase agreement announced on October 11, 2023. Cloudscreen is a multimodal platform specialized in drug repurposing, a process that involves uncovering new target proteins or indications for existing drugs for use in treating different diseases. The total purchase price amounted to $637,080 and consisted of 280,000 shares of common stock with a fair value of $319,200 and an amount of $317,880 to be settled in cash during 2024 based on the Promissory Note signed on October 10, 2023. The Company accounted for the acquisition as an asset acquisition in accordance with Accounting Standards Codification (â€œASCâ€) Topic 805, Business Combinations, (â€œASC 805â€) and recorded $637,080 as another asset related to the technology platform acquired. The total amount was reclassified to â€œGoodwill and intangible assets, netâ€ in January 2024 with the closing of the agreement.Â Â Results of OperationsÂ Three and Six Months Ended June 30, 2024 and 2023Â Revenue and net lossÂ The Company had revenue of $13,206,717 and $12,363,429 (an increase of 6.82%) for the three months ended June 30, 2024 and 2023, respectively and $27,791,190 and $24,713,206 (an increase of 12.45%) for the six months ended June 30, 2024 and 2023, respectively. Revenue increased overall, compared to the prior periods, and the increase in the three and six-month periods is mainly attributed to the wholesale revenue stream which was further increased with the enhancement of the overall customer base along with the contribution of CANAâ€™s acquisition. The Company had a net loss of $2,590,711 on revenue of $13,206,717 versus a net loss of $981,530 on revenue of $12,363,429 for the three months ended June 30, 2024 and 2023, respectively and net loss of $4,457,401 on revenue of $27,791,190 versus a net loss of $1,441,393 on revenue of $24,713,206 for the six months ended June 30, 2024 and 2023, respectively.Â The increase in net loss for the six-month period ended June 30, 2024 compared to the 2023 period of $3,016,008 was due to the extraordinary 2023 items such as the gain on debt extinguishment of $1,910,770 and the bargain purchase gain of $1,633,842. The decrease in net loss for the three-month period ended June 30, 2024 compared to the three-month period ended June 30, 2023 is mainly attributable to the bargain purchase gain of $1,633,842 recorded in 2023.Â Cost of Goods SoldÂ The Company had costs of goods sold of $12,349,469 versus $11,416,595 (an increase of 8.96%) for the three months ended June 30, 2024 and 2023, respectively and $25,690,316 versus $22,809,295 (an increase of 12.63%) for the six months ended June 30, 2024 and 2023, respectively. The increase in cost of goods sold is a consequence of the increased sales volume of the wholesale revenue stream compared to the nutraceuticals one,Â given thatÂ the wholesale stream has significantly lower gross profit margins and of the overall revenue increase.Â Our future revenue growth is expected to continue to be affected by various factors such as industry growth trends, including drug utilization, the introduction of new innovative brand therapies, the likely increase in the number of branded pharmaceutical products that will be available over the next few yearsâ€™ price increases and price deflation, general economic conditions, including the effects of the current conflict in the Ukraine, the coronavirus in the United Kingdom and the member states of European Union, competition within the industry, customer consolidation, changes in pharmaceutical manufacturer pricing and distribution policies and practices, increased downward pressure on government and other third party reimbursement rates to our customers, and changes in government rules and regulations.Â Â 31Table of ContentsÂ Gross ProfitÂ The Company had gross profit of $767,248 versus $946,834 (a decrease of 18.97%) for the three months ended June 30, 2024 and 2023, respectively and $2,100,874 versus $1,903,911 (an increase of 10.35%) for the six months ended June 30, 2024 and 2023, respectively. The decrease in gross profit for the three -month period is attributable to the significantly decreased sales of SkyPharmâ€™s nutritional supplements, and the decrease in CANAâ€™s pharma manufacturing stream along with a drop in Decahedronâ€™s sales. Since all of them are a high margin revenue streams, this contributed to the decreased gross profit for the period. The increase in the six-month period is in accordance with the increase in revenue and cost of goods sold.Â Operating ExpensesÂ The Company had general and administrative costs of $1,390,525 and $2,000,151, salaries and wage expenses of $1,454,862 and $1,077,672, sales and marketing expenses of $110,813 and $318,061 and depreciation and amortization expense of $313,074 and $127,415 for a loss from operations of $2,502,026 and $2,576,465 for the three months ended June 30, 2024 and 2023, respectively. The operating expenses remained relatively stable overall (a decrease of 7.21% for the three-month period ended June 30, 2024). General and administrative costs decreased by 30.48% due to the cash bonuses awarded to management in 2023. The salaries and wages increased by 35% which is mainly attributable to the addition of CANA and the relevant payroll costs, once all employees remained with the Company following its acquisition on June 30, 2023. The increase in depreciation and amortization expense for the three-month period ended June 30, 2024 of $185,659 (145.71%) is in accordance with the increase in PP&E (purchase of CANAâ€™s & Cosmofarmâ€™s facilities) and intangible assets (purchase of pharmaceutical and nutraceutical licenses).Â For the six months ended June 30, 2024 and 2023, the Company had general and administrative costs of $2,808,663 and $4,089,165 salaries and wage expenses of $2,713,041 and $2,027,123, sales and marketing expenses of $284,443 and $785,324 and depreciation and amortization expense of $632,861 and $229,936 for a loss from operations of $4,338,134 and $5,227,637, respectively. All variances for the six-month periods ended June 30, 2024 and 2023 in both absolute terms and in terms of percentages are similar to the ones of the three-month periods and are attributable to identical factors.Â Other Income (Expense)Â The Company had interest expense related to notes payable and lines of credit of $342,446 and $244,135 versus $511,118 and $378,508 for the three and six months ended June 30, 2024 and 2023, respectively. The increase in interest expense of 40.27% and 35.03% for the three and six months ended June 30, 2024 and 2023, respectively is attributable to the increased floating rates of the Companyâ€™s notes and lines of credits in 2024 (Euribor, Libor and Euro Short Term rate).Â Interest income amounted to $102,030 and $261,269 versus $207,795 and $444,685 for the three and months ended June 30, 2024 and 2023, respectively and the decrease is attributable to both the decreased outstanding balances of the Companyâ€™s Loans Receivable and Loans Receivable from related parties and the fact that the Company had interest income arising from treasury bills in the 2023 comparative periods.Â The other income, net recorded in the 6-month period ended June 30, 2024, of $162,519 mostly relates to write-offs of liabilities of our dormant subsidiary Cana Laboratories Holdings (Cyprus) Limited (â€œCanaâ€) arising from the past which had no substance and thus written off. The corresponding other income amounts in the three-month periods ended June 30, 2024 and 2023 of $29,305 and $34,477, respectively, primarily relate to prior period income/(expenses) of the Greek subsidiaries.Â Additionally, a gain on debt extinguishment relating to the write-off of a share settled debt obligation and the forgiveness of a notes payable balance for a total gain of $1,910,770 was recorded in the six months ended June 30, 2023. Finally, the Company has recorded a bargain purchase gain of $1,633,842 for the three and six months ended June 30, 2023. The bargain purchase gain recorded is related solely to the gain recognized upon acquisition of Cana. No equivalent extraordinary items were included in the three and six-month periods ended June 30, 2024.Â Â 32Table of ContentsÂ Foreign currency translation adjustment, netÂ The Company had a foreign currency translation adjustment gain of $176,591 and $775,867 versus gains of $83,188 and $419,651, attributable to the negative movement of the exchange rates during the three and six-months ended June 30, 2024 and 2023, respectively, and a net comprehensive loss of $2,767,302 and $5,233,268 versus a loss of $898,342 versus and $1,021,742 for the three and six months ended June 30, 2024 and 2023, respectively. The increase in comprehensive loss apart from the unrealized currency movements derives from the extraordinary items recorded in the three and six months ended June 30, 2023 and described in â€œOther Income (Expense)â€ section above (gain on debt extinguishment and bargain purchase gain.Â Year ended December 31, 2023 versus December 31, 2022Â For the year ended December 31, 2023, the Company had a net loss of $18,542,654 on revenue of $53,376,874, versus a net loss of $13,830,371 on revenue of $50,347,652, for the year ended December 31, 2022.Â RevenueÂ Revenue during the Companyâ€™s 12-month period ended December 31, 2023, increased by 6.02% as compared to revenues in the period ended December 31, 2022. The increase is attributable to the wholesale revenue increase of our subsidiary Cosmofarm SA, following the acquisition of Bikas customer base and a slight increase in demand for the period.Â Our future revenue growth will continue to be affected by various factors such as industry growth trends, including drug utilization, the introduction of new innovative brand therapies, the likely increase in the number of generic drugs that will be available over the next few years as a result of the expiration of certain drug patents held by brand-name pharmaceutical manufacturers and the rate of conversion from brand products to those generic drugs, price increases and price deflation, general economic conditions in the member states of European Union, competition within the industry, customer consolidation, changes in pharmaceutical manufacturer pricing and distribution policies and practices, increased downward pressure on government and other third party reimbursement rates to our customers, and changes in government rules and regulations.Â Cost of Goods SoldÂ For the year ended December 31, 2023, we had direct costs of goods sold of $49,027,305 versus $44,390,695 from the prior fiscal year ended December 31, 2022. Cost of goods sold year over year increased by 10.45% in 2023 as compared to 2022, in accordance with the increase in revenue and the fact that a larger proportion of our revenue arose from the wholesale stream which historically has

lower margins.Â Gross ProfitÂ Gross profit for the year ended December 31, 2023 was $4,349,569 compared with the $5,956,957 for the year ended December 31, 2022. Gross profit decreased by $1,607,388 or 26.98% from the prior fiscal year. The decrease in the gross profit was primarily due to the slight decrease in sales of our own brand of nutraceuticals,Â SkyPremium Life,Â during the period, in order for the Company to achieve a decrease in the outstanding receivables and the boost in our wholesale stream as explained in â€œCost of Goods Soldâ€ section above.Â Operating ExpensesÂ For the year ended December 31, 2023, we had general and administrative costs of $19,642,005, salaries and wages expenses of $4,719,768, sales and marketing expenses of $1,204,636 and depreciation and amortization expense of $614,377, for a net operating loss of $21,831,217. For the year ended December 31, 2022, we had general and administrative costs of $10,183,025, salaries and wages of $2,429,021, sales and marketing expenses of $630,057 and depreciation and amortization expense of $188,890, for a net operating loss of $7,474,036.Â The material increase in operating costs can be attributed to a combination of factors such as the provisions for expected credit losses which amounted to $11,850,788 for the year ended December 31, 2023 compared to $5,621,938 for the year ended December 31, 2022, the significant increase in managementâ€™s salaries and bonuses and the considerable investment in sales and marketing expenses, especially for our own branded nutraceuticals, which increased by 91.19% compared to the year ended December 31, 2022.Â Â 33Table of ContentsÂ Interest Income & ExpensesÂ For the year ended December 31, 2023, we had interest expense of $866,476, versus the year ending December 31, 2022, where we had interest expense of $2,345,410. The decrease of 63.06% is attributable to the significant debt repayments occurred in 2022 following our successful capital raises, which subsequently decreased the corresponding finance costs. Interest income for the year ended December 31, 2023 was $662,859 compared to $236,349 for the year ended December 31, 2022, an increase of 180.46% arising from interest income on short term time deposits (treasury bills) we had during the period and interest earned on the related party loan receivable we signed with Doc Pharma SA on December 30, 2022.Â Gain on extinguishment of debtÂ We had gains on debt extinguished of $1,910,967 for the year ended December 31, 2023, which arose from a gain of $1,605,499 from the termination of the agreement with Marathon Global Inc. and the write-off of the share settled debt obligation we had as of December 31, 2022 and $305,468 arising from the debt forgiveness of the Synthesis Structured debt facility of our subsidiary SkyPharm SA.Â Bargain purchase gainÂ We had a bargain purchase gain of $1,440,249 arising from the acquisition of Cana on June 30, 2023, once the fair value of Canaâ€™s net assets on the date of acquisition were more than the fair value of the consideration transferred.Â Unrealized Foreign Currency Losses & Deemed DividendsÂ We had an unrealized foreign currency translation loss of $712,791 for the year ended December 31, 2023, deemed dividends on the issuance and down round of warrants, on warrants exchanges and on preferred stock of $7,241,180 such that our net comprehensive loss for the period was $25,071,043 versus unrealized foreign currency gain of $981,014, deemed dividends on the issuance and down round of warrants, on warrants exchanges and on preferred stock of $50,114,914 which concerned the anti-dilution adjustment of the Companyâ€™s outstanding warrants, such that our net comprehensive loss for the period was $64,926,299 for the year ended December 31, 2022. The deemed dividend for the year ended December 31, 2023 relates to the Warrant Exchange Agreement we entered into on December 29, 2023.Â Going ConcernÂ The Companyâ€™s consolidated financial statements are prepared in conformity with accounting principles generally accepted in the United States of America (â€œU.S. GAAPâ€), which contemplates the continuation of the Company as a going concern.Â For the six months ended June 30, 2024, the Company had revenue of $27,791,190, net loss of $4,457,401Â and net cash used in operations of $4,622,989. Additionally, as of June 30, 2024, the Company had positive working capital of $8,593,711, an accumulated deficit of $96,101,634, and stockholdersâ€™ equity of $32,119,574.Â For the year ended period December 31, 2023, the Company had revenue of $53,376,874, net loss of $18,542,654 and net cash used in operations of $15,635,999. Additionally, as of December 31, 2023, the Company had positive working capital of $12,285,310, an accumulated deficit of $91,644,234, and stockholdersâ€™ equity of $36,043,028.Â It is managementâ€™s opinion that these conditions raise substantial doubt about the Companyâ€™s ability to continue as a going concern for a period of 12 months from the date of this filing.Â Â 34Table of ContentsÂ The Companyâ€™s revenues are not able to sustain its operations, and concerns exist regarding the Companyâ€™s ability to meet its obligations as they become due. The Company is subject to a number of risks to those of smaller commercial companies, including dependence on key individuals and products, the difficulties inherent in the development of a commercial market, the need to obtain additional capital, competition from larger companies, and other pharmaceutical and health care companies.Â Management evaluated the above conditions which raise substantial doubt about the Companyâ€™s ability to continue as a going concern to determine if it can meet its obligations for the subsequent 12 months from the date of this filing. Management considered its ability to access future capital, curtail expenses if needed, expand product lines, and acquire new products.Â Managementâ€™s plans include expansion of brand name products to the market, expanding the current product portfolio, and evaluating acquisition targets to expand distribution. Furthermore, the Company intends to vertically integrate the supply chain distribution network. During the period up to the issuance of this report the Company has signed multiple distribution agreements for its SPL products in Europe and Asia and a variety of contract manufacturing agreements though its subsidiary, CANA. Finally, the Company plans to access the capital markets further in order to raise additional funds through equity offerings. More specifically, management will consider postponing the repayment of its outstanding Trade Facility ($1,606,650 balance as of June 30, 2024), intends to make substantial efforts to receive additional debt financing through its subsidiary, Cosmofarm SA, and plans to raise additional equity funds through utilizing its outstanding warrants. Up to the issuance of its consolidated financial statements for the six months ended June 30, 2024, the Company had sold 901,488 shares of common stock for net proceeds of $629,426. Moreover, the Companyâ€™s management is considering postponing certain repayments of suppliers and creditors. However, management cannot provide any assurances that the Company will be successful in accomplishing any of its plans. The ability of the Company to continue as a going concern is dependent upon its ability to successfully accomplish the plans described herein and eventually secure other sources of financing and attain profitable operations.Â Considering the above, management is of the view that substantial doubt exists for the Companyâ€™s ability to continue as a going concern. The consolidated financial statements do not include any adjustments to reflect the possible future effect on the recoverability and classification of assets or the amounts and classifications of liabilities that may result from the outcome of this uncertainty.Â Liquidity and Capital ResourcesÂ As of June 30, 2024, the Company had working capital of $8,593,711 compared to $12,285,310 as of December 31, 2023.Â As of December 31, 2023, the Company had working capital of $12,285,310 versus a working capital of $34,618,059 as of December 31, 2022. This decrease in the working capital surplus is primarily attributed to the Companyâ€™s cash used for its operating activities during the year ending as of December 31, 2023 in addition to the significant expected credit loss allowances recorded for the 12-month period ended December 31, 2023.Â The Company had cash and cash equivalents of $343,509 versus $3,833,195 as of June 30, 2024 and December 31, 2023, respectively. The Company had net cash used in operating activities of $4,622,989 and $12,064,068 for the six months ended June 30, 2024 and 2023, respectively. The Company has devoted substantially all of its cash resources to expand through organic business growth and has incurred significant general and administrative expenses in order to enable the financing and growth of its business and operations. The increase is attributable to the significant outflows to suppliers due to change in payment terms in addition to the material prepayments for the purchase and production of nutraceutical products.Â As of December 31, 2023, the Company had net cash of $3,833,195 versus $20,749,683 as of December 31, 2022. For the year ended December 31, 2023, net cash used in operating activities was $15,635,999 versus $14,870,639 net cash used in operating activities for the year ended December 31, 2022. The Company has devoted substantially all of its cash resources to apply its investment program to expand through organic business growth and, where appropriate, the execution on selective company and license acquisitions, and incurred significant general and administrative expenses to enable it to finance and grow its business and operations.Â Â 35Table of ContentsÂ The Company had cash and cash equivalents of $343,509 versus $3,833,195 as of June 30, 2024 and December 31, 2023, respectively. The Company had net cash used in operating activities of $4,622,989 and $12,064,068 for the six months ended June 30, 2024 and 2023, respectively. The Company has devoted substantially all of its cash resources to expand through organic business growth and has incurred significant general and administrative expenses in order to enable the financing and growth of its business and operations. The increase is attributable to the significant outflows to suppliers due to change in payment terms in addition to the material prepayments for the purchase and production of nutraceutical products.Â During the year ended December 31, 2023, there was $13,760,357 net cash used in investing activities versus $21,497 used in during the year ended December 31, 2022. In the year ended December 31, 2023 this was due to the net effect of purchase of fixed assets such as the purchase of the facilities of our subsidiary Cosmofarm SA, the purchase of nutraceutical and pharmaceutical licenses, proceeds from loan receivables, advances made for the acquisition of a building in Canada and the cash paid for the acquisition of our new subsidiary Cana, on June 30, 2023.Â The Company had net cash provided by financing activities of $746,610 versus $2,058,614 during the six months ended June 30, 2024, and 2023, respectively. For the six months ended June 30, 2024, the Company received proceeds from lines of credit of $13,034,203 and payments of lines of credit of $12,342,152, for a net increase on the lines of credit of $692,051. The significant higher inflows arising from financing activities in 2023 was mainly attributable to the receipt of the $4,750,107 subscription receivable, due from Decemberâ€™s 2022 offering. However, the Company repaid $1,372,976 of the outstanding notes payable during the six-month period ended June 30, 2023, versus $549,946 of debt repayments within the six-month period ended June 30, 2024. During the six-month period ended June 30, 2024, the Company raised additional equity funds through a Baby Shelf supplement to its Registration Statement on Form S-3 (No. 333-267550) filed with the SEC on February 29, and March 7, 2024. More specifically, the Company sold 901,488 shares of common stock for gross proceeds of $649,039.Â During the year ended December 31, 2023, there was $12,694,007 of net cash and cash equivalents provided by financing activities versus $35,048,288 provided by financing activities during the year ended December 31, 2022. The significant decrease is attributable to a preferred-stock offering that took place within February 2022 and the two common stock offerings that occurred within October and December 2022 for total net proceeds of approximately $40 million for the 12-month period ended December 31, 2022 whereas for the 12-month period ended December 31, 2023 we had $9,362,937 proceeds from the July 2023 offering and the receipt of the outstanding subscription receivable from Decemberâ€™s 2022 offering and $3,533,741 net proceeds from the exercise of warrants during December 2023. The Company also repaid approximately $1.7 million of debt and received $1,057,540 from the new loan facility of our subsidiary, Cosmofarm SA.Â We anticipate using cash in our bank account as of June 30, 2024, cash generated from debt or equity financing, from investing activities or from management loans to the extent that funds are available to do so to conduct our business in the upcoming year. Management is not obligated to provide these or any other funds. If we fail to meet these requirements, we may lose the qualification for quotation and our securities would no longer trade on Nasdaq Capital Market. Further, as a consequence we would fail to satisfy our reporting obligations with the Securities and Exchange Commission (â€œSECâ€), and investors would then own stock in a company that does not provide the disclosure available in quarterly and annual reports filed with the SEC and investors may have increased difficulty in selling their stock as we will be non-reporting.Â Debt ObligationsÂ May 18, 2020, July 3, 2020, and August 4, 2020 Senior Promissory NotesÂ Modification of May 18, 2020, July 3, 2020, and August 4, 2020 Senior Promissory NotesÂ On February 23, 2022, the Company entered into modification agreements to extend the due dates of the May 18 Note, July 3 Note, and August 4 Note to June 30, 2023, totaling $9,000,000, in the aggregate. The Company paid restructuring fees totaling $506,087 upon modification. The Company determined the modification should be recorded as debt extinguishment in accordance with ASC 470 because the present value of the remaining cash flows under the terms of the new debt instrument is at least 10% different from the present value of the remaining cash flows under the terms of the original instrument. The Company recorded the new debt at fair value in the amount of $7,706,369 and a gain upon extinguishment in the amount of $787,544. During the year ended December 31, 2022, the Company repaid the aggregate principal balance of $7,000,000 and the aggregate accrued interest related to these notes in full.Â Â Â Â 36Table of ContentsÂ June 23, 2020 Debt AgreementÂ On June 23, 2020, the Companyâ€™s subsidiary, Cosmofarm, entered into an agreement with the National Bank of Greece S.A. (the â€œBankâ€) to borrow a maximum of â¬500,000 ($611,500).Â The note has a maturity date of 60 months from the date of the first disbursement, which includes a grace period of nine months. The total amount of the initial proceeds was received in three equal monthly installments. The note is interest bearing from the date of receipt and is payable every three months at an interest rate of 3.06% plus 3-month Euribor (3.96% as of December 31, 2023). The outstanding balance was â¬205,882 ($227,747) and â¬323,529 ($346,112) as of December 31, 2023 and 2022, respectively, of which $97,606 and $220,253 was classified asÂ â€œNotes payable â€“ long-term portionâ€Â respectively,Â on theÂ accompanying consolidated balance sheets. During the year ended December 31, 2023, the Company repaid â¬117,647 ($130,141) of the principal balance.Â June 24, 2020 Debt AgreementÂ On June 24, 2020, the Companyâ€™s subsidiary, Decahedron, received a loan Â£50,000 ($68,310) from theÂ UK government. The loan has a ten-year maturity and bears interest at a rate of 2.5% per annum beginning 12-months after the initial disbursement, which was on July 10, 2020. The Company may prepay this loan without penalty at any time. As of December 31, 2022, the principal balance was Â£47,144 ($56,936). As of December 31, 2023, the principal balance was Â£ 40,858 ($52,066).Â November 19, 2020 Debt AgreementÂ On November 19, 2020, the Company entered into an agreement with a third-party lender in the principal amount of â¬500,000 ($611,500). The note matures on November 18, 2025 and bears an annual interest rate, based on a 360-day year, of 3% plus 0.6% plus 6-month Euribor when Euribor is positive (4% as of December 31, 2023). The principal is to be repaid in 18 quarterly installments of â¬27,778 ($30,333).Â During the year ended December 31, 2022, the Company repaid â¬111,111 ($118,867) of the principal and as of December 31, 2022, the Company had accrued interest of $8,069 related to this note and a principal balance of â¬333,333 ($356,600), of which $237,733 is classified as â€œNotes payable â€“ long term portionâ€ on the accompanying consolidated balance sheets. During the year ended December 31, 2023, the Company repaid â¬111,111 ($122,911) of the principal and as of December 31, 2023, the Company has accrued interest of â¬11,191 ($12,379) related to this note and a principal balance of â¬222,222 ($245,822), of which $122,911 is classified as â€œNotes payable â€“ long term portionâ€ on the accompanying consolidated balance sheets.Â January 7, 2021 Convertible Promissory NoteÂ On January 7, 2021 (the â€œIssue Dateâ€), the Company entered into a subscription agreement with an unaffiliated third party, whereby the Company issued for a purchase price of $100,000 in principal amount, a convertible promissory note. The note bears an interest rate of 8% per annum. The outstanding balance as of December 31, 2022, was $100,000. On February 7, 2023, the Company fully repaid the outstanding balance and interest of the January 7, 2021, $100,000 Convertible Promissory Note.Â July 30, 2021 Debt AgreementÂ On July 30, 2021, the Company entered into an agreement with a third-party lender in the principal amount of â¬500,000 ($578,850). The note matures on August 5, 2026 and bears an annual interest rate that applies to 60% of the principal of the note that is based on a 365-day year, of 5.84% plus 3-month Euribor when Euribor is positive (3.96% as of December 31, 2023). Pursuant to the terms of the agreement, there is a nine-month grace period for principal repayment during which interest is accrued. The principal is to be repaid in 18 quarterly installments of â¬27,778 commencing three months from the end of the grace period. During the year ended December 31, 2022, the Company repaid â¬77,985 ($83,428) of the principal balance. As of December 31, 2022, the Company had accrued interest of â¬2,509 ($2,728) and a principal balance of â¬422,016 ($451,472), of which $336,788 is classified as â€œNotes payable â€“ long term portionâ€ on the accompanying consolidated balance sheets. During the year ended December 31, 2023, the Company repaid â¬79,006 ($87,396) of the principal. As of December 31, 2023, the Company had accrued interest of â¬10,905 ($12,063), principal of â¬316,900 ($350,555), of which $227,065 is classified as â€œNotes payable â€“ long term portionâ€ on the accompanying consolidated balance sheets.Â Â 37Table of ContentsÂ June 9, 2022 Debt AgreementÂ On June 9, 2022 the Company entered into an agreement with a third-party lender in the principal amount of â¬320,000 ($335,008), the â€œNoteâ€. The Note matures on June 16, 2027 and bears an annual interest rate of 3.89% plus an additional rate of 0.60%, plus the 3-month Euribor (3.96% as of December 31, 2023). Pursuant to the agreement, there is a 12-month grace period for principal repayment during which interest is accrued. The principal is to be repaid in 17 equal quarterly installments of â¬18,824 commencing on June 30, 2023. During the year ended December 31, 2023, the Company repaid â¬60,000 ($66,372) of the principal. As of December 31, 2023 and 2022 the Company has accrued interest of â¬11,043 ($12,215) and â¬7,707 ($8,379), respectively, and an outstanding balance of â¬260,000 ($287,612), of which $204,322 and $281,924, respectively, is classified as â€œNotes payable â€“ long term portionâ€ on the accompanying consolidated balance sheets.Â August 29, 2022 Promissory NoteÂ On August 29, 2022, the Company entered into a promissory note for the principal amount of $166,667. The Company received $150,000 in cash and recorded $16,667 as an original issue discount upon issuance. The promissory note matured on the earlier of (a) December 27, 2022, or (b) the date the Company completes a debt or equity financing of at least $1,000,000. The debt carried an annual interest rate of 12% which was due upon maturity. As of December 31, 2022, the Company had repaid the principal balance in full and had a balance of $5,041 in accrued interest related to this note. The Company repaid the outstanding interest during the year ended December 31, 2023 and thus the balance of both principal and interest as of December 31, 2023 is $0.Â July 14, 2023 Debt AgreementÂ On July 14, 2023, the Company entered into an agreement with a third-party lender in the principal amount of â¬1,000,000 ($1,123,700), the â€œNoteâ€. The Note matures on July 31, 2028 and bears an annual interest rate of 2.46% plus the 3-month Euribor (3.96% as of December 31, 2023). Pursuant to the agreement, there is a nine-month grace period for interest and principal repayment. The principal is to be repaid in 18 equal quarterly installments of â¬55,556 commencing on May 2, 2024. As of December 31, 2023 and 2022 the Company an

outstanding balance of â‚¬977,000 ($1,081,532) and $0, of which $897,864 and $0, respectively, is classified as â€œNotes payable â€“ long term portionâ€ on the accompanying consolidated balance sheets.Â Trade Facility AgreementsÂ On May 12, 2017, SkyPharm entered into a Trade Finance Facility Agreement (the â€œSkyPharm Facilityâ€) with Synthesis Structured Commodity Trade Finance Limited (the â€œLenderâ€) as amended on November 16, 2017 and May 16, 2018.Â On October 17, 2018, the Company entered into a further amended agreement with Synthesis whereby the current balance on the TFF as of October 1, 2018, which was â‚¬4,866,910 ($5,629,555) and related accrued interest of â‚¬453,094 ($524,094) would be split into two principal balances of Euro â‚¬2,000,000 ($2,316,000), (the â€œEURO Loanâ€) and USD $4,000,000 (the â€œUSD Loanâ€). Interest on both the EURO Loan and USD Loan commenced on October 1, 2018, at 6% per annum plus one-month Euribor (3.869% as of December 31, 2023), and 6% plus one-month LIBOR (5.47% as of date of December 31, 2023), respectively.Â On December 30, 2020, the Company transferred the EURO Loan to a new third-party lender. The terms remained the same except interest accrues at 5.5% per annum plus one-month Euribor 3.869% as of December 31, 2023. The principal was scheduled to be repaid in a total of five quarterly installments beginning October 31, 2021 of â‚¬50,000Â ($54,600) each with a final repayment of â‚¬1,800,000 ($1,965,600) payable on October 31, 2022.Â Â 38Table of ContentsÂ On March 3, 2022, the Company entered into a modification agreement to extend the maturity date to January 10, 2023 and payments under the USD Loan. During June 2022, the Company agreed with the Lender to postpone the repayment of an installment of $500,000 due on June 30, 2022 (based on the modification agreement signed on March 3, 2022) until January 2023. During September 2022, the Company entered into an agreement with the Lender to postpone the repayment of the outstanding balance on the USD Loan of $3,950,000, plus unpaid accrued interest until January 2023. The Company capitalized fees paid upon modification of â‚¬200,000 ($221,060) that are being amortized over the life of the loan. The Company incurred non-cash interest expense of $216,182 during the year ended December 31, 2022 concerning the above capitalized fees.Â During the year ended December 31, 2022, the Company repaid â‚¬175,000 ($191,100) of the EURO Loan and $2,593,363 of the USD Loan such that as of December 31, 2022, the Company had principal balances of â‚¬1,775,000 ($1,898,895) and $1,406,637 under the agreements, respectively. As of December 31, 2022, the Company had accrued $309,365 in interest expense related to these agreements.Â Â On December 21, 2022, the USD Loan was assigned to GIB Fund Solutions ICAV (the â€œFundâ€). On January 31, 2023, the Company paid $1,100,000 to the Fund under a full and final settlement agreement for the USD Loan, recording a gain on extinguishment of debt of $306,637 relating to the waiver of the unpaid balance. Additionally, the Company repaid â‚¬50,000 ($50,310) of the EURO Loan during the year ended December 31, 2023. As of December 31, 2023, the Company had an outstanding principal balance of â‚¬1,725,000 ($1,908,195), of which $1,327,440 is classified as â€œNotes payable â€“ long term portionâ€ on the consolidated balance sheets. As of December 31, 2023, the Company had accrued $161,274 in interest expense related to these agreements.Â On December 22, 2022, SkyPharm signed an agreement for the extension of the payments and an increase in interest rate due under the EURO loan, that was extended to be repaid with a balloon payment now due on October 31, 2025. This extension was agreed upon in writing on December 22, 2022, with a retroactive modification date to October 31, 2022 (the original maturity date).Â Â COVID-19 Government LoansÂ On May 12, 2020, the Companyâ€™s subsidiary, SkyPharm, was granted and, on May 22, 2020, received a â‚¬300,000 ($366,900) loan from the Greek government. The loan will be repaid in 40 equal monthly installments beginning on July 29, 2022. As a condition to the loan, the Company was required to retain the same number of employees until October 31, 2020. As of December 31, 2022, the principal balance was $150,441. During the year ended December 31, 2023, the Company repaid â‚¬18,750 ($20,741) of the principal balance.Â The outstanding balance is â‚¬121,875 ($134,818) as of December 31, 2023.Â Related Party IndebtednessÂ Grigorios SiokasÂ From time to time, Grigorios Siokas loans the Company funds in the form of non-interest bearing, no-term loans.Â During the 12-month period ended December 31, 2022, the Company had an outstanding principal balance under these loans of $12,821 in loans payable to Grigorios Siokas. As of December 31, 2023, the Company had an outstanding principal balance of $0 related to this payable.Â December 20, 2018 NoteÂ On December 20, 2018, the â‚¬1,500,000 ($1,718,400) note payable, originally borrowed by SkyPharm pursuant to a Loan Agreement with a third-party lender, dated March 16, 2018, was transferred to Grigorios Siokas. The note bears an interest rate of 4.7% per annum and had a maturity date of March 18, 2019 pursuant to the original agreement which was extended to December 31, 2021, and again to December 31, 2023. During the year ended December 31, 2022, the Note was paid in full and as of December 31, 2023 the Company had no outstanding balance. As of December 31, 2023 and 2022, the Company had accrued interest of â‚¬0 ($0) and â‚¬192,891 ($206,355), respectively, outstanding related to this loan, classified underÂ â€œAccrued interestâ€Â in the Companyâ€™s consolidated balance sheets.Â Grigorios Siokas is the Companyâ€™s CEO and a principal shareholder and is hence considered a related party to the Company.Â Â 39Table of ContentsÂ Dimitrios GoulielmosÂ On November 21, 2014, the Company entered into an agreement with Dimitrios Goulielmos, as amended on November 4, 2016. Pursuant to the amendment, this loan has no maturity date and is non-interest bearing. As of December 31, 2023 and 2022, the Company had a principal balance of â‚¬10,200 ($11,283) and â‚¬10,200 ($10,912), respectively.Â The above balances are adjusted for the foreign currency rate as of the balance sheet date. For the years ended December 31, 2023 and 2022, the Company recorded a foreign currency translation loss of $371 and $19,568, respectively.Â Â Plan of Operations in the Next 12 MonthsÂ Specifically, our plan of operations for the next twelve months is as follows.Â Â We assess the foreseeable development of the Company as being positive. Over the medium term we expect to further expand our market share. However, during the course of further organizational optimization there may be associated extraordinary additional costs.Â Our plan for our own branded nutraceuticals is to enlarge our portfolio up to 150 SKUs by the end of 2023, including more basic line formulas to cover more customer needs of any age, advanced formulations, formulas based on herbs and further clinical studies with R&D for further products. Our plan for geographic expansion in distributing and market penetration in the EU, Asia, USA and Canada is based on exclusive distributors, wholesalers, e-commerce, and development of franchising model, alliances and acquisitions of nutraceutical companies.Â In addition, our plan for branded pharmaceuticals is geographic expansion across the world, especially in the EU and UK, as well as in other countries with fast registration and developed markets with liberalized OTC policies for online pharmacies and supermarkets. We also intend to enhance our exclusive distribution rights with a growing basis of cooperating partners whilst purchasing generic, biosimilar drugs and OTC licenses. We also intend to enhance our product expectance by registered copyrights and trademarks in all OTC drugs. In addition, we remain committed to strategic research and development across each business unit with a particular focus on assets with inherently lower risk profiles and clearly defined governmental regulatory pathways.Â Our plan for our full line wholesale is to expand in the Greek territory, enlarge our customer portfolio and integrate of established sales network of pharmacies through the use of B2B and B2C e-commerce platforms and exclusive distributors. We are also aiming in increasing the exports of branded pharmaceuticals as we focus on higher profit margins categories (OTC and VMS), deliver 3PL (third-party logistics) services to pharma companies, put in force loyalty programs, provide added value services to pharmacies and emergency deliveries to VIP customers. The Company will evaluate and, where appropriate, execute on opportunities to expand its network of pharmacies and products in areas that it believes will offer above average growth characteristics and attractive margins.Â The Company is growing its business through organic growth, market penetration, geographic expansion and acquisitions which would add value to its business and its shareholders. The Company is also committed to pursuing various forms of business development; this can include trading, alliances, joint ventures and dispositions. Moreover, it hopes to continue to build on its portfolio of pharmaceutical products and expand its OTC and nutraceutical product portfolio. Thus, the Company is developing a sound sales distribution network specializing in its own branded nutraceutical products.Â The Companyâ€™s main objective is expanding the business operations of its subsidiaries by concentrating its efforts on becoming an international pharmaceutical Company. The Company views its business development activity as an enabler of its strategies, and it seeks to generate earnings growth and enhance shareholder value by pursuing a disciplined, strategic, and financial approach to evaluating business development opportunities. Under these principles the Company assesses businesses and assets as part of its regular, ongoing portfolio review process and continues to consider trading development activities for its businesses. The Companyâ€™s objective is the optimization of operating expenses across all entities without compromising the quality of the Companyâ€™s services and products.Â Â 40Table of ContentsÂ Changes in the behavior and spending patterns of purchasers of pharmaceutical and healthcare products and services, including delaying medical procedures, rationing prescription medications, reducing the frequency of doctor visits, and foregoing healthcare insurance coverage, may impact the Companyâ€™s business.Â The pharmaceutical sector offers a large growth potential within the European pharmaceutical market if service, price and quality are strictly directed towards the customer requirements. The Company will continue to encounter competition in the market by product, service, reliability, and a high level of quality. On the procurement side, the Company can access a wide range of supply possibilities. To minimize business risks, the Company diversifies its sources of supply all over Europe. It secures its high-quality demands through careful supplier qualification and selection, as well as active suppliersâ€™ system management.Â Strategic PlanÂ Our strategic plan, which strikes a balance between growth and sustainability, emphasizes synergies, vertical integration, operational efficiencies, R&D, brand expansion, and the global growth of our distribution network and facilities.Â We intend to continue to pursue active ongoing acquisitions. In fact, many of our acquisitions entail exploring opportunities, with discounted assets through business combinations or joint ventures, all to enhance our distribution network. We will expand our R&D division which is a platform and incubator to develop new patented pharmaceuticals and proprietary innovative nutraceutical products. To foster organic growth, we will enhance our business development and marketing efforts, pursue global expansion via prominent retailers, pharmacies and e-commerce platforms, and recapture lost markets such as the infant and baby care categories. In addition, we will invest in the expansion of our production capacity and global network of facilities to boost sales of our brands, engage in contract manufacturing with large multinational pharmaceutical companies, produce pharma grade ethanol for hospitals, and expand into new large markets capitalizing on our comparative advantages. Last but not least, we aim to strategically invest in key personnel, from seasoned export managers to highly skilled scientists, to ensure we have the necessary expertise at our fingertips.Â Organic GrowthÂ Proprietary Portfolio of Branded Products:Â A bright spot so far in 2024 is the strong demand for our branded nutraceuticals, as we aspire to transform them into global brands. Our products have received very positive feedback at leading events like Arab Health in Dubai, Infarma in Barcelona, Vitafoods in Geneva, and Pharmacy Show in Birmingham.Â Sky Premium LifeÂ®:Â We are selling Sky Premium Life products in an increasing number of countries through pharmacies, retail chains, and online platforms. Among our prominent retailers is Holland & Barrett. With over 1,600 stores in 18 countries across the world, it is not only Europe's largest health and wellbeing retailer but also one of the world's largest, generating about $1 billion in annual revenue. Additionally, our products are available online through platforms like eBay and Amazon in the UK, Canada, the US, Germany, France, Spain, and Singapore. We are investing in our infrastructure, expanding our production capacity to accommodate increasing volumes, accelerating our efforts to broaden our distribution network, and planning to penetrate new major markets. This is boosted by strategic collaborations like the one announced with C.A. PAPAELLINAS Group, a market leader with an extensive distribution network throughout Cyprus. PAPAELLINAS will represent and distribute Sky Premium Life, not only in Holland & Barrett stores but also in pharmacies throughout Cyprus.Â MediterranationÂ®:Â Building upon the success of Sky Premium Life, we also launched Mediterranation, our premium food supplements brand. Inspired by the Mediterranean way of life, renowned for its healthy food, sunny climate, and longevity, Mediterranation utilizes organic herbs and plant extracts, such as dittany of Crete, oregano, mastic, and kritamos from the Mediterranean region. All of our products are manufactured under strict pharmaceutical standards and adhere to GMP protocols.Â Â 41Table of ContentsÂ Bio-BebeÂ® and C-SeptÂ®/C-Scrub:Â Among Cana's many valuable assets, Cosmos Health also obtained a proprietary portfolio of pharmaceutical, dermocosmetic, antiseptic, and food supplement branded products. These include, among others: Bio-Bebe, an organic infant care and nutrition brand, which we are in the process of relaunching. This presents us with a great opportunity to enter the lucrative global baby food market that, according to Fortune Business Insights, is worth $102.90 billion per year. C-Sept, an antiseptic brand, which we are expanding with the launch of the new C-Scrub Wash 4% CHG Biocide. We are well positioned to capitalize on the global antiseptic and disinfectant market that, according to Grand View Research, is worth $29 billion per year.Â Â While the Company intends to pursue these milestones, there may be circumstances where for valid business reasons or due to factors beyond the control of the Company, a reallocation of efforts may be necessary or advisable.Â The Company intends to spend the funds available to strengthen working capital, inventories, intangible assets, acquisitions, research and development, sales and marketing expenses. Due to the uncertain nature of the industry in which the Company operates, projects may be frequently reviewed and reassessed. Accordingly, while it is currently intended by management that the available funds will be expended as set forth above, actual expenditures may in fact differ from these amounts and allocations.Â Significant EquipmentÂ We do not intend to purchase any significant equipment for the next 12 months aside from a few pieces of IT equipment. Nevertheless, we will replace essential equipment for operations if it is required within the year.Â EmployeesÂ In order to achieve our strategic objectives, we have, and will remain, focused on hiring and retaining a highly skilled management team that has extensive experience and specific skill sets relating to the sales, selection, development and commercialization of pharmaceutical products. We intend to continue our efforts to build and expand this team as we grow our business. We have plans to increase the number of our employees by adding more sales people during the next 12 months.Â Off Balance Sheet ArrangementsÂ As of June 30, 2024 and December 31, 2023, there were no off-balance sheet arrangements.Â Critical Accounting Policies and EstimatesÂ In December 2001, the SEC requested that all registrants list their most â€œcritical accounting policesâ€ in the Managementâ€™s Discussion and Analysis. The SEC indicated that a â€œcritical accounting policyâ€ is one which is both important to the portrayal of a companyâ€™s financial condition and results, and requires managementâ€™s most difficult, subjective or complex judgments, often as a result of the need to make estimates about the effect of matters that are inherently uncertain.Â Foreign Currency.Â Assets and liabilities of all foreign operations are translated at year-end rates of exchange, and the statements of operations are translated at the average rates of exchange for the year. Gains or losses resulting from translating foreign currency financial statements are accumulated in a separate component of stockholdersâ€™ equity until the entity is sold or substantially liquidated. Gains or losses from foreign currency transactions (transactions denominated in a currency other than the entityâ€™s local currency) are included in net (loss) earnings.Â Income Taxes.Â The Company accounts for income taxes under the asset and liability method, as required by the accounting standard for income taxes, ASC 740 â€œAccounting for Income Taxes.â€ Under this method, deferred tax assets and liabilities are recognized for the future tax consequences attributable to differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax basis, as well as net operating loss carryforwards. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled. The effect on deferred tax assets and liabilities of a change in tax rates is recognized in income in the period that includes the enactment date.Â The Company is liable for income taxes in Greece and the United Kingdom. The corporate income tax rate is 22% in Greece (tax losses are carried forward for five years effective January 1, 2013) and 25% in the United Kingdom. Losses may also be subject to limitation under certain rules regarding change of ownership.Â Â Â 42Table of ContentsÂ We regularly review deferred tax assets to assess their potential realization and establish a valuation allowance for portions of such assets to reduce the carrying value if we do not consider it to be more likely than not that the deferred tax assets will be realized. Our review includes evaluating both positive (e.g., sources of taxable income) and negative (e.g., recent historical losses) evidence that could impact the realizability of our deferred tax assets.Â Â We recognize the impact of an uncertain tax position in our financial statements if, in managementâ€™s judgment, the position isÂ notÂ more-likely-then-not sustainable upon audit based on the positionâ€™s technical merits. This involves the identification of potential uncertain tax positions, the evaluation of applicable tax laws and an assessment of whether a liability for an uncertain tax position is necessary. We operate and are subject to audit in multiple taxing jurisdictions.Â We record interest and penalties related to income taxes as a component of interest and other expense, respectively.Â Potential benefits of income tax losses are not recognized in the accounts until realization is more likely than not. The Company has adopted ASC 740 â€œAccounting for Income Taxesâ€ as of its inception. Pursuant to ASC 740, the Company is required to compute tax asset benefits for net operating losses carried forward. The potential benefits ofÂ the U.S. net operating losses have not been recognized in this financial statement because the Company cannot be assured it is more likely than not it will utilize the net operating losses carried forward in future years.Â The Company has net operating loss carry-forwards in our parent, Cosmos Health Inc., which are applicable to future taxable income in the United States (if any). Additionally, the Company has income tax liabilities in the United Kingdom. The income tax assets and liabilities are not able to be netted. We therefore reserve the income tax assets applicable to the United States, but recognize the income tax liabilities in Greece and the United Kingdom. Losses may also be subject to limitation under certain rules regarding change of ownership.Â Accounts Receivable and Allowance for Credit LossesÂ The Company follows ASC Topic 326, Financial Instruments â€“ Credit Losses (â€œASC 326â€) to estimate the allowance for credit losses. The Company is required to estimate credit losses on accounts receivable balances held at amortized cost. ASC 326 introduces a new methodology for measuring credit losses, replacing the previous incurred loss model with an expected credit loss model. The Company measures credit losses on accounts receivable using an expected credit loss model, which considers historical experience, current conditions, and reasonable and supportable forecasts. Credit losses are measured as the difference between the present value of contractual cash flows expected to be

collected and the present value of expected cash flows discounted at the financial instrumentâ€™s original effective interest rate. The Company reviews individually each trade receivable for collectability and performs on-going credit evaluations of its customers and adjusts credit limits based upon payment history and the customerâ€™s current credit worthiness, as determined by the review of their current credit information; and determines the allowance for credit losses based on historical write-off experience, customer specific facts and general economic conditions that may affect a clientâ€™s ability to pay. Bad debt expense is included in general and administrative expenses, if any.Â InventoryÂ Our merchandise inventories are made up of finished goods, manufacturing products, raw materials and other products and are valued at the lower of cost or market using the weighted-average cost method. However, the net realizable value (â€œNRVâ€) will always be higher than our inventoryâ€™s cost, once most of our inventory is fast moving and the vast majority of our products is pharmaceuticals, which have standard selling prices that could not result to the NRV being higher than the average cost. Moreover, our efficient inventory management which has led to minimum obsolete and slow-moving inventory also indicates that the NRV is higher than its average cost. Thus, an NRV assessment would have no material, if any, to our inventoryâ€™s cost. Average cost includes the direct purchase price, net of vendor allowances and cash discounts, of merchandise inventory. We record valuation reserves on an annual basis for merchandise damage and defective returns, merchandise items with slow-moving or obsolescence exposure and merchandise that has a carrying value that exceeds market value. These reserves are estimates of a reduction in value to reflect inventory valuation at the lower of cost or market. The reserve for merchandise returns is based upon the determination of the historical net realizable value of products sold from our returned goods inventory or returned to vendors for credit. Our reserve for merchandise returns includes amounts for returned product on-hand as well as for new merchandise on-hand that we estimate will ultimately become returned goods inventory after being sold based on historical return rates.Â Â 43Table of ContentsÂ Below is an analysis per category of our inventories as of June 30, 2024, December 31, 2023Â and 2022:Â Product CategoriesÂ June 30,2024Â Â December 31,Â 2023Â Â December 31,2022Â PharmaceuticalsÂ Â 3,196,681Â Â Â 3,417,039Â Â Â 2,763,350Â ParapharmaceuticalsÂ Â 892,356Â Â Â 1,030,878Â Â Â 662,598Â Manufacturing productsÂ Â 139,713Â Â Â 160,436Â Â Â -Â Raw materialsÂ Â 299,209Â Â Â 275,919Â Â Â -Â Dairy productsÂ Â 21,756Â Â Â 21,017Â Â Â 24,630Â Veterinary medicineÂ Â 7,522Â Â Â 13,872Â Â Â 5,638Â OtherÂ Â 110,482Â Â Â 225,098Â Â Â 101,709Â Less provisionsÂ Â (343,935)Â Â (355,205)Â Â (106,057)TotalÂ Â 4,323,784Â Â Â 4,789,054Â Â Â 3,451,868Â Â Recently Issued Accounting PronouncementsÂ In December 2023, the Financial Accounting Standards Board (â€œFASBâ€) issued Accounting Standards Update (â€œASUâ€)Â 2023-09,Â Income Taxes (Topic 740): Improvements to Income Tax Disclosures. This guidance is intended to enhance the transparency and decision-usefulness of income tax disclosures. The amendments in ASUÂ 2023-09Â address investor requests for enhanced income tax information primarily through changes to disclosure regarding rate reconciliation and income taxes paid both in the U.S. and in foreign jurisdictions. ASUÂ 2023-09Â is effective for fiscal years beginning after DecemberÂ 15, 2024 on a prospective basis, with the option to apply the standard retrospectively. Early adoption is permitted. The Company is currently evaluating this guidance to determine the impact it may have on its consolidated financial statements disclosures.Â In November 2023, the FASB issued ASUÂ 2023-07, Segment Reporting: Improvements to Reportable Segment Disclosures. This guidance expands public entitiesâ€™ segment disclosures primarily by requiring disclosure of significant segment expenses that are regularly provided to the chief operating decision maker and included within each reported measure of segment profit or loss, an amount and description of its composition for other segment items, and interim disclosures of a reportable segmentâ€™s profit or loss and assets. The guidance is effective for fiscal years beginning after DecemberÂ 15, 2023, and interim periods within fiscal years beginning after DecemberÂ 15, 2024, with early adoption permitted. The amendments are required to be applied retrospectively to all prior periods presented in an entityâ€™s financial statements. The Company is currently evaluating this guidance to determine the impact it may have on its consolidated financial statements related disclosures.Â Â In December 2022, the FASB issued ASU No. 2022-06, Deferral of the Sunset Date of Reference Rate Reform (Topic 848). Topic 848 provides optional expedients and exceptions for applying GAAP to transactions affected by reference rate (e.g., LIBOR) reform if certain criteria are met, for a limited period of time to ease the potential burden in accounting for (or recognizing the effects of) reference rate reform on financial reporting. The ASU deferred the sunset date of Topic 848 from December 31, 2022 to December 31, 2024. The ASU is effective as of December 21, 2022 through December 31, 2024. We continue to evaluate transactions or contract modifications occurring as a result of reference rate reform and determine whether to apply the optional guidance on an ongoing basis. We adopted ASU 2022-06 during 2022. The ASU has not and is currently not expected to have a material impact on the Companies consolidated financial statements.Â Â 44Table of ContentsÂ In March 2022, the FASB issued ASU 2022-02, Troubled Debt Restructurings and Vintage Disclosures. This ASU eliminates the accounting guidance for troubled debt restructurings by creditors that have adopted ASU 2016-13, Measurement of Credit Losses on Financial Instruments, which was adopted on January 1, 2020. The adoption of ASU 2016-13 did not have a material impact on the Companyâ€™s consolidated financial statements. ASU 2022-02 also enhances the disclosure requirements for certain loan refinancing and restructurings by creditors when a borrower is experiencing financial difficulty. In addition, the ASU amends the guidance on vintage disclosures to require entities to disclose current period gross write-offs by year of origination for financing receivables and net investments in leases within the scope of ASC 326-20. The ASU is effective for annual periods beginning after December 15, 2022, including interim periods within those fiscal years. Adoption of the ASU would be applied prospectively. Early adoption is also permitted, including adoption in an interim period. This ASU was adopted on January 1, 2023, which resulted in no cumulative-effect adjustment to retained earnings.Â October 2021, the FASB issued ASU 2021-08, Business Combinations (Topic 805): Accounting for Contract Assets and Contract Liabilities from Contracts with Customers, which requires contract assets and contract liabilities (i.e., deferred revenue) acquired in a business combination to be recognized and measured by the acquirer on the acquisition date in accordance with ASC 606, Revenue from Contracts with Customers, as if it had originated the contracts. The new guidance creates an exception to the general recognition and measurement principles of ASC 805, Business Combinations. The new guidance should be applied prospectively and is effective for all public business entities for fiscal years beginning after December 15, 2022, and include interim periods. The Company adopted this ASU which resulted in no impact on the Companyâ€™s consolidated financial statements.Â Management does not believe that any recently issued, but not effective, accounting standards, if currently adopted, would have a material effect on the Companyâ€™s consolidated financial statements.Â Â BUSINESSÂ OverviewÂ Business EnvironmentÂ The Company conducts its business within the pharmaceutical and the healthcare industry and is active in branded pharmaceuticals, generics and nutraceutical product markets. The pharmaceutical industry is highly competitive and is subject to comprehensive government regulations. Many factors may significantly affect the Companyâ€™s sales of its products, including, but not limited to, efficacy, safety, price and cost-effectiveness, marketing effectiveness, product labeling, quality control and quality assurance. Currently, most of the products that the Company is trading, compete with other products already on the market in the same therapeutic category, and are subject to potential competition from new products that competitors may introduce in the future.Â Generic medicines are the pharmaceutical and therapeutic equivalents of branded pharmaceutical products and are generally marketed under their generic (chemical) names rather than by brand names. Typically, a generic drug may not be marketed until the expiration of applicable patent(s) on the corresponding branded product, unless a resolution of patent litigation results in an earlier opportunity to enter the market. Generic drugs are the same as branded products in dosage form, safety, efficacy, route of administration, quality, performance characteristics and intended use, but they are sold generally at prices below those of the corresponding branded products. Generic drugs provide a cost-effective alternative for consumers, while maintaining the same high quality, efficacy, safety profile, purity and stability of the branded product.Â The Company also conducts its business within the global nutraceuticals market with our own brand which we consider to be highly qualitative and competitive. Nutraceuticals are defined as products that contain at least one dietary ingredient within them and can be consumed orally. Some of the purposes of nutraceuticals are used for immune system defense, energy, stress, bones and joints. The global nutraceutical market has shown rise for demand and growth within the last several years. The global market is driven by the rising popularity of sports-based performance enhancement supplements and the focus on preventive healthcare measures. The COVID-19 pandemic has also driven the global market to a high demand for immunity boosting nutraceutical products.Â Â 45Table of ContentsÂ Corporate StrategyÂ Our main strategy initiative is focused on continuing our progress in becoming a global pharmaceutical wholesale and import/export company through the development of a lean,Â efficient and vertically integrated operating model, as well as, to expand our portfolio of our own branded nutraceutical and pharmaceutical products, grow our customer base and achieve our growth stabilization in this new market and gain an adequate size in the global nutraceuticals market. We are committed to serving our customers while continuing to innovate and provide products that make a difference in the lives of individuals. We strive to maximize our shareholdersâ€™ value by adapting to market realities and customer needs. Our strategy involves the enhancement of our manufacturing capacities and building a multinational network or wholesalers, distributors, and pharmacies and simultaneously continuing to expand the portfolio of products that we distribute to that network.Â We are committed to driving organic growth at attractive margins by improving execution, optimizing cash flow and leveraging our strong market position, while maintaining a streamlined cost structure throughout each of our businesses. We continue to further align our organization to our customersâ€™ needs in a more seamless and unified way, while supporting corporate strategy and accelerating growth. Implementing this disciplined, focused strategy has allowed us to significantly expand our business, and we believe we are well-positioned to grow revenue and increase operating income through the execution of the following key elements of our business:Â Â Â -Â Branded Pharmaceuticals: Branded pharmaceutical products are the primary product category that we produce and distribute. We constantly evaluate product availability, pricing, demand trends, and patent expirations to maximize our performance. As the patents for branded products near expiration, the generic equivalents enter the marketplace and the demand for those branded products start to decrease. We monitor these cycles closely and always look to find value in pricing fluctuations caused by the patent expirations as the generic equivalents enter the market.-Â Generic Pharmaceuticals: Generic pharmaceutical products are the secondary product category that we produce and distribute. We apply the same discipline to generics that we do to the branded. We evaluate the demand and supply dynamics of branded products as their patents expire. This insight sheds light on the demand of generic products that take their place. Understanding the historical and market specific characteristics of generic product demand provides insight that we use to give guidance to our vendors that source our generic drug exports.Â Â Â·Nutraceuticals & Food Supplements: The wholesale distribution of nutraceuticals and food supplements market offer most of the times greater margins than pharmaceutical products. We are always looking to expand the portfolio of products that we distribute to maximize our margins. We offer convenience to our customers by providing them a larger portfolio of products that they can source from a single vendor. In addition to being wholesalers for supplements and related products we are also creating our own brand of products to sell to our current customer base. Our wholesale business gives insight to what products are in demand and we communicate with our customer base to identify which products to develop. Owning a brand with an extensive portfolio of products provides the Company with significant opportunities to penetrate into global sale channels.Â Â Â Â Â·Research & Development: We are committed to strategic R&D across each business unit with a particular focus for pharmaceutical and nutraceutical products with inherently lower risk profiles and clearly defined regulatory pathways. We are constantly evaluating the demand of food supplements in the markets that we currently distribute pharmaceutical products to. This research and analysis determines which pharmaceutical and nutraceutical products we choose to develop as well as their formulations. This approach maximizes the probability of successfully competing with other brands in the marketplace.Â Â Â Â Â·Acquisitions: We regularly evaluate acquisition targets that would allow us to expand our distribution reach and/or vertically integrate into the supply chain of the products that we currently distribute. In addition to focusing on organic growth drivers, we are also actively pursuing accretive acquisitions that offer long-term revenue growth, margin expansion through synergies, and the ability to maintain a flexible capital structure.Â Â Â Â Â·Local & Direct to Pharmacy Wholesale: We are expanding into the full-line wholesale distribution business through acquisition. Full-line pharmaceutical wholesalers provide the local markets with branded pharmaceuticals, generic pharmaceuticals, over-the-counter (OTC) medicines, vitamins and food supplements. By expanding our pharmaceutical distribution business, we will have a better ability to source more branded and generic products directly from manufacturers and sell our vitamins, food supplements and cosmetic products directly to pharmacies for better prices. We expect this expansion to increase our sales and profit margins as we vertically integrate into the supply chain.Â Â 46Table of ContentsÂ To successfully execute our corporate strategy, we believe that the Company must adopt, incorporate and maintain the aforementioned core strengths, although no assurances can be made that the Company will be able to effectively implement these strategies.Â Â NutraceuticalsÂ The current principal activity of the Company is the manufacturing, development and trading of its own proprietary branded nutraceutical product lines â€œSky Premium LifeÂ®â€ (â€œSPLâ€) and MediterranationÂ®. The Companyâ€™s portfolio currently includes 105 product codes including vitamins, minerals and other herbal extracts used for health prevention and care needs. Our plan for our own branded nutraceuticals is to enlarge our portfolio up to 150 SKUs. We also use our subsidiaries as distribution centers for SPL in order to penetrate UK and EU markets. However, the leading activity of Decahedron is the trading of branded and generic pharmaceutical products and medicines across the UK. We purchase excess inventories at a discount from wholesalers and export pharmaceutical product codes to EU member states capturing contract price differentials in the process. The Company only purchases stock with purchase orders at hand, limiting inventory risk. EU countries have put into force new legal frameworks and mandates that boost the parallel trade market in order to deflate healthcare pricing across the region.Â Branded Pharmaceuticals & GenericsÂ During the course of 2023, the Company committed to its strategic acquisition plan and proceeded to the acquisition of pharmaceutical products, specifically five branded pharmaceuticals and ten generic licenses.Â Accordingly, the Company commenced the manufacturing, development and trading of its own branded pharmaceutical and generics products apart from its own branded nutraceuticals. This is in parallel with the production of Canaâ€™s proprietary antimicrobial products.Â Product CategoriesÂ Our product portfolio includes medicines, OTC medicines, nutraceutical products, health care products, medical devices, baby products and others. Total revenues from the product categories of our total consolidated revenues during the six months ended June 30, 2024 and the year ended December 31, 2023 are as follows:Â Product CategoriesÂ Percentage of total Revenueas of June 30, 2024Â Â Percentage of total Revenueas of December 31, 2023Â MedicinesÂ Â 82.70%Â Â 80.42%OTC MedicinesÂ Â 6.78%Â Â 7.52%Vitamins, Minerals and Dietary ProductsÂ Â 3.26%Â Â 5.87%Heath Care ProductsÂ Â 2.93%Â Â 2.63%Medical DevicesÂ Â 3.90%Â Â 2.86%Baby ProductsÂ Â 0.31%Â Â 0.30%OthersÂ Â 0.12%Â Â 0.40%TotalÂ Â 100.00%Â Â 100.00%Â Â 47Table of ContentsÂ Below is an analysis per category of our inventory as of June 30, 2024 and December 31, 2023:Â Product CategoriesÂ Balance as of June 30, 2024($)Â Â Percentage of total InventoryÂ PharmaceuticalsÂ Â 3,196,681Â Â Â 68.48%ParapharmaceuticalsÂ Â 892,356Â Â Â 19.12%Manufacturing productsÂ Â 139,713Â Â Â 2.99%Raw materialsÂ Â 299,209Â Â Â 6.41%Dairy productsÂ Â 21,756Â Â Â 0.47%Veterinary medicineÂ Â 7,522Â Â Â 0.16%OtherÂ Â 110,482Â Â Â 2.37%Less provisionsÂ Â (343,935)Â Â Â Â TotalÂ Â 4,323,784Â Â Â 100.00%Â Product CategoriesÂ Balance as of December 31, 2023($)Â Â Percentage of total InventoryÂ PharmaceuticalsÂ Â 3,417,039Â Â Â 66.42%ParapharmaceuticalsÂ Â 1,030,878Â Â Â 20.04%Manufacturing productsÂ Â 160,436Â Â Â 3.12%Raw materialsÂ Â 275,919Â Â Â 5.36%Dairy productsÂ Â 21,017Â Â Â 0.41%Veterinary medicineÂ Â 13,872Â Â Â 0.27%OtherÂ Â 225,098Â Â Â 4.38%Less provisionsÂ Â (355,205)Â Â Â Â TotalÂ Â 4,789,054Â Â Â 100.00%Â Â 48Table of ContentsÂ Our proprietary nutraceutical line â€œSky Premium Lifeâ€ which has over 105 SKUs, is classified into two different main Categories, Products per Benefit and Products per Nutrient as follows:Â Products per BenefitÂ Products per NutrientGeneral WellbeingÂ Amino AcidsImmunityÂ Botanicals, Herbs & ExtractsHeartÂ Vitamins & MineralsBones & JointsÂ Specialized Formulas & ComplexesMenâ€™s HealthÂ Omegas & Fatty AcidsWomenâ€™s HealthÂ Specialized NutrientsBeautyÂ Â DigestionÂ Â BrainÂ Â VisionÂ Â EnergyÂ Â SportsÂ Â Mood/Stress/SleepÂ Â Antioxidant ActivityÂ Â Â ServicesÂ The principal activity of our services is the distribution of a full range of branded pharmaceutical products, over-the-counter products, cosmetics, nursery, and nutraceutical products to pharmacies across Greece. We utilize the latest technology in pharmaceutical storage and retrieval systems to ensure the quality and accuracy of its distribution. Our facility utilizes ROWAâ„¢ (German pharmacy robotics) technologies to automate our procurement, a German fully automated warehouse system, inventory management, and order execution. Therefore, we achieve a zero-error rate, faster order picking, automated order picking process, higher cost-efficiency. We stay in the forefront of quality assurance and accuracy by investing in the most innovative machinery and software available to pharmaceutical distributors. Our Company supports all its customers with special product offerings, seasonal products, and all the top brands and trending products.Â We believe that the entire aforementioned product life cycle would take approximately six weeks to two months, from the demand list to the payment for the shipment.Â Distribution and MarketingÂ The majority of our products are represented directly and indirectly through a dedicated sales force team. Our sales force targets mainly wholesale distributors and other healthcare providers. We sell our products principally through independent wholesale distributors, but we also sell directly to other healthcare providers such as; clinics, government agencies, independent retail and specialty pharmacies

and independent specialty distributors. Customer service representatives are centralized in order to respond to customer needs in a timely and effective manner. We seek to motivate and provide incentives to our sales force team by offering high quality products and providing them with product support, training seminars, sales convention and financial incentives.Â Our products in Europe and in the UK are shipped directly from our warehouse facilities and in foreign markets we have contracted third-parties to distribute our products.Â We are formulating a broader and more diversified pharmaceutical product portfolio and a greater selection of targets for potential development. We target products with limited competition for reasons such as trading complexity or the market size, which make our pharmaceutical products a key growth driver of our portfolio and complementary to other product offerings.Â Â 49Table of ContentsÂ Patents, Trademarks, Licenses and Proprietary PropertyÂ We have developed or acquired various proprietary pharmaceutical and nutraceutical products, nutraceutical products licenses, wholesale licenses, processes, software, and other intellectual property that are used either to facilitate the conduct of our business or that are made available as products or services to customers.Â At present, besides the above licenses, we do not have any intellectual property or other licenses, including, but not limited to, patents, trademarks, franchises, concessions, and royalty agreements or other proprietary interests.Â We have obtained trademark registrations for â€œSky Premium LifeÂ®â€, and related logos for all of our â€œSky Premium LifeÂ®â€ products product lines. We hold trademark registrations in Europe. During 2023, we added a variety of trademarks through our new subsidiary Cana (acquired on June 30, 2023), such as multiple antimicrobial products (C-SEPT) and cosmetics (EXELIA & C-DERM). The Company also submitted a patent application with the European Patent Office (EPO) for its CCX0722 obesity and weight management product on December 1, 2023. Additionally, on June 18, 2024, the Company entered into an agreement to acquire all remaining rights arising from the patent filed with the World Intellectual Property Organization (WIPO) under reference code PCT/EP2023/071865. This follows the agreement announced on December 7, 2023, where the Company had acquired 60% of the rights. The patent filing describes the repurposing of an existing drug to act on the Mucosa-associated lymphoid tissue lymphoma translocation protein 1 (MALT1), a key target in various diseases.Â We rely on confidentiality agreements with our employees, consultants and other parties to protect, among other things, trade secrets and other proprietary technology. There can be no assurance that these agreements will not be breached, that we will have adequate remedies for any breach, that others will not independently develop equivalent proprietary information or that other third parties will not otherwise gain access to our trade secrets and other intellectual property.Â Product InsuranceÂ We have insurance in place for our warehouses and the products in stock against any damage or theft, but we do not insure our products after the sale, since we are working under an Ex-works policy, and thus our clients are responsible for the transportation and the insurance of the products against any damage. In the future, we will continue to reevaluate our decision and may purchase product liability insurance to cover some of or all of our product liability risk.Â CustomersÂ Through our subsidiaries, we primarily sell pharmaceutical products directly to pharmacies and a limited number of large wholesale drug distributors who, in turn, supply-sell the products to other wholesalers, hospitals, pharmacies, and governmental agencies across the European Union member state. No customer accounted for 10% or more of our total consolidated revenues during the six months ended June 30, 2024 and the years ended December 31, 2023 and 2022.Â We have a diverse customer base that includes wholesalers and retail healthcare providers. We make a significant amount of our sales to a relatively small number of pharmaceutical wholesalers. These customers represent an essential part of the distribution chain of our products. Pharmaceutical wholesalers have undergone, and are continuing to undergo, significant consolidation on a worldwide basis. This consolidation resulted in these groups gaining additional purchasing leverage and consequently increasing the product pricing pressures facing our business.Â Â 50Table of ContentsÂ Geographic MarketsÂ All of our revenues are generated from operations in the European Union and UK, or otherwise earned outside of the U.S. All of our foreign operations are subject to risks inherent in conducting business abroad, including price and currency exchange controls, fluctuations in the relative values of currencies, political and economic instability and restrictive governmental actions. Our geographical market sales distribution of our total consolidated revenues during the six months ended June 30, 2024, the years ended December 31, 2023 and 2022 are as follows:Â Â Â June 30, 2024Â Â December 31, 2023Â Â December 31, 2022Â GreeceÂ Â 97.65%Â Â 94.67%Â Â 98.94%UKÂ Â 1.95%Â Â 4.53%Â Â 0.80%CroatiaÂ Â 0.07%Â Â 0.05%Â Â 0.08%BulgariaÂ Â 0.07%Â Â 0.39%Â Â 0.00%Cayman IslandsÂ Â 0.00%Â Â 0.02%Â Â 0.00%CyprusÂ Â 0.26%Â Â 0.34%Â Â 0.18%TotalÂ Â 100.00%Â Â 100.00%Â Â 100.00%Â We currently sell the products to wholesalers through our own sales force. We do not sell directly to large drug store chains or through distributors in countries where we do not have our own sales staff. As part of our sales marketing and promotion program, we use direct advertising, direct mailings, trading techniques, direct and personal contacts, exhibition of products at medical conventions and sponsor medical education symposia.Â CompetitionÂ Our pharmaceutical businesses are conducted in intensely competitive and often highly regulated markets. Many of our trading of pharmaceutical products face competition in the form of branded or generic drugs that treat similar diseases or indications. The principal forms of competition include efficacy, safety, ease of use, and cost effectiveness. The means of competition vary across product categories and business groups, demonstrating that the value of our trading products is a critical factor for success in all of our principal businesses.Â Our competitors include other pharmaceutical companies, and smaller companies with generic drug and consumer healthcare products. We compete with other companies that manufacture and sell products that treat diseases or indications similar to those treated by our trading pharmaceutical products.Â Our competitive position in pharmaceutical sector is affected by several factors including among others, the amount and effectiveness of our and our competitorsâ€™ promotional resources, customer acceptance, product quality, our and our competitorsâ€™ introduction of new products, ingredients, claims, dosage forms, or other forms of innovation, and pricing, regulatory and legislative matters (such as product labeling, patient access and prescription).Â The branded pharmaceutical industry is highly competitive. Our products compete with products manufactured by many other companies in highly competitive markets throughout the EU territory and internationally as well. Competitors include many of the major brand name and generic manufacturers of pharmaceutical products. If competitors introduce new products, delivery systems or processes with therapeutic or cost advantages, our products can be subject to progressive price reductions or decreased volume of sales, or both.Â Â In the generic pharmaceutical market, we might face intense competition from other generic drug manufacturers, brand name pharmaceutical companies, existing brand equivalents and manufacturers of therapeutically similar drugs.Â By specializing in high barrier to entry products, we endeavor to market more profitable and longer-lived products relative to commodity generic products. We believe that our competitive advantages include our integrated team-based approach to product development that combines our formulation, regulatory, legal and commercial capabilities; our ability to introduce new generic equivalents for brand-name drugs; our ability to meet customer expectations; and the breadth of our existing generic product portfolio offering.Â Newly introduced generic products with limited or no other generic competition typically garner higher prices. At the expiration of the exclusivity period, other generic distributors may enter the market, resulting in a significant price decline for the drug. Consequently, the maintenance of profitable operations in generic pharmaceuticals depends, in part, on our ability to select, develop and launch new generic products in a timely and cost-efficient manner and to maintain efficient, high quality business capabilities.Â Â 51Table of ContentsÂ We compete in the nutritional industry with our own branded nutraceutical products against companies that sell through retail stores, as well as against other direct selling companies. We compete against manufacturers and retailers of nutraceutical products which are distributed through supermarkets, drug stores, health food stores, vitamin outlets and mass market retailers, among others. We believe that the principal components of competition in nutraceutical products are expertise and service, high product quality, diversification and differentiation, price and brand recognition.Â Operating conditions have become more challenging under the mounting global pressures of competition, industry regulation and cost containment. We continue to take measures to evaluate, adapt and improve our organization and business practices to better meet customer and public needs. We also seek to continually enhance the organizational effectiveness of all of our functions, including efforts to accurately and ethically launch and promote our products.Â Information SystemsÂ The Company operates its full-service wholesale pharmaceutical distribution facilities in Europe on one primary enterprise resource planning (â€œERPâ€) system that provides for, among other things, electronic order entry by customers, invoice preparation and purchasing, and inventory tracking. We are currently making significant investments to enhance and upgrade the ERP system.Â Additionally, we are improving our entity-wide infrastructure environment to drive efficiency, capabilities, and speed to market. We will continue to invest in advanced information systems and automated warehouse technology. For example, in an effort to comply with future pedigree and other supply chain custody requirements we have made significant investments in our secure supply chain information systems.Â The Company processes a substantial portion of its purchase orders, invoices, and payments electronically. However, it continues to make substantial investments to expand its electronic interface with its suppliers. The Company has integrated warehouse operating system, which are used to manage the majority of transactional volume. The warehouse operating system has improved the distribution services productivity and operating leverage.Â Government RegulationsÂ Government authorities in the EU and in other countries extensively regulate, among other things, the research, development, testing, approval, manufacturing, labeling, post-approval monitoring and reporting, packaging, advertising and promotion, storage, distribution, marketing and export and import of pharmaceutical products. As such, our branded pharmaceutical products and the generic product candidates are subject to extensive regulation both before and after approval. The process of obtaining regulatory approvals and the subsequent compliance with applicable state, local and foreign statutes and regulations require the expenditure of substantial time and financial resources. Failure to comply with these regulations could result in, among other things, warning letters, civil penalties, delays in approving or refusal to approve a pharmaceutical product.Â A main part of our business relates to the trading of branded and generic pharmaceutical products and medicines within the EU member states. In order to be able to operate our business, we need to comply with EU regulations, as well as EU member states regulations that govern various operations of our business. The Greek government regulation that applies to our business requires the granting to our operating subsidiaries of the Authorization for Wholesale Distribution of Medicinal Products for human use. In order for this Authorization to be granted, the companies need to always comply with certain Good Distribution Practices (â€œGDPâ€) that mainly assure the proper storage, handling, distribution and trade of the pharmaceutical products.Â Â 52Table of ContentsÂ On July 22, 2015, the National Medicines Agency in Greece approved the license of wholesale sale of pharmaceutical products under the name SkyPharm SA with set validity at five years and an expiration date of July 22, 2020. Subsequently, on June 15, 2020, SkyPharm legally and timely submitted the application for renewal of the wholesale license of pharmaceutical products to the National Medicines Agency. The National Medicines Agency did not respond, therefore the Company asked for an immediate decision on the renewal. Two months after the filing of the no. 3459 / 15.01.2021 letter and almost nine months after the no. 627615.06.2020 company application for the renewal, the National Medicines Agency replied by rejecting the renewal request on March 9, 2021 (ref. 62769 / 20-25.02.2021). In addition, document No. 127351-16.12.2021 of EOF (Greek National Medicines Organization) to SkyPharm states that after an inspection of EOF at the premises of Doc Pharma, we did not have a wholesale license in violation of article 106 par. 1b and par. 1c of the ministerial decision D.YG3a / GP.32221 / 29-4-2019. The National Medicines Agency imposed a fine of â‚¬15,000 ($16,225) on SkyPharm for the above case, which was included in â€œGeneral and administrativeâ€ expense on the accompany statement of operations and comprehensive loss for the 12-month period ended December 31, 2023.Â Decahedron received its Wholesale Distribution Authorization for human use on February 5, 2021, from the UK Medicines and Healthcare Products Regulatory Agency (â€œMHRAâ€) in accordance with Regulation 18 of the Human Medicines Regulations 2012 (SI 2012/1916) and it is subject to the provisions of those Regulations and the Medicines Act 1971. This License will continue to remain in force from the date of issue by the Licensing Authority unless cancelled, suspended, revoked or varied as to the period of its validity or relinquished by the authorization holder.Â Cosmofarm received its Wholesale Distribution Authorization for human use on February 15, 2019, from the National Organization for Medicines. The license is valid for a period of five years and pursuant to the EU directive of (2013/C343/01). Also, Cosmofarm was granted with GDP certificate on November 11, 2019.Â Our subsidiary, Cana SA, is a holder of Good Manufacturing Practices license (GMP), which means that it is certified for fulfilling the minimum standards that a medicines manufacturer must meet in the production processes.Â Our subsidiaries are ISO 9001 certified for a management system for the trade and distribution of pharmaceuticals. As part of the certification process by the International Organization for Standardization, we need to be compliant with the General Data Protection Regulation (â€œGDPRâ€) adopted by the European Union in May 2018. GDPR applies to the processing of personal data of persons in the EU by a controller or processor.Â Research and DevelopmentÂ The Company entered into a Research & Development agreement with Doc Pharma S.A. on May 17, 2021. Under this agreement, Doc Pharma is responsible for the research, development, design, registration, copy rights and licenses of 250 nutritional supplements for the final products called Sky Premium LifeÂ®. More specifically, Doc Pharma is responsible for the product development and the Company has added 105 of such products codes in its portfolio as of December 31, 2023. The licenses purchased by Doc Pharma SA are capitalized and included in â€œGoodwill and intangible assets, netâ€ of the Companyâ€™s Consolidated Balance Sheets as of December 31, 2023. Thus, no relevant R&D expense had been charged to the Companyâ€™s Consolidated Statements of Operations and Comprehensive Loss.Â On June 26, 2022, the Company signed a research and development (â€œR&Dâ€) agreement with a third party, through which the Company assigned to the third party the development of new products and services in the field of health, focusing on the human intestinal microbiome. The project includes two phases. Phase 1 has a 20-month duration and its cost amounts to EUR 758,000 ($838,450) and phase 2, has a 22-month duration and a cost of EUR 820,000 ($907,084). The amount will be due and payable upon completion of the corresponding phases. The Company records the corresponding R&D expense based on the projectâ€™s progress, which is invoiced by the third party in the relevant period. For the 12-month period ended December 31, 2023, the Company has incurred $164,859 of such costs included in â€œGeneral and administrative expensesâ€ in the Companyâ€™s Consolidated Statements of Operations and Comprehensive Loss.Â Â On January 23, 2024, the Company completed the acquisition of Cloudscreen, a cutting-edge Artificial Intelligence (AI) powered platform. The acquisition is pursuant to the purchase agreement announced on October 11, 2023. Cloudscreen is a multimodal platform specialized in drug repurposing, a process that involves uncovering new target proteins or indications for existing drugs for use in treating different diseases.Â Â 53Table of ContentsÂ Distribution & Trade AgreementsÂ On July 7, 2021, SkyPharm SA signed a trade agreement with a company specializing in e-commerce mall advice and operation, henceforward referred as â€œDistributor Bâ€. Based on the agreement, SkyPharm will sell its own branded products Sky Premium Life Â® to final consumers through the e-commerce store opened by Distributor B on Tmall International MALL and Distributor B will provide platform operation services to SkyPharm. The services provided by Distributor B will include mall construction, mall operation and network promotion, along with collection, settlement, customer service, logistics and distribution.Â On November 25, 2021, SkyPharm SA signed a trade agreement with a wholesaler which operates in the storage, distribution, trading & promotion of pharmaceutical products) henceforward referred as â€œDistributor Câ€. Based on the agreement Distributor C is appointed as the exclusive representative for the promotion & distribution of our proprietary nutraceutical products Sky Premium LifeÂ®, in Greece.Â During July 2021, the Companyâ€™s subsidiary, Decahedron Ltd, created a distribution page on Amazon UK, through which it sells, advertises and promotes our own proprietary branded nutraceutical product line Sky Premium LifeÂ®, directly to final consumers.Â On September 22, 2022, the Company entered into a distribution agreement with a third party in order to become the distributor of Monkeypox Virus Real-Time PCR Detection Kits. Cosmos will have exclusive distribution rights for Greece and Cyprus, with the opportunity to distribute the test kits across Europe on a non-exclusive basis.Â International Cannabis Corp. (f/k/a Kaneh Bosm Biotechnology Inc.) - CannabisÂ Distribution and Equity AgreementÂ On March 19, 2018, the Company entered into a Distribution and Equity Acquisition Agreement (the â€œDistribution and Equity Acquisition Agreementâ€) with Marathon Global Inc. (â€œMarathonâ€), a company incorporated in the Province of Ontario, Canada. Marathon was formed to be a global supplier of Cannabis, cannabidiol (â€œCBDâ€) and/or any Cannabis Extract products, extracts, ancillaries and derivatives (collectively, the â€œProductsâ€). The Company was appointed the exclusive distributor of the Products initially throughout Europe and on a non-exclusive basis wherever else lawfully permitted. The Company has no present intention to distribute any Products under this Agreement in the United States or otherwise participate in cannabis operations in the United States. The Company intends to await further clarification from the U.S. Government on cannabis regulation prior to determining whether to enter the domestic market.Â The above transaction closed on May 22, 2018 after the due diligence period, following which the Company received: (a) a 33 1/3% equity interest or 5 million shares in Marathon as partial consideration for the Companyâ€™s distribution services; and (b) received cash of CAD $2,000,000, subject to repayment in common shares of the Company if it failed to meet certain performance milestones. The Company was entitled to receive an additional CAD $2,750,000 upon the Companyâ€™s receipt of gross sales of CAD $6,500,000 and an additional CAD $2,750,000 upon receipt of gross sales of CAD $13,000,000. The Company was also given the right to nominate one director to the Marathon board of directors. Since Marathon was a newly formed entity with no assets and no activity, the Company attributed no value to the 5 million shares in Marathon which was received as consideration for the distribution services.Â The Distribution and Equity Acquisition Agreement was to remain in effect indefinitely unless Marathon fails to provide Market Competitive (as defined) product pricing and Marathon has not become profitable within five years of the agreement. On March 20, 2023, the Company sent a termination notice, to Marathon,

which became effective on April 19, 2023 as a result of Marathonâ€™s failure to satisfy these conditions. The Company had accounted for its obligation to issue a variable number of the Companyâ€™s Common Shares as Share-settled debt obligation in accordance with ASC Topic 480, Distinguishing Liabilities from Equity (â€œASC 480â€), which was measured at fair value or the settlement amount of $1,554,590 (CAD $2 million). Due to termination of the Distribution and Equity Acquisition Agreement, the Company recorded a gain on extinguishment of debt of $1,554,590 due to the write-off of the share settled debt obligation, for the 12-month period ended December 31, 2023.Â Â 54Table of ContentsÂ Employees & Human CapitalÂ As ofÂ October 23, 2024, we had 165 employees in total, of which 21 engaged in sales department, 3 in procurement department, 4 in marketing department, 36 in warehouse services, 18 in logistics/transportation works, 6 in quality assurance, 13 in finance & accounting department, 5 in management, 4 in cleaning, 8 in administration, 13 in call center, 1 in B2B e-shop, 1 in compliance, 24 in production, 1 in HR department, 4 in R&D department and 3 in IT department. Our employees are not members of any unions. We consider our relations with our employees to be good and have not experienced any work stoppages, slowdowns or other serious labor problems that have materially impeded our business operations.Â We have a team with a significant track record in the pharmaceutical business. In order to achieve our strategic objectives, we have, and will remain, focused on hiring and retaining a highly skilled management team that has extensive experience and specific skill sets relating to the sales, selection, development and commercialization of pharmaceutical products. We intend to continue our efforts to build and expand this team as we grow our business. No assurances can be given that the Company will be able to retain any additional persons.Â Â Our human capital resources objectives include, as applicable, identifying, recruiting, retaining, incentivizing and integrating our existing and additional employees. The principal purposes of our equity incentive plans are to attract, retain and motivate selected employees, consultants and directors through the granting of stock-based compensation awards and cash-based performance bonus awards.Â Attracting and retaining top talent is an integral part to our success. We intentionally build a workforce of people with viewpoints and backgrounds as diverse as the customers we serve around Europe. As a responsibility to our team and in an evolving effort, we engage employees with meaningful careers and development opportunities to grow and succeed. We employed 158 individuals as of December 31, 2023. Our global workforce is comprised of the following ethnicities: 99% Caucasian and 1% Asian. Of those employees, 38% are female.Â Available InformationÂ Our internet address is https://www.cosmoshealthinc.com/. We post links on our website to the following filings as soon as reasonably practicable after they are electronically filed or furnished to the SEC: annual reports on FormÂ 10-K, quarterly reports on FormÂ 10-Q, current reports on FormÂ 8-K, proxy statements on Schedule 14D, andÂ any amendment to those reports filed or furnished pursuant to SectionÂ 13(a) orÂ 15(d) of the Securities Exchange Act of 1934, as amended. All such filings are available through our website free of charge. The information on our Internet website is not incorporated by reference into this FormÂ 10-K orÂ our other securities filings and is not a part of suchÂ filings.Â Information about the operation of the Public Reference Room can be obtained by calling the SEC at 1-800-SEC-0330 or 1-202-551-8090. You can also access our filings through the SECâ€™s internet address site: www.sec.gov, under our Nasdaq ticker COSM.Â MANAGEMENTÂ Our current directors and officers are listed below. Each of our directors will serve for one year or until their respective successors are elected and qualified. Our officers serve at the pleasure of the Board.Â Â NameÂ AgeÂ PositionGrigorios SiokasÂ 58Â CEO and DirectorÂ Â Â Â Â Georgios Terzis42CFOÂ Nikolaos BardakisÂ 55Â COOÂ Â Â Â Â Suhel BhutawalaÂ 45Â Director and Commercial Director of Decahedron LtdÂ Â Â Â Â Demetrios G. DemetriadesÂ 57Â Secretary and Audit Committee MemberÂ Â Â Â Â Manfred ZieglerÂ 63Â Director and Advisory Board MemberÂ Â Â Â Â John J. HoidasÂ 57Â Director and Audit Committee MemberÂ Â Â Â Â Anastasios AslidisÂ 63Â Director and Audit Committee ChairmanÂ Â 55Table of ContentsÂ Grigorios SiokasÂ joined us as CEO, CFO and Director on February 26, 2016. He has over 20 yearsâ€™ experience in the pharmaceutical industry. Since 2014, he has served as the CEO and Operations Manager of SkyPharm SA a wholly owned subsidiary of the Company. SkyPharm SA is a pharmaceutical company located in Greece that mainly exports medicines from Greece to other European countries, such as Germany, England and Denmark. Prior to 2014, Mr. Siokas worked in a variety of sectors of the pharmaceutical industry mostly in the trading of medicines in Greece and other European countries. Additionally, since 2000 he has been a major shareholder in various pharmaceutical companies such as: Ippokratis Pharmaceuticals, (annual sales of over â‚¬ 78 million); Thrakis Pharmaceuticals, (annual sales of over â‚¬ 20 million); Thessalias Pharmaceuticals, (annual sales of over â‚¬ 18 million); and ZED Pharma SA, (annual sales of over â‚¬ 35 million). During the 1990s, Mr. Siokas founded and operated a marble wholesale import â€“ export company in Germany. Within a period of two years, he became the 4thÂ biggest Greek marble importer in Germany. He also ran a Tour Operation with many different airlines, serving millions of customers. Grigorios Siokas has a Bachelorâ€™s Degree in Geology from the Aristotle University of Thessaloniki, Greece. He received a Masterâ€™s in management and finance from the University of Stuttgart and the University of Tuebigen, Germany.Â Georgios TerzisÂ was elected CFO on November 11, 2020. Prior thereto he was employed by the Company as International Finance Manager. He has served as an Executive Consultant to several multinational advisory firms where, he achieved commitments of more than â‚¬50million funding, financing and state incentives to a numerus investment in healthcare, logistics, RES and manufacturing industries. George holds an MBA from Alba Graduate Business School and a Bachelorâ€™s Degree in Financial Management from University of Attica. He is certified as an independent valuator of companies and private investments by the European Commission.Â Nikolaos BardakisÂ was appointed as COO on February 1, 2023, succeeding Mr. Pavlos Ignatiades. Mr. Bardakis was for more than eleven years, the National Sales Director for Servier Hellas, a multinational pharmaceutical company specializing in the areas of Cardiovascular, Central Nervous System and Metabolic diseases, where he led a cross functional client focused team comprised of Sales, Trade, Marketing and Business Development personnel, managing over 130 employees. He gained international exposure, participating in several boards and meetings focused on European level design and launch projects, pioneering in international operations. Mr. Bardakis received a BS in Finance from American College of Greece along with relevant studies in Natural Sciences.Â Suhel Bhutawala,Â was elected to serve on the Board of Directors at the Companyâ€™s Annual General Meeting held on September 18, 2023. He has over 20 years of experience in the pharmaceutical industry. He has worked in different sectors such as: Community Pharmacies, R&D department of Pharmaceuticals and is currently working as a commercial director at Cosmos Health Inc.â€™s subsidiary, Decahedron Ltd, UK since 2017. Mr. Bhutawhala has bachelorâ€™s degree in pharmacy and Master of Science degree from Kingâ€™s College, London. Mr. Bhutawhala serves as a diverse member in the Companyâ€™s Board of Directors, as he is Asian.Â Demetrios G. DemetriadesÂ was elected as Secretary and Director of the Company effective January 13, 2014. Since January 2003, Mr. Demetriades has been Director of Highlander Spring Trading Ltd, a trading company. From November 2000 to December 2002 he was Marketing Director of Eurolink Securities Ltd which was involved in trading in the Cyprus Stock Exchange. From January 1995 to November 2000 he was Supervising Officer of Laiki Factors Ltd a financing company. As a member of the board, Mr. Demetriades contributes the benefits of his trading, executive leadership and management experience. Mr. Demetriades will be compensated for his service from time-to-time as the Board of Directors will determine. He was appointed to the Audit Committee during fiscal year 2021.Â Dr. Manfred ZieglerÂ was elected as Director on the AGM held on December 2, 2022. Dr. Ziegler has over 30 years of executive management, financial, and operational experience, as well as extensive expertise in mergers and acquisitions, with a particular focus on high-growth public and private companies. Notably, Dr. Manfred Ziegler served as Chief Executive Officer of CC Pharma, a leading German distributor of pharmaceutical and medical products into more than 24 countries. Dr. Ziegler was instrumental in the restructuring of CC Pharma and contributed to the acquisition of CC Pharma by Aphria (NYSE:APHA) in 2019. Before joining CC Pharma, Dr. Ziegler founded, built and managed several companies in the automotive, food and medical industries, both domestic and international. Currently, Dr. Manfred Ziegler is a managing director and founder of Conzima GmbH, a business management consultancy firm focused on restructuring and reorganizing business processes to improve operational efficiency. Dr. Ziegler received a degree in business administration from University of Mannheim.Â Â 56Table of ContentsÂ John J. HoidasÂ was elected a Member of the Companyâ€™s Board of Directors on November 18, 2016. He was also elected to the Audit Committee during the fiscal year 2021. Mr. Hoidas is a wealth management professional with extensive experience in the capital markets and specifically in the financing of pharmaceutical companies. He is currently the senior vice president of Uhlmann Price Securities based in Chicago. Over the previous years he achieved to raise significant amounts of capital for late-stage pre-IPO companies such as Organovo (ONVO), Invivo Therapeutics (NVIV) and Matinas BioPharma (MTNB) to name a few. He has served as a broker dealer to the following firms: Kingsbury Capital Investment Advisors, Kingsbury Capital LLC, Spencer Trask Ventures.Â Dr. Anastasios AslidisÂ was elected to serve on the Board of Directors and was appointed as a chair of the Audit Committee, on April 28, 2022, He has been the CFO, Treasurer and a member of the board of directors of EuroDry. He is also member of the board of directors, Treasurer and CFO of Euroseas since September, 2005. He also served as consultant to the boards of directors of shipping companies (public and private) advising on strategy development, asset selection and investment timing. Dr. Aslidis holds a Ph.D. in Ocean Systems Management from the MIT, M.S. in Operations Research and M.S. in Ocean Systems Management also from the MIT, and a Diploma in Naval Architecture and Marine Engineering from the National Technical University of Athens.Â Cosmos Health Board Diversity MatrixÂ The table below provides certain information with respect to the composition of the Board. Each of the categories listed in the table has the meaning ascribed to it in NASDAQ Listing Rule 5605(f)(1). Cosmos Health appointed Mr. Suhel Bhutawala as a diverse director during the fiscal year ended December 31, 2023, in compliance with Rule 5605(f)(2)(D). Â Â You may also refer to the following link of the Companyâ€™s website for its Diversity Matrix:https://assets.website-files.com/645aa02eeb8c3d552db586e5/645aa02eeb8c3d4788b5875d_Cosmos_Board_Diversity_Matrix.pdfÂ Board Diversity MatrixTotal Number of Directors6Â Â FemaleMaleÂ Non-BinaryÂ Did Not Disclose GenderÂ Â Part I: Gender IdentityÂ DirectorsÂ -6-Â -Part II: Demographic BackgroundAfrican American or Black----Alaskan Native or Native American----Asian-1--Hispanic or Latinx----Native Hawaiian or Pacific Islander----White-5--Two or More Races or Ethnicities----LGBTQ+-Did Not Disclose Demographic Background-Â Â Â 57Table of ContentsÂ Term of OfficeÂ Our directors are appointed for a one-year term to hold office until the next annual general meeting of our shareholders or until removed from office in accordance with our bylaws. Our officers are appointed by our board of directors and hold office until removed by the board.Â Family RelationshipsÂ There are no family relationships between or among the directors, executive officers or persons nominated or chosen by us to become directors or executive officers.Â Legal ProceedingsÂ No officer, director, or persons nominated for such positions, promoter or significant employee has been involved in the last ten years in any of the following:Â Â Â·Any bankruptcy petition filed by or against any business of which such person was a general partner or executive officer either at the time of the bankruptcy or within two years prior to that time.Â Â Â Â Â·Any conviction in a criminal proceeding or being subject to a pending criminal proceeding (excluding traffic violations and other minor offenses).Â Â Â Â Â·Being subject to any order, judgment, or decree, not subsequently reversed, suspended or vacated, of any court of competent jurisdiction, permanently or temporarily enjoining, barring, suspending or otherwise limiting his involvement in any type of business, securities or banking activities.Â Â Â Â Â·Being found by a court of competent jurisdiction (in a civil action), the Commission or the Commodity Futures Trading Commission to have violated a federal or state securities or commodities law, and the judgment has not been reversed, suspended, or vacated.Â Â Â Â Â·Having any government agency, administrative agency, or administrative court impose an administrative finding, order, decree, or sanction against them as a result of their involvement in any type of business, securities, or banking activity.Â Â Â Â Â·Being the subject of a pending administrative proceeding related to their involvement in any type of business, securities, or banking activity.Â Â Â Â Â·Having any administrative proceeding been threatened against you related to their involvement in any type of business, securities, or banking activity.Â All legal proceedings outstanding as of June 30, 2024 are disclosed in Note 14 of Notes to Unaudited Consolidated Financial Statements.Â Audit CommitteeÂ We have a separately designated standing audit committee, which is appointed by our Board of Directors. On April 28, 2022, Dr. Anastasios Aslidis was elected to serve on the Board of Directors and was appointed as a chair of the Audit Committee, replacing Mr. Peter Goldstein, who submitted his resignation on the same date. Our four independent directors, Anastasios Aslidis, John Hoidas, Manfred Ziegler and Demetrios Demetriades serve on the Audit Committee. The primary function of the committee is to assist the Board of Directors in overseeing (1) the financial reporting and accounting processes of the Company, and (2) the financial statements audits of the Company. The Committee also prepares a written report to be included in the annual proxy statement of the Company pursuant to the applicable rules and regulations of the SEC. In furtherance of these purposes, the Committee shall maintain direct communication among the Companyâ€™s independent auditors and the Board of Directors. The independent auditors and any other registered public accounting firm engaged in preparing or issuing an audit report or performing other audit review or attest services for the Company shall report directly to the Committee and are ultimately accountable to the Committee and the Board of Directors.Â Â 58Table of ContentsÂ In discharging its oversight role, the Committee is authorized to investigate any matter brought to its attention with full access to all books, records, facilities and personnel of the Company. The Committee shall have the sole authority to retain at the Companyâ€™s expense outside legal, accounting or other advisors to advise the Committee and to receive appropriate funding, as determined by the Committee, from the Company for the payment of the compensation of such advisors and for the payment of ordinary administrative expenses of the Committee that are necessary to carry out its duties. The Committee may request any officer or employee of the Company or the Companyâ€™s outside counsel or independent auditors to attend a meeting of the Committee or to meet with any member of, or advisors to, the Committee. The Committee may also meet with the Companyâ€™s investment bankers or financial analysts who follow the Company.Â Â The Committee shall meet no less frequently than four times per year, with additional meetings as circumstances warrant. The Committee shall also meet periodically with the management, the internal auditors, if any, and the independent auditors in separate executive sessions. The Committee shall record the minutes of all such meetings and shall submit the minutes of its meetings to, or discuss the matters deliberated at each meeting with, the Board of Directors. The Companyâ€™s chief financial or accounting officer shall function as the management liaison officer to the Committee.Â Â Director IndependenceÂ Our board of directors has determined that each of John Hoidas, Anastasios Aslidis, Manfred Ziegler and Demetrios G. Demetriades qualify as an â€œindependent board memberâ€ as the term is used in Item 7(d)(3)(iv)(B) of Schedule 14A under the Securities Exchange Act of 1934, as amended, and as defined by Rule 4200(a)(15) of the NASDAQ Marketplace Rules.Â Section 16(a) Beneficial Ownership Reporting ComplianceÂ Section 16(a) of the Exchange Act requires our directors and executive officers and persons who beneficially own more than ten percent of a registered class of the Companyâ€™s equity securities to file with the SEC initial reports of ownership and reports of changes in ownership of common stock and other equity securities of the Company. Officers, directors and greater than ten percent beneficial shareholders are required by SEC regulations to furnish us with copies of all Section 16(a) forms they file. To the best of our knowledge based solely on a review of Forms 3, 4, and 5 (and any amendments thereof) received by us during or with respect to the year ended December 31, 2023, the following persons each failed to file, on a timely basis, one report concerning compensatory stock awards granted on May 3, 2023, required by Section 16(a) of the Exchange Act during fiscal year ended December 31, 2023: Georgios Terzis, Nikolaos Bardakis, Demetrios G. Demetriades, Manfred Ziegler, John Hoidas, Anastasios Aslidis, and Pavlos Ignatiades.Â Code of EthicsÂ We have adopted a Code of Ethics for Financial Executives, which includes our principal executive officer, principal financial officer, principal accounting officer or controller, or persons performing similar functions. A copy of our Code of Ethics has previously been filed as an exhibit with the SEC.Â Â 59Table of ContentsÂ EXECUTIVE COMPENSATIONÂ Summary Compensation TableÂ The table below summarizes all compensation awarded to, earned by, or paid to both to our officers and to our directors for all services rendered in all capacities to us for our fiscal years ended December 31, 2023 and 2022.Â Â Â Â Â

elected as a Member of the Companyâ€™s Board of Directors on November 18, 2016. He was also elected to the Audit Committee during the fiscal year 2021.(6)Demetrios G. Demetriades was elected as Secretary and Director of the Company effective January 13, 2014.(7)Â Â Â Â Nikolaos Bardakis was appointed as COO on February 1, 2023, succeeding Mr. Pavlos Ignatiades. (8)Suhel Bhutawala was elected to serve on the Board of Directors at the Companyâ€™s Annual General Meeting held on September 18, 2023 and is the Commercial Director of our subsidiary, Decahedron Ltd, since April 2017.Â Narrative Disclosure to the Summary Compensation TableÂ There are no arrangements or plans in which we provide pension, retirement or similar benefits for executive officers.Â Outstanding Equity Awards at Fiscal Year-EndÂ The table below summarizes all unexercised options, stock that has not vested, and equity incentive plan awards for each named executive officer as of December 31, 2023 and December 31, 2022.Â Â 60Table of ContentsÂ OUTSTANDING EQUITY AWARDS AT YEAR ENDÂ December 31, 2023:Â Â Â Option AwardsÂ Â Stock AwardsÂ Â Â Number of SecuritiesUnderlying Unexercised OptionsÂ Â OptionExerciseÂ Â OptionExpirationÂ Â No. of Shares or Units of Stockthat Have NotÂ Â Market Value of Shares orUnits of Stockthat Have NotÂ Â Equity Incentive Plan Awards: No. of Unearned Shares, Units orOther RightsThat Have NotÂ NameÂ ExercisableÂ Â Un-exercisableÂ Â Price ($)Â Â DateÂ Â Vested (#)Â Â Vested ($)Â Â VestedÂ Â Â Â Â

Selling Shareholder and its affiliates owning, after exercise, a number of shares of Common Stock in excess of the Beneficial Ownership Limitation.Â Â 66Table of ContentsÂ Â PLAN OF DISTRIBUTIONÂ The Selling Shareholder of the securities and any of its pledgees, assignees and successors-in-interest may, from time to time, sell any or all of their securities covered hereby on the Nasdaq Capital Market or any other stock exchange, market or trading facility on which the securities are traded or in private transactions. These sales may be at fixed or negotiated prices. The Selling Shareholder may use any one or more of the following methods when selling securities:Â Â Â·ordinary brokerage transactions and transactions in which the broker-dealer solicits purchasers;Â Â Â Â Â·block trades in which the broker-dealer will attempt to sell the securities as agent but may position and resell a portion of the block as principal to facilitate the transaction;Â Â Â Â Â·purchases by a broker-dealer as principal and resale by the broker-dealer for its account;Â Â Â Â Â·an exchange distribution in accordance with the rules of the applicable exchange;Â Â Â Â Â·privately negotiated transactions;Â Â Â Â Â·settlement of short sales;Â Â Â Â Â·in transactions through broker-dealers that agree with the Selling Shareholder to sell a specified number of such securities at a stipulated price per security;Â Â Â Â Â·through the writing or settlement of options or other hedging transactions, whether through an options exchange or otherwise;Â Â Â Â Â·a combination of any such methods of sale; orÂ Â Â Â Â·any other method permitted pursuant to applicable law.Â The Selling Shareholder may also sell securities under Rule 144 or any other exemption from registration under the Securities Act of 1933, as amended (the â€œSecurities Actâ€), if available, rather than under this prospectus.Â Broker-dealers engaged by the Selling Shareholder may arrange for other brokers-dealers to participate in sales. Broker-dealers may receive commissions or discounts from the Selling Shareholder (or, if any broker-dealer acts as agent for the purchaser of securities, from the purchaser) in amounts to be negotiated, but, except as set forth in a supplement to this prospectus, in the case of an agency transaction not in excess of a customary brokerage commission in compliance with FINRA Rule 2121; and in the case of a principal transaction a markup or markdown in compliance with FINRA Rule 2121.Â In connection with the sale of the securities or interests therein, the Selling Shareholder may enter into hedging transactions with broker-dealers or other financial institutions, which may in turn engage in short sales of the securities in the course of hedging the positions they assume. The Selling Shareholder may also sell securities short and deliver these securities to close out their short positions, or loan or pledge the securities to broker-dealers that in turn may sell these securities. The Selling Shareholder may also enter into option or other transactions with broker-dealers or other financial institutions or create one or more derivative securities which require the delivery to such broker-dealer or other financial institution of securities offered by this prospectus, which securities such broker-dealer or other financial institution may resell pursuant to this prospectus (as supplemented or amended to reflect such transaction).Â Â 67Table of ContentsÂ The Selling Shareholder and any broker-dealers or agents that are involved in selling the securities may be deemed to be â€œunderwritersâ€ within the meaning of the Securities Act in connection with such sales. In such event, any commissions received by such broker-dealers or agents and any profit on the resale of the securities purchased by them may be deemed to be underwriting commissions or discounts under the Securities Act. The Selling Shareholder has informed the Company that it does not have any written or oral agreement or understanding, directly or indirectly, with any person to distribute the securities.Â The Company is required to pay certain fees and expenses incurred by the Company incident to the registration of the securities. The Company has agreed to indemnify the Selling Shareholder against certain losses, claims, damages and liabilities, including liabilities under the Securities Act.Â We agreed to keep this prospectus effective until the earlier of (i) the date on which the securities may be resold by the Selling Shareholder without registration and without regard to any volume or manner-of-sale limitations by reason of Rule 144, without the requirement for the Company to be in compliance with the current public information under Rule 144 under the Securities Act or any other rule of similar effect or (ii) all of the securities have been sold pursuant to this prospectus or Rule 144 under the Securities Act or any other rule of similar effect. The resale securities will be sold only through registered or licensed brokers or dealers if required under applicable state securities laws. In addition, in certain states, the resale securities covered hereby may not be sold unless they have been registered or qualified for sale in the applicable state or an exemption from the registration or qualification requirement is available and is complied with.Â Under applicable rules and regulations under the Exchange Act, any person engaged in the distribution of the resale securities may not simultaneously engage in market making activities with respect to the shares of Common Stock for the applicable restricted period, as defined in Regulation M, prior to the commencement of the distribution. In addition, the Selling Shareholder will be subject to applicable provisions of the Exchange Act and the rules and regulations thereunder, including Regulation M, which may limit the timing of purchases and sales of the shares of Common Stock by the Selling Shareholder or any other person. We will make copies of this prospectus available to the Selling Shareholder and have informed them of the need to deliver a copy of this prospectus to each purchaser at or prior to the time of the sale (including by compliance with Rule 172 under the Securities Act).Â DESCRIPTION OF NEW WARRANT SHARESÂ Authorized and Outstanding Capital StockÂ The following description sets forth certain general terms and provisions of the shares of Common Stock and shares of preferred stock.Â We have 400,000,000 shares of capital stock, par value $0.001 per share, authorized of which 300,000,000 are shares of Common Stock and 100,000,000 are shares of â€œblank checkâ€ preferred stock.Â As of October 23, 2024, we hadÂ 23,259,551 shares of our common stock issued and outstanding, held byÂ 614 stockholders of record. The number of record holders does not include beneficial owners of common stock whose shares are held in the names of various broker-dealers and registered clearing agencies.Â Common StockÂ The holders of our Common Stock are entitled to one vote per share. In addition, the holders of our Common Stock will be entitled to receive dividends ratably, if any, are declared by our board of directors out of legally available funds; however, the current policy of our board of directors is to retain earnings, if any, for operations and growth. Upon liquidation, dissolution or winding-up, the holders of our Common Stock are entitled to share ratably in all assets that are legally available for distribution. The holders of our Common Stock have no preemptive, subscription, redemption or conversion rights. The rights, preferences and privileges of holders of our Common Stock are subject to, and may be adversely affected by, the rights of the holders of any series of preferred stock, which may be designated solely by action of our board of directors and issued in the future.Â Â 68Table of ContentsÂ 2024 New WarrantsÂ The New Warrants issued under the Warrant Inducement Offer were issued in certificated form. The following description is subject to the detailed provisions of the form of certificate for the New Warrants (the â€œWarrant Certificateâ€). Reference should be made to the Warrant Certificate for the full text of attributes of the Warrants.Â The Series A Warrants are exercisable at any time on or after the Stockholder Approval Date (as defined in the 2024 New Warrants), and have a term of exercise of five years from the Stockholder Approval Date.Â The Series B Warrants are exercisable at any time on or after the Stockholder Approval Date (as defined in the 2024 New Warrants), and have a term of exercise of eighteen months from the Stockholder Approval Date.Â The 2024 New Warrants have an exercise price of $0.95 per share.Â The 2024 New Warrants will be exercisable, at the option of the Selling Shareholder, in whole or in part, by delivering to the Company a duly executed notice of exercise, thereby canceling all or a portion of the Selling Shareholderâ€™s 2024 New Warrants.Â The Selling Shareholder will not have the right to exercise any portion of its 2024 New Warrants if it, together with its affiliates, would beneficially own in excess of 4.99% of the number of shares of Common Stock outstanding immediately after giving effect to such exercise; provided, however, that upon notice to the Company, the Selling Shareholder may increase or decrease such beneficial ownership limitation, provided that in no event shall such beneficial ownership limitation exceed 9.99% and any increase in the beneficial ownership limitation will not be effective until 61 days following notice of such increase from the holder to us.Â The 2024 New Warrants may be exercised on a â€œnetâ€ or â€œcashlessâ€ basis to the extent that the Company does not have an effective registration statement registering (or the related prospectus is not available for) the Warrant Shares issuable upon exercise of the 2024 New Warrants. We have agreed to use our reasonable best efforts to maintain an effective registration statement and prospectus available for use relating to Warrant Shares issuable upon exercise of the 2024 New Warrants until the expiration of the 2024 New Warrants.Â Â The Warrant Certificate will provide that the number of underlying Warrant Shares and exercise price of the 2024 New Warrants will be subject to adjustment in the event of certain share dividends or distributions or of a subdivision or consolidation of the common shares or similar events.Â The Warrant Certificate will also provide that, during the period in which the 2024 New Warrants are exercisable, it will give notice to holders of 2024 New Warrants of certain stated events, at least 5 days prior to the record date or effective date, as the case may be, of such events.Â In connection with a Fundamental Transaction, as defined in the Warrant Inducement Offer, the Selling Shareholder as holder of the 2024 New Warrants will have the right to receive, upon exercise, the same consideration as holders of common shares that would be issuable upon exercise of the 2024 New Warrants immediately prior to such Fundamental Transaction, in addition to any additional consideration receivable by holders of common shares in connection with such Fundamental Transaction. The Selling Shareholder as holder of the 2024 New Warrants will also have the option, within 30 days of the closing of a Fundamental Transaction, to require the Company (or its successor) to repurchase its 2024 New Warrants in cash or, if the Fundamental Transaction is not in the Companyâ€™s control, in the consideration received by other holders of common shares in respect of such Fundamental Transaction, at a value determined by using the Black-Scholes option pricing model.Â There is currently no market through which the 2024 New Warrants may be sold, and the Selling Shareholder may not be able to resell the 2024 New Warrants purchased in the Warrant Exchange Offer. No fractional Warrant Shares will be issuable upon the exercise of any 2024 New Warrants. The Selling Shareholder as holder of the 2024 New Warrants will not have any voting or pre-emptive rights or any other rights which a holder of common shares would have, except as set forth in the 2024 New Warrants.Â ListingÂ The Companyâ€™s Common Stock is listed on the Nasdaq Capital Market under the symbol â€œCOSM.â€Â Transfer AgentÂ Our transfer agent for our Common Stock is Globex Transfer, LLC, located at 780 Deltona Blvd., Suite 202, Deltona, Florida, 32725.Â Â 69Table of ContentsÂ MATERIAL U.S. FEDERAL INCOME TAX CONSEQUENCESÂ The following is a discussion of the material U.S. federal income tax considerations with respect to the acquisition, ownership and disposition of Warrants. This discussion applies only to beneficial owners of our securities that will hold our Warrants as â€œcapital assetsâ€ within the meaning of SectionÂ 1221 of the Code (generally, property held for investment). This discussion is based on the provisions of the Code, U.S. Treasury regulations, administrative rules and judicial decisions, all as in effect on the date hereof, and all of which are subject to change or differing interpretations, possibly with retroactive effect. Any such change or differing interpretation could affect the accuracy of the statements set forth herein. We have not sought any rulings from the IRS with respect to the statements made and the positions or conclusions described in this summary. Such statements, positions and conclusions are not free from doubt, and there can be no assurance that your tax advisor, the IRS or a court will agree with such statements, positions and conclusions.Â The following discussion does not purport to address all aspects of U.S. federal income taxation that may be relevant to particular holders in light of their personal circumstances. In addition, this summary does not address the â€œMedicareâ€ tax on certain investment income, any alternative minimum tax, U.S. federal estate or gift tax laws, any U.S. state, local orÂ non-U.S.Â tax laws, or any tax treaties. This summary also does not address tax considerations applicable to investors that may be subject to special treatment under the U.S. federal income tax laws, such as:Â Â Â·banks, insurance companies, or other financial institutions;Â Â Â Â Â·tax-exempt or governmental organizations;Â Â Â Â Â·dealers in securities or foreign currencies;Â Â Â Â Â·U.S. persons whose functional currency is not the U.S. dollar;Â Â Â Â Â·traders in our securities that use the mark-to-market method of accounting for U.S. federal income tax purposes;Â Â Â Â Â·â€œcontrolled foreign corporations,â€ â€œpassive foreign investment companiesâ€ and corporations that accumulate earnings to avoid U.S. federal income tax;Â Â Â Â Â·partnerships or other pass-through entities for U.S. federal income tax purposes or holders of interests therein;Â Â Â Â Â·persons that acquire our securities through the exercise of employee stock options or otherwise as compensation or through tax-qualified retirement plans;Â Â Â Â Â·persons that hold our securities as part of a straddle, appreciated financial position, synthetic security, hedge, conversion transaction or other integrated investment or risk reduction transaction;Â Â Â Â Â·certain former citizens or long-term residents of the United States;Â Â 70Table of ContentsÂ Â Â·persons required to accelerate the recognition of any item of gross income as a result of such income being recognized on an â€œapplicable financial statementâ€;Â Â Â Â Â·regulated investment companies;Â Â Â Â Â·real estate investment trusts;Â Â Â Â Â·individual retirement or other tax-deferred accounts;Â Â Â Â Â·except as specifically provided below, persons that actually or constructively hold 5% or more (by vote or value) of any class of our shares; andÂ Â Â Â Â·the Selling Securityholders.Â If a partnership (including an entity or arrangement treated as a partnership for U.S. federal income tax purposes) holds our securities, the tax treatment of a partner in such partnership generally will depend upon the status of the partner, upon the activities of the partnership and upon certain determinations made at the partner level. Accordingly, we urge partners in partnerships (including entities or arrangements treated as partnerships for U.S. federal income tax purposes) holding our securities to consult with their own tax advisors regarding the U.S. federal income tax consequences to them relating to the matters discussed below.Â INVESTORS SHOULD CONSULT WITH THEIR OWN TAX ADVISORS WITH RESPECT TO THE APPLICATION OF THE U.S. FEDERAL INCOME TAX LAWS (INCLUDING ANY POTENTIAL FUTURE CHANGES THERETO) TO THEIR PARTICULAR SITUATIONS, AS WELL AS ANY TAX CONSEQUENCES ARISING UNDER THE U.S. FEDERAL ESTATE OR GIFT TAX LAWS OR UNDER THE LAWS OF ANY U.S. STATE, LOCAL,Â NON-U.S.Â OR OTHER TAXING JURISDICTION OR UNDER ANY APPLICABLE INCOME TAX TREATY.Â U.S. HoldersÂ This section applies to you if you are a â€œU.S. Holder.â€Â For purposes of this discussion, a â€œU.S. Holderâ€Â is a holder that, for U.S. federal income tax purposes, is:Â Â Â·an individual who is a citizen or resident of the United States;Â Â Â Â Â·a corporation (or other entity treated as a corporation for U.S. federal income tax purposes) created or organized in or under the laws of the United States, any state thereof, or the District of Columbia;Â Â Â Â Â·an estate the income of which is subject to U.S. federal income tax regardless of its source; orÂ Â Â Â Â·a trust (i) the administration of which is subject to the primary supervision of a U.S. court and which has one or more â€œUnited States personsâ€ (within the meaning of Section 7701(a)(30) of the Code) who have the authority to control all substantial decisions of the trust or (ii) that has made a valid election under applicable U.S. Treasury regulations to be treated as a United States person.Â Gain on Sale, Redemption, Taxable Exchange or Other Taxable Disposition of WarrantsÂ Upon a sale or other taxable disposition of ClassÂ A common stock or Private Placement Warrants, a U.S. Holder generally will recognize capital gain or loss in an amount equal to the difference between the amount realized and the U.S. Holderâ€™s adjusted tax basis in its Warrants, as applicable. Any such capital gain or loss generally will be long-term capital gain or loss if the U.S. Holderâ€™s holding period for the Warrants, as applicable, so disposed of exceeds one year. If theÂ one-yearÂ holding period requirement is not satisfied, any gain on a sale or other taxable disposition of the Warrants, as applicable, would be subject to short-term capital gain treatment and would be taxed at regular ordinary income tax rates. Long-term capital gains recognized byÂ non-corporateÂ U.S. Holders will be eligible to be taxed at reduced rates. The deductibility of capital losses is subject to limitations.Â A full or partial redemption of common stock will be treated as a distribution taxable as a dividend to a U.S. Holder to the extent paid from our current or accumulated earnings and profits, unless it can be satisfactorily established that, for U.S. federal income tax purposes, (i)Â the redemption is â€œnot essentially equivalent to a dividend,â€ (ii) the redemption results in a â€œcomplete terminationâ€ of the U.S. Holderâ€™s interest in our equity interests or (iii)Â the redemption is â€œsubstantially disproportionateâ€ with respect to the U.S. Holder, all within the meaning of SectionÂ 302(b) of the Code. In any such case where one of these requirements is met, the redemption will be subject to U.S. federal income tax in the manner described above with respect to sales and other taxable dispositions generally.Â Â 71Table of ContentsÂ Generally, the amount of gain or loss recognized by a U.S. Holder is an amount equal to the difference between (i)Â the sum of the amount of cash and the fair market value of any property received in such disposition and (ii)Â the U.S. Holderâ€™s adjusted tax basis in its Warrants so disposed of. A U.S. Holderâ€™s adjusted tax basis in its Warrants generally will equal the U.S. Holderâ€™s acquisition cost of the Warrants, as applicable, any prior distributions paid to such U.S. Holder that were treated as a return of capital for U.S. federal income tax purposes (as discussed above).Â Exercise of a WarrantÂ Except as discussed below with respect to the â€œcashless exerciseâ€ of a Warrant, a U.S. Holder generally will not recognize gain or loss on the acquisition of common stock upon the exercise of a Warrant. The U.S. Holderâ€™s tax basis in its common stock received upon exercise of a Warrant generally will be an amount equal to the sum of the U.S. Holderâ€™s acquisition cost of the Warrant and the exercise price of such Warrant.Â The tax consequences of a cashless exercise of a Warrant are not clear under current tax law. A cashless exercise may beÂ tax-free,Â either because the exercise is not treated as a realization event or, if it is treated as a realization event, because the exercise is treated as a â€œrecapitalizationâ€ for U.S. federal income tax purposes. In either case, a U.S. Holderâ€™s initial tax basis in the common stock received would equal the holderâ€™s basis in the Warrants exercised therefor. However, it is also possible that a cashless exercise may be treated in part as a taxable exchange in which gain or loss would be recognized. In such event, a U.S. Holder may be deemed to have surrendered a number of Warrants having an aggregate value equal to the exercise price of the number of Warrants to be exercised. The U.S. Holder would then recognize capital gain or loss in an amount generally equal to the difference between the fair market value of the Warrants deemed surrendered and the U.S. Holderâ€™s tax basis in such Warrants. In this case, a U.S. Holderâ€™s initial tax basis in the common stock received would equal the sum of the U.S. Holderâ€™s initial tax basis in the Warrants exercised and the exercise price of such Warrants. Due to the absence of authority on the U.S. federal income tax treatment of a cashless exercise, there can be no assurance as to which, if any, of the alternative tax consequences described herein would be adopted by the IRS or a court of law. Accordingly, U.S. Holders should consult with their own tax advisors regarding the tax consequences of a cashless exercise.Â If we purchase Warrants in an open market transaction, such purchase generally will be treated as a taxable disposition to the U.S. Holder, taxed as

described under â€œU.S. Holders-Gain on Sale, Redemption, Taxable Exchange or Other Taxable Disposition of Warrantsâ€ above.Â Expiration of a WarrantÂ If a Warrant is allowed to expire unexercised, a U.S. Holder generally will recognize a capital loss equal to such holderâ€™s tax basis in the Warrant. The deductibility of capital losses is subject to certain limitations.Â Possible Constructive Distributions with Respect to WarrantsÂ The terms of the Warrants provide for an adjustment to the number of shares of common stock for which Warrants may be exercised or to the exercise price of the Warrants in certain events. An adjustment that has the effect of preventing dilution generally is not taxable. U.S. Holders of the Warrants would, however, be treated as receiving a constructive distribution from us if, for example, the adjustment increases the Warrant holderâ€™s proportionate interest in our assets or earnings and profits (e.g., through an increase in the number of shares of common stock that would be obtained upon exercise or through a decrease in the exercise price of the Warrant) in connection with a distribution of cash or other property to the holders of shares of common stock. Any such constructive distribution would be treated in the same manner as if U.S. Holders of Warrants received a cash distribution from us generally equal to the fair market value of the increased interest and would be taxed in a manner similar to distributions to U.S. Holders of common stock.Â Â 72Table of ContentsÂ Information Reporting and Backup WithholdingÂ Information reporting requirements generally will apply to dividends paid to a U.S. Holder and to the proceeds of the sale or other disposition of common stock and Warrants, unless the U.S. Holder is an exempt recipient. Backup withholding may apply to such payments if the U.S. Holder fails to provide a taxpayer identification number or a certification of exempt status or has been notified by the IRS that it is subject to backup withholding (and such notification has not been withdrawn).Â Backup withholding is not an additional tax. Rather, the U.S. federal income tax liability (if any) of persons subject to backup withholding will be reduced by the amount of tax withheld. If backup withholding results in an overpayment of taxes, a refund generally may be obtained, provided that the required information is timely furnished to the IRS.Â Non-U.S.Â HoldersÂ This section applies to you if you are a â€œNon-U.S.Â Holder.â€Â For purposes of this discussion, a â€œNon-U.S.Â Holderâ€Â is a beneficial owner of our securities that is not a U.S. Holder and that is, for U.S. federal income tax purposes, an individual, corporation, estate or trust.Â Gain on Sale, Redemption, Taxable Exchange or Other Taxable Disposition of WarrantsÂ Subject to the discussions below regarding redemptions of common stock and under â€œNon-U.S.Â Holders-Information Reporting and Backup Withholdingâ€ and â€œNon-U.S.Â Holders-Additional Withholding Requirements under FATCA,â€ aÂ Non-U.S.Â Holder generally will not be subject to U.S. federal income or withholding tax on any gain realized upon the sale or other disposition of common stock or Warrants unless:Â Â Â·the Non-U.S. Holder is an individual who is present in the United States for a period or periods aggregating 183 days or more during the calendar year in which the sale or disposition occurs and certain other conditions are met;Â Â Â Â Â·the gain is effectively connected with a trade or business conducted by the Non-U.S. Holder in the United States (and, if required by an applicable income tax treaty, is attributable to a permanent establishment or fixed base maintained by the Non-U.S. Holder in the United States); orÂ Â Â Â Â·shares of common stock or Warrants constitute United States real property interests by reason of our status as a â€œUnited States real property holding corporationâ€ (a â€œUSRPHCâ€) for U.S. federal income tax purposes and as a result such gain is treated as effectively connected with a trade or business conducted by the Non-U.S. Holder in the United States.Â AÂ Non-U.S.Â Holder described in the first bullet point above will be subject to U.S. federal income tax at a rate of 30% (or such lower rate as specified by an applicable income tax treaty) on the amount of such gain, which generally may be offset by certain U.S.-source capital losses.Â AÂ Non-U.S.Â Holder whose gain is described in the second bullet point above or, subject to the exceptions described in the next paragraph, the third bullet point above, generally will be taxed on a net income basis at the rates and in the manner generally applicable to United States persons unless an applicable income tax treaty provides otherwise. If theÂ Non-U.S.Â Holder is a corporation for U.S. federal income tax purposes whose gain is described in the second bullet point above, such gain would also be included in its effectively connected earnings and profits (as adjusted for certain items), which may be subject to a branch profits tax at a 30% rate (or such lower rate as specified by an applicable income tax treaty).Â Â 73Table of ContentsÂ Generally, a corporation is a USRPHC if the fair market value of its United States real property interests equals or exceeds 50% of the sum of the fair market value of its worldwide real property interests and its other assets used or held for use in a trade or business, as determined for U.S. federal income tax purposes. We do not believe that we are a USRPHC for U.S. federal income tax purposes, and we do not expect to become a USRPHC for the foreseeable future. However, in the event that we were to become a USRPHC, aÂ Non-U.S.Â Holder who disposes of our common stock generally will not be subject to tax on any gain realized as a result of our status as a USRPHC as long as our common stock is â€œregularly traded on an established securities marketâ€ (within the meaning of the U.S. Treasury regulations, referred to herein as â€œregularly tradedâ€) and suchÂ Non-U.S.Â Holder did not actually or constructively own, at any time during the shorter of the five-year period ending on the date of the disposition or theÂ Non-U.S.Â Holderâ€™s holding period for such common stock, more than 5% of our common stock. It is unclear how aÂ Non-U.S.Â Holderâ€™s ownership of Warrants will affect the determination of whether suchÂ Non-U.S.Â Holder owned more than 5% of the common stock. In addition, special rules apply in the case of a disposition of Warrants if the common stock is considered to be regularly traded, but such Warrants are not considered to be regularly traded. We can provide no assurance as to our future status as a USRPHC or as to whether the common stock or Warrants will be treated as regularly traded.Â Non-U.S.Â Holders are encouraged to consult with their own tax advisors regarding the tax consequences related to ownership in a USRPHC and the application of the rules above to the Warrants.Â As discussed above under â€œU.S. Holders â€“ Gain on Sale, Redemption, Taxable Exchange or Other Taxable Disposition of Warrants,â€ a full or partial redemption of common stock will generally be treated as a distribution taxable as a dividend to the extent of our current or accumulated earnings and profits unless it can be satisfactorily established that, for U.S. federal income tax purposes, (i)Â the redemption is â€œnot essentially equivalent to a dividend,â€ (ii)Â the redemption results in a â€œcomplete terminationâ€ of the holderâ€™s interest in our equity interests or (iii)Â the redemption is â€œsubstantially disproportionateâ€ with respect to the holder, all within the meaning of SectionÂ 302(b) of the Code. In such event, any amount constituting a dividend for U.S. federal income tax purposes generally would be subject to U.S. federal withholding tax at a rate of 30%, or such lower rate as may be specified by an applicable income tax treaty, unless such dividend is effectively connected with theÂ Non-U.S.Â Holderâ€™s conduct of a trade or business within the United States (and, if required by an applicable income tax treaty, is attributable to a permanent establishment maintained by suchÂ Non-U.S.Â Holder in the United States). A withholding agent might not make a determination as to whether the cash received upon redemption is subject to such withholding, including because the application of SectionÂ 302 of the Code will depend on aÂ Non-U.S.Â Holderâ€™s particular circumstances. Accordingly, withholding agents may withhold tax at a rate of 30% (or such lower rate as may be specified by an applicable income tax treaty) on the entire amount of the redemption amount made to suchÂ Non-U.S.Â Holder, unless (1)Â the withholding agent has established special procedures allowingÂ Non-U.S.Â Holders to certify that they are exempt from such withholding tax and (2)Â suchÂ Non-U.S.Â Holders are able to certify that they meet the requirements of such exemption (e.g., because suchÂ Non-U.S.Â Holders are not treated as receiving a dividend under the SectionÂ 302 tests described above). However, there can be no assurance that a withholding agent will establish such special certification procedures. If a withholding agent withholds excess amounts from the cash consideration so payable to aÂ Non-U.S.Â Holder, suchÂ Non-U.S.Â Holder may obtain a refund of any such excess amounts by timely filing an appropriate claim with the IRS.Â Non-U.S.Â Holders should consult their own tax advisors regarding the application of the foregoing rules in light of their particular facts and circumstances, the procedures for claiming treaty benefits or otherwise establishing an exemption from U.S. withholding tax with respect to payments received in redemption of their common stock.Â Exercise of a WarrantÂ The U.S. federal income tax characterization of aÂ Non-U.S.Â Holderâ€™s exercise of a Warrant generally will correspond to the U.S. federal income tax characterization of the exercise of a Warrant by a U.S. Holder, as described under â€œU.S. Holders-Exercise of a Warrantâ€ above. To the extent a cashless exercise is characterized as a taxable exchange, the consequences would be similar to those described above under â€œNon-U.S.Â Holders-Gain on Sale,Â Redemption, Taxable Exchange or Other TaxableÂ Disposition of Warrants.â€ If we purchase Warrants in an open market transaction, the U.S. federal income tax treatment for aÂ Non-U.S.Â Holder generally will correspond to that described above under â€œNon-U.S.Â Holders-Gain on Sale,Â Redemption, Taxable Exchange or Other Taxable Disposition of Warrants.â€Â Expiration of a WarrantÂ The U.S. federal income tax treatment of the expiration of a Warrant held by aÂ Non-U.S.Â Holder generally will correspond to the U.S. federal income tax treatment of the expiration of a Warrant held by a U.S. Holder, as described under â€œU.S. Holders-Expiration of a Warrantâ€ above.Â Â 74Table of ContentsÂ Possible Constructive Distributions with Respect to WarrantsÂ The terms of the Warrants provide for an adjustment to the number of shares of common stock for which Warrants may be exercised or to the exercise price of the Warrants in certain events. An adjustment that has the effect of preventing dilution generally is not taxable.Â Non-U.S.Â Holders of Warrants would, however, be treated as receiving a constructive distribution from us if, for example, the adjustment increases the Warrant holderâ€™s proportionate interest in our assets or earnings and profits (e.g., through an increase in the number of shares of common stock that would be obtained upon exercise or through a decrease in the exercise price of the Warrant) in connection with a distribution of cash or other property to the holders of shares of common stock. Any such constructive distribution would be treated in the same manner as ifÂ Non-U.S.Â Holders of Warrants received a cash distribution from us generally equal to the fair market value of the increased interest and would be taxed in a manner similar to distributions toÂ Non-U.S.Â Holders of common stock. The applicable withholding agent may withhold any resulting withholding tax from future cash distributions or other amounts owed to theÂ Non-U.S.Â Holder.Â Information Reporting and Backup WithholdingÂ Any dividends paid to aÂ Non-U.S.Â Holder must be reported annually to the IRS and to theÂ Non-U.S.Â Holder. Copies of these information returns may be made available to the tax authorities in the country in which theÂ Non-U.S.Â Holder resides or is established. Payments of dividends to aÂ Non-U.S.Â Holder generally will not be subject to backup withholding if theÂ Non-U.S.Â Holder establishes an exemption by properly certifying itsÂ non-U.S.Â status on an IRS FormÂ W-8BENÂ or IRS FormÂ W-8BEN-EÂ (or other applicable or successor form).Â Payments of the proceeds from a sale or other disposition by aÂ Non-U.S.Â Holder of shares of common stock or Warrants generally will be subject to information reporting and backup withholding unless theÂ Non-U.S.Â Holder establishes an exemption by properly certifying itsÂ non-U.S.Â status on an IRS FormÂ W-8BENÂ or IRS FormÂ W-8BEN-EÂ (or other applicable or successor form) and certain other conditions are met.Â Backup withholding is not an additional tax. Rather, the U.S. federal income tax liability (if any) of persons subject to backup withholding will be reduced by the amount of tax withheld. If backup withholding results in an overpayment of taxes, a refund may be obtained, provided that the required information is timely furnished to the IRS.Â Additional Withholding Requirements under FATCAÂ Sections 1471 through 1474 of the Code, and the U.S. Treasury regulations and administrative guidance issued thereunder (â€œFATCAâ€), impose a 30% withholding tax on any dividends on shares of common stock and, subject to the proposed U.S. Treasury regulations discussed below, on proceeds from sales or other dispositions of shares of common stock, if paid to a â€œforeign financial institutionâ€ or aÂ â€œnon-financialÂ foreign entityâ€ (each as defined in the Code) (including, in some cases, when such foreign financial institution orÂ non-financialÂ foreign entity is acting as an intermediary), unless (i)Â in the case of a foreign financial institution, such institution enters into an agreement with the U.S. government to withhold on certain payments and to collect and provide to the U.S. tax authorities substantial information regarding U.S. account holders of such institution (which includes certain equity and debt holders of such institution, as well as certain account holders that areÂ non-U.S.Â entities with U.S. owners), (ii)Â in the case of aÂ non-financialÂ foreign entity, such entity certifies that it does not have any â€œsubstantial United States ownersâ€ (as defined in the Code) or provides the applicable withholding agent with a certification identifying the direct and indirect substantial United States owners of the entity (in either case, generally on an IRS FormÂ W-8BEN-E)Â or (iii)Â the foreign financial institution orÂ non-financialÂ foreign entity otherwise qualifies for an exemption from these rules and provides appropriate documentation (such as an IRS FormÂ W-8BEN-E).Â Foreign financial institutions located in jurisdictions that have an intergovernmental agreement with the United States governing these rules may be subject to different rules. Under certain circumstances, a holder might be eligible for refunds or credits of such taxes. While gross proceeds from a sale or other disposition of shares of common stock paid after JanuaryÂ 1, 2019 would have originally been subject to withholding under FATCA, proposed U.S. Treasury regulations provide that such payments of gross proceeds do not constitute withholdable payments. Taxpayers may generally rely on these proposed U.S. Treasury regulations until they are revoked or final U.S. Treasury regulations are issued.Â Non-U.S.Â Holders are encouraged to consult with their own tax advisors regarding the effects of FATCA on an investment in shares of common stock.Â Â 75Table of ContentsÂ LEGAL MATTERSÂ Davidoff Hutcher & Citron LLP, 605 Third Avenue, New York, New York 10158, is acting as counsel for the Company in connection with the Offering.Â EXPERTSÂ The financial statements as of and for the year ended December 31, 2023 have been audited by RBSM LLP, an independent registered public accounting firm as set forth in their report and are included in reliance upon such report given as authority of such firm as experts in accounting and auditing.Â The financial statements as of and for the year ended December 31, 2022 have been audited by Armanino LLP, an independent registered public accounting firm as set forth in their report and are included in reliance upon such report given as authority of such firm as experts in accounting and auditing.Â PROSPECTIVE INVESTORS MAY RELY ONLY ON THE INFORMATION CONTAINED IN THIS PROSPECTUS.Â WE HAVE NOT AUTHORIZED ANYONE TO PROVIDE PROSPECTIVE INVESTORS WITH DIFFERENT OR ADDITIONAL INFORMATION.Â THIS PROSPECTUS IS NOT AN OFFER TO SELL NOR IS IT SEEKING AN OFFER TO BUY IN ANY JURISDICTION WHERE SUCH OFFER, OR SALE, IS NOT PERMITTED.Â THE INFORMATION CONTAINED IN THIS PROSPECTUS IS CORRECT ONLY AS OF THE DATE OF THIS PROSPECTUS, REGARDLESS OF THE TIME OF DELIVERY OF THIS PROSPECTUS OR ANY SALE OF THESE SHARES.Â Â 76Table of ContentsÂ 9,748,252 Common StockÂ COSMOS HEALTH INC.Â PROSPECTUSÂ October 28, 2024Â Â 77Table of ContentsÂ Â INDEX TOFINANCIAL STATEMENTSCOSMOS HEALTH, INC.Â Â Â Page No.Â Â Â Â Â Condensed Consolidated Balance Sheets as of June 30, 2024 and December 31, 2023Â F-2Â Â Â Â Â Unaudited Condensed Consolidated Statements of Operations and Comprehensive Loss for the three and six months ended June 30, 2024 and 2023Â F-3Â Â Â Â Â Unaudited Condensed Consolidated Statements of Changes in Stockholdersâ€™ Equity and Mezzanine Equity for the Periods Ended June 30, 2024 and 2023Â F-4Â Â Â Â Â Â Unaudited Condensed Consolidated Statements of Cash Flow for the Six Months Ended June, 30 2024 and 2023Â F-6Â Â Â Â Â Notes to Unaudited Condensed Consolidated Financial Statements for the Period Ended June, 30 2024Â F-7Â Â Â Â Â Reports of Independent Registered Public Accounting FirmsÂ F-39 & F-42Â Â Â Â Â Consolidated Balance Sheets as of December 31, 2023 and 2022Â F-43Â Â Â Â Â Consolidated Statements of Operations and Comprehensive Loss for the Years Ended December 31, 2023 and 2022Â F-44Â Â Â Â Â Consolidated Statements of Changes in Stockholdersâ€™ Equity and Mezzanine Equity for the Years Ended December 31, 2023 and December 31, 2022Â F-45Â Â Â Â Â Â Consolidated Statements of Cash Flows for the Years Ended December 31, 2023 and 2022Â F-46Â Â Â Â Â Notes to the Consolidated Financial Statements for the Years Ended December 31, 2023and 2022Â F-47Â Â Â F-1Table of ContentsÂ COSMOS HEALTH INC.CONDENSEDÂ Â CONSOLIDATED BALANCE SHEETSÂ Â Â Â Â Â Â June 30, 2024Â Â December 31, 2023Â Â Â (Unaudited)Â Â Â Â ASSETSÂ Â Â Â Â Â Â Â Â Â Â Â Â Â CURRENT ASSETS:Â Â Â Â Â Â Â Cash and cash equivalentsÂ $343,509Â Â $3,833,195Â Accounts receivable, netÂ Â 18,383,107Â Â Â 19,759,254Â Accounts receivable - related partyÂ Â 1,619,716Â Â Â 1,099,098Â Marketable securities Â Â 21,509Â Â Â 20,075Â InventoryÂ Â 4,323,784Â Â Â 4,789,054Â Loans receivableÂ Â 438,719Â Â Â 411,858Â Loans receivable - related partyÂ Â 428,440Â Â Â 442,480Â Prepaid expenses and other current assetsÂ Â 2,100,450Â Â Â 1,811,911Â Prepaid expenses and other current assets - related partyÂ Â 5,755,894Â Â Â 4,440,855Â Â Â Â Â Â Â Â Â TOTAL CURRENT ASSETSÂ Â 33,415,128Â Â Â 36,607,780Â Â Â Â Â Â Â Â Â Property and equipment, netÂ Â 10,053,986Â Â Â 10,455,499Â Goodwill and intangible assets, netÂ Â 7,716,242Â Â Â 7,684,183Â Loans receivable - long term portionÂ Â 3,190,098Â Â Â 3,509,200Â Loans receivable - related party - long termÂ Â 3,213,300Â Â Â 3,539,840Â Operating lease right-of-use assetÂ Â 727,039Â Â Â 1,131,552Â Financing lease right-of-use assetÂ Â 28,825Â Â Â 28,790Â Advances for building's acquisitionÂ Â 2,000,020Â Â Â 2,000,020Â Other assetsÂ Â 482,706Â Â Â 1,057,947Â Â Â Â Â Â Â Â Â Â TOTAL ASSETSÂ $60,827,344Â Â $66,014,811Â Â Â Â Â Â Â Â Â Â LIABILITIES, MEZZANINE EQUITY AND STOCKHOLDERS' EQUITYÂ Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â CURRENT LIABILITIES:Â Â Â Â Â Â Â Â Accounts payable and accrued expensesÂ $10,899,684Â Â Â 11,911,978Â Accounts payable and accrued expenses - related partyÂ Â 848,325Â Â Â 231,564Â Accrued interestÂ Â 164,500Â Â Â 166,348Â Lines of creditÂ Â 7,105,599Â Â Â 6,630,273Â Notes payableÂ Â 1,540,776Â Â Â 1,570,886Â Notes payable - related party Â Â 10,925Â Â Â 11,283Â Loans payable - related partyÂ Â 5,339Â Â Â 13,257Â Operating lease liability, current portionÂ Â 254,255Â Â Â 285,563Â Financing lease liability, current portionÂ Â 24,098Â Â Â 27,222Â Other current liabilitiesÂ Â 3,967,916Â Â Â 3,474,096Â Â Â Â Â Â Â Â Â TOTAL CURRENT LIABILITIESÂ Â 24,821,417Â Â Â 24,322,470Â Â Â Â Â Â Â Â Â Notes payable - long term portionÂ Â 2,391,430Â Â Â 3,035,341Â Operating lease liability, net of current portionÂ Â 471,697Â Â Â 844,866Â Financing lease liability, net of current portionÂ Â 7,857Â Â Â 5,261Â Other liabilitiesÂ Â 1,015,369Â Â Â 1,763,845Â TOTAL LIABILITIESÂ Â 28,707,770Â Â Â 29,971,783Â Â Â Â Â Â Â Â Â Â Commitments and Contingencies (see Note 14)Â Â -Â Â Â -Â Â Â Â Â Â Â Â Â Â STOCKHOLDERS' EQUITY:Â Â Â Â Â Â Â Â Common stock, $0.001 par value; 300,000,000 shares authorized; 17,834,023 and 15,982,472 shares issued and 17,747,526 and 15,895,975 outstanding as of June 30, 2024 and December 31, 2023, respectivelyÂ Â 17,834Â Â Â 15,983Â Additional paid-in capitalÂ Â 130,316,264Â Â Â 129,008,301Â Subscription receivableÂ Â (20)Â Â (20)Treasury stock, at

cost, 86,497 shares as of June 30, 2024, and DecemberÂ 31,Â 2023Â Â (917,159)Â Â (917,159)Accumulated deficitÂ Â (96,101,634)Â Â (91,644,233)Accumulated other comprehensive lossÂ Â (1,195,711)Â Â (419,844)Â Â Â Â Â Â Â Â Â TOTAL STOCKHOLDERS' EQUITYÂ Â 32,119,574Â Â Â 36,043,028Â Â Â Â Â Â Â Â Â TOTAL LIABILITIES AND STOCKHOLDERS' EQUITYÂ $60,827,344Â Â $66,014,811Â Â Â Â Â Â Â Â Â Â The accompanying notes are an integral part of these unaudited condensed consolidated financial statements.Â Â F-2Table of ContentsÂ COSMOS HEALTH INC.UNAUDITED CONDENSEDÂ CONSOLIDATED STATEMENTS OF OPERATIONS AND COMPREHENSIVE LOSSÂ Â Â Â Three Months Ended June 30,Â Â Six Months Ended June
30,Â Â Â 2024Â Â 2023Â Â 2024Â Â 2023Â Â Â Â Â Â Â Â Â Â Â Â Â REVENUEÂ Â 13,206,717Â Â Â 12,363,429Â Â $27,791,190Â Â $24,713,206Â COST OF GOODS SOLDÂ Â 12,439,469Â Â Â 11,416,595Â Â Â 25,690,316Â Â Â 22,809,295Â GROSS
PROFITÂ Â 767,248Â Â Â 946,834Â Â Â 2,100,874Â Â Â 1,903,911Â OPERATING EXPENSESÂ General and administrative expensesÂ Â 1,390,525Â Â Â 2,000,151Â Â Â 2,808,663Â Â Â 4,089,165Â Salaries and wagesÂ Â 1,454,862Â Â Â 1,077,672Â Â Â 2,713,041Â Â Â 2,027,123Â Sales and marketing expensesÂ Â 110,813Â Â Â 318,061Â Â Â 284,443Â Â Â 785,324Â Depreciation and amortization expenseÂ Â 313,074Â Â Â 127,415Â Â Â 632,861Â Â Â 229,936Â TOTAL OPERATING EXPENSESÂ Â 3,269,274Â Â Â 3,523,299Â Â Â 6,439,008Â Â Â 7,131,548Â LOSS FROM
OPERATIONSÂ Â (2,502,026)Â Â (2,576,465)Â Â (4,338,134)Â Â (5,227,637)Â OTHER INCOME (EXPENSE)Â Other income (expense), netÂ Â (29,305)Â Â (34,477)Â Â 162,519Â Â Â (28,734)Interest expenseÂ Â (342,446)Â Â (244,135)Â Â (511,118)Â Â (378,508)Interest
incomeÂ Â 102,030Â Â Â 261,269Â Â Â 207,795Â Â Â 444,685Â Gain on equity investments, netÂ Â 335Â Â Â 2,676Â Â Â 2,090Â Â Â 3,969Â Gain on extinguishment of debtÂ Â -Â Â Â 2,257Â Â Â -Â Â Â 1,910,770Â Change in fair value of derivative liabilityÂ Â -Â Â Â -Â Â Â -Â Â Â 3,384Â Bargain purchase gainÂ Â -Â Â Â 1,633,842Â Â Â -Â Â Â 1,633,842Â Foreign currency transaction, netÂ Â 180,701Â Â Â 66,674Â Â Â 19,447Â Â Â 262,709Â TOTAL OTHER INCOME (EXPENSE),
NETÂ Â (88,685)Â Â 1,688,106Â Â Â (119,267)Â Â 3,852,117Â LOSS BEFORE INCOME
TAXESÂ Â (2,590,711)Â Â (888,359)Â Â (4,457,401)Â Â (1,375,520)Â INCOME TAX EXPENSEÂ Â -Â Â Â (93,171)Â Â -Â Â Â (65,873)Â NET LOSSÂ Â (2,590,711)Â Â (981,530)Â Â (4,457,401)Â Â (1,441,393)Â NET LOSS ATTRIBUTABLE TO COMMON STOCKHOLDERSÂ Â (2,590,711)Â Â (981,530)Â Â (4,457,401)Â Â (1,441,393)Â OTHER COMPREHENSIVE INCOME
(LOSS)Â Foreign currency translation adjustment, netÂ Â (176,591)Â Â 83,188Â Â Â (775,867)Â Â 419,651Â TOTAL COMPREHENSIVE LOSSÂ Â (2,767,302)Â Â (898,342)Â $(5,233,268)Â $(1,021,742)Â BASIC NET LOSS PER SHAREÂ Â (0.15)Â Â (0.09)Â $(0.26)Â $(0.13)DILUTED NET LOSS PER SHAREÂ Â (0.15)Â Â (0.09)Â $(0.26)Â $(0.13)Â WEIGHTED AVERAGE NUMBER OF SHARES
OUTSTANDINGÂ Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â BasicÂ Â 17,834,023Â Â Â 10,819,645Â Â Â 17,025,203Â Â Â 10,718,010Â DilutedÂ Â 17,834,023Â Â Â 10,819,645Â Â Â 17,025,203Â Â Â 10,718,(accompanying notes are an integral part of these unaudited condensed consolidated financial statements.Â Â F-3Table of ContentsÂ COSMOS HEALTH INC.UNAUDITED CONDENSEDÂ CONSOLIDATED STATEMENTS OF CHANGES IN STOCKHOLDERS' EQUITY AND MEZZANINE
EQUITYÂ Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â

ZipDoctor Inc. (â€œZipDoctorâ€), a telehealth company, a direct-to-consumer subscription-based telemedicine platform. On June 30, 2023, the Company acquired Cana Laboratories Holdings (Cyprus) Limited (â€œCanaâ€), which wholly owned an operating subsidiary, Pharmaceutical Laboratories Cana S.A. (â€œCana SAâ€), a Greek pharmaceutical company that manufactures, sells, distributes, and markets original branded products researched and developed by leading global pharmaceutical and healthcare companies.Â Acquisition AccountingÂ CloudscreenÂ On January 23, 2024, the Company completed the acquisition of Cloudscreen, a cutting-edge Artificial Intelligence (AI) powered platform. The acquisition is pursuant to the purchase agreement announced on October 11, 2023. Cloudscreen is a multimodal platform specialized in drug repurposing, a process that involves uncovering new target proteins or indications for existing drugs for use in treating different diseases. The total purchase price amounted to $637,080 and consisted of 280,000 shares of common stock with a fair value of $319,200 and an amount of $317,880 to be settled in cash during 2024 based on the Promissory Note signed on October 10, 2023. The Company accounted for the acquisition as an asset acquisition in accordance with Accounting Standards Codification (â€œASCâ€) Topic 805, Business Combinations, (â€œASC 805â€) and recorded $637,080 as an intangible asset related to the technology platform acquired.Â ZipDoctorÂ On April 3, 2023, the Company completed the acquisition of ZipDoctor Inc. (â€œZipDoctorâ€), aÂ telehealth company for a total sum of $150,000 in cash and $8,788 in fees. The Company accounted for the acquisition as an asset acquisition in accordance with Accounting Standards Codification (â€œASCâ€) Topic 805, Business Combinations, (â€œASC 805â€) and recorded $158,788 as an intangible asset related to the technology platform acquired.Â Â F-8Table of ContentsÂ COSMOS HEALTH INC.Notes to Unaudited Condensed Consolidated Financial StatementsJune 30, 2024Â Â BikasÂ On June 15, 2023, Cosmos Health Inc. entered into an Assignment and Assumption Agreement (the â€œAgreementâ€) with Ioannis Bikas O.E., a Greek Company (â€œBikasâ€). Bikas is owner of a pharmaceutical distribution network in Greece and agreed to sell to the Company their distribution network and customer base. The purchase price of the network was â¬100,000 ($109,330)Â in cash, and â¬300,000 ($316,081)Â in the Companyâ€™s common stock. The Company issued 99,710 shares of common stock related to the acquisition of the customer base, based on the fair value of the stock on the acquisition date. The Company accounted for the acquisition as an asset acquisition in accordance with ASC 805 and recorded $425,411 as an intangible asset related to the customer base acquired.Â Buildings AcquisitionsÂ On April 24, 2023, the Company purchased a building for a total sum of $1,054,872 in cash.Â The Company accounted for the acquisition as an asset acquisition in accordance with ASC 805 and recorded the cost of the building as "Property, plant and equipment" on the consolidated balance sheets.Â On January 6, 2023, the Company agreed to purchase land and building located in Montreal, Canada from a third-party vendor. The total purchase price amounts to $3,950,000 and the closing date of the agreement based on the amendment signed on July 19, 2023, is December 31, 2023. As of June 30, 2024, the Company has made no additional prepayments concerning this building. The closing date of the agreement has been extended to December 31, 2024.Â Cana Â On June 30, 2023, the Company acquired Cana Laboratories Holdings (Cyprus) Limited (â€œCanaâ€), which wholly owned an operating subsidiary, Pharmaceutical Laboratories Cana S.A. (â€œCana SAâ€) for â¬800,000 ($873,600) in cash and 46,377 shares of common stock, with fair value of $138,667 as of the date of acquisition. Moreover, on February 28, 2023, the Company had signed a Secured Promissory Note with Cana, whereby Cana borrowed the sum of â¬4,100,000 ($4,457,520), included in the total consideration of $5,469,787. The Company accounted for the acquisition as a business acquisition in accordance with ASC 805. The fair value of Cana assets acquired, and liabilities assumed was based upon managementâ€™s estimates assisted by an independent third-party valuation firm. The fixed assets of Cana (which included land, building & machinery) were valued as of December 31, 2022 and the Company believes that nothing has materially changed between such date and the acquisition date (June 30, 2023). The following table summarizes the preliminary allocation of purchase price of the acquisition:Â Consideration Â Â Â CashÂ $5,331,120Â Fair value of common stock issuedÂ Â 138,667Â Fair value of total consideration transferredÂ $5,469,787Â Â Â Â Â Â Recognized amounts of identifiable assets acquiredÂ Â Â Â Financial assetsÂ $1,796,911Â InventoryÂ Â 297,340Â Property, plant and equipmentÂ Â 7,488,818Â Identifiable intangible assetsÂ Â 562,200Â Financial liabilitiesÂ Â (3,235,233)Total identifiable net assetsÂ $6,910,036Â Â Â Â Â Â Bargain purchase gainÂ $1,440,249Â Â Revenue for the 6- month period ended December 31, 2023Â $344,708Â LossÂ for the 6- month period ended December 31, 2023Â $(1,232,732)Â Â F-9Table of ContentsÂ COSMOS HEALTH INC.Notes to Unaudited Condensed Consolidated Financial StatementsJune 30, 2024Â Â During the prior year period, Cana had minimal operations as it was in financial difficulties and seeking for an investor. Â Basis of Financial Statement PresentationÂ The accompanying consolidated financial statements have been prepared in accordance with U.S. GAAP.Â Principles of ConsolidationÂ Our consolidated accounts include our accounts and the accounts of our wholly owned subsidiaries, SkyPharm S.A., Decahedron Ltd., Cosmofarm S.A., Cana Laboratories Holdings (Cyprus) Limited and ZipDoctor Inc. The Groupâ€™s financial statements are prepared in accordance with accounting principles generally accepted in the United States of America (â€œUS GAAPâ€). The consolidated financial statements reflect the consolidation of all entities in which the Company has control, as determined by the ability to direct the activities that significantly affect the entitiesâ€™ economic performance. All significant intercompany balances and transactions have been eliminated.Â Transactions in and Translations of Foreign CurrencyÂ The functional currency for the Greek subsidiaries of the Company (CANA Laboratories, Cosmofarm S.A. and SkyPharm SA) is EURO (â¬) and for the UK subsidiary (Decahedron Ltd) is GBP (Â£). ZipDoctor Inc. is a U.S. based entity. As a result, the financial statements of the subsidiaries (except for ZipDoctor Inc.) have been translated from the local currency into U.S. dollars using (i) year-end exchange rates for balance sheet accounts, and (ii) average exchange rates for the reporting period for all income statements accounts. Foreign currency translations gains and losses are reported as a separate component of the condensed consolidated statements of changes in stockholdersâ€™ equity and mezzanine equity. Â Use of EstimatesÂ The preparation of the consolidated financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates. Â The Effects of War in the UkraineÂ On February 24, 2022, Russian forces launched significant military action against Ukraine. There continues to be sustained conflict and disruption in the region, which is expected to endure for the foreseeable future. We do not conduct any commercial transactions with either Ukraine or Russia and the Company and, as such, is not aware of any specific event or circumstance that would require an update to its estimates or judgments or a revision of the carrying value of its assets or liabilities as of the date of issuance of this Annual Report on Form 10-K. Such political issues and conflicts could have a material adverse effect on our results of operations and financial condition if they escalate in areas in which we do business. In addition, changes in and adverse actions by governments in foreign markets in which we do business could have a material adverse effect on our results of operations and financial condition.Â Â F-10Table of ContentsÂ COSMOS HEALTH INC.Notes to Unaudited Condensed Consolidated Financial StatementsJune 30, 2024Â Â Credit LossesÂ In June 2016, the FASB issued ASU 2016-13, Financial Instrumentsâ€”Credit Losses (Topic 326): Measurement of Credit Losses of Financial Instruments, which amends the requirement on the measurement and recognition of expected credit losses for financial assets held. Furthermore, amendments ASU 2019-10 and ASU 2019-11 provided additional clarification for implementing ASU 2016-13. ASU 2016-13 is effective for the Company beginning January 1, 2023, with early adoption permitted. The Company adopted the standard on January 1, 2023, and the standard did not have a material impact on the Companyâ€™s consolidated financial statements and related disclosures. The Company is exposed to credit losses primarily through sales to its customers and the loans that it has provided. The Company assesses each customerâ€™s/ borrowerâ€™s ability to pay, and a credit loss estimate by conducting a credit review which includes consideration of established credit rating, or an internal assessment of the customerâ€™s creditworthiness based on an analysis of their payment history when a credit rating is not available. The Company monitors credit exposure through active review of customer balances. The Companyâ€™s expected loss methodology for accounts receivable is developed through consideration of factors including, but not limited to, historical collection experience, current customer credit ratings, current customer financial condition, current and future economic and market conditions, and age of the receivables. More specifically, the Company assesses a number of customers with significant long outstanding balances on an individual basis, applying different credit loss percentages to them, and subsequently summarizes the ones not included in the individual analysis, groups them based on their rating (decided based on the factors described above) and applies specific credit loss percentages to each group. The Company has elected to follow the simplified ECL approach. The charges related to credit losses are included in â€œGeneral and administrative expensesâ€ and are recorded in the period that the outstanding receivables are determined to be doubtful. Account balances are written-off against the allowance when they are deemed uncollectible.Â Cash and Cash EquivalentsÂ For purposes of the statement of cash flows, the Company considers all highly liquid investments purchased with an original maturity of three months or less to be cash equivalents. Â The Company maintains bank accounts in the United States denominated in U.S. Dollars, in Greece denominated in Euros, U.S. Dollars and Great Britain Pounds (British Pounds Sterling), and in Bulgaria denominated in Euros. The Company also maintains bank accounts in the United Kingdom, denominated in Euros and Great Britain Pounds (British Pounds Sterling).Â Accounts Receivable, netÂ Accounts receivable are stated at their net realizable value. The allowance for doubtful accounts against gross accounts receivable reflects the best estimate of probable losses inherent in the receivablesâ€™ portfolio determined on the basis of historical experience, specific allowances for known troubled accounts and other currently available information. As of June 30, 2024 and December 31, 2023, the Companyâ€™s allowance for doubtful accounts was $19,086,835 and $19,686,091, respectively. Below is the summary of changes in the allowance for doubtful accounts:Â Â Â June 30, 2024 Â Â Â Â Â Balance as of January 1st, 2024 Â $19,686,091Â Provisions for credit losses Â Â -Â Write-offs Â Â -Â Foreign exchange adjustmentsÂ Â (568,264)Other adjustmentsÂ Â (30,992)Balance as of June 30, 2024Â $19,086,835Â Â Tax ReceivablesÂ The Company pays Value Added Tax (â€œVATâ€) or similar taxes (â€œinput VATâ€), income taxes, and other taxes within the normal course of its business in most of the countries in which it operates related to the procurement of merchandise and/or services it acquires and/or on sales and taxable income. The Company also collects VAT or similar taxes on behalf of the government (â€œoutput VATâ€) for merchandise and/or services it sells. If the output VAT exceeds the input VAT, this creates a VAT payable to the government. If the input VAT exceeds the output VAT, this creates a VAT receivable from the government. The VAT tax return is filed on a monthly basis offsetting the payables against the receivables. In observance of EU regulations for intra-EU cross-border sales, our subsidiaries in Greece, SkyPharm and Cosmofarm, do not charge VAT for sales to wholesale drug distributors registered in other European Union member states. As of June 30, 2024 and December 31, 2023, the Company had a VAT net receivable balance of $276,152 and $187,152 respectively, recorded in the consolidated balance sheet as prepaid expenses and other current assets and accounts payable and accrued expenses, respectively.Â Â F-11Table of ContentsÂ COSMOS HEALTH INC.Notes to Unaudited Condensed Consolidated Financial StatementsJune 30, 2024Â Â Inventory Â Inventory is stated at the lower-of-cost or net realizable value using the weighted average method. Inventory consists primarily of finished goods and packaging materials, i.e., packaged pharmaceutical products and the wrappers and containers they are sold in. A periodic inventory system is maintained by 100% count. Inventory is replaced periodically to maintain the optimum stock on hand available for immediate shipment.Â The Company writes down inventories to net realizable value based on physical condition, expiration date, and current market conditions, as well as forecasted demand. The Companyâ€™s inventories are not highly susceptible to obsolescence. Many of the Companyâ€™s inventory items are eligible for return to our suppliers when pre-agreed product requirements, including, but not limited to, physical condition and expiration date, are not met. No significant judgments have been applied in estimating the selling price of our inventory.Â Property and Equipment, net Â Property and equipment are stated at cost, less accumulated depreciation. Depreciation is calculated on a straight-line basis over the useful lives (except for leasehold improvements which are depreciated over the lesser of the lease term or the useful life) of the assets as follows:Â Â EstimatedUseful LifeLeasehold improvements and technical worksÂ Lesser of lease term or 25 yearsBuildingsÂ Â 25-30 yearsÂ VehiclesÂ 6 yearsMachineryÂ 20 yearsFurniture, fixtures and equipmentÂ 5â€“10 yearsÂ Computers and softwareÂ 3-5 yearsÂ Depreciation expense was $103,558 and $79,163 for the three months ended June 30, 2024 and 2023, respectively and $216,432 and $112,569 for the six months ended June 30, 2024 and 2023, respectively.Â Property and Equipment additionsÂ Property and Equipment additions are recognized as assets when it is probable that future economic benefits associated with the asset will flow to the entity and the cost of the asset can be measured reliably. Additions are initially measured at cost, which includes all costs directly attributable to bringing the asset to its working condition and location for its intended use. This may include purchase price, freight, installation, and any directly attributable professional fees. They are capitalized if their cost exceeds a certain threshold. The threshold is determined based on materiality considerations. Costs below the threshold are typically expensed as incurred. After initial recognition, additions are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is calculated systematically over the estimated useful life of the asset. They are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. If the carrying amount exceeds the recoverable amount, an impairment loss is recognized, and the carrying amount of the asset is adjusted accordingly. Borrowing costs directly attributable to the acquisition, construction, or production of qualifying assets, including Property and Equipment additions, are capitalized as part of the cost of those assets. Â Â F-12Table of ContentsÂ COSMOS HEALTH INC.Notes to Unaudited Condensed Consolidated Financial StatementsJune 30, 2024Â Â Goodwill and Intangibles, netÂ The Company periodically reviews the carrying value of intangible assets not subject to amortization, including goodwill, to determine whether impairment may exist. Goodwill and certain intangible assets are assessed annually, or when certain triggering events occur, for impairment using fair value measurement techniques. These events could include a significant change in the business climate, legal factors, a decline in operating performance, competition, sale or disposition of a significant portion of the business, or other factors. First, under step 0, we determine whether it is more likely than not that the fair value of the reporting unit is less than the carrying amount. Following, if step 0 fails, goodwill impairment is determined using a two-step process. The first step of the goodwill impairment test is used to identify potential impairment by comparing the fair value of a reporting unit with its carrying amount, including goodwill. The Company uses level 3 inputs and a discounted cash flow methodology to estimate the fair value of a reporting unit. A discounted cash flow analysis requires one to make various judgmental assumptions including assumptions about future cash flows, growth rates, and discount rates. The assumptions about future cash flows and growth rates are based on the Companyâ€™s budget and long-term plans. Discount rate assumptions are based on an assessment of the risk inherent in the respective reporting units. If the fair value of a reporting unit exceeds its carrying amount, goodwill of the reporting unit is considered not impaired and the second step of the impairment test is unnecessary. If the carrying amount of a reporting unit exceeds its fair value, the second step of the goodwill impairment test is performed to measure the amount of impairment loss, if any. The second step of the goodwill impairment test compares the implied fair value of the reporting unitâ€™s goodwill with the carrying amount of that goodwill. If the carrying amount of the reporting unitâ€™s goodwill exceeds the implied fair value of that goodwill, an impairment loss is recognized in an amount equal to that excess. The implied fair value of goodwill is determined in the same manner as the amount of goodwill recognized in a business combination. That is, the fair value of the reporting unit is allocated to all of the assets and liabilities of that unit (including any unrecognized intangible assets) as if the reporting unit had been acquired in a business combination and the fair value of the reporting unit was the purchase price paid to acquire the reporting unit. Â On December 19, 2018, as a result of the acquisition of Cosmofarm, the Company recorded $49,697 of goodwill. Â Intangible assets with definite useful lives are recorded on the basis of cost and are amortized on a straight-line basis over their estimated useful lives. The Company uses a useful life of 5 years for an import/export license and a useful life of 10 years for the pharmaceutical and nutraceutical products licenses included in Note 4 as â€œLicensesâ€. A useful life of 10 years is also used for the platforms included in Note 4 as â€œSoftwareâ€ and the customer bases. The Company evaluates the remaining useful life of intangible assets annually to determine whether events and circumstances warrant a revision to the remaining amortization period. If the estimate of the intangible assetâ€™s remaining useful life is changed, the remaining carrying amount of the intangible asset will be amortized prospectively over that revised remaining useful life. As of June 30, 2024 and December 31, 2023, no revision to the remaining amortization period of the intangible assets was made.Â Amortization expense was $193,518 and $16,035 for the three months ended June 30, 2024 and 2023, respectively and $383,373 and $50,270 for the six months ended June 30, 2024 and 2023, respectively.Â Impairment of Long-Lived AssetsÂ In accordance with ASC 360-10, Long-lived Assets, property and equipment and intangible assets are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. Recoverability of long-lived assets to be held and used is measured by a comparison of the carrying amount of an asset to the estimated undiscounted future cash flows expected to be generated by the asset. If the carrying amount of an asset exceeds its estimated undiscounted future cash flows, an impairment charge is recognized by the amount by which the carrying amount of the asset exceeds the fair value of the assets. Fair value is generally determined using the assetâ€™s expected future discounted cash flows or market value, if readily determinable. Â Â F-13Table of ContentsÂ Â Equity Method InvestmentÂ For those investments in common stock or in-substance common stock in which the Company has the ability to exercise significant influence over the operating and financial policies of the investee, the investment is accounted for under the equity method. The Company records its share in the earnings of the investee and is included in â€œEquity earnings of affiliateâ€ in the consolidated statement of operations. The Company assesses its investment for other-than-temporary impairment when events or changes in

circumstances indicate that the carrying amount of the investment might not be recoverable and recognizes an impairment loss to adjust the investment to its then current fair value.Â Investments in Equity SecuritiesÂ Investments in equity securities are accounted for at fair value with changes in fair value recognized in net income (loss). Equity securities are classified as short-term or long-term based on the nature of the securities and their availability to meet current operating requirements. Equity securities that are readily available for sale in current operations are reported as a component of current assets in the accompanying consolidated balance sheets. Equity securities that are not considered available for use in current operations would be reported as a component of long-term assets in the accompanying consolidated balance sheets. For equity securities with no readily determinable fair value, the Company elects a measurement alternative to fair value. Under this alternative, the Company measures the investments at cost, less any impairment, and adjusted for changes resulting from observable price changes in transactions for identical or similar investments of the investee. The election to use the measurement alternative is made for each eligible investment. Â As of June 30, 2024, investments consisted of 16,666 shares which traded at a closing price of $0.75 per share or value of $12,416 of National Bank of Greece. Additionally, the Company has $7,665 in equity securities of Pancreta Bank, which are revalued annually. Â Fair Value MeasurementÂ The Company applies ASC 820, Fair Value Measurements and Disclosures, (â€œASC 820â€), for assets and liabilities measured at fair value on a recurring basis. ASC 820 establishes a common definition for fair value to be applied to existing generally accepted accounting principles that require the use of fair value measurements establishes a framework for measuring fair value and expands disclosure about such fair value measurements. Â ASC 820 defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Additionally, ASC 820 requires the use of valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs. These inputs are prioritized below:Â Level 1:Â Observable inputs such as quoted prices (unadjusted)Â in active markets for identical assets or liabilities.Â Level 2:Â Inputs other than quoted prices that are observable, either directly or indirectly. These include quoted prices for similar assets or liabilities in active markets and quoted prices for identical or similar assets or liabilities in markets that are not active.Â Level 3:Â Unobservable inputs in which little or no market data exists, therefore developed using estimates and assumptions developed by us, which reflect those that a market participant would use.Â In addition, ASC 825-10-25, Fair Value Option, (â€œASC 825-10-25â€), expands opportunities to use fair value measurements in financial reporting and permits entities to choose to measure many financial instruments and certain other items at fair value. The Company did not elect the fair value options for any of its qualifying financial instruments.Â Â F-14Table of ContentsÂ COSMOS HEALTH INC.Notes to Unaudited Condensed Consolidated Financial StatementsJune 30, 2024Â Â Our financials also included the following financial instruments as of June 30, 2024 and December 31, 2023: cash, accounts receivable, inventory, prepaid expenses, loans receivable, accounts payable, notes payable and lines of credit. Except for the loans receivable which carry fixed interest rates, the carrying value of the remaining instruments, approximates fair value due to their short-term nature.Â Customer AdvancesÂ The Company receives prepayments from certain customers for pharmaceutical products prior to those customers taking possession of the Companyâ€™s products. The Company records these receipts as current liabilities until it has met all the criteria for recognition of revenue including passing control of the products to its customer, at such point, the Company will reduce the customerÂ advances balance and credit the Companyâ€™s revenues.Â Revenue RecognitionÂ In accordance with ASC Topic 606,Â Revenue from Contracts with CustomersÂ (â€œASC 606â€), the Company uses a five-step model for recognizing revenue by applying the following steps: Â Â 1)Identification of the Contract: The Company identifies a contract with a customer when it enters into an agreement that creates enforceable rights and obligations.Â 2)Identification of Performance Obligations: The Company identifies distinct performance obligations within each contract, which represent promises to transfer goods or services to the customer.Â 3)Determination of Transaction Price: The Company determines the transaction price, which represents the amount of consideration to which it expects to be entitled in exchange for transferring promised goods or services to the customer, excluding any amounts collected on behalf of third parties.Â 4)Allocation of Transaction Price: The Company allocates the transaction price to each distinct performance obligation based on its standalone selling price. If the standalone selling price is not observable, the Company estimates it using an appropriate method.Â 5)Recognition of Revenue: Revenue is recognized when (or as) the Company satisfies a performance obligation by transferring a promised good or service to the customer. This typically occurs at a point in time or over time, depending on the nature of the performance obligation.Â Wholesale revenue and sales of own branded nutraceutical and pharmaceutical productsÂ The Company has contracts or signed partnership forms (usual in the wholesale sector of the pharma industry) with its customers, stipulating the enforceable rights and obligations. The Company is responsible for transferring the goods to the customerâ€™s location, which represents its sole performance obligation. Thus, the transaction price, which is predetermined in most of the products sold, is exclusively allocated to this performance obligation. Revenue is recognized at a single point in time, which is upon issuance of the corresponding sales invoice. The Company has assessed the impact of the items invoiced but not delivered to the customerâ€™s location as of December 31, 2023 and June 30, 2024, and deemed that it had no material effect. Â Pharma manufacturingÂ The Company has active contracts with its customers, stipulating the enforceable rights and obligations. The Company is responsible for the manufacturing and the packaging of specific products assigned by its customers, which represents its performance obligations to which the Company allocates the transaction price determined. The customers are responsible for providing the raw materials to the Company. Revenue is recognized over a period of time, which is during the production and packaging period of the respective products. As of June 30, 2024, there were no products or batches of products for which the production or packaging phase was in progress. Â Â F-15Table of ContentsÂ COSMOS HEALTH INC.Notes to Unaudited Condensed Consolidated Financial StatementsJune 30, 2024Â Â Medihelm SA Â Commencing from January 1, 2023, and pursuant to the agreement with Medihelm, the exclusive distributor of the Companyâ€™s own proprietary line of nutraceuticals, the Company considers the transaction price to be variable and records an estimate of the transaction price, subject to the constraint for variable consideration. The Company is basing the change in transaction price with the exclusive distributor through assessment of significant overdue receivables from the exclusive distributor, which the Company reassesses each reporting period. Through this assessment, the Company applied the â€œexpected valueâ€ model under ASC 606-10-32-5 and had applied specific constraints to revenue due from the customer at the end of each reporting period. Following the application of the â€œexpected valueâ€ model, the Company had deferred an amount of $397,000Â and recorded it against the sales to Medihelm for the twelve months ended December 31, 2024. However, the Company assessed once more the trading relationship with Medihelm SA at year end and since no significant receipts had taken place up to the issuance of the report, the Company recorded an allowance for the total receivable amount not received up to the issuance date. More specifically a cumulative reserve of $12,655,615 was applied, leaving a receivable of $532,704 due from Medihelm SA, as of December 31, 2023. The Company does not consider that new sales to Medihelm SA or sales to any other customer include a variable component as of June 30, 2024.Â Stock-based Compensation Â The Company records stock-based compensation in accordance with ASC 718, Stock Compensation (â€œASC 718â€) and Staff Accounting Bulletin No. 107 (â€œSAB 107â€) regarding its interpretation of ASC 718. ASC 718 requires the fair value of all stock-based employee compensation awarded to employees to be recorded as an expense over the related requisite service period. The Company values any employee or non-employee stock-based compensation at fair value using the Black-Scholes Option Pricing Model.Â The Company accounts for non-employee share-based awards in accordance with the measurement and recognition criteria of ASU 2018-07, â€œCompensation-Stock Compensation-Improvements to Nonemployee Share-Based Payment Accounting.â€Â Income TaxesÂ The Company accounts for income taxes under the asset and liability method, as required by the accounting standard for income taxes ASC 740. Under this method, deferred tax assets and liabilities are recognized for the future tax consequences attributable to differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax basis, as well as net operating loss carryforwards. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled. The effect on deferred tax assets and liabilities of a change in tax rates is recognized in income in the period that includes the enactment date. Â The Company is liable for income taxes in Greece and the United Kingdom The corporate income tax rate is 22% in Greece and 25% in the United Kingdom. Losses may also be subject to limitation under certain rules regarding change of ownership. Â We regularly review deferred tax assets to assess their potential realization and establish a valuation allowance for portions of such assets to reduce the carrying value if we do not consider it to be more likely than not that the deferred tax assets will be realized. Our review includes evaluating both positive (e.g., sources of taxable income) and negative (e.g., recent historical losses) evidence that could impact the realizability of our deferred tax assets. At June 30, 2024, we believe our United Kingdom and Greece deferred tax assets will not be realized, as such, we did not record a reversal on the full valuation approach we followed during the year ended December 31, 2023.Â LeasesÂ The Company accounts for leases in accordance with ASC 842. For all leases, the Company recognizes a right-of-use (ROU) asset and a lease liability on the balance sheet. The ROU asset represents the Company's right to use the underlying asset for the lease term, and the lease liability represents the obligation to make lease payments arising from the lease, both measured at the present value of future lease payments. Lease payments are recognized as an operating expense on a straight-line basis over the lease term. The interest on the lease liability and the amortization of the ROU asset are recognized separately in the income statement. Initial direct costs incurred by the Company in negotiating and securing leases are capitalized and amortized over the lease term on a straight-line basis. The assets and liabilities from operating and finance leases are recognized at the commencement date based on the present value of remaining lease payments over the lease term using the Companyâ€™s secured incremental borrowing rates or implicit rates, when readily determinable. Short-term leases, which have an initial term of 12 months or less, are not recorded on the balance sheet. The Companyâ€™s operating leases do not provide an implicit rate that can readily be determined. Therefore, we use a discount rate based on our incremental borrowing rate, which is determined using the average interest rate of our long-term debt on the date of inception.Â Â Â F-16Table of ContentsÂ COSMOS HEALTH INC.Notes to Unaudited Condensed Consolidated Financial StatementsJune 30, 2024Â Retirement and Termination BenefitsÂ Under Greek labor law, employees are entitled to lump-sum compensation in the event of termination or retirement. The amount depends on the employeeâ€™s work experience and remuneration as of the day of termination or retirement. If an employee remains with the company until full-benefit retirement, the employee is entitled to a lump-sum equal to 40% of the compensation to be received if the employee were to be dismissed on the same day. The Company periodically reviews the uncertainties and judgments related to the application of the relevant labor law regulations to determine retirement and termination benefits obligations of its Greek subsidiaries. The Company has evaluated the impact of these regulations and has identified a potential retirement and termination benefits liability. The amount of the liability as of June 30, 2024 and December 31, 2023, was $395,698 and $408,665, respectively, and has been recorded as a long-term liability within the consolidated balance sheets. Â Basic and Diluted Net Loss per Common ShareÂ Basic income per share is calculated by dividing income available to common stockholders by the weighted average number of shares of common stock outstanding during the period. Diluted income per share is calculated by dividing income available to common stockholders by the weighted average number of common shares outstanding for the period and, when dilutive, potential shares from stock options and warrants to purchase common stock, using the treasury stock method. In accordance with ASC 260, Earnings Per Share, the following table reconciles basic shares outstanding to fully diluted shares outstanding.Â Â Â Â June 30, 2024Â Â June 30, 2023Â Weighted average number of common shares outstanding BasicÂ Â 17,025,203Â Â Â 10,718,010Â Potentially dilutive common stock equivalentsÂ Â Â Â Â Â -Â Weighted average number of common and equivalent shares outstanding â€“ DilutedÂ Â 17,025,203Â Â Â 10,718,010Â Â The following table summarizes potential common shares that were excluded as their effect is anti-dilutive:Â Â Â June 30, 2024Â Â June 30, 2023Â WarrantsÂ Â 8,558,380Â Â Â 4,188,928Â TotalÂ Â 8,558,380Â Â Â 4,188,928Â Â Common stock equivalents are included in the diluted income per share calculation only when option exercise prices are lower than the average market price of the common shares for the period presented.Â Accounting Standard AdoptedÂ In December 2022, the FASB issued ASU No. 2022-06, Deferral of the Sunset Date of Reference Rate Reform (Topic 848). Topic 848 provides optional expedients and exceptions for applying GAAP to transactions affected by reference rate (e.g., LIBOR) reform if certain criteria are met, for a limited period of time to ease the potential burden in accounting for (or recognizing the effects of) reference rate reform on financial reporting. The ASU deferred the sunset date of Topic 848 from December 31, 2022 to December 31, 2024. The ASU is effective as of December 21, 2022 through December 31, 2024. We continue to evaluate transactions or contract modifications occurring as a result of reference rate reform and determine whether to apply the optional guidance on an ongoing basis. We adopted ASU 2022-06 during 2022. The Company adopted this ASU on June 30, 2023. The adoption of this ASU did not have a material impact on the Companyâ€™s accounting and disclosures.Â Â F-17Table of ContentsÂ COSMOS HEALTH INC.Notes to Unaudited Condensed Consolidated Financial StatementsJune 30, 2024Â Â In March 2022, the FASB issued ASU 2022-02, Troubled Debt Restructurings and Vintage Disclosures. This ASU eliminates the accounting guidance for troubled debt restructurings by creditors that have adopted ASU 2016-13, Measurement of Credit Losses on Financial Instruments, which was adopted on January 1, 2020. The adoption of ASU 2016-13 did not have a material impact on the Companyâ€™s consolidated financial statements. ASU 2022-02 also enhances the disclosure requirements for certain loan refinancing and restructurings by creditors when a borrower is experiencing financial difficulty. In addition, the ASU amends the guidance on vintage disclosures to require entities to disclose current period gross write-offs by year of origination for financing receivables and net investments in leases within the scope of ASC 326-20. The ASU is effective for annual periods beginning after December 15, 2022, including interim periods within those fiscal years. Adoption of the ASU would be applied prospectively. Early adoption is also permitted, including adoption in an interim period. This ASU was adopted on January 1, 2023, which resulted in no cumulative-effect adjustment to retained earnings.Â Recent Accounting PronouncementsÂ In December 2023, the Financial Accounting Standards Board (â€œFASBâ€) issued Accounting Standards Update (â€œASUâ€)Â 2023-09,Â Income Taxes (Topic 740): Improvements to Income Tax Disclosures. This guidance is intended to enhance the transparency and decision-usefulness of income tax disclosures. The amendments in ASUÂ 2023-09Â address investor requests for enhanced income tax information primarily through changes to disclosure regarding rate reconciliation and income taxes paid both in the U.S. and in foreign jurisdictions. ASUÂ 2023-09Â is effective for fiscal years beginning after DecemberÂ 15, 2024 on a prospective basis, with the option to apply the standard retrospectively. Early adoption is permitted. The Company is currently evaluating this guidance to determine the impact it may have on its consolidated financial statements disclosures.Â In November 2023, the FASB issued ASUÂ 2023-07, Segment Reporting: Improvements to Reportable Segment Disclosures. This guidance expands public entitiesâ€™ segment disclosures primarily by requiring disclosure of significant segment expenses that are regularly provided to the chief operating decision maker and included within each reported measure of segment profit or loss, an amount and description of its composition for other segment items, and interim disclosures of a reportable segmentâ€™s profit or loss and assets. The guidance is effective for fiscal years beginning after DecemberÂ 15, 2023, and interim periods within fiscal years beginning after DecemberÂ 15, 2024, with early adoption permitted. The amendments are required to be applied retrospectively to all prior periods presented in an entityâ€™s financial statements. The Company is currently evaluating this guidance to determine the impact it may have on its consolidated financial statements related disclosures.Â Â Management does not believe that any recently issued, but not effective, accounting standards, if currently adopted, would have a material effect on the Companyâ€™s consolidated financial statements.Â Â NOTE 3 â€“EQUITY METHOD INVESTMENTSÂ Distribution and Equity Agreement Â On March 19, 2018, the Company entered into a Distribution and Equity Acquisition Agreement with Marathon Global Inc. (â€œMarathonâ€), a company incorporated in the Province of Ontario, Canada. Marathon was formed to be a global supplier of cannabis, cannabidiol (CBD) and/or any cannabis extract products, extracts, ancillaries and derivatives (collectively, the â€œProductsâ€). The Company was appointed the exclusive distributor of the Products initially throughout Europe and on a non-exclusive basis wherever else lawfully permitted. The Company has no present intention to distribute any Products under this Agreement in the United States or otherwise participate in cannabis operations in the United States. The Company intended to await further clarification from the U.S. government on cannabis regulation prior to determining whether to enter the domestic market.Â Â F-18Table of ContentsÂ Â The above transaction closed on May 22, 2018 after the due diligence period, following which the Company received: (a) a 33 1/3% equity interest or 5 million shares in Marathon as partial consideration for the Companyâ€™s distribution services; and (b) received cash of CAD $2,000,000, subject to repayment in common shares of the Company if it failed to meet certain performance milestones. The Company was entitled to receive an additional CAD $2,750,000 upon the Companyâ€™s receipt of gross sales of CAD $6,500,000 and an additional CAD $2,750,000 upon receipt of gross sales of CAD $13,000,000. The Company was also given the right to nominate one director to the Marathon board of directors. Since Marathon was a newly formed entity with no assets and no activity, the Company attributed no value to the 5 million shares in Marathon which was received as consideration for the distribution services.Â The Distribution and Equity Acquisition Agreement was to remain in effect indefinitely unless Marathon fails to provide Market Competitive (as defined) product pricing and Marathon has not become profitable within five (5) years of the agreement. On March 20, 2023, the Company sent a termination notice, to Marathon, which became effective on April 19, 2023 as a result of Marathonâ€™s failure to satisfy these conditions. The Company had accounted for its obligation to issue a variable number of the Companyâ€™s Common Shares as Share-settled debt obligation in accordance with ASC Topic 480, Distinguishing Liabilities from Equity (â€œASC

480â€), which was measured at fair value or the settlement amount of $1,554,590 (CAD $2 million). Due to termination of the Equity agreement, the Company recorded a gain on extinguishment of debt of $1,554,590 due to the write-off of the share settled debt obligation, for the six months ended June 30, 2023. Â CosmoFarmacy LPÂ In September 2019, the Company entered into an agreement with an unaffiliated third party to incorporate CosmoFarmacy L.P. for the purpose of providing strategic management consulting services and the retail trade of pharmaceutical products, and OTC to pharmacies. CosmoFarmacy was incorporated with aÂ 30-year term through May 31, 2049. The unaffiliated third party is the general partner (the â€œGPâ€) of the limited partnership and is responsible for management and decision-making associated with CosmoFarmacy. The initial share capital was set to EURÂ 150,000Â ($163,080) which was later increased to EURÂ 500,000Â ($543,600). The GP contributed the pharmacy license (the â€œLicenseâ€) valued at EURÂ 350,000Â (30-year term) to operate the business of CosmoFarmacy in exchange for aÂ 70% equity ownership. The Company is a limited partner and contributed cash of EURÂ 150,000Â ($163,080) for the remainingÂ 30% equity ownership. CosmoFarmacy is not publicly traded and the Companyâ€™s investment has been recorded using the equity method of accounting. The value of the investment as of June 30, 2024 and December 31, 2023, was $160,665Â and $165,930, respectively, and is included in â€œOther assetsâ€ on the Companyâ€™s consolidated balance sheets.Â Â NOTE 4 â€“ PROPERTY AND EQUIPMENT, NET Â Property and equipment, net consists of the following at June 30, 2024 and December 31, 2023:Â Â Â Â Â June 30, 2024Â Â December 31, 2023Â LandÂ $3,438,343Â Â $3,551,020Â Buildings and improvementsÂ Â 4,674,665Â Â Â 4,787,963Â Leasehold improvementsÂ Â 3,524Â Â Â 3,639Â VehiclesÂ Â 274,487Â Â Â 285,388Â Furniture, fixtures and equipmentÂ Â 2,697,076Â Â Â 2,707,442Â Computers and softwareÂ Â 195,302Â Â Â 168,173Â Â Â Â 11,283,397Â Â Â 11,503,625Â Less: Accumulated depreciation and amortizationÂ Â (1,229,411)Â Â (1,048,126)TotalÂ $10,053,986Â Â $10,455,499Â Â Â F-19Table of ContentsÂ COSMOS HEALTH INC.Notes to Unaudited Condensed Consolidated Financial StatementsJune 30, 2024Â NOTEÂ 5 â€“ INTANGIBLE ASSETSÂ Goodwill and intangible, net assets consist of the following at June 30, 2024 and December 31, 2023: Â Â Â June 30, 2024Â Â December 31, 2023Â LicenseÂ $6,714,555Â Â $6,876,169Â Trade name / markÂ Â 390,188Â Â Â 392,197Â Customer baseÂ Â 602,204Â Â Â 602,204Â SoftwareÂ Â 795,868Â Â Â 155,788Â Â Â Â 8,502,814Â Â Â 8,029,357Â Less: Accumulated amortizationÂ Â Â Â Â Â Â Â LicenseÂ Â (609,659)Â Â (235,925)Trade name / markÂ Â (36,997)Â Â (36,997)Customer baseÂ Â (141,994)Â Â (110,160)SoftwareÂ Â (47,619)Â Â (11,789)SubtotalÂ Â 7,666,545Â Â Â 7,634,486Â GoodwillÂ Â 49,697Â Â Â 49,697Â TotalÂ $7,716,242Â Â $7,684,183Â Â At June 30, 2024, the estimated aggregate amortization expense for intangible assets subject to amortization for each of the five succeeding fiscal years is as follows:Â YearÂ AmountÂ 2024Â $405,212Â 2025Â Â 807,519Â 2026Â Â 808,689Â 2027Â Â 808,689Â 2028Â Â 756,665Â ThereafterÂ Â 3,724,570Â TotalÂ $7,311,545Â Â NOTE 6 â€“ LOAN RECEIVABLEÂ On October 30, 2021, the Company entered into an agreement for a ten-year loan with Medihelm SA to memorialize â‚¬4,284,521 ($4,849,221) in prepayments the Company had made. The prepayments to Medihelm SA had been made in accordance with the parallel export business, through which Medihelm supplied and would supply SkyPharm SA with branded pharmaceuticals. This business is no longer in place for the Company and thus the Company entered into this agreement with Medihelm SA in order for the outstanding amount to be settled. Interest is calculated at a rate of 5.5% per annum on a 360-day basis. Under the terms of the agreement, the Company is to receive 120 equal payments over the term of the loan. During the year ended December 31, 2023, the Company received â‚¬352,438 ($389,867) in principal payments such that as of December 31, 2023, the Company had a short-term receivable balance of $411,858 and a long-term receivable balance of $3,509,200 under this loan. The Company also received â‚¬156,684 ($167,824) in principal payments and â‚¬81,077 ($86,341 in interest payments during the six-month period ended June 30, 2024. The Note is considered fully recoverable.Â Â F-20Table of ContentsÂ COSMOS HEALTH INC.Notes to Unaudited Condensed Consolidated Financial StatementsJune 30, 2024Â NOTE 7 â€“ INCOME TAXES Â The Company is incorporated in the United States of America and is subject to United States federal taxation. No provisions for income taxes have been made as the Company had no U.S. taxable income for the three months ended June 30, 2024 and 2023.Â The Companyâ€™s Greece subsidiaries are governed by the income tax laws of Greece. The corporate tax rate in Greece is 22% on income reported in the statutory financial statements after appropriate tax adjustments. Â The Companyâ€™s United Kingdom subsidiaries are governed by the income tax laws of the United Kingdom. The corporate tax rate in the United Kingdom is 25% on income reported in the statutory financial statements after appropriate tax adjustments.Â June 30, 2024 and 2023, the Companyâ€™s effective tax rate differs from the U.S. federal statutory tax rate primarily due to a valuation allowance recorded against net deferred tax assets in in the United States and the United Kingdom. Â We regularly review deferred tax assets to assess their potential realization and establish a valuation allowance for portions of such assets to reduce the carrying value if we do not consider it to be more likely than not that the deferred tax assets will be realized. Our review includes evaluating both positive (e.g., sources of taxable income) and negative (e.g., recent historical losses) evidence that could impact the realizability of our deferred tax assets. As of June 30, 2024 and December 31, 2023, the Company has maintained a valuation allowance against all net deferred tax assets in the United States, Greece, and the UK.Â For the three and six months ended June 30, 2024, and 2023, the Company has recorded tax benefit in any jurisdiction where it is subject to income tax, in the amount of $0 and $65,873 respectively, on the Condensed Consolidated Statements of Operations and Comprehensive Loss.Â NOTEÂ 8 â€“ CAPITAL STRUCTUREÂ Preferred StockÂ The Company is authorized to issue 100 million shares of preferred stock, of which 6,000,000 are designated as Series A convertible preferred stock. The preferred stock has aÂ liquidation preference over the common stock andÂ is non-voting. As of June 30, 2024 and December 31, 2023, no preferred shares were issued and outstanding.Â Major Rights & Preferences of Series A Preferred StockÂ On and effective October 4, 2021, the Company amended and restated its articles of incorporation (the â€œAmended and Restated Articlesâ€) and filed a certificate of designation (the â€œCODâ€) for its Series A Preferred Stock (the â€œSeries A Preferred Stockâ€) with the State of Nevada. The Amended and Restated Articles allow the Companyâ€™s Board of Directors the authority to authorize the issuance of preferred stock from time to time in one or more classes or series by resolution. On February 23, 2022, the Company filed Correction No. 1 to the COD. On July 28, 2022, the Company filed an Amendment to the COD with the State of Nevada to allow a holder to waive application of the Beneficial Ownership Limitation with respect to the conversion of Series A Preferred Stock.Â With respect to payment of dividends and distribution of assets upon liquidation, dissolution, or winding up of the Company, whether voluntary or involuntary, all shares of the Series A Preferred Stock will rank: (i) senior to all of the Companyâ€™s Common Stock and any other equity securities that the Company may issue in the future, (ii) equal to any other equity securities that the Company may issue in the future, the terms of which specifically provide that such equity securities are on parity or senior to the Series A Preferred Stock (â€œParity Securitiesâ€), (iii) junior to all other equity securities the Company issues, the terms of which specifically provide that such equity securities rank senior to the Series A Preferred Stock, and (iv) junior to all of the Companyâ€™s existing and future indebtedness; without the prior written consent of the Majority Holders.Â Â Â F-21Table of ContentsÂ COSMOS HEALTH INC.Notes to Unaudited Condensed Consolidated Financial StatementsJune 30, 2024Â Â In the event of any voluntary or involuntary liquidation, dissolution or winding up of the Company (a â€œLiquidationâ€), the Holders of shares of Series A Preferred Stock shall be first entitled to receive out of the assets of the Company available for distribution to its shareholders.Â Each Holder shall not be entitled to vote with holders of outstanding shares of Common Stock, voting together as a single class, with respect to any and all matters presented to the stockholders of the Company for their action or consideration, except as provided by law or as set forth in the COD.Â The holders of Series A Preferred Stock are entitled to receive dividends paid and distributions made to the holders of Common Stock to the same extent as if the holders of Series A Preferred Stock had converted such shares into shares of Common Stock.Â The Series A Preferred Stock was initially convertible into the Companyâ€™s Common Stock as determined by dividing the number of shares of Series A Preferred Stock to be converted by the lower of (i) $75.00 or (ii) 80% of the average volume weighted average price for the Companyâ€™s Common Stock for the five trading days immediately following the effectiveness of the registration statement concerning the shares (the â€œConversion Priceâ€). On June 14, 2022, the Conversion Price was reset to $15.54 per share.Â Each holder is entitled to receive dividends in shares of Series A Preferred Stock or cash determined based on the stated value of each Series A Preferred Stock at the dividend rate of 8.0% per year. For the year ended December 31, 2022, the Company recorded $372,414 as a deemed dividend in accordance with the Series A Preferred Stock cumulative dividend. As of December 31, 2022, the cumulative dividend has been recorded as mezzanine equity. Following, Mr. Siokas waiver of the right to receive the dividends on February 26, 2024, and the unanimous written consent of the Companyâ€™s Board of Directors on February 29, 2024, through which was resolved that the Company shall remove all accrued and unpaid dividends payable to the previous holders of Series A Preferred stock, the Company eliminated the total deemed dividend of $372,414 through retained earnings. Thus, the balance of mezzanine equity as of June 30, 2024, and December 31, 2023 is $0.Â The Series A Shares rank senior to all of the Companyâ€™s Common Stock and any other equity securities that the Company may issue in the future with respect to payment of dividends and distribution of assets upon liquidation, dissolution or winding up. While the Series A Shares are outstanding, the Company may not amend, alter or change adversely the powers, preferences or rights given to the Series A Shares, create, or authorize the creation of, any additional class or series of capital stock of the Company (or any security convertible into or exercisable for any class or series of capital stock of the Company), including any class or series of capital stock of the Company that ranks superior to or in parity with the Series A Shares, alter, amend, modify, or repeal its Articles of Incorporation or other charter documents in any manner that adversely affects any rights of the holders of Series A Shares, increase or decrease the number of authorized shares of Series A Shares, any agreement, commitment or transaction that would result in a Change of Control, any sale or disposition of any material assets outside of the ordinary course of business of the Company, any material change in the principal business of the Company, including the entry into any new line of business or exit of any current line of business, and circumvent a right or preference of the Series A Shares. Any holder of the Series A Shares shall have the right by written election to the Company to convert all or any portion of the outstanding Series A Shares. Immediately upon effectiveness of a registration statement registering for resale all of the Registrable Securities (as defined in the Registration Rights Agreement), all outstanding Series A Shares shall automatically convert into Common Stock, subject to certain beneficial ownership limitations. Â Treasury stockÂ As of June 30, 2024 and December 31, 2023, the Company held 86,497 and 86,497, respectively, shares of our common stock at a cost of $917,159 and $917,159, respectively. Shares of our common stock that are repurchased are classified as treasury stock pending future use and reduce the number of shares outstanding used in calculating earnings per share. Cosmos may repurchase shares from time to time through open market purchases in accordance with applicable securities laws and other restrictions. The Company repurchased no shares of our common stock during the six months ended June 30, 2024. The Company repurchased 71,000 shares of our common stock for $100,452 during the year ended December 31, 2023. The Company repurchased no shares of our common stock during the six months ended June 30, 2024.Â Â F-22Table of ContentsÂ COSMOS HEALTH INC.Notes to Unaudited Condensed Consolidated Financial StatementsJune 30, 2024Â Â On January 24, 2023 the Company announced that its Board of Directors has approved a share repurchase program with authorization to purchase up to $3 million of its common stock. Cosmos may repurchase shares from time to time through open market purchases in accordance with applicable securities laws and other restrictions. Â Common StockÂ The Company is authorized to issue 300 million shares of common stock. As of June 30, 2024 and December 31, 2023, the Company had 17,834,023 and 15,982,472 shares of our common stock issued, respectively, and 17,747,526 and 15,895,975 shares outstanding, respectively.Â Issuance of Common StockÂ During the three-month period ended June 30, 2023 the Company issuedÂ 15,258Â to a consultant for services rendered. The shares were valued and expensed on the date of issuance and are separately presented in the condensed consolidated statement of changes in stockholdersâ€™ equity and mezzanine as â€œShares issued in lieu of cashâ€.Â During the six months ended June 30, 2024 raised additional equity funds through a Baby Shelf supplement to its Registration Statement on Form S-3 (No. 333-267550) filed with the SEC on February 29 and March 7, 2024. More specifically, the Company sold 901,488 shares of common stock for gross proceeds of $648,893. Placement agentâ€™s fees and other commissions amounted to $19,467 and thus the total net proceeds for the period were $629,426. Â On December 29, 2023, the Company had entered into a warrant exchange agreement (the â€œWarrant Exchangeâ€) with an investor to reduce the exercise price of 2,437,063 warrants from $2.75 per share to $1.45 per shares as an inducement to exercise. The Company issued 1,487,000 shares of common stock, held 950,063 shares in escrow until the investorâ€™s beneficial ownership limitation allows for the transfer of the escrow shares, and received gross cash proceeds of 3,533,741. The 950,063 shares were issued within the three-month period ended March 31, 2024 but were already valued in the year ended December 31, 2023.Â Exercise of WarrantsÂ We had no warrant exercises during the six months ended June 30, 2024.Â Warrant ClassificationÂ The Company determines the classification of its warrants upon issuance by identifying the instrument issued to determine if it is debt or equity classified. The Company determined its warrants meet the scope exception in ASC 815-10 and are equity classified because, (a) the warrant is indexed to the Companyâ€™s own stock, (b) require settlement in equity shares, and (c) the Company has enough authorized and unissued shares.Â Â NOTE 9 â€“ RELATED PARTY TRANSACTIONS Â Doc Pharma S.A.Â Doc Pharma S.A is considered a related party to the Company due to the fact that the CEO of Doc Pharma is the wife of Grigorios Siokas, the Companyâ€™s CEO and principal shareholder, who also served as a principal of Doc Pharma S.A. in the past.Â Â F-23Table of ContentsÂ COSMOS HEALTH INC.Notes to Unaudited Condensed Consolidated Financial StatementsJune 30, 2024Â Â Prepaid expenses and other current assets â€“ related partyÂ As of June 30, 2024 and December 31, 2023, the Company had a prepaid balance of $5,482,679Â and $4,347,184, respectively, to Doc Pharma related to purchases of inventory.Â Accounts payable and accrued expenses - related partyÂ As of June 30, 2024 and December 31, 2023, the Company had an accounts payable balance to Doc Pharma of $112,019Â and $34,217, respectively.Â Accounts receivable - related partyÂ The Company had a receivable balance of $2,774,038 and $2,386,721 from Doc Pharma S.A as of June 30, 2024, and December 31, 2023, respectively.Â Sales and PurchasesÂ During the six months ended June 30, 2024 and 2023, the Company purchased a total of $520,699 and $193,831Â of products from Doc Pharma S.A., respectively. During the three months ended June 30, 2024, and 2023, the Company had $136,378Â and $2,120Â revenue from Doc Pharma, respectively.Â During the six months ended June 30, 2024 and 2023, the Company purchased a total of $425,638 and $607,984 of products from Doc Pharma S.A., respectively. During the three months ended June 30, 2024 and 2023, the Company had $236,590Â and $2,767Â revenue from Doc Pharma, respectively.Â Other AgreementsÂ On October 10, 2020, the Company entered into a contract manufacturer outsourcing (â€œCMOâ€) agreement with Doc Pharma whereby Doc Pharma is responsible for the development and manufacturing of pharmaceutical products and nutritional supplements according to the Companyâ€™s specifications based on strict pharmaceutical standards and good manufacturing practice (â€œGMPâ€) protocols as the National Organization for Medicines requires. The Company has the exclusive ownership rights for trading and distribution of its own branded nutritional supplements named â€œSky Premium LifeÂ®â€. The duration of the agreement is for five years, however, either party may terminate the agreement at any time giving six-month advance notice. Doc Pharma is exclusively responsible for supplying the raw materials and packaging required to manufacture the final product. However, they are not responsible for potential delays that may arise, concerning their import. Doc Pharma is also obligated to store the raw and packaging materials. The delivery of raw and packaging materials should be purchased at least 30 and 25 days, respectively, before the delivery date of the final product. The Manufacturer solely delivers the finished product to the Company. There is a minimum order quantity (â€œMoQâ€) ofÂ 1,000 piecesÂ per product code. Both parties have agreed that the Company will deposit 60% of the total cost upon agreement and assignment and 40% of the total cost including VAT charge upon the delivery date. The prices are indicative and are subject to amendments if the cost of the raw material or the production cost change.Â For the three months ended June 30, 2024 and 2023, the Company has purchased â‚¬61,597 ($66,295) and â‚¬174,519 ($190,021) respectively, in inventory related to this agreement.Â For the six months ended June 30, 2024 and 2023, the Company has purchased â‚¬126,758 ($137,027) and â‚¬548,980 ($593,427) respectively, in inventory related to this agreement.Â On May 17, 2021, Doc Pharma and the Company entered into a Research and Development (â€œR&Dâ€) agreement whereby Doc Pharma will be responsible for the research, development, design, registration, copy rights and licenses of 250 nutritional supplements for the final products called Sky Premium LifeÂ®. These products will be sold in Greece and abroad.Â The total cost of this project will be â‚¬1,425,000 plus VAT and will be done over three phases as follows: Design & Development (â‚¬725,000); Control and Product Manufacturing (â‚¬250,000) and Clinical Study and Research (â‚¬450,000). SkyPharm has bought a total of as of 81 licenses at value of â‚¬554,500 ($593,204) which is 38.91% of the total cost, as of December 31, 2022. During the year ended December 31, 2023, 24 additional licenses were purchased at value of â‚¬475,014 ($525,461). Â During the three and six months ended June 30, 2024, no additional licenses were purchased. The agreement will terminate onÂ December 31, 2025.Â Â Â Â F-24Table of ContentsÂ COSMOS HEALTH INC.Notes to Unaudited Condensed Consolidated Financial StatementsJune 30, 2024Â Â Purchase of branded pharmaceuticalsÂ On June 28, 2023, the Company approved the purchase of five proprietary and innovative branded pharmaceuticals with significant market presence and material profit contribution from Zakalia Ltd., the parent company of Doc Pharma, for â‚¬1,800,000 ($1,965,600). The transaction was settled on a non-cash basis through the

reduction, of an equivalent amount, of prepaid expense balances the Company held with Doc Pharma. The purchased branded pharmaceuticals are presented in "Goodwill and intangible assets, net" on the accompanying consolidated balance sheets. On December 29, 2023, the Company approved the purchase of additional 19 licenses from DocPharma, of a total value of â‚¬3,200,000 ($3,539,840). This transaction was also settled on a non-cash basis through the reduction, of an equivalent amount, of prepaid expense balances the Company held with Doc Pharma.Â Loans receivable - related partyÂ The balance of prepaid expenses due Doc Pharma as of December 31, 2022, had increased to â‚¬7,103,706 ($7,599,545), which was mainly attributable to the prepayments SkyPharm S.A. made in accordance with the CMO agreement and the extensive orders and sales of the SPL products the Company expects to achieve within 2023, mainly through its Amazon channels in the UK, Singapore, Canada and other countries. However, as the benefit from a significant portion of the prepaid balance would not have been realized within a 12-month period, the Company opted to secure a portion of the outstanding prepaid balance through a loan agreement. SkyPharm S.A. (the â€œLenderâ€) entered into a loan agreement with Doc Pharma (the â€œBorrowerâ€) for â‚¬4,000,000 ($4,279,200), all of which was financed through the outstanding prepaid balance. The duration of the loan is for aÂ 10-year period up toÂ December 1, 2032Â (the â€œMaturity Dateâ€). The loan bears a fixed interest rate ofÂ 5.5% payable on a monthly basis and will be repayable in 120 equal instalments of â‚¬33,333.33 ($35,660). The loan may be prepaid anytime during its duration in full or partially based on the Companyâ€™s product requirements and other factors, without Doc Pharma incurring any prepayment penalty. Â As of June 30, 2024 and December 31, 2023, the loan had a current portion of â‚¬400,000 ($431,640) and â‚¬400,000 ($442,480), and a non-current portion of â‚¬3,100,000 ($3,345,210), and â‚¬3,200,000 ($3,539,840), respectively, which is classified as "Loans receivable â€“ related party" on the accompanying consolidated balance sheets. During the six months ended June 30, 2024, the Company received â‚¬200,000 ($224,220) in principal repayments, and â‚¬81,077 ($86,841) of interest repayments. Additionally, during the six months ended June 30, 2024, the Company recorded â‚¬96,708 ($103,584) as interest income relating to this loan.Â Â Â Cana Laboratories Holding LimitedÂ Â Cana was considered a related party as the Company had signed a binding letter of intent and an SPA for the acquisition of Cana. The acquisition was completed on June 30, 2023 according to the SPA signed on May 31, 2023. Thus, all balances between the Company and Cana were eliminated upon consolidation as of December 31, 2023. The Secured Promissory Note discussed below was included in consideration transferred upon acquisition.Â Loans receivable - Related Party - Long TermÂ On February 28,Â 2023 (Issue Date), the Company signed a Secured Promissory Note with Cana Laboratories Holding (Cyprus) Limited (the â€œHolderâ€), whereby the Holder borrowed the sum of â‚¬4,100,000 ($4,457,520) from the Company.Â Interest on the Principal Amount under this Note shall accrue at a rate equal to Five Percent (5%) plus 1 month LIBOR per annum (5.47% as of December 31, 2023). The maturity date (â€œMaturity Dateâ€) of this Note shall be five (5) years from the Issue Date. The Principal Amount, as well as all accrued interest shall be due and payable on the Maturity Date. Following, the completion of Canaâ€™s acquisition on June 30, 2023 the balance of the Note was eliminated on a consolidated level.Â Â F-25Table of ContentsÂ COSMOS HEALTH INC.Notes to Unaudited Condensed Consolidated Financial StatementsJune 30, 2024Â Â Panagiotis KozarisÂ Panagiotis Kozaris is considered a related party due to the fact that he is a former General operational manager and current employee of Cosmofarm S.A.Â Prepaid Expenses and Other Current Assets - Related PartyÂ From time to time the Company purchases back shares that Panagiotis Kozaris owns and records them as treasury shares. The Company pays Panagiotis Kozaris in advance for the shares owned and obtains the shares upon execution of a cumulative stock-purchase agreement (â€œSPAâ€). During the three months ended June 30, 2024 and 2023, the Company paid Panagiotis Kozaris an additional sum of $0Â and $51,159 respectively for shares owned, however, no SPA for these funds has been executed as of June 30, 2024. The Company intends to execute a cumulative SPA for these amounts during 2024. The total balances owed of $194,215Â and $194,215Â are included in "Prepaid expenses and other current assets - related party", on the accompanying consolidated balance sheets as of June 30, 2024 and December 31, 2023, respectively.Â Basotho Investment LimitedÂ Basotho Investment Limited is considered a related party once Panagiotis Kozaris (former general operational manager and current employee of Cosmofarm SA) is one of its directors.Â General and administrative expensesÂ On November 21, 2023, the Company issued 120,000 shares of common stock to Basotho Investment Limited for services rendered. The fair value of these shares for the period ended December 31, 2023 was $10,300, which was recorded as general and administrative expense. The fair value of the shares vested for the six-month period ended June 30, 2024 was $61,800, which was recorded as general and administrative expense. Â Maria KozariÂ Maria Kozari is considered a related party to the Company due to the fact that she is the daughter of Panagiotis Kozaris, a former Operational General Manager and current employee of Cosmofarm S.A.Â Accounts Receivable - Related PartyÂ During 2021, the Company, through its subsidiary, Cosmofarm SA, commenced a partnership with a pharmacy called â€œPharmacy & Moreâ€, owned by Maria Kozari. The transactions with the respective pharmacy were in Cosmofarmâ€™s normal course of business, however, a more flexible credit policy was allowed as the pharmacy was new and needed to be established in the market. During the three and six months ended June 30, 2024 and 2023 the Companyâ€™s net sales to Pharmacy & More amounted to $95,195 and $117,219 and $181,973Â and $236,205Â respectively. As of June 30, 2024 and December 31, 2023 the Companyâ€™s outstanding receivable balance due from the pharmacy amounted to $1,123,835 (â‚¬1,203,739) and $1,142,402 (â‚¬1,032,726), respectively, and are included in "Accounts receivable - related party", on the accompanying consolidated balance sheets.Â The Company plans to acquire Pharmacy & More within fiscal year 2024. Upon acquisition, the Company intends to offset the outstanding receivable balance with the corresponding purchase price and additionally plans to make Pharmacy & More the first shop-in-shop of its own branded line of nutraceutical products, Sky Premium LifeÂ® (SPL).Â Other Related PartiesÂ The Company has the following balances as of June 30, 2024: a) a balance of $698,000Â relating to unpaid salaries and bonuses due to Grigorios Siokas, the CEO of the Company and George Terzis, the CFO of the Company, classified as "Accounts payable and accrued expenses - related party" in the Companyâ€™s consolidated balance sheets, b) a net payable balance of $37,292 due to Konstantinos Gaston Kanaroglou, former manager and current employee of the Companyâ€™s wholly owned subsidiary Cana, classified as "Accounts receivable" in the Companyâ€™s consolidated balance sheets.Â Â F-26Table of ContentsÂ COSMOS HEALTH INC.Notes to Unaudited Condensed Consolidated Financial StatementsJune 30, 2024Â Â Additionally, the Company had the following balances as of December 31, 2023: a) a balance of $98,000Â relating to unpaid salaries and bonuses due to George Terzis, the CFO of the Company, classified as "Accounts payable and accrued expenses - related party" in the Companyâ€™s consolidated balance sheets, b) a net payable balance of $85,332 due to Konstantinos Gaston Kanaroglou, former manager and current employee of the Companyâ€™s wholly owned subsidiary Cana, classified as "Accounts receivable" in the Companyâ€™s consolidated balance sheets.Â Notes Payable â€“ Related PartyÂ A summary of the Companyâ€™s related party notes payable as of June 30, 2024 and December 31, 2023 is presented below:Â Â Â June 30, 2024Â Â December 31, 2023Â Â Â Â Â Â Â Â Beginning balanceÂ $11,283Â Â Â $10,912Â Payments Â Â Â Â Â Â -Â Foreign currency translationÂ Â (358)Â Â 371Â Ending BalanceÂ $10,925Â Â $11,283Â Â Dimitrios GoulielmosÂ Dimitrios Goulielmos was the Companyâ€™s former CEO and a Director of the Company. Â Â On November 21, 2014, the Company entered into an agreement with Dimitrios Goulielmos, as amended on November 4, 2016. Pursuant to the amendment, this loan has no maturity date and is non-interest bearing. As of June 30, 2024 and December 31, 2023, the Company had a principal balance of â‚¬10,200 ($10,925) and â‚¬10,200 ($11,283), respectively.Â The above balances are adjusted for the foreign currency rate as of the balance sheet date. For the six months ended June 30, 2024, the Company recorded a foreign currency translation gain of $358.Â Loans Payable â€“ Related Party Â A summary of the Companyâ€™s related party loans payable as of June 30, 2024 and December 31, 2023 is presented below:Â Â Â Â June 30, 2024Â Â December 31, 2023Â Â Â Â Â Â Â Â Beginning balanceÂ $13,257Â Â $12,821Â ProceedsÂ Â Â Â Â Â -Â Payments Â Â (7,498)Â Â -Â Foreign currency translationÂ Â (420)Â Â 436Â Ending balanceÂ $5,339Â Â $13,257Â Â Â F-27Table of ContentsÂ Â Grigorios SiokasÂ From time to time, Grigorios Siokas loans the Company funds in the form of non-interest bearing, no-term loans. As of June 30, 2024, the Company had an outstanding principal balance under these loans of $5,339 in loans payable to Grigorios Siokas. As of December 31, 2023, the Company had an outstanding principal balance of $13,257 related to this payable.Â The above balances are adjusted for the foreign currency rate as of the balance sheet date. For the six months ended June 30, 2024, the Company recorded a gain of $420.Â Except as set forth above, we have not entered into any material transactions with any director, executive officer, and promoter, beneficial owner of five percent or more of our common stock, or family members of such persons.Â NOTE 10 â€“ LINES OF CREDITÂ A summary of the Companyâ€™s lines of credit as of June 30, 2024 and December 31, 2023, is presented below:Â Â Â June 30,2024Â Â December 31,2023Â NationalÂ $4,113,219Â Â $3,918,523Â AlphaÂ Â 1,090,363Â Â Â 1,130,140Â PancretaÂ Â 1,487,853Â Â Â 1,122,210Â EFGÂ Â 414,164Â Â Â 459,400Â Ending balanceÂ $7,105,599Â Â $6,630,273Â Â The Company has three lines of credit with the National Bank of Greece, which are renewed annually. The three lines have interest rates of 6.00% (the "National Bank LOC"), 3.6% (the "COSME 2 Facility"), and 3.6% plus the six-month Euribor rate and any contributions currently in force by law on certain lines of credit (the "COSME 1 Facility").Â The maximum borrowing allowed for the 6% line of credit was $3,186,523 and $3,290,945 as of June 30, 2024 and December 31, 2023, respectively. The outstanding balance of the facility was $3,044,762 and $2,829,828, as of June 30, 2024 and December 31, 2023, respectively.Â The cumulative maximum borrowing allowed for the COSME 1 Facility and COSME 2 Facility (collectively, the "Facilities") was $1,071,100 and $1,106,200 as of June 30, 2024 and December 31, 2023, respectively. The outstanding balance of the Facilities was $1,068,524 and $1,099,255 as of June 30, 2024 and December 31, 2023, respectively.Â Â The Company maintains a line of credit with Alpha Bank of Greece ("Alpha LOC"), which is renewed annually and has a current interest rate of 6.00%. The maximum borrowing allowed was $1,071,100 and $1,106,200 as of June 30, 2024 and December 31, 2023, respectively. The outstanding balance of the Alpha LOC was $1,090,364 and $1,130,141, as of June 30, 2024 and December 31, 2023, respectively.Â The Company holds a line of credit with Pancreta Bank ("Pancreta LOC"), which is renewed annually and has a current interest rate of 4.10%. The maximum borrowing allowed as of June 30, 2024 and December 31, 2023 was $1,488,829 and $1,537,618, respectively. The outstanding balance of the Pancreta LOC as of June 30, 2024 and December 31, 2023 was $1,487,852 and $1,122,210, respectively. Â The Company maintains a line of credit with EGF ("EGF LOC"), which is renewed annually and has a current interest rate of 4.49%. The maximum borrowing allowed as of June 30, 2024 and December 31, 2023 was $428,440 and $459,400, respectively. The outstanding balance of the EGF LOC as of June 30, 2024 and December 31, 2023 was $414,164 and $459,400, respectively.Â Â F-28Table of ContentsÂ COSMOS HEALTH INC.Notes to Unaudited Condensed Consolidated Financial StatementsJune 30, 2024Â Â Under the aforementioned line of credit agreements, the Company is required to maintain certain financial ratios and covenants. As of June 30, 2024, and December 31, 2023, the Company was in compliance with these ratios and covenants. Â All lines of credit are guaranteed by customer receivable checks, which are a type of factoring in which postponed customer checks are assigned by the Company to the bank, in order to be financed at an agreed upon rate. Â Interest expense on the Companyâ€™s outstanding lines of credit balances for the three and six months ended June 30, 2024 and 2023, was $185,378 and $147,683, and 229,946 and $167,118, respectively.Â NOTE 11 â€“ NOTES PAYABLEÂ A summary of the Companyâ€™s third-party debt as of and for the sixÂ months ended June 30, 2024, and the year ended December 31, 2023 is presented below:Â June 30, 2024Â Trade Facility Â Â Third PartyÂ Â COVID LoansÂ Â TotalÂ Beginning balance, December 31, 2023Â $1,908,195Â Â $2,511,148Â Â $186,884Â Â $4,606,227Â ProceedsÂ Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â PaymentsÂ Â (240,998)Â Â (293,229)Â Â (7,145)Â Â (541,372)Conversion of debtÂ Â -Â Â Â -Â Â Â -Â Â Â -Â Recapitalized upon debt modification Â Â -Â Â Â -Â Â Â -Â Â Â -Â Accretion of debt and debt discountÂ Â -Â Â Â -Â Â Â -Â Â Â -Â Foreign currency translationÂ Â (60,548)Â Â (62,972)Â Â (9,129)Â Â (132,649)Ending balance, June 30, 2024Â Â 1,606,649Â Â Â 2,154,947Â Â Â 170,610Â Â Â 3,932,206Â Notes payable - long-termÂ Â (1,124,655)Â Â (1,125,866)Â Â (140,909)Â Â (2,391,430)Notes payable - short-termÂ $481,994Â Â $1,029,081Â Â $29,701Â Â $1,540,776Â Â December 31, 2023Â Trade Facility Â Â Third PartyÂ Â COVID LoansÂ Â TotalÂ Beginning balance, December 31, 2022Â $3,305,532Â Â $1,505,078Â Â $207,377Â Â $5,017,987Â ProceedsÂ Â -Â Â Â Â 1,082,231Â Â Â -Â Â Â Â 1,082,231Â PaymentsÂ Â (1,155,310)Â Â (415,557)Â Â (27,027)Â Â (1,597,894)Oher additionsÂ Â -Â Â Â Â 317,880Â Â Â -Â Â Â Â 317,880Â Debt forgivenessÂ Â (306,637)Â Â -Â Â Â Â -Â Â Â Â (306,637)Foreign currency translationÂ Â (64,610)Â Â 21,516Â Â Â Â 6,534Â Â Â Â 92,660Â Ending balance, December 31, 2023Â Â 1,908,195Â Â Â 2,511,148Â Â Â 186,884Â Â Â 4,606,227Â Notes payable â€“ long-termÂ Â (1,327,440)Â Â (1,549,768)Â Â (159,344)Â Â (3,036,552)Notes payable - short-termÂ $580,755Â Â $961,380Â Â $27,540Â Â $1,569,675Â Â Our outstanding debt as of June 30, 2024Â is repayable as follows:Â Â June 30, 2024Â 2025Â $1,540,776Â 2026Â Â 1,657,806Â 2027Â Â 376,470Â 2028 Â Â 267,722Â 2029 and thereafterÂ Â 89,432Â Total debtÂ Â 3,932,206Â Less: notes payable - current portionÂ Â (1,540,776)Notes payable - long term portionÂ $2,391,430Â Â Â F-29Table of ContentsÂ COSMOS HEALTH INC.Notes to Unaudited Condensed Consolidated Financial StatementsJune 30, 2024Â Â Trade Facility Agreements Â On May 12, 2017, SkyPharm entered into a Trade Finance Facility Agreement (the â€œTFFâ€) with Synthesis Structured Commodity Trade Finance Limited (the â€œLenderâ€) as amended on November 16, 2017, and May 16, 2018. Â On October 17, 2018, the Company entered into a further amended agreement with Synthesis whereby the current balance on the TFF as of October 1, 2018, which was â‚¬4,866,910 ($5,629,555) and related accrued interest of â‚¬453,094 ($524,094) would be split into two principal balances of Euro â‚¬2,000,000 ($2,316,000), (the "EURO Loan") and USD $4,000,000 (the "USD Loan"). Interest on both the EURO Loan and USD Loan commenced on October 1, 2018, at 6% per annum plus one-month Euribor (3.90% as of December 31, 2023), and 6% plus one-month LIBOR (fully paid as of December 31, 2023), respectively. Â On December 30, 2020, the Company transferred the EURO Loan to a new third-party lender. The terms remained the same except interest accrues at 5.5% per annum plus one-month Euribor (3.87% as of December 31, 2023). The principal was scheduled to be repaid in a total of five quarterly installments beginning October 31, 2021 of â‚¬50,000Â ($54,600) each with a final repayment of â‚¬1,800,000 ($1,965,600) Euro payable on October 31, 2022.Â On March 3, 2022, the Company entered into a modification agreement to extend the maturity date to January 10, 2023 and payments under the USD Loan. During June 2022, the Company agreed with the Lender to postpone the repayment of an installment of $500,000 due on June 30, 2022 (based on the modification agreement signed on March 3, 2022) until January 2023. During September 2022, the Company entered into an agreement with the Lender to postpone the repayment of the outstanding balance on the USD Loan of $3,950,000, plus unpaid accrued interest until January 2023. The Company capitalized fees paid upon modification of â‚¬200,000 ($221,060) that are being amortized over the life of the loan. The Company incurred non-cash interest expense of $200,000 during the year ended December 31, 2022 concerning the above capitalized fees.Â On December 22, 2022, SkyPharm signed an agreement for the extension of the payments and an increase in interest rate due under the EURO Loan that was extended to be repaid with a balloon payment now due on October 31, 2025. This extension was agreed upon in writing on December 22, 2022, with a retroactive modification date to October 31, 2022 (the original maturity date).Â Â As of December 31, 2023 the Company had an outstanding principal balance of â‚¬1,725,000 ($1,908,195), of which $1,327,440 is classified as ''Notes payable - long term portion" on the consolidated balance sheets. As of December 31, 2023, the Company had accrued $161,274 in interest expense related to these agreements. Â The Company repaid â‚¬225,000 ($240,998) of the EURO Loan during the six months ended June 30, 2024. As of June 30, 2024, the Company had an outstanding principal balance of â‚¬1,500,000 ($1,606,650), of which $1,124,655 is classified as ''Notes payable - long term portion" on the consolidated balance sheets. For the three and six months ended June 30, 2024, the Company had accrued $$80,805 and $38,393 in interest expense related to these agreements. Â June 23, 2020 Debt AgreementÂ On June 23, 2020, the Companyâ€™s subsidiary, Cosmofarm, entered into an agreement with the National Bank of Greece S.A. (the â€œBankâ€) to borrow a maximum of â‚¬500,000 ($611,500).Â The note has a maturity date of sixty (60) months from the date of the first disbursement, which includes a grace period of nine months. The total amount of the initial proceeds was received in 3 equal monthly installments. The note is interest bearing from the date of receipt and is payable every three (3) months at an interest rate of 3.06% plus 3-month Euribor (3.78% as of June 30, 2024). The outstanding balance was â‚¬147,059 ($157,515) and â‚¬205,882 ($227,747) as of June 30, 2024 and December 31, 2023, respectively, of which $0 and $97,606 was classified as "Notes payable - long-term portion" respectively,Â on theÂ accompanying condensed consolidated balance sheets. During the six months ended June 30, 2024, the Company repaid â‚¬58,824 ($63,006) of the principal balance.Â Â F-30Table of ContentsÂ COSMOS HEALTH INC.Notes to Unaudited Condensed Consolidated Financial StatementsJune 30, 2024Â Â June 24, 2020 Debt AgreementÂ On June 24, 2020, the Companyâ€™s subsidiary, Decahedron, received a loan Â£50,000 ($68,310) from the United Kingdom government. The loan has a ten-year maturity and bears interest at a rate of 2.5% per annum beginning 12-months after the initial disbursement, which was on July 10, 2020. The Company may prepay this loan without penalty at any time. As of December 31, 2023, the principal balance was Â£40,858 ($52,066). As of June 30, 2024, the principal balance was Â£38,329 ($48,437). Â November 19, 2020 Debt AgreementÂ On November 19, 2020, the Company entered into an agreement with a third-party lender in the principal amount of â‚¬500,000 ($611,500). The note matures on November 18, 2025 and bears an annual interest rate, based on a 360-day year, of 3% plus 0.6% plus 6-month Euribor when Euribor is positive (3.76% as of June 30, 2024). The principal is to be repaid in 18 quarterly installments of â‚¬27,778 ($30,333).Â During the six months ended June 30, 2024, the Company repaid â‚¬55,556 ($59,506) of the principal. As of June 30, 2024 and December 31, 2023, the Company has accrued interest of â‚¬10,393 ($11,132) and â‚¬11,191 ($12,379) related to this note and a principal balance of â‚¬166,667 ($178,517)

and â,¬222,222 ($245,822), of which $59,506 and $122,911 is classified as "Notes payable - long term portion" on the accompanying condensed consolidated balance sheets.Â July 30, 2021 Debt AgreementÂ On July 30, 2021, the Company entered into an agreement with a third-party lender in the principal amount of â,¬500,000 ($578,850). The note matures on August 5, 2026 and bears an annual interest rate that applies to 60% of the principal of the note that is based on a 365-day year, of 5.84% plus 3-month Euribor when Euribor is positive (3.78% as of June 30, 2024). Pursuant to the terms of the agreement, there is a nine-month grace period for principal repayment during which interest is accrued. The principal is to be repaid in 18 quarterly installments of â,¬27,778 commencing three months from the end of the grace period. During the six months ended June 30, 2024, the Company repaid â,¬54,238 ($58,094) of the principal. As of June 30, 2024 and December 31, 2023, the Company had accrued interest of â,¬14,995 ($16,061) and â,¬10,905 ($12,063) and principal of â,¬262,662 ($281,338) and â,¬316,900 ($350,555), of which $159,676 and $227,065 is classified as "Notes payable - long term portion" on the accompanying condensed consolidated balance sheets.Â June 9, 2022 Debt AgreementÂ On June 9, 2022 the Company entered into an agreement with a third-party lender in the principal amount of â,¬320,000 ($335,008), the â€œNoteâ€. The Note matures on June 16, 2027 and bears an annual interest rate of 3.89% plus an additional rate of 0.60%, plus the 3-month Euribor (3.76% as of June 30, 2024). Pursuant to the agreement, there is a twelve-month grace period for principal repayment during which interest is accrued. The principal is to be repaid in 17 equal quarterly installments of â,¬18,824 commencing on June 30, 2023. During the six months ended June 30, 2024, the Company repaid â,¬40,000 ($42,844) of the principal. As of June 30, 2024 and December 31, 2023, the Company has accrued interest of â,¬10,774 ($11,540) and â,¬11,043 ($12,215), respectively, and an outstanding balance of â,¬220,000 ($235,642) and â,¬260,000 ($287,612) of which $154,994 and $204,322, respectively, is classified as "Notes payable - long term portion" on the accompanying condensed consolidated balance sheets.Â July 14, 2023 Debt AgreementÂ On July 14, 2023 the Company entered into an agreement with a third-party lender in the principal amount of â,¬1,000,000 ($1,123,700), the â€œNoteâ€. The Note matures on July 31, 2028 and bears an annual interest rate of 2.46% plus the 3-month Euribor (3.78% as of June 30, 2024). Pursuant to the agreement, there is a nine-month grace period for interest and principal repayment. The principal is to be repaid in 18 equal quarterly installments of â,¬55,556 commencing on May 2, 2024. During the six months ended June 30, 2024, the Company repaid â,¬54,317 ($58,179) of the principal. As of June 30, 2024, and December 31, 2023, the Company has accrued interest of â,¬22,522 ($24,124) and â,¬19,820 ($21,925), respectively. As of June 30, 2024, and December 31, 2023 the Company an outstanding balance of â,¬923,383 ($989,036) and â,¬977,700 ($1,081,532), of which $751,690 and $897,165, respectively, is classified as "Notes payable - long term portion" on the accompanying condensed consolidated balance sheets.Â Â F-31Table of ContentsÂ Â COVID-19 LoansÂ On May 12, 2020, the Companyâ€™s subsidiary, SkyPharm, was granted and on May 22, 2020 received a â,¬300,000 ($366,900) loan from the Greek government. The loan will be repaid in 40 equal monthly installments beginning on July 29, 2022. As a condition to the loan, the Company was required to retain the same number of employees until October 31, 2020. As of December 31, 2023, the principal balance was $134,818. During the six months ended June 30, 2024, the Company repaid â,¬7,813 ($8,368) of the principal balance.Â The outstanding balance as of June 30, 2024 is â,¬114,063 ($122,172) of which $100,416, is classified as "Notes payable - long term portion" on the accompanying condensed consolidated balance sheet.Â Cloudscreen Promissory NoteÂ On January 23, 2024 the Company entered into an agreement with a third-party in the principal amount of â,¬300,000 ($324,870), the â€œPromissory Noteâ€. The Promissory Note matures on March 25, 2025 and is interest free. This Note is being given in connection with the Closing of the Asset Purchase, Sale and Transfer Agreement dated as of October 9, 2023 and as amended from time to time pursuant to which the Company agreed to purchase from the third-party a drug repurposing Artificial Intelligence â€œAIâ€ powered platform known as â€œCloudscreenÂ®â€ (refer to Note 2, section â€œAcquisition accountingâ€). The principal is to be repaid in 15 equal monthly installments of â,¬20,000 commencing on January 25, 2024. During the six months ended June 30, 2024, the Company repaid â,¬10,000 ($10,830) of the principal and recorded a foreign currency gain of $5,850. As of June 30, 2024, and December 31, 2023 the Company an outstanding balance of $312,900 and $317,880 of which $0 and $0, respectively, is classified as "Notes payable - long term portion" on the accompanying condensed consolidated balance sheets.Â Distribution and Equity AgreementÂ As discussed in Note 3 above, the Company entered into a Distribution and Equity Acquisition Agreement with Marathon. The Company was appointed the exclusive distributor of the Products (as defined) initially throughout Europe and on a non-exclusive basis wherever else lawfully permitted. As consideration for its services, Company received: (a) a 33 1/3% equity interest or 5 million shares in Marathon as partial consideration for the Companyâ€™s distribution services; and (b) received cash of CAD $2,000,000, subject to repayment in Common Shares of the Company if it fails to meet certain performance milestones. The Company is entitled to receive an additional CAD $2,750,000 upon the Companyâ€™s receipt of gross sales of CAD $6,500,000 and an additional CAD $2,750,000 upon receipt of gross sales of CAD $13,000,000. Â As discussed in Note 3, the Company attributed no value to the shares received in Marathon pursuant to (a) above. In relation to the CAD $2 million cash received noted in (b) above, the Company accounted for its obligation to issue a variable number of the Companyâ€™s Common Shares as Share-settled debt obligation in accordance with ASC 480 measured at fair value or the settlement amount of $1,554,590 (CAD $2 million). If settlement had occurred on December 31, 2022, the Company would have been required to issue 420,471 common shares to settle its debt obligation. The Company could be obligated to potentially issue an unlimited number of common shares to settle its Share-settled debt obligation. Â Â F-32Table of ContentsÂ COSMOS HEALTH INC.Notes to Unaudited Condensed Consolidated Financial StatementsJune 30, 2024Â Â On March 20, 2023, the Companyâ€™s legal counsel provided notice to Marathon Global Inc, that Cosmos terminated the Equity agreement dated on March 19, 2018 pursuant to Section 3.2 and that termination is effective thirty days from the date of the letter.Â None of the above loans were made by any related parties.Â NOTE 12 â€“ LEASESÂ The Company has various operating and finance lease agreements with terms up to 10 years, for various types of property and equipment (such as office space and vehicles) etc. Some leases include options to purchase, terminate or extend for one or more years. These options are included in the lease term when it is reasonably certain that the option will be exercised. Leases with an initial term of 12 months or less are not recorded on the balance sheet; we recognize lease expense for these leases on a straight-line basis over the lease term.Â Operating LeasesÂ The Companyâ€™s weighted-average remaining lease term relating to its operating leases is 4.08 years, with a weighted-average discount rate of 6.74%. Â The following table presents information about the amount, timing and uncertainty of cash flows arising from the Companyâ€™s operating leases as of June 30, 2024:Â Maturity of Operating Lease LiabilityÂ Â Â 2024Â Â 155,883Â 2025Â Â 228,541Â 2026Â Â 166,808Â 2027 and thereafterÂ Â 274,925Â Total undiscounted operating lease paymentsÂ $826,157Â Less: Imputed interestÂ Â (100,205)Present value of operating lease liabilitiesÂ $725,952Â Â The Company incurred lease expense, due to amortization of operating lease right-of-use assets, ofÂ $82,263 and $67,850 and $159,430 and $123,204, which was included in â€œGeneral and administrative expenses,â€ for theÂ three and six months ended June 30, 2024 and 2023, respectively.Â Â Finance Leases Â The Companyâ€™s weighted-average remaining lease term relating to its finance leases is 1.19 years, with a weighted-average discount rate of 6.74%. Â The following table presents information about the amount, timing and uncertainty of cash flows arising from the Companyâ€™s finance leases as of June 30, 2024:Â Maturity of Lease LiabilityÂ Â Â 2024Â Â 16,120Â 2025Â Â 13,522Â 2026Â Â 3,567Â Total undiscounted finance lease paymentsÂ $33,209Â Less: Imputed interestÂ Â (1,254)Present value of finance lease liabilitiesÂ $31,955Â Â Â F-33Table of ContentsÂ Â The Company had financing cash flows used in finances leases of $8,616 and $43,009 and $17,353 and $78,605 for the three and six months ended June 30, 2024 and 2023, respectively.Â The Company incurred interest expense on its finance leases of $583 and 7,488 and interest expense of $1,308 and $13,709 which was included in â€œInterest expenseâ€, for the three and six months ended June 30, 2024 and 2023, respectively. The Company incurred amortization expense on its finance leases of $7,429 and amortization expense of $36,357 and $14,918 and $67,097 which was included in â€œDepreciation and amortization expense,â€ for the three and six months ended June 30, 2024 and 2023, respectively.Â NOTE 13â€“ OTHER LIABILITIESÂ The Companyâ€™s other liabilities include but are not limited to liabilities to local tax authorities, fines and payroll taxes, which comprise the largest portion of the balance as of June 30, 2024. The Companyâ€™s Greek subsidiaries have $2,018,525 in settled tax liabilities payable to the tax authorities in installments and $1,017,767 in payroll tax related current liabilities. Moreover, we have recorded a provision relating to the unaudited tax years of our subsidiary SkyPharm SA, of $619,670 and a provision for staff leaving compensation, based on the corresponding actuarial reports, of $395,698. Additionally, we have received prepayments from our customers of $355,255, included in â€œOther current liabilitiesâ€ as of June 30, 2024. We classify the liabilities payable within the twelve months following the balance sheet date in â€œOther current liabilitiesâ€ and the remaining balance is included in â€œOther Liabilitiesâ€.Â NOTE 14 â€“ COMMITMENTS AND CONTINGENCIESÂ Legal MattersÂ From time to time, the Company may be involved in litigation relating to claims arising out of the Companyâ€™s operations in the normal course of business. As of June 30, 2024, the following litigations were pending. None of the below is expected to have a material financial or operational impact. Â On July 22, 2015, the National Medicines Agency approved the license of wholesale sale of pharmaceutical products under the name SkyPharm SA with set validity at five years and an expiration date of July 22, 2020. Subsequently, SkyPharm on June 15, 2020, legally and timely submitted the application for renewal of the wholesale license of pharmaceutical products to the National Medicines Agency. The National Medicines Agency did not respond, therefore the Company asked for an immediate decision on the renewal. Two months after the filing of the no. 3459 / 15.01.2021 letter and almost nine months after the no. 627615.06.2020 Company application for the renewal, the National Medicines Agency replied by rejecting the renewal request on March 9, 2021 (ref. 62769 / 20-25.02.2021). In addition, document No. 127351-16.12.2021 of EOF (Greek National Medicines Organization) to SkyPharm states that after an inspection of EOF at the premises of Doc Pharma, we did not have a wholesale license in violation of article 106 par. 1b and par. 1c of the ministerial decision D.YG3a / GP.32221 / 29-4-2019. The National Medicines Agency imposed a fine of â,¬15,000 ($16,214) on SkyPharm for the above case, which was included in "General and administrative" expense on the accompany statement of operations and comprehensive loss for the twelve-month ended December 31, 2023.Â There has been a payment request by the Greek court, which relates to a fine arising from Cosmofarmâ€™s tax audit for financial year 2014. The law with no. 483/16.12.2020 was used by the court against Cosmofarm (the â€œdefendantâ€). The defendant appealed against the decision using the law with no.11541/09.03.2021. This appeal was dismissed after 120 days from its submission to the court. Additionally, there had been an obligation for payment of additional tax and fines related to this matter in the amount of â,¬91,652 ($99,644), which the defendant has already settled. However, the defendant has claimed back the respective amount through appeal. As of June 30, 2024, the trial is still pending.Â On January 25, 2023, a criminal case of dishonored checks against Cosmofarmâ€™s customer Filippou, was heard at the Zâ€™ Three-Member Misdemeanor Court of Athens, which was postponed to November 27, 2023, when the defendant was tried and found guilty.Â Â F-34Table of ContentsÂ Â On January 26, 2023, the appeal of the Company against Eleutheria Drakopoulou and decision 1389/2021of the Single-Member Court of First Instance of Athens was heard at the Athens Court of Appeal. The appeal was partially accepted. The Court ordered the return of the fee to the appellants, dismissed the action against the third defendant, Kozaris and accepted the action as regards the first and the second defendants (Kastrantas & Cosmofarm).Â On October 23, 2023, a criminal case of dishonored checks against Cosmofarmâ€™s customer Kafantaris was heard at the Sixth Single-Member Misdemeanor Court of Athens, which was postponed to January 26, 2024, when the defendant was convicted by decision no. 1599/2024.Â Â In October 2023, the Companyâ€™s subsidiary, Cana Laboratories was approached by an Attorney at law on behalf of two clients which were requesting an amount of â,¬39,211 as compensation for the value of 34.70 square meters in relation to an urban sprawl with respect to which an Act of Imputation had been issued by the department of Urban Planning. Our legal counselâ€™s response was that CANA was not obliged to accept the compensatory value agreed and suggested exploring out of court settlement. As of today, the clientsâ€™ Attorney at law has not come back with any suggestions.Â Our subsidiary, Cana Laboratories, has two pending lawsuits against Euaggelismos Hospital for a total sum of EUR 526,436 due to unpaid bills. The court date for one of the two lawsuits is set for December 11, 2024, and for the other one has not yet been set. The opinion of our legal advisor is that the collection of the total sum by the Company is almost certain. Â Our subsidiary, Cana Laboratories, has an unasserted claim against Papanikolaou Hospital for a total sum of EUR 89,300 due to unpaid bills, which will be asserted through a lawsuit. The opinion of our legal advisor is that the collection of the sum by the Company is almost certain. Â A lawsuit dated April 5, 2018 against the Companyâ€™s subsidiary Cana Laboratories by a former employee before the Athens court of instance was initially heard on October 12, 2018. The former employee was seeking that the termination of her employment contract to be considered null and void and was requesting compensation for late wages and moral damages. Following numerous appeals, Judgment No. 1192/2024 was issued on September 26, 2023, which as explicitly stated by our legal counsel, requires CANA to rehire the former employee with the threat of a penalty of â,¬200 for each day of non-compliance. As informed by our legal counsel, in order for the penalty to be effective the former employee should file a new lawsuit against CANA and request to get rehired. In case CANA denies employment, then the penalty should be in effect. As of today, we have not received neither a lawsuit nor any request of employment by the former employee.Â Advisory AgreementsÂ On July 1, 2021, the Company entered into a two-year advisory agreement with a third party (the â€œConsultantâ€) for advisory and consulting services related to the Companyâ€™s intention to become listed on Nasdaq. Peter Goldstein, a then director of the Company is a principal of the Consultant. As consideration for services rendered, and successful Nasdaq listing, the Company paid $100,000. The $100,000 bonus was incurred and settled within 2022. Finally, the Consultant received a total of 10,000 shares of the Companyâ€™s common stock, 2,000 of such shares that have been previously issued pursuant to previous agreements and additional 15,258 shares that were issued on February 2, 2023, based on the amendment signed on February 1, 2023.Â Â On November 21, 2023, the Company entered into certain consulting agreements with four third-party consultants for the provision of a variety of services such as digital marketing, advisory services relating to target acquisitions and M&As and other additional services as described in the respective agreements. The agreements have duration from 10 to 18 months and the consultants will solely receive stock consideration for the services rendered. More precisely, they have been awarded a total of 970,000 shares of the Companyâ€™s common stock valued at a total of $999,100 based on the fair value of the Companyâ€™s common stock as of the agreementsâ€™ date. The corresponding consulting expense is accrued evenly over the term of the agreements. For the twelve-month period ended December 31, 2023 the Company has recorded $77,250 as stocked based compensation for the above agreements, classified as â€œGeneral and administrative expensesâ€ in the Companyâ€™s consolidated statements of operations and comprehensive loss. For the three and six months ended June 30, 2024 and 2023 the Company has recorded $231,750 and $463,500 and $0 and $0 as stocked based compensation for the above agreements, classified as â€œGeneral and administrative expensesâ€ in the Companyâ€™s Condensed Consolidated Statements of Operations and Comprehensive Loss.Â Â F-35Table of ContentsÂ COSMOS HEALTH INC.Notes to Unaudited Condensed Consolidated Financial StatementsJune 30, 2024Â Â Research and Development AgreementsÂ The Company entered into a Research & Development agreement with Doc Pharma S.A. on May 17, 2021. Under this agreement, Doc Pharma is responsible for the research, development, design, registration, copy rights and licenses of 250 nutritional supplements for the final products called Sky Premium LifeÂ®. More specifically, Doc Pharma is responsible for the product development and the Company had added 105 of such products codes in its portfolio as of December 31, 2023. No additional ones were added within the six-month period ended June 30, 2024. The licenses purchased by Doc Pharma SA are capitalized and included in â€œGoodwill and intangible assets, netâ€ of the Companyâ€™s Consolidated Balance Sheets as of June 30, 2024. Thus, no relevant R&D expense had been charged to the Companyâ€™s Consolidated Statements of Operations and Comprehensive Loss.Â On June 26, 2022, the Company signed a research and development (â€œR&Dâ€) agreement with a third party, through which the Company assigns to the third party the development of new products and services in the field of health, focusing on the human intestinal microbiome. The project includes two phases. Phase 1 has a 20-month duration and its cost amounts to EUR 758,000 ($838,450) and phase 2, has a 22-month duration and a cost of EUR 820,000 ($907,084). The amount will be due and payable upon completion of the corresponding phases. The Company records the corresponding R&D expense based on the projectâ€™s progress, which is invoiced by the third party in the relevant period. For the six-month period ended June 30, 2024, the Company has not incurred such costs.Â NOTE 15Â â€“ STOCK OPTIONS AND WARRANTSÂ Omnibus Equity Incentive PlanÂ On September 19, 2022, the Company held a Board of Directors meeting, whereas, the Board of Directors had elected to adopt an Omnibus Equity Incentive Plan (the â€œ2022 Planâ€), that includes reserving 200,000 shares of common stock eligible for issuance under the 2022 Plan to be registered on a Form S-8 Registration Statement with the SEC. The 2022 Plan is designed to enable the flexibility to grant equity awards to the Companyâ€™s officers, employees, non-employee directors and consultants and to ensure that it can continue to grant equity awards to eligible recipients at levels determined to be appropriate by the Board and/or the Compensation Committee. According to the Proxy Statement filed with the SEC on October 20, 2022 the 2022 Plan received final approval by the Companyâ€™s stockholdersÂ at the Annual Meeting of Stockholders held on December 2, 2022.Â On April 3, 2023, the Company approved incentive stock awards for the CFO, certain officers and directors and other employees of the Company. The awards are in the form of restricted stock and will vest in two parts: 50% on October 2, 2023 and 50% on October 2, 2024. A total of 185,000 shares were awarded and a corresponding share-based compensation expense of $108,297 and $216,741 was recorded for the three and six months ended June 30, 2024, based on the amortization of fair value from the date of issuance of April 3, 2023, through March 31, 2024 and June 30, 2024, respectively.Â On August 21, 2023, the Board adopted, subject to stockholder approval, the

Cosmos Health Inc. 2023 Omnibus Equity Incentive Plan (the â€œ2023 Planâ€). The 2023 Plan is designed to enable the flexibility to grant equity awards to our officers, employees, non-employee directors and consultants and to ensure that we can continue to grant equity awards to eligible recipients at levels determined to be appropriate by the Board and/or the Compensation Committee. Subject to certain adjustments (as provided in Section 4.2 of the 2023 Plan) and exception (as provided in Section 5.6(b) of the 2023 Plan), the maximum number of shares reserved for issuance under the 2023 Plan (including incentive share options) is 2,500,000 shares. The 2023 Plan was approved by the Companyâ€™s stockholders at the Annual Meeting of Stockholders held on September 18, 2023.Â Â Â F-36Table of ContentsÂ Â Warrant Anti-Dilution Adjustment and Deemed DividendÂ The Companyâ€™s warrants outstanding contain certain anti-dilution adjustments if the Company issues shares of its common stock at a lower price per share than the applicable exercise price of the underlying warrant. If any such dilutive issuance occurs prior to the exercise of such warrant, the exercise price will be adjusted downward to a price equal to the common stock issuance, and the number of warrants that may be purchase upon exercise is increased proportionately so that the aggregate exercise price payable under the warrant shares shall be the same as the aggregate exercise price in effect immediately prior to such adjustment. On December 21, 2021, the Company issued its common stock upon conversion of its convertible debt at an issuance price of $50.50 per share. As a result, the Company issued additional warrants to the Companyâ€™s existing warrant holders to purchase 101,343 shares of common stock with an exercise price of $50.50 per share. The new warrants were issued with a weighted average contractual term of 2.04 years. The deemed dividend was recorded as an increase to accumulated deficit and additional paid-in capital and reduced net income available to common shareholders by the same amount. The Company valued (a) the fair value of the warrants immediately before the re-pricing in the amount of $1,915,077, (b) the fair value of the warrants immediately after the re-pricing in the amount of $9,548,110, and (c) recorded the difference as deemed dividend in the amount of $7,633,033. The warrants were valued using the Black-Scholes option pricing model using the following terms: a) fair value of common stock of $93.75, b) exercise prices of $125.00, $150.00 and $187.50 before re-pricing, c) exercise price of $50.50 after re-pricing, d) terms of 1.40 years, 1.97 years, 2.20 years and 2.26 years, e) dividend rate of 0%, and f) risk free interest rate of 0.41%.Â As of June 30, 2024, there were 8,558,380 warrants outstanding and 8,558,380 warrants exercisable with 8,545,036 warrants having expiration dates from October 2024 through October 2029 and 13,334 warrants with no expiration date. Â A summary of the Companyâ€™s warrant activity for the six months ended June 30, 2024 and the year ending December 31, 2023 is as follows:Â Â Â Â Â Â Â Â Â Â Â Â WeightedÂ Â Â Â Â Â Â Â Â Â Â Â Â WeightedÂ Â AverageÂ Â Â Â Â Â Â Â Â Â Â Â Â AverageÂ Â RemainingÂ Â AggregateÂ Â Â Number ofÂ Â ExerciseÂ Â ContractualÂ Â IntrinsicÂ WarrantsÂ SharesÂ Â PriceÂ Â TermÂ Â ValueÂ Balance Outstanding, January 1, 2023Â Â 4,194,236Â Â $8.31Â Â Â 5.04Â Â $2,562,621Â GrantedÂ Â 7,524,933Â Â Â 1.65Â Â Â 5.13Â Â Â -Â ForfeitedÂ Â -Â Â Â -Â Â Â -Â Â Â -Â ExercisedÂ Â (3,152,386)Â Â -Â Â Â -Â Â Â -Â ExpiredÂ Â (5,307)Â Â -Â Â Â -Â Â Â -Â Balance Outstanding, December 31, 2023Â Â 8,561,476Â Â $3.91Â Â Â 4.64Â Â $18,801Â GrantedÂ Â -Â Â Â -Â Â Â -Â Â Â -Â ForfeitedÂ Â -Â Â Â -Â Â Â -Â ExercisedÂ Â -Â Â Â -Â Â Â -Â Â Â -Â ExpiredÂ Â 3,096Â Â Â -Â Â Â -Â Â Â -Â Balance Outstanding, June 30, 2024Â Â 8,558,380Â Â $3.89Â Â Â 4.63Â Â $13,867Â Â Â Â -Â Â Â -Â Â Â -Â Exercisable, June 30, 2024Â Â 8,558,380Â Â $3.89Â Â Â 4.63Â Â $13,867Â Â NOTE 16 â€“ DISAGGREGATION OF REVENUE Â ASC 606-10-50-5 requires that entities disclose disaggregated revenue information in categories (such as type of good or service, geography, market, type of contract, etc.). ASC 606-10-55-89 explains that the extent to which an entityâ€™s revenue is disaggregated depends on the facts and circumstances that pertain to the entityâ€™s contracts with customers and that some entities may need to use more than one type of category to meet the objective for disaggregating revenue.Â Â F-37Table of ContentsÂ COSMOS HEALTH INC.Notes to Unaudited Condensed Consolidated Financial StatementsJune 30, 2024Â Â The Company disaggregates revenue by country to depict the nature and economic characteristics affecting revenue. Â The following table presents our revenue disaggregated by country for the three months ended:Â CountryÂ June 30, 2024Â Â June 30, 2023Â CroatiaÂ $(80)Â Â -Â CyprusÂ Â 50,208Â Â Â 35,333Â BulgariaÂ Â 13,690Â Â Â -Â GreeceÂ Â 12,912,561Â Â Â 11,582,138Â USAÂ Â -Â Â Â 294Â UKÂ Â 230,338Â Â Â 745,664Â TotalÂ $13,206,717Â Â $12,363,429Â Â The following table presents our revenue disaggregated by country for the six months ended:Â CountryÂ June 30, 2024Â Â June 30, 2023Â CroatiaÂ $19,263Â Â Â -Â CyprusÂ Â 72,545Â Â Â 68,648Â BulgariaÂ Â 18,342Â Â Â -Â GreeceÂ Â 27,138,133Â Â Â 23,496,370Â USAÂ Â -Â Â Â 294Â UKÂ Â 542,907Â Â Â 1,147,894Â TotalÂ $27,791,190Â Â $24,713,206Â Â NOTE 17 â€“ SUBSEQUENT EventsÂ On July 19, 2024, Cosmos Health received a notification letter (the "Notification Letter") from Nasdaq, informing the Company that it has regained compliance with the minimum bid price requirement set forth in Nasdaq Listing Rule 5550(a)(2) (the "Minimum Bid Price Requirement"). To regain compliance with the Minimum Bid Price Requirement, the closing bid of the Company's shares of common stock needed to be at least $1.00 per share for a minimum of ten (10) consecutive business days. The Notification Letter confirmed that the Company achieved a closing bid price of $1.00 or greater per common share for ten (10) consecutive business days from July 5, 2024 to July 18, 2024, thereby regaining compliance with the Minimum Bid Price Requirement. Accordingly, Nasdaq has determined that this matter is now closed. This cured the delinquency from March 20, 2024, notification that the Companyâ€™s common stock had failed to maintain a minimum bid price of $1.00 over the previous 30 consecutive business days as required by the Nasdaq Listing Rules.Â Â F-38Table of ContentsÂ Â Â Â Â New York Office:Â 805 Third AvenueNew York, NY 10022212.838-5100Â www.rbsmllp.comÂ REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRMÂ To the Stockholders and theBoard of Directors ofCosmos Health Inc. and subsidiariesThessaloniki, GreeceÂ Opinion on the Consolidated Financial StatementsÂ We have audited the accompanying consolidated balance sheet of Cosmos Health Inc. and its subsidiaries (the Company) as of December 31, 2023, the related consolidated statement of operations, stockholdersâ€™ equity and cash flows for the year ended December 31, 2023, and the related notes (collectively referred to as the financial statements). In our opinion, the financial statements present fairly, in all material respects, the financial position of the Company as of December 31, 2023, and the results of its operations and its cash flow for the year ended December 31, 2023, in conformity with accounting principles generally accepted in the United States of America.Â The Companyâ€™s Ability to Continue as a Going ConcernÂ The accompanying financial statements have been prepared assuming that the Company will continue as a going concern. As discussed in Note 1 to the financial statements, the Company has incurred substantial operating losses and will require additional capital to continue as a going concern. This raises substantial doubt about the Companyâ€™s ability to continue as a going concern. Managementâ€™s plans regarding these matters are also described in Note 2. The financial statements do not include any adjustments to reflect the possible future effects on the recoverability and classification of assets or the amounts and classification of liabilities that may result from the outcome of this uncertainty.Â Basis for OpinionÂ These financial statements are the responsibility of the Companyâ€™s management. Our responsibility is to express an opinion on the Companyâ€™s financial statements based on our audit. We are a public accounting firm registered with the Public Company Accounting Oversight Board (United States) (PCAOB) and are required to be independent with respect to the Company in accordance with U.S. federal securities laws and the applicable rules and regulations of the Securities and Exchange Commission and the PCAOB.Â We conducted our audit in accordance with the standards of the PCAOB. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether due to error or fraud. The Company is not required to have, nor were we engaged to perform, an audit of its internal control over financial reporting. As part of our audit, we are required to obtain an understanding of internal control over financial reporting but not for the purpose of expressing an opinion on the effectiveness of the Companyâ€™s internal control over financial reporting. Accordingly, we express no such opinion.Â New York, NYÂ Â Washington DCÂ Â Mumbai & Pune, IndiaÂ Â Boca Raton, FLÂ Â San Francisco, CAÂ Â Las Vegas, NVÂ Â Beijing, ChinaÂ Â Athens, GreeceÂ Member: ANTEA International with affiliated offices worldwideÂ Â F-39Table of ContentsÂ Â Our audit included performing procedures to assess the risks of material misstatement of the financial statements, whether due to error or fraud, and performing procedures that respond to those risks. Such procedures included examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements. Our audit also included evaluating the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that our audit provides a reasonable basis for our opinion.Â Critical Audit MattersÂ The critical audit matters communicated below are matters arising from the current period audit of the financial statements that were communicated or required to be communicated to the audit committee and that (i) relate to accounts or disclosures that are material to the financial statements and (ii) involved our especially challenging, subjective, or complex judgments. The communication of critical audit matters does not alter in any way our opinion on the financial statements, taken as a whole, and we are not, by communicating the critical audit matters below, providing separate opinions on the critical audit matters or on the accounts or disclosures to which they relate.Â Intangibles assets, and bargain purchase gain arising from the acquisition of Cana Laboratories Holdings (Cyprus)Â Limited (â€œCanaâ€)Â â€“Â Refer to Notes 1, 2, and 5 to the financial statementsÂ Critical Audit Matter DescriptionÂ In an acquisition when the purchase price is less than the fair value of the net tangible assets and identifiable intangible assets acquired, the result is a Bargain Purchase Gain. As disclosed in Note 1, on June 30, 2023, the Company acquired Cana Laboratories Holdings (Cyprus) Limited (â€œCanaâ€), which wholly owned an operating subsidiary, Pharmaceutical Laboratories Cana S.A. (â€œCana SAâ€), for â¬800,000 ($873,600) in cash and 46,377 shares of common stock, with fair value of $138,667 as of the date of acquisition. Moreover, on February 28, 2023, the Company had signed a Secured Promissory Note with Cana, whereby Cana borrowed the sum of â¬4,100,000 ($4,457,520), included in the total consideration of $5,469,787. The Company accounted for the acquisition as a business acquisition in accordance with ASC 805. Auditing the accounting for the acquisition was complex due to the significant estimation uncertainty in determining the fair values of identifiable intangible assets, and the bargain purchase gain.Â The principal considerations for our determination that performing audit procedures to evaluate the reasonableness of managementâ€™s estimates and assumptions required a high degree of auditor judgment and an increased effort, including the need to involve a fair value specialist.Â How the Critical Audit Matter Was Addressed in the AuditÂ Addressing the matter involved performing procedures and evaluating audit evidence in connection with forming our overall opinion on the financial statements. These procedures included, among others:Â â€”Utilizing personnel with specialized knowledge and skill in valuation to assist in;Â Â i)assessing the appropriateness of the valuation methodology for the intangible assets,Â ii)evaluating the reasonableness of discount rate used in the income approach,Â iii)evaluating the reasonableness of appraiserâ€™s estimates used in the valuation methodologies.Â iv)determination of the appropriateness of the standard of value utilized (ASC 805)Â â€”Assessed the appraiserâ€™s competence, capabilities, and objectivity as it relates to the preparation of the analysis.Â Â â€”Reviewed and assessed the appropriateness of adjustments to Bargain Purchase Gain, other Intangibles and other Assets and Liabilities acquired based on changes to their estimated fair values.Â New York, NYÂ Â Washington DCÂ Â Mumbai & Pune, IndiaÂ Â Boca Raton, FLÂ Â San Francisco, CAÂ Â Las Vegas, NVÂ Â Beijing, ChinaÂ Â Athens, GreeceÂ Member: ANTEA International with affiliated offices worldwideÂ Â F-40Table of ContentsÂ Â Impairment Assessments of Intangible AssetsÂ â€“Â Refer to Notes 1, 2 and 5 to the financial statementsÂ Critical Audit Matter DescriptionÂ As described in Note 5 to the financial statements, the Companyâ€™s intangible assets was approximately $7.7 million as of December 31, 2023.Â The intangible assets consisted of goodwill, licenses, distribution network and customer base and software. Â Management tests these assets annually for impairment or more frequently when potential impairment triggering events are present. Goodwill is tested for impairment by comparing the estimated fair value of a reporting unit to its carrying value.Â The principal considerations for our determination that performing procedures relating to the intangible asset impairment assessments is a critical audit matter because (i) the significant, subjective and complex judgments used by management when determining the fair value estimates of the reporting units; (ii) the high degree of auditor judgment, subjectivity and effort in performing procedures and evaluating the significant assumptions used in managementâ€™s fair value estimates; and (iii) the audit effort involved in the use of professionals with specialized skill and knowledge including a valuation expert.Â How the Critical Audit Matter Was Addressed in the AuditÂ Addressing the matter involved performing procedures and evaluating audit evidence in connection with forming our overall opinion on the financial statements. These procedures included, among others:Â â€”Evaluating managementâ€™s assumptions related to the future levels of revenue growth involved evaluating whether the assumptions were reasonable considering;Â Â (i)current and past performance of the reporting units;Â (ii)the consistency with external market and industry data; andÂ (iii)whether these assumptions were consistent with evidence obtained in other areas of the audit.Â (iv)the reasonableness of significant assumptions of relevant financial matrices for concluding the fair value of reporting unit and future levels of revenue growth.Â â€”Professionals with specialized skill and knowledge were used to assist in evaluating:Â Â (i)the appraiserâ€™s competence, capabilities, and objectivity as it relates to the preparation of the analysis.Â (ii)the appropriateness of the methodologies used for the estimation of fair value of the Licenses â€“ Relief from royalty method.Â (iii)whether the significant assumptions utilized in the Analysis are supported by qualitative commentary and/or quantitative data by the appraiser and are not unreasonable; andÂ (iv)the appropriateness of the standard of value utilized.Â /s/ RBSM LLPÂ We have served as the Companyâ€™s auditor since 2024.Â New York, NYÂ August 5, 2024Â PCAOB ID Number 587Â New York, NYÂ Â Washington DCÂ Â Mumbai & Pune, IndiaÂ Â Boca Raton, FLÂ Â San Francisco, CAÂ Â Las Vegas, NVÂ Â Beijing, ChinaÂ Â Athens, GreeceÂ Member: ANTEA International with affiliated offices worldwideÂ Â F-41Table of ContentsÂ Â Â REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRMÂ To the Stockholders and Board of Directors ofCosmos Health Inc.Â Opinion on the Financial StatementsÂ We have audited the accompanying consolidated balance sheet of Cosmos Health Inc. and its subsidiaries (collectively, the "Company") as of December 31, 2022, the related consolidated statements of operations and comprehensive loss, changes in stockholders' equity and mezzanine equity, and cash flows, for the year then ended, and the related notes (collectively referred to as the "consolidated financial statements"). Â Â In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of the Company as of December 31, 2022, and the results of their operations and their cash flows for the year then ended, in conformity with accounting principles generally accepted in the United States of America.Â Basis for OpinionÂ These consolidated financial statements are the responsibility of the Company's management. Â Our responsibility is to express an opinion on the Company's consolidated financial statements based on our audit. Â We are a public accounting firm registered with the Public Company Accounting Oversight Board (United States) ("PCAOB") and are required to be independent with respect to the Company in accordance with the U.S. federal securities laws and the applicable rules and regulations of the Securities and Exchange Commission and the PCAOB.Â We conducted our audit in accordance with the standards of the PCAOB. Â Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free of material misstatement, whether due to error or fraud.Â Our audit included performing procedures to assess the risks of material misstatement of the consolidated financial statements, whether due to error or fraud, and performing procedures that respond to those risks. Â Such procedures included examining, on a test basis, evidence regarding the amounts and disclosures in the consolidated financial statements. Â Our audit also included evaluating the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.Â We believe that our audit provides a reasonable basis for our opinion.Â Â /s/ ArmaninoLLPÂ Â San Ramon, CaliforniaÂ Â April 12, 2023(PCAOB ID 00032)Â We have served as the Company's auditor since 2019. In 2023, we became the predecessor auditor.Â Â Â F-42Table of ContentsÂ Â COSMOS HEALTH INC.CONSOLIDATED BALANCE SHEETSÂ Â Â Â Â Â Â December 31, 2023Â Â December 31, 2022Â Â Â Â Â Â Â Â Â Â Â Â ASSETSÂ Â Â Â Â Â Â Â Â Â Â Â Â CURRENT ASSETS:Â Â Â Â Â Â Cash and cash equivalentsÂ $3,833,195Â Â $20,749,683Â Accounts receivable, netÂ Â 19,759,254Â Â Â Â 23,691,997Â Accounts receivableÂ â€“Â Related partyÂ Â 1,099,098Â Â Â 2,710,301Â Marketable securities Â Â 20,075Â Â Â Â 14,881Â InventoryÂ Â 4,789,054Â Â Â 3,451,868Â Loans receivableÂ Â 411,858Â Â Â 377,038Â Loans receivableÂ â€“Â Related partyÂ Â 442,480Â Â Â 427,920Â Prepaid expenses and other current assetsÂ Â 1,811,911Â Â Â 1,546,225Â Prepaid expenses and other current assetsÂ â€“Â Related partyÂ Â 4,440,855Â Â Â 3,397,000Â Â Â Â Â Â Â Â Â Â Â Â TOTAL CURRENT ASSETSÂ Â 36,607,780Â Â Â 56,366,913Â Â Â Â Â Â Â Â Â Â Â Â Property and equipment, netÂ Â 10,455,499Â Â Â 1,817,025Â Goodwill and intangible assets, netÂ Â 7,684,183Â Â Â 706,914Â Loans receivableÂ â€“Â long term portionÂ Â 3,509,200Â Â Â 3,792,034Â Loans receivableÂ â€“Â related partyÂ â€“Â long termÂ Â 3,539,840Â Â Â 3,851,280Â Operating lease right-of-use assetÂ Â 1,131,552Â Â Â 1,069,747Â Financing lease right-of-use assetÂ Â 28,790Â Â Â 43,084Â Advances for buildingâ€™s acquisitionÂ Â 2,000,020Â Â Â -Â Other assetsÂ Â 1,057,947Â Â Â 391,624Â Â Â Â Â Â Â Â Â Â Â Â TOTAL ASSETSÂ $66,014,811Â Â $68,038,621Â Â Â Â Â Â Â Â Â Â Â Â LIABILITIES, MEZZANINE EQUITY AND STOCKHOLDERSâ€™Â EQUITYÂ CURRENT LIABILITIES:Â Â Â Â Â Â Â Â Accounts payable and accrued expensesÂ $11,911,978Â Â $10,134,146Â Accounts payable and accrued expensesÂ â€“Â related partyÂ Â 231,564Â Â Â 205,360Â Accrued interestÂ Â 166,348Â Â Â 275,547Â Lines of creditÂ Â 6,630,273Â Â Â 5,758,737Â Convertible notes payable, net of unamortized discount of $0 and $258,938, respectivelyÂ Â -Â Â Â 100,000Â Derivative liabilityÂ â€“Â convertible noteÂ Â -Â Â Â 54,293Â Notes payableÂ Â 1,570,886Â Â Â 2,158,417Â Notes payableÂ â€“Â related party Â Â 11,283Â Â Â 10,912Â Loans payableÂ â€“Â related partyÂ Â 13,257Â Â Â 12,821Â Taxes payableÂ Â -Â Â Â 126,855Â Operating lease liability, current portionÂ Â 285,563Â Â Â 239,899Â Financing lease liability, current

portionÂ Â 27,222Â Â Â 24,576Â Other current liabilitiesÂ Â 3,474,096Â Â Â 2,647,291Â Â Â Â Â Â Â Â Â Â TOTAL CURRENT
LIABILITIESÂ Â 24,322,470Â Â Â 21,748,854Â Â Â Â Â Â Â Â Â Â Share settled debt obligationÂ Â -Â Â Â 1,554,590Â Notes payableÂ â€“Â long term
portionÂ Â 3,035,341Â Â Â 2,859,570Â Operating lease liability, net of current portionÂ Â 844,866Â Â Â 828,762Â Financing lease liability, net of current portionÂ Â 5,261Â Â Â 31,333Â Other
liabilitiesÂ Â 1,763,845Â Â Â 1,358,803Â TOTAL LIABILITIESÂ Â 29,971,783Â Â Â 28,381,912Â Â Â Â Â Â Â Â Â Â Commitments and Contingencies (see Note 14)Â Â -Â Â Â -
Â Â Â Â Â Â Â Â Â Â MEZZANINE EQUITYÂ Â Â Â Â Â Â Â Â Preferred stock, $0.001 par value; 100,000,000 shares authorized:Â Â Â Â Â Â Â Â Series A preferred stock, stated value $1.000 per
share, 6,000,000 shares authorized; 0 shares issued and outstanding as of December 31, 2023 and 2022; liquidation preference of $0 and $372,414 as of December 31, 2023 and 2022Â Â -
Â Â Â 372,414Â Â Â Â Â Â Â Â Â Â STOCKHOLDERSâ€™ EQUITY:Â Â Â Â Â Â Â Â Common stock, $0.001 par value; 300,000,000 shares authorized; 15,982,472 and 10,605,412 shares issued
and 15,895,975 and 10,589,915 outstanding as of December 31, 2023 and 2022, respectivelyÂ Â 15,983Â Â Â 10,606Â Additional paid-in
capitalÂ Â 129,008,301Â Â Â 112,205,952Â Subscription receivableÂ Â (20)Â Â (4,750,108)Treasury stock, at cost, 86,497 and 15,497 shares as of and December 31, 2023 and 2022,
respectivelyÂ Â (917,159)Â Â (816,707)Accumulated deficitÂ Â (91,644,233)Â Â (66,232,813)Accumulated other comprehensive lossÂ Â (419,844)Â Â (1,132,635)Â Â Â Â Â Â Â Â Â Â TOTAL
STOCKHOLDERSâ€™ EQUITYÂ Â 36,043,028Â Â Â 39,284,295Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â TOTAL LIABILITIES, MEZZANINE EQUITY AND
STOCKHOLDERSâ€™ EQUITYÂ $66,014,811Â Â $68,038,621Â Â The accompanying notes are an integral part of these consolidated financial statements.Â Â F-43Table of ContentsÂ COSMOS
HEALTH INC.CONSOLIDATED STATEMENTS OF OPERATIONS AND COMPREHENSIVE LOSSÂ Â Â Â Years Ended December
31,Â Â Â 2023Â Â 2022Â Â Â Â Â Â Â Â Â Â Â Â Â Â REVENUEÂ $53,376,874Â Â $50,347,652Â Â Â Â Â Â Â Â Â Â COST OF GOODS
SOLDÂ Â 49,027,305Â Â Â 44,390,695Â Â Â Â Â Â Â Â Â Â GROSS PROFITÂ Â 4,349,569Â Â Â 5,956,957Â Â Â Â Â Â Â Â Â Â OPERATING EXPENSESÂ Â Â Â Â Â Â Â General and administrative
expensesÂ Â 19,642,005Â Â Â 10,183,025Â Salaries and wagesÂ Â 4,719,768Â Â Â 2,429,021Â Sales and marketing expensesÂ Â 1,204,636Â Â Â 630,057Â Depreciation and amortization
expenseÂ Â 614,377Â Â Â 188,890Â TOTAL OPERATING EXPENSESÂ Â 26,180,786Â Â Â 13,430,993Â Â Â Â Â Â Â Â Â Â LOSS FROM
OPERATIONSÂ Â (21,831,217)Â Â (7,474,036)Â Â Â Â Â Â Â Â Â Â OTHER INCOME (EXPENSE)Â Â Â Â Â Â Â Â Â Â Other expense, netÂ Â (65,867)Â Â (2,424,649)Interest
expenseÂ Â (866,476)Â Â (2,345,410)Interest incomeÂ Â 662,859Â Â Â 236,349Â Non-cash interest expenseÂ Â -Â Â Â (1,619,838)Gain on equity investments, netÂ Â 4,584Â Â Â 1,676Â Gain on
extinguishment of debtÂ Â 1,910,967Â Â Â 1,004,124Â Change in fair value of derivative liabilityÂ Â 3,384Â Â Â (20,257)Bargain purchase gainÂ Â 1,440,249Â Â Â -Â Foreign currency
transaction, netÂ Â 198,863Â Â Â (413,279)TOTAL OTHER INCOME (EXPENSE), NETÂ Â 3,288,563Â Â Â (5,581,284)Â Â Â Â Â Â Â Â Â Â LOSS BEFORE INCOME
TAXESÂ Â (18,542,654)Â Â (13,055,320)Â Â Â Â Â Â Â Â Â Â INCOME TAX EXPENSEÂ Â -Â Â Â (775,051)Â Â Â Â Â Â Â Â Â Â NET LOSSÂ Â (18,542,654)Â Â (13,830,371)Â Â Â Â Â Â Â Â Deemed
dividend on issuance of warrantsÂ Â -Â Â (32,004,730)Deemed dividend on downround of warrantsÂ Â (22,695)Â Â (8,480,379)Deemed dividend on warrant
exchangeÂ Â (7,218,485)Â Â Â (1,067,876)Deemed dividend on downround of preferred stockÂ Â -Â Â Â (8,189,515)Deemed dividend on preferred stockÂ Â -
Â Â Â (372,414)Â Â Â Â Â Â Â Â Â Â NET LOSS ATTRIBUTABLE TO COMMON STOCKHOLDERSÂ Â (25,783,834)Â Â (63,945,285)Â Â Â Â Â Â Â Â Â Â OTHER COMPREHENSIVE INCOME
(LOSS)Â Â Â Â Â Â Â Â Foreign currency translation adjustment, netÂ Â 712,791Â Â Â (981,014)Â Â Â Â Â Â Â Â Â Â TOTAL COMPREHENSIVE
LOSSÂ $(25,071,043)Â $(64,926,299)Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â BASIC NET LOSS PER SHAREÂ $(2.15)Â $(33.16)DILUTED NET LOSS PER
SHAREÂ $(2.15)Â $(33.16)Â Â Â Â Â Â Â Â Â Â WEIGHTED AVERAGE NUMBER OF SHARES
OUTSTANDINGÂ Â Â Â Â Â Â Â BasicÂ Â 11,968,665Â Â Â 1,928,172Â DilutedÂ Â 11,968,665Â Â Â 1,928,172Â Â The accompanying notes are an integral part of these consolidated financial
statements.Â Â F-44Table of ContentsÂ COSMOS HEALTH INC.CONSOLIDATED STATEMENTS OF CHANGES IN STOCKHOLDERSâ€™Â EQUITY AND MEZZANINE
EQUITYÂ Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â

customer base, based on the fair value of the stock on acquisition date. The Company accounted for the acquisition as an asset acquisition in accordance with ASC 805 and recorded $425,411 as an intangible asset related to the customer base acquired.Â Â F-47Table of ContentsÂ COSMOS HEALTH INC.Notes to the Consolidated Financial StatementsÂ Buildings AcquisitionsÂ On April 24, 2023, the Company purchased a building for a total sum of $1,054,872 in cash.Â The Company accounted for the acquisition as an asset acquisition in accordance with ASC 805 and recorded the cost of the building as â€œProperty, plant and equipmentâ€ on the consolidated balance sheets.Â On January 6, 2023, the Company agreed to purchase land and building located in Montreal, Canada from a third-party vendor. The total purchase price amounts to $3,950,000 and the closing date of the agreement based on the amendment signed on July 19, 2023, is December 31, 2023. As of December 31, 2023, the Company has made prepayments of $2,000,020 classified as â€œAdvances for buildingâ€™s acquisitionâ€ on the Companyâ€™s consolidated balance sheets.Â Cana Â On June 30, 2023, the Company acquired Cana Laboratories Holding (Cyprus) Limited (â€œCanaâ€), which wholly owned an operating subsidiary, Pharmaceutical Laboratories CanaÂ S.A. (â€œCana SAâ€) for â‚¬800,000 ($873,600) in cash and 46,377 shares of common stock, with fair value of $138,667 as of the date of acquisition. Moreover, on February 28, 2023, the Company had signed a Secured Promissory Note with Cana, whereby Cana borrowed the sum of â‚¬4,100,000 ($4,457,520), included in the total consideration of $5,469,787. The Company accounted for the acquisition as a business acquisition in accordance with ASC 805. The fair value of Cana assets acquired, and liabilities assumed was based upon managementâ€™s estimates assisted by an independent third-party valuation firm. The fixed assets of Cana (which included land, building & machinery) were valued as of December 31, 2022 and the Company believes that nothing has materially changed between such date and the acquisition date (June 30, 2023). The following table summarizes the preliminary allocation of purchase price of the acquisition:Â Consideration Â Â Â CashÂ $5,331,120Â Fair value of common stock issuedÂ Â 138,667Â Fair value of total consideration transferredÂ $5,469,787Â Â Â Â Â Â Recognized amounts of identifiable assets acquiredÂ Â Â Â Financial assetsÂ $1,796,911Â InventoryÂ Â 297,340Â Property, plant and equipmentÂ Â 7,488,818Â Identifiable intangible assetsÂ Â 562,200Â Financial liabilitiesÂ Â (3,235,233)Total identifiable net assetsÂ $6,910,036Â Â Â Â Â Â Bargain purchase gainÂ $1,440,249Â Â Revenue for the 6- month period ended December 31, 2023Â $344,708Â LossÂ for the 6- month period ended December 31, 2023Â $(1,232,732)Â During the prior year period, Cana had minimal operations as it was in financial difficulties and seeking for an investor. Therefore, we consider that presenting prior period pro forma financial Â Â information pursuant to ASC 805 would not provide meaningful information.Â Going ConcernÂ The Companyâ€™s consolidated financial statements are prepared in conformity with accounting principles generally accepted in the United States of America (â€œU.S. GAAPâ€), which contemplates the continuation of the Company as a going concern. For the year ended period December 31, 2023, the Company had revenue of $53,376,874, net loss of $18,542,654 and net cash used in operations of $14,998,919. Additionally, as of December 31, 2023, the Company had positive working capital of $12,285,310, an accumulated deficit of $91,644,233, and stockholdersâ€™ equity of $36,043,028. It is managementâ€™s opinion that these conditions raise substantial doubt about the Companyâ€™s ability to continue as a going concern for a period of 12 months from the date of this filing.Â Â F-48Table of ContentsÂ COSMOS HEALTH INC.Notes to the Consolidated Financial StatementsÂ The Companyâ€™s revenues are not able to sustain its operations, and concerns exist regarding the Companyâ€™s ability to meet its obligations as they become due. The Company is subject to a number of risks to those of smaller commercial companies, including dependence on key individuals and products, the difficulties inherent in the development of a commercial market, the need to obtain additional capital, competition from larger companies, and other pharmaceutical and health care companies.Â Management evaluated the above conditions which raise substantial doubt about the Companyâ€™s ability to continue as a going concern to determine if it can meet its obligations for the subsequent 12 months from the date of this filing. Management considered its ability to access future capital, curtail expenses if needed, expand product lines, and acquire new products.Â Managementâ€™s plans include expansion of brand name products to the market, expanding the current product portfolio, and evaluating acquisition targets to expand distribution. Furthermore, the Company intends to vertically integrate the supply chain distribution network. Finally, the Company plans to access the capital markets further in order to raise additional funds through equity offerings. More specifically, management will consider postponing the repayment of its outstanding Trade Facility ($1,908,195 balance as of December 31, 2023), intends to make substantial efforts to receive additional debt financing in conjunction with utilizing potential equity proceeds by its outstanding warrants. Moreover, the Companyâ€™s management is considering of postponing certain repayments of suppliers and creditors. However, management cannot provide any assurances that the Company will be successful in accomplishing any of its plans. The ability of the Company to continue as a going concern is dependent upon its ability to successfully accomplish the plans described herein and eventually secure other sources of financing and attain profitable operations.Â Considering the above, management is of the view that substantial doubt exists for the Companyâ€™s ability to continue as a going concern. The consolidated financial statements do not include any adjustments to reflect the possible future effect on the recoverability and classification of assets or the amounts and classifications of liabilities that may result from the outcome of this uncertainty.Â Â NOTE 2Â â€“Â SUMMARY OF SIGNIFICANT ACCOUNTING POLICIESÂ Â Basis of Financial Statement PresentationÂ The accompanying consolidated financial statements have been prepared in accordance with U.S. GAAP.Â Principles of ConsolidationÂ Our consolidated accounts include our accounts and the accounts of our wholly owned subsidiaries, SkyPharm S.A., Decahedron Ltd., Cosmofarm S.A.,Â Cana Laboratories Holding (Cyprus) Limited and ZipDoctor Inc. The Groupâ€™s financial statements are prepared in accordance with U.S. GAAP. The consolidated financial statements reflect the consolidation of all entities in which the Company has control, as determined by the ability to direct the activities that significantly affect the entitiesâ€™ economic performance. All significant intercompany balances and transactions have been eliminated.Â Use of EstimatesÂ The preparation of the consolidated financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates. Â Â F-49Table of ContentsÂ COSMOS HEALTH INC.Notes to the Consolidated Financial StatementsÂ The Effects of War in the UkraineÂ On February 24, 2022, Russian forces launched significant military action against Ukraine. There continues to be sustained conflict and disruption in the region, which is expected to endure for the foreseeable future. We do not conduct any commercial transactions with either Ukraine or Russia and the Company and, as such, is not aware of any specific event or circumstance that would require an update to its estimates or judgments or a revision of the carrying value of its assets or liabilities as of the date of issuance of this Annual Report on Form 10-K. Such political issues and conflicts could have a material adverse effect on our results of operations and financial condition if they escalate in areas in which we do business. In addition, changes in and adverse actions by governments in foreign markets in which we do business could have a material adverse effect on our results of operations and financial condition.Â Credit LossesÂ In June 2016, the FASB issued ASU 2016-13, Financial Instrumentsâ€“Credit Losses (Topic 326): Measurement of Credit Losses of Financial Instruments, which amends the requirement on the measurement and recognition of expected credit losses for financial assets held. Furthermore, amendments ASU 2019-10 and ASU 2019-11 provided additional clarification for implementing ASU 2016-13. ASU 2016-13 is effective for the Company beginning January 1, 2023, with early adoption permitted. The Company adopted the standard on January 1, 2023, and the standard did not have a material impact on the Companyâ€™s consolidated financial statements and related disclosures. The Company is exposed to credit losses primarily through sales to its customers and the loans that it has provided. The Company assesses each customerâ€™s/ borrowerâ€™s ability to pay, and a credit loss estimate by conducting a credit review which includes consideration of established credit rating, or an internal assessment of the customerâ€™s creditworthiness based on an analysis of their payment history when a credit rating is not available. The Company monitors credit exposure through active review of customer balances. The Companyâ€™s expected credit loss (â€œECL) methodology for accounts receivable is developed through consideration of factors including, but not limited to, historical collection experience, current customer credit ratings, current customer financial condition, current and future economic and market conditions, and age of the receivables. More specifically, the Company assesses a number of customers with significant long outstanding balances on an individual basis, applying different credit loss percentages to them, and subsequently summarizes the ones not included in the individual analysis, groups them based on their rating (decided based on the factors described above) and applies specific credit loss percentages to each group. The Company has elected to follow the simplified ECL approach and for the period ended December 31, 2023 applied a 5% loss rate to all balances outstanding for more than 90 days and 1% loss rate to the total outstanding balance. The charges related to credit losses are included in â€œGeneral and administrative expensesâ€ and are recorded in the period that the outstanding receivables are determined to be doubtful. Account balances are written-off against the allowance when they are deemed uncollectible.Â Foreign Currency Translation and Other Comprehensive LossÂ The functional currency of the Companyâ€™s subsidiaries is the Euro and British Pound. For financial reporting purposes, both the Euro (â€œEURâ€) and British Pound (â€œGBPâ€) have been translated into United States dollars ($) and/or (â€œUSDâ€) as the reporting currency. Assets and liabilities are translated at the exchange rate in effect at the balance sheet date. Revenues and expenses are translated at the average rate of exchange prevailing during the reporting period. Equity transactions are translated at each historical transaction date spot rate. Translation adjustments arising from the use of different exchange rates from period to period are included as a component of stockholdersâ€™ equity (deficit) as â€œAccumulated other comprehensive income (loss)â€. Gains and losses resulting from foreign currency transactions are included in the statements of operations and comprehensive loss as other comprehensive loss. There have been no significant fluctuations in the exchange rate for the conversion of EUR or GBP to USD after the balance sheet date.Â Assets and liabilities denominated in foreign currencies are translated into the functional currency at the exchange rates prevailing at the consolidated balance sheet date with any transaction gains and losses that arise from exchange rate fluctuations on transactions denominated in a currency other than the functional currency included in the consolidated results of operations as incurred.Â Â F-50Table of ContentsÂ COSMOS HEALTH INC.Notes to the Consolidated Financial StatementsÂ As of December 31, 2023 and 2022, the exchange rates used to translate amounts in Euros into USD and British Pounds into USD for the purposes of preparing the consolidated financial statements were as follows:Â Â Â December 31, 2023Â Â December 31, 2022Â Exchange rate on balance sheet datesÂ Â Â Â Â Â EUR: USD exchange rateÂ Â 1.1062Â Â Â 1.0698Â GBP: USD exchange rateÂ Â 1.2743Â Â Â 1.2077Â Â Â Â Â Â Â Â Â Â Â Average exchange rate for the periodÂ Â Â Â Â Â Â Â Â EUR: USD exchange rateÂ Â 1.0817Â Â Â 1.0534Â GBP: USD exchange rateÂ Â 1.2440Â Â Â 1.2371Â Â Â Â Â Cash and Cash EquivalentsÂ For purposes of the statement of cash flows, the Company considers all highly liquid investments purchased with an original maturity of three months or less to be cash equivalents. As of December 31, 2023 and December 31, 2022, there were no cash equivalents.Â The Company maintains bank accounts in the United States denominated in U.S. Dollars, in Greece denominated in Euros, U.S. Dollars and Great Britain Pounds (British Pounds Sterling), and in Bulgaria denominated in Euros. The Company also maintains bank accounts in the United Kingdom, denominated in Euros and Great Britain Pounds (British Pounds Sterling). As of December 31, 2023 and 2022, the aggregate amount in these foreign accounts were $1,047,738 and $831,793, respectively. Additionally, as of December 31, 2023 and 2022, the Company had cash on hand in the amount of $48,590 and $15,690, respectively.Â Reclassifications to Prior Year Financial Statements and AdjustmentsÂ Certain reclassifications have been made in the Companyâ€™s financial statements of the prior year to conform with current year presentation.Â As of December 31, 2022, $421,302, $322,010, $120,294 and $66,401 (an aggregate total of $930,006) was reclassified from â€œPrepaid expenses and other current assets,â€ â€œOther assets,â€ â€œAccounts receivable â€“ related party,â€ and â€œPrepaid expenses and other current assets â€“ related party,â€ respectively to â€œAccounts receivable, netâ€.Â Moreover, $248,678 was reclassified from â€œFinancing lease right-of-use assetâ€ to â€œOperating lease right-of-use assetâ€ and $247,595 was reclassified from Financing Lease Liabilities to Operating Lease Liabilities as of the year ended, December 31, 2022. Finally, an amount of $1,784,751 was reclassified from â€œAccounts payable and accrued expensesâ€ to â€œOther current liabilitiesâ€ as of the year ended, December 31, 2022. These reclassifications had no impact on earnings or stockholdersâ€™ equity.Â Accounts Receivable & Allowance for Doubtful AccountsÂ Accounts receivable are stated at their net realizable value. The allowance for credit losses against gross accounts receivable reflects the best estimate of probable losses inherent in the receivablesâ€™ portfolio determined on the basis of historical experience, specific allowances for known troubled accounts and other currently available information. As of December 31, 2023 and 2022, the Companyâ€™s allowance for credit losses was $19,686,091 and $7,309,311, respectively. Below is the summary of changes in the allowance for doubtful accounts:Â Â Â December 31, 2023 Â Â Â Â Â Â Balance as of January 1, 2023 Â $7,309,311Â Provisions for credit losses Â Â 11,850,788Â Write-offs Â Â -Â Foreign exchange adjustmentsÂ Â 525,992Â Other adjustmentsÂ Â -Â Balance as of December 31, 2023Â $19,686,091Â Â Â F-51Table of ContentsÂ COSMOS HEALTH INC.Notes to the Consolidated Financial StatementsÂ Tax ReceivablesÂ The Company pays Value Added Tax (â€œVATâ€) or similar taxes (â€œinput VATâ€), income taxes, and other taxes within the normal course of its business in most of the countries in which it operates related to the procurement of merchandise and/or services it acquires and/or on sales and taxable income. The Company also collects VAT or similar taxes on behalf of the government (â€œoutput VATâ€) for merchandise and/or services it sells. If the output VAT exceeds the input VAT, this creates a VAT payable to the government. If the input VAT exceeds the output VAT, this creates a VAT receivable from the government. The VAT tax return is filed on a monthly basis offsetting the payables against the receivables. In observance of EU regulations for intra-EU cross-border sales, our subsidiaries in Greece, SkyPharm and Cosmofarm, do not charge VAT for sales to wholesale drug distributors registered in other European Union member states. As of December 31, 2023 and 2022, the Company had a VAT net receivable balance of $187,512 and a net receivable balance of $79,373 respectively, recorded in the consolidated balance sheet as prepaid expenses and other current assets and accounts payable and accrued expenses, respectively.Â Inventories Â Inventory is stated at the lower-of-cost or net realizable value using the weighted average method. Inventory consists primarily of finished goods and packaging materials, i.e., packaged pharmaceutical products and the wrappers and containers they are sold in. A periodic inventory system is maintained by 100% count. Inventory is replaced periodically to maintain the optimum stock on hand available for immediate shipment.Â The Company writes down inventories to net realizable value based on physical condition, expiration date, current market conditions, as well as forecasted demand. The Companyâ€™s inventories are not highly susceptible to obsolescence. Many of the Companyâ€™s inventory items are eligible for return to our suppliers when pre-agreed product requirements, including, but not limited to, physical condition and expiration date, are not met. No significant judgments have been applied in estimating the selling price of our inventory.Â Property and Equipment, net Â Property and equipment are stated at cost, less accumulated depreciation. Depreciation is calculated on a straight-line basis over the useful lives (except for leasehold improvements which are depreciated over the lesser of the lease term or the useful life) of the assets as follows:Â Â EstimatedUseful LifeLeasehold improvements and technical worksÂ Lesser of lease term or 25 yearsBuildingsÂ Â 25-30 yearsÂ VehiclesÂ 6 yearsMachineryÂ 20 yearsFurniture, fixtures and equipmentÂ 5â€“10 yearsÂ Computers and softwareÂ 3-5 yearsÂ Depreciation expense was $353,043 and $70,109 for the years ended December 31, 2023 and 2022, respectively.Â Â F-52Table of ContentsÂ COSMOS HEALTH INC.Notes to the Consolidated Financial StatementsÂ Property and Equipment additionsÂ Property and Equipment additions are recognized as assets when it is probable that future economic benefits associated with the asset will flow to the entity and the cost of the asset can be measured reliably. Additions are initially measured at cost, which includes all costs directly attributable to bringing the asset to its working condition and location for its intended use. This may include purchase price, freight, installation, and any directly attributable professional fees. They are capitalized if their cost exceeds a certain threshold. The threshold is determined based on materiality considerations. Costs below the threshold are typically expensed as incurred. After initial recognition, additions are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is calculated systematically over the estimated useful life of the asset. They are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. If the carrying amount exceeds the recoverable amount, an impairment loss is recognized, and the carrying amount of the asset is adjusted accordingly. Borrowing costs directly attributable to the acquisition, construction, or production of qualifying assets, including Property and Equipment additions, are capitalized as part of the cost of those assets. Â Impairment of Long-Lived AssetsÂ In accordance with ASC 360-10, Long-lived Assets, property and equipment and intangible assets are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. Recoverability of long-lived assets to be held and used is measured by a comparison of the carrying amount of an asset to the estimated undiscounted future cash flows expected to be generated by the asset. If the carrying amount of an asset exceeds its estimated undiscounted future cash flows, an impairment charge is recognized by the amount by which the carrying amount of the asset exceeds the fair value of the assets. Fair value is generally determined using the assetâ€™s expected future discounted cash flows or market value, if readily determinable. For the years ended December 31, 2023 and 2022, the Company had no impairment of long-lived assets.Â Goodwill and Intangibles, netÂ The Company periodically reviews the carrying value of intangible assets not subject to amortization, including goodwill, to determine whether impairment may exist. Goodwill and certain intangible assets are assessed annually, or when certain triggering events occur, for impairment using fair value measurement techniques. These events could include a significant change in the business climate, legal factors, a decline in operating performance, competition, sale or disposition of a significant portion of the business, or

other factors. First, under step 0, we determine whether it is more likely than not that the fair value of the reporting unit is less than the carrying amount. Following, if step 0 fails, goodwill impairment is determined using a two-step process. The first step of the goodwill impairment test is used to identify potential impairment by comparing the fair value of a reporting unit with its carrying amount, including goodwill. The Company uses level 3 inputs and a discounted cash flow methodology to estimate the fair value of a reporting unit. A discounted cash flow analysis requires one to make various judgmental assumptions including assumptions about future cash flows, growth rates, and discount rates. The assumptions about future cash flows and growth rates are based on the Companyâ€™s budget and long-term plans. Discount rate assumptions are based on an assessment of the risk inherent in the respective reporting units. If the fair value of a reporting unit exceeds its carrying amount, goodwill of the reporting unit is considered not impaired and the second step of the impairment test is unnecessary. If the carrying amount of a reporting unit exceeds its fair value, the second step of the goodwill impairment test is performed to measure the amount of impairment loss, if any. The second step of the goodwill impairment test compares the implied fair value of the reporting unitâ€™s goodwill with the carrying amount of that goodwill. If the carrying amount of the reporting unitâ€™s goodwill exceeds the implied fair value of that goodwill, an impairment loss is recognized in an amount equal to that excess. The implied fair value of goodwill is determined in the same manner as the amount of goodwill recognized in a business combination. That is, the fair value of the reporting unit is allocated to all of the assets and liabilities of that unit (including any unrecognized intangible assets) as if the reporting unit had been acquired in a business combination and the fair value of the reporting unit was the purchase price paid to acquire the reporting unit. Â On December 19, 2018, as a result of the acquisition of Cosmofarm, the Company recorded $49,697 of goodwill. Â Â F-53Table of ContentsÂ COSMOS HEALTH INC.Notes to the Consolidated Financial StatementsÂ Intangible assets with definite useful lives are recorded on the basis of cost and are amortized on a straight-line basis over their estimated useful lives. The Company uses a useful life of 5 years for an import/export license and a useful life of ten years for the pharmaceutical and nutraceutical products licenses included in Note 4 as â€œLicensesâ€. A useful life of ten years is also used for the platforms included in Note 4 as â€œSoftwareâ€ and the customer bases. The Company evaluates the remaining useful life of intangible assets annually to determine whether events and circumstances warrant a revision to the remaining amortization period. If the estimate of the intangible assetâ€™s remaining useful life is changed, the remaining carrying amount of the intangible asset will be amortized prospectively over that revised remaining useful life. As of December 31, 2023, no revision to the remaining amortization period of the intangible assets was made.Â Amortization expense was $239,841 and $33,085 for the years ended December 31, 2023 and 2022, respectively.Â Equity Method InvestmentÂ For those investments in common stock or in-substance common stock in which the Company has the ability to exercise significant influence over the operating and financial policies of the investee, the investment is accounted for under the equity method. The Company records its share in the earnings of the investee and is included in â€œEquity earnings of affiliateâ€ in the consolidated statement of operations. The Company assesses its investment for other-than-temporary impairment when events or changes in circumstances indicate that the carrying amount of the investment might not be recoverable and recognizes an impairment loss to adjust the investment to its then current fair value.Â Investments in Equity SecuritiesÂ Investments in equity securities are accounted for at fair value with changes in fair value recognized in net income (loss). Equity securities are classified as short-term or long-term based on the nature of the securities and their availability to meet current operating requirements. Equity securities that are readily available for sale in current operations are reported as a component of current assets in the accompanying consolidated balance sheets. Equity securities that are not considered available for use in current operations would be reported as a component of long-term assets in the accompanying consolidated balance sheets. For equity securities with no readily determinable fair value, the Company elects a measurement alternative to fair value. Under this alternative, the Company measures the investments at cost, less any impairment, and adjusted for changes resulting from observable price changes in transactions for identical or similar investments of the investee. The election to use the measurement alternative is made for each eligible investment. Â As of December 31, 2023, investments consisted of (i) 3,000,000 shares, which traded at a closing price of $0 per share or a value of $0 of ICC International Cannabis Corp and (ii)Â 16,666 shares which traded at a closing price of $0.70 per share or value of $11,596 of National Bank of Greece. Additionally, the Company has $8,479 in equity securities of Pancreta Bank, which are revalued annually. As of December 31, 2022, investments consisted of (i) 3,000,000 shares, which traded at a closing price of $0 per share or a value of $0 of ICC International Cannabis Corp and (ii)Â 16,666 shares which traded at a closing price of $0.40 per share or value of $6,681 of National Bank of Greece. Additionally, the Company has $8,200 in equity securities of Pancreta Bank, which are revalued annually. See Note 2 for additional investments in equity securities.Â Fair Value MeasurementÂ The Company applies ASC 820, Fair Value Measurements and Disclosures, (â€œASC 820â€), for assets and liabilities measured at fair value on a recurring basis. ASC 820 establishes a common definition for fair value to be applied to existing generally accepted accounting principles that require the use of fair value measurements establishes a framework for measuring fair value and expands disclosure about such fair value measurements. Â ASC 820 defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Additionally, ASC 820 requires the use of valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs. These inputs are prioritized below:Â Level 1:Â Observable inputs such as quoted prices (unadjusted)Â in active markets for identical assets or liabilities.Â Â F-54Table of ContentsÂ COSMOS HEALTH INC.Notes to the Consolidated Financial StatementsÂ Level 2:Â Inputs other than quoted prices that are observable, either directly or indirectly. These include quoted prices for similar assets or liabilities in active markets and quoted prices for identical or similar assets or liabilities in markets that are not active.Â Level 3:Â Unobservable inputs in which little or no market data exists, therefore developed using estimates and assumptions developed by us, which reflect those that a market participant would use.Â The following table presents assets that are measured and recognized at fair value as of December 31, 2023 and 2022, on a recurring basis:Â Â Â December 31, 2023Â Â Total Carrying Â Â Â Level 1Â Â Level 2Â Â Level 3Â Â ValueÂ Marketable securities â€“ ICC International Cannabis Corp.Â $-Â Â Â -Â Â Â -Â Â $-Â Marketable securities â€“ National Bank of GreeceÂ Â 11,596Â Â Â -Â Â Â -Â Â Â 11,596Â Â Â $11,596Â Â Â Â Â Â Â Â Â Â $11,596Â Â Â Â December 31, 2022Â Â Total Carrying Â Â Â Level 1Â Â Level 2Â Â Level 3Â Â ValueÂ Marketable securities â€“ ICC International Cannabis Corp.Â $-Â Â Â -Â Â Â -Â Â $-Â Marketable securities â€“ National Bank of GreeceÂ Â 6,681Â Â Â -Â Â Â -Â Â Â 6,681Â Â Â $6,681Â Â Â Â Â Â Â Â Â Â $6,681Â Â In addition, ASC 825-10-25, Fair Value Option, (â€œASC 825-10-25â€), expands opportunities to use fair value measurements in financial reporting and permits entities to choose to measure many financial instruments and certain other items at fair value. The Company did not elect the fair value options for any of its qualifying financial instruments.Â Our financials also included the following financial instruments as of December 31, 2023: cash, accounts receivable, inventory, prepaid expenses, loans receivable, accounts payable, notes payable and lines of credit. Except for the loans receivable which carry fixed interest rates, the carrying value of the remaining instruments, approximates fair value due to their short-term nature.Â Derivative InstrumentsÂ DerivativeÂ financial instruments are recorded in the accompanying consolidated balance sheets at fair value in accordance with ASC 815. When the Company enters into a financial instrument such as a debt or equity agreement (the â€œhost contractâ€), the Company assesses whether the economic characteristics of any embedded features are clearly and closely related to the primary economic characteristics of the remainder of the host contract. When it is determined that (i) an embedded feature possesses economic characteristics that are not clearly and closely related to the primary economic characteristics of the host contract, and (ii) a separate, stand-alone instrument with the same terms would meet the definition of a financial derivativeÂ instrument, then the embedded feature is bifurcated from the host contract and accounted for as a derivativeÂ instrument. The estimated fair value of the derivativeÂ feature is recorded in the accompanying consolidated balance sheets separately from the carrying value of the host contract. Subsequent changes in the estimated fair value of derivatives are recorded as a gain or loss in the Companyâ€™s consolidated statements of operations.Â Â F-55Table of ContentsÂ COSMOS HEALTH INC.Notes to the Consolidated Financial StatementsÂ Customer AdvancesÂ The Company receives prepayments from certain customers for pharmaceutical products prior to those customers taking possession of the Companyâ€™s products. The Company records these receipts as current liabilities until it has met all the criteria for recognition of revenue including passing control of the products to its customer, at such point, the Company will reduce the customerÂ advances balance and credit the Companyâ€™s revenues.Â Revenue RecognitionÂ In accordance with ASC Topic 606,Â Revenue from Contracts with CustomersÂ (â€œASC 606â€), the Company uses a five-step model for recognizing revenue by applying the following steps: Â Â 1)Identification of the Contract: The Company identifies a contract with a customer when it enters into an agreement that creates enforceable rights and obligations.Â Â Â Â 2)Identification of Performance Obligations: The Company identifies distinct performance obligations within each contract, which represent promises to transfer goods or services to the customer.Â Â Â Â 3)Determination of Transaction Price: The Company determines the transaction price, which represents the amount of consideration to which it expects to be entitled in exchange for transferring promised goods or services to the customer, excluding any amounts collected on behalf of third parties.Â Â Â Â 4)Allocation of Transaction Price: The Company allocates the transaction price to each distinct performance obligation based on its standalone selling price. If the standalone selling price is not observable, the Company estimates it using an appropriate method.Â Â Â Â 5)Recognition of Revenue: Revenue is recognized when (or as) the Company satisfies a performance obligation by transferring a promised good or service to the customer. This typically occurs at a point in time or over time, depending on the nature of the performance obligation.Â Wholesale revenue and sales of own branded nutraceutical and pharmaceutical productsÂ The Company has contracts or signed partnership forms (usual in the wholesale sector of the pharma industry) with its customers, stipulating the enforceable rights and obligations. The Company is responsible for transferring the goods to the customerâ€™s location, which represents its sole performance obligation. Thus, the transaction price, which is predetermined in most of the products sold, is exclusively allocated to this performance obligation. Revenue is recognized at a single point in time, which is upon issuance of the corresponding sales invoice. The Company has assessed the impact of the items invoiced but not delivered to the customerâ€™s location as of December 31, 2023, and deemed that it had no material effect. Â Pharma manufacturingÂ The Company has active contracts with its customers, stipulating the enforceable rights and obligations. The Company is responsible for the manufacturing and the packaging of specific products assigned by its customers, which represents its performance obligations to which the Company allocates the transaction price determined. The customers are responsible for providing the raw materials to the Company. Revenue is recognized over a period of time, which is during the production and packaging period of the respective products. As of December 31, 2023 there were no products or batches of products for which the production or packaging phase was in progress. Â Medihelm SA Â Commencing from January 1, 2023, and pursuant to the agreement with Medihelm, the exclusive distributor of the Companyâ€™s own proprietary line of nutraceuticals, the Company considers the transaction price to be variable and records an estimate of the transaction price, subject to the constraint for variable consideration. The Company is basing the change in transaction price with the exclusive distributor through assessment of significant overdue receivables from the exclusive distributor, which the Company reassesses each reporting period. Through this assessment, the Company applied the â€œexpected valueâ€ model under ASC 606-10-32-5 and had applied specific constraints to revenue due from the customer at the end of each reporting period. Following the application of the â€œexpected valueâ€ model, the Company deferred an amount of $397,000Â and recorded it against the sales to Medihelm for the year ended December 31, 2023. The Company does not consider that sales to any other customer include a variable component as of December 31, 2023.Â Â F-56Table of ContentsÂ COSMOS HEALTH INC.Notes to the Consolidated Financial StatementsÂ Stock-based Compensation Â The Company records stock-based compensation in accordance with ASC 718, Stock Compensation (â€œASC 718â€) and Staff Accounting Bulletin No. 107 (â€œSAB 107â€) regarding its interpretation of ASC 718. ASC 718 requires the fair value of all stock-based employee compensation awarded to employees to be recorded as an expense over the related requisite service period. The Company values any employee or non-employee stock-based compensation at fair value using the Black-Scholes Option Pricing Model.Â The Company accounts for non-employee share-based awards in accordance with the measurement and recognition criteria of ASU 2018-07, â€œCompensation-Stock Compensation-Improvements to Nonemployee Share-Based Payment Accounting.â€Â Concentrations of Credit RiskÂ Financial instruments that potentially subject the Company to concentrations of credit risk consist principally of cash investments and accounts receivable.Â The Company had no clients which contributed 10% or more of revenue and accounts receivable, respectively for the year ended December 31, 2023.Â Income TaxesÂ The Company accounts for income taxes under the asset and liability method, as required by the accounting standard for income taxes ASC 740. Under this method, deferred tax assets and liabilities are recognized for the future tax consequences attributable to differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax basis, as well as net operating loss carryforwards. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled. The effect on deferred tax assets and liabilities of a change in tax rates is recognized in income in the period that includes the enactment date. Â The Company is liable for income taxes in Greece and the United Kingdom. The corporate income tax rate is 22% in Greece and 25% in the United Kingdom. Losses may also be subject to limitation under certain rules regarding change of ownership. Â We regularly review deferred tax assets to assess their potential realization and establish a valuation allowance for portions of such assets to reduce the carrying value if we do not consider it to be more likely than not that the deferred tax assets will be realized. Our review includes evaluating both positive (e.g., sources of taxable income) and negative (e.g., recent historical losses) evidence that could impact the realizability of our deferred tax assets. At December 31, 2023, we believe our United Kingdom and Greece deferred tax assets will not be realized, as such, we did not record a reversal on the full valuation approach we followed during the period ended December 31, 2022.Â LeasesÂ The Company accounts for leases in accordance with ASC 842. For all leases, the Company recognizes a right-of-use (ROU) asset and a lease liability on the balance sheet. The ROU asset represents the Companyâ€™s right to use the underlying asset for the lease term, and the lease liability represents the obligation to make lease payments arising from the lease, both measured at the present value of future lease payments. Lease payments are recognized as an operating expense on a straight-line basis over the lease term. The interest on the lease liability and the amortization of the ROU asset are recognized separately in the income statement. Initial direct costs incurred by the Company in negotiating and securing leases are capitalized and amortized over the lease term on a straight-line basis. The assets and liabilities from operating and finance leases are recognized at the commencement date based on the present value of remaining lease payments over the lease term using the Companyâ€™s secured incremental borrowing rates or implicit rates, when readily determinable. Short-term leases, which have an initial term of 12 months or less, are not recorded on the balance sheet. The Companyâ€™s operating leases do not provide an implicit rate that can readily be determined. Therefore, we use a discount rate based on our incremental borrowing rate, which is determined using the average interest rate of our long-term debt on the date of inception.Â Â Â F-57Table of ContentsÂ COSMOS HEALTH INC.Notes to the Consolidated Financial StatementsÂ Retirement and Termination BenefitsÂ Under Greek labor law, employees are entitled to lump-sum compensation in the event of termination or retirement. The amount depends on the employeeâ€™s work experience and renumeration as of the day of termination or retirement. If an employee remains with the company until full-benefit retirement, the employee is entitled to a lump-sum equal to 40% of the compensation to be received if the employee were to be dismissed on the same day. The Company periodically reviews the uncertainties and judgments related to the application of the relevant labor law regulations to determine retirement and termination benefits obligations of its Greek subsidiaries. The Company has evaluated the impact of these regulations and has identified a potential retirement and termination benefits liability. The amount of the liability as of December 31, 2023, and December 31, 2022, was $408,665 and $0, respectively, and has been recorded as a long-term liability within the consolidated balance sheets. The Company engaged an actuarial expert for the first time, during the period ended December 31, 2023, and thus the liability of $408,665 is the cumulative effect of the 2-year period ended December 31, 2023. The effect allocated to the prior period ended December 31, 2022, would have been $147,776.Â Basic and Diluted Net Loss per Common ShareÂ Basic income per share is calculated by dividing income available to common stockholders by the weighted average number of shares of common stock outstanding during the period. Diluted income per share is calculated by dividing income available to common stockholders by the weighted average number of common shares outstanding for the period and, when dilutive, potential shares from stock options and warrants to purchase common stock, using the treasury stock method. In accordance with ASC 260, Earnings Per Share, the following table reconciles basic shares outstanding to fully diluted shares outstanding.Â Â Â Years Ended December 31,Â Â Â 2023Â Â 2022Â Weighted average number of common shares outstanding BasicÂ Â 11,968,665Â Â Â 1,928,172Â Potentially dilutive common stock equivalentsÂ Â Â Â Â Â -Â Weighted average number of common and equivalent shares outstanding â€“ DilutedÂ Â 11,968,665Â Â Â 1,928,172Â Â Common stock equivalents are included in the diluted income per share calculation only when option exercise prices are lower than the average market price of the common shares for the period presented. Â The following table summarizes the potential shares of common stock that were excluded from the computation of diluted net loss per share for the years ended December 31, 2023 and 2022 as such shares would have had an anti-dilutive effect:Â Â Â 2023Â Â 2022Â Common Stock WarrantsÂ Â 8,561,476Â Â Â 4,194,236Â Common Stock OptionsÂ Â -Â Â Â -Â Convertible DebtÂ Â -Â Â Â 8,827Â TotalÂ Â 8,561,476Â Â Â 4,203,063Â Â Recent Accounting PronouncementsÂ In

December 2023, the Financial Accounting Standards Board (â€œFASBâ€) issued Accounting Standards Update (â€œASUâ€)Â 2023-09,Â Income Taxes (Topic 740): Improvements to Income Tax Disclosures. This guidance is intended to enhance the transparency and decision-usefulness of income tax disclosures. The amendments in ASUÂ 2023-09Â address investor requests for enhanced income tax information primarily through changes to disclosure regarding rate reconciliation and income taxes paid both in the U.S. and in foreign jurisdictions. ASUÂ 2023-09Â is effective for fiscal years beginning after DecemberÂ 15, 2024 on a prospective basis, with the option to apply the standard retrospectively. Early adoption is permitted. The Company is currently evaluating this guidance to determine the impact it may have on its consolidated financial statements disclosures.Â In November 2023, the FASB issued ASUÂ 2023-07, Segment Reporting: Improvements to Reportable Segment Disclosures. This guidance expands public entitiesâ€™ segment disclosures primarily by requiring disclosure of significant segment expenses that are regularly provided to the chief operating decision maker and included within each reported measure of segment profit or loss, an amount and description of its composition for other segment items, and interim disclosures of a reportable segmentâ€™s profit or loss and assets. The guidance is effective for fiscal years beginning after DecemberÂ 15, 2023, and interim periods within fiscal years beginning after DecemberÂ 15, 2024, with early adoption permitted. The amendments are required to be applied retrospectively to all prior periods presented in an entityâ€™s financial statements. The Company is currently evaluating this guidance to determine the impact it may have on its consolidated financial statements related disclosures.Â Â In December 2022, the FASB issued ASU No. 2022-06, Deferral of the Sunset Date of Reference Rate Reform (Topic 848). Topic 848 provides optional expedients and exceptions for applying GAAP to transactions affected by reference rate (e.g., LIBOR) reform if certain criteria are met, for a limited period of time to ease the potential burden in accounting for (or recognizing the effects of) reference rate reform on financial reporting. The ASU deferred the sunset date of Topic 848 from December 31, 2022 to December 31, 2024. The ASU is effective as of December 21, 2022 through December 31, 2024. We continue to evaluate transactions or contract modifications occurring as a result of reference rate reform and determine whether to apply the optional guidance on an ongoing basis. We adopted ASU 2022-06 during 2022. The Company adopted this ASU on June 30, 2023. The adoption of this ASU did not have a material impact on the Companyâ€™s accounting and disclosures.Â In March 2022, the FASB issued ASU 2022-02, Troubled Debt Restructurings and Vintage Disclosures. This ASU eliminates the accounting guidance for troubled debt restructurings by creditors that have adopted ASU 2016-13, Measurement of Credit Losses on Financial Instruments, which was adopted on January 1, 2020. The adoption of ASU 2016-13 did not have a material impact on the Companyâ€™s consolidated financial statements. ASU 2022-02 also enhances the disclosure requirements for certain loan refinancing and restructurings by creditors when a borrower is experiencing financial difficulty. In addition, the ASU amends the guidance on vintage disclosures to require entities to disclose current period gross write-offs by year of origination for financing receivables and net investments in leases within the scope of ASC 326-20. The ASU is effective for annual periods beginning after December 15, 2022, including interim periods within those fiscal years. Adoption of the ASU would be applied prospectively. Early adoption is also permitted, including adoption in an interim period. This ASU was adopted on January 1, 2023, which resulted in no cumulative-effect adjustment to retained earnings.Â Â F-58Table of ContentsÂ COSMOS HEALTH INC.Notes to the Consolidated Financial StatementsÂ In October 2021, the FASB issued ASU 2021-08, Business Combinations (Topic 805): Accounting for Contract Assets and Contract Liabilities from Contracts with Customers, which requires contract assets and contract liabilities (i.e., deferred revenue) acquired in a business combination to be recognized and measured by the acquirer on the acquisition date in accordance with ASC 606, Revenue from Contracts with Customers, as if it had originated the contracts. The new guidance creates an exception to the general recognition and measurement principles of ASC 805, Business Combinations. The new guidance should be applied prospectively and is effective for all public business entities for fiscal years beginning after December 15, 2022 and include interim periods. The Company adopted this ASU which resulted in no impact on the Companyâ€™s consolidated financial statements.Â Management does not believe that any recently issued, but not effective, accounting standards, if currently adopted, would have a material effect on the Companyâ€™s consolidated financial statements.Â Â NOTE 3 â€“EQUITY METHOD INVESTMENTSÂ Distribution and Equity Agreement Â On March 19, 2018, the Company entered into a Distribution and Equity Acquisition Agreement with Marathon Global Inc. (â€œMarathonâ€), a company incorporated in the Province of Ontario, Canada. Marathon was formed to be a global supplier of cannabis, cannabidiol (CBD) and/or any cannabis extract products, extracts, ancillaries and derivatives (collectively, the â€œProductsâ€). The Company was appointed the exclusive distributor of the Products initially throughout Europe and on a non-exclusive basis wherever else lawfully permitted. The Company has no present intention to distribute any Products under this Agreement in the United States or otherwise participate in cannabis operations in the United States. The Company intended to await further clarification from the U.S. Government on cannabis regulation prior to determining whether to enter the domestic market.Â The above transaction closed on May 22, 2018 after the due diligence period, following which the Company received: (a) a 33 1/3% equity interest or 5 million shares in Marathon as partial consideration for the Companyâ€™s distribution services; and (b) received cash of CAD $2,000,000, subject to repayment in common shares of the Company if it failed to meet certain performance milestones. The Company was entitled to receive an additional CAD $2,750,000 upon the Companyâ€™s receipt of gross sales of CAD $6,500,000 and an additional CAD $2,750,000 upon receipt of gross sales of CAD $13,000,000. The Company was also given the right to nominate one director to the Marathon board of directors. Since Marathon was a newly formed entity with no assets and no activity, the Company attributed no value to the 5 million shares in Marathon which was received as consideration for the distribution services.Â The Distribution and Equity Acquisition Agreement was to remain in effect indefinitely unless Marathon fails to provide Market Competitive (as defined) product pricing and Marathon has not become profitable within five years of the agreement. On March 20, 2023, the Company sent a termination notice, to Marathon, which became effective on April 19, 2023 as a result of Marathonâ€™s failure to satisfy these conditions. The Company had accounted for its obligation to issue a variable number of the Companyâ€™s Common Shares as Share-settled debt obligation in accordance with ASC Topic 480, Distinguishing Liabilities from Equity (â€œASC 480â€), which was measured at fair value or the settlement amount of $1,554,590 (CAD $2 million). Due to termination of the Distribution and Equity Acquisition Agreement, the Company recorded a gain on extinguishment of debt of $1,554,590 due to the write-off of the share settled debt obligation, for the year ended December 31, 2023. Â Â F-59Table of ContentsÂ COSMOS HEALTH INC.Notes to the Consolidated Financial StatementsÂ CosmoFarmacy LPÂ In September 2019, the Company entered into an agreement with an unaffiliated third party to incorporate CosmoFarmacy L.P. for the purpose of providing strategic management consulting services and the retail trade of pharmaceutical products, and OTC to pharmacies. CosmoFarmacy was incorporated with aÂ 30-year term through May 31, 2049. The unaffiliated third party is the general partner (the â€œGPâ€) of the limited partnership and is responsible for management and decision-making associated with CosmoFarmacy. The initial share capital was set to EURÂ 150,000Â ($163,080) which was later increased to EURÂ 500,000Â ($543,600). The GP contributed the pharmacy license (the â€œLicenseâ€) valued at EURÂ 350,000Â (30-year term) to operate the business of CosmoFarmacy in exchange for aÂ 70% equity ownership. The Company is a limited partner and contributed cash of EURÂ 150,000Â ($163,080) for the remainingÂ 30% equity ownership. CosmoFarmacy is not publicly traded and the Companyâ€™s investment has been recorded using the equity method of accounting. The value of the investment as of December 31, 2023 and December 31, 2022, was $165,930Â and $160,470, respectively, and is included in â€œOther assetsâ€ on the Companyâ€™s consolidated balance sheets.Â Â NOTE 4 â€“ PROPERTY AND EQUIPMENT, NET Â Property and equipment, net consists of the following at December 31, 2023 and 2022:Â Â Â Â 2023Â Â 2022Â LandÂ $3,551,020Â Â $-Â Buildings and improvementsÂ Â 4,787,963Â Â Â -Â Leasehold improvementsÂ Â 3,639Â Â Â 502,882Â VehiclesÂ Â 285,388Â Â Â 107,976Â Furniture, fixtures and equipmentÂ Â 2,707,442Â Â Â 1,945,207Â Computers and softwareÂ Â 168,173Â Â Â 138,783Â Â Â Â 11,503,625Â Â Â 2,694,848Â Less: Accumulated depreciation and amortizationÂ Â (1,048,126)Â Â (877,823)TotalÂ $10,455,499Â Â $1,817,025Â Â Â NOTEÂ 5 â€“ INTANGIBLE ASSETSÂ Intangible assets consist of the following at December 31, 2023 and 2022: Â Â Â 2023Â Â 2022Â LicenseÂ $6,876,169Â Â $643,204Â Trade name / markÂ Â 392,197Â Â Â 36,997Â Customer baseÂ Â 602,204Â Â Â 176,793Â SoftwareÂ Â 158,788Â Â Â -Â Â Â Â 8,029,358Â Â Â 856,994Â Less: Accumulated amortizationÂ Â Â Â Â Â Â Â LicenseÂ Â (235,925)Â Â (98,686)Trade name / markÂ Â (36,997)Â Â (29,881)Customer baseÂ Â (110,161)Â Â (71,210)SoftwareÂ Â (11,789)Â Â -Â SubtotalÂ Â 7,634,486Â Â Â 657,217Â GoodwillÂ Â 49,697Â Â Â 49,697Â TotalÂ $7,684,183Â Â $706,914Â Â Â Â F-60Table of ContentsÂ COSMOS HEALTH INC.Notes to the Consolidated Financial StatementsÂ At December 31, 2023, the estimated aggregate amortization expense for intangible assets subject to amortization for each of the five succeeding fiscal years is as follows:Â YearÂ AmountÂ 2024Â $763,292Â 2025Â Â 763,026Â 2026Â Â 764,213Â 2027Â Â 764,213Â 2028Â Â 735,772Â ThereafterÂ Â 3,488,769Â SumÂ $7,279,285Â Â Â NOTE 6 â€“ LOAN RECEIVABLEÂ On October 30, 2021, the Company entered into an agreement for a ten-year loan with Medihelm SA to memorialize â‚¬4,284,521 ($4,849,221) in prepayments the Company had made. The prepayments to Medihelm SA had been made in accordance with the parallel export business, through which Medihelm supplied and would supply SkyPharm SA with branded pharmaceuticals. This business is no longer in place for the Company and thus the Company entered into this agreement with Medihelm SA in order for the outstanding amount to be settled. Interest is calculated at a rate of 5.5% per annum on a 360-day basis. Under the terms of the agreement, the Company is to receive 120 equal payments over the term of the loan. As of December 31, 2022, the Company had a short-term receivable balance of $377,038 and a long-term receivable balance of $3,792,034 under this loan. During the year ended December 31, 2023, the Company received â‚¬352,438 ($389,867) in principal payments such that as of December 31, 2023, the Company had a short-term receivable balance of $411,858 and a long-term receivable balance of $3,509,200 under this loan. The Company also received â‚¬174,711 ($193,265) in interest payments during year ended December 31, 2023. The Note is considered fully recoverable and all capital and interest repayments due as of December 31, 2023 have been settled.Â NOTEÂ 7 â€“ CAPITAL STRUCTUREÂ Preferred StockÂ The Company is authorized to issue 100 million shares of preferred stock, of which 6,000,000 are designated as Series A convertible preferred stock. The preferred stock has aÂ liquidation preference over the common stock andÂ is non-voting. As of December 31, 2023 and 2022, all Series A convertible preferred stock had been converted and no preferred shares were issued and outstanding.Â Major Rights & Preferences of Series A Preferred StockÂ On and effective October 4, 2021, the Company amended and restated its articles of incorporation (the â€œAmended and Restated Articlesâ€) and filed a certificate of designation (the â€œCODâ€) for its Series A Preferred Stock (the â€œSeries A Preferred Stockâ€) with the State of Nevada. The Amended and Restated Articles allow the Companyâ€™s Board of Directors the authority to authorize the issuance of preferred stock from time to time in one or more classes or series by resolution. On February 23, 2022, the Company filed Correction No. 1 to the COD. On July 28, 2022, the Company filed an Amendment to the COD with the State of Nevada to allow a holder to waive application of the Beneficial Ownership Limitation with respect to the conversion of Series A Preferred Stock.Â With respect to payment of dividends and distribution of assets upon liquidation, dissolution, or winding up of the Company, whether voluntary or involuntary, all shares of the Series A Preferred Stock will rank: (i) senior to all of the Companyâ€™s Common Stock and any other equity securities that the Company may issue in the future, (ii) equal to any other equity securities that the Company may issue in the future, the terms of which specifically provide that such equity securities are on parity or senior to the Series A Preferred Stock (â€œParity Securitiesâ€), (iii) junior to all other equity securities the Company issues, the terms of which specifically provide that such equity securities rank senior to the Series A Preferred Stock, and (iv) junior to all of the Companyâ€™s existing and future indebtedness; without the prior written consent of the Majority Holders.Â Â Â Â F-61Table of ContentsÂ COSMOS HEALTH INC.Notes to the Consolidated Financial StatementsÂ In the event of any voluntary or involuntary liquidation, dissolution or winding up of the Company (a â€œLiquidationâ€), the Holders of shares of Series A Preferred Stock shall be first entitled to receive out of the assets of the Company available for distribution to its shareholders.Â Each Holder shall not be entitled to vote with holders of outstanding shares of Common Stock, voting together as a single class, with respect to any and all matters presented to the stockholders of the Company for their action or consideration, except as provided by law or as set forth in the COD.Â The holders of Series A Preferred Stock are entitled to receive dividends paid and distributions made to the holders of Common Stock to the same extent as if the holders of Series A Preferred Stock had converted such shares into shares of Common Stock.Â The Series A Preferred Stock was initially convertible into the Companyâ€™s Common Stock as determined by dividing the number of shares of Series A Preferred Stock to be converted by the lower of (i) $75.00 or (ii) 80% of the average volume weighted average price for the Companyâ€™s Common Stock for the five trading days immediately following the effectiveness of the registration statement concerning the shares (the â€œConversion Priceâ€). On June 14, 2022, the Conversion Price was reset to $15.54 per share.Â Each holder is entitled to receive dividends in shares of Series A Preferred Stock or cash determined based on the stated value of each Series A Preferred Stock at the dividend rate of 8.0% per year. For the year ended December 31, 2022, the Company recorded $372,414 as a deemed dividend in accordance with the Series A Preferred Stock cumulative dividend. As of December 31, 2022, the cumulative dividend has been recorded as mezzanine equity. Following, Mr. Siokas waiver of the right to receive the dividends on February 26, 2024 and the unanimous written consent of the Companyâ€™s Board of Directors on February 29, 2024, through which was resolved that the Company shall remove all accrued and unpaid dividends payable to the previous holders of Series A Preferred stock, the Company eliminated the total deemed dividend of $372,414 through retained earnings. Thus, the balance of mezzanine equity as of December 31, 2023 is $0.Â On February 28, 2022, the Company entered into a securities purchase agreement, or the Purchase Agreement, with certain investors and an insider for a private placement of the Companyâ€™s securities (the â€œPrivate Placementâ€).Â The Private Placement consisted of the sale ofÂ 6,000Â shares of the Companyâ€™s Series A Convertible Preferred Stock, or the Series A Shares, at a price of $1,000 per share, andÂ 80,000Â warrants to purchase shares of common stock, or the Warrants, for aggregate gross proceeds of approximately $6Â million. The Warrants were initially exercisable to purchase shares of common stock at $82.50 per share, or 110% of the Series A Shares initial conversion price and will expire five and one-half years following the initial exercise date of the Warrants. The Company determined that the 80,000 warrants are additional value being distributed to the preferred stockholders and presented the warrantsâ€™ fair value of $5,788,493 as a deemed dividend on issuance of warrants in the consolidated statements of operations and comprehensive loss. The warrants were valued using the Black-Scholes option pricing model with the following terms: a) exercise price of $82.50, b) common stock fair value of $85.50, c) volatility of 118%, d) discount rate of 1.71%, e) term of 5.50 years and f) dividend rate of 0%.Â The closing of the Private Placement occurred on February 28, 2022. As a condition to the closing of the sale, the Companyâ€™s common stock received conditional approval for listing and trading on the Nasdaq Capital Market and commenced trading on February 28, 2022, under the trading symbol COSM. Concurrent with the issuance of the Series A Shares, the Company executed a registration rights agreement (the â€œRegistration Rights Agreementâ€) to register the resale of the shares of common stock issuable upon conversion of the Series A Shares and the shares of common stock issuable upon exercise of the warrants issued in connection with the Series A Shares. The Company was required to file its initial registration statement within 45 days following February 28, 2022. The Effectiveness Date was required to be 60 days after February 28, 2022, or 75 days following the SECâ€™s full review, and any additional registration statements that may be required are to be filed within 20 days following the date required by the SEC. If the Company fails to timely file its initial registration statement, or any additional registration statement, or otherwise comply with the requirements of the Registration Rights Agreement, the Company shall pay each holder 2% of the subscription amount in cash until cured, with an additional penalty of 18% if the cash payment is not made within seven days of the cash payable date.Â Â F-62Table of ContentsÂ COSMOS HEALTH INC.Notes to the Consolidated Financial StatementsÂ The Company filed its initial registration statement on May 25, 2022, and thus accrued for liquidated damages payable to the holders in the amount of $250,260, calculated as described above, for both the late filing of the registration statement (event) and the 1st anniversary (30 days following the event date) of the event, which, along with an additional lump sum amount of $2,000,000 agreed to be paid to the investors as additional damages, led to a total amount of $2,250,260 concerning liquidated damages related to the February Private Placement within the year ended December 31, 2022. Upon the effectiveness of the Companyâ€™s registration statement, the Series A Shares conversion price was adjusted to $15.54Â and the warrant exercise price was adjusted to $15.54 per share. The Company recorded a deemed dividend in the amount of $8,189,515 upon reducing the conversion price from $75.00 to $15.54 which was recorded as an increase to additional paid-in capital and an increase to accumulated deficit.Â The Series A Shares rank senior to all of the Companyâ€™s Common Stock and any other equity securities that the Company may issue in the future with respect to payment of dividends and distribution of assets upon liquidation, dissolution or winding up. While the Series A Shares are outstanding, the Company may not amend, alter or change adversely the powers, preferences or rights given to the Series A Shares, create, or authorize the creation of, any additional class or series of capital stock of the Company (or any security convertible into or exercisable for any class or series of capital stock of the Company), including any class or series of capital stock of the Company that ranks superior to or in parity with the Series A Shares, alter, amend, modify, or repeal its Articles of Incorporation or other charter documents in any manner that adversely affects any rights of the holders of Series A Shares, increase or decrease the number of authorized shares of Series A Shares, any agreement, commitment or transaction that would result in a Change of Control, any sale or disposition of any material assets outside of the ordinary course of business of the Company, any material change in the principal business

of the Company, including the entry into any new line of business or exit of any current line of business, and circumvent a right or preference of the Series A Shares. Any holder of the Series A Shares shall have the right by written election to the Company to convert all or any portion of the outstanding Series A Shares. Immediately upon effectiveness of a registration statement registering for resale all of the Registrable Securities (as defined in the Registration Rights Agreement), all outstanding Series A Shares shall automatically convert into Common Stock, subject to certain beneficial ownership limitations. Â Treasury stockÂ As of December 31, 2023 and 2022, the Company held 86,497 and 15,497, respectively, shares of its common stock at a cost of $917,159 and $816,707, respectively. Shares of common stock that are repurchased are classified as treasury stock pending future use and reduce the number of shares outstanding used in calculating earnings per share. Cosmos may repurchase shares from time to time through open market purchases in accordance with applicable securities laws and other restrictions. The Company repurchased 71,000 shares of its common stock for $100,452 during the year ended December 31, 2023.Â On January 24, 2023, the Company announced that its Board of Directors has approved a share repurchase program with authorization to purchase up to $3 million of its common stock. Cosmos may repurchase shares from time to time through open market purchases in accordance with applicable securities laws and other restrictions. Â Mezzanine EquityÂ The Series A Shares are recorded as mezzanine equity in accordance with ASC 480 at its initial net carrying value in the amount of $5,452,300. The Series A Shares are recorded as mezzanine equity in accordance with ASC 480 as the Company may be obligated to issue a variable number of shares at a fixed price known at inception and there is no maximum number of shares that could potentially be issued upon conversion. In this instance, cash settlement would be presumed and the Series A Shares are classified as mezzanine equity in accordance with ASC 480-10-S99. Immediately upon effectiveness of the registration statement registering for resale of all the common stock issuable under the Series A Shares, all outstanding Series A Shares shall automatically convert into common stock.Â As of December 31, 2022, 6,000 of the Series A Shares had been converted into 386,588 shares of common stock in accordance with the terms of the agreements and thus an amount of $5,452,300 was reclassified from mezzanine equity to common stock and additional paid-in capital, in the aggregate. Â Â F-63Table of ContentsÂ COSMOS HEALTH INC.Notes to the Consolidated Financial StatementsÂ Common StockÂ The Company is authorized to issue 300 million shares of common stock. As of December 31, 2023 and 2022, the Company 15,982,472 and 10,605,412 shares of our common stock issued, respectively, and 15,895,975 and 10,589,915 shares outstanding, respectively.Â Issuance of Common StockÂ During the 12 months ended December 31, 2023, the Company issued 15,258 shares of common stock to a consultant for services rendered. The shares were valued and expensed in the amount of $96,888 on the date of issuance and are separately presented in the consolidated statement of changes in stockholdersâ€™ equity and mezzanine equity as â€œShares issued in lieu of cashâ€ for the year ended December 31, 2023.Â On April 3, 2023, the Company issued 185,000 shares of unvested common stock to employees, officers and directors under the Companyâ€™s Equity Incentive Plan. These shares vest in two tranches, 1) 50% vesting on October 2, 2023, and 2) 50% vesting on October 2, 2024. The Company valued these shares on April 3, 2023 in the amount of $653,050 which is being amortized over the vesting period. During the year ended December 31, 2023, the Company had recorded $323,957 of stock-based compensation expense related to the shares issued, which is included inÂ â€œGeneral and administrative expenseâ€Â on the accompanying consolidated statements of operations and comprehensive loss. As of December 31, 2023, the unamortized stock-based compensation for the 185,000 shares of common stock was $329,093, which will be amortized through October 2, 2024.Â On June 15, 2023, the Company issued 99,710 shares of common stock related to the acquisition of the customer base of Bikas. The fair value of these shares at the acquisition date was $316,081, which was included in the purchase price.Â On June 30, 2023, the Company issued 46,377 shares of common stock related to the acquisition of the Cana. The fair value of these shares at the acquisition date was $138,667, which was included in the purchase price of Cana.Â Â On July 20, 2023, the Company entered into a Securities Purchase Agreement with three investors to issue and sell in the aggregate 1,401,163 shares of common stock, 715,773 pre-funded warrants at an exercise price of $0.01 per share in lieu of common stock and warrants to purchase 1,935,484 warrants at an exercise price of $2.75 per share of common stock. The 1,935,484 warrants expire on January 1, 2029. The common stock and warrants were sold together at the unit price of $2.75 per share, raised gross proceeds of approximately $5,250,000, and incurred financing fees of approximately $443,000. The Company issued 2,116,936 shares of common stock which were recorded in the amount of $4,807,038 on the Companyâ€™s consolidated statements of changes in stockholdersâ€™ equity and mezzanine equity.Â The July 20, 2023 Securities Purchase Agreement triggered a downround provision for 782,610 previously issued warrants.Â The Company recorded a deemed dividend in the amount of $15,385, which was calculated using the Black-Scholes option pricing model with the following assumptions: a) exercise prices of $11.50 before repricing and $2.75 after repricing, b) common stock fair value of $1.89, c) volatility of 253.1% before repricing and 234.7% after repricing, d) discount rate of 4.26% before repricing and 4.03% after repricing, e) terms of 4.42 years before repricing and 5.51 years after repricing and f) dividend rate of 0%.Â On October 9, 2023, the Company issued 280,000 shares for the acquisition of Cloudscreen. The fair value of these shares at the acquisition date was $319,200, which was included in the purchase price.Â On October 24, 2023, the Company issued 51,485 shares of common stock priced at $1.01, which is the fair market value of our stock on the date of the agreement, to George Terzis, the CFO of the Company, in exchange for $52,000 of debt. The debt related to unpaid salaries and bonuses, the Company had due to Mr. Terzis, as of December 31, 2023. This amount was recorded as equity.Â On November 21, 2023, the Company issued 970,000, in the aggregate, shares of common stock to multiple parties for services rendered. The fair value of these shares was $77,448, which was recorded as general and administrative expense.Â Â They were treated as Nonemployee share-based payment equity awards and measured at the grant-date fair value of the equity instruments, similar to employee share-based payment equity awards.Â On December 29, 2023, the Company issued 125,294 shares of common stock related to the acquisition of the customer base of Bikas. The fair value of these shares was $176,665, which was included in the purchase price.Â Â F-64Table of ContentsÂ COSMOS HEALTH INC.Notes to the Consolidated Financial StatementsÂ During the year ended December 31, 2022, the Company issued 300 shares of common stock for services rendered and recorded $3,120 of compensation expense in relations to the services.Â Reverse splitÂ On December 15, 2022 the Company announced a reverse stock split with a ratio of 1-for-25 (one-for-twenty five) effective at the opening of the business day on Friday, December 16, 2022. The CUSIP number of the Company after the split will change to 221413-305. The reverse stock split was authorized at the Companyâ€™s Annual General Meeting (â€œAGMâ€) on December 2, 2022 and was approved by the Companyâ€™s Board of Directors on December 15, 2022. The Companyâ€™s financial statements and supplementary data for all periods presented in this Annual Report on Form 10-K have been retrospectively adjusted to give effect to the reverse stock split.Â Debt ConversionsÂ During the year ended December 31, 2022, the Company issued 9,520 shares of common stock upon the conversion of $1,190,000 of notes payable. The Company recorded $973,420 as a capital contribution and an increase in equity related to the conversion of the $1,190,000 reduced by $216,580 recorded as a gain upon extinguishment of debt upon modification. The $216,580 gain upon extinguishment was determined using the fair value of the Company of $102.25 per share at the extinguishment commitment date. Â On May 1, 2022, the Company issued 1,574 shares of common stock to convert $26,515 principal and accrued interest. Following the conversion, the outstanding balance of the above Note was $0. Upon conversion, the 1,574 shares were issued at a fair value of $38,144 which was recorded as equity. Accordingly, upon conversion, the Company reduced its derivative liability by $11,629 (see Note 11). Â Exercise of WarrantsÂ During the year ended December 31, 2022, the Company issued 3,608,667 shares of common stock upon the exercise of 3,608,667 warrants. The Company received proceeds of $10,826,000 upon exercise.Â During the year ended December 31, 2022, the Company issued 526,112 shares of common stock upon the cashless exercise of 776,674 warrants.Â During the year ended December 31, 2023, the Company issued 2,437,063 shares of common stock upon the exercise of 2,437,063 warrants. The Company received proceeds of $3,533,741 upon exercise.Â Issuance of Common Stock and WarrantsÂ On December 29, 2023, the Company entered into a warrant exchange agreement (the â€œWarrant Exchangeâ€) with an investor to reduce the exercise price of 2,437,063 warrants from $2.75 per share to $1.45 per shares as an inducement to exercise. The Company issued 1,487,000 shares of common stock, held 950,063 shares in escrow until the investorâ€™s beneficial ownership limitation allows for the transfer of the escrow shares, and received gross cash proceeds of 3,533,741. The Company contingently granted 4,874,126 additional warrants to be issued upon shareholder approval, with an exercise price of $1.45 and a term of five years. For the year ending December 31, 2023, the Company recorded a deemed dividend of $7,642 for the inducement to exercise and $7,218,485 for the grant of new warrants.Â On May 25, 2022, the Company granted 1,333 warrants to a third party based on a settlement agreement signed on May 25, 2022, as compensation concerning the consulting services the third party provided for the Private Placement closed on February 28, 2022. The Company recorded stock-based compensation in the amount of $24,101 upon issuance of the warrants valued using the Black-Scholes option pricing model with the following assumptions: a) common stock fair value of $26.75, b) exercise price of $82.50, c) term of 5.51 years, d) volatility of 107.3%, e) dividend rate of 0%, and f) discount rate of 2.71%.Â Â F-65Table of ContentsÂ COSMOS HEALTH INC.Notes to the Consolidated Financial StatementsÂ On June 7, 2022, the Company issued 344,765 warrants upon triggering the down round protection feature in relation to the warrants issued in connection with the Series A shares with an exercise price of $15.54 and a term of approximately 5 years. Additionally, the Company lowered the exercise price of the 80,000 warrants then outstanding from $82.50 to $15.54 per common share upon triggering the down round protection. The Company recorded a deemed dividend in the amount of $8,480,379 in relation to the down round protection feature for the incremental value of the shares issued and lowered exercise price valued using the Black-Scholes option pricing model with the following assumptions: a) common stock fair value of $26.75, b) old exercise price of $82.50 and revised exercise price of $15.54, c) term of 5.24 years, d) volatility of 121.47%, e) dividend rate of 0%, and f) discount rate of 2.99%.Â On July 14, 2022, the Company issued 300 shares to a consultant for services rendered. For the year ended December 31, 2022, the Company recorded $3,120 as general and administrative expense related to the issuance.Â On October 20, 2022, the Company issued 2,486,667 shares of common stock and 5,000,000 warrants, in the aggregate, upon entering into a securities purchase agreement for an aggregate purchase price of $7,500,000. Of the 5,000,000 warrants, 2,500,000 were designated as Series A and 2,500,000 were designated as Series B. The Series A warrants have an exercise price of $3.00 per share and expire two years from the date of issuance. The Series B warrants have an exercise price of $3.00 per share and expire seven years from the date of issuance. The Company allocated the proceeds between the common stock and warrants issued and recorded a discount to the common stock associated with the warrants in the amount of $8,437,977, in the aggregate, which was recorded as additional paid-in capital and a deemed dividend. The warrants were valued using the Black-Scholes option pricing model with the following assumptions: a) fair value of common stock of $2.20, b) exercise price of $3.00, c) terms of two years and seven years, d) dividend rate of 0%, e) volatility of 135.05% and 129.02%, and f) risk free interest rate of 4.62% and 4.36%.Â On October 20, 2022, the Company cancelled 424,765 warrants in exchange for 849,530 additional warrants with existing warrant holders. The new warrants were issued with an exercise price of $3.00 per common share and a term of seven years. As a result, the Company recorded a deemed dividend as an increase to accumulated deficit and additional paid-in capital and reduced net income available to common shareholders by $1,067,876. The Company valued (a) the fair value of the 424,765 warrants immediately before exchange in the amount of $645,108, (b) the fair value of the warrants immediately after the exchange in the amount of $1,712,984, and (c) recorded the difference as a deemed dividend in the amount of $1,067,876. The warrants were valued using the Black-Scholes option pricing model using the following assumptions: a) fair value of common stock of $2.20, b) exercise prices of $15.54 pre-exchange and $3.00 post-exchange, c) terms of 4.87 years pre-exchange and seven years post-exchange, d) dividend rate of 0%, e) volatility of 132.3% pre-exchange and 131.9% post-exchange, and f) risk free interest rate of 4.45% pre-exchange and 4.36% post-exchange.Â On November 21, 2022, the Company entered into a settlement and general release pursuant to a letter agreement dated July 7, 2021 whereby a consultant claimed to be entitled to compensation with respect to a previous financing. As a result of the settlement, the Company issued 40,000 shares of common stock which was recorded as general and administrative expense for the year ended December 31, 2022 in the amount of $173,121.Â On December 19, 2022, the Company issued 2,828,320 shares of common stock and 2,828,320 warrants (of which 260,870 were cancelled subsequent to December 31, 2022), in the aggregate, upon entering into a securities purchase agreement for an aggregate purchase price of $32,525,680 and net proceeds of $30,600,319. The warrants have an exercise price of $11.50 per share and expire five years from the date of issuance. The Company allocated the proceeds between the common stock and net warrants issued and recorded a discount to the common stock associated with the warrants in the amount of $17,778,260 which was recorded as additional paid-in capital and a deemed dividend. The warrants were valued using the Black-Scholes option pricing model with the following assumptions: a) fair value of common stock of $11.50, b) exercise price of $7.59, c) terms of five years, d) dividend rate of 0%, e) volatility of 157.53%, and f) risk free interest rate of 3.70%.Â No options warrants or other potentially dilutive securities other than those disclosed above have been issued as of December 31, 2023.Â Â F-66Table of ContentsÂ COSMOS HEALTH INC.Notes to the Consolidated Financial StatementsÂ Warrant ClassificationÂ The Company determines the classification of its warrants upon issuance by identifying the instrument issued to determine if it is debt or equity classified. The Company determined its warrants meet the scope exception in ASC 815-10 and are equity classified because, (a) the warrant is indexed to the Companyâ€™s own stock, (b) require settlement in equity shares, and (c) the Company has enough authorized and unissued shares.Â Â NOTE 8 â€“ INCOME TAXESÂ The Company provides for income taxes using an asset and liability approach under which deferred income taxes are provided for based upon enacted tax laws and rates applicable to periods in which the taxes become payable.Â The domestic and foreign components of income (loss) before (benefit from) provision for income taxes were as follows:Â Â Â December 31, 2023Â Â December 31, 2022Â DomesticÂ $(2,832,980)Â Â $(7,093,161)ForeignÂ Â (15,709,674)Â Â Â (5,962,159)Â Â Â $(18,542,654)Â Â $(13,055,320)Â The components of the (benefit from) provision for income taxes are as follows:Â Â Â December 31, 2023Â Â December 31, 2022Â Current tax provisionÂ Â Â Â Â Â FederalÂ $-Â Â $-Â StateÂ Â -Â Â Â -Â ForeignÂ Â -Â Â Â (75,724)Total current tax provisionÂ $-Â Â $(75,724)Â Â Â Â Â Â Â Â Â Deferred tax provisionÂ Â Â Â Â Â Â Â DomesticÂ $-Â Â $-Â StateÂ Â -Â Â Â -Â ForeignÂ Â -Â Â Â 850,775Â Total deferred tax provisionÂ $-Â Â $850,775Â Â Â Â Â Â Â Â Â Total current provisionÂ $-Â Â $775,051Â Â Â F-67Table of ContentsÂ COSMOS HEALTH INC.Notes to the Consolidated Financial StatementsÂ The reconciliation of income tax expense computed at the U.S. federal statutory rate to the income tax provision for the years ended December 31, 2023 and 2022 is as follows:Â Â Â December 31, 2023Â Â December 31, 2022Â USÂ Â Â Â Â Â Loss before income taxesÂ $(18,542,654)Â $(13,055,320)Taxes under statutory US tax ratesÂ $(3,893,957)Â $(2,741,617)Increase (decrease) in taxes resulting from:Â Â Â Â Â Â Â Â Increase in valuation allowanceÂ $4,339,572Â Â $3,989,786Â Foreign tax rate differentialÂ $245,518Â Â $34,601Â Permanent differencesÂ $(448,032)Â Â $128,705Â Prior period adjustmentsÂ $(151,879)Â $(186,143)State taxesÂ $(91,222)Â $(450,280)Income tax expenseÂ $-Â Â $775,052Â Â Companies subject to the Global Intangible Low-Taxed Income provision (GILTI) have the option to account for the GILTI tax as a period cost if and when incurred, or to recognize deferred taxes for outside basis temporary differences expected to reverse as GILTI. We have elected to account for GILTI as a period cost.Â Deferred income taxes reflect the net tax effects of temporary differences between the carrying amount of assets and liabilities for financial reporting purposes and amounts used for income tax purposes. Significant components of the Companyâ€™s deferred tax assets and liabilities consist of the following:Â Â Â December 31, 2023Â Â December 31, 2022Â Net operating loss carryforwardÂ $7,621,277Â Â $5,899,702Â Capital loss carryforwardÂ Â 801,744Â Â Â 801,744Â Section 163(j) carryforwardÂ Â 563,138Â Â Â 561,130Â Foreign exchangeÂ Â 129,916Â Â Â 297,263Â Allowance for doubtful accountsÂ Â 4,404,277Â Â Â 1,616,926Â Accrued expensesÂ Â 261,466Â Â Â 352,025Â Mark to market adjustment in securitiesÂ Â 358,761Â Â Â 358,761Â Lease liabilityÂ Â 261,377Â Â Â 259,381Â Capitalized research & development costsÂ Â 52,261Â Â Â Â -Â DepreciationÂ Â (35,734)Â Â (22,914)Total deferred tax assetsÂ Â 14,418,483Â Â Â 10,124,018Â Â Â Â Â Â Â Â Â IntangiblesÂ Â (15,845)Â Â (8,139)InventoryÂ Â 4,853Â Â Â (49,961)Right of use assetÂ Â (258,770)Â Â (256,769)GoodwillÂ Â (10,980)Â Â (10,979)Total deferred tax liabilitiesÂ Â (280,742)Â Â (325,848)Valuation allowanceÂ Â (14,137,741)Â Â (9,798,170)Net deferred tax assetsÂ $-Â Â $-Â Â At December 31, 2023, the Company had U.S. net operating loss (â€œNOLâ€) carryforwards of approximately $21,516,941 that may be offset against future taxable income, subject to limitation under IRC Section 382. Of the $21.5 million Federal NOL carryforwards, $2.5 million are pre-2018 and begin to expire in 2031. The remaining balance of $19 million, are limited to utilization of 80% of taxable income but do not have an expiration. At December 31, 2023, the Company had Greek NOL carryforwards of $2,240,902 and had UK NOL carryforwards of $1,753,800. A valuation allowance exists for all operations, based on a more likely than not criterion and in consideration of all available positive and negative evidence.Â ASC 740 requires that the tax benefit of net operating losses (â€œNOLsâ€), temporary differences and credit carryforwards be recorded as an asset to the extent that management assesses that realization is â€œmore likely than not.â€ Realization of the future tax benefits is dependent on the Companyâ€™s ability to generate sufficient taxable income within the carryforward period. Because of the Companyâ€™s history of domestic operating losses, management believes that recognition of the deferred tax assets arising from the above-mentioned future tax benefits is currently not likely to be realized and, accordingly, has provided a valuation allowance, on all our deferred tax asset. Management considered all available evidence to when evaluating the realizability of foreign deferred tax assets by jurisdiction and concluded primarily based upon a strong earnings history that these deferred tax assets were more-likely-than-not realizable.Â Â F-68Table of ContentsÂ COSMOS

HEALTH INC.Notes to the Consolidated Financial StatementsÂ The Company applied the â€œmore-likely-than-notâ€ recognition threshold to all tax positions taken or expected to be taken in a tax return, which resulted in no unrecognized tax benefits as of December 31, 2023 and December 31, 2022, respectively. We recognize interest accrued related to unrecognized tax benefits and penalties as income tax expense.Â The Company files income tax returns in Illinois, United States, and in foreign jurisdictions including Greece and the United Kingdom. As of December 31, 2023, all domestic tax years are open to tax authority examination due the availability of net operating loss deductions, 2010 through 2023. In Greece, the statute of limitations is open for five years, 2018 through 2023. In the United Kingdom, the statute of limitations is open for four years, 2019 through 2023. Currently, there are no ongoing tax authority income tax examinations.Â NOTE 9 â€“ RELATED PARTY TRANSACTIONS Â Doc Pharma S.A.Â Doc Pharma S.A. is considered a related party to the Company due to the fact that the CEO of Doc Pharma is the wife of Grigorios Siokas, the Companyâ€™s CEO and principal shareholder, who also served as a principal of Doc Pharma S.A. in the past.Â Prepaid expenses and other current assets â€“ related partyÂ As of December 31, 2023, and December 31, 2022, the Company had a prepaid balance of $4,347,184Â and $3,320,345, respectively, to Doc Pharma related to purchases of inventory.Â Accounts payable and accrued expensesÂ â€“Â related partyÂ As of December 31, 2023, and December 31, 2022, the Company had an accounts payable balance to Doc Pharma of $34,217Â and $201,991, respectively.Â Accounts receivableÂ â€“Â related partyÂ Additionally, the Company had a receivable balance of $2,386,721Â and $2,070,570Â from Doc Pharma S.A. as of December 31, 2023, and December 31, 2022, respectively.Â Sales and PurchasesÂ During the years ended December 31, 2023 and 2022, the Company purchased a total of $1,365,324 and $1,755,103Â of products from Doc Pharma S.A., respectively. During the years ended December 31, 2023 and 2022, the Company had $619,637Â and $1,058,780Â revenue from Doc Pharma, respectively.Â Other AgreementsÂ On October 10, 2020, the Company entered into a contract manufacturer outsourcing (â€œCMOâ€) agreement with Doc Pharma whereby Doc Pharma is responsible for the development and manufacturing of pharmaceutical products and nutritional supplements according to the Companyâ€™s specifications based on strict pharmaceutical standards and good manufacturing practice (â€œGMPâ€) protocols as the National Organization for Medicines requires. The Company has the exclusive ownership rights for trading and distribution of its own branded nutritional supplements named â€œSky Premium LifeÂ®â€. The duration of the agreement is for five years, however, either party may terminate the agreement at any time giving six-month advance notice. Doc Pharma is exclusively responsible for supplying the raw materials and packaging required to manufacture the final product. However, they are not responsible for potential delays that may arise, concerning their import. Doc Pharma is also obligated to store the raw and packaging materials. The delivery of raw and packaging materials should be purchased at least 30 and 25 days, respectively, before the delivery date of the final product. The Manufacturer solely delivers the finished product to the Company. There is a minimum order quantity (â€œMoQâ€) ofÂ 1,000 piecesÂ per product code. Both parties have agreed that the Company will deposit 60% of the total cost upon agreement and assignment and 40% of the total cost including VAT charge upon the delivery date. The prices are indicative and are subject to amendments if the cost of the raw material or the production cost change.Â Â F-69Table of ContentsÂ COSMOS HEALTH INC.Notes to the Consolidated Financial StatementsÂ For the years ended December 31, 2023 and 2022, the Company has purchased â‚¬1,144,043 ($1,237,467) and â‚¬1,653,911 ($1,742,282), respectively, in inventory related to this agreement.Â On May 17, 2021, Doc Pharma and the Company entered into a Research and Development (â€œR&Dâ€) agreement whereby Doc Pharma will be responsible for the research, development, design, registration, copy rights and licenses of 250 nutritional supplements for the final products called Sky Premium LifeÂ®. These products will be sold in Greece and abroad.Â The total cost of this project will be â‚¬1,425,000 plus VAT and will be done over three phases as follows: Design & Development (â‚¬725,000); Control and Product Manufacturing (â‚¬250,000) and Clinical Study and Research (â‚¬450,000). SkyPharm has bought a total of as of 81 licenses at value of â‚¬554,500 ($593,204) which is 38.91% of the total cost, as of December 31, 2022. During the year ended December 31, 2023, 24 additional licenses were purchased at value of â‚¬475,014 ($525,461). The agreement will terminate onÂ December 31, 2025.Â Â Â Purchase of branded pharmaceuticalsÂ On June 28, 2023, the Company approved the purchase of five proprietary and innovative branded pharmaceuticals with significant market presence and material profit contribution from Zakalia Ltd., the parent company of Doc Pharma, for â‚¬1,800,000 ($1,965,600). The transaction was settled on a non-cash basis through the reduction, of an equivalent amount, of prepaid expense balances the Company held with Doc Pharma. The purchased branded pharmaceuticals are presented in â€œGoodwill and intangible assets, netâ€ on the accompanying consolidated balance sheets. On December 29, 2023, the Company approved the purchase of additional 19 licenses from Doc Pharma, of a total value of â‚¬3,200,000 ($3,539,840). This transaction was also settled on a non-cash basis through the reduction, of an equivalent amount, of prepaid expense balances the Company held with Doc Pharma.Â Loans receivable - related partyÂ The balance of prepaid expenses due Doc Pharma as of December 31, 2022, had increased to â‚¬7,103,706 ($7,599,545), which was mainly attributable to the prepayments SkyPharm S.A. made in accordance with the CMO agreement and the extensive orders and sales of the SPL products the Company expects to achieve within 2023, mainly through its Amazon channels in the UK, Singapore, Canada and other countries. However, as the benefit from a significant portion of the prepaid balance would not have been realized within a 12-month period, the Company opted to secure a portion of the outstanding prepaid balance through a loan agreement. SkyPharm S.A. (the â€œLenderâ€) entered into a loan agreement with Doc Pharma (the â€œBorrowerâ€) for â‚¬4,000,000 ($4,279,200), all of which was financed through the outstanding prepaid balance. The duration of the loan is for aÂ 10-year period up toÂ December 1, 2032Â (the â€œMaturity Dateâ€). The loan bears a fixed interest rate ofÂ 5.5% payable on a monthly basis and will be repayable in 120 equal instalments of â‚¬33,333.33 ($35,660). The loan may be prepaid anytime during its duration in full or partially based on the Companyâ€™s product requirements and other factors, without Doc Pharma incurring any prepayment penalty. As of December 31, 2023 and December 31, 2022, the loan had a current portion of â‚¬400,000 ($442,480) and â‚¬400,000 ($427,720), and a non-current portion of â‚¬3,200,000 ($3,539,840), and â‚¬3,600,000 ($3,851,280), respectively, which is classified as â€œLoans receivable â€“ related partyâ€ on the accompanying consolidated balance sheets. During the year ended December 31, 2023, the Company received â‚¬400,000 ($442,480) in principal repayments, and â‚¬209,917 ($232,210) of interest repayments. Additionally, during the year ended December 31, 2023, the Company recorded â‚¬201,057 ($217,476) as interest income relating to this loan.Â Â Â Â Cana Laboratories Holding LimitedÂ Â Cana was considered a related party as the Company had signed a binding letter of intent and an SPA for the acquisition of Cana. The acquisition was completed on June 30, 2023 according to the SPA signed on May 31, 2023. Thus, all balances between the Company and Cana were eliminated upon consolidation as of December 31, 2023. The Secured Promissory Note discussed below was included in consideration transferred upon acquisition.Â Â F-70Table of ContentsÂ COSMOS HEALTH INC.Notes to the Consolidated Financial StatementsÂ Loans receivable - Related Party - Long TermÂ On February 28,Â 2023 (Issue Date) the Company signed a Secured Promissory Note with Cana Laboratories Holding (Cyprus) Limited (the â€œHolderâ€), whereby the Holder borrowed the sum of â‚¬4,100,000 ($4,457,520) from the Company.Â Interest on the Principal Amount under this Note shall accrue at a rate equal to Five Percent (5%) plus one month LIBOR per annum (5.47% as of December 31, 2023). The maturity date (â€œMaturity Dateâ€) of this Note shall be five years from the Issue Date. The Principal Amount, as well as all accrued interest shall be due and payable on the Maturity Date. During the six months ended June 30, 2023, the Company recorded interest income of â‚¬137,138 ($148,789). Following, the completion of Canaâ€™s acquisition on June 30, 2023 the balance of the Note was eliminated on a consolidated level.Â Panagiotis KozarisÂ Panagiotis Kozaris is considered a related party due to the fact that he is a former General operational manager and current employee of Cosmofarm S.A.Â Prepaid Expenses and Other Current Assets - Related PartyÂ From time-to-time the Company purchases back shares that Panagiotis Kozaris owns and records them as treasury shares. The Company pays Panagiotis Kozaris in advance for the shares owned and obtains the shares upon execution of a cumulative stock-purchase agreement (â€œSPAâ€). During the years ended December 31, 2023 and 2022, the Company paid Panagiotis Kozaris an additional sum of $51,159Â and $143,056Â respectively for shares owned, however, no SPA for these funds has been executed as of December 31, 2023. The Company intends to execute a cumulative SPA for these amounts during 2024. The total balances owed of $194,215Â and $143,056Â are included in â€œPrepaid expenses and other current assets - related partyâ€, on the accompanying consolidated balance sheets as of December 31, 2023 and 2022, respectively.Â Basotho Investment LimitedÂ Basotho Investment Limited is considered a related party once Panagiotis Kozaris (former General operational manager and current employee of Cosmofarm S.A) is one of its directors.Â General and administrative expensesÂ On November 21, 2023, the Company issued 120,000 shares of common stock to Basotho Investment Limited for services rendered. The fair value of these shares for the period ended December 31, 2023 was $10,300, which was recorded as general and administrative expense. Â Maria KozariÂ Maria Kozari is considered a related party to the Company due to the fact that she is the daughter of Panagiotis Kozaris, a former Operational General Manager and current employee of Cosmofarm S.A.Â Accounts Receivable - Related PartyÂ During 2021, the Company, through its subsidiary, Cosmofarm SA, commenced a partnership with a pharmacy called â€œPharmacy & Moreâ€, owned by Maria Kozari. The transactions with the respective pharmacy were in Cosmofarmâ€™s normal course of business, however, a more flexible credit policy was allowed as the pharmacy was new and needed to be established in the market. During the years ended December 31, 2023 and 2022 the Companyâ€™s net sales to Pharmacy & More amounted to $480,029Â and $463,467Â respectively. As of December 31, 2023 and 2022 the Companyâ€™s outstanding receivable balance due from the pharmacy amounted to $1,142,402 (â‚¬1,032,726) and $760,025Â (â‚¬710,436), respectively, and are included in â€œAccounts receivable - related partyâ€, on the accompanying consolidated balance sheets.Â Â F-71Table of ContentsÂ COSMOS HEALTH INC.Notes to the Consolidated Financial StatementsÂ The Company plans to acquire Pharmacy & More within fiscal year 2024. Upon acquisition, the Company intends to offset the outstanding receivable balance with the corresponding purchase price and additionally plans to make Pharmacy & More theÂ first shop-in-shop of its own branded line of nutraceutical products, Sky Premium LifeÂ® (SPL).Â Other Related PartiesÂ Additionally, the Company has the following balances as of December 31, 2023: a) a balance of $98,000Â relating to unpaid salaries and bonuses due to George Terzis, the CFO of the Company, classified as â€œAccounts payable and accrued expenses - related partyâ€Â in the Companyâ€™s consolidated balance sheets, b) a net payable balance of $85,332 due to Konstantinos Gaston Kanaroglou, former manager and current employee of the Companyâ€™s wholly owned subsidiary Cana, classified as "Accounts receivable" in the Companyâ€™s consolidated balance sheets.Â Notes Payable â€“ Related PartyÂ A summary of the Companyâ€™s related party notes payable during the years ended December 31, 2023 and 2022 is presented below:Â Â Â Â 2023Â Â 2022Â Â Â Â Â Â Â Â Â Â Beginning BalanceÂ $10,912Â Â $464,264Â Payments Â Â -Â Â Â (472,920)Foreign currency translationÂ Â 371Â Â Â 19,568Â Ending BalanceÂ $11,283Â Â $10,912Â Â Grigorios SiokasÂ Grigorios Siokas is the Companyâ€™s CEO and principal shareholder.Â On December 20, 2018, the â‚¬1,500,000 ($1,718,400) note payable, originally borrowed pursuant to a Loan Agreement with a third-party lender, dated March 16, 2018, was transferred to Grigorios Siokas. The note bore an interest rate of 4.7% per annum,Â originally matured on March 18, 2019 pursuant to the original agreement which was extended to December 31, 2021, and again to December 31, 2023. During the year ended December 31, 2022, the Note was paid in full and as of December 31, 2023 the Company had no outstanding balance. As of December 31, 2023 and 2022, the Company had accrued interest of $0 and â‚¬192,891 ($206,355), respectively, outstanding related to this loan, classified under â€œAccrued interestâ€ in the Companyâ€™s consolidated balance sheets.Â Dimitrios GoulielmosÂ Dimitrios Goulielmos was the Companyâ€™s former CEO and a Director of the Company. Â Â On November 21, 2014, the Company entered into an agreement with Dimitrios Goulielmos, as amended on November 4, 2016. Pursuant to the amendment, this loan has no maturity date and is non-interest bearing. As of December 31, 2023 and 2022, the Company had a principal balance of â‚¬10,200 ($11,283) and â‚¬10,200 ($10,912), respectively.Â The above balances are adjusted for the foreign currency rate as of the balance sheet date. For the years ended December 31, 2023 and 2022, the Company recorded a foreign currency translation loss of $371 and $19,568, respectively. Â Â F-72Table of ContentsÂ COSMOS HEALTH INC.Notes to the Consolidated Financial StatementsÂ Loans Payable â€“ Related Party Â A summary of the Companyâ€™s related party loans payable during the years ended December 31, 2023 and 2022 is presented below:Â Â Â 2023Â Â 2022Â Â Â Â Â Â Â Â Â Â Beginning balanceÂ $12,821Â Â $1,293,472Â ProceedsÂ Â -Â Â Â 3,635,756Â Payments Â Â -Â Â Â (4,851,678)Foreign currency translationÂ Â 436Â Â Â (64,729)Ending balanceÂ $13,257Â Â $12,821Â Â Grigorios SiokasÂ From time to time, Grigorios Siokas loans the Company funds in the form of non-interest bearing, no-term loans. As of December 31, 2022, the Company had an outstanding principal balance under these loans of $12,821 in loans payable to Grigorios Siokas. As of December 31, 2023, the Company had an outstanding principal balance of $13,257 related to this payable.Â The above balances are adjusted for the foreign currency rate as of the balance sheet date. For the years ended December 31, 2023 and 2022, the Company recorded a loss of $436Â and a gain of $64,729, respectively.Â Except as set forth above, we have not entered into any material transactions with any director, executive officer, and promoter, beneficial owner of five percent or more of our common stock, or family members of such persons.Â NOTE 10 â€“ LINES OF CREDITÂ A summary of the Companyâ€™s lines of credit as of December 31, 2023 and 2022, is presented below:Â Â Â Â December 31, 2023Â Â December 31, 2022Â NationalÂ $3,918,523Â Â $3,103,605Â AlphaÂ Â 1,130,140Â Â Â 991,492Â PancretaÂ Â 1,122,210Â Â Â 1,232,128Â EFGÂ Â 459,400Â Â Â 431,512Â Ending balanceÂ $6,630,273Â Â $5,758,737Â Â The Company has three lines of credit with the National Bank of Greece, which are renewed annually. The three lines have interest rates of 6.00% (the â€œNational Bank LOCâ€), 3.6% (the â€œCOSME 2 Facilityâ€), and 3.6% plus the six-month Euribor rate and any contributions currently in force by law on certain lines of credit (the â€œCOSME 1 Facilityâ€).Â The maximum borrowing allowed for the 6% line of credit was $3,290,945 and $3,182,655 as of December 31, 2023 and 2022, respectively. The outstanding balance of the facility was $2,829,828 and $2,118,952, as of December 31, 2023 and 2022, respectively.Â The cumulative maximum borrowing allowed for the COSME 1 Facility and COSME 2 Facility (collectively, the â€œFacilitiesâ€) was $1,106,200 and $1,069,800 as of December 31, 2023 and 2022, respectively. The outstanding balance of the Facilities was $1,099,255 and $984,653 as of December 31, 2023 and 2022, respectively.Â Â The Company maintains a line of credit with Alpha Bank of Greece (â€œAlpha LOCâ€), which is renewed annually and has a current interest rate of 6.00%. The maximum borrowing allowed was $1,106,200 and $1,069,800 as of December 31, 2023 and 2022, respectively. The outstanding balance of the Alpha LOC was $1,130,141 and $991,429, as of December 31, 2023 and 2022, respectively.Â The Company holds a line of credit with Pancreta Bank (â€œPancreta LOCâ€), which is renewed annually and has a current interest rate of 4.10%. The maximum borrowing allowed as of December 31, 2023 and 2022 was $1,537,618 and $1,487,022, respectively. The outstanding balance of the Pancreta LOC as of December 31, 2023 and 2022 was $1,122,210 and $1,232,128, respectively. Â Â F-73Table of ContentsÂ COSMOS HEALTH INC.Notes to the Consolidated Financial StatementsÂ The Company maintains a line of credit with EGF (â€œEGF LOCâ€), which is renewed annually and has a current interest rate of 4.49%. The maximum borrowing allowed as of December 31, 2023 and 2022 was $442,480 and $427,920, respectively. The outstanding balance of the EGF LOC as of December 31, 2023 and 2022 was $459,400 and $431,512, respectively.Â Under the aforementioned line of credit agreements, the Company is required to maintain certain financial ratios and covenants. As of December 31, 2023 and 2022, the Company was in compliance with these ratios and covenants. Â All lines of credit are guaranteed by customer receivable checks, which are a type of factoring in which postponed customer checks are assigned by the Company to the bank, in order to be financed at an agreed upon rate. Â Interest expense on the Companyâ€™s outstanding lines of credit balances for the years ended December 31, 2023 and 2022, was $393,628 and $294,156, respectively.Â NOTE 11 â€“ CONVERTIBLE DEBTÂ A summary of the Companyâ€™s convertible debt during the years ended December 31, 2023 and 2022 is presented below:Â Â Â 2023Â Â 2022Â Â Â Â Â Â Â Â Beginning balance convertible notesÂ $100,000Â Â $640,000Â New notesÂ Â Â Â Â Â -Â PaymentsÂ Â (100,000)Â Â (525,000)Conversion to common stockÂ Â Â Â Â Â (15,000)Subtotal notesÂ Â -Â Â Â 100,000Â Debt discount at year endÂ Â -Â Â Â -Â Convertible note payable, net of discountÂ $-Â Â $100,000Â Â December 21, 2020 Securities Purchase AgreementÂ On December 21, 2020 the Company entered into a convertible promissory note with Platinum Point Capital, LLC (the â€œHolderâ€, â€œLenderâ€ or â€œPlatinumâ€) pursuant to a Securities Purchase Agreement (the â€œSPAâ€).Â The Company issued the $540,000Â Note in exchange for $500,000Â in cash and included a $40,000Â Original Issue Discount (â€œOIDâ€) and paid $3,000Â in financing costs. The principal amount together with interest at the rate of eight percent (8.0%) per annum, compounded annually (the â€œInterest Rateâ€), will be paid to the Lenders on or before the Maturity Date (December 31, 2021 or as defined below). Accrued interest shall be calculated on the basis of a 360-day year for the actual number of days elapsed. In the event that on or before the Maturity Date, the Note either (i) had not been converted or have not been otherwise satisfied in full or (ii) an Event of Default (as defined in the SPA) occurs, then the applicable rate of interest on the outstanding amount of theÂ Note since inception shall be the Interest Rate plus eighteen percent (18.0%), the Default Interest. Unless previously converted, the principal and accrued interest on the Note is due and payable in cash (USD) upon the earlier of (i) December 31, 2021, (ii) a Change of Control (as defined in the SPA) or (iii), an Event of Default (collectively, the â€œMaturity Dateâ€).Â On May 1, 2022, the Company issued 1,574 shares of common stock to convert the outstanding principal and accrued interest balance of $26,515. Following the conversion, the outstanding balance of the above Note is $0. Upon conversion, the 1,574 shares were issued at a fair value of $38,144 which was recorded as equity. Accordingly, upon conversion, the Company reduced its derivative liability by $11,629 (see Note 7).Â Â F-74Table of ContentsÂ COSMOS HEALTH INC.Notes to the Consolidated Financial StatementsÂ The Company determined that the embedded conversion feature of the convertible promissory note meets the definition of aÂ derivative

liability which is accounted for separately. The Company determined a derivative liability exists and determined that the embedded derivative was valued at $456,570 which was recorded as a debt discount, and together with the original issue discount and transaction expenses of $43,000, in the aggregate of $499,570, is being amortized over the life of the loan. As of December 31, 2022 the full amount of the debt discount has been amortized. Therefore, as of December 31, 2023 and 2022, the fair value of the derivative liability was $0 and $0, respectively. For the years ended December 31, 2023 and 2022, the Company recorded a loss on the change in fair value of the derivative of $0 and a loss of $5,807, respectively.Â January 7, 2021 Subscription Agreement Â On January 7, 2021 (the â€œIssue Dateâ€), the Company entered into a subscription agreement with an unaffiliated third party, whereby the Company issued for a purchase price of $100,000 in principal amount, a convertible promissory note. The note bore an interest rate of 8% per annum and originally matured on the earlier of (i) consummation of the Company listing its common shares on the NEO Stock Exchange or (ii) October 31, 2021. Â However, the listing to NEO Stock Exchange did not occur. As of December 31, 2022, the Company had a principal balance of $100,000 and had accrued $13,740 in interest expense. During the year ended December 31, 2023, the Company paid the balance in full.Â The Company determined that the embedded conversion feature of the convertible promissory note meets the definition of a derivative liability which is accounted for separately. The Company measured the embedded derivative valued at $62,619 which was recorded as a debt discount and additional paid-in capital and was being amortized over the life of the loan. As of December 31, 2022, the debt discount had been fully amortized. As of December 31, 2023 and 2022, the fair value of the derivative liability was $0 and $54,293, respectively. For the years ended December 31, 2023 and 2022, the Company recorded a loss of $3,384 and $14,450, respectively, from the change in fair value of derivative liability, which is included in â€œOther expense, net" in the consolidated statements of operations and comprehensive loss. Â The Company considered both the note payable and conversion feature separately and upon settlement. The Company re-valued the conversion feature to fair value and applied extinguishment accounting as the debt has now been settled. Because the conversion feature is extinguished upon settling the note, the value of the conversion feature goes though debt extinguishment and the Company recorded a gain on settlement of debt, which totaled $50,909 for the year ended December 31, 2023.Â Â Â Convertible Promissory Note and Securities Purchase AgreementÂ On September 17, 2021 (the â€œIssue Dateâ€), the Company entered into a convertible promissory note and securities purchase agreement with an unaffiliated third party.Â Convertible Promissory NoteÂ The Company issued the convertible promissory note for a purchase price of $525,000Â in principal amount for cash proceeds of $500,000. The note was issued with an original issue discount (â€œOIDâ€) of $25,000, bears an interest rate ofÂ 10% per annum and matures on the earlier of (i) the consummation of the Company listing its common shares on the Nasdaq StockÂ Market or (ii) September 17, 2022.Â Upon the consummation ofÂ our Nasdaq listing in 2022, the total principal and accrued interest outstanding on the note would convert into shares of the Companyâ€™s common stock at aÂ 30% discount to the prices of the common shares sold in the financing to be conducted in conjunction withÂ our Nasdaq listing, subject to a conversion floor of $75.00. However, the Company, upon agreement with the third party, did not convert the note andÂ fully repaidÂ it in cash on October 21,Â 2022.Â As of December 31, 2022, the Company repaid the remaining outstanding balance of the note and thus its outstanding balance as of the end of the period was $0. For the years ended December 31, 2023 and 2022, the Company recorded amortization of debt discount in the amount of $0 and $18,185, respectively, which is included in "Non-cash interest expense" on the accompanying statements of operations and comprehensive loss.Â Â F-75Table of ContentsÂ COSMOS HEALTH INC.Notes to the Consolidated Financial StatementsÂ Securities Purchase AgreementÂ On September 17, 2021, the Company entered into a Securities Purchase Agreement (the â€œSPAâ€) with a third party whereby the Company agree to issue 5,000,000 shares of Series A Preferred Stock at a purchase price of $1.00 per share or $5,000,000 in the aggregate, and a Warrant (the â€œWarrantâ€) to purchase 100% of the number of shares of the Companyâ€™s Common Stock issuable upon conversion of the Series A Preferred Stock. The Series A Preferred Stock will be convertible into the Companyâ€™s Common Stock as determined by multiplying the number of shares of Series A Preferred Stock to be converted by the lower of (i) $100.00 or (ii) 80% of the average volume weighted average price for the Companyâ€™s Common Stock for the five days prior to the date of Uplisting, subject to a floor of $75.00 per share. The shares of common stock issuable upon conversion of Series A Preferred Stock and exercise of the Warrants are subject to a Registration Right Agreement. The Warrant has an exercise price equal to 110% of the Conversion Price of the Series A Preferred Stock and expires five years from the date of issuance.Â The SPA is subject to certain conditions to close. As of December 31, 2023 and the date of this filing, the conditions to close had not been met, the funds have not been transferred, the preferred shares and the warrant was not issued. The SPA automatically terminated on March 31, 2022.Â Â Â Derivative Liabilities Â The table below provides a summary of the changes in fair value, including net transfers in and/or out of all financial liabilities measured at fair value on a recurring basis using significant unobservable inputs (Level 3) during the years ended December 31, 2023 and 2022:Â Â Â AmountÂ Balance on January 1, 2022Â $45,665Â Issuances to debt discountÂ Â -Â Reduction of derivative related to conversionsÂ Â (11,629)Change in fair value of derivative liabilitiesÂ Â 20,257Â Balance on December 31, 2022Â Â 54,293Â Reduction of derivative related to conversionsÂ Â (50,909)Change in fair value of derivative liabilitiesÂ Â (3,384)Balance on December 31, 2023 Â $-Â Â The fair value of the derivative conversion features as of December 31, 2023 and 2022 were calculated using a Monte-Carlo option model valued with the following assumptions:Â Â Â December 31, Â Â December 31, Â Â Â 2023Â Â 2022Â Dividend yieldÂ Â -Â Â Â 0%Expected volatilityÂ Â -Â Â 87.9%-157.2Â Risk free interest rateÂ Â -Â Â 1.46%-3.75Â Contractual terms (in years)Â Â -Â Â 1.25 - 0.75Â Â Â F-76Table of ContentsÂ COSMOS HEALTH INC.Notes to the Consolidated Financial StatementsÂ NOTE 12 â€“ NOTES PAYABLEÂ A summary of the Companyâ€™s third-party debt during the years ended December 31, 2023 and 2022 is presented below:Â December 31, 2023Â Trade Facility Â Â Third PartyÂ Â COVID LoansÂ Â TotalÂ Beginning balance, December 31, 2022Â $3,305,532Â Â $1,505,078Â Â $207,377Â Â $5,017,987Â ProceedsÂ Â -Â Â Â 1,082,231Â Â Â -Â Â Â 1,082,231Â PaymentsÂ Â (1,155,310)Â Â (415,557)Â Â (27,027)Â Â (1,597,894)Oher additionsÂ Â -Â Â Â 317,880Â Â Â -Â Â Â 317,880Â Debt forgivenessÂ Â (306,637)Â Â -Â Â Â -Â Â Â (306,637)Foreign currency translationÂ Â 64,610Â Â Â 21,516Â Â Â 6,534Â Â Â 92,660Â Ending balance, December 31, 2023Â Â 1,908,195Â Â Â 2,511,148Â Â Â 186,884Â Â Â 4,606,227Â Notes payable â€“ long-termÂ Â (1,327,440)Â Â (1,549,768)Â Â (158,133)Â Â (3,035,341)Notes payable - short-termÂ $580,755Â Â $961,380Â Â $28,751Â Â $1,570,886Â Â Â Â December 31, 2022Â Loan FacilityÂ Â Trade Facility Â Â Third PartyÂ Â COVID LoansÂ Â TotalÂ Beginning balanceÂ $1,299,784Â Â $6,207,010Â Â $10,077,977Â Â $641,291Â Â $18,226,062Â ProceedsÂ Â -Â Â Â -Â Â Â 492,336Â Â Â -Â Â Â 492,336Â PaymentsÂ Â (240,705)Â Â (2,795,786)Â Â (9,494,823)Â Â (10,029)Â Â (12,541,343)Conversion of debtÂ Â (1,190,000)Â Â -Â Â Â -Â Â Â -Â Â Â (1,190,000)Recapitalized upon debt modification Â Â (81,923)Â Â (221,060)Â Â (781,752)Â Â -Â Â Â (1,084,735)Accretion of debt and debt discountÂ Â 81,910Â Â Â 216,182Â Â Â 781,752Â Â Â -Â Â Â 1,079,844Â Prior year reclassification from Line of CreditÂ Â -Â Â Â -Â Â Â 407,174Â Â Â (407,174)Â Â -Â Foreign currency translationÂ Â 130,934Â Â Â (100,814)Â Â 22,414Â Â Â (16,711)Â Â 35,823Â SubtotalÂ Â -Â Â Â 3,305,532Â Â Â 1,505,078Â Â Â 207,377Â Â Â 5,017,987Â Notes payable - long-termÂ Â -Â Â Â (1,604,700)Â Â (1,076,698)Â Â (178,172)Â Â (2,859,570)Notes payable - short-termÂ $-Â Â Â $1,700,832Â Â $428,380Â Â $29,205Â Â $2,158,417Â Â Our outstanding debt as of DecemberÂ 31,Â 2023Â is repayable as follows:Â Â Â DecemberÂ 31,Â 2023Â 2024Â $1,570,886Â 2025Â Â 2,032,967Â 2026Â Â 457,784Â 2027 Â Â 312,314Â 2028 and thereafterÂ Â 232,276Â Total debtÂ Â 4,606,227Â Less: notes payable - current portionÂ Â (1,570,886)Notes payable - long term portionÂ $3,035,341Â Â Loan Facility Agreement Â On August 4, 2021, the Company entered into an exchange agreement for the existing loan facility agreement with Synthesis Peer-to-Peer Income Fund, whereby the Company agreed to the following:Â Â â€¢issue on August 4, 2021, 12,852 shares of common stock to settle $1,606,500 (â,¬1,350,000) of debt. The Company recorded a gain on settlement of $292,383 upon the issuance of the 12,852 shares; andÂ Â Â Â â€¢issue no more than 9,520 shares of common stock upon approval of the listing of the Companyâ€™s common stockÂ on Nasdaq to settle $1,190,000 (â,¬1,000,000) of debt. The Company issued these shares on February 28, 2022. Upon issuance of the 9,520 shares of common stock, the Company recorded a gain on extinguishment of debt in the amount of $216,580 determined using the fair value of the Companyâ€™s common stock at the commitment date of $102.25 per share.Â Â F-77Table of ContentsÂ COSMOS HEALTH INC.Notes to the Consolidated Financial StatementsÂ The principal debt balance was paid in full during the year ended December 31, 2022. As of December 31, 2023 and 2022, the outstanding principal balance on the debt was $0, and it had accrued interest expense ofÂ $0 and $12,853, respectively.Â The debt is subject to acceleration in an Event of Default (as defined in the Notes). This agreement is secured by a personal guaranty of Grigorios Siokas, which is secured by a pledge of 40,000 shares of common stock of the Company owned by Mr. Siokas.Â During the year ended December 31, 2022, the maturity of the facility was informally extended to December 31, 2022. The Company reassessed and adjusted accordingly the accretion of the debt extinguishment effect described above.Â Trade Facility Agreements Â On May 12, 2017, SkyPharm entered into a Trade Finance Facility Agreement (the â€œTFFâ€) with Synthesis Structured Commodity Trade Finance Limited (the â€œLenderâ€ or â€œSynthesisâ€) as amended on November 16, 2017, and May 16, 2018. Â On October 17, 2018, the Company entered into a further amended agreement with Synthesis whereby the current balance on the TFF as of October 1, 2018, which was â,¬4,866,910 ($5,629,555) and related accrued interest of â,¬453,094 ($524,094) would be split into two principal balances of Euro â,¬2,000,000 ($2,316,000), (the â€œEURO Loanâ€) and USD $4,000,000 (the â€œUSD Loanâ€). Interest on both the EURO Loan and USD Loan commenced on October 1, 2018, at 6% per annum plus one-month Euribor (3.90% as of December 31, 2023), and 6% plus one-month LIBOR (fully paid as of December 31, 2023), respectively. Â On December 30, 2020, the Company transferred the EURO Loan to a new third-party lender. The terms remained the same except interest accrues at 5.5% per annum plus one-month Euribor (3.87% as of December 31, 2023). The principal was scheduled to be repaid in a total of five quarterly installments beginning October 31, 2021 of â,¬50,000Â ($54,600) each with a final repayment of â,¬1,800,000 ($1,965,600) Euro payable on October 31, 2022.Â On March 3, 2022, the Company entered into a modification agreement to extend the maturity date to January 10, 2023 and payments under the USD Loan. During June 2022, the Company agreed with the Lender to postpone the repayment of an installment of $500,000 due on June 30, 2022 (based on the modification agreement signed on March 3, 2022) until January 2023. During September 2022, the Company entered into an agreement with the Lender to postpone the repayment of the outstanding balance on the USD Loan of $3,950,000, plus unpaid accrued interest until January 2023. The Company capitalized fees paid upon modification of â,¬200,000 ($221,060) that are being amortized over the life of the loan. The Company incurred non-cash interest expense of $200,000 during the year ended December 31, 2022 concerning the above capitalized fees.Â During the year ended December 31, 2022, the Company repaid â,¬175,000 ($191,100) of the EURO Loan and $2,593,363 of the USD Loan such that as of December 31, 2022, the Company had principal balances of â,¬1,775,000 ($1,898,895) and $1,406,637 under the agreements, respectively. As of December 31, 2022, the Company had accrued $4,878 in interest expense related to these agreements.Â On December 21, 2022 the USD Loan was assigned to GIB Fund Solutions ICAV (the â€œFundâ€). On January 31, 2023, the Company paid $1,100,000 to the Fund under a full and final settlement agreement for the USD Loan, recording a gain on extinguishment of debt of $306,637 relating to the waiver of the unpaid balance. Additionally, the Company repaid â,¬50,000 ($55,310) of the EURO Loan during the year ended December 31, 2023. As of December 31, 2023 the Company had an outstanding principal balance of â,¬1,725,000 ($1,908,195), of which $1,327,440 is classified as â€œNotes payable - long term portionâ€ on the consolidated balance sheets. As of December 31, 2023, the Company had accrued $161,274 in interest expense related to these agreements.Â On December 22, 2022, SkyPharm signed an agreement for the extension of the payments and an increase in interest rate due under the EURO loan that was extended to be repaid with a balloon payment now due on October 31, 2025. This extension was agreed upon in writing on December 22, 2022, with a retroactive modification date to October 31, 2022 (the original maturity date).Â Â Â F-78Table of ContentsÂ COSMOS HEALTH INC.Notes to the Consolidated Financial StatementsÂ Third Party DebtÂ On November 16, 2015, the Company entered into a Loan Agreement with Panagiotis Drakopoulos, the Companyâ€™s former Director and former Chief Executive Officer, pursuant to which the Company borrowed â,¬40,000 ($42,832) as a note payable from Mr. Drakopoulos. The note bore an interest rate of 6% per annum and was due and payable in full on November 15, 2016. As of December 31, 2022, the Company had an outstanding principal balance of â,¬8,000 ($8,558) and accrued interest of â,¬6,797 ($7,271). During the year ended December 31, 2023, the Company repaid the entire outstanding balance of â,¬8,000. Therefore, as of December 31, 2023, the outstanding principal balance was $0. Mr. Drakopoulos is not considered a related party since he is no longer employed by the Company and currently holds no equity position in the Company.Â May 18, 2020, July 3, 2020, and August 4, 2020 Senior Promissory NotesÂ Modification of May 18, 2020, July 3, 2020, and August 4, 2020 Senior Promissory NotesÂ On February 23, 2022, the Company entered into modification agreements to extend the due dates of the May 18 Note, July 3 Note, and August 4 Note to June 30, 2023, totaling $9,000,000, in the aggregate. The Company paid restructuring fees totaling $506,087 upon modification. The Company determined the modification should be recorded as debt extinguishment in accordance with ASC 470 because the present value of the remaining cash flows under the terms of the new debt instrument is at least 10% different from the present value of the remaining cash flows under the terms of the original instrument. The Company recorded the new debt at fair value in the amount of $7,706,369 and a gain upon extinguishment in the amount of $787,544. During the year ended December 31, 2022, the Company repaid the aggregate principal balance of $7,000,000 and the aggregate accrued interest related to these notes in full.Â Â June 23, 2020 Debt AgreementÂ On June 23, 2020, the Companyâ€™s subsidiary, Cosmofarm, entered into an agreement with the National Bank of Greece S.A. (the â€œBankâ€) to borrow a maximum of â,¬500,000 ($611,500).Â The note has a maturity date of 60 months from the date of the first disbursement, which includes a grace period of nine months. The total amount of the initial proceeds was received in three equal monthly installments. The note is interest bearing from the date of receipt and is payable every three months at an interest rate of 3.06% plus 3-month Euribor (3.96% as of December 31, 2023). The outstanding balance was â,¬205,882 ($227,747) and â,¬323,529 ($346,111) as of December 31, 2023 and 2022, respectively, of which $97,606 and $220,253 was classified as â€œNotes payable - long-term portionâ€ respectively,Â on theÂ accompanying consolidated balance sheets. During the year ended December 31, 2023, the Company repaid â,¬117,647 ($130,141) of the principal balance.Â June 24, 2020 Debt AgreementÂ On June 24, 2020, the Companyâ€™s subsidiary, Decahedron, received a loan Â£50,000 ($68,310) from the United Kingdom government. The loan has a ten-year maturity and bears interest at a rate of 2.5% per annum beginning 12-months after the initial disbursement, which was on July 10, 2020. The Company may prepay this loan without penalty at any time. As of December 31, 2022, the principal balance was Â£47,144 ($56,936). As of December 31, 2023, the principal balance was Â£40,858 ($52,066). Â November 19, 2020 Debt AgreementÂ On November 19, 2020, the Company entered into an agreement with a third-party lender in the principal amount of â,¬500,000 ($611,500). The note matures on November 18, 2025 and bears an annual interest rate, based on a 360-day year, of 3% plus .6% plus 6-month Euribor when Euribor is positive (4% as of December 31, 2023). The principal is to be repaid in 18 quarterly installments of â,¬27,778 ($30,333).Â During the year ended December 31, 2022, the Company repaid â,¬111,111 ($118,867) of the principal and as of December 31, 2022, the Company had accrued interest of $8,069 related to this note and a principal balance of â,¬333,333 ($356,600), of which $237,733 is classified as â€œNotes payable - long term portionâ€ on the accompanying consolidated balance sheets. During the year ended December 31, 2023, the Company repaid â,¬111,111 ($122,911) of the principal and as of December 31, 2023, the Company has accrued interest of â,¬11,191 ($12,379) related to this note and a principal balance of â,¬222,222 ($245,822), of which $122,911 is classified as â€œNotes payable - long term portionâ€ on the accompanying consolidated balance sheets.Â Â F-79Table of ContentsÂ COSMOS HEALTH INC.Notes to the Consolidated Financial StatementsÂ July 30, 2021 Debt AgreementÂ On July 30, 2021, the Company entered into an agreement with a third-party lender in the principal amount of â,¬500,000 ($578,850). The note matures on August 5, 2026 and bears an annual interest rate that applies to 60% of the principal of the note that is based on a 365-day year, of 5.84% plus 3-month Euribor when Euribor is positive (3.96% as of December 31, 2023). Pursuant to the terms of the agreement, there is a nine-month grace period for principal repayment during which interest is accrued. The principal is to be repaid in 18 quarterly installments of â,¬27,778 commencing three months from the end of the grace period. During the year ended December 31, 2022, the Company repaid â,¬77,985 ($83,428) of the principal balance. As of December 31, 2022, the Company had accrued interest of â,¬2,509 ($2,728) and a principal balance of â,¬422,016 ($451,472), of which $336,788 is classified as notes payable â€“ long term portion on the accompanying consolidated balance sheet. During the year ended December 31, 2023, the Company repaid â,¬79,006 ($87,396) of the principal. As of December 31, 2023 and 2022, the Company had accrued interest of â,¬10,905 ($12,063) and â,¬2,898 ($3,100) principal of â,¬316,900 ($350,555) and â,¬500,000 ($565,900), of which $227,065 and $477,637 is classified as â€œNotes payable - long term portionâ€ on the accompanying consolidated balance sheets.Â June 9, 2022 Debt AgreementÂ On June 9, 2022 the Company entered into an agreement with a third-party lender in the principal amount of â,¬320,000 ($335,008), the â€œNoteâ€. The Note matures on June 16, 2027 and bears an annual interest rate of 3.89% plus an additional rate of 0.60%, plus the 3-month Euribor (3.96% as of December 31, 2023). Pursuant to the agreement, there is a 12-month grace period for principal repayment during which interest is accrued. The principal is to be repaid in 17 equal quarterly installments of â,¬18,824 commencing on June 30, 2023. During the year ended December 31, 2023, the Company repaid â,¬60,000 ($66,372) of the principal. As of December 31, 2023 and 2022 the Company has accrued interest of â,¬11,043 ($12,215) and â,¬7,707 ($8,379), respectively, and an outstanding balance of â,¬260,000 ($287,612) and â,¬320,000($342,336), of which $204,322 and $281,924, respectively, is

classified as â€œNotes payable - long term portionâ€ on the accompanying consolidated balance sheets.Â August 29, 2022 Promissory NoteÂ On August 29, 2022, the Company entered into a promissory note for the principal amount of $166,667. The Company received $150,000 in cash and recorded $16,667 as an original issue discount upon issuance. The promissory note matured on the earlier of (a) December 27, 2022, or (b) the date the Company completes a debt or equity financing of at least $1,000,000. The debt carried an annual interest rate of 12% which was due upon maturity. As of December 31, 2022, the Company had repaid the principal balance in full and had a balance of $5,041 in accrued interest related to this note. The Company repaid the outstanding interest during the year ended December 31, 2023 and thus the balance of both principal and interest as of December 31, 2023 is $0. Â July 14, 2023 Debt AgreementÂ On July 14, 2023 the Company entered into an agreement with a third-party lender in the principal amount of â‚¬1,000,000 ($1,123,700), the â€œNoteâ€. The Note matures on July 31, 2028 and bears an annual interest rate of 2.46% plus the 3-month Euribor (3.96% as of December 31, 2023). Pursuant to the agreement, there is a nine-month grace period for interest and principal repayment. The principal is to be repaid in 18 equal quarterly installments of â‚¬55,556 commencing on May 2, 2024. As of December 31, 2023 and 2022 the Company an outstanding balance of â‚¬977,700 ($1,081,532) and $0, of which $897,165 and $0, respectively, is classified as â€œNotes payable - long term portionâ€ on the accompanying consolidated balance sheets.Â COVID-19 LoansÂ On May 12, 2020, the Companyâ€™s subsidiary, SkyPharm, was granted and on May 22, 2020 received a â‚¬300,000 ($366,900) loan from the Greek government. The loan will be repaid in 40 equal monthly installments beginning on July 29, 2022. As a condition to the loan, the Company was required to retain the same number of employees until October 31, 2020. As of December 31, 2022, the principal balance was $150,441. During the year ended December 31, 2023, the Company repaid â‚¬18,750 ($20,741) of the principal balance.Â The outstanding balance as of December 31, 2023 is â‚¬121,875 ($134,818).Â Â Â F-80Table of ContentsÂ COSMOS HEALTH INC.Notes to the Consolidated Financial StatementsÂ Distribution and Equity AgreementÂ As discussed in Note 3 above, the Company entered into a Distribution and Equity Acquisition Agreement with Marathon. The Company was appointed the exclusive distributor of the Products (as defined) initially throughout Europe and on a non-exclusive basis wherever else lawfully permitted. As consideration for its services, Company received: (a) a 33 1/3% equity interest or 5 million shares in Marathon as partial consideration for the Companyâ€™s distribution services; and (b) received cash of CAD $2,000,000, subject to repayment in Common Shares of the Company if it fails to meet certain performance milestones. The Company is entitled to receive an additional CAD $2,750,000 upon the Companyâ€™s receipt of gross sales of CAD $6,500,000 and an additional CAD $2,750,000 upon receipt of gross sales of CAD $13,000,000. Â As discussed in Note 3, the Company attributed no value to the shares received in Marathon pursuant to (a) above. In relation to the CAD $2 million cash received noted in (b) above, the Company accounted for its obligation to issue a variable number of the Companyâ€™s Common Shares as Share-settled debt obligation in accordance with ASC 480 measured at fair value or the settlement amount of $1,554,590 (CAD $2 million). If settlement were to occur on December 31, 2022, the Company would be required to issue 420,471 common shares to settle its debt obligation. The Company could be obligated to potentially issue an unlimited number of common shares to settle its Share-settled debt obligation. Â On March 20, 2023, the Companyâ€™s legal counsel provided notice to Marathon, that the Company terminated the Distribution and Equity Acquisition agreement dated on March 19, 2018 pursuant to Section 3.2 and that termination is effective thirty days from the date of the letter.Â None of the above loans were made by any related parties.Â NOTE 13 â€“ LEASESÂ The Company has various operating and finance lease agreements with terms up to ten years, for various types of property and equipment (such as office space and vehicles) etc. Some leases include options to purchase, terminate or extend for one or more years. These options are included in the lease term when it is reasonably certain that the option will be exercised. Leases with an initial term of 12 months or less are not recorded on the balance sheet; we recognize lease expense for these leases on a straight-line basis over the lease term.Â Operating LeasesÂ The Companyâ€™s weighted-average remaining lease term relating to its operating leases is 5.66 years, with a weighted-average discount rate of 6.74%. Â The following table presents information about the amount, timing and uncertainty of cash flows arising from the Companyâ€™s operating leases as of December 31, 2023:Â Maturity of Operating Lease LiabilityÂ Â Â 2024Â Â 350,428Â 2025Â Â 264,420Â 2026Â Â 199,155Â 2027 and thereafterÂ Â 541,818Â Total undiscounted operating lease paymentsÂ $1,355,821Â Less: Imputed interestÂ Â (225,392)Present value of operating lease liabilitiesÂ $1,130,429Â Â Â F-81Table of ContentsÂ COSMOS HEALTH INC.Notes to the Consolidated Financial StatementsÂ The Company incurred lease expense, due to amortization of operating lease right-of-use assets, ofÂ $364,968 and $210,463 which was included in â€œGeneral and administrative expenses,â€ for theÂ 12 months ended December 31, 2023 and 2022, respectively.Â Â Finance Leases Â The Companyâ€™s weighted-average remaining lease term relating to its finance leases is 1.16 years, with a weighted-average discount rate of 6.74%. Â The following table presents information about the amount, timing and uncertainty of cash flows arising from the Companyâ€™s finance leases as of December 31, 2023:Â Maturity of Lease LiabilityÂ Â Â 2024Â Â 28,420Â 2025Â Â 5,337Â Total undiscounted finance lease paymentsÂ $33,757Â Less: Imputed interestÂ Â (1,274)Present value of finance lease liabilitiesÂ $32,483Â Â The Company had financing cash flows used in finances leases of $ 28,420 and $99,906 for the years ended December 31, 2023 and 2022, respectively.Â The Company incurred interest expense on its finance leases of $ 2,903 and $16,467 which was included in â€œInterest expense,â€ for the years ended December 31, 2023 and 2022, respectively. The Company incurred amortization expense on its finance leases of $23,685 and $85,696 which was included in â€œDepreciation and amortization expense,â€ for the years ended December 31, 2023 and 2022, respectively.Â NOTE 14 â€“ OTHER LIABILITIESÂ The Companyâ€™s other liabilities include but are not limited to liabilities to local tax authorities, fines and payroll taxes, which comprise the largest portion of the balance as of December 31, 2023. The Companyâ€™s Greek subsidiaries have $2,430,517 in settled tax liabilities payable to the tax authorities in installments and $1,046,507 in payroll tax related current liabilities. Moreover, we have recorded a provision relating to the unaudited tax years of our subsidiary SkyPharm SA, of $591,547 and a provision for staff leaving compensation, based on the corresponding actuarial reports, of $408,665. Additionally, we have received prepayments from our customers of $207,204, included in â€œOther current liabilitiesâ€ as of December 31, 2023. We classify the liabilities payable within the 12 months following the balance sheet date in â€œOther current liabilitiesâ€ and the remaining balance is included in â€œOther Liabilitiesâ€.Â NOTE 15 â€“ COMMITMENTS AND CONTINGENCIESÂ Legal MattersÂ From time to time, the Company may be involved in litigation relating to claims arising out of the Companyâ€™s operations in the normal course of business. As of December 31, 2023, the following litigations were pending. None of the below is expected to have a material financial or operational impact. Â Solgar Inc., a competitor of the Company, sued SkyPharm for product homogeneity regarding the nutraceutical line â€œSky Premium Lifeâ€. As a result, Solgar requested the prohibition for SkyPharm to manufacture, import and sell, market or in any way possess and distribute, including internet sales and advertise in any way in the Greek market of â€œSky Premium Lifeâ€ due to homogeneity with Solgarâ€™s products. Solgar Inc. has further requested to be awarded compensation for non-pecuniary damage amounting to â‚¬20,000 ($21,744). The case was heard on January 28, 2022, and the decision numbered 8842/2022 of the court of Thessaloniki was issued, which, accepted our claims and dismissed theÂ Solgar Inc.â€™s lawsuit.Â Â F-82Table of ContentsÂ On July 22, 2015, the National Medicines Agency approved the license of wholesale sale of pharmaceutical products under the name SkyPharm SA with set validity at five years and an expiration date of July 22, 2020. Subsequently, SkyPharm on June 15, 2020, legally and timely submitted the application for renewal of the wholesale license of pharmaceutical products to the National Medicines Agency. The National Medicines Agency did not respond, therefore the Company asked for an immediate decision on the renewal. Two months after the filing of the no. 3459 / 15.01.2021 letter and almost nine months after the no. 627615.06.2020 Company application for the renewal, the National Medicines Agency replied by rejecting the renewal request on March 9, 2021 (ref. 62769 / 20-25.02.2021). In addition, document No. 127351-16.12.2021 of EOF (Greek National Medicines Organization) to SkyPharm states that after an inspection of EOF at the premises of Doc Pharma, we did not have a wholesale license in violation of article 106 par. 1b and par. 1c of the ministerial decision D.YG3a / GP.32221 / 29-4-2019. The National Medicines Agency imposed a fine of â‚¬15,000 ($16,214) on SkyPharm for the above case, which was included in â€œGeneral and administrativeâ€ expense on the accompany statement of operations and comprehensive loss for the 12-month period ended December 31, 2023.Â There has been a payment request by the Greek court, which relates to a fine arising from Cosmofarmâ€™s tax audit for financial year 2014. The law with no. 483/16.12.2020 was used by the court against Cosmofarm (the â€œdefendantâ€). The defendant appealed against the decision using the law with no.11541/09.03.2021. This appeal was dismissed after 120 days from its submission to the court. Additionally, there had been an obligation for payment of additional tax and fines related to this matter in the amount of â‚¬91,652 ($99,644), which the defendant has already settled. However, the defendant has claimed back the respective amount through appeal. As of December 31, 2023, the trial is still pending.Â On January 25, 2023, a criminal case of dishonored checks against Cosmofarmâ€™s customer Filippou, was heard at the Zâ€™ Three-Member Misdemeanor Court of Athens, which was postponed to November 27, 2023, when the defendant was tried and found guilty.Â On January 26, 2023, the appeal of the Company against Eleutheria Drakopoulou and decision 1389/2021of the Single-Member Court of First Instance of Athens was heard at the Athens Court of Appeal. The appeal was partially accepted. The Court ordered the return of the fee to the appellants, dismissed the action against the third defendant, Kozaris and accepted the action as regards the first and the second defendants (Kastrantas & Cosmofarm).Â On October 23, 2023, a criminal case of dishonored check against Cosmofarmâ€™s customer Kafantaris was heard at the Sixth Single-Member Misdemeanor Court of Athens, which was postponed to January 26, 2024, when the defendant was convicted by decision no. 1599/2024.Â In October 2023, the Companyâ€™s subsidiary, Cana Laboratories Holding (Cyprus) Limited (â€œCanaâ€) was approached by an attorney at law on behalf of two clients which were requesting an amount of â‚¬39,211 as compensation for the value of 34.70 square meters in relation to an urban sprawl with respect to which an Act of Imputation had been issued by the department of Urban Planning. Our legal counselâ€™s response was that Cana was not obliged to accept the compensatory value agreed and suggested exploring out of court settlement. As of today, the clientsâ€™ Attorney at law has not come back with any suggestions.Â Our subsidiary, Cana, has two pending lawsuits against Euaggelismos Hospital for a total sum of EUR 526,436 due to unpaid bills. The court date for one of the two lawsuits is set for December 11, 2024, and for the other one has not yet been set. The opinion of our legal advisor is that the collection of the total sum by the Company is almost certain. Â Our subsidiary, Cana, has an unasserted claim against Papanikolaou Hospital for a total sum of EUR 89,300 due to unpaid bills, which will be asserted through a lawsuit. The opinion of our legal advisor is that the collection of the sum by the Company is almost certain. Â Â F-83Table of ContentsÂ COSMOS HEALTH INC.Notes to the Consolidated Financial StatementsÂ A lawsuit dated on April 5, 2018 against the Companyâ€™s subsidiary Cana by a former employee before the Athens court of instance was initially heard on October 12, 2018. The former employee was seeking that the termination of her employment contract to be considered null and void and was requesting compensation for late wages and moral damages. Following, numerous appeals the Judgment No. 1192/2024 was issued on September 26, 2023, which as explicitly stated by our legal counsel, requires Cana to rehire the former employee with the threat of a penalty of â‚¬200 for each day of non-compliance. As informed by our legal counsel, in order for the penalty to be effective the former employee should file a new lawsuit against Cana and request to get rehired. In case Cana denies the employment, then the penalty should be in effect. As of today, we have not received neither a lawsuit nor any request of employment by the former employee.Â Advisory AgreementsÂ On July 1, 2021, the Company entered into a two-year advisory agreement with a third party (the â€œConsultantâ€) for advisory and consulting services related to the Companyâ€™s intention to become listed on Nasdaq. Peter Goldstein, a then director of the Company is a principal of the Consultant. As consideration for services rendered, and successful Nasdaq listing, the Company paid $100,000. The $100,000 bonus was incurred and settled within 2022. Finally, the Consultant received a total of 10,000 shares of the Companyâ€™s common stock, 2,000 of such shares that have been previously issued pursuant to previous agreements and additional 15,258 shares that were issued on February 2, 2023, based on the amendment signed on February 1, 2023.Â Â On November 21, 2023, the Company entered into certain consulting agreements with four third-party consultants for the provision of a variety of services such as digital marketing, advisory services relating to target acquisitions and M&As and other additional services as described in the respective agreements. The agreements have duration from ten to 18 months and the consultants will solely receive stock consideration for the services rendered. More precisely, they have been awarded a total of 970,000 shares of the Companyâ€™s common stock valued at a total of $999,100 based on the fair value of the Companyâ€™s common stock as of the agreementsâ€™ date. The corresponding consulting expense is accrued evenly over the term of the agreements. For the 12-month period ended December 31, 2023 the Company has recorded $77,250 as stocked based compensation for the above agreements, classified as â€œGeneral and administrative expensesâ€ in the Companyâ€™s consolidated statements of operations and comprehensive loss.Â Research and Development AgreementsÂ The Company entered into a Research & Development agreement with Doc Pharma S.A. on May 17, 2021. Under this agreement, Doc Pharma is responsible for the research, development, design, registration, copy rights and licenses of 250 nutritional supplements for the final products called Sky Premium LifeÂ®. More specifically, Doc Pharma is responsible for the product development and the Company has added 105 of such products codes in its portfolio as of December 31, 2023. The licenses purchased by Doc Pharma SA are capitalized and included in â€œGoodwill and intangible assets, netâ€ of the Companyâ€™s Consolidated Balance Sheets as of December 31, 2023. Thus, no relevant R&D expense had been charged to the Companyâ€™s Consolidated Statements of Operations and Comprehensive Loss.Â On June 26, 2022, the Company signed a research and development (â€œR&Dâ€) agreement with a third party, through which the Company assigns to the third party the development of new products and services in the field of health, focusing on the human intestinal microbiome. The project includes two phases. Phase 1 has a 20-month duration and its cost amounts to EUR 758,000 ($838,450) and phase 2, has a 22-month duration and a cost of EUR 820,000 ($907,084). The amount will be due and payable upon completion of the corresponding phases. The Company records the corresponding R&D expense based on the projectâ€™s progress, which is invoiced by the third party in the relevant period. For the 12-month period ended December 31, 2023, the Company has incurred $164,859 of such costs included in â€œGeneral and administrative expensesâ€ in the Companyâ€™s Consolidated Statements of Operations and Comprehensive Loss.Â Â F-84Table of ContentsÂ COSMOS HEALTH INC.Notes to the Consolidated Financial StatementsÂ NOTE 16 â€“ EARNINGS PER SHAREÂ Basic net loss per share is computed by dividing net loss attributable to the common stockholders, decreased with respect to net income or increased with respect to net loss by dividends declared on preferred stock by using the weighted-average number of common shares outstanding. The dilutive effect of incremental common shares potentially issuable under outstanding options, warrants and restricted shares is included in diluted earnings per share in 2023 and 2022 utilizing the treasury stock method. The computations of basic and diluted per share data were as follows:Â Â Â 2023Â Â 2022Â Numerator for Basic and Diluted Earnings Per Share:Â Â Â Â Â Â Net loss attributable to common stockholdersÂ $(25,783,834)Â $(63,945,285)Denominator for Basic Earnings Per Share:Â Â Â Â Â Â Â Â Weighted Average SharesÂ Â 11,968,665Â Â Â 1,928,172Â Potentially Dilutive Common SharesÂ Â -Â Â Â -Â Adjusted Weighted Average SharesÂ Â 11,968,665Â Â Â 1,928,172Â Basic and Diluted Net Loss per ShareÂ Â (2.15)Â Â (33.16)Â The following table summarized the potential shares of common stock that were excluded from the computation of diluted net loss per share for the years ended December 31, 2023 and 2022 as such shares would have had an anti-dilutive effect:Â Â Â 2023Â Â 2022Â Common Stock WarrantsÂ Â 8,561,476Â Â Â 4,194,236Â Common Stock OptionsÂ Â -Â Â Â -Â Convertible DebtÂ Â -Â Â Â 8,827Â TotalÂ Â 8,561,476Â Â Â 4,203,063Â Â NOTE 17Â â€“ STOCK OPTIONS AND WARRANTSÂ OptionsÂ As of December 31, 2023, there were 0 options outstanding and 0 options exercisable.Â A summary of the Companyâ€™s option activity during the years ended December 31, 2023 and 2022 is presented below:Â Â Â Â Â Â Â Â Â Â WeightedÂ Â Â Â Â Â Â Â Â Â WeightedÂ Â AverageÂ Â Â Â Â Â Â Â AverageÂ Â RemainingÂ Â AggregateÂ Â Â Number ofÂ Â ExerciseÂ Â ContractualÂ Â IntrinsicÂ OptionsÂ SharesÂ Â PriceÂ Â TermÂ Â ValueÂ Balance Outstanding, January 1, 2022Â Â 37,000Â Â $1.32Â Â Â 0.01Â Â $75,850Â GrantedÂ Â -Â Â Â -Â Â Â -Â Â Â -Â ForfeitedÂ Â -Â Â Â -Â Â Â -Â Â Â -Â ExercisedÂ Â -Â Â Â -Â Â Â -Â ExpiredÂ Â (37,000)Â Â -Â Â Â -Â Â Â -Â Balance Outstanding, December 31, 2022Â Â -Â Â $-Â Â Â -Â Â Â -Â GrantedÂ Â -Â Â Â -Â Â Â -Â Â Â -Â ForfeitedÂ Â -Â Â Â -Â Â Â -Â Â Â -Â ExercisedÂ Â -Â Â Â -Â Â Â -Â ExpiredÂ Â -Â Â Â -Â Â Â -Â Balance Outstanding, December 31, 2023Â Â -Â Â $-Â Â Â -Â Â $-Â Exercisable, December 31, 2023Â Â -Â Â $-Â Â Â -Â Â $-Â Â Â F-85Table of ContentsÂ COSMOS HEALTH INC.Notes to the Consolidated Financial StatementsÂ Omnibus Equity Incentive PlanÂ On September 19, 2022 the Company held a Board of Directors meeting, whereas, the Board of Directors had elected to adopt an Omnibus Equity Incentive Plan (the â€œ2022 Planâ€), that includes reserving 200,000 shares of common stock eligible for issuance under the 2022 Plan to be registered on a Form S-8 Registration Statement with the SEC. The 2022 Plan is designed to enable the flexibility to grant equity awards to the Companyâ€™s officers, employees, non-employee directors and consultants and to ensure that it can continue to grant equity awards to eligible recipients at levels determined to be appropriate by the Board and/or the Compensation Committee. According to the Proxy Statement filed with the SEC on October 20, 2022, the 2022 Plan received final approval by the Companyâ€™s stockholdersÂ at the Annual Meeting of Stockholders held on December 2, 2022.Â On April 3, 2023, the Company approved incentive stock awards for the CFO, certain officers and directors and other employees of the Company. The awards are in the form of restricted stock and will vest in two parts: 50% on October 2, 2023 and 50% on October 2, 2024. A total of 185,000 shares were awarded and a corresponding share-based compensation expense of $323,957 was recorded for the 12 months ended December 31, 2023, respectively, based on the amortization of fair value from the date of issuance of April 3, 2023 through

December 31, 2023.Â On August 21, 2023, the Board adopted, subject to stockholder approval, the Cosmos Health Inc. 2023 Omnibus Equity Incentive Plan (the â€œ2023 Planâ€). The 2023 Plan is designed to enable the flexibility to grant equity awards to our officers, employees, non-employee directors and consultants and to ensure that we can continue to grant equity awards to eligible recipients at levels determined to be appropriate by the Board and/or the Compensation Committee. Subject to certain adjustments (as provided in Section 4.2 of the 2023 Plan) and exception (as provided in Section 5.6(b) of the 2023 Plan), the maximum number of shares reserved for issuance under the Plan (including incentive share options) is 2,500,000 shares. The 2023 Plan was approved by the Companyâ€™s stockholders at the Annual Meeting of Stockholders held on September 18, 2023.Â Warrant Anti-Dilution Adjustment and Deemed DividendÂ The Companyâ€™s warrants outstanding contain certain anti-dilution adjustments if the Company issues shares of its common stock at a lower price per share than the applicable exercise price of the underlying warrant. If any such dilutive issuance occurs prior to the exercise of such warrant, the exercise price will be adjusted downward to a price equal to the common stock issuance, and the number of warrants that may be purchase upon exercise is increased proportionately so that the aggregate exercise price payable under the warrant shares shall be the same as the aggregate exercise price in effect immediately prior to such adjustment. On December 21, 2021, the Company issued its common stock upon conversion of its convertible debt at an issuance price of $50.50 per share. As a result, the Company issued additional warrants to the Companyâ€™s existing warrant holders to purchase 101,343 shares of common stock with an exercise price of $50.50 per share. The new warrants were issued with a weighted average contractual term of 2.04 years. The deemed dividend was recorded as an increase to accumulated deficit and additional paid-in capital and reduced net income available to common shareholders by the same amount. The Company valued (a) the fair value of the warrants immediately before the re-pricing in the amount of $1,915,077, (b) the fair value of the warrants immediately after the re-pricing in the amount of $9,548,110, and (c) recorded the difference as deemed dividend in the amount of $7,633,033. The warrants were valued using the Black-Scholes option pricing model using the following terms: a) fair value of common stock of $93.75, b) exercise prices of $125.00, $150.00 and $187.50 before re-pricing, c) exercise price of $50.50 after re-pricing, d) terms of 1.40 years, 1.97 years, 2.20 years and 2.26 years, e) dividend rate of 0%, and f) risk free interest rate of 0.41%.Â As of December 31, 2023, there were 8,561,476 warrants outstanding and 8,548,142 warrants exercisable with 8,548,142 warrants having expiration dates from March 2024 through October 2029 and 13,334 warrants with no expiration date. Â Â F-86Table of ContentsÂ COSMOS HEALTH INC.Notes to the Consolidated Financial StatementsÂ A summary of the Companyâ€™s warrant activity for the years ending December 31, 2023 and 2022 is as follows:Â Â Â Â Â Â Â Â Â WeightedÂ Â Â Â Â Â Â Â Â WeightedÂ Â AverageÂ Â Â Â Â Â Â Â AverageÂ Â RemainingÂ Â AggregateÂ Â Â Number ofÂ Â ExerciseÂ Â ContractualÂ Â IntrinsicÂ WarrantsÂ SharesÂ Â PriceÂ Â TermÂ Â ValueÂ Balance Outstanding, January 1, 2022Â Â 147,930Â Â $50.50Â Â Â Â 2.04Â Â $4,992,621Â GrantedÂ Â 9,030,301Â Â Â Â 5.96Â Â Â Â 4.18Â Â Â Â -Â ForfeitedÂ Â (424,767)Â Â -Â Â Â -Â Â Â -Â ExercisedÂ Â (4,559,228)Â Â -Â Â Â -Â Â Â -Â ExpiredÂ Â -Â Â Â -Â Â Â -Â Â Â -Â Â Â -Â Balance Outstanding, December 31, 2022Â Â 4,194,236Â Â $8.31Â Â Â Â 5.04Â Â $2,562,600Â GrantedÂ Â 7,524,933Â Â Â Â 1.65Â Â Â Â 5.13Â Â Â Â -Â ForfeitedÂ Â -Â Â Â Â -Â Â Â -Â Â Â -Â ExercisedÂ Â (3,152,386)Â Â -Â Â Â -Â Â Â -Â ExpiredÂ Â (5,307)Â Â -Â Â Â -Â Â Â -Â Balance Outstanding, December 31, 2023Â Â 8,561,476Â Â $3.91Â Â Â Â 4.64Â Â $18,801Â Â Â Â Â Â Â Â Â

distributed to the preferred stockholders and presented the warrantsâ€™ fair value of $5,788,493 as a deemed dividend in the unaudited condensed consolidated statements of operations and comprehensive income (loss). The warrants were valued using the Black-Scholes option pricing model with the following terms: (a) exercise price of $3.30, (b) common stock fair value of $3.42, (c) volatility of 118%, (d) discount rate of 1.71%, and (e) dividend rate of 0%. The Company also recorded a deemed dividend in the amount of $8,480,379 upon reducing the conversion price from $3.00 to $0.62152 in order to account for the down-round effect of warrants during the second quarter of 2022. The warrants were valued using the Black-Scholes option pricing model with the following terms: (a) exercise price of $3.30, (b) common stock fair value of $1.07, (c) volatility of 107%, (d) discount rate of 2.99%, and (e) dividend rate of 0%.Â The closing of the Private Placement occurred on February 28, 2022. As a condition to the closing of the sale, the Companyâ€™s common stock received conditional approval for listing and trading on the Nasdaq Capital Market and commenced trading on February 28, 2022, under the trading symbol â€œCOSM.â€ Concurrent with the issuance of the Series A Shares, the Company executed a registration rights agreement (the â€œRegistration Rights Agreementâ€) to register the resale of the shares of common stock issuable upon conversion of the Series A Shares and the shares of common stock issuable upon exercise of the warrants issued in connection with the Series A Shares. The registration statement was declared effective on June 7, 2022. The Company was required to pay an aggregate of $187,970 in liquidated damages under the Registration Rights Agreement.Â Â Â 79Table of ContentsÂ The Series A Shares rank senior to all of the Companyâ€™s Common Stock and any other equity securities that the Company may issue in the future with respect to payment of dividends and distribution of assets upon liquidation, dissolution or winding up. While the Series A Shares are outstanding, the Company may not amend, alter or change adversely the powers, preferences or rights given to the Series A Shares, create, or authorize the creation of, any additional class or series of capital stock of the Company (or any security convertible into or exercisable for any class or series of capital stock of the Company), including any class or series of capital stock of the Company that ranks superior to or in parity with the Series A Shares, alter, amend, modify, or repeal its Articles of Incorporation or other charter documents in any manner that adversely affects any rights of the holders of Series A Shares, increase or decrease the number of authorized shares of Series A Shares, any agreement, commitment or transaction that would result in a Change of Control, any sale or disposition of any material assets outside of the ordinary course of business of the Company, any material change in the principal business of the Company, including the entry into any new line of business or exit of any current line of business, and circumvent a right or preference of the Series A Shares. Any holder of the Series A Shares has the right by written election to the Company to convert all or any portion of the outstanding Series A Shares. Immediately upon effectiveness of a registration statement registering for sale all of the Registrable Securities (as defined in the Registration Rights Agreement), all outstanding Series A Preferred Shares will automatically convert into Common Stock, subject to certain beneficial ownership limitations. As of December 14, 2022, there were no Series A Preferred Shares remaining outstanding.Â Â ITEM 16. EXHIBITS AND FINANCIAL SCHEDULESÂ (a) Exhibits:Â Exhibit No.Â Document Description1.1Â Form of Inducement Offer Letter between Cosmos Health Inc. and A.G.P. / Alliance Global Partners (73)Â Â Â 1.2Â Form of Series A Warrant (73)Â Â Â 1.3Â Form of Series B Warrant(73)Â Â 3.1Amended and Restated Articles of Incorporation of the Registrant (1)Â Â 3.2Correction to Certificate of Designations of Rights and Preferences of Series A Convertible Preferred Stock dated February 24, 2022 (2)Â Â 3.3Amendment to Certificate of Designation of Rights and Preferences of Series A Convertible Preferred Stock (55)Â Â 3.4Certificate of Amendment to Articles of Incorporation (63)Â Â 3.5Amended and Restated Bylaws of the Registrant (1)Â Â 4.1Form of Senior Convertible Note (12)Â Â 4.2Common Stock Purchase Warrant issued to Roth Capital Partners (11)Â Â 4.3Common Stock Purchase Warrant dated September 4, 2017 issued to Roth Capital Partners LLC (15)Â Â 4.4Omnibus Equity Incentive Plan (59)Â Â 80Table of ContentsÂ 4.5Form of Second Amendment and Exchange Agreement (20)Â Â 4.62023 Omnibus Equity Incentive Plan (72)Â Â 5.1Opinion of Counsel to Registrant*Â Â 10.1Loan Facility Agreement, dated as of August 4, 2016, by and among SkyPharm S/A, Grigorios Siokas, as Guarantor and Synthesis Peer to Peer Income Fund. (4)Â Â 10.2Pledge Agreement, by and between Grigorios Siokas and Synthesis Peer-to Peer Income Fund (4)Â Â 10.3First Deed of Amendment relating to Loan Facility Agreement, dated as of August 4, 2016, by and among Sky Pharm S.A., as Borrower, Grigorios Siokas, as Guarantor and Synthesis Peer-to Peer Income Fund (5)Â Â 10.4Intellectual Property Sale Agreement, dated as of October 1, 2016, by and among the Company, Anastasios Tsekas and Olga Parthenea Georgatsou (6)Â Â 10.5Amended and Restating Loan Facility Agreement, dated as of March 23, 2017, by and among SkyPharm S.A., as Borrower, Grigorios Siokas, as Guarantor and Synthesis Peer-to Peer Income Fund, as Lender (7)Â Â 10.6Trade Finance Facility Offer Letter, dated as of April 10, 2017, by and between Decahedron Ltd. and Synthesis Structured Commodity Trade Finance Limited (8)Â Â 10.7Trade Finance Facility Agreement, dated as of April 10, 2017, by and between Decahedron Ltd. and Synthesis Structured Commodity Trade Finance Limited (8)Â 10.8Â Cross Guarantee and Indemnity Agreement, dated as of April 10, 2017, by and among Cosmos Health Inc., Decahedron Ltd. and Synthesis Structured Commodity Trade Finance Limited (8)Â Â Â 10.9Â Security Assignment of Receivables and other Contractual Rights, dated as of April 10, 2017, by and between Decahedron Ltd. and Synthesis Structured Commodity Trade Finance Limited (8)Â Â Â 10.10Â Trade Finance Facility Agreement, dated May 12, 2017 by and between SkyPharm S.A and Synthesis Structured Commodity Finance Limited (9)Â Â Â 10.11Â Cross Guarantee and Indemnity Agreement dated May 12, 2017 by and between SkyPharm S.A., as Commodity Buyer, Cosmos Health Inc. as Guarantor and Synthesis Structured Commodity Trade Finance Limited (9)Â Â Â 10.12Â Security Assignment of Receivables and other Contractual Rights, dated May 12, 2017 by and between SkyPharm S.A and Synthesis Structured Commodity Trade Finance Limited (9)Â Â Â 10.13Â Distribution and Equity Acquisition Agreement Effective as of March 19, 2018 by and between Cosmos Health Inc. and Marathon Global Inc. (13)Â Â Â 10.14Â First Amendment to Share Exchange Agreement dated May 24, 2018 (16)Â Â Â Â Â Â 81Table of ContentsÂ 10.15Â Stock Purchase Agreement dated as of June 23, 2018 by and among Cosmofarm Ltd., Deepdae Holdings Ltd. and Cosmos Health Inc. (17)Â Â Â 10.16Â Share Exchange Agreement dated as of June 26, 2018 with Marathon Global Inc. (18)Â Â Â 10.17Â Share Purchase Agreement dated September 30, 2018 by and between Cosmos Health Inc. and Abbydale Management Ltd. (52)Â Â Â 10.18Â Further Amendment dated October 17, 2018 to Supplemental Deed dated May 16, 2018 by and among SkyPharm S.A., Cosmos Holdings, Inc. and Synthesis Structured Commodity Trade Finance Limited (21)Â Â Â 10.19Â Amendment dated as of December 19, 2018 to Stock Purchase Agreement dated as of June 23, 2018 by and among Cosmofarm Ltd., Deepdae Holding Ltd. and Cosmos Health Inc. (23)Â Â Â 10.20Â Promissory Note dated December 19, 2018 from Cosmos Health Inc. to Deepdae Holding Ltd. (23)Â Â Â 10.21Â Stock Purchase Agreement dated as of February 5, 2019 (24)Â Â Â 10.22Â Stock Purchase Agreement dated as of February 18, 2019 (25)Â Â Â 10.23Â Amendment dated as of December 19, 2018 to Stock Purchase Agreement dated as of June 23, 2018 by and among Cosmofarm Ltd., Deepdae Holding Ltd. and Cosmos Health Inc. filed with Form 8-K on December 20, 2018 (23)Â Â Â 10.24Â Promissory Note dated December 19, 2018 from Cosmos Holdings, Inc. to Deepdae Holding Ltd. filed with Form 8-K on December 20, 2018 (23)Â Â Â 10.25Â Form of Senior Promissory Note (26)Â 10.26Â Form of Guaranty Agreement (26)Â Â Â 10.27Â Assumption Contract for the Design, Development and Production of Dietary Supplements dated March 10, 2017 by and between SkyPharm and Doc Pharma S.A. (27)Â Â Â 10.28Â Form of Securities Purchase Agreement by and Among Cosmos Health Inc. and the Buyer (28)Â Â Â 10.29Â Form of Senior Convertible Note (28)Â Â Â 10.30Â Debt Exchange Agreement dated May 28, 2019 (29)Â Â Â 10.31Â Debt Exchange Agreement dated June 24,2019 (30)Â Â Â 10.32Â Form of Forbearance and Amendment Agreement (31)Â Â Â 10.33Â Form of Senior Promissory Note dated May 5, 2020 for $2,000,000 (32)Â Â Â 10.34Â Form of Senior Promissory Note dated May 8, 2020 for $2,000,000 (32)Â Â Â 10.35Â Form of Senior Promissory Note dated May 18, 2020 for $2,000,000 (33)Â Â Â 82Table of ContentsÂ 10.36Â Form of Senior Promissory Note dated July 3, 2020 for $5,000,000 (33)Â Â Â 10.37Â Agreement dated June 30, 2020 by and among Synthesis Peer-to-Peer Income Fund, Sky Pharm S.A. and Grigorios Siokas (33)Â Â Â 10.38Â Advisory Agreement dated October 8, 2020 by and between the Registrant and PGS Ventures B.V. (35)Â Â Â 10.39Â Advisory Agreement dated October 5, 2020 by and between Greg Siokas and PGS Ventures B.V. (36)Â Â Â 10.40Â Advisory Agreement dated October 5, 2020 by and between the Registrant and PGS Ventures B.V (36)Â Â Â 10.41Â Senior Promissory Note dated August 4, 2020 for $3,000,000 (37)Â Â Â 10.42Â Employment Agreement dated January 1, 2019 by and between the Registrant and Georgios Terzis (37)Â Â Â 10.43Â Debt Exchange Agreement dated December 21, 2020 by and among the Registrant, Grigorios Siokas and an unaffiliated lender (39)Â Â Â 10.44Â Debt Exchange Agreement dated October 29, 2020 by and among the Registrant, Grigorios Siokas and an unaffiliated lender (40)Â Â Â 10.45Â Amended and Restated Debt Exchange Agreement dated as of February 5, 2021 (41)Â Â Â 10.46Â Consulting Agreement dated as of February 5, 2021 by and between the Registrant and an unaffiliated consultant (42)Â Â Â 10.47Â Addendum to Consulting Agreement dated as of February 5, 2021 by and between the Registrant and an unaffiliated consultant (42)Â Â Â 10.48Â Debt Exchange Agreement dated May 10, 2021 by and between the Registrant and Grigorios Siokas (43)Â 10.49Â Third Forbearance and Amendment Agreement dated June 18, 2021 by and between Hudson Bay Master Fund Ltd. and the Registrant (44)Â Â Â 10.50Â Debt Exchange Agreement dated June 23, 2021 by and between the Registrant and Grigorios Siokas (45)Â Â Â 10.51Â Debt Exchange Agreement dated July 13, 2021 by and between the Registrant and Grigorios Siokas (46)Â Â Â 10.52Â Convertible Promissory Note dated July 20, 2021 payable to Grigorios Siokas (47)Â Â Â 10.53Â Debt Exchange Agreement dated August 4, 2021 by and between a senior institutional lender, the Registrant, SkyPharm S.A. and Grigorios Siokas (48)Â Â Â 10.54Â Capital Market Advisory Agreement dated as of July 1, 2021 and Exchange Listing LLC (49)Â Â Â 10.55Â Form of Securities Purchase Agreement dated as of September 17, 2021 (50)Â Â Â 10.56Â Form of Registration Rights Agreement dated as of September 17, 2021 (50)Â Â 83Table of ContentsÂ 10.57Â Form of Convertible Promissory Note (50)Â Â Â 10.58Â Form of Warrant to Purchase Common Stock (51)Â Â Â 10.59Â Form of Securities Purchase Agreement dated February 2022 (51)Â Â Â 10.60Â Form of Registration Rights Agreement (51)Â Â Â 10.61Â Binding Letter of Intent with Pharmaceutical Laboratories Cana, S.A. dated July 19, 2022 (56)Â Â Â 10.62Â Form of Placement Agent Agreement (57)Â Â Â 10.63Â Form of Sales Agreement (58)Â Â Â 10.64Â Form of Exchange Warrant (60)Â Â Â 10.65Â Form of Warrant Exchange Agreement (60)Â Â Â 10.66Â Form of Placement Agency Agreement (61)Â Â Â 10.67Â Form of Pre-Funded Warrant (61)Â Â Â 10.68Â Form of Common Warrant (61)Â 10.69Â Form of Securities Purchase Agreement (61)Â Â Â 10.70Â Form of Pre-Funded Warrant (62)Â Â Â 10.71Â Form of Series A Common Warrant (62)Â Â Â 10.72Â Form of Series B Common Warrant (62)Â Â Â 10.73Â Form of Securities Purchase Agreement (62)Â Â Â 10.74Â Form of Pre-Funded Warrant (64)Â Â Â 10.75Â Form of Common Warrant (64)Â Â Â 10.76Â Form of Securities Purchase Agreement (64)Â Â Â 10.77Â Form of Placement Agency Agreement (64)Â Â Â 10.78Â Form of Pre-Funded Warrant(70)Â Â Â 10.79Â Form of Common Warrant(70)Â Â Â 10.80Â Legal Opinion(70)Â Â Â 10.81Â Form of Securities Purchase Agreement(70)Â Â 84Table of ContentsÂ 10.82Â Form of Placement Agency Agreement(70)Â Â Â 10.83Â Form of Investor Agreement(70)Â Â Â 10.84Â Form of Amendment No. 1 to Common Warrant Agreement(70)Â Â Â 10.85Â Amendment No. 1 to Securities Purchase Agreement of Grigorios Siokas (65)Â Â Â 10.86Â Secured Promissory Note dated February 28, 2023 issued by Cana Laboratories Holdings (Cyprus) Limited (66)Â Â Â 10.87Â Cana Holdings Share Pledge Agreement dated as of February 28, 2023 (66)Â Â Â 10.88Â Cana Pharmaceutical Share Pledge Agreement dated as of February 28, 2022 (66)Â Â Â 10.89Â Canada Inc Purchase Agreement dated as of January 6, 2023 (67)Â Â Â 10.90Â Binding Letter of Intent dated May 25, 2023 by and among Cosmos Health Inc. and Docpharm GmbH and Dr. Mathias Krebs(68)Â 10.91Â Stock Purchase Agreement dated May 8, 2023 by and among Cosmos Health Inc. and Konstantinos-Gaston Kanaroglou and Konstantina-Mathilde Kanaroglou regarding Cana Laboratories Holding (Cyprus) Limited (69)Â Â Â 10.92Â Form of Warrant Exchange Agreement between Cosmos Health Inc. and A.G.P. / Alliance Global Partners (71)Â Â Â 10.93Â Form of Warrant (71)Â Â Â 14.1Â Code of Ethics (19)Â Â Â 21Â List of Subsidiaries (53)Â Â Â 23.1Â Consent of Armanino LLP*Â Â Â 23.2Â Consent of RBSM LLP*Â Â Â 23.3Â Consent of Davidoff Hutcher & Citron LLP (included in Exhibit 5.1)*Â Â Â 24.1Â Power of attorney (included on the signature page)*Â Â Â 101.INSÂ 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 101.SCHÂ Inline XBRL Taxonomy Extension Schema DocumentÂ Â Â 101.CAL Â Inline XBRL Taxonomy Extension Calculation Linkbase Document Â Â Â 101.DEFÂ Inline XBRL Taxonomy Extension Definition Linkbase DocumentÂ Â Â 101.LABÂ Inline XBRL Taxonomy Extension Labels Linkbase DocumentÂ Â Â 101.PREÂ Inline XBRL Taxonomy Extension Presentation Linkbase DocumentÂ Â Â 104Â Cover Page Interactive Data File (formatted as Inline XBRL and contained in Exhibit 101)Â Â Â 107Â Filing Fee Table*_____*Filed with this Registration Statement.Â Â (1)Incorporated by reference to the filing of the Current Report on Form 8-K filed by the Registrant on October 12, 2021.Â Â Â 85Table of ContentsÂ (2)Incorporated by reference to the Current Report on Form 8-K filed by the Registrant on March 1, 2022.Â Â (3)Incorporated by reference to the Current Report on Form 8-K filed by the Registrant on November 9, 2015.Â Â (4)Incorporated by reference to the Current Report on Form 8-K filed by the Registrant on August 16, 2016.Â Â (5)Incorporated by reference to the Current Report on Form 8-K filed by the Registrant on September 16, 2016.Â Â (6)Incorporated by reference to the Current Report on Form 8-K filed by the Registrant on October 5, 2016.Â Â (7)Incorporated by reference to the Current Report on Form 8-K/A filed by the Registrant on March 28, 2017.Â Â (8)Incorporated by reference to the Current Report on Form 8-K filed by the Registrant on April 14, 2017.Â Â (9)Incorporated by reference to the Current Report on Form 8-K filed by the Registrant on May 18, 2017.Â Â (10)Incorporated by reference to the Current Report on Form 8-K filed by the Registrant on November 16, 2017.Â Â (11)Incorporated by reference to the Current Report on Form 8-K filed by the Registrant on December 27, 2017.Â Â (12)Incorporated by reference to the Current Report on Form 8-K filed by the Registrant on February 21, 2018.Â Â (13)Incorporated by reference to the Current Report on Form 8-K filed by the Registrant on March 19, 2018.Â Â (14)Intentionally left blankÂ Â (15)Incorporated by reference to the filing of the Current Report on Form 8-K filed by the Registrant on September 5, 2018.Â Â (16)Incorporated by reference to the filing of the Current Report on Form 8-K filed by the Registrant on May 31, 2018.Â Â (17)Incorporated by reference to the filing of the Current Report on Form 8-K filed by the Registrant on June 26, 2018.Â (18)Incorporated by reference to the filing of the Current Report on Form 8-K filed by the Registrant on July 19, 2018.Â Â (19)Incorporated by reference to the filing of the Annual Report on Form 10-K filed by the Registrant on April 17, 2018.Â Â (20)Incorporated by reference to the filing of the Current Report on Form 8-K filed by the Registrant on September 27, 2018.Â Â (21)Incorporated by reference to the filing of the Current Report on Form 8-K filed by the Registrant on October 19, 2018.Â Â (22)Incorporated by reference to the filing of the Current Report on Form 8-K filed by the Registrant on December 13, 2018.Â Â 86Table of ContentsÂ (23)Incorporated by reference to the filing of the Current Report on Form 8-K filed by the Registrant on December 21, 2018.Â Â (24)Incorporated by reference to the filing of the Current Report on Form 8-K filed by the Registrant on February 6, 2019.Â Â (25)Incorporated by reference to the filing of the Current Report on Form 8-K filed by the Registrant on February 19, 2019.Â Â (26)Incorporated by reference to the filing of the Current Report on Form 8-K filed by the Registrant on April 4, 2019.Â Â (27)Incorporated by reference to Registration Statement on Form S-1/A (No. 333-222061) filed by the Registrant on January 31, 2018.Â Â (28)Incorporated by reference to the filing of the Quarterly Report on Form 10-Q filed by the Registrant on May 16, 2019.Â Â (29)Incorporated by reference to the filing of the Current Report on Form 8-K filed by the Registrant on May 28, 2019.Â Â (30)Incorporated by reference to the filing of the Current Report on Form 8-K filed by the Registrant on June 25, 2019.Â Â (31)Incorporated by reference to the filing of the Current Report on Form 8-K filed by the Registrant on March 23, 2020.Â Â (32)Incorporated by reference to the filing of the Quarterly Report on Form 10-Q filed by the Registrant on May 15, 2020.Â Â (33)Incorporated by reference to the filing of the Current Report on Form 10-Q filed by the Registrant on August 13, 2020.Â Â (34)Incorporated by reference to the filing of the Report on Form 8-K filed by the Registrant on September 24, 2020.Â Â (35)Incorporated by reference to the filing of the Current Report on Form 8-K filed by the Registrant on October 21, 2020.Â (36)Incorporated by reference to the filing of the Current Report on Form 8-K filed by the Registrant on November 13, 2020.Â Â (37)Incorporated by reference to the filing of the Quarterly Report on Form 10-Q filed by the Registrant on November 16, 2020.Â Â (38)Incorporated by reference to the filing of the Current Report on Form 8-K filed by the Registrant on November 17, 2020.Â Â (39)Incorporated by reference to the filing of the Current Report on Form 8-K filed by the Registrant on December 22, 2020.Â Â 87Table of ContentsÂ (40)Incorporated by reference to the filing of the Current Report on Form 8-K filed by the Registrant on March 11, 2021.Â Â (41)Incorporated by reference to the filing of the Current Report on Form 8-K filed by the Registrant on April 2, 2021.Â Â (42)Incorporated by reference to the filing of the Current Report on Form 8-K filed by the Registrant on April 8, 2021.Â Â (43)Incorporated by reference to the filing of the Quarterly Report on Form 10-Q filed by the Registrant on May 17, 2021.Â Â (44)Incorporated by reference to the filing of the Current Report on Form 8-K filed by the Registrant on June 21, 2021.Â Â (45)Incorporated by reference to the filing of the Current Report on Form 8-K filed by the Registrant on June 25, 2021.Â Â (46)Incorporated by reference to the filing of the Current Report on Form 8-K filed by the Registrant on July 14, 2021.Â Â (47)Incorporated by reference to the filing of the Current Report on Form 8-K filed by the Registrant on July 27, 2021.Â Â (48)Incorporated by reference to the filing of the Current Report on Form 8-K filed by the Registrant on August 10, 2021.Â Â (49)Incorporated by reference to the filing of the Current Report on Form 10-Q filed by the Registrant on August 16, 2021.Â Â (50)Incorporated by reference to the filing of the Current Report on Form 8-K filed by the Registrant on September 21, 2021.Â Â (51)Incorporated by reference to the filing of the Current Report on Form 8-K filed by the Registrant on March 1, 2022.Â Â (52)Incorporated by reference to the filing of the Companyâ€™s Current Report on Form 8-K filed by the Registrant on October 4, 2018Â Â (53)Incorporated by reference to the filing of the Annual Report on Form 10-K filed by the Registrant on April 15, 2022.Â Â (54)Incorporated by reference to the filing of the Registration Statement on Form S-1 filed by the Registrant on

May 24, 2022.Â Â (55)Incorporated by reference to the filing of the Companyâ€™s Current Report on Form 8-K filed by the Registrant on July 29, 2022.Â (56)Incorporated by reference to the filing of the Companyâ€™s Current Report on Form 8-K filed by the Registrant on July 25, 2022.Â Â 88Table of ContentsÂ (57)Incorporated by reference to the filing of the Companyâ€™s Registration Statement on Form S-1 filed by the Registrant on September 19, 2022.Â Â (58)Incorporated by reference to the filing of the Companyâ€™s Current Report on Form S-3 filed by the Registrant on September 21, 2022.Â Â (59)Incorporated by reference to the Companyâ€™s Schedule 14A filed by the Registrant on September 23, 2022.Â Â (60)Incorporated by reference to the filing of the Companyâ€™s Current Report on Form 8-K filed by the Registrant on October 3, 2022.Â Â (61)Incorporated by reference to the filing of the Companyâ€™s Registration Statement on Form S-1/A filed by the Registrant on October 11, 2022.Â Â (62)Incorporated by reference to the filing of the Companyâ€™s Current Report on Form 8-K filed by the Registrant on October 18, 2022.Â Â (63)Incorporated by reference to the filing of the Companyâ€™s Current Report on Form 8-K filed by the Registrant on December 19, 2022.Â Â (64)Incorporated by reference to the filing of the Companyâ€™s Current Report on Form 8-K filed by the Registrant on December 20, 2022.Â Â (65)Incorporated by reference to the filing of the Companyâ€™s Current Report on Form 8-K filed by the Registrant on January 17, 2023.Â Â (66)Incorporated by reference to the filing of the Companyâ€™s Current Report on Form 8-K filed by the Registrant on March 6, 2023.Â Â (67)Incorporated by reference to the filing of the Annual Report on Form 10-K filed by the Registrant on April 12, 2023.Â Â (68)Incorporated by reference to the filing of the Companyâ€™s Current Report on Form 8-K filed by the Registrant on May 31, 2023.Â Â (69)Incorporated by reference to the filing of the Companyâ€™s Current Report on Form 8-K filed by the Registrant on May 11, 2023.Â Â (70)Incorporated by reference to the filing of the Companyâ€™s Current Report on Form 8-K filed by the Registrant on July 25, 2023.Â Â (71)Incorporated by reference to the filing of the Companyâ€™s Current Report on Form 8-K filed by the Registrant on December 29, 2023.Â Â (72)Incorporated by reference to the filing of the Companyâ€™s Schedule 14A filed by the Registrant on September 5, 2023.Â (73)Incorporated by reference to the filing of the Companyâ€™s Current Report on Form 8-K filed by the Registrant on September 27, 2024.Â (b)Â Financial Statement Schedules: All schedules are omitted because the required information is inapplicable or the information was previously presented in the financial statements and the related notes thereto.Â Â 89Table of ContentsÂ Item 17. UNDERTAKINGSÂ The undersigned registrant hereby undertakes:Â (1) To file, during any period in which offers or sales are being made, a post-effective amendment to this registration statement:Â (i) To include any prospectus required by Section 10(a)(3) of the Securities Act of 1933;Â (ii) To reflect in the prospectus any facts or events arising after the effective date of the registration statement (or the most recent post-effective amendment thereof) which, individually or in the aggregate, represent a fundamental change in the information set forth in the registration statement. Notwithstanding the foregoing, any increase or decrease in volume of securities offered (if the total dollar value of securities offered would not exceed that which was registered) and any deviation from the low or high end of the estimated maximum offering range may be reflected in the form of prospectus filed with the Commission pursuant to Rule 424(b) if, in the aggregate, the changes in volume and price represent no more than a 20 percent change in the maximum aggregate offering price set forth in the â€œCalculation of Registration Feeâ€ table in the effective registration statement;Â (iii) To include any material information with respect to the plan of distribution not previously disclosed in the registration statement or any material change to such information in the registration statement;Â provided, however,Â that paragraphs (a)1(i) and (a)(1)(ii) of above do not apply if the registration statement is on Form S-8, and the information required to be included in a post-effective amendment by those paragraphs is contained in periodic reports filed with or furnished to the Commission by the registrant pursuant to Section 13 or Section 15(d) of the Securities Exchange Act of 1934 that are incorporated by reference in the registration statement.Â (2) That, for the purpose of determining any liability under the Securities Act of 1933, each such post-effective amendment shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initialÂ bona fideÂ offering thereof.Â (3) To remove from registration by means of a post-effective amendment any of the securities being registered which remain unsold at the termination of the offering.Â (4) That, for the purpose of determining liability under the Securities Act of 1933 to any purchaser, each prospectus filed the registrant pursuant to Rule 424(b)(3) shall be deemed to be part of the registration statement as of the date the filed prospectus was deemed part of and included in the registration statement; and each prospectus required to be filed pursuant to Rule 424(b)(2), (b)(5), or (b)(7) as part of a registration statement in reliance on Rule 430B relating to an offering made pursuant to Rule 415(a)(1)(i), (vii), or (x) for the purpose of providing the information required by Section 10(a) of the Securities Act shall be deemed to be part of and included in the registration statement as of the earlier of the date such form of prospectus is first used after effectiveness or the date of the first contract of sale of securities in the offering described in the prospectus. As provided in Rule 430B, for liability purposes of the issuer and any person that is at that date an underwriter, such date shall be deemed to be a new effective date of the registration statement relating to the securities in the registration statement to which that prospectus relates, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.Â Provided, however, that no statement made in a registration statement or prospectus that is part of the registration statement or made in a document incorporated or deemed incorporated by reference into the registration statement or prospectus that is part of the registration statement will, as to a purchaser with a time of contract of sale prior to such effective date, supersede or modify any statement that was made in the registration statement or prospectus that was part of the registration statement or made in any such document immediately prior to such effective date.Â Â Â 90Table of ContentsÂ (5) That, for the purpose of determining any liability under the Securities Act of 1933 to any purchaser in the initial distribution of the securities: the undersigned registrant undertakes that in a primary offering of securities of the undersigned registrant pursuant to this registration statement, regardless of the underwriting method used to sell the securities to the purchaser, if the securities are offered or sold to such purchaser by means of any of the following communications, the undersigned registrant will be a seller to the purchaser and will be considered to offer or sell such securities to such purchaser:Â (i) Any preliminary prospectus or prospectus of the undersigned registrant relating to the offering required to be filed pursuant to Rule 424 (Â§ 230.424 of this chapter);Â (ii) Any free writing prospectus relating to the offering prepared by or on behalf of the undersigned registrant or used or referred to by the undersigned registrant;Â (iii) The portion of any other free writing prospectus relating to the offering containing material information about the undersigned registrant or its securities provided by or on behalf of the undersigned registrant; andÂ (iv) Any other communication that is an offer in the offering made by the undersigned registrant to the purchaser.Â (6) For purposes of determining any liability under the Securities Act of 1933, each filing of the registrantâ€™s annual report pursuant to Section 13(a) or Section 15(d) of the Securities Exchange Act of 1934 (and, where applicable, each filing of an employee benefit planâ€™s annual report pursuant to Section 15(d) of the Securities Exchange Act of 1934) that is incorporated by reference in the registration statement shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.Â (7) Insofar as indemnification for liabilities arising under the Securities Act of 1933 may be permitted to directors, officers and controlling persons of the registrant pursuant to the foregoing provisions, or otherwise, the registrant has been advised that in the opinion of the Securities and Exchange Commission such indemnification is against public policy as expressed in the Act and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by the registrant of expenses incurred or paid by a director, officer or controlling person of the registrant in the successful defense of any action, suit or proceeding) is asserted by such director, officer or controlling person in connection with the securities being registered, the registrant will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification by it is against public policy as expressed in the Act and will be governed by the final adjudication of such issue.Â Â 91Table of ContentsÂ SIGNATURESÂ Pursuant to the requirements of the Securities Act of 1933, the registrant has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized on theÂ 28th day of October 2024.Â Â COSMOS HEALTH INC.Â By:/s/ Grigorios SiokasÂ Name:Grigorios SiokasÂ Title:Chief Executive OfficerÂ We, the undersigned officers and directors of Cosmos Health Inc., hereby severally constitute and appoint Grigorios Siokas and Georgios Terzis (with full power to each of them to act alone), our true and lawful attorneys-in-fact and agents, with full power of substitution and re-substitution, for us and in our stead, in any and all capacities, to sign any and all amendments (including post-effective amendments) to this Registration Statement and all documents relating thereto, and to file the same, with all exhibits thereto, and other documents in connection therewith, with the Securities and Exchange Commission, granting unto said attorneys-in-fact and agents, and each of them full power and authority to do and perform each and every act and thing necessary or advisable to be done in and about the premises, as fully to all intents and purposes as he might or could do in person, hereby ratifying and confirming all that said attorneys-in-fact and agents, or any of them, or their substitute or substitutes, may lawfully do or cause to be done by virtue thereof.Â WITNESS our hands and common seal on the dates set forth below.Â Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed by the following persons in the capacities and on the dates indicated.Â SignatureÂ TitleÂ DateÂ Â Â Â Â /s/ Grigorios SiokasÂ Â Â October 28, 2024Grigorios SiokasÂ Chief Executive Officer(Principal Executive Officer and Director)Â Â Â Â Â Â Â /s/ Grigorios SiokasOctober 28, 2024Georgios TerzisÂ Chief Financial Officer(Principal Accounting and Financial Officer)Â Â Â Â Â Â Â Â /s/ Demetrios G. DemetriadesÂ October 28, 2024Demetrios G. DemetriadesÂ Secretary and DirectorÂ Â Â Â Â Â /s/ John J. HoidasÂ October 28, 2024John J. HoidasÂ DirectorÂ Â Â Â Â Â /s/ Anastasios AslidisÂ October 28, 2024Anastasios AslidisÂ DirectorÂ Â Â /s/Â Dr. Manfred ZieglerÂ Â October 28, 2024Dr. Manfred ZieglerÂ DirectorÂ Â /s/ Suhel BhutawalaÂ Â October 28, 2024Suhel BhutawalaÂ DirectorÂ Â Â 92Â EX-5.1 2 cosm_ex51.htm OPINION cosm_ex51.htmÂ EXHIBIT 5.1 Â DAVIDOFF HUTCHER & CITRON LLP 605 Third Avenue, 34th Floor New York, New York 10158 Â October 28, 2024 Â Cosmos Health Inc. 5 AGIOU GEORGIOU, PILEA THESSALONIKI, GREECE 55438 Â Â Re:Â Â Registration Statement on Form S-1 (No. 333â€™_____)Â Â Â Ladies and Gentlemen: Â We have acted as counsel for Cosmos Health Inc., a Nevada corporation (the "Company"), in connection with the registration under the Securities Act of 1933, as amended (the "Securities Act"), of the sale of up to 9,748,252 shares of its common stock, par value $0.001 per share (the "Warrant Shares"), issuable upon the exercise and payment of Series A Warrants and Series B Warrants (collectively, the "2024 New Warrants"). The Warrants Shares are being offered and sold pursuant to this registration statement pursuant to Rule 415 under the Securities Act in connection with the prospectus forming a part of a Registration Statement on Form S-1 under the Securities Act (No. 333-_____), originally filed with the Securities and Exchange Commission on the date hereof by the Company (such registration statement as amended and supplemented), the "Registration Statement" and the prospectus contained therein (the "Prospectus") and a Warrant Inducement Offer Letter, the form of which has been filed as Exhibit 1.1 to the Registration Statement. Â In connection with this opinion, we have assumed that the Registration Statement, and any amendments thereto will have become effective and the Warrant Shares will be sold in the manner described in the Registration Statement and the Prospectus relating thereto. Â In connection with the opinion expressed herein, we have examined originals or copies, certified or otherwise identified to our satisfaction, of such documents, corporate records, certificates of public officials and other instruments as we have deemed necessa1y for the purposes of rendering this opinion. In our examination, we have assumed the genuineness of all signatures, the authenticity of all documents submitted to us as originals, the conformity with the originals of all documents submitted to us as copies, the authenticity of the originals of such documents and the legal competence of all signatories to such documents. We have also reviewed such questions of law as we have deemed necessary or appropriate. Â As to matters of fact relevant to the opinion expressed herein, and as to factual matters arising in connection with our examination of corporate documents, records and other documents and writings, we relied upon certificates and other communications of corporate officers of the Company, without further investigation as to the facts set forth therein. Â Â Â Â Based upon the foregoing, and subject to the qualifications, assumptions and limitations stated herein, we are of the opinion that: Â Â 1. The 2024 New Warrants issued and sold by the Company have been duly authorized for issuance and, when exercised and paid for in accordance with the terms and conditions of the Warrant Inducement Offer Letter, will constitute valid and binding obligations of and enforceable against the Company, in accordance with their terms under the laws of the jurisdiction governing the Warrants. Â Â Â Â Â 2. The Warrant Shares to be issued by the Company upon exercise of the 2024 New Warrants have been duly validly authorized and reserved for issuance and, when issued in accordance with the terms of the 2024 New Warrants and the Warrant Inducement Offer Letter, will be validly issued, fully paid and non-assessable. Â The foregoing opinions are limited in all respects to the facts as they currently exist and the General Corporation Law of the State of Nevada (including the applicable provisions of the Nevada Constitution and the reported judicial decisions interpreting these laws)Â the New York Business Corporation Law and the federal laws of the United States of America, and we do not express any opinions as to the laws of any other jurisdiction. We assume no obligation to revise or supplement this opinion in the event of future changes in such laws or the interpretation thereof or such facts. Â We hereby consent to the statements with respect to us under the heading "Legal Matters" in the Prospectus and to the filing of this opinion as an exhibit to the Registration Statement. In giving these consents, we do not thereby admit that we are within the category of persons whose consent is required under Section 7 of the Securities Act or the Rules and Regulations of the Commission. Â Â Â Sincerely, Â Â Â Â Â Â /s/: Davidoff Hutcher & Citron Â LLPÂ Â Â Â Â Â Â Â Â Â Â Â Â Davidoff Hutcher & Citron LLP Â Â cc:Â Cosmos Health Inc. Â Â 2 Â EX-23.1 3 cosm_ex231.htm CONSENT cosm_ex231.htmEXHIBIT 23.1 Â Â CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM Â We hereby consent to the inclusion in the Registration Statements on Form S-1 of our report dated April 12, 2023, relating to the consolidated financial statements of Cosmos Health Inc. and its subsidiaries, for the year ended December 31, 2022. Â We also consent to the reference to us under the caption "Experts" in such Registration Statement. Â ArmaninoLLP Â Â San Ramon, California Â Â Â Â Â Â October 28, 2024 Â Â Â Â Â EX-23.2 4 cosm_ex232.htm CONSENT cosm_ex232.htmÂ New York Office: Â 805 Third Avenue New York, NY 10022 212.838.5100 Â www.rbsmllp.com Â EXHIBIT 23.2 Â CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM Â To the Board of Directors Cosmos Health Inc. Â We consent to the inclusion in thisÂ Registration Statement on Form S-1 of our report dated August 5, 2024, with respect to the audited consolidated financial statements of Cosmos Health Inc. and its subsidiaries (collectively, the â€œCompanyâ€) for the year ended December 31, 2023. Our report contains an explanatory paragraph regarding the Companyâ€™s ability to continue as a going concern. Â We also consent to the references to us under the caption â€œExpertsâ€ in such registration statement. Â New York, NYÂ Â October 28, 2024 Â New York, NYÂ Â Washington DCÂ Â Mumbai & Pune, IndiaÂ Â San Francisco, CAÂ Â Â Austin & Houston, TXÂ Â Boca Raton, FLÂ Â Las Vegas, NVÂ Â Beijing, ChinaÂ Â Athens, Greece Â Member: ANTEA International with affiliated offices worldwide EX-FILING FEES 5 cosm_ex107.htm FILING FEE TABLE cosm_ex107.htmEXHIBIT 107 Â CalculationÂ ofÂ FilingÂ FeeÂ Tables S-1 Â (Form Type) Â Cosmos Health Inc. Â (Exact NameÂ ofÂ Registrant as Specified in its Charter) Â N/A Â (TranslationÂ ofÂ Registrantâ€™s Name into English) Â Table 1: Newly Registered and Carry Forward Securities Â Security Type Security Class Title FeeÂ CalculationÂ or Carry Forward Rule Amount Registered Proposed Maximum Offering Price Per Share Maximum Aggregate Offering Price FeeÂ Rate AmountÂ ofÂ RegistrationÂ Fee Carry Forward Form Type Carry Forward File Number Carry Forward Initial effective date FilingÂ FeeÂ Previously Paid In Connection with Unsold Securities to be Carried Forward Newly Registered Securities Fees to be Paid Equity Common Stock 457(g) (1) 9,748,252 $0.95 (2) $9,260,839 (3) $.00015310 $1,417.9 TOTAL $1,417.9 Fees Previously Paid _____ (1) Pursuant to Rule 416 under the Securities ActÂ ofÂ 1933, as amended (the â€œSecurities Actâ€), the shares being registered hereunder include such indeterminate numberÂ ofÂ sharesÂ ofÂ common stock as may be issuable with respect to the shares being registered hereunder as a resultÂ ofÂ stock splits, stock dividends, or similar transactions. (2) Calculated pursuant to Rule 457(g) under the Securities Act and based upon the exercise price of the 2024 New Warrants. (3) The registrationÂ feeÂ for securities to be offered by the Registrant is calculated solely for the purposeÂ ofÂ calculating the registrationÂ feeÂ pursuant to Rule 457(g). Â Â Â Â Table 2:Â FeeÂ Offset Claims and Sources Â Â Registrant or Filer Name Form or Filing Type File Number Initial Filing Date Filing Date Fee Offset Claimed Security Type Associated withÂ Fee Offset Claimed Security Title Associated withÂ Fee Offset Claimed Unsold Securities Associated withÂ Fee Offset Claimed Aggregate Offering Amount Associated withÂ Fee Offset Claimed FeeÂ Paid withÂ Fee Offset Source Rules 457(b) and 0-11(a)(2) FeeÂ Offset Claims Â Â Â Â Â Â Â Â Â Â Â Â FeeÂ Offset Sources Â Â Â Â Â Â Â Â Â Â Â Â Rule 457(p) FeeÂ Offset Claims Â Â Â Â Â Â Â Â Â Â Â Â FeeÂ Offset Sources Â Â Â Â Â Â Â Â Â Â Â Â Table 3: Combined Prospectuses Â Security Type Security Class Title AmountÂ ofÂ Securities Previously Registered Maximum Aggregate Offering PriceÂ ofÂ Securities Previously Registered Form Type File Number Initial Effective Date Â Â Â Â Â Â Â Â Â Â Â Â 2 Â EX-101.SCH 6 cosm-20240630.xsd XBRL TAXONOMY EXTENSION SCHEMA 000001 - Document - Cover link:presentationLink link:calculationLink link:definitionLink 000002 - Statement - CONSOLIDATED BALANCE SHEETS link:presentationLink link:calculationLink link:definitionLink 000003 - Statement - CONSOLIDATED BALANCE SHEETS (Parenthetical) link:presentationLink link:calculationLink link:definitionLink 000004 - Statement - UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF OPERATIONS AND COMPREHENSIVE LOSS link:presentationLink link:calculationLink link:definitionLink 000005 - Statement - UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF CHANGES IN STOCKHOLDERS' EQUITY AND MEZZANINE EQUITY link:presentationLink link:calculationLink link:definitionLink 000006 - Statement - UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS link:presentationLink link:calculationLink link:definitionLink 000007 - Disclosure - BASIS OF PRESENTATION link:presentationLink link:calculationLink link:definitionLink 000008 - Disclosure - ORGANIZATION AND NATURE OF BUSINESS link:presentationLink

link:calculationLink link:definitionLink 000009 - Disclosure - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES link:presentationLink link:calculationLink link:definitionLink 000010 - Disclosure - EQUITY METHOD INVESTMENTS link:presentationLink link:calculationLink link:definitionLink 000011 - Disclosure - PROPERTY AND EQUIPMENT, NET link:presentationLink link:calculationLink link:definitionLink 000012 - Disclosure - INTANGIBLE ASSETS link:presentationLink link:calculationLink link:definitionLink 000013 - Disclosure - LOAN RECEIVABLE link:presentationLink link:calculationLink link:definitionLink 000014 - Disclosure - INCOME TAXES link:presentationLink link:calculationLink link:definitionLink 000015 - Disclosure - CAPITAL STRUCTURE link:presentationLink link:calculationLink link:definitionLink 000016 - Disclosure - RELATED PARTY TRANSACTIONS link:presentationLink link:calculationLink link:definitionLink 000017 - Disclosure - LINES OF CREDIT link:presentationLink link:calculationLink link:definitionLink 000018 - Disclosure - CONVERTIBLE DEBT link:presentationLink link:calculationLink link:definitionLink 000019 - Disclosure - NOTES PAYABLE link:presentationLink link:calculationLink link:definitionLink 000020 - Disclosure - LEASES link:presentationLink link:calculationLink link:definitionLink 000021 - Disclosure - OTHER LIABILITIES link:presentationLink link:calculationLink link:definitionLink 000022 - Disclosure - COMMITMENTS AND CONTINGENCIES link:presentationLink link:calculationLink link:definitionLink 000023 - Disclosure - EARNINGS PER SHARE link:presentationLink link:calculationLink link:definitionLink 000024 - Disclosure - STOCK OPTIONS AND WARRANTS link:presentationLink link:calculationLink link:definitionLink 000025 - Disclosure - DISAGGREGATION OF REVENUE link:presentationLink link:calculationLink link:definitionLink 000026 - Disclosure - SEGMENT REPORTING link:presentationLink link:calculationLink link:definitionLink 000027 - Disclosure - SUBSEQUENT EVENTS link:presentationLink link:calculationLink link:definitionLink 000028 - Disclosure - ORGANIZATION AND NATURE OF BUSINESS (Policies) link:presentationLink link:calculationLink link:definitionLink 000029 - Disclosure - ORGANIZATION AND NATURE OF BUSINESS (Tables) link:presentationLink link:calculationLink link:definitionLink 000030 - Disclosure - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Tables) link:presentationLink link:calculationLink link:definitionLink 000031 - Disclosure - PROPERTY AND EQUIPMENT, NET (Tables) link:presentationLink link:calculationLink link:definitionLink 000032 - Disclosure - INTANGIBLE ASSETS (Tables) link:presentationLink link:calculationLink link:definitionLink 000033 - Disclosure - INCOME TAXES (Tables) link:presentationLink link:calculationLink link:definitionLink 000034 - Disclosure - RELATED PARTY TRANSACTIONS (Tables) link:presentationLink link:calculationLink link:definitionLink 000035 - Disclosure - LINES OF CREDIT (Tables) link:presentationLink link:calculationLink link:definitionLink 000036 - Disclosure - CONVERTIBLE DEBT (Tables) link:presentationLink link:calculationLink link:definitionLink 000037 - Disclosure - NOTES PAYABLE (Tables) link:presentationLink link:calculationLink link:definitionLink 000038 - Disclosure - LEASES (Tables) link:presentationLink link:calculationLink link:definitionLink 000039 - Disclosure - EARNINGS PER SHARE (Tables) link:presentationLink link:calculationLink link:definitionLink 000040 - Disclosure - STOCK OPTIONS AND WARRANTS (Tables) link:presentationLink link:calculationLink link:definitionLink 000041 - Disclosure - DISAGGREGATION OF REVENUE (Tables) link:presentationLink link:calculationLink link:definitionLink 000042 - Disclosure - SEGMENT REPORTING (Tables) link:presentationLink link:calculationLink link:definitionLink 000043 - Disclosure - BASIS OF PRESENTATION (Details Narrative) link:presentationLink link:calculationLink link:definitionLink 000044 - Disclosure - ORGANIZATION AND NATURE 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link:calculationLink link:definitionLink 000052 - Disclosure - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Details 1) link:presentationLink link:calculationLink link:definitionLink 000053 - Disclosure - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Details 2) link:presentationLink link:calculationLink link:definitionLink 000054 - Disclosure - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Details 3) link:presentationLink link:calculationLink link:definitionLink 000055 - Disclosure - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Details 4) link:presentationLink link:calculationLink link:definitionLink 000056 - Disclosure - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Details 5) link:presentationLink link:calculationLink link:definitionLink 000057 - Disclosure - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Details Narrative) link:presentationLink link:calculationLink link:definitionLink 000058 - Disclosure - EQUITY METHOD INVESTMENTS (Details Narrative) link:presentationLink link:calculationLink link:definitionLink 000059 - Disclosure - PROPERTY PLANT AND EQUIPMENT (Details) link:presentationLink link:calculationLink link:definitionLink 000060 - Disclosure - INTANGIBLE ASSETS NET (Details) link:presentationLink link:calculationLink link:definitionLink 000061 - Disclosure - INTANGIBLE ASSETS NET (Details 1) link:presentationLink link:calculationLink link:definitionLink 000062 - Disclosure - LOAN RECEIVABLE (Details Narrative) link:presentationLink link:calculationLink link:definitionLink 000063 - Disclosure - CAPITAL STRUCTURE (Details Narrative) link:presentationLink link:calculationLink link:definitionLink 000064 - Disclosure - INCOME TAXES (Details) link:presentationLink link:calculationLink link:definitionLink 000065 - Disclosure - INCOME TAXES (Details 1) link:presentationLink link:calculationLink link:definitionLink 000066 - Disclosure - INCOME TAXES (Details 2) link:presentationLink link:calculationLink link:definitionLink 000067 - Disclosure - INCOME TAXES (Details 3) link:presentationLink link:calculationLink link:definitionLink 000068 - Disclosure - INCOME TAXES (Details Narrative) link:presentationLink link:calculationLink link:definitionLink 000069 - Disclosure - RELATED PARTY TRANSACTIONS (Details) link:presentationLink link:calculationLink link:definitionLink 000070 - Disclosure - RELATED PARTY TRANSACTIONS (Details 1) link:presentationLink link:calculationLink link:definitionLink 000071 - Disclosure - RELATED PARTY TRANSACTIONS (Details Narrative) link:presentationLink link:calculationLink link:definitionLink 000072 - Disclosure - LINES OF CREDIT (Details) link:presentationLink link:calculationLink link:definitionLink 000073 - Disclosure - LINES OF CREDIT (Details Narrative) link:presentationLink link:calculationLink link:definitionLink 000074 - Disclosure - CONVERTIBLE DEBT (Details) link:presentationLink link:calculationLink link:definitionLink 000075 - Disclosure - CONVERTIBLE DEBT (Details 1) link:presentationLink link:calculationLink link:definitionLink 000076 - Disclosure - CONVERTIBLE DEBT (Details 2) link:presentationLink link:calculationLink link:definitionLink 000077 - Disclosure - CONVERTIBLE DEBT (Details Narrative) link:presentationLink link:calculationLink link:definitionLink 000078 - Disclosure - NOTES PAYABLE (Details) link:presentationLink link:calculationLink link:definitionLink 000079 - Disclosure - NOTES PAYABLE (Details 1) link:presentationLink link:calculationLink link:definitionLink 000080 - Disclosure - NOTES PAYABLE (Details Narrative) link:presentationLink link:calculationLink link:definitionLink 000081 - Disclosure - LEASES (Details) link:presentationLink link:calculationLink link:definitionLink 000082 - Disclosure - LEASES (Details 1) link:presentationLink link:calculationLink link:definitionLink 000083 - Disclosure - LEASES (Details Narrative) link:presentationLink link:calculationLink link:definitionLink 000084 - Disclosure - OTHER LIABILITIES (Details Narrative) link:presentationLink link:calculationLink link:definitionLink 000085 - Disclosure - COMMITMENTS AND CONTINGENCIES (Details Narrative) link:presentationLink link:calculationLink link:definitionLink 000086 - Disclosure - EARNINGS PER SHARE (Details) link:presentationLink link:calculationLink link:definitionLink 000087 - Disclosure - EARNINGS PER SHARE (Details 1) link:presentationLink link:calculationLink link:definitionLink 000088 - Disclosure - STOCK OPTIONS AND WARRANTS (Details) link:presentationLink link:calculationLink link:definitionLink 000089 - Disclosure - STOCK OPTIONS AND WARRANTS (Details 1) link:presentationLink link:calculationLink link:definitionLink 000090 - Disclosure - STOCK OPTIONS AND WARRANTS (Details Narrative) link:presentationLink link:calculationLink link:definitionLink 000091 - Disclosure - DISAGGREGATION OF REVENUE (Details) link:presentationLink link:calculationLink link:definitionLink 000092 - Disclosure - SEGMENT REPORTING (Details) link:presentationLink link:calculationLink link:definitionLink 000093 - Disclosure - SUBSEQUENT EVENTS (Details Narrative) link:presentationLink link:calculationLink link:definitionLink EX-101.LAB 7 cosm-20240630_lab.xml XBRL TAXONOMY EXTENSION LABEL LINKBASE Cover [Abstract] Entity Registrant Name Entity Central Index Key Document Type Amendment Flag Entity Small Business Entity Emerging Growth Company Entity Filer Category Entity Incorporation State Country Code Entity Tax Identification Number Entity Address Address Line 1 Entity Address Address Line 2 Entity Address City Or Town Entity Address Postal Zip Code City Area Code Local Phone Number CONSOLIDATED BALANCE SHEETS ASSETS CURRENT ASSETS: Cash and cash equivalents Accounts receivable, net Accounts receivable - related party Marketable securities Inventory Loans receivable Loans receivable - related party Prepaid expenses and other current assets Prepaid expenses and other current assets - related party TOTAL CURRENT ASSETS [Assets, Current] Property and equipment, net Goodwill and intangible assets, net Loans receivable - long term portion Loans receivable - related party - long term Operating lease right-of-use asset Financing lease right-of-use asset Advances for building's acquisition Other assets TOTAL ASSETS [Assets] LIABILITIES, MEZZANINE EQUITY AND STOCKHOLDERS' EQUITY CURRENT LIABILITIES: Accounts payable and accrued expenses Accounts payable and accrued expenses - related party Accrued interest Lines of credit Notes payable Notes payable - related party Loans payable - related party Operating lease liability, current portion Financing lease liability, current portion Other current liabilities Taxes payable Convertible notes payable, net of unamortized discount of $0 and $258,938, respectively Derivative liability - convertible note TOTAL CURRENT LIABILITIES [Liabilities, Current] Notes payable - long term portion Operating lease liability, net of current portion Financing lease liability, net of current portion Other liabilities Share settled debt obligation TOTAL LIABILITIES [Liabilities] Commitments and Contingencies (see Note 14) MEZZANINE EQUITY Preferred stock, $0.001 par value; 100,000,000 shares authorized: Series A preferred stock, stated value $1.000 per share, 6,000,000 shares authorized; 0 shares issued and outstanding as of December 31, 2023 and 2022; liquidation preference of $0 and $372,414 as of December 31, 2023 and 2022 STOCKHOLDERS' EQUITY: Common stock, $0.001 par value; 300,000,000 shares authorized; 15,982,472 and 10,605,412 shares issued and 15,895,975 and 10,589,915 outstanding as of December 31, 2023 and 2022, respectively Additional paid-in capital Treasury stock, at cost, 86,497 shares as of June 30, 2024, and December 31, 2023 [Treasury Stock, Common, Value] Subscription receivable [Common Stock, Share Subscribed but Unissued, Subscriptions Receivable] Accumulated deficit Accumulated other comprehensive loss [Accumulated Other Comprehensive Income (Loss), Net of Tax] TOTAL STOCKHOLDERS' EQUITY [Stockholders' Equity Attributable to Parent] TOTAL LIABILITIES, MEZZANINE EQUITY AND STOCKHOLDERS' EQUITY [Liabilities and Equity] Statement [Table] Statement [Line Items] Statement Class Of Stock Axis Series A Preferred Stock [Member] Common stock, shares par value Common stock, shares authorized Common stock, shares issued Common stock, shares outstanding Convertible notes payable, net of unamortized discount Preferred stock, shares par value Preferred stock, shares authorized Treasury stock, Preferred Treasury stock, Common Preferred Stock, Share Issued Preferred Stock, Shares Outstanding Preferred Stock, liquidation preference UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF OPERATIONS AND COMPREHENSIVE LOSS REVENUE COST OF GOODS SOLD GROSS PROFIT [Gross Profit] OPERATING EXPENSES General and administrative expenses Salaries and wages Sales and marketing expenses Depreciation and amortization expense TOTAL OPERATING EXPENSES [Operating Expenses] LOSS FROM OPERATIONS [Operating Income (Loss)] OTHER INCOME (EXPENSE) Other expense, net Interest expense [Interest Expense] Interest income Non-cash interest expense [Other Noncash Expense] Gain on equity investments, net Gain on extinguishment of debt Change in fair value of derivative liability Bargain purchase gain Foreign currency transaction, net TOTAL OTHER INCOME (EXPENSE), NET [Nonoperating Income (Expense)] LOSS BEFORE INCOME TAXES [Income (Loss) from Continuing Operations before Income Taxes, Noncontrolling Interest] INCOME TAX EXPENSE [Income Tax Expense (Benefit)] NET LOSS [Net Income (Loss) Attributable to Parent] Deemed dividend on issuance of warrants Deemed dividend on downround of warrants Deemed dividend on warrant exchange Deemed dividend on downround of preferred stock Deemed dividend on preferred stock NET LOSS ATTRIBUTABLE TO COMMON STOCKHOLDERS [Net Income (Loss) Available to Common Stockholders, Basic] Foreign currency translation adjustment, net TOTAL COMPREHENSIVE LOSS [Comprehensive Income (Loss), Net of Tax, Attributable to Parent] BASIC NET LOSS PER SHARE DILUTED NET LOSS PER SHARE WEIGHTED AVERAGE NUMBER OF SHARES OUTSTANDING Basic Diluted UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF CHANGES IN STOCKHOLDERS' EQUITY AND MEZZANINE EQUITY Equity Components [Axis] Preferred Stock Common Stock Additional Paid-In Capital Subscription Receivable Retained Earnings (Accumulated Deficit) Accumulated other comprehensive loss AOCI Attributable to Parent [Member] Treasurys Stocks Balance, shares [Shares, Issued] Balance, amount Foreign currency translation adjustment, net [Foreign currency translation adjustment, net] Proceeds from sale of common stock Shares issued in lieu of cash, shares Shares issued in lieu of cash, amount Net loss Adoption of ASU 2020-06 Issuance of Series A preferred stock, net of issuance costs of $547,700, shares Issuance of Series A preferred stock, net of issuance costs of $547,700, amount Shares issued for purchase of customer base, shares Shares issued for purchase of customer base, amount Conversion of Series A preferred stock, shares Conversion of Series A preferred stock, amount Shares issued for purchase of Cana, shares Shares issued for purchase of Cana, amount Sale of common stock, shares Sale of common stock, amount Stock-based compensation, shares Stock-based compensation, amount Sale of warrants bundled with common stock Exercise of warrants, shares Exercise of warrants, amount Conversion of convertible debt, shares Conversion of convertible debt, amount Cashless exercise of warrants, amount Proceeds from sale of common stock, net of financing fees of $19,467, shares Cashless exercise of warrants, shares Conversion of notes payable into shares of common stock, amount Proceeds from sale of common stock, net of financing fees of $19,467, amount Conversion of notes payable into shares of common stock, shares Shares issued in lieu of cash Fair value of warrants issued in lieu of cash Shares issued pursuant to warrant exchange agreement, shares Deemed dividend upon downround of preferred stock and warrants Shares issued pursuant to warrant exchange agreement, amount Deemed dividend on preferred stock Stock-based compensation Deemed dividend on warrant exchange [Deemed dividend on warrant exchange] Rounding upon reverse stock split of 1 for 25 common shares, shares Rounding upon reverse stock split of 1 for 25 common shares, amount Proceeds from the exercise of warrants, net of financing fees of $275,000, shares Proceeds from the exercise of warrants, net of financing fees of $275,000, amount Shares issued for purchase of Cloudscreen, shares Shares issued for purchase of Cloudscreen, amount Shares issued upon exchange of related party debt, shares Shares issued upon exchange of related party debt, amount Repurchase of treasury stock, shares Repurchase of treasury stock, amount Deemed dividend upon issunace and downround of warrants Deemed dividend reclassified upon elimination of its redemption provision Balance, amount Balance, shares UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS CASH FLOWS FROM OPERATING ACTIVITIES: Net Loss Adjustments to Reconcile Net Loss to Net Cash Used In Operating Activities: Depreciation and amortization expense [Other Depreciation and Amortization] Amortization of right-of-use assets Amortization of debt discounts and accretion of debt Bad debt expense Shares issued in lieu of cash [Shares issued in lieu of cash] Lease expense Interest on finance leases Stock-based compensation [Share-Based Payment Arrangement, Noncash Expense] Deferred income taxes Gain on extinguishment of debt [Gain (Loss) on Extinguishment of Debt, before Write off of Debt Issuance Cost] Bargain purchase gain [Bargain purchase gain] Change in fair value of the derivative liability [Change in fair value of the derivative liability] Gain on net change in fair value of equity investments Provision for extraordinary tax charges [Provision for extraordinary tax charges] Gain on forgiveness of accrued interest [Stock Issued During Period, Value, Conversion of Units] Other income [Other Income] Changes in assets and liabilities: Accounts receivable [Increase (Decrease) in Accounts Receivable] Accounts receivable - related party [Increase (Decrease) in Accounts Receivable, Related Parties] Inventory [Increase (Decrease) in Inventories] Prepaid expenses and other assets [Increase (Decrease) in Prepaid Expenses, Other] Prepaid expenses and other current assets - related party [Prepaid expenses and other current assets - related party] Loan receivable - related party [Loan receivable - related party] Accounts payable and accrued expenses [Increase (Decrease) in Accounts Payable and Accrued Liabilities] Accounts payable and accrued expenses - related party [Increase (Decrease) in Accounts Payable, Related Parties] Accrued interest [Accrued interest] Lease liabilities Taxes payable [Increase (Decrease) in Accrued Taxes Payable] Other current liabilities [Increase (Decrease) in Other Current Liabilities] Other liabilities [Other liabilities] NET CASH USED IN OPERATING ACTIVITIES [Net Cash Provided by (Used in) Operating Activities] CASH FLOWS FROM INVESTING ACTIVITIES: Proceeds from loan receivable Cash paid for the acquisition of Cana Sale of intangible assets Purchase of intangible assets [Payments to Acquire Intangible Assets] Purchase of property and equipment [Payments to Acquire Property, Plant, and Equipment] Loan receivable - related party [Loan receivable - related party 1] Sale of fixed assets Advances for building's acquisition [Advances for building's acquisition] Purchase of marketable securities [Payments to Acquire Investments] NET CASH USED IN INVESTING ACTIVITIES [Net Cash Provided by (Used in) Investing Activities] CASH FLOWS FROM FINANCING ACTIVITIES: Payment of convertible note payable [Repayments of Convertible Debt] Payment of note payable [Repayments of Lines of Credit] Payment of related party loan [Repayments of Related Party Debt] Payment of lines of credit [Payment of lines of credit] Proceeds from lines of credit Proceeds from the issuance of common stock Payments of finance lease liability [Finance Lease, Principal Payments] Payments of financing fees [Payments of financing fees] Payment of related party note payable [Repayments of Notes Payable] Proceeds from note payable Proceeds from related party loan Payment of loans payable [Repayments of Debt] Proceeds from loans payable Proceeds from issuance of Series A Preferred Stock Proceeds from the exercise of warrants Proceeds from sale of treasury stock [Payments for Repurchase of Common Stock] NET CASH PROVIDED BY FINANCING ACTIVITIES [Net Cash Provided by (Used in) Financing Activities]

Effect of exchange rate changes on cash NET CHANGE IN CASH [Cash, Cash Equivalents, Restricted Cash, and Restricted Cash Equivalents, Period Increase (Decrease), Including Exchange Rate Effect] CASH AT BEGINNING OF PERIOD CASH AT END OF PERIOD Supplemental Disclosure of Cash Flow Information Cash paid during the year: Interest Income tax Supplemental Disclosure of Non-Cash Investing and Financing Activities Closing of acquisition of Cloudscreen Common shares issued for acquisition of customer base Common shares issued for acquisition of Cana Conversion of notes payable to common stock Deemed dividend reclassified upon elimination of its redemption provision [Dividends, Preferred Stock] Conversion of convertible notes payable to common stock Deemed dividend on warrants upon conversion of convertible debt Deemed dividend on preferred stock and warrants upon trigger of downround feature Deemed dividend upon cumulative dividend on preferred stock Conversion of Series A preferred stock Conversion of convertible debt BASIS OF PRESENTATION BASIS OF PRESENTATION Basis of Presentation and Significant Accounting Policies [Text Block] ORGANIZATION AND NATURE OF BUSINESS ORGANIZATION AND NATURE OF THE BUSINESS SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES Significant Accounting Policies [Text Block] EQUITY METHOD INVESTMENTS EQUITY METHOD INVESTMENTS Equity Method Investments and Joint Ventures Disclosure [Text Block] PROPERTY AND EQUIPMENT, NET PROPERTY AND EQUIPMENT, NET Property, Plant and Equipment Disclosure [Text Block] INTANGIBLE ASSETS INTANGIBLE ASSETS Goodwill and Intangible Assets Disclosure [Text Block] LOAN RECEIVABLE LOAN RECEIVABLE Loans, Notes, Trade and Other Receivables Disclosure [Text Block] INCOME TAXES INCOME TAXES Income Tax Disclosure [Text Block] CAPITAL STRUCTURE CAPITAL STRUCTURE [CAPITAL STRUCTURE] RELATED PARTY TRANSACTIONS RELATED PARTY TRANSACTIONS Related Party Transactions Disclosure [Text Block] LINES OF CREDIT LINES OF CREDIT [LINES OF CREDIT] CONVERTIBLE DEBT CONVERTIBLE DEBT [CONVERTIBLE DEBT] NOTES PAYABLE NOTES PAYABLE Debt Disclosure [Text Block] LEASES LEASES Leases of Lessee Disclosure [Text Block] OTHER LIABILITIES OTHER LIABILITIES Other Liabilities Disclosure [Text Block] COMMITMENTS AND CONTINGENCIES COMMITMENTS AND CONTINGENCIES Commitments and Contingencies Disclosure [Text Block] EARNINGS PER SHARE EARNINGS PER SHARE [EARNINGS PER SHARE] STOCK OPTIONS AND WARRANTS STOCK OPTIONS AND WARRANTS [STOCK OPTIONS AND WARRANTS] DISAGGREGATION OF REVENUE DISAGGREGATION OF REVENUE [DISAGGREGATION OF REVENUE] SEGMENT REPORTING SEGMENT REPORTING Segment Reporting Disclosure [Text Block] SUBSEQUENT EVENTS SUBSEQUENT EVENTS Subsequent Events [Text Block] Basis of Financial Statement Presentation Principles of Consolidation Transactions in and Translations of Foreign Currency Use of Estimates The Effects of War in the Ukraine Credit Losses Cash and Cash Equivalents Accounts Receivable, net Reclassifications to Prior Year Financial Statements and Adjustments Tax Receivables Accounts Receivable & Allowance for Doubtful Accounts Inventory Inventory, Policy [Policy Text Block] Property and Equipment, net Goodwill and Intangibles, net Impairment of Long-Lived Assets Equity Method Investment Investments in Equity Securities Fair Value Measurement Customer Advances Revenue Recognition Revenue Recognition, Deferred Revenue [Policy Text Block] Derivatives Instruments Stock-based Compensation Income Taxes Revenue Recognition Leases Concentrations of Credit Risk Retirement and Termination Benefits Basic and Diluted Net Loss per Common Share Accounting Standard Adopted Recent Accounting Pronouncements Acquisition Accounting Schedule of allocation of purchase price of acquisition Schedule of exchange rate Schedule of Accounts Receivable & Allowance for Doubtful Accounts Schedule of Property and Equipment, net Schedule of Basic and Diluted Net Loss per Common Share Schedule of potential shares of common stock Schedule of exchange rate Schedule of Accounts Receivable & Allowance for Doubtful Accounts Schedule of Property and Equipment, net Schedule of Assets Measured and Recognized at Fair Value on a Recurring Basis Schedule of Basic and Diluted Net Loss per Common Share Schedule of potential shares of common stock Schedule of Property and Equipment, net Property, Plant and Equipment [Table Text Block] Schedule of Intangible Assets Schedule of amortization expense for intangible assets Schedule of income tax before income tax domestic and foreign Schedule of provision for income tax Schedule of reconciliation of income tax Schedule of significant components of deferred tax assets and liabilities Schedule of Related Party Notes Payable activity Schedule of Related Party Loans Payable Schedule of Lines of Credit Schedule of Convertible Debt Activity Summary of Derivative Liabilities Summary of roll forward of the third party Debt Summary of Outstanding Debt Schedule of maturity of Operating Lease liability Schedule of maturity of finance lease liability Schedule of earning per share Schedule of potential shares of common stock Schedule of option activity Schedule of warrants activity Schedule of Revenue Disaggregation Schedule of segment reporting Business Acquisition [Axis] CANA Pharmaceutical Laboratories, S.A. ("Cana") [Member] Net loss Net cash used in operations Working capital Amortization of right-of-use assets Cash proceed Accumulated deficit Stockholders' equity Revenue Proceeds from sale of common stock [Proceeds from sale of common stock] Cash Fair value of common stock issued Fair value of total consideration transferred Inventory [Business Combination, Recognized Identifiable Assets Acquired and Liabilities Assumed, Inventory] Financial assets Property, plant and equipment Identifiable intangible assets Financial liabilities Total identifiable net assets Bargain purchase gain [Business Combination, Recognized Identifiable Assets Acquired, Goodwill, and Liabilities Assumed, Net] Revenue [Revenue from Contract with Customer, Including Assessed Tax] Net loss Balance as of January 1st, 2024 Provisions for credit losses Write-offs Foreign exchange adjustments Other adjustments Balance as of June 30, 2024 Long-Lived Tangible Asset [Axis] Range [Axis] Vehicles [Member] Machinery [Member] Minimum [Member] Furniture, fixtures and equipment [Member] Maximum [Member] Computers and software [Member] Leasehold improvements and technical works [Member] Buildings [Member] Estimated Useful Life Estimated Useful Life [Estimated Useful Life] Estimated useful life, description Weighted average number of common shares outstanding Basic Weighted average number of common and equivalent shares outstanding - Diluted Common Stock Warrants Convertible Debt Income Tax Authority Name Axis Related Party Transactions By Related Party Axis Zip Doctor Inc [Member] Greece [Member] ICC International Cannabis Corp [Member] National Bank of Greece [Member] Pancreta Bank [Member] United Kingdom Of England [Member] Cloudscreen [Member] VAT net receivable and payable balance Long-term liability Allowance for doubtful accounts Foreign accounts Cash [Payments to Acquire Productive Assets] Depreciation expense Amortization expense Payment in fees Intangible assets Total purchase price amount Shares of common stock issued Equity method investment aggregate cost Shares of common fair value Issuable stock amount Income tax rate Shares issued Asset acquision Secured Promissory Note Asset acquisition Closing price Building Acquision [Member] Stockholders' equity Accumulated deficit Working capital Revenue Net loss Net cash used in operations Repayment of outstanding Facility Cash Payment in fees Intangible assets Total purchase price amount Shares of common stock issued Shares of common fair value Equity method investment aggregate cost Issuable stock amount Shares issued Asset acquision Secured Promissory Note Asset acquisition Variable Rate [Axis] Euro [Member] GBP [Member] USD exchange rate USD average exchange rate Balance as of January 1, 2023 Provisions for credit losses Write-offs Foreign exchange adjustments Other adjustments Balance as of December 31, 2023 Estimated Useful Life Estimated Useful Life Estimated useful life, description Fair Value By Fair Value Hierarchy Level Axis Financing Receivable Portfolio Segment Axis Level 1 [Member] Marketable securities - National Bank of Greece [Member] Level 2 [Member] Level 3 [Member] Marketable securities - ICC International Cannabis Corp. [Member] Fair value of assets and liabilities Weighted average number of common shares outstanding Basic Potentially dilutive common stock equivalents Weighted average number of common and equivalent shares outstanding - Diluted Common Stock Warrants Common Stock Options Potential common shares Convertible Debt Reclassified from line of credit to Notes payable Operating lease right-of-use asset [Operating lease right-of-use asset] Financing lease right-of-use asset [Financing lease right-of-use asset] Reclassified from accounts receivable Payable to actuarial expert VAT net receivable and payable balance Long-term liability Allowance for doubtful accounts Foreign accounts Cash on hand Sales to Medihelm Depreciation expense Amortization expense Goodwill Equity method investment aggregate cost Income tax rate Equity method investment shares acquired, shares Closing price Plan Name Axis Related Party Transaction Axis Income Statement Location Axis Share Exchange Agreement [Member] ICC [Member] Distribution and Equity Acquisition Agreement [Member] Marathon Global Inc [Member] Cosmo Farmacy LP [Member] Gross Sales One [Member] Distribution and Equity Acquisition Agreement [Member] [Distribution and Equity Acquisition Agreement [Member]] Gross Sales [Member] Investement Upfront cash received Fair value of settlement account Gain on extinguishment of debt Initial share capital Initial share capital increased Pharmacy license value Maturity period of license Ownership equity Cash contributed to limited partner Equity ownership remaining Agreement term Cash received upon gross sales Gross sales Finite Lived Intangible Assets By Major Class Axis Major Property Class [Axis] Leasehold Improvements [Member] Furniture, fixtures and equipment [Member] Computers and software [Member] Computer Software, Intangible Asset [Member] Land [Member] Building And Improvements [Member] Property plant and equipment Less: Accumulated depreciation [Accumulated Depreciation, Depletion and Amortization, Property, Plant, and Equipment] Total Indefinite Lived Intangible Assets By Major Class Axis License [Member] Trade name / mark [Member] Customer Base [Member] Software [Member] Goodwill and intangible assets, gross Less: Accumulated Amortization [Finite-Lived Intangible Assets, Accumulated Amortization] Subtotal Goodwill Total 2024 2025 2026 2027 2028 Thereafter Total amortization Prepayments of loan Interest rate Principal payments Short-term receivable Interest payments Long term receivables Loan receivables term Decription of loan payment Sale of Stock [Axis] Class Of Warrant Or Right Axis Award Date [Axis] Equity Incentive Plan [Member] Issuance of common stock [Member] Issuance of Common Stock [Member] Warrant Exchange [Member] Minimum [Member] Maximum [Member] SecuritiesPurchaseAgreement [Member] Issuance of Warrants [Member] October 20, 2022 [Member] General And Administrative Expense [Member] November 21, 2022 [Member] December 19, 2022 [Member] Treasury Stocks One Placement Agent [Member] Debt Conversions [Member] Private Placement [Member] George Terzis [Member] Series B Preferred Stock Preferred stock, shares authorized [Preferred Units, Authorized] Preferred stock, shares outstanding Preferred stock, shares authorized Shares issued to raised additional equity funds, shares Fees and other commissions Net proceeds Preferred stock, shares issued Shares issued to raised additional equity funds, value Deemed dividend [Investment Income, Dividend] Description of late filing of registration statement Liquidated damages payable Conversion price description Conversion price Issued shares of common stock upon the cashless exercise Cashless exercise warrants Issued shares of common stock upon the exercise Proceeds upon the exercise of warrants Convertible stock Conversion of stock in to common stock Conversion of stock value Common stock, shares issued Common stock, shares purchased Common stock, shares purchased amount Common stock, authorization to purchase Common stock shares issued for services Common stock shares value Common stock, shares issued to related party Description of shares vested Stock-based compensation expense Unamortized stock-based compensation Common stock shares issued for acquisition Pre-funded warrants issued Warrants exercise price [Class of Warrant or Right, Exercise Price of Warrants or Rights] Warrants shares to purchase Exercise price Warrants shares expired Period of warrants expired Common stock and warrants sale unit price Gross proceeds from sale of stock Financing fees Proceeds from other shares Fair value of shares Provision for issued warrants Deemed dividend Exercise price before repricing Exercise price after repricing Common stock, price per share Compensation expense for services Common stock, shares outstanding Common stock, shares authorized Series A preferred stock Description of reverse split Issued shares of consultant for services, value Issued shares of common stock, value Conversion of Debt Extinguishment of debt Fair value, per share Derivative liability Shares issued Capital contribution Gain on debt extinguishment Increase in equity related to the conversion Description of convertible into Common Stock Dividend rate, per year Preferred stock, Liquidation Preference Warrants grant Warrants newly granted Gross cash proceeds from warrants exercised Shares held in escrow Stock based compensation Common stock fair value Volatility Dividend rate Term Discount rate Outstanding warrants Risk free interest rate Description of warrants Cancelled warrants Exchange for additional warrants with existing warrant holders Warrants exercise price Warrants exercise term Exercise price, pre-exchange Exercise price, pro-exchange Aggregate purchase price Issued shares of warrants Discount to common stock associated with warrants Volatility after repricing Discount rate before repricing Discount rate after repricing Term after repricing Issued shares of warrants, value Preferred Stock, designated shares Sales of shares Warrants Aggregate gross proceeds warrants Shares price, per share Fair value of common stock Warrants, Description Additional value of Warrants Income Tax Authority Axis Domestic [Member] Foreign [Member] Loss before provision for income taxes Current tax provision Federal State Foreign Total current tax provision Deferred tax provision Domestic State [Deferred State and Local Income Tax Expense (Benefit)] Foreign [Deferred Foreign Income Tax Expense (Benefit)] Total deferred tax provision Total current provision Income (loss) before income taxes Taxes under statutory US tax rates Increase in valuation allowance Foreign tax rate differential Permanent differences Prior period adjustments State taxes Income tax expense Deferred Income Taxes [Member] Net operating loss carryforward Capital loss carryforward Section 163(j) carryforward Foreign exchange Allowance for doubtful accounts [Accounts Receivable, Allowance for Credit Loss] Accrued expenses Mark to market adjustment to securities Lease liability Capitalized research & development costs Depreciation Total Deferred tax assets Intangibles [Deferred Tax Liabilities, Goodwill and Intangible Assets] Inventory [Inventory] Right of use asset Goodwill [Deferred Tax Liabilities, Goodwill] Total Deferred tax liabilities [Deferred Tax Liabilities, Net] Valuation allowance [Deferred Tax Assets, Valuation Allowance] Net deferred tax assets United Kingdom [Member] United States [Member] Greek [Member] Federal Statutory Income Tax Rate, description Corporate tax rate Net operating loss carry forward Income tax expenses benefit Short Term Debt Type Axis Notes Payable - Related Party [Member] Payments [Payments for Loans] Foreign currency translation Ending balance [Ending balance] Beginning balance Loans Payable - Related Party [Member] Foreign currency translation [Other Comprehensive Income (Loss), Foreign Currency Transaction and Translation Adjustment, before Tax, Portion Attributable to Parent] Ending balance Beginning balance Proceeds Long Term Purchase Commitment By Category Of Item Purchased Axis DOC Pharma S.A. 1 [Member] Basotho Investment Limited [Member] Grigorios Siokas [Member] Cana Holdings Laboratories Holding Limited [Member] DOC Pharma S.A. [Member] Dimitrios Goulielmos [Member] Panagiotis Kozaris [Member] Maria Kozari [Member] Inventories Related Agreement [Member] Kanarogloy & Sia Epe [Member] Unpaid salaries and bonuses Interest income Principal repayments Interest repayments Outstanding principal balance Foreign curreny translation Shares owned Prepaid expenses [Prepaid Expense and Other Assets] General and administrative expenses [Other General and Administrative Expense] Common stock share issued Borrowing Secured promissory note Description related to interest on principal Interest rate [Line of Credit Facility, Interest Rate During Period] Loan term Maturity date Accounts payable and accrued expenses - related party [Accounts payable and accrued expenses - related party] Accounts receivable - related party [Accounts receivable - related party] Accounts receivable balance Prepaid expenses and other current assets - related party Net sales Prepaid expenses Accrued interest Agreement terminate Pieces per product Purchased of additional licenses Loan current portion Loan non-current portion Inventroy purchase Prepaid balance Monthly basis instalments Purchase of branded pharmaceuticals Description of research and development Title Of Individual Axis National [Member] Alpha [Member] Pancreta [Member] EGF [Member] Subtotal [Long-Term Line of Credit] Award Type Axis Lines of credit [Member] National Bank of Greece One [Member] Line of Credit [Member] National Bank of Greece Two [Member] Alpha Bank of Greece [Member] Pancreta Bank of Greece [Member] EGF [Member] [EGF [Member]] Borrowing Line of credit description Outstanding debt balance Outstanding debt balance Interest Expense Beginning balance convertible notes New notes Payments [Payments] Conversion to common stock Subtotal notes Debt discount at year end Convertible note payable net of discount Beginning balance Issuances to debt discount Reduction of derivative related to conversions [Reduction of derivative related to conversions] Change in fair value of derivative liabilities Ending balance Dividend yield Contractual terms (in years) Risk-free interest rate Expected volatility Longterm Debt Type Axis Securities Purchase Agreement [Member] Convertible Promissory Note [Member] Institutional investors [Member] Senior Convertible Note 1 [Member] Convertible note payable net Convertible notes payable, principal amount Accrued Interest expense Loss on change in fair value of derivative liability Accrued intetest Amortization of debt discount Derivative liability Shares issued at a fair value Debt original issue discount Financing cost Interest rate [Debt Conversion, Original Debt, Interest Rate of Debt] Default interest rate Purchase price principal amount Note issued Cash proceeds from conversion Conversion discount to price Beneficial conversion feature's intrinsic value Note issued upon exchange for cash Convertible debt description Interest expense Gain on settlement of debt Debt discount Transaction expenses Amortized cost Loss on the change in fair value of the derivative Debt Instrument Axis Deferred Revenue Arrangement Type Axis Loan Facility [Member] Trade Facility [Member] Third Party [Member] COVID Loans Beginning balance loans Proceeds [Proceeds] Reclassification of Line of Credit Payments [Payments 1] Conversion of debt Recapitalized upon debt modification Accretion of debt and debt discount Foreign currency translation [Foreign currency translation] Subtotal [Subtotal] Notes payable - long-term Notes payable - short-term Oher additions Notes payable- short - term Debt forgiveness [Extinguishment of Debt, Amount] 2025 [Long-Term Debt, Maturity, Year One] 2026 [Long-Term Debt, Maturity, Year Two] 2027 [Long-Term Debt, Maturity, Year Three] 2028 [Long-Term Debt, Maturity, Year Four] 2029 and thereafter Total Debt Less: notes payable - current portion [Less: notes payable - current portion] Notes payable - long term portion [Notes payable - long term portion] Accounts Notes Loans And Financing Receivables By Legal Entity Of Counterparty Type Axis Derivative Instrument Risk Axis Distribution and Equity Acquisition Agreement [Member] Marathon Global Inc [Member] Gross Sales [Member] Senior Promissory Notes [Member] Unaffiliated Third Party [Member] January 23, 2024 [Member] Cloudscreen Promissory Note [Member] Full and Final Settlement Agreement [Member] Debt Exchange Agreement [Member] July 30, 2021 Debt Agreement [Member] Covid Ninteen [Member] June 23, 2020 [Member] National Bank of Greece SA [Member] June 9, 2022 Debt Agreement One [Member] TFF [Member] Synthesis Facility Agreement [Member] Loan Agreement [Member] Panagiotis Drakopoulos [Member] United Kingdom Government [Member] August 29, 2022 [Member] Principal Balance One [Member] Principal balance 2 [Member] July 14, 2023 [Member]

Payment of loan Gain on extinguishment of debt Stock issued for debt obligation Gain on extinguishment of debt [Gain on extinguishment of debt] Repayment of loan Outstanding principal loan balance Note payable long term Accrued interest expenses Aggregate amount of senior promissory notes Fee payment New debt amount fair value Interest rate description Non cash interest expenses Repayment of installment Repayments of debt Repayments of debt [Repayments of debt] Repayments of debt [Repayments of debt 1] Agreement description Capitalized fees Debt instruments final payment Loan principal balance Loan received from related party Debt principal balance Loan principal amount Accrued interest expense Interest rate [Interest rate] Accrued expenses Notes payable long term Gain on settlement of debt upon shares issuance Common stock shares issuable upon listing on nasdaq Settlement of debt, shares issuable upon listing on nasdaq Settlement of debt Gain from extinguishment of debt Principal amount of existing loan Upon issuance of common stock Maturity of note Final repayment Short term debt borrowing capacity Maturity date [Maturity date] Debt instrument, accrue interest at stated rate Debt instrument split, principal balance Stated interest rate Debt split, balance Description of loan repayment Cash received upon gross sales Gross sales [Gross sales] Restricted shares Upfront cash received Equity interest acquired description Property Subject To Or Available For Operating Lease [Member] 2024 [Lessee, Operating Lease, Liability, to be Paid, Year Two] 2025 [Lessee, Operating Lease, Liability, to be Paid, Year Three] 2026 [Lessee, Operating Lease, Liability, to be Paid, Year Four] 2027 and Thereafter Total undiscounted operating lease payments Less: Imputed interest Present value of operating lease liabilities Less: Imputed interest Finance Lease [Member] 2024 [Finance Lease, Liability, to be Paid, Year One] 2025 [Finance Lease, Liability, to be Paid, Year Two] 2026 [Finance Lease, Liability, to be Paid, Year Three] 2027 and Thereafter Total undiscounted finance lease payments Less: Imputed interest Present value of finance lease liabilities General and administrative expenses [Member] Interest expense [Member] Operating lease, term of agreements Operating lease cash flows used in finance lease Operating lease, weighted average discount rate Operating lease Weighted-average remaining lease term Finance lease, weighted average remaining lease term Finance lease, interest expense Amortization of right-of-use assets Finance lease, weighted average discount rate Finance lease, amortization expense Tax liabilities payable Payroll tax related current liabilities Unaudited tax Provision for staff leaving compensation Received prepayments from customers Litigation Case Axis National Medicines Agency [Member] Four Third Party Consultants [Member] Phase 1 [Member] Phase 2 [Member] Stock based compensation [Share-Based Payment Arrangement, Expense] Imposed fine Payment of additional tax Awarded shares Awarded share value Project cost Description for advisory agreement Compensation for non-pecuniary damage amounting General and administrative expenses Numerator Shares Adjusted Weighted Average Shares Basic and Diluted Net (Loss) Income per Share Financial Instrument Axis Options [Member] Convertible Debt [Member] Warrants [Member] Excluded from computation of diluted net loss per share Stock Option [Member] Number of Shares Outstanding, Beginning balance [Share-Based Compensation Arrangement by Share-Based Payment Award, Number of Shares Outstanding, Granted Number of Shares Outstanding, Expired [Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Forfeitures and Expirations in Period] Number of Shares Outstanding, Forfeited Number of Shares Outstanding, Exercised [Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Exercises in Period] Number of Shares Outstanding, Ending balance Number of Shares Outstanding, Ending balance [Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Outstanding, Weighted Average Exercise Price] Weighted Average Exercise Price, Granted Weighted Average Exercise Price Outstanding, Ending balance Weighted Average Exercise Price Exercisable, Ending balance Weighted Average Remaining Contractual Term Outstanding, Beginning Weighted Average Remaining Contractual Term, Granted Number of Shares Exercisable Weighted Average Remaining Contractual Term Outstanding, Ending Weighted Average Remaining Contractual Term Exercisable Aggregate Intrinsic Value Outstanding, Beginning balance [Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Outstanding, Intrinsic Value] Weighted Average Exercise Price Exercisable Aggregate Intrinsic Value Outstanding, Ending balance Aggregate Intrinsic Value Exercisable Aggregate Intrinsic Value Exercisable Number of Shares Outstanding, Granted Number of Shares Outstanding, Forfeited Number of Shares Outstanding, Exercised Number of Shares Exercisable Weighted Average Exercise Price, Granted Weighted Average Exercise Price Exercisable Weighted Average Remaining Contractual Term Outstanding, Beginning Weighted Average Remaining Contractual Term, Granted Weighted Average Remaining Contractual Term Outstanding, Ending Weighted Average Remaining Contractual Term Exercisable Aggregate Intrinsic Value Exercisable 2023 Plan [Member] 2022 Plan [Member] Share-based compensation expense Discription of incentive stock awards Share reserv for issuance Fair value of exercise prices before re-pricing Fair value of warrants re-pricing Weighted average Warrant to purchase share Number of Warrants Outstanding Option Exercisable Warrant exercise price Fair value of warrants immediately before the re-pricing Fair value of warrants immediately after re-pricing Deemed dividend [Dividends] Fair value of common stock [Fair value of common stock] Divined rate Total shares of awarded Risk free interest rate Number of Warrants Exercisable Warrant otstanding Warrant expiration date Warrant with no expiration Debt issuance price UK [Member] Croatia [Member] Cyprus [Member] Bulgaria [Member] Ireland [Member] Cayman Islands [Member] Statement Business Segments Axis Wholesale [Member] Pharma manufacturing [Member] Nutraceuticals and Pharmaceuticals [Member] Other [Member] Total assets Total assets (Other Restricted Assets, Current] Segment profit / (loss) Notification Letter [Member] Pharmalink [Member] Purchase price for the acquisition amounted Consideration share Bid price Minimum bid price Closing bid of shares of common stock Fair value of shares [Equity, Fair Value Adjustment] Settelment amount Intangible asset Common stock share sold Gross proceeds from share sold Fees and other commissions Net proceeds Common stock, par value First purchase order First year purchase order Over year five purchase order Deadline report EX-101.CAL 8 cosm-20240630_cal.xml XBRL TAXONOMY EXTENSION CALCULATION LINKBASE EX-101.PRE 9 cosm-20240630_pre.xml XBRL TAXONOMY EXTENSION PRESENTATION LINKBASE EX-101.DEF 10 cosm-20240630_def.xml XBRL TAXONOMY EXTENSION DEFINITION LINKBASE GRAPHIC 11 cosm_ex231img1.jpg begin 644 cosm_ex231img1.jpg M_]C_X 02D9)1@ ! 0$ 8 !@ #_VP!# 4$! 0$ P4$! 0&!04&" T(" <' M"! +# D-$Q 4$Q(0$A(4%QT9%!8<%A(2&B,:!X?(2$A%!DD)R0@)AT@(2# _MVP!# 04&!@@'" \(" \@%1(5(" @(" @(" @(" @(" @(" @(" @(" @(" @ M(" @(" @(" @(" @(" @(" @(" @(" @(" @

NF/D!T#KT'S94@\9K-UCXJ>"= U6ZTW4M0G2>S$+731V _\ GOJG_@4/ M_B:Z=OB1X;C\>W7A!I+UKZUA2:69;21H$#*SD6WVVY6YLY8'%O@D2JKJ"R':<$]*?UBI_,P^J4?Y4<\O[/?P M_5>?[38^]U_@M._X9[^'W]W4O_ K_P"M706OQ6\%WUMJ4UO?7++868U%U>RF M1I;<])8E909%SQE<\U7M?B]X/N/"^E^()/[2@34W$5K:MI\S7$S^6)"$15)< M!3DLN5XZT?6*O\S^\JE'^5?<8__SW\O[NI?^!7_UJ3_AGOX?_P!W4O\ MP*_^M7IEG=PZAI]O?6KM)!)-7^*=WHNI M-ID=A:W-[#J-HL+QOHT<1Q#++.6V/YIP,8'7CH:/K-5?:?WA]4H_RK[C;/[/ M?@$@@?VB/<773]*C_P"&=? / /;5?_H? _$UZ)XHUZP\+^%-3\2:C)BTT^W> MX?'5\#A1[DX]R*XOX4^,O$.IZ1XXM8;'Q/I;I+<0QC:IMYE\R%Q] 2A] MT-+ZQ4_F8?5*\B,@_LY^!R3B^U=?87*-_"^F^&)IKK3;N>[%Y.;"7RYXXH'?]Q(0Y#+_#G-=)'?$&OWFB:3<7$]Q:/)&\OV618&>-MLBK*5V,58X(M!]?;U._X(/JM/M^+/*E^"'Q L^=/^)R=/WDZC]&-64^'/QLL^;;XC)-CH) M99"/_'E->]TZJ^LSZV?R0OJM/I=?-GA2Z/\M"6B[1KVCWR^D@4Y_.,59M]1 M^/FGY\SPKH=Z.YCE6-F_)Q_*O;.3%)XCFWBON&L-:3^\\EB\>?%2U_Y"GPI MEF']ZSOD/Z'-7HOBIJ$1QJGPW\4V?JT=H)E_,&O25W&GX]JEU8/["^39:IU% MM-_-(_M_BUX2;B^.IZ:W<7NFSQ@?CM(_6MBU\=>#=1'^A^)].<_W3<*K?D2 M#73[1_=JG^(5G/9WEWXQT^TM[ZWN;=BJS0QD"9&5P0#N.4_6BBL^A2-W7 M-8UCX<_%466ERV=W:>-+V*]F6YMVWVLFU(GVLKC<"$! (^4^M8,JV>K0^)=4 M^"=KJ5JNB^)W?46O);/?<6R7$F^6,'>%_T7Q#XN M\-:?>0_8_%^EQ3RO-"SR6WD*(,*0X#;E0')'!SUKJ/$&DF:P^*:_: !J6DV: M/--MS=^6)?!<^G$B/)&YXAOZ]O3]:\FG\2W^H?!/3[/4+'39X] M#O8M&M95CFBGB=+,%+F.190T;@CH.".***) CZ1T73]2NOAQ::7>:W--J,FF MK!)J83;(SF/'FXSPV3GKUKY8T_PD^H^YM4\S3+9/!;-!-;PV#*NN>7,&)NS MYOSY*[L=F)//2BBG(2?7B%I\?C*_P#!?A&_;R]'U6Y>\OH%S^_2"/S%A)! & M%+%23_LBL34? ?A_PCX[\,7OHVFQ%XRRG<[$JR,N0?YCMS')VUC2/%6O?#'3= M2M5TWQO>2W,ES/9^9-9_: 1*J._ P!T[21\N>^!112*.W\'Z5#H_P 7O%=O M"YDB@T?3+=-X^;;&L@&6[YKEOA[-?3?'?7C!+!IULJ2 _;K6RC=(;^4R*$F9& E=E21> GRAPHIC 14 cosm_ex232img4.jpg begin 644 cosm_ex232img4.jpg M_]C_X 02D9)1@ ! 0$ 8 !@ # _VP!# 4$! 0$ P4$! 0&!04&" T(" <' M"! +# D-$Q 4$Q(0$A(4%QT9%!8<%A(2&B,:'!X?(2$A%!DD)R0@)AT@(2# _MVP!# 04&!@@'" \(" \@%1(5(" @(" @(" @(" @(" @(" @(" @(" @(" @(" M(" @(" @(" @(" @(" @(" @(" @(" @(" @

liabilities 1,015,369 1,763,845 1,358,803 Share settled debt obligation Â 0 1,554,590 TOTAL LIABILITIES 28,707,770 29,971,783 28,381,912 Commitments and Contingencies (see Note 14) 0 0 0 MEZZANINE EQUITY Â Â Â Preferred stock, $0.001 par value; 100,000,000 shares authorized: Series A preferred stock, stated value $1.000 per share, 6,000,000 shares authorized; 0 shares issued and outstanding as of December 31, 2023 and 2022; liquidation preference of $0 and $372,414 as of December 31, 2023 and 2022 Â 0 372,414 STOCKHOLDERS' EQUITY: Â Â Â Common stock, $0.001 par value; 300,000,000 shares authorized; 15,982,472 and 10,605,412 shares issued and 15,895,975 and 10,589,915 outstanding as of December 31, 2023 and 2022, respectively 17,834 15,983 10,606 Additional paid-in capital 130,316,264 129,008,301 112,205,952 Treasury stock, at cost, 86,497 shares as of June 30, 2024, and December 31, 2023 (917,159) (917,159) (816,707) Subscription receivable (20) (20) (4,750,108) Accumulated deficit (96,101,634) (91,644,233) (66,232,813) Accumulated other comprehensive loss (1,195,711) (419,844) (1,132,635) TOTAL STOCKHOLDERS' EQUITY 32,119,574 36,043,028 39,284,295 TOTAL LIABILITIES, MEZZANINE EQUITY AND STOCKHOLDERS' EQUITY $ 60,827,344 $ 66,014,811 $ 68,038,621 X - ReferencesNo definition available. + Details Name: cosm_AccountPayableRelatedPartiesCurrent Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - ReferencesNo definition available. + Details Name: cosm_AdvancesForBuildingsAcquisition Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - ReferencesNo definition available. + Details Name: cosm_AmountAccountsReceivableRelatedPartiesCurrent Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - ReferencesNo definition available. + Details Name: cosm_ConvertibleNotesPayableUnamortizedDiscount Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - ReferencesNo definition available. + Details Name: cosm_LoansPayableRelatedParty Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - ReferencesNo definition available. + Details Name: cosm_LoansReceivableNoncurrent Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - ReferencesNo definition available. + Details Name: cosm_LoansReceivableRelatedPartyNoncurrent Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - ReferencesNo definition available. + Details Name: cosm_NotesPayableRelatedPartiesCurrent Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - ReferencesNo definition available. + Details Name: cosm_ShareSettledDebtObligation Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of liabilities incurred to vendors for goods and services received, and accrued liabilities classified as other, payable within one year or the normal operating cycle, if longer. + ReferencesNo definition available. + Details Name: us-gaap_AccountsPayableAndOtherAccruedLiabilitiesCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount, after allowance for credit loss, of right to consideration from customer for product sold and service rendered in normal course of business, classified as current. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481990/310-10-45-2 + Details Name: us-gaap_AccountsReceivableNetCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionCarrying value as of the balance sheet date of obligations incurred and payable, pertaining to costs that are statutory in nature, are incurred on contractual obligations, or accumulate over time and for which invoices have not yet been received or will not be rendered. Examples include taxes, interest, rent and utilities. Used to reflect the current portion of the liabilities (due within one year or within the normal operating cycle if longer). + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(20)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_AccruedLiabilitiesCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount, after tax, of accumulated increase (decrease) in equity from transaction and other event and circumstance from nonowner source. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 220 -SubTopic 10 -Section 45 -Paragraph 14A -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-14AReference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 11 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-11Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (g)(2)(ii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480016/944-40-65-2Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (h)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480016/944-40-65-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(30)(a)(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(23)(a)(3)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 7: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 220 -SubTopic 10 -Section 45 -Paragraph 14 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-14 + Details Name: us-gaap_AccumulatedOtherComprehensiveIncomeLossNetOfTax Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of excess of issue price over par or stated value of stock and from other transaction involving stock or stockholder. Includes, but is not limited to, additional paid-in capital (APIC) for common and preferred stock. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(18)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(30)(a)(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_AdditionalPaidInCapital Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of asset recognized for present right to economic benefit. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 48 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-48Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 49 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-49Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 5: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (bb) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481203/810-10-50-3Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 25 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481231/810-10-45-25Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 12: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 13: http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479168/946-830-55-12Reference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(12)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(8)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(18)) -Publisher FASB -URI 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http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (bb) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481203/810-10-50-3Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 25 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481231/810-10-45-25Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 5: 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-Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481404/852-10-50-7 + Details Name: us-gaap_AssetsCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - ReferencesNo definition available. + Details Name: us-gaap_AssetsCurrentAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of cash and cash equivalents, and cash and cash equivalents restricted to withdrawal or usage. Excludes amount for disposal group and discontinued operations. Cash includes, but is not limited to, currency on hand, demand deposits with banks or financial institutions, and other

accounts with general characteristics of demand deposits. Cash equivalents include, but are not limited to, short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482913/230-10-50-8Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 24 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-24Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 45 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-4 + Details Name: us-gaap_CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalents Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionRepresents the caption on the face of the balance sheet to indicate that the entity has entered into (1) purchase or supply arrangements that will require expending a portion of its resources to meet the terms thereof, and (2) is exposed to potential losses or, less frequently, gains, arising from (a) possible claims against a company's resources due to future performance under contract terms, and (b) possible losses or likely gains from uncertainties that will ultimately be resolved when one or more future events that are deemed likely to occur do occur or fail to occur. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(17)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(25)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(19)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(15)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1 + Details Name: us-gaap_CommitmentsAndContingencies Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of subscription receivable from investors who have been allocated common stock. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 310 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477802/946-310-45-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(5)(a)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1 + Details Name: us-gaap_CommonStockShareSubscribedButUnissuedSubscriptionsReceivable Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAggregate par or stated value of issued nonredeemable common stock (or common stock redeemable solely at the option of the issuer). This item includes treasury stock repurchased by the entity. Note: elements for number of nonredeemable common shares, par value and other disclosure concepts are in another section within stockholders' equity. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(22)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1 + Details Name: us-gaap_CommonStockValue Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionFair value, after the effects of master netting arrangements, of a financial liability or contract with one or more underlyings, notional amount or payment provision or both, and the contract can be net settled by means outside the contract or delivery of an asset, expected to be settled within one year or normal operating cycle, if longer. Includes assets not subject to a master netting arrangement and not elected to be offset. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483466/210-20-50-3 + Details Name: us-gaap_DerivativeLiabilitiesCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionPresent value of lessee's discounted obligation for lease payments from finance lease, classified as current. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479041/842-20-45-1 + Details Name: us-gaap_FinanceLeaseLiabilityCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionPresent value of lessee's discounted obligation for lease payments from finance lease, classified as noncurrent. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479041/842-20-45-1 + Details Name: us-gaap_FinanceLeaseLiabilityNoncurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount, after accumulated amortization, of right-of-use asset from finance lease. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479041/842-20-45-1 + Details Name: us-gaap_FinanceLeaseRightOfUseAsset Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount, after impairment and amortization, of goodwill, indefinite-lived, and finite-lived intangible assets. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 10 -Name Accounting Standards Codification -Section S45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480265/350-10-S45-1 + Details Name: us-gaap_IntangibleAssetsNetIncludingGoodwill Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount after valuation and LIFO reserves of inventory expected to be sold, or consumed within one year or operating cycle, if longer. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483467/210-10-45-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(6)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_InventoryNet Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of liability recognized for present obligation requiring transfer or otherwise providing economic benefit to others. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)) -SubTopic 10 -Topic 210 -Publisher FASB -URI 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https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 14: 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 15: 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 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(14)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-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/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 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)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A 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Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 26: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 27: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481404/852-10-50-7Reference 28: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481404/852-10-50-7Reference 29: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 30 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-30 + Details Name: us-gaap_Liabilities Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of liabilities and equity items, including the portion of equity attributable to noncontrolling interests, if any. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(25)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 5: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 6: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 210 -Name 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 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Examples of items that might be included in the application of this element may consist of letters of credit, standby letters of credit, and revolving credit arrangements, under which borrowings can be made up to a maximum amount as of any point in time conditional on satisfaction of specified terms before, as of and after the date of drawdowns on the line. Includes short-term obligations that would normally be classified as current liabilities but for which (a) postbalance sheet date issuance of a long term obligation to refinance the short term obligation on a long term basis, or (b) the enterprise has entered into a financing agreement that clearly permits the enterprise to refinance the short-term obligation on a long term basis and the following conditions are met (1) the agreement does not expire within 1 year and is not cancelable by the lender except for violation of an objectively determinable provision, (2) no violation exists at the BS date, and (3) the lender has entered into the financing agreement is expected to be financially capable of honoring the agreement. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(19)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(13)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1 + Details Name: us-gaap_LinesOfCreditCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionFor an unclassified balance sheet, reflects the carrying amount of unpaid loan amounts due from related parties at the balance sheet date. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(7)(e)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 850 -SubTopic 10 -Section 50 -Paragraph 1 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483326/850-10-50-1 + Details Name: us-gaap_LoansAndLeasesReceivableRelatedParties Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionCarrying value as of the balance sheet date of notes payable (with maturities initially due after one year or beyond the operating cycle if longer), excluding current portion. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)) -SubTopic 10 -Topic 210 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_LongTermNotesPayable Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of investment in marketable security, classified as current. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_MarketableSecuritiesCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - ReferencesNo definition available. + Details Name: us-gaap_MembersEquityAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmortized cost, after allowance for credit loss, of financing receivable classified as current. Excludes net investment in lease. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481990/310-10-45-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(7)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1 + Details Name: us-gaap_NotesAndLoansReceivableNetCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionSum of the carrying values as of the balance sheet date of the portions of long-term notes payable due within one year or the operating cycle if longer. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(20)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(19)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_NotesPayableCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionPresent value of lessee's discounted obligation for lease payments from operating lease, classified as current. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479041/842-20-45-1 + Details Name: us-gaap_OperatingLeaseLiabilityCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionPresent value of lessee's discounted obligation for lease payments from operating lease, classified as noncurrent. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479041/842-20-45-1 + Details Name: us-gaap_OperatingLeaseLiabilityNoncurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of lessee's right to use underlying asset under operating lease. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479041/842-20-45-1 + Details Name: us-gaap_OperatingLeaseRightOfUseAsset Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of assets classified as other. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 49 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-49Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(10)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1Reference 3: http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479168/946-830-55-12Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(10)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(17)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_OtherAssets Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of liabilities classified as other, due within one year or the normal operating cycle, if longer. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(20)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10 + Details Name: us-gaap_OtherLiabilitiesCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of liabilities classified as other, due after one year or the normal operating cycle, if longer. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(24)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_OtherLiabilitiesNoncurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of asset related to consideration paid in advance for other costs that provide economic benefits within a future period of one year or the normal operating cycle, if longer. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(7)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 340 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483032/340-10-45-1 + Details Name: us-gaap_OtherPrepaidExpenseCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - 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 X - DefinitionCarrying value as of the balance sheet date of obligations incurred and payable for statutory income, sales, use, payroll, excise, real, property and other taxes. Used to reflect the current portion of the liabilities (due within one year or within the normal operating cycle if longer). + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(20)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://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_TaxesPayableCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount allocated to previously issued common shares repurchased by the issuing entity and held in treasury. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(30)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 505 -SubTopic 30 -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481520/505-30-50-4Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 505 -SubTopic 30 -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481549/505-30-45-1 + Details Name: us-gaap_TreasuryStockCommonValue Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant XML 19 R3.htm IDEA: XBRL DOCUMENT v3.24.3 CONSOLIDATED BALANCE SHEETS (Parenthetical) - USD ($) Jun. 30, 2024 Dec. 31, 2023 Dec. 31, 2022 Common stock, shares par value $ 0.001 $ 0.001 $ 0.001 Common stock, shares authorized 300,000,000 300,000,000 300,000,000 Common stock, shares issued 17,834,023 15,982,472 10,605,412 Common stock, shares outstanding 17,747,526 15,895,975 10,589,915 Convertible notes payable, net of unamortized discount Â $ 0 $ 258,938 Preferred stock, shares par value Â $ 0.001 $ 0.001 Preferred stock, shares authorized 100,000,000 100,000,000 100,000,000 Treasury stock, Preferred Â 86,497 15,497 Treasury stock, Common 86,497 86,497 Â Preferred Stock, Share Issued 0 0 0 Preferred Stock, Shares Outstanding 0 0 0 Series A Preferred Stock [Member] Â Â Â Preferred stock, shares par value Â $ 1.000 $ 1.000 Preferred stock, shares authorized Â 6,000,000 6,000,000 Preferred Stock, Share Issued Â 0 0 Preferred Stock, Shares Outstanding Â 0 0 Preferred Stock, liquidation preference Â $ 0 $ 372,414 X - ReferencesNo definition available. + Details Name: cosm_ConvertibleNotesPayableNetOfUnamortizedDiscount Namespace Prefix: cosm_ 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 - DefinitionThe per share liquidation preference (or restrictions) of nonredeemable preferred stock (or preferred stock redeemable solely at the option of the issuer) that has a preference in involuntary liquidation considerably in excess of the par or stated value of the shares. The liquidation preference is the difference between the preference in liquidation and the par or stated values of the share. + 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/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 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 505 -SubTopic 10 -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-3Reference 4: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 505 -SubTopic 10 -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-4Reference 5: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph (h) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-13 + Details Name: us-gaap_PreferredStockLiquidationPreference 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 - 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 - DefinitionNumber of previously issued common shares repurchased by the issuing entity and held in treasury. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 505 -SubTopic 30 -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481549/505-30-45-1 + Details Name: us-gaap_TreasuryStockCommonShares Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionNumber of previously issued preferred shares repurchased by the issuing entity and held in treasury. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 505 -SubTopic 30 -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481549/505-30-45-1 + Details Name: us-gaap_TreasuryStockPreferredShares Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - Details Name: us-gaap_StatementClassOfStockAxis=us-gaap_SeriesAPreferredStockMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 20 R4.htm IDEA: XBRL DOCUMENT v3.24.3 UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF OPERATIONS AND COMPREHENSIVE LOSS - USD ($) 3 Months Ended 6 Months Ended 12 Months Ended Jun. 30, 2024 Jun. 30, 2023 Jun. 30, 2024 Jun. 30, 2023 Dec. 31, 2023 Dec. 31, 2022 UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF OPERATIONS AND COMPREHENSIVE LOSS Â Â Â Â Â Â Â REVENUE $ 13,206,717 $ 12,363,429 $ 27,791,190 $ 24,713,206 $ 53,376,874 $ 50,347,652 COST OF GOODS SOLD 12,439,469 11,416,595 25,690,316 22,809,295 49,027,305 44,390,695 GROSS PROFIT 767,248 946,834 2,100,874 1,903,911 4,349,569 5,956,957 OPERATING EXPENSES Â Â Â Â Â Â Â General and administrative expenses 1,390,525 2,000,151 2,808,663 4,089,165 19,642,005 10,183,025 Salaries and wages 1,454,862 1,077,672 2,713,041 2,027,123 4,719,768 2,429,021 Sales and marketing expenses 110,813 318,061 284,443 785,324 1,204,636 630,057 Depreciation and amortization expense 313,074 127,415 632,861 229,936 614,377 188,890 TOTAL OPERATING EXPENSES 3,269,274 3,523,299 6,439,008 7,131,548 26,180,786 13,430,993 LOSS FROM OPERATIONS (2,502,026) (2,576,465) (4,338,134) (5,227,637) (21,831,217) (7,474,036) OTHER INCOME (EXPENSE) Â Â Â Â Â Â Â Other expense, net (29,305) (34,477) 162,519 (28,734) (65,867) (2,424,649) Interest expense (342,446) (244,135) (511,118) (378,508) (866,476) (2,345,410) Interest income 102,030 261,269 207,795 444,685 662,859 236,349 Non-cash interest expense Â Â Â Â Â 0 (1,619,838) Gain on equity investments, net 335 2,676 2,090 3,969 4,584 1,676 Gain on extinguishment of debt 0 2,257 0 1,910,770 1,910,967 1,004,124 Change in fair value of derivative liability 0 0 0 3,384 3,384 (20,257) Bargain purchase gain 0 1,633,842 0 1,633,842 1,440,249 0 Foreign currency transaction, net 180,701 66,674 19,447 262,709 198,863 (413,279) TOTAL OTHER INCOME (EXPENSE), NET (88,685) 1,688,106 (119,267) 3,852,117 3,288,563 (5,581,284) LOSS BEFORE INCOME TAXES (2,590,711) (888,359) (4,457,401) (1,375,520) (18,542,654) (13,055,320) INCOME TAX EXPENSE 0 (93,171) 0 (65,873) 0 (775,051) NET LOSS (2,590,711) (981,530) (4,457,401) (1,441,393) (18,542,654) (13,830,371) Deemed dividend on issuance of warrants Â Â Â Â Â 0 (32,004,730) Deemed dividend on downround of warrants Â Â Â Â Â (22,695) (8,480,379) Deemed dividend on warrant exchange Â Â Â Â Â (7,218,485) (1,067,876) Deemed dividend on downround of preferred stock Â Â Â Â Â 0 (8,189,515) Deemed dividend on preferred stock Â Â Â Â Â 0 (372,414) NET LOSS ATTRIBUTABLE TO COMMON STOCKHOLDERS (2,590,711) (981,530) (4,457,401) (1,441,393) (25,783,834) (63,945,285) Foreign currency translation adjustment, net (176,591) 83,188 (775,867) 419,651 712,791 (981,014) TOTAL COMPREHENSIVE LOSS $ (2,767,302) $ (898,342) $ (5,233,268) $ (1,021,742) $ (25,071,043) $ (64,926,299) BASIC NET LOSS PER SHARE $ (0.15) $ (0.09) $ (0.26) $ (0.13) $ (2.15) $ (33.16) DILUTED NET LOSS PER SHARE $ (0.15) $ (0.09) $ (0.26) $ (0.13) $ (2.15) $ (33.16) WEIGHTED AVERAGE NUMBER OF SHARES OUTSTANDING Â Â Â Â Â Â Basic 17,834,023 10,819,645 17,025,203 10,718,010 11,968,665 1,928,172 Diluted 17,834,023 10,819,645 17,025,203 10,718,010 11,968,665 1,928,172 X - ReferencesNo definition available. + Details Name: cosm_BargainPurchaseGain Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_DeemedDividendOnDownroundOfPreferredStock Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_DeemedDividendOnDownroundOfWarrants Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_DeemedDividendOnIssuanceOfWarrants Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_DeemedDividendOnPreferredStock Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_DeemedDividendOnWarrantExchange Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount after tax of increase (decrease) in equity from transactions and other events and circumstances from net income and other comprehensive income, attributable to parent entity. Excludes changes in equity resulting from investments by owners and distributions to owners. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting

Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(24)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(26)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(22)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1A -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1AReference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1B -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1BReference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(20)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 7: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 220 -SubTopic 10 -Section 45 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-5 + Details Name: us-gaap_ComprehensiveIncomeNetOfTax Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe aggregate costs related to goods produced and sold and services rendered by an entity during the reporting period. This excludes costs incurred during the reporting period related to financial services rendered and other revenue generating activities. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(2)(d)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(2)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 924 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SAB Topic 11.L) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479941/924-10-S99-1 + Details Name: us-gaap_CostOfGoodsAndServicesSold Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe current period expense charged against earnings on long-lived, physical assets not used in production, and which are not intended for resale, to allocate or recognize the cost of such assets over their useful lives; or to record the reduction in book value of an intangible asset over the benefit period of such asset; or to reflect consumption during the period of an asset that is not used in production. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (b) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 360 -SubTopic 10 -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482099/360-10-50-1 + Details Name: us-gaap_DepreciationAndAmortization Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of increase (decrease) in the fair value of derivatives recognized in the income statement. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 815 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4A -Subparagraph (b)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480434/815-10-50-4A + Details Name: us-gaap_DerivativeGainLossOnDerivativeNet Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe amount of net income (loss) for the period per each share of common stock or unit outstanding during the reporting period. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-6Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 52 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482635/260-10-55-52Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476176/805-60-65-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (g)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-3Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 15 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482635/260-10-55-15Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (e)(4) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-7Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-2Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 60B -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-60BReference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-4Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1Reference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-10Reference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(25)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(27)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1Reference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(23)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-7 + Details Name: us-gaap_EarningsPerShareBasic Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: duration X - DefinitionThe amount of net income (loss) for the period available to each share of common stock or common unit outstanding during the reporting period and to each share or unit that would have been outstanding assuming the issuance of common shares or units for all dilutive potential common shares or units outstanding during the reporting period. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-6Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 52 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482635/260-10-55-52Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476176/805-60-65-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (g)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-3Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 15 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482635/260-10-55-15Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (e)(4) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-7Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-2Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 60B -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-60BReference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-4Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1Reference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(25)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(27)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1Reference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(23)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-7 + Details Name: us-gaap_EarningsPerShareDiluted Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: duration X - DefinitionAmount, before tax, of realized gain (loss) from foreign currency transaction. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479168/946-830-55-10Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section 45 -Paragraph 6 -Subparagraph (a)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479105/946-220-45-6Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-07(7)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1Reference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 830 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481956/830-20-45-1Reference 5: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 830 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481926/830-20-50-1 + Details Name: us-gaap_ForeignCurrencyTransactionGainLossRealized Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of realized and unrealized gain (loss) on investment. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(9)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(7)(c)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 3: http://www.xbrl.org/2003/role/recommendedDisclosureRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_GainLossOnInvestments Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionDifference between the fair value of payments made and the carrying amount of debt which is extinguished prior to maturity. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (b) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 470 -SubTopic 50 -Section 40 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481303/470-50-40-2Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 470 -SubTopic 50 -Section 40 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481303/470-50-40-4 + Details Name: us-gaap_GainsLossesOnExtinguishmentOfDebt Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe aggregate total of expenses of managing and administering the affairs of an entity, including affiliates of the reporting entity, which are not directly or indirectly associated with the manufacture, sale or creation of a product or product line. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-07(2)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1 + Details Name: us-gaap_GeneralAndAdministrativeExpense Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAggregate revenue less cost of goods and services sold or operating expenses directly attributable to the revenue generation activity. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 48 -Publisher FASB -URI 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://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 9: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -

Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 11: 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 12: 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 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)(i)) -Publisher FASB -URI 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 -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 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)(i)) -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)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 20: 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 21: 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 22: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 23: 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_GrossProfit Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit 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 - ReferencesNo definition available. + Details Name: us-gaap_IncomeStatementAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of current income tax expense (benefit) and deferred income tax expense (benefit) pertaining to continuing operations. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-12Reference 4: http://www.xbrl.org/2003/role/exampleRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 231 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482663/740-10-55-231Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-9Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SAB Topic 6.I.7) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479360/740-10-S99-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-8Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-10Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (h) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(9)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Subparagraph (a) -SubTopic 20 -Topic 740 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482659/740-20-45-2Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(h)) -SubTopic 10 -Topic 235 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1 + Details Name: us-gaap_IncomeTaxExpenseBenefit Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of interest expense classified as operating and nonoperating. Includes, but is not limited to, cost of borrowing accounted for as interest expense. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 48 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-48Reference 3: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 49 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-49Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI 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us-gaap_InterestExpense Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of interest income earned from interest bearing assets classified as other. + ReferencesNo definition available. + Details Name: us-gaap_InterestIncomeOther Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe 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: 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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 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-SubTopic 10 -Name Accounting Standards Codification -Section 45

-Paragraph 1A -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1AReference 36: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1B -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1BReference 37: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(22)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1 + Details Name: us-gaap_NetIncomeLoss Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount, after deduction of tax, noncontrolling interests, dividends on preferred stock and participating securities; of income (loss) available to common shareholders. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476176/805-60-65-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-3Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-4Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 5 -Subparagraph (SAB Topic 6.B) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-5Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-10Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 11 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-11Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 60B -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-60B + Details Name: us-gaap_NetIncomeLossAvailableToCommonStockholdersBasic Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe aggregate amount of income or expense from ancillary business-related activities (that is to say, excluding major activities considered part of the normal operations of the business). + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(7)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2 + Details Name: us-gaap_NonoperatingIncomeExpense Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionGenerally recurring costs associated with normal operations except for the portion of these expenses which can be clearly related to production and included in cost of sales or services. Includes selling, general and administrative expense. + ReferencesNo definition available. + Details Name: us-gaap_OperatingExpenses Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_OperatingExpensesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe net result for the period of deducting operating expenses from operating revenues. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 30 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-30Reference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1Reference 5: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 6: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 7: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 31 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-31 + Details Name: us-gaap_OperatingIncomeLoss Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount after tax and reclassification adjustments of gain (loss) on foreign currency translation adjustments, foreign currency transactions designated and effective as economic hedges of a net investment in a foreign entity and intra-entity foreign currency transactions that are of a long-term-investment nature. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 10A -Subparagraph (a) -SubTopic 10 -Topic 220 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-10AReference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(19)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1 + Details Name: us-gaap_OtherComprehensiveIncomeLossForeignCurrencyTransactionAndTranslationAdjustmentNetOfTax Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of expense or loss included in net income that result in no cash flow, classified as other. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_OtherNoncashExpense Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit 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 - ReferencesNo definition available. + Details Name: us-gaap_OtherNonoperatingIncomeExpenseAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na 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: 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https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 30 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-30Reference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 42 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-42Reference 22: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 23: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 40 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-40Reference 24: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 235 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-05(b)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477314/942-235-S99-1Reference 26: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2 + Details Name: us-gaap_Revenues Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of expense for salary and wage arising from service rendered by nonofficer employee. Excludes allocated cost, labor-related nonsalary expense, and direct and overhead labor cost included in cost of good and service sold. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2 + Details Name: us-gaap_SalariesAndWages Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe aggregate total amount of expenses directly related to the marketing or selling of products or services. + ReferencesNo definition available. + Details Name: us-gaap_SellingAndMarketingExpense Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionWeighted average number of limited partnership units outstanding determined by relating the portion of time within a reporting period that limited partnership units have been outstanding to the total time in that period. Used in the calculation of diluted net income or loss per limited partnership unit. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 5 -Subparagraph (SAB Topic 4.F) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480008/505-10-S99-5 + Details Name: us-gaap_WeightedAverageLimitedPartnershipUnitsOutstandingDiluted Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionThis element represents the weighted average total number of shares issued throughout the period including the first (beginning balance outstanding) and last (ending balance outstanding) day of the period before considering any reductions (for instance, shares held in treasury) to arrive at the weighted average number of shares outstanding. Weighted average relates to the portion of time within a reporting period that common shares have been issued and outstanding to the total time in that period. Such concept is used in determining the weighted average number of shares outstanding for purposes of calculating earnings per share (basic). + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 260 -SubTopic 10 -Section 45 -Paragraph 13 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-13Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 260 -SubTopic 10 -Section 45 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-10 + Details Name: us-gaap_WeightedAverageNumberOfSharesIssuedBasic 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 XML 21 R5.htm IDEA: XBRL DOCUMENT v3.24.3 UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF CHANGES IN STOCKHOLDERS' EQUITY AND MEZZANINE EQUITY - USD ($) Total Preferred Stock Common Stock Additional Paid-In Capital Subscription Receivable Retained Earnings (Accumulated Deficit) Accumulated other comprehensive loss Treasurys Stocks Balance, shares at Dec. 31, 2021 Â Â 701,780 Â Â Â Â 15,497 Balance, amount at Dec. 31, 2021 $ 4,379,463 $ 0 $ 702 $ 39,692,595 $ 0 $ (34,345,506) $ (151,621) $ (816,707) Foreign currency translation adjustment, net (981,014) 0 $ 0 0 0 0 (981,014) 0 Shares issued in lieu of cash, shares Â Â 40,600 Â Â Â Â Â Shares issued in lieu of cash, amount 175,941 0 $ 41 175,900 0 0 0 0 Net loss (13,830,371) 0 0 0 0 (13,830,371) 0 0 Adoption of ASU 2020-06 (240,752) $ 0 0 (294,000) 0 53,248 0 0 Issuance of Series A preferred stock, net of issuance costs of $547,700, shares Â 6,000 Â Â Â Â Â Â Issuance of Series A preferred stock, net of issuance costs of $547,700, amount 0 $ 5,452,300 $ 0 0 0 0 0 0 Conversion of Series A preferred stock, shares Â (6,000) 386,588 Â Â Â Â Â Conversion of Series A preferred stock, amount 5,452,300 $ (5,452,300) $ 387 5,451,913 0 0 0 0 Sale of common stock, shares Â Â 5,314,987 Â Â Â Â Â Â Sale of common stock, amount 6,622,924 0 $ 5,315 11,367,717 (4,750,108) 0 0 0 Sale of warrants bundled with common stock 26,216,237 0 $ 0 26,216,237 0 0 0 0 Exercise of warrants, shares Â Â 3,608,667 Â Â Â Â Â Â Exercise of warrants, amount 10,826,000 0 $ 3,609 10,822,391 0 0 0 0 Conversion of convertible debt, shares Â Â 1,574 Â Â Â Â Â Conversion of convertible debt, amount 38,144 0 $ 1 38,143 0 0 0 0 Cashless exercise of warrants, amount 0 0 $ 526 (526) 0 0 0 0 Cashless exercise of warrants, shares Â Â 526,112 Â Â Â Â Â Â Conversion of notes payable into shares of common stock, amount 973,420 0 $ 9 973,411 0 0 0 0 Conversion of notes payable into shares of common stock, shares Â Â 9,520 Â Â Â Â Â Â Fair value of warrants issued in lieu of cash 24,401 0 $ 0 24,401 0 0 0 0 Deemed dividend upon downround of preferred stock and warrants 0 0 0 16,669,894 0 (16,669,894) 0 0 Deemed dividend on preferred stock (372,414) 372,414 0 0 0 (372,414) 0 0 Deemed dividend on warrant exchange 0 0 $ 0 1,067,876 0 (1,067,876) 0 0 Rounding upon reverse stock split of 1 for 25 common shares, shares Â Â 15,584 Â Â Â Â Â Â Rounding upon reverse stock split of 1 for 25 common shares, amount 16 0 $ 16 0 0 0 0 0 Balance, amount at Dec. 31, 2022 39,284,295 372,414 $ 10,606 112,205,952 (4,750,108) (66,232,813) (1,132,635) $ (816,707) Balance, shares at Dec. 31, 2022 Â Â 10,605,412 Â Â Â Â Â 15,497 Foreign currency translation adjustment,

net 336,463 Â Â Â Â Â 336,463 Â Proceeds from sale of common stock 4,750,000 Â Â Â 4,750,000 Â Â Â Shares issued in lieu of cash, shares Â Â 15,258 Â Â Â Â Â Shares issued in lieu of cash, amount 96,888 Â $ 15 96,873 Â Â Â Â Net loss (459,863) Â Â Â Â (459,863) Â Â Balance, amount at Mar. 31, 2023 44,007,783 372,414 $ 10,621 112,302,825 (108) (66,692,676) (796,172) $ (816,707) Balance, shares at Mar. 31, 2023 Â Â 10,620,670 Â Â Â Â 15,497 Balance, shares at Dec. 31, 2022 Â Â 10,605,412 Â Â Â Â 15,497 Balance, amount at Dec. 31, 2022 39,284,295 372,414 $ 10,606 112,205,952 (4,750,108) (66,232,813) (1,132,635) $ (816,707) Net loss (1,441,393) Â Â Â Â Â Â Â Balance, amount at Jun. 30, 2023 43,669,058 372,414 $ 10,952 112,862,111 (108) (67,674,206) (712,984) $ (816,707) Balance, shares at Jun. 30, 2023 Â Â 10,951,757 Â Â Â Â 15,497 Balance, shares at Dec. 31, 2022 Â Â 10,605,412 Â Â Â Â 15,497 Balance, amount at Dec. 31, 2022 39,284,295 372,414 $ 10,606 112,205,952 (4,750,108) (66,232,813) (1,132,635) $ (816,707) Foreign currency translation adjustment, net 712,791 0 0 0 0 0 712,791 0 Proceeds from sale of common stock 4,750,088 0 $ 0 0 4,750,088 0 0 0 Shares issued in lieu of cash, shares Â Â 15,258 Â Â Â Â Â Shares issued in lieu of cash, amount 96,888 0 $ 15 96,873 0 0 0 0 Net loss (18,542,654) 0 $ 0 0 0 (18,542,654) 0 0 Shares issued for purchase of customer base, shares Â Â 99,710 Â Â Â Â Â Shares issued for purchase of customer base, amount 316,081 0 $ 100 315,981 0 0 0 0 Shares issued for purchase of Cana, shares Â Â 46,377 Â Â Â Â Â Shares issued for purchase of Cana, amount 138,667 0 $ 46 138,621 0 0 0 0 Stock-based compensation, shares Â Â 1,280,294 Â Â Â Â Â Stock-based compensation, amount 577,931 0 $ 1,280 576,651 0 0 0 0 Proceeds from sale of common stock, net of financing fees of $19,467, shares Â Â 2,116,936 Â Â Â Â Â Proceeds from sale of common stock, net of financing fees of $19,467, amount 4,807,038 0 $ 2,117 4,804,921 0 0 0 $ 0 Deemed dividend on preferred stock 0 Â Â Â Â Â Â Â Proceeds from the exercise of warrants, net of financing fees of $275,000, shares Â Â 1,487,000 Â Â Â Â Â Proceeds from the exercise of warrants, net of financing fees of $275,000, amount 3,258,741 0 $ 1,487 3,257,254 Â Â Â Â Shares issued for purchase of Cloudscreen, shares Â Â 280,000 Â Â Â Â Â Shares issued for purchase of Cloudscreen, amount 319,200 0 $ 280 318,920 Â Â Â Â Shares issued upon exchange of related party debt, shares Â Â 51,485 Â Â Â Â Â Shares issued upon exchange of related party debt, amount 52,000 0 $ 52 51,948 Â Â Â Â Repurchase of treasury stock, shares Â Â Â Â Â Â Â 71,000 Repurchase of treasury stock, amount (100,452) 0 0 0 0 Â Â $ (100,452) Deemed dividend upon issunace and downround of warrants 0 0 0 7,241,180 0 (7,241,180) 0 0 Deemed dividend reclassified upon elimination of its redemption provision 372,414 (372,414) Â Â Â 372,414 Â Â Balance, amount at Dec. 31, 2023 36,043,028 0 $ 15,983 129,008,301 (20) (91,644,233) (419,844) $ (917,159) Balance, shares at Dec. 31, 2023 Â Â 15,982,472 Â Â Â Â Â 86,497 Balance, shares at Mar. 31, 2023 Â Â 10,620,670 Â Â Â Â 15,497 Balance, amount at Mar. 31, 2023 44,007,783 372,414 $ 10,621 112,302,825 (108) (66,692,676) (796,172) $ (816,707) Foreign currency translation adjustment, net 83,188 0 0 0 0 0 83,188 0 Net loss (981,530) 0 $ 0 0 0 (981,530) 0 0 Shares issued for purchase of customer base, shares Â Â 99,710 Â Â Â Â Â Shares issued for purchase of customer base, amount 316,081 0 $ 100 315,981 0 0 0 0 Shares issued for purchase of Cana, shares Â Â 46,377 Â Â Â Â Â Shares issued for purchase of Cana, amount 138,667 0 $ 46 138,621 0 0 0 0 Stock-based compensation, shares Â Â 185,000 Â Â Â Â Â Stock-based compensation, amount 104,869 0 $ 185 104,684 0 0 0 0 Balance, amount at Jun. 30, 2023 43,669,058 372,414 $ 10,952 112,862,111 (108) (67,674,206) (712,984) $ (816,707) Balance, shares at Jun. 30, 2023 Â Â 10,951,757 Â Â Â Â 15,497 Balance, amount at Dec. 31, 2023 36,043,028 0 $ 15,983 129,008,301 (20) (91,644,233) (419,844) $ (917,159) Balance, shares at Dec. 31, 2023 Â Â 15,982,472 Â Â Â Â 86,497 Foreign currency translation adjustment, net (599,276) 0 $ 0 0 0 0 (599,276) $ 0 Net loss (1,866,690) 0 $ 0 0 0 (1,866,690) 0 0 Proceeds from sale of common stock, net of financing fees of $19,467, shares Â Â 901,488 Â Â Â Â Â Proceeds from sale of common stock, net of financing fees of $19,467, amount 629,426 0 $ 901 628,525 0 0 0 0 Shares issued in lieu of cash 108,297 0 $ 0 108,297 0 0 0 0 Shares issued pursuant to warrant exchange agreement, shares Â Â 950,063 Â Â Â Â Â Shares issued pursuant to warrant exchange agreement, amount 0 0 $ 950 (950) 0 0 0 0 Stock-based compensation 231,897 0 0 231,897 0 0 0 0 Balance, amount at Mar. 31, 2024 34,546,682 0 $ 17,834 129,976,070 (20) (93,510,923) (1,019,120) $ (917,159) Balance, shares at Mar. 31, 2024 Â Â 17,834,023 Â Â Â Â 86,497 Balance, shares at Dec. 31, 2023 Â Â 15,982,472 Â Â Â Â 86,497 Balance, amount at Dec. 31, 2023 36,043,028 0 $ 15,983 129,008,301 (20) (91,644,233) (419,844) $ (917,159) Net loss (4,457,401) Â Â Â Â Â Â Â Balance, amount at Jun. 30, 2024 32,119,574 Â $ 17,834 130,316,264 (20) (96,101,634) (1,195,711) $ (917,159) Balance, shares at Jun. 30, 2024 Â Â 17,834,023 Â Â Â Â 86,497 Balance, shares at Mar. 31, 2024 Â Â 17,834,023 Â Â Â Â 86,497 Balance, amount at Mar. 31, 2024 34,546,682 0 $ 17,834 129,976,070 (20) (93,510,923) (1,019,120) $ (917,159) Foreign currency translation adjustment, net (176,591) 0 0 0 0 0 (176,591) 0 Net loss (2,590,711) 0 Â Â Â (2,590,711) Â Â Shares issued in lieu of cash 108,444 0 0 108,444 0 0 0 0 Stock-based compensation 231,750 $ 0 0 231,750 0 0 0 0 Balance, amount at Jun. 30, 2024 $ 32,119,574 Â $ 17,834 $ 130,316,264 $ (20) $ (96,101,634) $ (1,195,711) $ (917,159) Balance, shares at Jun. 30, 2024 Â Â 17,834,023 Â Â Â Â 86,497 X - ReferencesNo definition available. + Details Name: cosm_AdoptionOfAsus Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_CashlessExerciseOfWarrantsAmount Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_CashlessExerciseOfWarrantsShares Namespace Prefix: cosm_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_ConversionOfConvertibleDebtAmount Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_ConversionOfConvertibleDebtShares Namespace Prefix: cosm_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_ConversionOfNotesPayableIntoSharesOfCommonStockAmount Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_ConversionOfNotesPayableIntoSharesOfCommonStockShares Namespace Prefix: cosm_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_ConversionOfSeriesAPreferredStockAmount Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_ConversionOfSeriesAPreferredStockShares Namespace Prefix: cosm_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_DeemedDividendOnPreferredStock Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_DeemedDividendOnWarrantExchangeAmount Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_DeemedDividendReclassifiedUponEliminationOfItsRedemptionProvision Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_DeemedDividendUponDownroundOfPreferredStockAnd Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_DeemedDividendUponIssunaceAndDownroundOfWarrants Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_ExerciseOfWarrantsAmount Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_ExerciseOfWarrantsShares Namespace Prefix: cosm_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_FairValueOfWarrantsIssuedInLieuOfCash Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_ForeignCurrencyTranslationAdjustmentNet Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_IssuanceOfSeriesAPreferredStockAmount Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_IssuanceOfSeriesAPreferredStockShares Namespace Prefix: cosm_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_ProceedFromExerciseWarrantsAmount Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_ProceedFromExerciseWarrantsShares Namespace Prefix: cosm_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_ProceedsFromSaleOfCommonStock Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_ProceedsFromSaleOfCommonStockNetOfFinancingFeesOfAmount Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_ProceedsFromSaleOfCommonStockNetOfFinancingFeesOfShares Namespace Prefix: cosm_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_RepurchaseOfTreasuryStockAmount Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_RepurchaseOfTreasuryStockShares Namespace Prefix: cosm_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_RoundingUponReverseStockSplitOf1For25CommonSharesAmount Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_RoundingUponReverseStockSplitOf1For25CommonSharesShares Namespace Prefix: cosm_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_SaleOfCommonStockAmount Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_SaleOfCommonStockShares Namespace Prefix: cosm_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_SaleOfWarrantsBundledWithCommonStock Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_SharesIssuedForPurchaseOfCanaAmount Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_SharesIssuedForPurchaseOfCanaShares Namespace Prefix: cosm_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_SharesIssuedForPurchaseOfCloudscreenAmount Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_SharesIssuedForPurchaseOfCloudscreenShares Namespace Prefix: cosm_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_SharesIssuedForPurchaseOfCustomerBaseAmount Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_SharesIssuedForPurchaseOfCustomerBaseShares Namespace Prefix: cosm_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_SharesIssuedInLieuOfCash Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_SharesIssuedInLieuOfCashAmount Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_SharesIssuedInLieuOfCashShares Namespace Prefix: cosm_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_SharesIssuedPursuantToWarrantExchangeAgreementAmount Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_SharesIssuedUponExchangeOfRelatedPartyDebtAmount Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_SharesIssuedUponExchangeOfRelatedPartyDebtShares Namespace Prefix: cosm_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_StockBasedCompensationAmount Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_StockBasedCompensationShares Namespace Prefix: cosm_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionThe portion of profit or loss for the period, net of income taxes, which is attributable to the parent. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-6Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-9Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476176/805-60-65-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (g)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference 5: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(20)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482765/220-10-50-6Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-3Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-1Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-8Reference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (b) -Publisher FASB -URI 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 additional shares authorized for issuance under share-based payment arrangement. + ReferencesNo definition available. + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardNumberOfAdditionalSharesAuthorized Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionNumber of shares of stock issued as of the balance sheet date, including shares that had been issued and were previously outstanding but which are now held in the treasury. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 2 -SubTopic 10 -Topic 505 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-2 + Details Name: us-gaap_SharesIssued Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionValue, after forfeiture, of shares issued under share-based payment arrangement. Excludes employee stock ownership plan (ESOP). + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(28)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.3-04) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1Reference 4: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 718 -SubTopic 10 -Section 50 -Paragraph 2 -Subparagraph (d)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_StockIssuedDuringPeriodValueShareBasedCompensation Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - 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 22 R6.htm IDEA: XBRL DOCUMENT v3.24.3 UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS - USD ($) 6 Months Ended 12 Months Ended Jun. 30, 2024 Jun. 30, 2023 Dec. 31, 2023 Dec. 31, 2022 CASH FLOWS FROM OPERATING ACTIVITIES: Â Â Â Â Net Loss $ (4,457,401) $ (1,441,393) $ (18,542,654) $ (13,830,371) Adjustments to Reconcile Net Loss to Net Cash Used In Operating Activities: Â Â Â Â Depreciation and amortization expense 617,943 162,839 590,691 103,194 Amortization of right-of-use assets 14,918 67,097 23,686 85,696 Amortization of debt discounts and accretion of debt Â Â 0 1,619,838 Bad debt expense (30,992) 671,678 11,850,788 5,621,938 Shares issued in lieu of cash 0 (96,888) 96,888 175,941 Lease expense 155,430 123,204 365,639 210,463 Interest on finance leases 1,307 13,709 2,903 16,467 Stock-based compensation 680,389 104,869 577,931 24,401 Deferred income taxes (5,645) 3,621 78,553 780,099 Gain on extinguishment of debt 0 (1,910,770) (1,910,967) (876,894) Bargain purchase gain 0 (1,633,842) (1,440,249) 0 Change in fair value of the derivative liability 0 (3,384) (3,384) 20,257 Gain on net change in fair value of equity investments (2,090) (3,969) (4,584) (1,676) Provision for extraordinary tax charges Â Â 578,425 0 Gain on forgiveness of accrued interest Â Â 0 (127,230) Other income Â Â (928) 0 Changes in assets and liabilities: Â Â Â Â Accounts receivable 788,013 721,400 (5,484,213) (3,073,366) Accounts receivable - related party (559,563) 202,669 1,457,845 (170,815) Inventory 323,436 (949,633) (890,903) (485,469) Prepaid expenses and other assets (359,794) (3,603,672) (579,467) (894,893) Prepaid expenses and other current assets - related party (1,462,468) (2,303,904) (913,574) (375,311) Loan receivable - related party 0 (168,469) 0 (4,213,728) Accounts payable and accrued expenses (711,770) (1,332,464) 644,838 2,092,104 Accounts payable and accrued expenses - related party 621,174 (135,026) 71,777 (357,681) Accrued interest 3,418 (229,771) (115,668) (913,280) Lease liabilities (154,610) (123,391) (373,816) (210,781) Taxes payable 0 417,256 (128,801) (1,107,135) Other current liabilities 614,232 (230,028) (1,359,180) (320,420) Other liabilities (698,916) (579,582) (227,575) 1,338,013 NET CASH USED IN OPERATING ACTIVITIES (4,622,989) (12,064,068) (15,635,999) (14,870,639) CASH FLOWS FROM INVESTING ACTIVITIES: Â Â Â Â Proceeds from loan receivable 357,241 347,225 806,464 351,474 Cash paid for the acquisition of Cana 0 (5,331,120) (5,230,593) 0 Sale of intangible assets 1,989 0 Â Â Purchase of intangible assets 0 (2,213,851) (6,189,564) (308,866) Purchase of property and equipment (116,826) (1,249,933) (1,313,195) (74,207) Loan receivable - related party Â Â (168,469) 0 Sale of fixed assets Â Â 0 12,736 Advances for building's acquisition Â Â (1,665,000) 0 Purchase of marketable securities Â Â 0 (2,634) NET CASH USED IN INVESTING ACTIVITIES 242,404 (8,447,679) (13,760,357) (21,497) CASH FLOWS FROM FINANCING ACTIVITIES: Â Â Â Â Payment of convertible note payable 0 (100,000) (100,000) (525,000) Payment of note payable (549,946) (1,372,976) (1,611,774) (12,479,735) Payment of related party loan (7,567) Â 0 (4,824,035) Payment of lines of credit (12,342,152) (10,412,107) (19,532,735) (20,975,110) Proceeds from lines of credit 13,034,203 9,271,450 20,193,343 22,354,567 Proceeds from the issuance of common stock 0 4,750,000 10,000,017 35,275,573 Payments of finance lease liability (17,504) (77,753) (27,786) (99,906) Payments of financing fees 629,576 0 (717,888) (3,194,798) Payment of related party note payable Â Â 0 (421,373) Proceeds from note payable Â Â 1,057,540 487,098 Proceeds from related party loan Â Â 0 3,625,007 Payment of loans payable Â Â 0 (1,065,000) Proceeds from loans payable Â Â 0 65,000 Proceeds from issuance of Series A Preferred Stock Â Â 0 6,000,000 Proceeds from the exercise of warrants Â Â 3,533,741 10,826,000 Proceeds from sale of treasury stock Â Â (100,452) 0 NET CASH PROVIDED BY FINANCING ACTIVITIES 746,610 2,058,614 12,694,007 35,048,288 Effect of exchange rate changes on cash 144,289 (63,853) (214,139) 307,044 NET CHANGE IN CASH (3,489,686) (18,516,986) (16,916,488) 20,463,196 CASH AT BEGINNING OF PERIOD 3,833,195 20,749,683 20,749,683 286,487 CASH AT END OF PERIOD 343,509 2,232,697 3,833,195 20,749,683 Cash paid during the year: Â Â Â Â Interest 512,966 814,345 406,885 588,051 Income tax Â Â 0 0 Supplemental Disclosure of Non-Cash Investing and Financing Activities Â Â Â Â Closing of acquisition of Cloudscreen 637,080 0 Â Â Common shares issued for acquisition of customer base 0 316,081 316,081 0 Common shares issued for acquisition of Cana $ 0 $ 138,667 138,667 0 Conversion of notes payable to common stock Â Â 0 $ 973,420 Deemed dividend reclassified upon elimination of its redemption provision Â Â 372,414 Â Conversion of convertible notes payable to common stock Â Â Â 15,000 Deemed dividend on warrants upon conversion of convertible debt Â Â 7,218,485 $ 32,004,730 Deemed dividend on preferred stock and warrants upon trigger of downround feature Â Â 0 16,669,894 Deemed dividend upon cumulative dividend on preferred stock Â Â 0 372,414 Conversion of Series A preferred stock Â Â 0 5,452,300 Conversion of convertible debt Â Â $ 0 $ 38,144 X - ReferencesNo definition available. + Details Name: cosm_AdvancesForBuildingsAcquisitions Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_AmortizationOfDebtDiscountsAndAccretionOfDebt Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_CashPaidDuringTheYearNewAbstract Namespace Prefix: cosm_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_CashPaidForTheAcquisitionOfCana Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_ChangeInFairValueOfTheDerivativeLiability Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_ClosingOfAcquisitionOfCloudscreen Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_CommonSharesIssuedForAcquisitionOfCana Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_CommonSharesIssuedForAcquisitionOfCustomerBase Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_ConversionOfConvertibleDebt Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_ConversionOfNotesPayableToCommonStock Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_DeemedDividendOnPreferredStockAndWarrantsUponTriggerOfDownroundFeature Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_DeemedDividendOnWarrantsUponConversionOfConvertibleDebt Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_FinancingFeesFromTheSaleOfCommonStock Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_GainLossOnBargainPurchase Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_IncreaseDecreaseInAccruedInterest Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_IncreaseDecreaseInOtherLiabilities Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_IncreaseDecreaseInPrepaidExpensesAndOtherCurrentAssetsRelatedParty Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_LoansAndLeasesReceivableRelatedParty Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_PaymentOfLinesOfCredit Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_PaymentsOfFinancingFees Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_ProceedsFromLoanReceivableRelatedParty Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_ProvisionsForExtraordinaryTaxCharges Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_SaleOfFixedAssets Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_SharesIssuedDuringPeriodInLieuOfCash Namespace Prefix: cosm_ 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, cash equivalents, and cash and cash equivalents restricted to withdrawal or usage; including effect from exchange rate change. Cash includes, but is not limited to, currency on hand, demand deposits with banks or financial institutions, and other accounts with general characteristics of demand deposits. Cash equivalents include, but are not limited to, short-term, highly liquid investments that are both readily

convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 24 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-24Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 1 -SubTopic 230 -Topic 830 -Publisher FASB -URI https://asc.fasb.org/1943274/2147477401/830-230-45-1 + Details Name: us-gaap_CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseIncludingExchangeRateEffect Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_CashFlowNoncashInvestingAndFinancingActivitiesDisclosureAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - 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 new shares issued in the conversion of stock 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_ConversionOfStockSharesIssued1 Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionAmount of deferred income tax expense (benefit) and income tax credits. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_DeferredIncomeTaxesAndTaxCredits Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of paid and unpaid preferred stock dividends declared with the form of settlement in cash, stock and payment-in-kind (PIK). + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.3-04) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 2 -SubTopic 405 -Topic 942 -Publisher FASB -URI https://asc.fasb.org/1943274/2147477787/942-405-45-2 + Details Name: us-gaap_DividendsPreferredStock Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of increase (decrease) from effect of exchange rate changes on cash and cash equivalents, and cash and cash equivalents restricted to withdrawal or usage; held in foreign currencies. Excludes amounts for disposal group and discontinued operations. Cash includes, but is not limited to, currency on hand, demand deposits with banks or financial institutions, and other accounts with general characteristics of demand deposits. Cash equivalents include, but are not limited to, short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 830 -SubTopic 230 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147477401/830-230-45-1 + Details Name: us-gaap_EffectOfExchangeRateOnCashCashEquivalentsRestrictedCashAndRestrictedCashEquivalents Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of interest expense on finance lease liability. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 53 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479589/842-20-55-53Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 4 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479041/842-20-45-4Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-4 + Details Name: us-gaap_FinanceLeaseInterestExpense Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of cash outflow for principal payment on finance lease. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (g)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-4Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 5 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479041/842-20-45-5 + Details Name: us-gaap_FinanceLeasePrincipalPayments Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of realized and unrealized gain (loss) on investment. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(9)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(7)(c)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 3: http://www.xbrl.org/2003/role/recommendedDisclosureRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_GainLossOnInvestments Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionReflects the difference between the fair value of payments made to legally extinguish a debt and its carrying value at that time. This item excludes the write-off of amounts previously capitalized as debt issuance costs. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 470 -SubTopic 50 -Section 40 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481303/470-50-40-2Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 470 -SubTopic 50 -Section 40 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481303/470-50-40-4 + Details Name: us-gaap_GainsLossesOnExtinguishmentOfDebtBeforeWriteOffOfDeferredDebtIssuanceCost Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount, before refund, of cash paid to foreign, federal, state, and local jurisdictions as income tax. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2A -Publisher FASB -URI https://asc.fasb.org/1943274/2147482913/230-10-50-2AReference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 23 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-23Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-22Reference 4: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 25 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-25Reference 5: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482913/230-10-50-2 + Details Name: us-gaap_IncomeTaxesPaid Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe increase (decrease) during the reporting period in the amounts payable to vendors for goods and services received and the amount of obligations and expenses incurred but not paid. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (a) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_IncreaseDecreaseInAccountsPayableAndAccruedLiabilities Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe increase (decrease) during the reporting period in the obligations due for goods and services provided by the following types of related parties: a parent company and its subsidiaries, subsidiaries of a common parent, an entity and trust for the benefit of employees, such as pension and profit-sharing trusts that are managed by or under the trusteeship of the entities' management, an entity and its principal owners, management, or member of their immediate families, affiliates, or other parties with the ability to exert significant influence. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (a) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_IncreaseDecreaseInAccountsPayableRelatedParties Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe increase (decrease) during the reporting period in amount due within one year (or one business cycle) from customers for the credit sale of goods and services. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (a) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_IncreaseDecreaseInAccountsReceivable Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe increase (decrease) during the reporting period in the amount due to the reporting entity for good and services provided to the following types of related parties: a parent company and its subsidiaries; subsidiaries of a common parent; an entity and trust for the benefit of employees, such as pension and profit-sharing trusts that are managed by or under the trusteeship of the entity's management, an entity and its principal owners, management, member of their immediate families, affiliates, or other parties with the ability to exert significant influence. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (a) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_IncreaseDecreaseInAccountsReceivableRelatedParties Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe increase (decrease) during the reporting period of all taxes owed but not paid, including income, property and other taxes. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_IncreaseDecreaseInAccruedTaxesPayable Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe increase (decrease) during the reporting period in the aggregate value of all inventory held by the reporting entity, associated with underlying transactions that are classified as operating activities. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (a) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_IncreaseDecreaseInInventories Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_IncreaseDecreaseInOperatingCapitalAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of increase (decrease) in obligation for operating lease. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (g)(1) -SubTopic 20 -Topic 842 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-4 + Details Name: us-gaap_IncreaseDecreaseInOperatingLeaseLiability Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of increase (decrease) in current liabilities classified as other. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_IncreaseDecreaseInOtherCurrentLiabilities Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of increase (decrease) of consideration paid in advance for other costs that provide economic benefits in future periods. + 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_IncreaseDecreaseInPrepaidExpensesOther Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of cash paid for interest, excluding capitalized interest, classified as operating activity. Includes, but is not limited to, payment to settle zero-coupon bond for accreted interest of debt discount and debt instrument with insignificant coupon interest rate in relation to effective interest rate of borrowing attributable to accreted interest of debt discount. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 17 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-17Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 25 -Subparagraph (e) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-25Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482913/230-10-50-2 + Details Name: us-gaap_InterestPaidNet Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of rent expense incurred for leased assets, including but not limited to, furniture and equipment, that is not directly or indirectly associated with the manufacture, sale or creation of a product or product line. + ReferencesNo definition available. + Details Name: us-gaap_LeaseAndRentalExpense Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of cash inflow (outflow) from financing activities, including discontinued operations. Financing activity cash flows include obtaining resources from owners and providing them with a return on, and a return of, their investment; borrowing money and repaying amounts borrowed, or settling the obligation; and obtaining and paying for other resources obtained from creditors on long-term credit. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 24 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-24 + Details Name: us-gaap_NetCashProvidedByUsedInFinancingActivities Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_NetCashProvidedByUsedInFinancingActivitiesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of cash inflow (outflow) from investing activities, including discontinued operations. Investing activity cash flows include making and collecting loans and acquiring and disposing of debt or equity instruments and property, plant, and equipment and other productive assets. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 24 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-24 + Details Name: us-gaap_NetCashProvidedByUsedInInvestingActivities Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_NetCashProvidedByUsedInInvestingActivitiesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of cash inflow (outflow) from operating activities, including discontinued operations. Operating activity cash flows include transactions, adjustments, and changes in value not defined as investing or financing activities. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 24 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-24Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -

Paragraph 25 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-25 + Details Name: us-gaap_NetCashProvidedByUsedInOperatingActivities Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_NetCashProvidedByUsedInOperatingActivitiesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of periodic reduction over lease term of carrying amount of right-of-use asset from operating lease. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_OperatingLeaseRightOfUseAssetAmortizationExpense Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of expense charged against earnings to allocate the cost of tangible and intangible assets over their remaining economic lives, classified as other. + 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 -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(3)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 3: 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_OtherDepreciationAndAmortization Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of revenue and income classified as other. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 320 -Name Accounting Standards Codification -Section S99 -Paragraph 6 -Subparagraph (SX 210.12-14(Column E)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477271/946-320-S99-6Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 320 -Name Accounting Standards Codification -Section S99 -Paragraph 6 -Subparagraph (SX 210.12-14(Column E)(Footnote 4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477271/946-320-S99-6Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 320 -Name Accounting Standards Codification -Section S99 -Paragraph 6 -Subparagraph (SX 210.12-14(Column E)(Footnote 6)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477271/946-320-S99-6Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-07(1)(c)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1 + Details Name: us-gaap_OtherIncome Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe cash outflow to reacquire common stock during the period. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 15 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-15 + Details Name: us-gaap_PaymentsForRepurchaseOfCommonStock Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of cash outflow in the form of ordinary dividends to preferred shareholders of the parent entity. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 15 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-15 + Details Name: us-gaap_PaymentsOfDividendsPreferredStockAndPreferenceStock Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe cash outflow to acquire asset without physical form usually arising from contractual or other legal rights, excluding goodwill. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 13 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-13 + Details Name: us-gaap_PaymentsToAcquireIntangibleAssets Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe cash outflow associated with the purchase of all investments (debt, security, other) during the period. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 13 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-13 + Details Name: us-gaap_PaymentsToAcquireInvestments Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe cash outflow associated with the acquisition of long-lived, physical assets that are used in the normal conduct of business to produce goods and services and not intended for resale; includes cash outflows to pay for construction of self-constructed assets. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 13 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-13 + Details Name: us-gaap_PaymentsToAcquirePropertyPlantAndEquipment Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe cash inflow from the additional capital contribution to the entity. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 14 -Subparagraph (a) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-14 + Details Name: us-gaap_ProceedsFromIssuanceOfCommonStock Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of cash inflow from issuance of shares under share-based payment arrangement. Includes, but is not limited to, option exercised. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 14 -Subparagraph (a) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-14Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 2A -Subparagraph (a) -SubTopic 10 -Topic 718 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2A + Details Name: us-gaap_ProceedsFromIssuanceOfSharesUnderIncentiveAndShareBasedCompensationPlansIncludingStockOptions Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of cash inflow from contractual arrangement with the lender, including but not limited to, letter of credit, standby letter of credit and revolving credit arrangements. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(f)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 45 -Paragraph 14 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-14 + Details Name: us-gaap_ProceedsFromLinesOfCredit Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe cash inflow from a borrowing supported by a written promise to pay an obligation. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 45 -Paragraph 14 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-14 + Details Name: us-gaap_ProceedsFromNotesPayable Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe cash inflow from a long-term borrowing made from related parties where one party can exercise control or significant influence over another party; including affiliates, owners or officers and their immediate families, pension trusts, and so forth. Alternate caption: Proceeds from Advances from Affiliates. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 45 -Paragraph 14 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-14 + Details Name: us-gaap_ProceedsFromRelatedPartyDebt Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe cash inflow from disposal of asset without physical form usually arising from contractual or other legal rights, excluding goodwill. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 12 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-12 + Details Name: us-gaap_ProceedsFromSaleOfIntangibleAssets Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe cash inflow associated with the sale of loans receivables arising from the financing of goods and services. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 45 -Paragraph 12 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-12 + Details Name: us-gaap_ProceedsFromSaleOfLoansReceivable Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe cash inflow from a borrowing having initial term of repayment within one year or the normal operating cycle, if longer. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 45 -Paragraph 14 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-14 + Details Name: us-gaap_ProceedsFromShortTermDebt Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe consolidated profit or loss for the period, net of income taxes, including the portion attributable to the noncontrolling interest. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-6Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-9Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476176/805-60-65-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (g)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-1Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-8Reference 11: http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 11 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479168/946-830-55-11Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 205 -Name Accounting Standards Codification -Section 45 -Paragraph 3 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478009/946-205-45-3Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section 45 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479105/946-220-45-7Reference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(16)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-07(9)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1Reference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section 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210.13-01(a)(4)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 22: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 23: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 24: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 26: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(B)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 27: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 28: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 29: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 235 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-05(b)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477314/942-235-S99-1Reference 30: http://www.xbrl.org/2003/role/disclosureRef -Topic 205 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483499/205-20-50-7Reference 31: http://www.xbrl.org/2003/role/exampleRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 4J -Publisher FASB -URI https://asc.fasb.org/1943274/2147481175/810-10-55-4JReference 32: http://www.xbrl.org/2003/role/exampleRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 4K -Publisher FASB -URI https://asc.fasb.org/1943274/2147481175/810-10-55-4KReference 33: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1A -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1AReference 34: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1B -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1BReference 35: http://www.xbrl.org/2003/role/disclosureRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-2Reference 36: http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1A -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481203/810-10-50-1AReference 37: http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1A -Subparagraph (c)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481203/810-10-50-1A + Details Name: us-gaap_ProfitLoss Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of expense (reversal of expense) for expected credit loss on accounts receivable. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 326 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479319/326-20-50-13Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(5)) -Publisher FASB -URI

https://asc.fasb.org/1943274/2147483621/220-10-S99-2 + Details Name: us-gaap_ProvisionForDoubtfulAccounts Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe cash outflow from the repayment of a long-term debt instrument which can be exchanged for a specified amount of another security, typically the entity's common stock, at the option of the issuer or the holder. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 15 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-15 + Details Name: us-gaap_RepaymentsOfConvertibleDebt Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of cash outflow for short-term and long-term debt. Excludes payment of lease obligation. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 15 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-15 + Details Name: us-gaap_RepaymentsOfDebt Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of cash outflow for payment of an obligation from a lender, including but not limited to, letter of credit, standby letter of credit and revolving credit arrangements. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 15 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-15Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(f)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1 + Details Name: us-gaap_RepaymentsOfLinesOfCredit Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe cash outflow for a borrowing supported by a written promise to pay an obligation. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 15 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-15 + Details Name: us-gaap_RepaymentsOfNotesPayable Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe cash outflow for the payment of a long-term borrowing made from a related party where one party can exercise control or significant influence over another party; including affiliates, owners or officers and their immediate families, pension trusts, and so forth. Alternate caption: Payments for Advances from Affiliates. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 15 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-15 + Details Name: us-gaap_RepaymentsOfRelatedPartyDebt Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of noncash expense for share-based payment arrangement. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (a) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_ShareBasedCompensation Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionValue of stock issued during the period upon the conversion of units. An example of a convertible unit is an umbrella partnership real estate investment trust unit (UPREIT unit). + 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://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 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(31)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 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_StockIssuedDuringPeriodValueConversionOfUnits Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration XML 23 R7.htm IDEA: XBRL DOCUMENT v3.24.3 BASIS OF PRESENTATION 6 Months Ended Jun. 30, 2024 BASIS OF PRESENTATION Â BASIS OF PRESENTATION NOTE 1 â€“ BASIS OF PRESENTATIONÂ The terms â€œCOSM,â€ â€œwe,â€ the â€œCompany,â€ the â€œGroupâ€ and â€œusâ€ as used in this report refer to Cosmos Health Inc. The accompanying unaudited condensed consolidated balance sheet as of June 30, 2024 and unaudited condensed consolidated statements of operations and comprehensiveÂ loss for the three and six months ended June 30, 2024 have been prepared in accordance with generally accepted accounting principles for interim financial information and with the instructions to Form 10-Q and Article 8 of Regulation S-X. Accordingly, they do not include all of the information and footnotes required by U.S. generally accepted accounting principles for complete financial statements. In the opinion of management of COSM, all adjustments (consisting of normal recurring accruals) considered necessary for a fair presentation have been included. Operating results for the three and six months ended June 30, 2024, are not necessarily indicative of the results that may be expected for the year ending December 31, 2024, or any other period. These unaudited condensed consolidated financial statements and notes should be read in conjunction with the financial statements for the year ended December 31, 2023, included in the Companyâ€™s Annual Report on Form 10-K for the year ended December 31, 2023 (â€œForm 10-Kâ€). The accompanying condensed consolidated balance sheet as of December 31, 2023 has been derived from the audited financial statements filed in our Form 10-K and is included for comparison purposes in the accompanying balance sheet. Â Going ConcernÂ The Companyâ€™s consolidated financial statements are prepared in conformity with accounting principles generally accepted in the United States of America (â€œU.S. GAAPâ€), which contemplates the continuation of the Company as a going concern. For the six months ended June 30, 2024, the Company had revenue of $27,791,190, net loss of $4,457,401Â and net cash used in operations of $4,622,989. Additionally, as of June 30, 2024, the Company had positive working capital of $8,593,711, an accumulated deficit of $96,101,634, and stockholdersâ€™ equity of $32,119,574. It is managementâ€™s opinion that these conditions raise substantial doubt about the Companyâ€™s ability to continue as a going concern for a period of twelve months from the date of this filing.Â The Companyâ€™s revenues are not able to sustain its operations, and concerns exist regarding the Companyâ€™s ability to meet its obligations as they become due. The Company is subject to a number of risks to those of smaller commercial companies, including dependence on key individuals and products, the difficulties inherent in the development of a commercial market, the need to obtain additional capital, competition from larger companies, and other pharmaceutical and health care companies.Â Management evaluated the above conditions which raise substantial doubt about the Companyâ€™s ability to continue as a going concern to determine if it can meet its obligations for the subsequent twelve months from the date of this filing. Management considered its ability to access future capital, curtail expenses if needed, expand product lines, and acquire new products.Â Managementâ€™s plans include expansion of brand name products to the market, expanding the current product portfolio, and evaluating acquisition targets to expand distribution. Furthermore, the Company intends to vertically integrate the supply chain distribution network. During the period up to the issuance of this report the Company has signed multiple distribution agreements for its SPL products in Europe and Asia and a variety of contract manufacturing agreements though its subsidiary, CANA. Finally, the Company plans to access the capital markets further in order to raise additional funds through equity offerings. More specifically, management will consider postponing the repayment of its outstanding Trade Facility ($1,606,650 balance as of June 30, 2024), intends to make substantial efforts to receive additional debt financing through its subsidiary, Cosmofarm SA, and plans to raise additional equity funds through utilizing its outstanding warrants. Up to the issuance of its consolidated financial statements for the six months ended June 30, 2024, the Company has sold 901,488 shares of common stock for net proceeds of $629,426. Moreover, the Companyâ€™s management is considering postponing certain repayments of suppliers and creditors. However, management cannot provide any assurances that the Company will be successful in accomplishing any of its plans. The ability of the Company to continue as a going concern is dependent upon its ability to successfully accomplish the plans described herein and eventually secure other sources of financing and attain profitable operations.Â Considering the above, management is of the view that substantial doubt exists for the Companyâ€™s ability to continue as a going concern. The consolidated financial statements do not include any adjustments to reflect the possible future effect on the recoverability and classification of assets or the amounts and classifications of liabilities that may result from the outcome of this uncertainty. X - ReferencesNo definition available. + Details Name: cosm_BASISOFPRESENTATIONAbstract Namespace Prefix: cosm_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for the basis of presentation and significant accounting policies concepts. Basis of presentation describes the underlying basis used to prepare the financial statements (for example, US Generally Accepted Accounting Principles, Other Comprehensive Basis of Accounting, IFRS). Accounting policies describe all significant accounting policies of the reporting entity. + ReferencesReference 1: 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_BasisOfPresentationAndSignificantAccountingPoliciesTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 24 R8.htm IDEA: XBRL DOCUMENT v3.24.3 ORGANIZATION AND NATURE OF BUSINESS 6 Months Ended 12 Months Ended Jun. 30, 2024 Dec. 31, 2023 ORGANIZATION AND NATURE OF BUSINESS Â Â ORGANIZATION AND NATURE OF THE BUSINESS NOTE 2 â€“ ORGANIZATION AND NATURE OF BUSINESSÂ Cosmos Health Inc. and its subsidiaries (Nasdaq: COSM), (â€œusâ€, â€œweâ€, the â€œGroupâ€, or the â€œCompanyâ€) are an international healthcare group headquartered in Chicago, Illinois. The group is engaged in the nutraceuticals sector through its own proprietary lines of products â€œSky Premium Lifeâ€ and â€œMediterranationâ€. The Company is operating in the pharmaceutical sector as well, through the provision of a broad line of branded generics and OTC medications. In addition, the group is involved in the healthcare distribution sector through its subsidiaries in Greece and the UK, serving retail pharmacies and wholesale distributors. The Company is strategically focusing on the research and development (â€œR&Dâ€) of novel patented nutraceuticals (Intellectual Property) and specialized root extracts as well as on the R&D of proprietary complex generics and innovative OTC products. The Company has developed a global distribution platform and is currently expanding throughout Europe, Asia and North America. The Company has offices and distribution centers in Thessaloniki and Athens, Greece and Harlow, UK.Â The Company was incorporated in the State of Nevada under the name Prime Estates and Developments, Inc. on July 21, 2009. On November 14, 2013, we changed our name to Cosmos Holdings Inc., and on November 29, 2022, we changed our name to Cosmos Health Inc. Through its acquisition of Amplerissimo Ltd, on September 27, 2013, the Company changed its principal activities into trading of products, providing representation, and provision of consulting services to various sectors. On August 1, 2014, the Company formed SkyPharm S.A., a Greek Company (â€œSkyPharmâ€), a subsidiary that used to focus on the trading, sourcing and export of nutraceutical and pharmaceutical products. In February 2017, the Company acquired Decahedron Ltd., a UK Company (â€œDecahedronâ€) which is a fully licensed second-generation wholesaler specializing in imports and exports of generics and OTC pharmaceutical products within the EEA and distributor of Sky Premium Life nutraceutical products in the UK.Â On December 19, 2018, the Company acquired Cosmofarm, a pharmaceutical wholesaler specializing in the distribution and export of pharmaceutical products through its extensive pharmacies network. On April 3, 2023, the Company completed the acquisition of ZipDoctor Inc. (â€œZipDoctorâ€), a telehealth company, a direct-to-consumer subscription-based telemedicine platform. On June 30, 2023, the Company acquired Cana Laboratories Holdings (Cyprus) Limited (â€œCanaâ€), which wholly owned an operating subsidiary, Pharmaceutical Laboratories Cana S.A. (â€œCana SAâ€), a Greek pharmaceutical company that manufactures, sells, distributes, and markets original branded products researched and developed by leading global pharmaceutical and healthcare companies.Â Acquisition AccountingÂ CloudscreenÂ On January 23, 2024, the Company completed the acquisition of Cloudscreen, a cutting-edge Artificial Intelligence (AI) powered platform. The acquisition is pursuant to the purchase agreement announced on October 11, 2023. Cloudscreen is a multimodal platform specialized in drug repurposing, a process that involves uncovering new target proteins or indications for existing drugs for use in treating different diseases. The total purchase price amounted to $637,080 and consisted of 280,000 shares of common stock with a fair value of $319,200 and an amount of $317,880 to be settled in cash during 2024 based on the Promissory Note signed on October 10, 2023. The Company accounted for the acquisition as an asset acquisition in accordance with Accounting Standards Codification (â€œASCâ€) Topic 805, Business Combinations, (â€œASC 805â€) and recorded $637,080 as an intangible asset related to the technology platform acquired.Â ZipDoctorÂ On April 3, 2023, the Company completed the acquisition of ZipDoctor Inc. (â€œZipDoctorâ€), aÂ telehealth company for a total sum of $150,000 in cash and $8,788 in fees. The Company accounted for the acquisition as an asset acquisition in accordance with Accounting Standards Codification (â€œASCâ€) Topic 805, Business Combinations, (â€œASC 805â€) and recorded $158,788 as an intangible asset related to the technology platform acquired.Â BikasÂ On June 15, 2023, Cosmos Health Inc. entered into an Assignment and Assumption Agreement (the â€œAgreementâ€) with Ioannis Bikas O.E., a Greek Company (â€œBikasâ€). Bikas is owner of a pharmaceutical distribution network in Greece and agreed to sell to the Company their distribution network and customer base. The purchase price of the network was â‚¬100,000 ($109,330)Â in cash, and â‚¬300,000 ($316,081)Â in the Companyâ€™s common stock. The Company issued 99,710 shares of common stock related to the acquisition of the customer base, based on the fair value of the stock on the acquisition date. The Company accounted for the acquisition as an asset acquisition in accordance with ASC 805 and recorded $425,411 as an intangible asset related to the customer base acquired.Â Buildings AcquisitionsÂ On April 24, 2023, the Company purchased a building for a total sum of $1,054,872 in cash.Â The Company accounted for the acquisition as an asset acquisition in accordance with ASC 805 and recorded the cost of the building as "Property, plant and equipment" on the consolidated balance sheets.Â On January 6, 2023, the Company agreed to purchase land and building located in Montreal, Canada from a third-party vendor. The total purchase price amounts to $3,950,000 and the closing date of the agreement based on the amendment signed on July 19, 2023, is December 31, 2023. As of June 30, 2024, the Company has made no additional prepayments concerning this building. The closing date of the agreement has been extended to December 31, 2024.Â Cana Â On June 30, 2023, the Company acquired Cana Laboratories Holdings (Cyprus) Limited (â€œCanaâ€), which wholly owned an operating subsidiary, Pharmaceutical Laboratories Cana S.A. (â€œCana SAâ€) for â‚¬800,000 ($873,600) in cash and 46,377 shares of common stock, with fair value of $138,667 as of the date of acquisition. Moreover, on February 28, 2023, the Company had signed a Secured Promissory Note with Cana, whereby Cana borrowed the sum of â‚¬4,100,000 ($4,457,520), included in the total consideration of $5,469,787. The Company accounted for the acquisition as a business acquisition in accordance with ASC 805. The fair value of Cana assets acquired, and liabilities assumed was based upon managementâ€™s estimates assisted by an independent third-party valuation firm. The fixed assets of Cana (which included land, building & machinery) were valued as of December 31, 2022 and the Company believes that nothing has materially changed between such date and the acquisition date (June 30, 2023). The following table summarizes the preliminary allocation of purchase price of the acquisition:Â Consideration Â Â Â CashÂ $5,331,120Â Fair value of common stock issuedÂ Â 138,667Â Fair value of total consideration transferredÂ $5,469,787Â Â Â Â Â Â Recognized amounts of identifiable assets acquiredÂ Â Â Â Financial assetsÂ $1,796,911Â InventoryÂ Â 297,340Â Property, plant and equipmentÂ Â 7,488,818Â Identifiable intangible assetsÂ Â 562,200Â Financial liabilitiesÂ Â (3,235,233)Total identifiable net assetsÂ $6,910,036Â Â Â Â Â Â Bargain purchase gainÂ $1,440,249Â Â Revenue for the 6- month period ended December 31, 2023Â $344,708Â LossÂ for the 6- month period ended December 31, 2023Â $(1,232,732)Â During the prior year period, Cana had minimal operations as it was in financial difficulties and seeking for an investor. Â Basis of Financial Statement PresentationÂ The accompanying consolidated financial statements have been prepared in accordance with U.S. GAAP.Â Principles of ConsolidationÂ Our consolidated accounts include our accounts and the accounts of our wholly owned subsidiaries, SkyPharm S.A., Decahedron Ltd., Cosmofarm S.A., Cana Laboratories Holdings (Cyprus) Limited and ZipDoctor Inc. The Groupâ€™s financial statements are prepared in accordance with accounting principles generally accepted in the United States of America (â€œUS GAAPâ€). The consolidated financial statements reflect the consolidation of all entities in which the Company has control, as determined by the ability to direct the activities that significantly affect the entitiesâ€™ economic performance. All significant intercompany balances and transactions have been eliminated.Â Transactions in and Translations of Foreign CurrencyÂ The functional currency for the Greek subsidiaries of the Company (CANA Laboratories, Cosmofarm S.A. and SkyPharm SA) is EURO (â‚¬) and for the UK subsidiary (Decahedron Ltd) is GBP (Â£). ZipDoctor Inc. is a U.S. based entity. As a result, the financial statements of the subsidiaries (except for ZipDoctor Inc.) have been translated from the local currency into U.S. dollars using (i) year-end exchange rates for balance sheet accounts, and (ii) average exchange rates for the reporting period for all income statements accounts. Foreign currency translations gains and losses are reported as a separate component of the condensed consolidated statements of changes in stockholdersâ€™ equity and mezzanine equity. Â Use of EstimatesÂ The preparation of the consolidated financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates. Â The Effects

of War in the UkraineÂ On February 24, 2022, Russian forces launched significant military action against Ukraine. There continues to be sustained conflict and disruption in the region, which is expected to endure for the foreseeable future. We do not conduct any commercial transactions with either Ukraine or Russia and the Company and, as such, is not aware of any specific event or circumstance that would require an update to its estimates or judgments or a revision of the carrying value of its assets or liabilities as of the date of issuance of this Annual Report on Form 10-K. Such political issues and conflicts could have a material adverse effect on our results of operations and financial condition if they escalate in areas in which we do business. In addition, changes in and adverse actions by governments in foreign markets in which we do business could have a material adverse effect on our results of operations and financial condition.Â Credit LossesÂ In June 2016, the FASB issued ASU 2016-13, Financial Instrumentsâ€"Credit Losses (Topic 326): Measurement of Credit Losses of Financial Instruments, which amends the requirement on the measurement and recognition of expected credit losses for financial assets held. Furthermore, amendments ASU 2019-10 and ASU 2019-11 provided additional clarification for implementing ASU 2016-13. ASU 2016-13 is effective for the Company beginning January 1, 2023, with early adoption permitted. The Company adopted the standard on January 1, 2023, and the standard did not have a material impact on the Companyâ€™s consolidated financial statements and related disclosures. The Company is exposed to credit losses primarily through sales to its customers and the loans that it has provided. The Company assesses each customerâ€™s/ borrowerâ€™s ability to pay, and a credit loss estimate by conducting a credit review which includes consideration of established credit rating, or an internal assessment of the customerâ€™s creditworthiness based on an analysis of their payment history when a credit rating is not available. The Company monitors credit exposure through active review of customer balances. The Companyâ€™s expected loss methodology for accounts receivable is developed through consideration of factors including, but not limited to, historical collection experience, current customer credit ratings, current customer financial condition, current and future economic and market conditions, and age of the receivables. More specifically, the Company assesses a number of customers with significant long outstanding balances on an individual basis, applying different credit loss percentages to them, and subsequently summarizes the ones not included in the individual analysis, groups them based on their rating (decided based on the factors described above) and applies specific credit loss percentages to each group. The Company has elected to follow the simplified ECL approach. The charges related to credit losses are included in â€œGeneral and administrative expensesâ€ and are recorded in the period that the outstanding receivables are determined to be doubtful. Account balances are written-off against the allowance when they are deemed uncollectible.Â Cash and Cash EquivalentsÂ For purposes of the statement of cash flows, the Company considers all highly liquid investments purchased with an original maturity of three months or less to be cash equivalents. Â The Company maintains bank accounts in the United States denominated in U.S. Dollars, in Greece denominated in Euros, U.S. Dollars and Great Britain Pounds (British Pounds Sterling), and in Bulgaria denominated in Euros. The Company also maintains bank accounts in the United Kingdom, denominated in Euros and Great Britain Pounds (British Pounds Sterling).Â Accounts Receivable, netÂ Accounts receivable are stated at their net realizable value. The allowance for doubtful accounts against gross accounts receivable reflects the best estimate of probable losses inherent in the receivablesâ€™ portfolio determined on the basis of historical experience, specific allowances for known troubled accounts and other currently available information. As of June 30, 2024 and December 31, 2023, the Companyâ€™s allowance for doubtful accounts was $19,086,835 and $19,686,091, respectively. Below is the summary of changes in the allowance for doubtful accounts:Â Â Â June 30, 2024 Â Â Â Â Â Â Balance as of January 1st, 2024 Â $19,686,091Â Provisions for credit losses Â Â -Â Write-offs Â Â -Â Foreign exchange adjustmentsÂ Â (568,264)Other adjustmentsÂ Â (30,992)Balance as of June 30, 2024Â $19,086,835Â Â Tax ReceivablesÂ The Company pays Value Added Tax (â€œVATâ€) or similar taxes (â€œinput VATâ€), income taxes, and other taxes within the normal course of its business in most of the countries in which it operates related to the procurement of merchandise and/or services it acquires and/or on sales and taxable income. The Company also collects VAT or similar taxes on behalf of the government (â€œoutput VATâ€) for merchandise and/or services it sells. If the output VAT exceeds the input VAT, this creates a VAT payable to the government. If the input VAT exceeds the output VAT, this creates a VAT receivable from the government. The VAT tax return is filed on a monthly basis offsetting the payables against the receivables. In observance of EU regulations for intra-EU cross-border sales, our subsidiaries in Greece, SkyPharm and Cosmofarm, do not charge VAT for sales to wholesale drug distributors registered in other European Union member states. As of June 30, 2024 and December 31, 2023, the Company had a VAT net receivable balance of $276,152 and $187,512 respectively, recorded in the consolidated balance sheet as prepaid expenses and other current assets and accounts payable and accrued expenses, respectively.Â Inventory Â Inventory is stated at the lower-of-cost or net realizable value using the weighted average method. Inventory consists primarily of finished goods and packaging materials, i.e., packaged pharmaceutical products and the wrappers and containers they are sold in. A periodic inventory system is maintained by 100% count. Inventory is replaced periodically to maintain the optimum stock on hand available for immediate shipment.Â The Company writes down inventories to net realizable value based on physical condition, expiration date, and current market conditions, as well as forecasted demand. The Companyâ€™s inventories are not highly susceptible to obsolescence. Many of the Companyâ€™s inventory items are eligible for return to our suppliers when pre-agreed product requirements, including, but not limited to, physical condition and expiration date, are not met. No significant judgments have been applied in estimating the selling price of our inventory.Â Property and Equipment, net Â Property and equipment are stated at cost, less accumulated depreciation. Depreciation is calculated on a straight-line basis over the useful lives (except for leasehold improvements which are depreciated over the lesser of the lease term or the useful life) of the assets as follows:Â Â EstimatedUseful LifeLeasehold improvements and technical worksÂ Lesser of lease term or 25 yearsBuildingsÂ Â 25-30 yearsÂ VehiclesÂ 6 yearsMachineryÂ 20 yearsFurniture, fixtures and equipmentÂ 5â€“10 yearsÂ Computers and softwareÂ 3-5 yearsÂ Depreciation expense was $103,558 and $79,163 for the three months ended June 30, 2024 and 2023, respectively and $216,432 and $112,569 for the six months ended June 30, 2024 and 2023, respectively.Â Property and Equipment additionsÂ Property and Equipment additions are recognized as assets when it is probable that future economic benefits associated with the asset will flow to the entity and the cost of the asset can be measured reliably. Additions are initially measured at cost, which includes all costs directly attributable to bringing the asset to its working condition and location for its intended use. This may include purchase price, freight, installation, and any directly attributable professional fees. They are capitalized if their cost exceeds a certain threshold. The threshold is determined based on materiality considerations. Costs below the threshold are typically expensed as incurred. After initial recognition, additions are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is calculated systematically over the estimated useful life of the asset. They are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. If the carrying amount exceeds the recoverable amount, an impairment loss is recognized, and the carrying amount of the asset is adjusted accordingly. Borrowing costs directly attributable to the acquisition, construction, or production of qualifying assets, including Property and Equipment additions, are capitalized as part of the cost of those assets. Â Goodwill and Intangibles, netÂ The Company periodically reviews the carrying value of intangible assets not subject to amortization, including goodwill, to determine whether impairment may exist. Goodwill and certain intangible assets are assessed annually, or when certain triggering events occur, for impairment using fair value measurement techniques. These events could include a significant change in the business climate, legal factors, a decline in operating performance, competition, sale or disposition of a significant portion of the business, or other factors. First, under step 0, we determine whether it is more likely than not that the fair value of the reporting unit is less than the carrying amount. Following, if step 0 fails, goodwill impairment is determined using a two-step process. The first step of the goodwill impairment test is used to identify potential impairment by comparing the fair value of a reporting unit with its carrying amount, including goodwill. The Company uses level 3 inputs and a discounted cash flow methodology to estimate the fair value of a reporting unit. A discounted cash flow analysis requires one to make various judgmental assumptions including assumptions about future cash flows, growth rates, and discount rates. The assumptions about future cash flows and growth rates are based on the Companyâ€™s budget and long-term plans. Discount rate assumptions are based on an assessment of the risk inherent in the respective reporting units. If the fair value of a reporting unit exceeds its carrying amount, goodwill of the reporting unit is considered not impaired and the second step of the impairment test is unnecessary. If the carrying amount of a reporting unit exceeds its fair value, the second step of the goodwill impairment test is performed to measure the amount of impairment loss, if any. The second step of the goodwill impairment test compares the implied fair value of the reporting unitâ€™s goodwill with the carrying amount of that goodwill. If the carrying amount of the reporting unitâ€™s goodwill exceeds the implied fair value of that goodwill, an impairment loss is recognized in an amount equal to that excess. The implied fair value of goodwill is determined in the same manner as the amount of goodwill recognized in a business combination. That is, the fair value of the reporting unit is allocated to all of the assets and liabilities of that unit (including any unrecognized intangible assets) as if the reporting unit had been acquired in a business combination and the fair value of the reporting unit was the purchase price paid to acquire the reporting unit. Â On December 19, 2018, as a result of the acquisition of Cosmofarm, the Company recorded $49,697 of goodwill. Â Intangible assets with definite useful lives are recorded on the basis of cost and are amortized on a straight-line basis over their estimated useful lives. The Company uses a useful life of 5 years for an import/export license and a useful life of 10 years for the pharmaceutical and nutraceutical products licenses included in Note 4 as â€œLicensesâ€. A useful life of 10 years is also used for the platforms included in Note 4 as â€œSoftwareâ€ and the customer bases. The Company evaluates the remaining useful life of intangible assets annually to determine whether events and circumstances warrant a revision to the remaining amortization period. If the estimate of the intangible assetâ€™s remaining useful life is changed, the remaining carrying amount of the intangible asset will be amortized prospectively over that revised remaining useful life. As of June 30, 2024 and December 31, 2023, no revision to the remaining amortization period of the intangible assets was made.Â Amortization expense was $193,518 and $16,035 for the three months ended June 30, 2024 and 2023, respectively and $383,373 and $50,270 for the six months ended June 30, 2024 and 2023, respectively.Â Impairment of Long-Lived AssetsÂ In accordance with ASC 360-10, Long-lived Assets, property and equipment and intangible assets are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. Recoverability of long-lived assets to be held and used is measured by a comparison of the carrying amount of an asset to the estimated undiscounted future cash flows expected to be generated by the asset. If the carrying amount of an asset exceeds its estimated undiscounted future cash flows, an impairment charge is recognized by the amount by which the carrying amount of the asset exceeds the fair value of the assets. Fair value is generally determined using the assetâ€™s expected future discounted cash flows or market value, if readily determinable. Â Equity Method InvestmentÂ For those investments in common stock or in-substance common stock in which the Company has the ability to exercise significant influence over the operating and financial policies of the investee, the investment is accounted for under the equity method. The Company records its share in the earnings of the investee and is included in â€œEquity earnings of affiliateâ€ in the consolidated statement of operations. The Company assesses its investment for other-than-temporary impairment when events or changes in circumstances indicate that the carrying amount of the investment might not be recoverable and recognizes an impairment loss to adjust the investment to its then current fair value.Â Investments in Equity SecuritiesÂ Investments in equity securities are accounted for at fair value with changes in fair value recognized in net income (loss). Equity securities are classified as short-term or long-term based on the nature of the securities and their availability to meet current operating requirements. Equity securities that are readily available for sale in current operations are reported as a component of current assets in the accompanying consolidated balance sheets. Equity securities that are not considered available for use in current operations would be reported as a component of long-term assets in the accompanying consolidated balance sheets. For equity securities with no readily determinable fair value, the Company elects a measurement alternative to fair value. Under this alternative, the Company measures the investments at cost, less any impairment, and adjusted for changes resulting from observable price changes in transactions for identical or similar investments of the investee. The election to use the measurement alternative is made for each eligible investment. Â As of June 30, 2024, investments consisted of 16,666 shares which traded at a closing price of $0.75 per share or value of $12,416 of National Bank of Greece. Additionally, the Company has $7,665 in equity securities of Pancreta Bank, which are revalued annually. Â Fair Value MeasurementÂ The Company applies ASC 820, Fair Value Measurements and Disclosures, (â€œASC 820â€), for assets and liabilities measured at fair value on a recurring basis. ASC 820 establishes a common definition for fair value to be applied to existing generally accepted accounting principles that require the use of fair value measurements establishes a framework for measuring fair value and expands disclosure about such fair value measurements. Â ASC 820 defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Additionally, ASC 820 requires the use of valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs. These inputs are prioritized below:Â Level 1:Â Observable inputs such as quoted prices (unadjusted)Â in active markets for identical assets or liabilities.Â Level 2:Â Inputs other than quoted prices that are observable, either directly or indirectly. These include quoted prices for similar assets or liabilities in active markets and quoted prices for identical or similar assets or liabilities in markets that are not active.Â Level 3:Â Unobservable inputs in which little or no market data exists, therefore developed using estimates and assumptions developed by us, which reflect those that a market participant would use.Â In addition, ASC 825-10-25, Fair Value Option, (â€œASC 825-10-25â€), expands opportunities to use fair value measurements in financial reporting and permits entities to choose to measure many financial instruments and certain other items at fair value. The Company did not elect the fair value options for any of its qualifying financial instruments.Â Our financials also included the following financial instruments as of June 30, 2024 and December 31, 2023: cash, accounts receivable, inventory, prepaid expenses, loans receivable, accounts payable, notes payable and lines of credit. Except for the loans receivable which carry fixed interest rates, the carrying value of the remaining instruments, approximates fair value due to their short-term nature.Â Customer AdvancesÂ The Company receives prepayments from certain customers for pharmaceutical products prior to those customers taking possession of the Companyâ€™s products. The Company records these receipts as current liabilities until it has met all the criteria for recognition of revenue including passing control of the products to its customer, at such point, the Company will reduce the customerÂ advances balance and credit the Companyâ€™s revenues.Â Revenue RecognitionÂ In accordance with ASC Topic 606,Â Revenue from Contracts with CustomersÂ (â€œASC 606â€), the Company uses a five-step model for recognizing revenue by applying the following steps: Â Â 1)Identification of the Contract: The Company identifies a contract with a customer when it enters into an agreement that creates enforceable rights and obligations.Â 2)Identification of Performance Obligations: The Company identifies distinct performance obligations within each contract, which represent promises to transfer goods or services to the customer.Â 3)Determination of Transaction Price: The Company determines the transaction price, which represents the amount of consideration to which it expects to be entitled in exchange for transferring promised goods or services to the customer, excluding any amounts collected on behalf of third parties.Â 4)Allocation of Transaction Price: The Company allocates the transaction price to each distinct performance obligation based on its standalone selling price. If the standalone selling price is not observable, the Company estimates it using an appropriate method.Â 5)Recognition of Revenue: Revenue is recognized when (or as) the Company satisfies a performance obligation by transferring a promised good or service to the customer. This typically occurs at a point in time or over time, depending on the nature of the performance obligation.Â Wholesale revenue and sales of own branded nutraceutical and pharmaceutical productsÂ The Company has contracts or signed partnership forms (usual in the wholesale sector of the pharma industry) with its customers, stipulating the enforceable rights and obligations. The Company is responsible for transferring the goods to the customerâ€™s location, which represents its sole performance obligation. Thus, the transaction price, which is predetermined in most of the products sold, is exclusively allocated to this performance obligation. Revenue is recognized at a single point in time, which is upon issuance of the corresponding sales invoice. The Company has assessed the impact of the items invoiced but not delivered to the customerâ€™s location as of December 31, 2023 and June 30, 2024, and deemed that it had no material effect. Â Pharma manufacturingÂ The Company has active contracts with its customers, stipulating the enforceable rights and obligations. The Company is responsible for the manufacturing and the packaging of specific products assigned by its customers, which represents its performance obligations to which the Company allocates the transaction price determined. The customers are responsible for providing the raw materials to the Company. Revenue is recognized over a period of time, which is during the production and packaging period of the respective products. As of June 30, 2024, there were no products or batches of products for which the production or packaging phase was in progress. Â Medihelm SA Â Commencing from January 1, 2023, and pursuant to the agreement with Medihelm, the exclusive distributor of the Companyâ€™s own proprietary line of nutraceuticals, the Company considers the transaction price to be variable and records an estimate of the transaction price, subject to the constraint for variable consideration. The Company is basing the change in transaction price with the exclusive distributor through assessment of significant overdue receivables from the exclusive distributor, which the Company reassesses each reporting period. Through this assessment, the Company applied the â€œexpected valueâ€ model under ASC 606-10-32-5 and had applied specific constraints to revenue due from the customer at the end of each reporting period. Following the application of the â€œexpected valueâ€ model, the Company had deferred an amount of $397,000Â and recorded it against the sales to Medihelm for the twelve months ended December 31, 2024. However, the Company assessed once more the trading relationship with Medihelm SA at year end and since no significant receipts

had taken place up to the issuance of the report, the Company recorded an allowance for the total receivable amount not received up to the issuance date. More specifically a cumulative reserve of $12,655,615 was applied, leaving a receivable of $532,704 due from Medihelm SA, as of December 31, 2023. The Company does not consider that new sales to Medihelm SA or sales to any other customer include a variable component as of June 30, 2024.Â Stock-based Compensation Â The Company records stock-based compensation in accordance with ASC 718, Stock Compensation (â€œASC 718â€) and Staff Accounting Bulletin No. 107 (â€œSAB 107â€) regarding its interpretation of ASC 718. ASC 718 requires the fair value of all stock-based employee compensation awarded to employees to be recorded as an expense over the related requisite service period. The Company values any employee or non-employee stock-based compensation at fair value using the Black-Scholes Option Pricing Model.Â The Company accounts for non-employee share-based awards in accordance with the measurement and recognition criteria of ASU 2018-07, â€œCompensation-Stock Compensation-Improvements to Nonemployee Share-Based Payment Accounting.â€Â Income TaxesÂ The Company accounts for income taxes under the asset and liability method, as required by the accounting standard for income taxes ASC 740. Under this method, deferred tax assets and liabilities are recognized for the future tax consequences attributable to differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax basis, as well as net operating loss carryforwards. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled. The effect on deferred tax assets and liabilities of a change in tax rates is recognized in income in the period that includes the enactment date. Â The Company is liable for income taxes in Greece and the United Kingdom The corporate income tax rate is 22% in Greece and 25% in the United Kingdom. Losses may also be subject to limitation under certain rules regarding change of ownership. Â We regularly review deferred tax assets to assess their potential realization and establish a valuation allowance for portions of such assets to reduce the carrying value if we do not consider it to be more likely than not that the deferred tax assets will be realized. Our review includes evaluating both positive (e.g., sources of taxable income) and negative (e.g., recent historical losses) evidence that could impact the realizability of our deferred tax assets. At June 30, 2024, we believe our United Kingdom and Greece deferred tax assets will not be realized, as such, we did not record a reversal on the full valuation approach we followed during the year ended December 31, 2023.Â LeasesÂ The Company accounts for leases in accordance with ASC 842. For all leases, the Company recognizes a right-of-use (ROU) asset and a lease liability on the balance sheet. The ROU asset represents the Company's right to use the underlying asset for the lease term, and the lease liability represents the obligation to make lease payments arising from the lease, both measured at the present value of future lease payments. Lease payments are recognized as an operating expense on a straight-line basis over the lease term. The interest on the lease liability and the amortization of the ROU asset are recognized separately in the income statement. Initial direct costs incurred by the Company in negotiating and securing leases are capitalized and amortized over the lease term on a straight-line basis. The assets and liabilities from operating and finance leases are recognized at the commencement date based on the present value of remaining lease payments over the lease term using the Companyâ€™s secured incremental borrowing rates or implicit rates, when readily determinable. Short-term leases, which have an initial term of 12 months or less, are not recorded on the balance sheet. The Companyâ€™s operating leases do not provide an implicit rate that can readily be determined. Therefore, we use a discount rate based on our incremental borrowing rate, which is determined using the average interest rate of our long-term debt on the date of inception.Â Retirement and Termination BenefitsÂ Under Greek labor law, employees are entitled to lump-sum compensation in the event of termination or retirement. The amount depends on the employeeâ€™s work experience and remuneration as of the day of termination or retirement. If an employee remains with the company until full-benefit retirement, the employee is entitled to a lump-sum equal to 40% of the compensation to be received if the employee were to be dismissed on the same day. The Company periodically reviews the uncertainties and judgments related to the application of the relevant labor law regulations to determine retirement and termination benefits obligations of its Greek subsidiaries. The Company has evaluated the impact of these regulations and has identified a potential retirement and termination benefits liability. The amount of the liability as of June 30, 2024 and December 31, 2023, was $395,698 and $408,665, respectively, and has been recorded as a long-term liability within the consolidated balance sheets. Â Basic and Diluted Net Loss per Common ShareÂ Basic income per share is calculated by dividing income available to common stockholders by the weighted average number of shares of common stock outstanding during the period. Diluted income per share is calculated by dividing income available to common stockholders by the weighted average number of common shares outstanding for the period and, when dilutive, potential shares from stock options and warrants to purchase common stock, using the treasury stock method. In accordance with ASC 260, Earnings Per Share, the following table reconciles basic shares outstanding to fully diluted shares outstanding.Â Â Â Â June 30, 2024Â Â June 30, 2023Â Weighted average number of common shares outstanding BasicÂ Â 17,025,203Â Â Â 10,718,010Â Potentially dilutive common stock equivalentsÂ Â Â Â Â Â -Â Weighted average number of common and equivalent shares outstanding â€“ DilutedÂ Â 17,025,203Â Â Â 10,718,010Â Â The following table summarizes potential common shares that were excluded as their effect is anti-dilutive:Â Â Â June 30, 2024Â Â June 30, 2023Â WarrantsÂ Â 8,558,380Â Â Â 4,188,928Â TotalÂ Â 8,558,380Â Â Â 4,188,928Â Â Common stock equivalents are included in the diluted income per share calculation only when option exercise prices are lower than the average market price of the common shares for the period presented.Â Accounting Standard AdoptedÂ In December 2022, the FASB issued ASU No. 2022-06, Deferral of the Sunset Date of Reference Rate Reform (Topic 848). Topic 848 provides optional expedients and exceptions for applying GAAP to transactions affected by reference rate (e.g., LIBOR) reform if certain criteria are met, for a limited period of time to ease the potential burden in accounting for (or recognizing the effects of) reference rate reform on financial reporting. The ASU deferred the sunset date of Topic 848 from December 31, 2022 to December 31, 2024. The ASU is effective as of December 21, 2022 through December 31, 2024. We continue to evaluate transactions or contract modifications occurring as a result of reference rate reform and determine whether to apply the optional guidance on an ongoing basis. We adopted ASU 2022-06 during 2022. The Company adopted this ASU on June 30, 2023. The adoption of this ASU did not have a material impact on the Companyâ€™s accounting and disclosures.Â In March 2022, the FASB issued ASU 2022-02, Troubled Debt Restructurings and Vintage Disclosures. This ASU eliminates the accounting guidance for troubled debt restructurings by creditors that have adopted ASU 2016-13, Measurement of Credit Losses on Financial Instruments, which was adopted on January 1, 2020. The adoption of ASU 2016-13 did not have a material impact on the Companyâ€™s consolidated financial statements. ASU 2022-02 also enhances the disclosure requirements for certain loan refinancing and restructurings by creditors when a borrower is experiencing financial difficulty. In addition, the ASU amends the guidance on vintage disclosures to require entities to disclose current period gross write-offs by year of origination for financing receivables and net investments in leases within the scope of ASC 326-20. The ASU is effective for annual periods beginning after December 15, 2022, including interim periods within those fiscal years. Adoption of the ASU would be applied prospectively. Early adoption is also permitted, including adoption in an interim period. This ASU was adopted on January 1, 2023, which resulted in no cumulative-effect adjustment to retained earnings.Â Recent Accounting PronouncementsÂ In December 2023, the Financial Accounting Standards Board (â€œFASBâ€) issued Accounting Standards Update (â€œASUâ€)Â 2023-09,Â Income Taxes (Topic 740): Improvements to Income Tax Disclosures. This guidance is intended to enhance the transparency and decision-usefulness of income tax disclosures. The amendments in ASUÂ 2023-09Â address investor requests for enhanced income tax information primarily through changes to disclosure regarding rate reconciliation and income taxes paid both in the U.S. and in foreign jurisdictions. ASUÂ 2023-09Â is effective for fiscal years beginning after DecemberÂ 15, 2024 on a prospective basis, with the option to apply the standard retrospectively. Early adoption is permitted. The Company is currently evaluating this guidance to determine the impact it may have on its consolidated financial statements disclosures.Â In November 2023, the FASB issued ASUÂ 2023-07, Segment Reporting: Improvements to Reportable Segment Disclosures. This guidance expands public entitiesâ€™ segment disclosures primarily by requiring disclosure of significant segment expenses that are regularly provided to the chief operating decision maker and included within each reported measure of segment profit or loss, an amount and description of its composition for other segment items, and interim disclosures of a reportable segmentâ€™s profit or loss and assets. The guidance is effective for fiscal years beginning after DecemberÂ 15, 2023, and interim periods within fiscal years beginning after DecemberÂ 15, 2024, with early adoption permitted. The amendments are required to be applied retrospectively to all prior periods presented in an entityâ€™s financial statements. The Company is currently evaluating this guidance to determine the impact it may have on its consolidated financial statements related disclosures.Â Â Management does not believe that any recently issued, but not effective, accounting standards, if currently adopted, would have a material effect on the Companyâ€™s consolidated financial statements.Â NOTE 1 â€“ ORGANIZATION AND NATURE OF BUSINESSÂ Cosmos Health Inc. and its subsidiaries (Nasdaq: COSM), (â€œusâ€, â€œweâ€, the â€œGroupâ€, or the â€œCompanyâ€) are an international healthcare group headquartered in Chicago, Illinois. The Group is engaged in the nutraceuticals sector through its own proprietary lines of products â€œSky Premium Lifeâ€ and â€œMediterranationâ€. The Company is operating in the pharmaceutical sector as well, through the provision of a broad line of branded generics and OTC medications. In addition, the Group is involved in the healthcare distribution sector through its subsidiaries in Greece and the UK, serving retail pharmacies and wholesale distributors. The Company is strategically focusing on the research and development (â€œR&Dâ€) of novel patented nutraceuticals (Intellectual Property) and specialized root extracts as well as on the R&D of proprietary complex generics and innovative OTC products. The Company has developed a global distribution platform and is currently expanding throughout Europe, Asia and North America. The Company has offices and distribution centers in Thessaloniki and Athens, Greece and Harlow, UK.Â The Company was incorporated in the State of Nevada under the name Prime Estates and Developments, Inc. on July 21, 2009. On November 14, 2013, we changed our name to Cosmos Holdings Inc., and on November 29, 2022, we changed our name to Cosmos Health Inc. Through its acquisition of Amplerissimo Ltd, on September 27, 2013, the Company changed its principal activities into trading of products, providing representation, and provision of consulting services to various sectors. On August 1, 2014, the Company formed SkyPharm S.A., a Greek Company (â€œSkyPharmâ€), a subsidiary that used to focus on the trading, sourcing and export of nutraceutical and pharmaceutical products. In February 2017, the Company acquired Decahedron Ltd., a UK Company (â€œDecahedronâ€) which is a fully licensed second-generation wholesaler specializing in imports and exports of generics and OTC pharmaceutical products within the EEA (European Economic Area) and distributor of Sky Premium Life nutraceutical products in the UK.Â On December 19, 2018, the Company acquired CosmofarmÂ S.A. (â€œCosmofarmâ€), a pharmaceutical wholesaler specializing in the distribution and export of pharmaceutical products through its extensive pharmacies network. On April 3, 2023, the Company completed the acquisition of ZipDoctor Inc. (â€œZipDoctorâ€), a telehealth company, a direct-to-consumer subscription-based telemedicine platform. On June 30, 2023, the Company acquiredÂ Laboratories Holdings (Cyprus) Limited (â€œCanaâ€), which wholly owned an operating subsidiary, Pharmaceutical Laboratories CanaÂ S.A. (â€œCana SAâ€), a Greek pharmaceutical company that manufactures, sells, distributes, and markets original branded products researched and developed by leading global pharmaceutical and healthcare companies.Â Acquisition AccountingÂ CloudscreenÂ On January 23, 2024, the Company completed the acquisition of Cloudscreen, a cutting-edge Artificial Intelligence (AI) powered platform. The acquisition is pursuant to the purchase agreement announced on October 11, 2023. Cloudscreen is a multimodal platform specialized in drug repurposing, a process that involves uncovering new target proteins or indications for existing drugs for use in treating different diseases. The total purchase price amounted to $637,080 and consisted of 280,000 shares of common stock with a fair value of $319,200 and an amount of $317,880 to be settled in cash during 2024 based on the Promissory Note signed on October 10, 2023. The Company accounted for the acquisition as an asset acquisition in accordance with Accounting Standards Codification (â€œASCâ€) Topic 805, Business Combinations, (â€œASC 805â€) and recorded $637,080 as another asset related to the technology platform acquired. The total amount was reclassified to â€œGoodwill and intangible assets, netâ€ in January 2024 with the closing of the agreement (refer to Note 20).Â ZipDoctorÂ On April 3, 2023, the Company completed the acquisition of ZipDoctor Inc. (â€œZipDoctorâ€), aÂ telehealth company for a total sum of $150,000 in cash and $8,788 in fees. The Company accounted for the acquisition as an asset acquisition in accordance with Accounting Standards Codification (â€œASCâ€) Topic 805, Business Combinations, (â€œASC 805â€) and recorded $158,788 as an intangible asset related to the technology platform acquired.Â BikasÂ On June 15, 2023, Cosmos Health Inc. entered into an Assignment and Assumption Agreement (the â€œAgreementâ€) with Ioannis Bikas O.E., a Greek Company (â€œBikasâ€). Bikas is owner of a pharmaceutical distribution network in Greece and agreed to sell to the Company their distribution network and customer base. The purchase price of the network was â‚¬100,000 ($109,330) of cash, and â‚¬300,000 ($316,081) of the Companyâ€™s stock. The Company issued 99,710 shares of common stock related to the acquisition of the customer base, based on the fair value of the stock on acquisition date. The Company accounted for the acquisition as an asset acquisition in accordance with ASC 805 and recorded $425,411 as an intangible asset related to the customer base acquired.Buildings AcquisitionsÂ On April 24, 2023, the Company purchased a building for a total sum of $1,054,872 in cash.Â The Company accounted for the acquisition as an asset acquisition in accordance with ASC 805 and recorded the cost of the building as â€œProperty, plant and equipmentâ€ on the consolidated balance sheets.Â On January 6, 2023, the Company agreed to purchase land and building located in Montreal, Canada from a third-party vendor. The total purchase price amounts to $3,950,000 and the closing date of the agreement based on the amendment signed on July 19, 2023, is December 31, 2023. As of December 31, 2023, the Company has made prepayments of $2,000,020 classified as â€œAdvances for buildingâ€™s acquisitionâ€ on the Companyâ€™s consolidated balance sheets.Â Cana Â On June 30, 2023, the Company acquired Cana Laboratories Holding (Cyprus) Limited (â€œCanaâ€), which wholly owned an operating subsidiary, Pharmaceutical Laboratories CanaÂ S.A. (â€œCana SAâ€) for â‚¬800,000 ($873,600) in cash and 46,377 shares of common stock, with fair value of $138,667 as of the date of acquisition. Moreover, on February 28, 2023, the Company had signed a Secured Promissory Note with Cana, whereby Cana borrowed the sum of â‚¬4,100,000 ($4,457,520), included in the total consideration of $5,469,787. The Company accounted for the acquisition as a business acquisition in accordance with ASC 805. The fair value of Cana assets acquired, and liabilities assumed was based upon managementâ€™s estimates assisted by an independent third-party valuation firm. The fixed assets of Cana (which included land, building & machinery) were valued as of December 31, 2022 and the Company believes that nothing has materially changed between such date and the acquisition date (June 30, 2023). The following table summarizes the preliminary allocation of purchase price of the acquisition:Â Consideration Â Â Â CashÂ $5,331,120Â Fair value of common stock issuedÂ Â 138,667Â Fair value of total consideration transferredÂ $5,469,787Â Â Â Â Â Â Recognized amounts of identifiable assets acquiredÂ Â Â Â Financial assetsÂ $1,796,911Â InventoryÂ Â 297,340Â Property, plant and equipmentÂ Â 7,488,818Â Identifiable intangible assetsÂ Â 562,200Â Financial liabilitiesÂ Â (3,235,233)Total identifiable net assetsÂ $6,910,036Â Â Â Â Â Â Bargain purchase gainÂ $1,440,249Â Â Revenue for the 6- month period ended December 31, 2023Â $344,708Â LossÂ for the 6- month period ended December 31, 2023Â $(1,232,732)Â During the prior year period, Cana had minimal operations as it was in financial difficulties and seeking for an investor. Therefore, we consider that presenting prior period pro forma financial Â Â information pursuant to ASC 805 would not provide meaningful information.Â Going ConcernÂ The Companyâ€™s consolidated financial statements are prepared in conformity with accounting principles generally accepted in the United States of America (â€œU.S. GAAPâ€), which contemplates the continuation of the Company as a going concern. For the year ended period December 31, 2023, the Company had revenue of $53,376,874, net loss of $18,542,654 and net cash used in operations of $14,998,919. Additionally, as of December 31, 2023, the Company had positive working capital of $12,285,310, an accumulated deficit of $91,644,233, and stockholdersâ€™ equity of $36,043,028. It is managementâ€™s opinion that these conditions raise substantial doubt about the Companyâ€™s ability to continue as a going concern for a period of 12 months from the date of this filing.The Companyâ€™s revenues are not able to sustain its operations, and concerns exist regarding the Companyâ€™s ability to meet its obligations as they become due. The Company is subject to a number of risks to those of smaller commercial companies, including dependence on key individuals and products, the difficulties inherent in the development of a commercial market, the need to obtain additional capital, competition from larger companies, and other pharmaceutical and health care companies.Â Management evaluated the above conditions which raise substantial doubt about the Companyâ€™s ability to continue as a going concern to determine if it can meet its obligations for the subsequent 12 months from the date of this filing. Management considered its ability to access future capital, curtail expenses if needed, expand product lines, and acquire new products.Â Managementâ€™s plans include expansion of brand name products to the market, expanding the current product portfolio, and evaluating acquisition targets to expand distribution. Furthermore, the Company intends to vertically integrate the supply chain distribution network. Finally, the Company plans to access the capital markets further in order to raise additional funds through equity offerings. More specifically, management will consider postponing the repayment of its outstanding Trade Facility ($1,908,195 balance as of December 31, 2023), intends to make substantial efforts to receive additional debt financing in conjunction with utilizing potential equity proceeds by its outstanding warrants. Moreover, the Companyâ€™s management is considering of postponing certain repayments of suppliers and creditors. However, management cannot provide any assurances that the Company will be successful in accomplishing any of its plans. The ability of the Company to continue as a going concern is dependent upon its ability to successfully accomplish the plans described herein and eventually secure other sources of financing and attain profitable operations.Â Considering the above, management is of the view that substantial doubt exists for the Companyâ€™s ability to continue as a going concern. The consolidated financial statements

do not include any adjustments to reflect the possible future effect on the recoverability and classification of assets or the amounts and classifications of liabilities that may result from the outcome of this uncertainty. X - ReferencesNo definition available. + Details Name: cosm_OrganizationAndNatureOfBusinessAbstract Namespace Prefix: cosm_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for the general note to the financial statements for the reporting entity which may include, descriptions of the basis of presentation, business description, significant accounting policies, consolidations, reclassifications, new pronouncements not yet adopted and changes in accounting principles. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 235 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/235/tableOfContentReference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 275 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/275/tableOfContentReference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 810 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/810/tableOfContentReference 4: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 250 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/250/tableOfContent + Details Name: us-gaap_OrganizationConsolidationBasisOfPresentationBusinessDescriptionAndAccountingPoliciesTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 25 R9.htm IDEA: XBRL DOCUMENT v3.24.3 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES 12 Months Ended Dec. 31, 2023 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES Â SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES NOTE 2Â â€“Â SUMMARY OF SIGNIFICANT ACCOUNTING POLICIESÂ Â Basis of Financial Statement PresentationÂ The accompanying consolidated financial statements have been prepared in accordance with U.S. GAAP.Â Principles of ConsolidationÂ Our consolidated accounts include our accounts and the accounts of our wholly owned subsidiaries, SkyPharm S.A., Decahedron Ltd., Cosmofarm S.A.,Â Cana Laboratories Holding (Cyprus) Limited and ZipDoctor Inc. The Groupâ€™s financial statements are prepared in accordance with U.S. GAAP. The consolidated financial statements reflect the consolidation of all entities in which the Company has control, as determined by the ability to direct the activities that significantly affect the entitiesâ€™ economic performance. All significant intercompany balances and transactions have been eliminated.Â Use of EstimatesÂ The preparation of the consolidated financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates. The Effects of War in the UkraineÂ On February 24, 2022, Russian forces launched significant military action against Ukraine. There continues to be sustained conflict and disruption in the region, which is expected to endure for the foreseeable future. We do not conduct any commercial transactions with either Ukraine or Russia and the Company and, as such, is not aware of any specific event or circumstance that would require an update to its estimates or judgments or a revision of the carrying value of its assets or liabilities as of the date of issuance of this Annual Report on Form 10-K. Such political issues and conflicts could have a material adverse effect on our results of operations and financial condition if they escalate in areas in which we do business. In addition, changes in and adverse actions by governments in foreign markets in which we do business could have a material adverse effect on our results of operations and financial condition.Â Credit LossesÂ In June 2016, the FASB issued ASU 2016-13, Financial Instrumentsâ€”Credit Losses (Topic 326): Measurement of Credit Losses of Financial Instruments, which amends the requirement on the measurement and recognition of expected credit losses for financial assets held. Furthermore, amendments ASU 2019-10 and ASU 2019-11 provided additional clarification for implementing ASU 2016-13. ASU 2016-13 is effective for the Company beginning January 1, 2023, with early adoption permitted. The Company adopted the standard on January 1, 2023, and the standard did not have a material impact on the Companyâ€™s consolidated financial statements and related disclosures. The Company is exposed to credit losses primarily through sales to its customers and the loans that it has provided. The Company assesses each customerâ€™s/ borrowerâ€™s ability to pay, and a credit loss estimate by conducting a credit review which includes consideration of established credit rating, or an internal assessment of the customerâ€™s creditworthiness based on an analysis of their payment history when a credit rating is not available. The Company monitors credit exposure through active review of customer balances. The Companyâ€™s expected credit loss (â€œECL) methodology for accounts receivable is developed through consideration of factors including, but not limited to, historical collection experience, current customer credit ratings, current customer financial condition, current and future economic and market conditions, and age of the receivables. More specifically, the Company assesses a number of customers with significant long outstanding balances on an individual basis, applying different credit loss percentages to them, and subsequently summarizes the ones not included in the individual analysis, groups them based on their rating (decided based on the factors described above) and applies specific credit loss percentages to each group. The Company has elected to follow the simplified ECL approach and for the period ended December 31, 2023 applied a 5% loss rate to all balances outstanding for more than 90 days and 1% loss rate to the total outstanding balance. The charges related to credit losses are included in â€œGeneral and administrative expensesâ€ and are recorded in the period that the outstanding receivables are determined to be doubtful. Account balances are written-off against the allowance when they are deemed uncollectible.Â Foreign Currency Translation and Other Comprehensive LossÂ The functional currency of the Companyâ€™s subsidiaries is the Euro and British Pound. For financial reporting purposes, both the Euro (â€œEURâ€) and British Pound (â€œGBPâ€) have been translated into United States dollars ($) and/or (â€œUSDâ€) as the reporting currency. Assets and liabilities are translated at the exchange rate in effect at the balance sheet date. Revenues and expenses are translated at the average rate of exchange prevailing during the reporting period. Equity transactions are translated at each historical transaction date spot rate. Translation adjustments arising from the use of different exchange rates from period to period are included as a component of stockholdersâ€™ equity (deficit) as â€œAccumulated other comprehensive income (loss)â€. Gains and losses resulting from foreign currency transactions are included in the statements of operations and comprehensive loss as other comprehensive loss. There have been no significant fluctuations in the exchange rate for the conversion of EUR or GBP to USD after the balance sheet date.Â Assets and liabilities denominated in foreign currencies are translated into the functional currency at the exchange rates prevailing at the consolidated balance sheet date with any transaction gains and losses that arise from exchange rate fluctuations on transactions denominated in a currency other than the functional currency included in the consolidated results of operations as incurred.As of December 31, 2023 and 2022, the exchange rates used to translate amounts in Euros into USD and British Pounds into USD for the purposes of preparing the consolidated financial statements were as follows:Â Â Â December 31, 2023Â Â December 31, 2022Â Exchange rate on balance sheet datesÂ Â Â Â Â Â EUR: USD exchange rateÂ Â 1.1062Â Â Â 1.0698Â GBP: USD exchange rateÂ Â 1.2743Â Â Â 1.2077Â Â Â Â Â Â Â Â Â Â Average exchange rate for the periodÂ Â Â Â Â Â Â Â Â EUR: USD exchange rateÂ Â 1.0817Â Â Â 1.0534Â GBP: USD exchange rateÂ Â 1.2440Â Â Â 1.2371Â Â Â Â Cash and Cash EquivalentsÂ For purposes of the statement of cash flows, the Company considers all highly liquid investments purchased with an original maturity of three months or less to be cash equivalents. As of December 31, 2023 and December 31, 2022, there were no cash equivalents.Â The Company maintains bank accounts in the United States denominated in U.S. Dollars, in Greece denominated in Euros, U.S. Dollars and Great Britain Pounds (British Pounds Sterling), and in Bulgaria denominated in Euros. The Company also maintains bank accounts in the United Kingdom, denominated in Euros and Great Britain Pounds (British Pounds Sterling). As of December 31, 2023 and 2022, the aggregate amount in these foreign accounts were $1,047,738 and $831,793, respectively. Additionally, as of December 31, 2023 and 2022, the Company had cash on hand in the amount of $48,590 and $15,690, respectively.Â Reclassifications to Prior Year Financial Statements and AdjustmentsÂ Certain reclassifications have been made in the Companyâ€™s financial statements of the prior year to conform with current year presentation.Â As of December 31, 2022, $421,302, $322,010, $120,294 and $66,401 (an aggregate total of $930,006) was reclassified from â€œPrepaid expenses and other current assets,â€ â€œOther assets,â€ â€œAccounts receivable â€“ related party,â€ and â€œPrepaid expenses and other current assets â€“ related party,â€ respectively to â€œAccounts receivable, netâ€.Â Moreover, $248,678 was reclassified from â€œFinancing lease right-of-use assetâ€ to â€œOperating lease right-of-use assetâ€ and $247,595 was reclassified from Financing Lease Liabilities to Operating Lease Liabilities as of the year ended, December 31, 2022. Finally, an amount of $1,784,751 was reclassified from â€œAccounts payable and accrued expensesâ€ to â€œOther current liabilitiesâ€ as of the year ended, December 31, 2022. These reclassifications had no impact on earnings or stockholdersâ€™ equity.Â Accounts Receivable & Allowance for Doubtful AccountsÂ Accounts receivable are stated at their net realizable value. The allowance for credit losses against gross accounts receivable reflects the best estimate of probable losses inherent in the receivablesâ€™ portfolio determined on the basis of historical experience, specific allowances for known troubled accounts and other currently available information. As of December 31, 2023 and 2022, the Companyâ€™s allowance for credit losses was $19,686,091 and $7,309,311, respectively. Below is the summary of changes in the allowance for doubtful accounts:Â Â Â December 31, 2023 Â Â Â Â Â Balance as of January 1, 2023 Â $7,309,311Â Provisions for credit losses Â Â 11,850,788Â Write-offs Â Â -Â Foreign exchange adjustmentsÂ Â 525,992Â Other adjustmentsÂ Â -Â Balance as of December 31, 2023Â $19,686,091Â Tax ReceivablesÂ The Company pays Value Added Tax (â€œVATâ€) or similar taxes (â€œinput VATâ€), income taxes, and other taxes within the normal course of its business in most of the countries in which it operates related to the procurement of merchandise and/or services it acquires and/or on sales and taxable income. The Company also collects VAT or similar taxes on behalf of the government (â€œoutput VATâ€) for merchandise and/or services it sells. If the output VAT exceeds the input VAT, this creates a VAT payable to the government. If the input VAT exceeds the output VAT, this creates a VAT receivable from the government. The VAT tax return is filed on a monthly basis offsetting the payables against the receivables. In observance of EU regulations for intra-EU cross-border sales, our subsidiaries in Greece, SkyPharm and Cosmofarm, do not charge VAT for sales to wholesale drug distributors registered in other European Union member states. As of December 31, 2023 and 2022, the Company had a VAT net receivable balance of $187,512 and a net receivable balance of $79,373 respectively, recorded in the consolidated balance sheet as prepaid expenses and other current assets and accounts payable and accrued expenses, respectively.Â Inventories Â Inventory is stated at the lower-of-cost or net realizable value using the weighted average method. Inventory consists primarily of finished goods and packaging materials, i.e., packaged pharmaceutical products and the wrappers and containers they are sold in. A periodic inventory system is maintained by 100% count. Inventory is replaced periodically to maintain the optimum stock on hand available for immediate shipment.Â The Company writes down inventories to net realizable value based on physical condition, expiration date, current market conditions, as well as forecasted demand. The Companyâ€™s inventories are not highly susceptible to obsolescence. Many of the Companyâ€™s inventory items are eligible for return to our suppliers when pre-agreed product requirements, including, but not limited to, physical condition and expiration date, are not met. No significant judgments have been applied in estimating the selling price of our inventory.Â Property and Equipment, net Â Property and equipment are stated at cost, less accumulated depreciation. Depreciation is calculated on a straight-line basis over the useful lives (except for leasehold improvements which are depreciated over the lesser of the lease term or the useful life) of the assets as follows:Â Â EstimatedUseful LifeLeasehold improvements and technical worksÂ Lesser of lease term or 25 yearsBuildingsÂ Â 25-30 yearsÂ VehiclesÂ 6 yearsMacheneryÂ 20 yearsFurniture, fixtures and equipmentÂ 5â€“10 yearsÂ Computers and softwareÂ 3-5 yearsÂ Depreciation expense was $353,043 and $70,109 for the years ended December 31, 2023 and 2022, respectively.Property and Equipment additionsÂ Property and Equipment additions are recognized as assets when it is probable that future economic benefits associated with the asset will flow to the entity and the cost of the asset can be measured reliably. Additions are initially measured at cost, which includes all costs directly attributable to bringing the asset to its working condition and location for its intended use. This may include purchase price, freight, installation, and any directly attributable professional fees. They are capitalized if their cost exceeds a certain threshold. The threshold is determined based on materiality considerations. Costs below the threshold are typically expensed as incurred. After initial recognition, additions are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is calculated systematically over the estimated useful life of the asset. They are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. If the carrying amount exceeds the recoverable amount, an impairment loss is recognized, and the carrying amount of the asset is adjusted accordingly. Borrowing costs directly attributable to the acquisition, construction, or production of qualifying assets, including Property and Equipment additions, are capitalized as part of the cost of those assets. Â Impairment of Long-Lived AssetsÂ In accordance with ASC 360-10, Long-lived Assets, property and equipment and intangible assets are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. Recoverability of long-lived assets to be held and used is measured by a comparison of the carrying amount of an asset to the estimated undiscounted future cash flows expected to be generated by the asset. If the carrying amount of an asset exceeds its estimated undiscounted future cash flows, an impairment charge is recognized by the amount by which the carrying amount of the asset exceeds the fair value of the assets. Fair value is generally determined using the assetâ€™s expected future discounted cash flows or market value, if readily determinable. For the years ended December 31, 2023 and 2022, the Company had no impairment of long-lived assets.Â Goodwill and Intangibles, netÂ The Company periodically reviews the carrying value of intangible assets not subject to amortization, including goodwill, to determine whether impairment may exist. Goodwill and certain intangible assets are assessed annually, or when certain triggering events occur, for impairment using fair value measurement techniques. These events could include a significant change in the business climate, legal factors, a decline in operating performance, competition, sale or disposition of a significant portion of the business, or other factors. First, under step 0, we determine whether it is more likely than not that the fair value of the reporting unit is less than the carrying amount. Following, if step 0 fails, goodwill impairment is determined using a two-step process. The first step of the goodwill impairment test is used to identify potential impairment by comparing the fair value of a reporting unit with its carrying amount, including goodwill. The Company uses level 3 inputs and a discounted cash flow methodology to estimate the fair value of a reporting unit. A discounted cash flow analysis requires one to make various judgmental assumptions including assumptions about future cash flows, growth rates, and discount rates. The assumptions about future cash flows and growth rates are based on the Companyâ€™s budget and long-term plans. Discount rate assumptions are based on an assessment of the risk inherent in the respective reporting units. If the fair value of a reporting unit exceeds its carrying amount, goodwill of the reporting unit is considered not impaired and the second step of the impairment test is unnecessary. If the carrying amount of a reporting unit exceeds its fair value, the second step of the goodwill impairment test is performed to measure the amount of impairment loss, if any. The second step of the goodwill impairment test compares the implied fair value of the reporting unitâ€™s goodwill with the carrying amount of that goodwill. If the carrying amount of the reporting unitâ€™s goodwill exceeds the implied fair value of that goodwill, an impairment loss is recognized in an amount equal to that excess. The implied fair value of goodwill is determined in the same manner as the amount of goodwill recognized in a business combination. That is, the fair value of the reporting unit is allocated to all of the assets and liabilities of that unit (including any unrecognized intangible assets) as if the reporting unit had been acquired in a business combination and the fair value of the reporting unit was the purchase price paid to acquire the reporting unit. Â On December 19, 2018, as a result of the acquisition of Cosmofarm, the Company recorded $49,697 of goodwill. Intangible assets with definite useful lives are recorded on the basis of cost and are amortized on a straight-line basis over their estimated useful lives. The Company uses a useful life of 5 years for an import/export license and a useful life of ten years for the pharmaceutical and nutraceutical products licenses included in Note 4 as â€œLicensesâ€. A useful life of ten years is also used for the platforms included in Note 4 as â€œSoftwareâ€ and the customer bases. The Company evaluates the remaining useful life of intangible assets annually to determine whether events and circumstances warrant a revision to the remaining amortization period. If the estimate of the intangible assetâ€™s remaining useful life is changed, the remaining carrying amount of the intangible asset will be amortized prospectively over that revised remaining useful life. As of December 31, 2023, no revision to the remaining amortization period of the intangible assets was made.Â Amortization expense was $239,841 and $33,085 for the years ended December 31, 2023 and 2022, respectively.Â Equity Method InvestmentÂ For those investments in common stock or in-substance common stock in which the Company has the ability to exercise significant influence over the operating and financial policies of the investee, the investment is accounted for under the equity method. The Company records its share in the earnings of the investee and is included in â€œEquity earnings of affiliateâ€ in the consolidated statement of operations. The Company assesses its investment for other-than-temporary impairment when events or changes in circumstances indicate that the carrying amount of the investment might not be recoverable and recognizes an impairment loss to adjust the investment to its then current fair value.Â Investments in Equity SecuritiesÂ Investments in equity securities are accounted for at fair value with changes in fair value recognized in net income (loss). Equity securities are classified as short-term or long-term based on the nature of the securities and their availability to meet current operating requirements. Equity securities that are readily available for sale in current operations are reported as a component of current assets in the accompanying consolidated balance sheets. Equity securities that are not considered available for use in current operations would be reported as a component of long-term assets in the accompanying consolidated balance sheets. For equity securities with no readily determinable fair value, the Company elects a measurement alternative to fair value. Under this alternative, the Company measures the investments at cost, less any impairment, and adjusted for changes resulting from observable price changes in transactions for identical or similar investments of the investee. The election to use the measurement

alternative is made for each eligible investment. Â As of December 31, 2023, investments consisted of (i) 3,000,000 shares, which traded at a closing price of $0 per share or a value of $0 of ICC International Cannabis Corp and (ii)Â 16,666 shares which traded at a closing price of $0.70 per share or value of $11,596 of National Bank of Greece. Additionally, the Company has $8,479 in equity securities of Pancreta Bank, which are revalued annually. As of December 31, 2022, investments consisted of (i) 3,000,000 shares, which traded at a closing price of $0 per share or a value of $0 of ICC International Cannabis Corp and (ii)Â 16,666 shares which traded at a closing price of $0.40 per share or value of $6,681 of National Bank of Greece. Additionally, the Company has $8,200 in equity securities of Pancreta Bank, which are revalued annually. See Note 2 for additional investments in equity securities.Â Fair Value MeasurementÂ The Company applies ASC 820, Fair Value Measurements and Disclosures, (â€œASC 820â€), for assets and liabilities measured at fair value on a recurring basis. ASC 820 establishes a common definition for fair value to be applied to existing generally accepted accounting principles that require the use of fair value measurements establishes a framework for measuring fair value and expands disclosure about such fair value measurements. Â ASC 820 defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Additionally, ASC 820 requires the use of valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs. These inputs are prioritized below:Â Level 1:Â Observable inputs such as quoted prices (unadjusted)Â in active markets for identical assets or liabilities.Level 2:Â Inputs other than quoted prices that are observable, either directly or indirectly. These include quoted prices for similar assets or liabilities in active markets and quoted prices for identical or similar assets or liabilities in markets that are not active.Â Level 3:Â Unobservable inputs in which little or no market data exists, therefore developed using estimates and assumptions developed by us, which reflect those that a market participant would use.Â The following table presents assets that are measured and recognized at fair value as of December 31, 2023 and 2022, on a recurring basis:Â Â Â December 31, 2023Â Â Total Carrying Â Â Â Level 1Â Â Level 2Â Â Level 3Â Â ValueÂ Marketable securities â€“ ICC International Cannabis Corp.Â $-Â Â Â -Â Â Â -Â Â Â $-Â Marketable securities â€“ National Bank of GreeceÂ Â 11,596Â Â Â -Â Â Â -Â Â Â 11,596Â Â Â Â $11,596Â Â Â Â Â Â Â Â Â Â Â $11,596Â Â Â Â December 31, 2022Â Â Total Carrying Â Â Â Level 1Â Â Level 2Â Â Level 3Â Â ValueÂ Marketable securities â€“ ICC International Cannabis Corp.Â $-Â Â Â -Â Â Â -Â Â Â $-Â Marketable securities â€“ National Bank of GreeceÂ Â 6,681Â Â Â -Â Â Â -Â Â Â 6,681Â Â Â $6,681Â Â Â Â Â Â Â Â Â Â Â $6,681Â Â In addition, ASC 825-10-25, Fair Value Option, (â€œASC 825-10-25â€), expands opportunities to use fair value measurements in financial reporting and permits entities to choose to measure many financial instruments and certain other items at fair value. The Company did not elect the fair value options for any of its qualifying financial instruments.Â Our financials also included the following financial instruments as of December 31, 2023: cash, accounts receivable, inventory, prepaid expenses, loans receivable, accounts payable, notes payable and lines of credit. Except for the loans receivable which carry fixed interest rates, the carrying value of the remaining instruments, approximates fair value due to their short-term nature.Â Derivative InstrumentsÂ DerivativeÂ financial instruments are recorded in the accompanying consolidated balance sheets at fair value in accordance with ASC 815. When the Company enters into a financial instrument such as a debt or equity agreement (the â€œhost contractâ€), the Company assesses whether the economic characteristics of any embedded features are clearly and closely related to the primary economic characteristics of the remainder of the host contract. When it is determined that (i) an embedded feature possesses economic characteristics that are not clearly and closely related to the primary economic characteristics of the host contract, and (ii) a separate, stand-alone instrument with the same terms would meet the definition of a financial derivativeÂ instrument, then the embedded feature is bifurcated from the host contract and accounted for as a derivativeÂ instrument. The estimated fair value of the derivativeÂ feature is recorded in the accompanying consolidated balance sheets separately from the carrying value of the host contract. Subsequent changes in the estimated fair value of derivatives are recorded as a gain or loss in the Companyâ€™s consolidated statements of operations.Customer AdvancesÂ The Company receives prepayments from certain customers for pharmaceutical products prior to those customers taking possession of the Companyâ€™s products. The Company records these receipts as current liabilities until it has met all the criteria for recognition of revenue including passing control of the products to its customer, at such point, the Company will reduce the customerÂ advances balance and credit the Companyâ€™s revenues.Â Revenue RecognitionÂ In accordance with ASC Topic 606,Â Revenue from Contracts with CustomersÂ (â€œASC 606â€), the Company uses a five-step model for recognizing revenue by applying the following steps: Â Â 1)Identification of the Contract: The Company identifies a contract with a customer when it enters into an agreement that creates enforceable rights and obligations.Â Â Â Â 2)Identification of Performance Obligations: The Company identifies distinct performance obligations within each contract, which represent promises to transfer goods or services to the customer.Â Â Â Â 3)Determination of Transaction Price: The Company determines the transaction price, which represents the amount of consideration to which it expects to be entitled in exchange for transferring promised goods or services to the customer, excluding any amounts collected on behalf of third parties.Â Â Â Â 4)Allocation of Transaction Price: The Company allocates the transaction price to each distinct performance obligation based on its standalone selling price. If the standalone selling price is not observable, the Company estimates it using an appropriate method.Â Â Â Â 5)Recognition of Revenue: Revenue is recognized when (or as) the Company satisfies a performance obligation by transferring a promised good or service to the customer. This typically occurs at a point in time or over time, depending on the nature of the performance obligation.Â Wholesale revenue and sales of own branded nutraceutical and pharmaceutical productsÂ The Company has contracts or signed partnership forms (usual in the wholesale sector of the pharma industry) with its customers, stipulating the enforceable rights and obligations. The Company is responsible for transferring the goods to the customerâ€™s location, which represents its sole performance obligation. Thus, the transaction price, which is predetermined in most of the products sold, is exclusively allocated to this performance obligation. Revenue is recognized at a single point in time, which is upon issuance of the corresponding sales invoice. The Company has assessed the impact of the items invoiced but not delivered to the customerâ€™s location as of December 31, 2023, and deemed that it had no material effect. Â Pharma manufacturingÂ The Company has active contracts with its customers, stipulating the enforceable rights and obligations. The Company is responsible for the manufacturing and the packaging of specific products assigned by its customers, which represents its performance obligations to which the Company allocates the transaction price determined. The customers are responsible for providing the raw materials to the Company. Revenue is recognized over a period of time, which is during the production and packaging period of the respective products. As of December 31, 2023 there were no products or batches of products for which the production or packaging phase was in progress. Â Medihelm SA Â Commencing from January 1, 2023, and pursuant to the agreement with Medihelm, the exclusive distributor of the Companyâ€™s own proprietary line of nutraceuticals, the Company considers the transaction price to be variable and records an estimate of the transaction price, subject to the constraint for variable consideration. The Company is basing the change in transaction price with the exclusive distributor through assessment of significant overdue receivables from the exclusive distributor, which the Company reassesses each reporting period. Through this assessment, the Company applied the â€œexpected valueâ€ model under ASC 606-10-32-5 and had applied specific constraints to revenue due from the customer at the end of each reporting period. Following the application of the â€œexpected valueâ€ model, the Company deferred an amount of $397,000Â and recorded it against the sales to Medihelm for the year ended December 31, 2023. The Company does not consider that sales to any other customer include a variable component as of December 31, 2023.Stock-based Compensation Â The Company records stock-based compensation in accordance with ASC 718, Stock Compensation (â€œASC 718â€) and Staff Accounting Bulletin No. 107 (â€œSAB 107â€) regarding its interpretation of ASC 718. ASC 718 requires the fair value of all stock-based employee compensation awarded to employees to be recorded as an expense over the related requisite service period. The Company values any employee or non-employee stock-based compensation at fair value using the Black-Scholes Option Pricing Model.Â The Company accounts for non-employee share-based awards in accordance with the measurement and recognition criteria of ASU 2018-07, â€œCompensation-Stock Compensation-Improvements to Nonemployee Share-Based Payment Accounting.â€Â Concentrations of Credit RiskÂ Financial instruments that potentially subject the Company to concentrations of credit risk consist principally of cash investments and accounts receivable.Â The Company had no clients which contributed 10% or more of revenue and accounts receivable, respectively for the year ended December 31, 2023.Â Income TaxesÂ The Company accounts for income taxes under the asset and liability method, as required by the accounting standard for income taxes ASC 740. Under this method, deferred tax assets and liabilities are recognized for the future tax consequences attributable to differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax basis, as well as net operating loss carryforwards. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled. The effect on deferred tax assets and liabilities of a change in tax rates is recognized in income in the period that includes the enactment date. Â The Company is liable for income taxes in Greece and the United Kingdom. The corporate income tax rate is 22% in Greece and 25% in the United Kingdom. Losses may also be subject to limitation under certain rules regarding change of ownership. Â We regularly review deferred tax assets to assess their potential realization and establish a valuation allowance for portions of such assets to reduce the carrying value if we do not consider it to be more likely than not that the deferred tax assets will be realized. Our review includes evaluating both positive (e.g., sources of taxable income) and negative (e.g., recent historical losses) evidence that could impact the realizability of our deferred tax assets. At December 31, 2023, we believe our United Kingdom and Greece deferred tax assets will not be realized, as such, we did not record a reversal on the full valuation approach we followed during the period ended December 31, 2022.Â LeasesÂ The Company accounts for leases in accordance with ASC 842. For all leases, the Company recognizes a right-of-use (ROU) asset and a lease liability on the balance sheet. The ROU asset represents the Companyâ€™s right to use the underlying asset for the lease term, and the lease liability represents the obligation to make lease payments arising from the lease, both measured at the present value of future lease payments. Lease payments are recognized as an operating expense on a straight-line basis over the lease term. The interest on the lease liability and the amortization of the ROU asset are recognized separately in the income statement. Initial direct costs incurred by the Company in negotiating and securing leases are capitalized and amortized over the lease term on a straight-line basis. The assets and liabilities from operating and finance leases are recognized at the commencement date based on the present value of remaining lease payments over the lease term using the Companyâ€™s secured incremental borrowing rates or implicit rates, when readily determinable. Short-term leases, which have an initial term of 12 months or less, are not recorded on the balance sheet. The Companyâ€™s operating leases do not provide an implicit rate that can readily be determined. Therefore, we use a discount rate based on our incremental borrowing rate, which is determined using the average interest rate of our long-term debt on the date of inception.Â Retirement and Termination BenefitsÂ Under Greek labor law, employees are entitled to lump-sum compensation in the event of termination or retirement. The amount depends on the employeeâ€™s work experience and renumeration as of the day of termination or retirement. If an employee remains with the company until full-benefit retirement, the employee is entitled to a lump-sum equal to 40% of the compensation to be received if the employee were to be dismissed on the same day. The Company periodically reviews the uncertainties and judgments related to the application of the relevant labor law regulations to determine retirement and termination benefits obligations of its Greek subsidiaries. The Company has evaluated the impact of these regulations and has identified a potential retirement and termination benefits liability. The amount of the liability as of December 31, 2023, and December 31, 2022, was $408,665 and $0, respectively, and has been recorded as a long-term liability within the consolidated balance sheets. The Company engaged an actuarial expert for the first time, during the period ended December 31, 2023, and thus the liability of $408,665 is the cumulative effect of the 2-year period ended December 31, 2023. The effect allocated to the prior period ended December 31, 2022, would have been $147,776.Â Basic and Diluted Net Loss per Common ShareÂ Basic income per share is calculated by dividing income available to common stockholders by the weighted average number of shares of common stock outstanding during the period. Diluted income per share is calculated by dividing income available to common stockholders by the weighted average number of common shares outstanding for the period and, when dilutive, potential shares from stock options and warrants to purchase common stock, using the treasury stock method. In accordance with ASC 260, Earnings Per Share, the following table reconciles basic shares outstanding to fully diluted shares outstanding.Â Â Â Years Ended December 31,Â Â Â 2023Â Â 2022Â Weighted average number of common shares outstanding BasicÂ Â 11,968,665Â Â Â 1,928,172Â Potentially dilutive common stock equivalentsÂ Â Â Â Â Â -Â Weighted average number of common and equivalent shares outstanding â€“ DilutedÂ Â 11,968,665Â Â Â 1,928,172Â Â Common stock equivalents are included in the diluted income per share calculation only when option exercise prices are lower than the average market price of the common shares for the period presented. Â The following table summarizes the potential shares of common stock that were excluded from the computation of diluted net loss per share for the years ended December 31, 2023 and 2022 as such shares would have had an anti-dilutive effect:Â Â Â 2023Â Â 2022Â Common Stock WarrantsÂ Â 8,561,476Â Â Â 4,194,236Â Common Stock OptionsÂ Â -Â Â Â -Â Convertible DebtÂ Â -Â Â Â 8,827Â TotalÂ Â 8,561,476Â Â Â 4,203,063Â Â Recent Accounting PronouncementsÂ In December 2023, the Financial Accounting Standards Board (â€œFASBâ€) issued Accounting Standards Update (â€œASUâ€)Â 2023-09,Â Income Taxes (Topic 740): Improvements to Income Tax Disclosures. This guidance is intended to enhance the transparency and decision-usefulness of income tax disclosures. The amendments in ASUÂ 2023-09Â address investor requests for enhanced income tax information primarily through changes to disclosure regarding rate reconciliation and income taxes paid both in the U.S. and in foreign jurisdictions. ASUÂ 2023-09Â is effective for fiscal years beginning after DecemberÂ 15, 2024 on a prospective basis, with the option to apply the standard retrospectively. Early adoption is permitted. The Company is currently evaluating this guidance to determine the impact it may have on its consolidated financial statements disclosures.Â In November 2023, the FASB issued ASUÂ 2023-07, Segment Reporting: Improvements to Reportable Segment Disclosures. This guidance expands public entitiesâ€™ segment disclosures primarily by requiring disclosure of significant segment expenses that are regularly provided to the chief operating decision maker and included within each reported measure of segment profit or loss, an amount and description of its composition for other segment items, and interim disclosures of a reportable segmentâ€™s profit or loss and assets. The guidance is effective for fiscal years beginning after DecemberÂ 15, 2023, and interim periods within fiscal years beginning after DecemberÂ 15, 2024, with early adoption permitted. The amendments are required to be applied retrospectively to all prior periods presented in an entityâ€™s financial statements. The Company is currently evaluating this guidance to determine the impact it may have on its consolidated financial statements related disclosures.Â Â In December 2022, the FASB issued ASU No. 2022-06, Deferral of the Sunset Date of Reference Rate Reform (Topic 848). Topic 848 provides optional expedients and exceptions for applying GAAP to transactions affected by reference rate (e.g., LIBOR) reform if certain criteria are met, for a limited period of time to ease the potential burden in accounting for (or recognizing the effects of) reference rate reform on financial reporting. The ASU deferred the sunset date of Topic 848 from December 31, 2022 to December 31, 2024. The ASU is effective as of December 21, 2022 through December 31, 2024. We continue to evaluate transactions or contract modifications occurring as a result of reference rate reform and determine whether to apply the optional guidance on an ongoing basis. We adopted ASU 2022-06 during 2022. The Company adopted this ASU on June 30, 2023. The adoption of this ASU did not have a material impact on the Companyâ€™s accounting and disclosures.Â In March 2022, the FASB issued ASU 2022-02, Troubled Debt Restructurings and Vintage Disclosures. This ASU eliminates the accounting guidance for troubled debt restructurings by creditors that have adopted ASU 2016-13, Measurement of Credit Losses on Financial Instruments, which was adopted on January 1, 2020. The adoption of ASU 2016-13 did not have a material impact on the Companyâ€™s consolidated financial statements. ASU 2022-02 also enhances the disclosure requirements for certain loan refinancing and restructurings by creditors when a borrower is experiencing financial difficulty. In addition, the ASU amends the guidance on vintage disclosures to require entities to disclose current period gross write-offs by year of origination for financing receivables and net investments in leases within the scope of ASC 326-20. The ASU is effective for annual periods beginning after December 15, 2022, including interim periods within those fiscal years. Adoption of the ASU would be applied prospectively. Early adoption is also permitted, including adoption in an interim period. This ASU was adopted on January 1, 2023, which resulted in no cumulative-effect adjustment to retained earnings.In October 2021, the FASB issued ASU 2021-08, Business Combinations (Topic 805): Accounting for Contract Assets and Contract Liabilities from Contracts with Customers, which requires contract assets and contract liabilities (i.e., deferred revenue) acquired in a business combination to be recognized and measured by the acquirer on the acquisition date in accordance with ASC 606, Revenue from Contracts with Customers, as if it had originated the contracts. The new guidance creates an exception to the general recognition and measurement principles of ASC 805, Business Combinations. The new guidance should be applied prospectively and is effective for all public business entities for fiscal years beginning after December 15, 2022 and include interim periods. The Company adopted this ASU which resulted in no impact on the Companyâ€™s consolidated financial statements.Â Management does not believe that any recently issued, but not effective, accounting standards, if currently adopted, would have a material effect on the Companyâ€™s consolidated financial statements.Â X - ReferencesNo definition available. + Details Name: 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 26 R10.htm IDEA: XBRL DOCUMENT v3.24.3 EQUITY METHOD INVESTMENTS 6 Months Ended 12 Months Ended Jun. 30, 2024 Dec. 31, 2023 EQUITY METHOD INVESTMENTS Â Â EQUITY METHOD INVESTMENTS NOTE 3 â€“EQUITY METHOD INVESTMENTSÂ Distribution and Equity Agreement Â On March 19, 2018, the Company entered into a Distribution and Equity Acquisition Agreement with Marathon Global Inc. (â€œMarathonâ€), a company incorporated in the Province of Ontario, Canada. Marathon was formed to be a global supplier of cannabis, cannabidiol (CBD) and/or any cannabis extract products, extracts, ancillaries and derivatives (collectively, the â€œProductsâ€). The Company was appointed the exclusive distributor of the Products initially throughout Europe and on a non-exclusive basis wherever else lawfully permitted. The Company has no present intention to distribute any Products under this Agreement in the United States or otherwise participate in cannabis operations in the United States. The Company intended to await further clarification from the U.S. government on cannabis regulation prior to determining whether to enter the domestic market.Â The above transaction closed on May 22, 2018 after the due diligence period, following which the Company received: (a) a 33 1/3% equity interest or 5 million shares in Marathon as partial consideration for the Companyâ€™s distribution services; and (b) received cash of CAD $2,000,000, subject to repayment in common shares of the Company if it failed to meet certain performance milestones. The Company was entitled to receive an additional CAD $2,750,000 upon the Companyâ€™s receipt of gross sales of CAD $6,500,000 and an additional CAD $2,750,000 upon receipt of gross sales of CAD $13,000,000. The Company was also given the right to nominate one director to the Marathon board of directors. Since Marathon was a newly formed entity with no assets and no activity, the Company attributed no value to the 5 million shares in Marathon which was received as consideration for the distribution services.Â The Distribution and Equity Acquisition Agreement was to remain in effect indefinitely unless Marathon fails to provide Market Competitive (as defined) product pricing and Marathon has not become profitable within five (5) years of the agreement. On March 20, 2023, the Company sent a termination notice, to Marathon, which became effective on April 19, 2023 as a result of Marathonâ€™s failure to satisfy these conditions. The Company had accounted for its obligation to issue a variable number of the Companyâ€™s Common Shares as Share-settled debt obligation in accordance with ASC Topic 480, Distinguishing Liabilities from Equity (â€œASC 480â€), which was measured at fair value or the settlement amount of $1,554,590 (CAD $2 million). Due to termination of the Equity agreement, the Company recorded a gain on extinguishment of debt of $1,554,590 due to the write-off of the share settled debt obligation, for the six months ended June 30, 2023. Â CosmoFarmacy LPÂ In September 2019, the Company entered into an agreement with an unaffiliated third party to incorporate CosmoFarmacy L.P. for the purpose of providing strategic management consulting services and the retail trade of pharmaceutical products, and OTC to pharmacies. CosmoFarmacy was incorporated with aÂ 30-year term through May 31, 2049. The unaffiliated third party is the general partner (the â€œGPâ€) of the limited partnership and is responsible for management and decision-making associated with CosmoFarmacy. The initial share capital was set to EURÂ 150,000Â ($163,080) which was later increased to EURÂ 500,000Â ($543,600). The GP contributed the pharmacy license (the â€œLicenseâ€) valued at EURÂ 350,000Â (30-year term) to operate the business of CosmoFarmacy in exchange for aÂ 70% equity ownership. The Company is a limited partner and contributed cash of EURÂ 150,000Â ($163,080) for the remainingÂ 30% equity ownership. CosmoFarmacy is not publicly traded and the Companyâ€™s investment has been recorded using the equity method of accounting. The value of the investment as of June 30, 2024 and December 31, 2023, was $160,665Â and $165,930, respectively, and is included in â€œOther assetsâ€ on the Companyâ€™s consolidated balance sheets.Â NOTE 3 â€“EQUITY METHOD INVESTMENTSÂ Distribution and Equity Agreement Â On March 19, 2018, the Company entered into a Distribution and Equity Acquisition Agreement with Marathon Global Inc. (â€œMarathonâ€), a company incorporated in the Province of Ontario, Canada. Marathon was formed to be a global supplier of cannabis, cannabidiol (CBD) and/or any cannabis extract products, extracts, ancillaries and derivatives (collectively, the â€œProductsâ€). The Company was appointed the exclusive distributor of the Products initially throughout Europe and on a non-exclusive basis wherever else lawfully permitted. The Company has no present intention to distribute any Products under this Agreement in the United States or otherwise participate in cannabis operations in the United States. The Company intended to await further clarification from the U.S. Government on cannabis regulation prior to determining whether to enter the domestic market.Â The above transaction closed on May 22, 2018 after the due diligence period, following which the Company received: (a) a 33 1/3% equity interest or 5 million shares in Marathon as partial consideration for the Companyâ€™s distribution services; and (b) received cash of CAD $2,000,000, subject to repayment in common shares of the Company if it failed to meet certain performance milestones. The Company was entitled to receive an additional CAD $2,750,000 upon the Companyâ€™s receipt of gross sales of CAD $6,500,000 and an additional CAD $2,750,000 upon receipt of gross sales of CAD $13,000,000. The Company was also given the right to nominate one director to the Marathon board of directors. Since Marathon was a newly formed entity with no assets and no activity, the Company attributed no value to the 5 million shares in Marathon which was received as consideration for the distribution services.Â The Distribution and Equity Acquisition Agreement was to remain in effect indefinitely unless Marathon fails to provide Market Competitive (as defined) product pricing and Marathon has not become profitable within five years of the agreement. On March 20, 2023, the Company sent a termination notice, to Marathon, which became effective on April 19, 2023 as a result of Marathonâ€™s failure to satisfy these conditions. The Company had accounted for its obligation to issue a variable number of the Companyâ€™s Common Shares as Share-settled debt obligation in accordance with ASC Topic 480, Distinguishing Liabilities from Equity (â€œASC 480â€), which was measured at fair value or the settlement amount of $1,554,590 (CAD $2 million). Due to termination of the Distribution and Equity Acquisition Agreement, the Company recorded a gain on extinguishment of debt of $1,554,590 due to the write-off of the share settled debt obligation, for the year ended December 31, 2023. CosmoFarmacy LPÂ In September 2019, the Company entered into an agreement with an unaffiliated third party to incorporate CosmoFarmacy L.P. for the purpose of providing strategic management consulting services and the retail trade of pharmaceutical products, and OTC to pharmacies. CosmoFarmacy was incorporated with aÂ 30-year term through May 31, 2049. The unaffiliated third party is the general partner (the â€œGPâ€) of the limited partnership and is responsible for management and decision-making associated with CosmoFarmacy. The initial share capital was set to EURÂ 150,000Â ($163,080) which was later increased to EURÂ 500,000Â ($543,600). The GP contributed the pharmacy license (the â€œLicenseâ€) valued at EURÂ 350,000Â (30-year term) to operate the business of CosmoFarmacy in exchange for aÂ 70% equity ownership. The Company is a limited partner and contributed cash of EURÂ 150,000Â ($163,080) for the remainingÂ 30% equity ownership. CosmoFarmacy is not publicly traded and the Companyâ€™s investment has been recorded using the equity method of accounting. The value of the investment as of December 31, 2023 and December 31, 2022, was $165,930Â and $160,470, respectively, and is included in â€œOther assetsâ€ on the Companyâ€™s consolidated balance sheets.Â X - DefinitionThe entire disclosure for equity method investments and joint ventures. Equity method investments are investments that give the investor the ability to exercise significant influence over the operating and financial policies of an investee. Joint ventures are entities owned and operated by a small group of businesses as a separate and specific business or project for the mutual benefit of the members of the group. + ReferencesReference 1: http://www.xbrl.org/2003/role/recommendedDisclosureRef -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478156/740-323-50-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (a)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Topic 323 -Publisher FASB -URI https://asc.fasb.org/323/tableOfContent + Details Name: us-gaap_EquityMethodInvestmentsDisclosureTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_InvestmentsAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration XML 27 R11.htm IDEA: XBRL DOCUMENT v3.24.3 PROPERTY AND EQUIPMENT, NET 6 Months Ended 12 Months Ended Jun. 30, 2024 Dec. 31, 2023 PROPERTY AND EQUIPMENT, NET Â Â PROPERTY AND EQUIPMENT, NET NOTE 4 â€“ PROPERTY AND EQUIPMENT, NET Â Property and equipment, net consists of the following at June 30, 2024 and December 31, 2023:Â Â Â Â Â June 30, 2024Â Â December 31, 2023Â LandÂ $3,438,343Â Â $3,551,020Â Buildings and improvementsÂ Â 4,674,665Â Â Â 4,787,963Â Leasehold improvementsÂ Â 3,524Â Â Â Â 3,639Â VehiclesÂ Â 274,487Â Â Â 285,388Â Furniture, fixtures and equipmentÂ Â 2,697,076Â Â Â 2,707,442Â Computers and softwareÂ Â 195,302Â Â Â 168,173Â Â Â Â 11,283,397Â Â Â 11,503,625Â Less: Accumulated depreciation and amortizationÂ Â (1,229,411)Â Â (1,048,126)TotalÂ $10,053,986Â Â $10,455,499Â NOTE 4 â€“ PROPERTY AND EQUIPMENT, NET Â Property and equipment, net consists of the following at December 31, 2023 and 2022:Â Â Â Â 2023Â Â 2022Â LandÂ $3,551,020Â Â $-Â Buildings and improvementsÂ Â 4,787,963Â Â Â -Â Leasehold improvementsÂ Â 3,639Â Â Â 502,882Â VehiclesÂ Â 285,388Â Â Â 107,976Â Furniture, fixtures and equipmentÂ Â 2,707,442Â Â Â 1,945,207Â Computers and softwareÂ Â 168,173Â Â Â 138,783Â Â Â Â 11,503,625Â Â Â 2,694,848Â Less: Accumulated depreciation and amortizationÂ Â (1,048,126)Â Â (877,823)TotalÂ $10,455,499Â Â $1,817,025Â X - ReferencesNo definition available. + Details Name: us-gaap_PropertyPlantAndEquipmentAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for long-lived, physical asset used in normal conduct of business and not intended for resale. Includes, but is not limited to, work of art, historical treasure, and similar asset classified as collections. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 360 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/360/tableOfContentReference 2: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 50 -Paragraph 6 -SubTopic 360 -Topic 958 -Publisher FASB -URI https://asc.fasb.org/1943274/2147477798/958-360-50-6Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (d) -SubTopic 360 -Topic 958 -Publisher FASB -URI https://asc.fasb.org/1943274/2147477798/958-360-50-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 50 -Paragraph 7 -SubTopic 360 -Topic 958 -Publisher FASB -URI https://asc.fasb.org/1943274/2147477798/958-360-50-7 + Details Name: us-gaap_PropertyPlantAndEquipmentDisclosureTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 28 R12.htm IDEA: XBRL DOCUMENT v3.24.3 INTANGIBLE ASSETS 6 Months Ended 12 Months Ended Jun. 30, 2024 Dec. 31, 2023 INTANGIBLE ASSETS Â Â INTANGIBLE ASSETS NOTEÂ 5 â€“ INTANGIBLE ASSETSÂ Goodwill and intangible, net assets consist of the following at June 30, 2024 and December 31, 2023: Â Â Â June 30, 2024Â Â December 31, 2023Â LicenseÂ $6,714,555Â Â $6,876,169Â Trade name / markÂ Â 390,188Â Â Â 392,197Â Customer baseÂ Â 602,204Â Â Â 602,204Â SoftwareÂ Â 795,868Â Â Â 155,788Â Â Â Â 8,502,814Â Â Â 8,029,357Â Less: Accumulated amortizationÂ Â Â Â Â Â Â Â LicenseÂ Â (609,659)Â Â (235,925)Trade name / markÂ Â (36,997)Â Â (36,997)Customer baseÂ Â (141,994)Â Â (110,160)SoftwareÂ Â (47,619)Â Â (11,789)SubtotalÂ Â 7,666,545Â Â Â 7,634,486Â GoodwillÂ Â 49,697Â Â Â 49,697Â TotalÂ $7,716,242Â Â $7,684,183Â Â At June 30, 2024, the estimated aggregate amortization expense for intangible assets subject to amortization for each of the five succeeding fiscal years is as follows:Â YearÂ AmountÂ 2024Â $405,212Â 2025Â Â 807,519Â 2026Â Â 808,689Â 2027Â Â 808,689Â 2028Â Â 756,665Â ThereafterÂ Â 3,724,570Â TotalÂ $7,311,545Â NOTEÂ 5 â€“ INTANGIBLE ASSETSÂ Intangible assets consist of the following at December 31, 2023 and 2022: Â Â Â 2023Â Â 2022Â LicenseÂ $6,876,169Â Â $643,204Â Trade name / markÂ Â 392,197Â Â Â 36,997Â Customer baseÂ Â 602,204Â Â Â 176,793Â SoftwareÂ Â 158,788Â Â Â -Â Â Â Â 8,029,358Â Â Â 856,994Â Less: Accumulated amortizationÂ Â Â Â Â Â Â Â LicenseÂ Â (235,925)Â Â (98,686)Trade name / markÂ Â (36,997)Â Â (29,881)Customer baseÂ Â (110,161)Â Â (71,210)SoftwareÂ Â (11,789)Â Â -Â SubtotalÂ Â 7,634,486Â Â Â 657,217Â GoodwillÂ Â 49,697Â Â Â 49,697Â TotalÂ $7,684,183Â Â $706,914Â At December 31, 2023, the estimated aggregate amortization expense for intangible assets subject to amortization for each of the five succeeding fiscal years is as follows:Â YearÂ AmountÂ 2024Â $763,292Â 2025Â Â 763,026Â 2026Â Â 764,213Â 2027Â Â 764,213Â 2028Â Â 735,772Â ThereafterÂ Â 3,488,769Â SumÂ $7,279,285Â 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 29 R13.htm IDEA: XBRL DOCUMENT v3.24.3 LOAN RECEIVABLE 6 Months Ended 12 Months Ended Jun. 30, 2024 Dec. 31, 2023 LOAN RECEIVABLE Â Â LOAN RECEIVABLE NOTE 6 â€“ LOAN RECEIVABLEÂ On October 30, 2021, the Company entered into an agreement for a ten-year loan with Medihelm SA to memorialize â‚¬4,284,521 ($4,849,221) in prepayments the Company had made. The prepayments to Medihelm SA had been made in accordance with the parallel export business, through which Medihelm supplied and would supply SkyPharm SA with branded pharmaceuticals. This business is no longer in place for the Company and thus the Company entered into this agreement with Medihelm SA in order for the outstanding amount to be settled. Interest is calculated at a rate of 5.5% per annum on a 360-day basis. Under the terms of the agreement, the Company is to receive 120 equal payments over the term of the loan. During the year ended December 31, 2023, the Company received â‚¬352,438 ($389,867) in principal payments such that as of December 31, 2023, the Company had a short-term receivable balance of $411,858 and a long-term receivable balance of $3,509,200 under this loan. The Company also received â‚¬156,684 ($167,824) in principal payments and â‚¬81,077 ($86,341 in interest payments during the six-month period ended June 30, 2024. The Note is considered fully recoverable. NOTE 6 â€“ LOAN RECEIVABLEÂ On October 30, 2021, the Company entered into an agreement for a ten-year loan with Medihelm SA to memorialize â‚¬4,284,521 ($4,849,221) in prepayments the Company had made. The prepayments to Medihelm SA had been made in accordance with the parallel export business, through which Medihelm supplied and would supply SkyPharm SA with branded pharmaceuticals. This business is no longer in place for the Company and thus the Company entered into this agreement with Medihelm SA in order for the outstanding amount to be settled. Interest is calculated at a rate of 5.5% per annum on a 360-day basis. Under the terms of the agreement, the Company is to receive 120 equal payments over the term of the loan. As of December 31, 2022, the Company had a short-term receivable balance of $377,038 and a long-term receivable balance of $3,792,034 under this loan. During the year ended December 31, 2023, the Company received â‚¬352,438 ($389,867) in principal payments such that as of December 31, 2023, the Company had a short-term receivable balance of $411,858 and a long-term receivable balance of $3,509,200 under this loan. The Company also received â‚¬174,711 ($193,265) in interest payments during year ended December 31, 2023. The Note is considered fully recoverable and all capital and interest repayments due as of December 31, 2023 have been settled. X - ReferencesNo definition available. + Details Name: cosm_LoanReceivableabstract Namespace Prefix: cosm_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for claims held for amounts due to entity, excluding financing receivables. Examples include, but are not limited to, trade accounts receivables, notes receivables, loans receivables. Includes disclosure for allowance for credit losses. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/310-10/tableOfContentReference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482925/835-30-45-2 + Details Name: us-gaap_LoansNotesTradeAndOtherReceivablesDisclosureTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 30 R14.htm IDEA: XBRL DOCUMENT v3.24.3 INCOME TAXES 6 Months Ended 12 Months Ended Jun. 30, 2024 Dec. 31, 2023 INCOME TAXES Â Â INCOME TAXES NOTE 7 â€“ INCOME TAXES Â The Company is incorporated in the United States of America and is subject to United States federal taxation. No provisions for income taxes have been made as the Company had no U.S. taxable income for the three months ended June 30, 2024 and 2023.Â The Companyâ€™s Greece subsidiaries are governed by the income tax laws of Greece. The corporate tax rate in Greece is 22% on income reported in the statutory financial statements after appropriate tax adjustments. Â The Companyâ€™s United Kingdom subsidiaries are governed by the income tax laws of the United Kingdom. The corporate tax rate in the United Kingdom is 25% on income reported in the statutory financial statements after appropriate tax adjustments.Â June 30, 2024 and 2023, the Companyâ€™s effective tax rate differs from the U.S. federal statutory tax rate primarily due to a valuation allowance recorded against net deferred tax assets in in the United States and the United Kingdom. Â We regularly review deferred tax assets to

assess their potential realization and establish a valuation allowance for portions of such assets to reduce the carrying value if we do not consider it to be more likely than not that the deferred tax assets will be realized. Our review includes evaluating both positive (e.g., sources of taxable income) and negative (e.g., recent historical losses) evidence that could impact the realizability of our deferred tax assets. As of June 30, 2024 and December 31, 2023, the Company has maintained a valuation allowance against all net deferred tax assets in the United States, Greece, and the UK.Â For the three and six months ended June 30, 2024, and 2023, the Company has recorded tax benefit in any jurisdiction where it is subject to income tax, in the amount of $0 and $65,873 respectively, on the Condensed Consolidated Statements of Operations and Comprehensive Loss. NOTE 8 â€“ INCOME TAXESÂ The Company provides for income taxes using an asset and liability approach under which deferred income taxes are provided for based upon enacted tax laws and rates applicable to periods in which the taxes become payable.Â The domestic and foreign components of income (loss) before (benefit from) provision for income taxes were as follows:Â Â Â December 31, 2023Â Â December 31, 2022Â DomesticÂ $(2,832,980)Â Â $(7,093,161)ForeignÂ Â (15,709,674)Â Â Â (5,962,159)Â Â Â $(18,542,654)Â Â $(13,055,320)Â The components of the (benefit from) provision for income taxes are as follows:Â Â Â December 31, 2023Â Â December 31, 2022Â Current tax provisionÂ Â Â Â Â Â FederalÂ $-Â Â $-Â StateÂ Â -Â Â Â -Â ForeignÂ Â -Â Â Â (75,724)Total current tax provisionÂ $-Â Â $(75,724)Â Â Â Â Â Â Â Â Â Â Deferred tax provisionÂ Â Â Â Â Â Â Â Â Â DomesticÂ $-Â Â $-Â StateÂ Â -Â Â Â -Â ForeignÂ Â -Â Â Â 850,775Â Total deferred tax provisionÂ $-Â Â $850,775Â Â Â Â Â Â Â Â Â Â Â Total current provisionÂ $-Â Â $775,051Â The reconciliation of income tax expense computed at the U.S. federal statutory rate to the income tax provision for the years ended December 31, 2023 and 2022 is as follows:Â Â Â December 31, 2023Â Â December 31, 2022Â USÂ Â Â Â Â Â Loss before income taxesÂ $(18,542,654)Â $(13,055,320)Taxes under statutory US tax ratesÂ $(3,893,957)Â $(2,741,617)Increase (decrease) in taxes resulting from:Â Â Â Â Â Â Â Â Increase in valuation allowanceÂ $4,339,572Â Â $3,989,786Â Foreign tax rate differentialÂ $245,518Â Â $34,601Â Permanent differencesÂ $(448,032)Â Â $128,705Â Prior period adjustmentsÂ $(151,879)Â $(186,143)State taxesÂ $(91,222)Â $(450,280)Income tax expenseÂ $-Â Â $775,052Â Â Companies subject to the Global Intangible Low-Taxed Income provision (GILTI) have the option to account for the GILTI tax as a period cost if and when incurred, or to recognize deferred taxes for outside basis temporary differences expected to reverse as GILTI. We have elected to account for GILTI as a period cost.Â Deferred income taxes reflect the net tax effects of temporary differences between the carrying amount of assets and liabilities for financial reporting purposes and amounts used for income tax purposes. Significant components of the Companyâ€™s deferred tax assets and liabilities consist of the following:Â Â Â December 31, 2023Â Â December 31, 2022Â Net operating loss carryforwardÂ $7,621,277Â Â $5,899,702Â Capital loss carryforwardÂ Â 801,744Â Â Â 801,744Â Section 163(j) carryforwardÂ Â 563,138Â Â Â 561,130Â Foreign exchangeÂ Â 129,916Â Â Â 297,263Â Allowance for doubtful accountsÂ Â 4,404,277Â Â Â 1,616,926Â Accrued expensesÂ Â 261,466Â Â Â 352,025Â Mark to market adjustment in securitiesÂ Â 358,761Â Â Â 358,761Â Lease liabilityÂ Â 261,377Â Â Â 259,381Â Capitalized research & development costsÂ Â 52,261Â Â Â Â -Â DepreciationÂ Â (35,734)Â Â (22,914)Total deferred tax assetsÂ Â 14,418,483Â Â Â 10,124,018Â Â Â Â Â Â Â Â Â Â IntangiblesÂ Â (15,845)Â Â (8,139)InventoryÂ Â 4,853Â Â Â (49,961)Right of use assetÂ Â (258,770)Â Â (256,769)GoodwillÂ Â (10,980)Â Â (10,979)Total deferred tax liabilitiesÂ Â (280,742)Â Â (325,848)Valuation allowanceÂ Â (14,137,741)Â Â (9,798,170)Net deferred tax assetsÂ $-Â Â $-Â Â At December 31, 2023, the Company had U.S. net operating loss (â€œNOLâ€) carryforwards of approximately $21,516,941 that may be offset against future taxable income, subject to limitation under IRC Section 382. Of the $21.5 million Federal NOL carryforwards, $2.5 million are pre-2018 and begin to expire in 2031. The remaining balance of $19 million, are limited to utilization of 80% of taxable income but do not have an expiration. At December 31, 2023, the Company had Greek NOL carryforwards of $2,240,902 and had UK NOL carryforwards of $1,753,800. A valuation allowance exists for all operations, based on a more likely than not criterion and in consideration of all available positive and negative evidence.Â ASC 740 requires that the tax benefit of net operating losses (â€œNOLsâ€), temporary differences and credit carryforwards be recorded as an asset to the extent that management assesses that realization is â€œmore likely than not.â€ Realization of the future tax benefits is dependent on the Companyâ€™s ability to generate sufficient taxable income within the carryforward period. Because of the Companyâ€™s history of domestic operating losses, management believes that recognition of the deferred tax assets arising from the above-mentioned future tax benefits is currently not likely to be realized and, accordingly, has provided a valuation allowance, on all our deferred tax asset. Management considered all available evidence to when evaluating the realizability of foreign deferred tax assets by jurisdiction and concluded primarily based upon a strong earnings history that these deferred tax assets were more-likely-than-not realizable.The Company applied the â€œmore-likely-than-notâ€ recognition threshold to all tax positions taken or expected to be taken in a tax return, which resulted in no unrecognized tax benefits as of December 31, 2023 and December 31, 2022, respectively. We recognize interest accrued related to unrecognized tax benefits and penalties as income tax expense.Â The Company files income tax returns in Illinois, United States, and in foreign jurisdictions including Greece and the United Kingdom. As of December 31, 2023, all domestic tax years are open to tax authority examination due the availability of net operating loss deductions, 2010 through 2023. In Greece, the statute of limitations is open for five years, 2018 through 2023. In the United Kingdom, the statute of limitations is open for four years, 2019 through 2023. Currently, there are no ongoing tax authority income tax examinations. X - ReferencesNo definition available. + Details Name: cosm_TaxesAbstract Namespace Prefix: cosm_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for income tax. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-12Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 231 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482663/740-10-55-231Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12C -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-12CReference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12B -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-12BReference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 270 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147477891/740-270-50-1Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SAB Topic 6.I.5.Q1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479360/740-10-S99-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480990/946-20-50-13Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(h)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/740/tableOfContentReference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 14 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-14Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 21 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-21Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 17 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-17Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SAB Topic 11.C) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479360/740-10-S99-2Reference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482603/740-30-50-2 + Details Name: us-gaap_IncomeTaxDisclosureTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 31 R15.htm IDEA: XBRL DOCUMENT v3.24.3 CAPITAL STRUCTURE 6 Months Ended 12 Months Ended Jun. 30, 2024 Dec. 31, 2023 CAPITAL STRUCTURE Â Â CAPITAL STRUCTURE NOTEÂ 8 â€“ CAPITAL STRUCTUREÂ Preferred StockÂ The Company is authorized to issue 100 million shares of preferred stock, of which 6,000,000 are designated as Series A convertible preferred stock. The preferred stock has aÂ liquidation preference over the common stock andÂ is non-voting. As of June 30, 2024 and December 31, 2023, no preferred shares were issued and outstanding.Â Major Rights & Preferences of Series A Preferred StockÂ On and effective October 4, 2021, the Company amended and restated its articles of incorporation (the â€œAmended and Restated Articlesâ€) and filed a certificate of designation (the â€œCODâ€) for its Series A Preferred Stock (the â€œSeries A Preferred Stockâ€) with the State of Nevada. The Amended and Restated Articles allow the Companyâ€™s Board of Directors the authority to authorize the issuance of preferred stock from time to time in one or more classes or series by resolution. On February 23, 2022, the Company filed Correction No. 1 to the COD. On July 28, 2022, the Company filed an Amendment to the COD with the State of Nevada to allow a holder to waive application of the Beneficial Ownership Limitation with respect to the conversion of Series A Preferred Stock.Â With respect to payment of dividends and distribution of assets upon liquidation, dissolution, or winding up of the Company, whether voluntary or involuntary, all shares of the Series A Preferred Stock will rank: (i) senior to all of the Companyâ€™s Common Stock and any other equity securities that the Company may issue in the future, (ii) equal to any other equity securities that the Company may issue in the future, the terms of which specifically provide that such equity securities are on parity or senior to the Series A Preferred Stock (â€œParity Securitiesâ€), (iii) junior to all other equity securities the Company issues, the terms of which specifically provide that such equity securities rank senior to the Series A Preferred Stock, and (iv) junior to all of the Companyâ€™s existing and future indebtedness; without the prior written consent of the Majority Holders.Â Â In the event of any voluntary or involuntary liquidation, dissolution or winding up of the Company (a â€œLiquidationâ€), the Holders of shares of Series A Preferred Stock shall be first entitled to receive out of the assets of the Company available for distribution to its shareholders.Â Each Holder shall not be entitled to vote with holders of outstanding shares of Common Stock, voting together as a single class, with respect to any and all matters presented to the stockholders of the Company for their action or consideration, except as provided by law or as set forth in the COD.Â The holders of Series A Preferred Stock are entitled to receive dividends paid and distributions made to the holders of Common Stock to the same extent as if the holders of Series A Preferred Stock had converted such shares into shares of Common Stock.Â The Series A Preferred Stock was initially convertible into the Companyâ€™s Common Stock as determined by dividing the number of shares of Series A Preferred Stock to be converted by the lower of (i) $75.00 or (ii) 80% of the average volume weighted average price for the Companyâ€™s Common Stock for the five trading days immediately following the effectiveness of the registration statement concerning the shares (the â€œConversion Priceâ€). On June 14, 2022, the Conversion Price was reset to $15.54 per share.Â Each holder is entitled to receive dividends in shares of Series A Preferred Stock or cash determined based on the stated value of each Series A Preferred Stock at the dividend rate of 8.0% per year. For the year ended December 31, 2022, the Company recorded $372,414 as a deemed dividend in accordance with the Series A Preferred Stock cumulative dividend. As of December 31, 2022, the cumulative dividend has been recorded as mezzanine equity. Following, Mr. Siokas waiver of the right to receive the dividends on February 26, 2024, and the unanimous written consent of the Companyâ€™s Board of Directors on February 29, 2024, through which was resolved that the Company shall remove all accrued and unpaid dividends payable to the previous holders of Series A Preferred stock, the Company eliminated the total deemed dividend of $372,414 through retained earnings. Thus, the balance of mezzanine equity as of June 30, 2024, and December 31, 2023 is $0.Â The Series A Shares rank senior to all of the Companyâ€™s Common Stock and any other equity securities that the Company may issue in the future with respect to payment of dividends and distribution of assets upon liquidation, dissolution or winding up. While the Series A Shares are outstanding, the Company may not amend, alter or change adversely the powers, preferences or rights given to the Series A Shares, create, or authorize the creation of, any additional class or series of capital stock of the Company (or any security convertible into or exercisable for any class or series of capital stock of the Company), including any class or series of capital stock of the Company that ranks superior to or in parity with the Series A Shares, alter, amend, modify, or repeal its Articles of Incorporation or other charter documents in any manner that adversely affects any rights of the holders of Series A Shares, increase or decrease the number of authorized shares of Series A Shares, any agreement, commitment or transaction that would result in a Change of Control, any sale or disposition of any material assets outside of the ordinary course of business of the Company, any material change in the principal business of the Company, including the entry into any new line of business or exit of any current line of business, and circumvent a right or preference of the Series A Shares. Any holder of the Series A Shares shall have the right by written election to the Company to convert all or any portion of the outstanding Series A Shares. Immediately upon effectiveness of a registration statement registering for resale all of the Registrable Securities (as defined in the Registration Rights Agreement), all outstanding Series A Shares shall automatically convert into Common Stock, subject to certain beneficial ownership limitations. Â Treasury stockÂ As of June 30, 2024 and December 31, 2023, the Company held 86,497 and 86,497, respectively, shares of our common stock at a cost of $917,159 and $917,159, respectively. Shares of our common stock that are repurchased are classified as treasury stock pending future use and reduce the number of shares outstanding used in calculating earnings per share. Cosmos may repurchase shares from time to time through open market purchases in accordance with applicable securities laws and other restrictions. The Company repurchased no shares of our common stock during the six months ended June 30, 2024. The Company repurchased 71,000 shares of our common stock for $100,452 during the year ended December 31, 2023. The Company repurchased no shares of our common stock during the six months ended June 30, 2024.Â On January 24, 2023 the Company announced that its Board of Directors has approved a share repurchase program with authorization to purchase up to $3 million of its common stock. Cosmos may repurchase shares from time to time through open market purchases in accordance with applicable securities laws and other restrictions. Â Common StockÂ The Company is authorized to issue 300 million shares of common stock. As of June 30, 2024 and December 31, 2023, the Company had 17,834,023 and 15,982,472 shares of our common stock issued, respectively, and 17,747,526 and 15,895,975 shares outstanding, respectively.Â Issuance of Common StockÂ During the three-month period ended June 30, 2023 the Company issuedÂ 15,258Â to a consultant for services rendered. The shares were valued and expensed on the date of issuance and are separately presented in the condensed consolidated statement of changes in stockholdersâ€™ equity and mezzanine as â€œShares issued in lieu of cashâ€.Â During the six months ended June 30, 2024 raised additional equity funds through a Baby Shelf supplement to its Registration Statement on Form S-3 (No. 333-267550) filed with the SEC on February 29 and March 7, 2024. More specifically, the Company sold 901,488 shares of common stock for gross proceeds of $648,893. Placement agentâ€™s fees and other commissions amounted to $19,467 and thus the total net proceeds for the period were $629,426. Â On December 29, 2023, the Company had entered into a warrant exchange agreement (the â€œWarrant Exchangeâ€) with an investor to reduce the exercise price of 2,437,063 warrants from $2.75 per share to $1.45 per shares as an inducement to exercise. The Company issued 1,487,000 shares of common stock, held 950,063 shares in escrow until the investorâ€™s beneficial ownership limitation allows for the transfer of the escrow shares, and received gross cash proceeds of 3,533,741. The 950,063 shares were issued within the three-month period ended March 31, 2024 but were already valued in the year ended December 31, 2023.Â Exercise of WarrantsÂ We had no warrant exercises during the six months ended June 30, 2024.Â Warrant ClassificationÂ The Company determines the classification of its warrants upon issuance by identifying the instrument issued to determine if it is debt or equity classified. The Company determined its warrants meet the scope exception in ASC 815-10 and are equity classified because, (a) the warrant is indexed to the Companyâ€™s own stock, (b) require settlement in equity shares, and (c) the Company has enough authorized and unissued shares.Â NOTEÂ 7 â€“ CAPITAL STRUCTUREÂ Preferred StockÂ The Company is authorized to issue 100 million shares of preferred stock, of which 6,000,000 are designated as Series A convertible preferred stock. The preferred stock has aÂ liquidation preference over the common stock andÂ is non-voting. As of December 31, 2023 and 2022, all Series A convertible preferred stock had been converted and no preferred shares were issued and outstanding.Â Major Rights & Preferences of Series A Preferred StockÂ On and effective October 4, 2021, the Company amended and restated its articles of incorporation (the â€œAmended and Restated Articlesâ€) and filed a certificate of designation (the â€œCODâ€) for its Series A Preferred Stock (the â€œSeries A Preferred Stockâ€) with the State of Nevada. The Amended and Restated Articles allow the Companyâ€™s Board of Directors the authority to authorize the issuance of preferred stock from time to time in one or more classes or series by resolution. On February 23, 2022, the Company filed Correction No. 1 to the COD. On July 28, 2022, the Company filed an Amendment to the COD with the State of Nevada to allow a holder to waive application of the Beneficial Ownership Limitation with respect to the conversion of Series A Preferred Stock.Â With respect to payment of dividends and distribution of assets upon liquidation, dissolution, or winding up of the Company, whether voluntary or involuntary, all shares of the Series A Preferred Stock will rank: (i) senior to all of the Companyâ€™s Common Stock and any other equity securities that the Company may issue in the future, (ii) equal to any other equity securities that the Company may issue in the future, the terms of which specifically provide that such equity securities are on parity or senior to the Series A Preferred Stock (â€œParity Securitiesâ€), (iii) junior

to all other equity securities the Company issues, the terms of which specifically provide that such equity securities rank senior to the Series A Preferred Stock, and (iv) junior to all of the Companyâ€™s existing and future indebtedness; without the prior written consent of the Majority Holders.Â In the event of any voluntary or involuntary liquidation, dissolution or winding up of the Company (a â€œLiquidationâ€), the Holders of shares of Series A Preferred Stock shall be first entitled to receive out of the assets of the Company available for distribution to its shareholders.Â Each Holder shall not be entitled to vote with holders of outstanding shares of Common Stock, voting together as a single class, with respect to any and all matters presented to the stockholders of the Company for their action or consideration, except as provided by law or as set forth in the COD.Â The holders of Series A Preferred Stock are entitled to receive dividends paid and distributions made to the holders of Common Stock to the same extent as if the holders of Series A Preferred Stock had converted such shares into shares of Common Stock.Â The Series A Preferred Stock was initially convertible into the Companyâ€™s Common Stock as determined by dividing the number of shares of Series A Preferred Stock to be converted by the lower of (i) $75.00 or (ii) 80% of the average volume weighted average price for the Companyâ€™s Common Stock for the five trading days immediately following the effectiveness of the registration statement concerning the shares (the â€œConversion Priceâ€). On June 14, 2022, the Conversion Price was reset to $15.54 per share.Â Each holder is entitled to receive dividends in shares of Series A Preferred Stock or cash determined based on the stated value of each Series A Preferred Stock at the dividend rate of 8.0% per year. For the year ended December 31, 2022, the Company recorded $372,414 as a deemed dividend in accordance with the Series A Preferred Stock cumulative dividend. As of December 31, 2022, the cumulative dividend has been recorded as mezzanine equity. Following, Mr. Siokas waiver of the right to receive the dividends on February 26, 2024 and the unanimous written consent of the Companyâ€™s Board of Directors on February 29, 2024, through which was resolved that the Company shall remove all accrued and unpaid dividends payable to the previous holders of Series A Preferred stock, the Company eliminated the total deemed dividend of $372,414 through retained earnings. Thus, the balance of mezzanine equity as of December 31, 2023 is $0.Â On February 28, 2022, the Company entered into a securities purchase agreement, or the Purchase Agreement, with certain investors and an insider for a private placement of the Companyâ€™s securities (the â€œPrivate Placementâ€).Â The Private Placement consisted of the sale ofÂ 6,000Â shares of the Companyâ€™s Series A Convertible Preferred Stock, or the Series A Shares, at a price of $1,000 per share, andÂ 80,000Â warrants to purchase shares of common stock, or the Warrants, for aggregate gross proceeds of approximately $6Â million. The Warrants were initially exercisable to purchase shares of common stock at $82.50 per share, or 110% of the Series A Shares initial conversion price and will expire five and one-half years following the initial exercise date of the Warrants. The Company determined that the 80,000 warrants are additional value being distributed to the preferred stockholders and presented the warrantsâ€™ fair value of $5,788,493 as a deemed dividend on issuance of warrants in the consolidated statements of operations and comprehensive loss. The warrants were valued using the Black-Scholes option pricing model with the following terms: a) exercise price of $82.50, b) common stock fair value of $85.50, c) volatility of 118%, d) discount rate of 1.71%, e) term of 5.50 years and f) dividend rate of 0%.Â The closing of the Private Placement occurred on February 28, 2022. As a condition to the closing of the sale, the Companyâ€™s common stock received conditional approval for listing and trading on the Nasdaq Capital Market and commenced trading on February 28, 2022, under the trading symbol COSM. Concurrent with the issuance of the Series A Shares, the Company executed a registration rights agreement (the â€œRegistration Rights Agreementâ€) to register the resale of the shares of common stock issuable upon conversion of the Series A Shares and the shares of common stock issuable upon exercise of the warrants issued in connection with the Series A Shares. The Company was required to file its initial registration statement within 45 days following February 28, 2022. The Effectiveness Date was required to be 60 days after February 28, 2022, or 75 days following the SECâ€™s full review, and any additional registration statements that may be required are to be filed within 20 days following the date required by the SEC. If the Company fails to timely file its initial registration statement, or any additional registration statement, or otherwise comply with the requirements of the Registration Rights Agreement, the Company shall pay each holder 2% of the subscription amount in cash until cured, with an additional penalty of 18% if the cash payment is not made within seven days of the cash payable date.The Company filed its initial registration statement on May 25, 2022, and thus accrued for liquidated damages payable to the holders in the amount of $250,260, calculated as described above, for both the late filing of the registration statement (event) and the 1st anniversary (30 days following the event date) of the event, which, along with an additional lump sum amount of $2,000,000 agreed to be paid to the investors as additional damages, led to a total amount of $2,250,260 concerning liquidated damages related to the February Private Placement within the year ended December 31, 2022. Upon the effectiveness of the Companyâ€™s registration statement, the Series A Shares conversion price was adjusted to $15.54Â and the warrant exercise price was adjusted to $15.54 per share. The Company recorded a deemed dividend in the amount of $8,189,515 upon reducing the conversion price from $75.00 to $15.54 which was recorded as an increase to additional paid-in capital and an increase to accumulated deficit.Â The Series A Shares rank senior to all of the Companyâ€™s Common Stock and any other equity securities that the Company may issue in the future with respect to payment of dividends and distribution of assets upon liquidation, dissolution or winding up. While the Series A Shares are outstanding, the Company may not amend, alter or change adversely the powers, preferences or rights given to the Series A Shares, create, or authorize the creation of, any additional class or series of capital stock of the Company (or any security convertible into or exercisable for any class or series of capital stock of the Company), including any class or series of capital stock of the Company that ranks superior to or in parity with the Series A Shares, alter, amend, modify, or repeal its Articles of Incorporation or other charter documents in any manner that adversely affects any rights of the holders of Series A Shares, increase or decrease the number of authorized shares of Series A Shares, any agreement, commitment or transaction that would result in a Change of Control, any sale or disposition of any material assets outside of the ordinary course of business of the Company, any material change in the principal business of the Company, including the entry into any new line of business or exit of any current line of business, and circumvent a right or preference of the Series A Shares. Any holder of the Series A Shares shall have the right by written election to the Company to convert all or any portion of the outstanding Series A Shares. Immediately upon effectiveness of a registration statement registering for resale all of the Registrable Securities (as defined in the Registration Rights Agreement), all outstanding Series A Shares shall automatically convert into Common Stock, subject to certain beneficial ownership limitations. Â Treasury stockÂ As of December 31, 2023 and 2022, the Company held 86,497 and 15,497, respectively, shares of its common stock at a cost of $917,159 and $816,707, respectively. Shares of common stock that are repurchased are classified as treasury stock pending future use and reduce the number of shares outstanding used in calculating earnings per share. Cosmos may repurchase shares from time to time through open market purchases in accordance with applicable securities laws and other restrictions. The Company repurchased 71,000 shares of its common stock for $100,452 during the year ended December 31, 2023.Â On January 24, 2023, the Company announced that its Board of Directors has approved a share repurchase program with authorization to purchase up to $3 million of its common stock. Cosmos may repurchase shares from time to time through open market purchases in accordance with applicable securities laws and other restrictions. Â Mezzanine EquityÂ The Series A Shares are recorded as mezzanine equity in accordance with ASC 480 at its initial net carrying value in the amount of $5,452,300. The Series A Shares are recorded as mezzanine equity in accordance with ASC 480 as the Company may be obligated to issue a variable number of shares at a fixed price known at inception and there is no maximum number of shares that could potentially be issued upon conversion. In this instance, cash settlement would be presumed and the Series A Shares are classified as mezzanine equity in accordance with ASC 480-10-S99. Immediately upon effectiveness of the registration statement registering for resale of all the common stock issuable under the Series A Shares, all outstanding Series A Shares shall automatically convert into common stock.Â As of December 31, 2022, 6,000 of the Series A Shares had been converted into 386,588 shares of common stock in accordance with the terms of the agreements and thus an amount of $5,452,300 was reclassified from mezzanine equity to common stock and additional paid-in capital, in the aggregate. Common StockÂ The Company is authorized to issue 300 million shares of common stock. As of December 31, 2023 and 2022, the Company 15,982,472 and 10,605,412 shares of our common stock issued, respectively, and 15,895,975 and 10,589,915 shares outstanding, respectively.Â Issuance of Common StockÂ During the 12 months ended December 31, 2023, the Company issued 15,258 shares of common stock to a consultant for services rendered. The shares were valued and expensed in the amount of $96,888 on the date of issuance and are separately presented in the consolidated statement of changes in stockholdersâ€™ equity and mezzanine equity as â€œShares issued in lieu of cashâ€ for the year ended December 31, 2023.Â On April 3, 2023, the Company issued 185,000 shares of unvested common stock to employees, officers and directors under the Companyâ€™s Equity Incentive Plan. These shares vest in two tranches, 1) 50% vesting on October 2, 2023, and 2) 50% vesting on October 2, 2024. The Company valued these shares on April 3, 2023 in the amount of $653,050 which is being amortized over the vesting period. During the year ended December 31, 2023, the Company had recorded $323,957 of stock-based compensation expense related to the shares issued, which is included inÂ â€œGeneral and administrative expenseâ€Â on the accompanying consolidated statements of operations and comprehensive loss. As of December 31, 2023, the unamortized stock-based compensation for the 185,000 shares of common stock was $329,093, which will be amortized through October 2, 2024.Â On June 15, 2023, the Company issued 99,710 shares of common stock related to the acquisition of the customer base of Bikas. The fair value of these shares at the acquisition date was $316,081, which was included in the purchase price.Â On June 30, 2023, the Company issued 46,377 shares of common stock related to the acquisition of the Cana. The fair value of these shares at the acquisition date was $138,667, which was included in the purchase price of Cana.Â Â On July 20, 2023, the Company entered into a Securities Purchase Agreement with three investors to issue and sell in the aggregate 1,401,163 shares of common stock, 715,773 pre-funded warrants at an exercise price of $0.01 per share in lieu of common stock and warrants to purchase 1,935,484 warrants at an exercise price of $2.75 per share of common stock. The 1,935,484 warrants expire on January 1, 2029. The common stock and warrants were sold together at the unit price of $2.75 per share, raised gross proceeds of approximately $5,250,000, and incurred financing fees of approximately $443,000. The Company issued 2,116,936 shares of common stock which were recorded in the amount of $4,807,038 on the Companyâ€™s consolidated statements of changes in stockholdersâ€™ equity and mezzanine equity.Â The July 20, 2023 Securities Purchase Agreement triggered a downround provision for 782,610 previously issued warrants.Â The Company recorded a deemed dividend in the amount of $15,385, which was calculated using the Black-Scholes option pricing model with the following assumptions: a) exercise prices of $11.50 before repricing and $2.75 after repricing, b) common stock fair value of $1.89, c) volatility of 253.1% before repricing and 234.7% after repricing, d) discount rate of 4.26% before repricing and 4.03% after repricing, e) terms of 4.42 years before repricing and 5.51 years after repricing and f) dividend rate of 0%.Â On October 9, 2023, the Company issued 280,000 shares for the acquisition of Cloudscreen. The fair value of these shares at the acquisition date was $319,200, which was included in the purchase price.Â On October 24, 2023, the Company issued 51,485 shares of common stock priced at $1.01, which is the fair market value of our stock on the date of the agreement, to George Terzis, the CFO of the Company, in exchange for $52,000 of debt. The debt related to unpaid salaries and bonuses, the Company had due to Mr. Terzis, as of December 31, 2023. This amount was recorded as equity.Â On November 21, 2023, the Company issued 970,000, in the aggregate, shares of common stock to multiple parties for services rendered. The fair value of these shares was $77,448, which was recorded as general and administrative expense.Â Â They were treated as Nonemployee share-based payment equity awards and measured at the grant-date fair value of the equity instruments, similar to employee share-based payment equity awards.Â On December 29, 2023, the Company issued 125,294 shares of common stock related to the acquisition of the customer base of Bikas. The fair value of these shares was $176,665, which was included in the purchase price.During the year ended December 31, 2022, the Company issued 300 shares of common stock for services rendered and recorded $3,120 of compensation expense in relations to the services.Â Reverse splitÂ On December 15, 2022 the Company announced a reverse stock split with a ratio of 1-for-25 (one-for-twenty five) effective at the opening of the business day on Friday, December 16, 2022. The CUSIP number of the Company after the split will change to 221413-305. The reverse stock split was authorized at the Companyâ€™s Annual General Meeting (â€œAGMâ€) on December 2, 2022 and was approved by the Companyâ€™s Board of Directors on December 15, 2022. The Companyâ€™s financial statements and supplementary data for all periods presented in this Annual Report on Form 10-K have been retrospectively adjusted to give effect to the reverse stock split.Â Debt ConversionsÂ During the year ended December 31, 2022, the Company issued 9,520 shares of common stock upon the conversion of $1,190,000 of notes payable. The Company recorded $973,420 as a capital contribution and an increase in equity related to the conversion of the $1,190,000 reduced by $216,580 recorded as a gain upon extinguishment of debt upon modification. The $216,580 gain upon extinguishment was determined using the fair value of the Company of $102.25 per share at the extinguishment commitment date. Â On May 1, 2022, the Company issued 1,574 shares of common stock to convert $26,515 principal and accrued interest. Following the conversion, the outstanding balance of the above Note was $0. Upon conversion, the 1,574 shares were issued at a fair value of $38,144 which was recorded as equity. Accordingly, upon conversion, the Company reduced its derivative liability by $11,629 (see Note 11). Â Exercise of WarrantsÂ During the year ended December 31, 2022, the Company issued 3,608,667 shares of common stock upon the exercise of 3,608,667 warrants. The Company received proceeds of $10,826,000 upon exercise.Â During the year ended December 31, 2022, the Company issued 526,112 shares of common stock upon the cashless exercise of 776,674 warrants.Â During the year ended December 31, 2023, the Company issued 2,437,063 shares of common stock upon the exercise of 2,437,063 warrants. The Company received proceeds of $3,533,741 upon exercise.Â Issuance of Common Stock and WarrantsÂ On December 29, 2023, the Company entered into a warrant exchange agreement (the â€œWarrant Exchangeâ€) with an investor to reduce the exercise price of 2,437,063 warrants from $2.75 per share to $1.45 per shares as an inducement to exercise. The Company issued 1,487,000 shares of common stock, held 950,063 shares in escrow until the investorâ€™s beneficial ownership limitation allows for the transfer of the escrow shares, and received gross cash proceeds of 3,533,741. The Company contingently granted 4,874,126 additional warrants to be issued upon shareholder approval, with an exercise price of $1.45 and a term of five years. For the year ending December 31, 2023, the Company recorded a deemed dividend of $7,642 for the inducement to exercise and $7,218,485 for the grant of new warrants.Â On May 25, 2022, the Company granted 1,333 warrants to a third party based on a settlement agreement signed on May 25, 2022, as compensation concerning the consulting services the third party provided for the Private Placement closed on February 28, 2022. The Company recorded stock-based compensation in the amount of $24,101 upon issuance of the warrants valued using the Black-Scholes option pricing model with the following assumptions: a) common stock fair value of $26.75, b) exercise price of $82.50, c) term of 5.51 years, d) volatility of 107.3%, e) dividend rate of 0%, and f) discount rate of 2.71%.On June 7, 2022, the Company issued 344,765 warrants upon triggering the down round protection feature in relation to the warrants issued in connection with the Series A shares with an exercise price of $15.54 and a term of approximately 5 years. Additionally, the Company lowered the exercise price of the 80,000 warrants then outstanding from $82.50 to $15.54 per common share upon triggering the down round protection. The Company recorded a deemed dividend in the amount of $8,480,379 in relation to the down round protection feature for the incremental value of the shares issued and lowered exercise price valued using the Black-Scholes option pricing model with the following assumptions: a) common stock fair value of $26.75, b) old exercise price of $82.50 and revised exercise price of $15.54, c) term of 5.24 years, d) volatility of 121.47%, e) dividend rate of 0%, and f) discount rate of 2.99%.Â On July 14, 2022, the Company issued 300 shares to a consultant for services rendered. For the year ended December 31, 2022, the Company recorded $3,120 as general and administrative expense related to the issuance.Â On October 20, 2022, the Company issued 2,486,667 shares of common stock and 5,000,000 warrants, in the aggregate, upon entering into a securities purchase agreement for an aggregate purchase price of $7,500,000. Of the 5,000,000 warrants, 2,500,000 were designated as Series A and 2,500,000 were designated as Series B. The Series A warrants have an exercise price of $3.00 per share and expire two years from the date of issuance. The Series B warrants have an exercise price of $3.00 per share and expire seven years from the date of issuance. The Company allocated the proceeds between the common stock and warrants issued and recorded a discount to the common stock associated with the warrants in the amount of $8,437,977, in the aggregate, which was recorded as additional paid-in capital and a deemed dividend. The warrants were valued using the Black-Scholes option pricing model with the following assumptions: a) fair value of common stock of $2.20, b) exercise price of $3.00, c) terms of two years and seven years, d) dividend rate of 0%, e) volatility of 135.05% and 129.02%, and f) risk free interest rate of 4.62% and 4.36%.Â On October 20, 2022, the Company cancelled 424,765 warrants in exchange for 849,530 additional warrants with existing warrant holders. The new warrants were issued with an exercise price of $3.00 per common share and a term of seven years. As a result, the Company recorded a deemed dividend as an increase to accumulated deficit and additional paid-in capital and reduced net income available to common shareholders by $1,067,876. The Company valued (a) the fair value of the 424,765 warrants immediately before exchange in the amount of $645,108, (b) the fair value of the warrants immediately after the exchange in the amount of $1,712,984, and (c) recorded the difference as a deemed dividend in the amount of $1,067,876. The warrants were valued using the Black-Scholes option pricing model using the following assumptions: a) fair value of common stock of $2.20, b) exercise prices of $15.54 pre-exchange and $3.00 post-exchange, c) terms of 4.87 years pre-exchange and seven years post-exchange, d) dividend rate of 0%, e) volatility of 132.3% pre-exchange and 131.9% post-exchange, and f) risk free interest rate of 4.45% pre-exchange and 4.36% post-exchange.Â On November 21, 2022, the Company entered into a settlement and general release pursuant to a letter agreement dated July 7,

2021 whereby a consultant claimed to be entitled to compensation with respect to a previous financing. As a result of the settlement, the Company issued 40,000 shares of common stock which was recorded as general and administrative expense for the year ended December 31, 2022 in the amount of $173,121.Â On December 19, 2022, the Company issued 2,828,320 shares of common stock and 2,828,320 warrants (of which 260,870 were cancelled subsequent to December 31, 2022), in the aggregate, upon entering into a securities purchase agreement for an aggregate purchase price of $32,525,680 and net proceeds of $30,600,319. The warrants have an exercise price of $11.50 per share and expire five years from the date of issuance. The Company allocated the proceeds between the common stock and net warrants issued and recorded a discount to the common stock associated with the warrants in the amount of $17,778,260 which was recorded as additional paid-in capital and a deemed dividend. The warrants were valued using the Black-Scholes option pricing model with the following assumptions: a) fair value of common stock of $11.50, b) exercise price of $7.59, c) terms of five years, d) dividend rate of 0%, e) volatility of 157.53%, and f) risk free interest rate of 3.70%.Â No options warrants or other potentially dilutive securities other than those disclosed above have been issued as of December 31, 2023.Warrant ClassificationÂ The Company determines the classification of its warrants upon issuance by identifying the instrument issued to determine if it is debt or equity classified. The Company determined its warrants meet the scope exception in ASC 815-10 and are equity classified because, (a) the warrant is indexed to the Companyâ€™s own stock, (b) require settlement in equity shares, and (c) the Company has enough authorized and unissued shares. X - ReferencesNo definition available. + Details Name: cosm_CapitalStructureTextBlock Namespace Prefix: cosm_ Data Type: nonnum:textBlockItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_EquityAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration XML 32 R16.htm IDEA: XBRL DOCUMENT v3.24.3 RELATED PARTY TRANSACTIONS 6 Months Ended 12 Months Ended Jun. 30, 2024 Dec. 31, 2023 RELATED PARTY TRANSACTIONS Â Â RELATED PARTY TRANSACTIONS NOTE 9 â€“ RELATED PARTY TRANSACTIONS Â Doc Pharma S.A.Â Doc Pharma S.A is considered a related party to the Company due to the fact that the CEO of Doc Pharma is the wife of Grigorios Siokas, the Companyâ€™s CEO and principal shareholder, who also served as a principal of Doc Pharma S.A. in the past.Â Prepaid expenses and other current assets â€“ related partyÂ As of June 30, 2024 and December 31, 2023, the Company had a prepaid balance of $5,482,679Â and $4,347,184, respectively, to Doc Pharma related to purchases of inventory.Â Accounts payable and accrued expenses - related partyÂ As of June 30, 2024 and December 31, 2023, the Company had an accounts payable balance to Doc Pharma of $112,019Â and $34,217, respectively.Â Accounts receivable - related partyÂ The Company had a receivable balance of $2,774,038 and $2,386,721 from Doc Pharma S.A as of June 30, 2024, and December 31, 2023, respectively.Â Sales and PurchasesÂ During the six months ended June 30, 2024 and 2023, the Company purchased a total of $520,699 and $193,831Â of products from Doc Pharma S.A., respectively. During the three months ended June 30, 2024, and 2023, the Company had $136,378Â and $2,120Â revenue from Doc Pharma, respectively.Â During the six months ended June 30, 2024 and 2023, the Company purchased a total of $425,638 and $607,984 of products from Doc Pharma S.A., respectively. During the three months ended June 30, 2024 and 2023, the Company had $236,590Â and $2,767Â revenue from Doc Pharma, respectively.Â Other AgreementsÂ On October 10, 2020, the Company entered into a contract manufacturer outsourcing (â€œCMOâ€) agreement with Doc Pharma whereby Doc Pharma is responsible for the development and manufacturing of pharmaceutical products and nutritional supplements according to the Companyâ€™s specifications based on strict pharmaceutical standards and good manufacturing practice (â€œGMPâ€) protocols as the National Organization for Medicines requires. The Company has the exclusive ownership rights for trading and distribution of its own branded nutritional supplements named â€œSky Premium LifeÂ®â€. The duration of the agreement is for five years, however, either party may terminate the agreement at any time giving six-month advance notice. Doc Pharma is exclusively responsible for supplying the raw materials and packaging required to manufacture the final product. However, they are not responsible for potential delays that may arise, concerning their import. Doc Pharma is also obligated to store the raw and packaging materials. The delivery of raw and packaging materials should be purchased at least 30 and 25 days, respectively, before the delivery date of the final product. The Manufacturer solely delivers the finished product to the Company. There is a minimum order quantity (â€œMoQâ€) ofÂ 1,000 piecesÂ per product code. Both parties have agreed that the Company will deposit 60% of the total cost upon agreement and assignment and 40% of the total cost including VAT charge upon the delivery date. The prices are indicative and are subject to amendments if the cost of the raw material or the production cost change.Â For the three months ended June 30, 2024 and 2023, the Company has purchased â‚¬61,597 ($66,295) and â‚¬174,519 ($190,021) respectively, in inventory related to this agreement.Â For the six months ended June 30, 2024 and 2023, the Company has purchased â‚¬126,758 ($137,027) and â‚¬548,980 ($593,427) respectively, in inventory related to this agreement.Â On May 17, 2021, Doc Pharma and the Company entered into a Research and Development (â€œR&Dâ€) agreement whereby Doc Pharma will be responsible for the research, development, design, registration, copy rights and licenses of 250 nutritional supplements for the final products called Sky Premium LifeÂ®. These products will be sold in Greece and abroad.Â The total cost of this project will be â‚¬1,425,000 plus VAT and will be done over three phases as follows: Design & Development (â‚¬725,000); Control and Product Manufacturing (â‚¬250,000) and Clinical Study and Research (â‚¬450,000). SkyPharm has bought a total of as of 81 licenses at value of â‚¬554,500 ($593,204) which is 38.91% of the total cost, as of December 31, 2022. During the year ended December 31, 2023, 24 additional licenses were purchased at value of â‚¬475,014 ($525,461). Â During the three and six months ended June 30, 2024, no additional licenses were purchased. The agreement will terminate onÂ December 31, 2025.Â Â Â Â Purchase of branded pharmaceuticalsÂ On June 28, 2023, the Company approved the purchase of five proprietary and innovative branded pharmaceuticals with significant market presence and material profit contribution from Zakalia Ltd., the parent company of Doc Pharma, for â‚¬1,800,000 ($1,965,600). The transaction was settled on a non-cash basis through the reduction, of an equivalent amount, of prepaid expense balances the Company held with Doc Pharma. The purchased branded pharmaceuticals are presented in "Goodwill and intangible assets, net" on the accompanying consolidated balance sheets. On December 29, 2023, the Company approved the purchase of additional 19 licenses from DocPharma, of a total value of â‚¬3,200,000 ($3,539,840). This transaction was also settled on a non-cash basis through the reduction, of an equivalent amount, of prepaid expense balances the Company held with Doc Pharma.Â Loans receivable - related partyÂ The balance of prepaid expenses due Doc Pharma as of December 31, 2022, had increased to â‚¬7,103,706 ($7,599,545), which was mainly attributable to the prepayments SkyPharm S.A. made in accordance with the CMO agreement and the extensive orders and sales of the SPL products the Company expects to achieve within 2023, mainly through its Amazon channels in the UK, Singapore, Canada and other countries. However, as the benefit from a significant portion of the prepaid balance would not have been realized within a 12-month period, the Company opted to secure a portion of the outstanding prepaid balance through a loan agreement. SkyPharm S.A. (the â€œLenderâ€) entered into a loan agreement with Doc Pharma (the â€œBorrowerâ€) for â‚¬4,000,000 ($4,279,200), all of which was financed through the outstanding prepaid balance. The duration of the loan is for aÂ 10-year period up toÂ December 1, 2032Â (the â€œMaturity Dateâ€). The loan bears a fixed interest rate ofÂ 5.5% payable on a monthly basis and will be repayable in 120 equal instalments of â‚¬33,333.33 ($35,660). The loan may be prepaid anytime during its duration in full or partially based on the Companyâ€™s product requirements and other factors, without Doc Pharma incurring any prepayment penalty. Â As of June 30, 2024 and December 31, 2023, the loan had a current portion of â‚¬400,000 ($431,640) and â‚¬400,000 ($442,480), and a non-current portion of â‚¬3,100,000 ($3,345,210), and â‚¬3,200,000 ($3,539,840), respectively, which is classified as "Loans receivable â€“ related party" on the accompanying consolidated balance sheets. During the six months ended June 30, 2024, the Company received â‚¬200,000 ($224,220) in principal repayments, and â‚¬81,077 ($86,841) of interest repayments. Additionally, during the six months ended June 30, 2024, the Company recorded â‚¬96,708 ($103,584) as interest income relating to this loan.Â Â Â Â Cana Laboratories Holding LimitedÂ Â Cana was considered a related party as the Company had signed a binding letter of intent and an SPA for the acquisition of Cana. The acquisition was completed on June 30, 2023 according to the SPA signed on May 31, 2023. Thus, all balances between the Company and Cana were eliminated upon consolidation as of December 31, 2023. The Secured Promissory Note discussed below was included in consideration transferred upon acquisition.Â Loans receivable - Related Party - Long TermÂ On February 28,Â 2023 (Issue Date), the Company signed a Secured Promissory Note with Cana Laboratories Holding (Cyprus) Limited (the â€œHolderâ€), whereby the Holder borrowed the sum of â‚¬4,100,000 ($4,457,520) from the Company.Â Interest on the Principal Amount under this Note shall accrue at a rate equal to Five Percent (5%) plus 1 month LIBOR per annum (5.47% as of December 31, 2023). The maturity date (â€œMaturity Dateâ€) of this Note shall be five (5) years from the Issue Date. The Principal Amount, as well as all accrued interest shall be due and payable on the Maturity Date. Following, the completion of Canaâ€™s acquisition on June 30, 2023 the balance of the Note was eliminated on a consolidated level.Â Panagiotis KozarisÂ Panagiotis Kozaris is considered a related party due to the fact that he is a former General operational manager and current employee of Cosmofarm S.A.Â Prepaid Expenses and Other Current Assets - Related PartyÂ From time to time the Company purchases back shares that Panagiotis Kozaris owns and records them as treasury shares. The Company pays Panagiotis Kozaris in advance for the shares owned and obtains the shares upon execution of a cumulative stock-purchase agreement (â€œSPAâ€). During the three months ended June 30, 2024 and 2023, the Company paid Panagiotis Kozaris an additional sum of $0Â and $51,159 respectively for shares owned, however, no SPA for these funds has been executed as of June 30, 2024. The Company intends to execute a cumulative SPA for these amounts during 2024. The total balances owed of $194,215Â and $194,215Â are included in "Prepaid expenses and other current assets - related party", on the accompanying consolidated balance sheets as of June 30, 2024 and December 31, 2023, respectively.Â Basotho Investment LimitedÂ Basotho Investment Limited is considered a related party once Panagiotis Kozaris (former general operational manager and current employee of Cosmofarm SA) is one of its directors.Â General and administrative expensesÂ On November 21, 2023, the Company issued 120,000 shares of common stock to Basotho Investment Limited for services rendered. The fair value of these shares for the period ended December 31, 2023 was $10,300, which was recorded as general and administrative expense. The fair value of the shares vested for the six-month period ended June 30, 2024 was $61,800, which was recorded as general and administrative expense. Â Maria KozariÂ Maria Kozari is considered a related party to the Company due to the fact that she is the daughter of Panagiotis Kozaris, a former Operational General Manager and current employee of Cosmofarm S.A.Â Accounts Receivable - Related PartyÂ During 2021, the Company, through its subsidiary, Cosmofarm SA, commenced a partnership with a pharmacy called â€œPharmacy & Moreâ€, owned by Maria Kozari. The transactions with the respective pharmacy were in Cosmofarmâ€™s normal course of business, however, a more flexible credit policy was allowed as the pharmacy was new and needed to be established in the market. During the three and six months ended June 30, 2024 and 2023 the Companyâ€™s net sales to Pharmacy & More amounted to $95,195 and $117,219 and $181,973Â and $236,205Â respectively. As of June 30, 2024 and December 31, 2023 the Companyâ€™s outstanding receivable balance due from the pharmacy amounted to $1,123,835 (â‚¬1,203,739) and $1,142,402 (â‚¬1,032,726), respectively, and are included in "Accounts receivable - related party", on the accompanying consolidated balance sheets.Â The Company plans to acquire Pharmacy & More within fiscal year 2024. Upon acquisition, the Company intends to offset the outstanding receivable balance with the corresponding purchase price and additionally plans to make Pharmacy & More the first shop-in-shop of its own branded line of nutraceutical products, Sky Premium LifeÂ® (SPL).Â Other Related PartiesÂ The Company has the following balances as of June 30, 2024: a) a balance of $698,000Â relating to unpaid salaries and bonuses due to Grigorios Siokas, the CEO of the Company and George Terzis, the CFO of the Company, classified as "Accounts payable and accrued expenses - related party" in the Companyâ€™s consolidated balance sheets, b) a net payable balance of $37,292 due to Konstantinos Gaston Kanaroglou, former manager and current employee of the Companyâ€™s wholly owned subsidiary Cana, classified as "Accounts receivable" in the Companyâ€™s consolidated balance sheets.Â Additionally, the Company had the following balances as of December 31, 2023: a) a balance of $98,000Â relating to unpaid salaries and bonuses due to George Terzis, the CFO of the Company, classified as "Accounts payable and accrued expenses - related party" in the Companyâ€™s consolidated balance sheets, b) a net payable balance of $85,332 due to Konstantinos Gaston Kanaroglou, former manager and current employee of the Companyâ€™s wholly owned subsidiary Cana, classified as "Accounts receivable" in the Companyâ€™s consolidated balance sheets.Â Notes Payable â€“ Related PartyÂ A summary of the Companyâ€™s related party notes payable as of June 30, 2024 and December 31, 2023 is presented below:Â Â Â June 30, 2024Â Â December 31, 2023Â Â Â Â Â Â Â Â Beginning BalanceÂ $11,283Â Â $10,912Â Payments Â Â Â Â Â Â -Â Foreign currency translationÂ Â (358)Â Â 371Â Ending BalanceÂ $10,925Â Â $11,283Â Â Dimitrios GoulielmosÂ Dimitrios Goulielmos was the Companyâ€™s former CEO and a Director of the Company. Â Â On November 21, 2014, the Company entered into an agreement with Dimitrios Goulielmos, as amended on November 4, 2016. Pursuant to the amendment, this loan has no maturity date and is non-interest bearing. As of June 30, 2024 and December 31, 2023, the Company had a principal balance of â‚¬10,200 ($10,925) and â‚¬10,200 ($11,283), respectively.Â The above balances are adjusted for the foreign currency rate as of the balance sheet date. For the six months ended June 30, 2024, the Company recorded a foreign currency translation gain of $358.Â Loans Payable â€“ Related Party Â A summary of the Companyâ€™s related party loans payable as of June 30, 2024 and December 31, 2023 is presented below:Â Â Â June 30, 2024Â Â December 31, 2023Â Â Â Â Â Â Â Beginning balanceÂ $13,257Â Â $12,821Â ProceedsÂ Â Â Â Â Â -Â Payments Â Â (7,498)Â Â -Â Foreign currency translationÂ Â (420)Â Â 436Â Ending balanceÂ $5,339Â Â $13,257Â Â Grigorios SiokasÂ From time to time, Grigorios Siokas loans the Company funds in the form of non-interest bearing, no-term loans. As of June 30, 2024, the Company had an outstanding principal balance under these loans of $5,339 in loans payable to Grigorios Siokas. As of December 31, 2023, the Company had an outstanding principal balance of $13,257 related to this payable.Â The above balances are adjusted for the foreign currency rate as of the balance sheet date. For the six months ended June 30, 2024, the Company recorded a gain of $420.Â Except as set forth above, we have not entered into any material transactions with any director, executive officer, and promoter, beneficial owner of five percent or more of our common stock, or family members of such persons. NOTE 9 â€“ RELATED PARTY TRANSACTIONS Â Doc Pharma S.A.Â Doc Pharma S.A. is considered a related party to the Company due to the fact that the CEO of Doc Pharma is the wife of Grigorios Siokas, the Companyâ€™s CEO and principal shareholder, who also served as a principal of Doc Pharma S.A. in the past.Â Prepaid expenses and other current assets â€“ related partyÂ As of December 31, 2023, and December 31, 2022, the Company had a prepaid balance of $4,347,184Â and $3,320,345, respectively, to Doc Pharma related to purchases of inventory.Â Accounts payable and accrued expensesÂ â€“Â related partyÂ As of December 31, 2023, and December 31, 2022, the Company had an accounts payable balance to Doc Pharma of $34,217Â and $201,991, respectively.Â Accounts receivableÂ â€“Â related partyÂ Additionally, the Company had a receivable balance of $2,386,721Â and $2,070,570Â from Doc Pharma S.A. as of December 31, 2023, and December 31, 2022, respectively.Â Sales and PurchasesÂ During the years ended December 31, 2023 and 2022, the Company purchased a total of $1,365,324 and $1,755,103Â of products from Doc Pharma S.A., respectively. During the years ended December 31, 2023 and 2022, the Company had $619,637Â and $1,058,780Â revenue from Doc Pharma, respectively.Â Other AgreementsÂ On October 10, 2020, the Company entered into a contract manufacturer outsourcing (â€œCMOâ€) agreement with Doc Pharma whereby Doc Pharma is responsible for the development and manufacturing of pharmaceutical products and nutritional supplements according to the Companyâ€™s specifications based on strict pharmaceutical standards and good manufacturing practice (â€œGMPâ€) protocols as the National Organization for Medicines requires. The Company has the exclusive ownership rights for trading and distribution of its own branded nutritional supplements named â€œSky Premium LifeÂ®â€. The duration of the agreement is for five years, however, either party may terminate the agreement at any time giving six-month advance notice. Doc Pharma is exclusively responsible for supplying the raw materials and packaging required to manufacture the final product. However, they are not responsible for potential delays that may arise, concerning their import. Doc Pharma is also obligated to store the raw and packaging materials. The delivery of raw and packaging materials should be purchased at least 30 and 25 days, respectively, before the delivery date of the final product. The Manufacturer solely delivers the finished product to the Company. There is a minimum order quantity (â€œMoQâ€) ofÂ 1,000 piecesÂ per product code. Both parties have agreed that the Company will deposit 60% of the total cost upon agreement and assignment and 40% of the total cost including VAT charge upon the delivery date. The prices are indicative and are subject to amendments if the cost of the raw material or the production cost change.For the years ended December 31, 2023 and 2022, the Company has purchased â‚¬1,144,043 ($1,237,467) and â‚¬1,653,911 ($1,742,282), respectively, in inventory related to this agreement.Â On May 17, 2021, Doc Pharma and the Company entered into a Research and Development (â€œR&Dâ€) agreement whereby Doc Pharma will be responsible for the research, development, design, registration, copy rights and licenses of 250 nutritional supplements for the final products called Sky Premium LifeÂ®. These products will be sold in Greece and abroad.Â The total cost of this project will be â‚¬1,425,000 plus VAT and will be done over three phases as follows: Design & Development (â‚¬725,000); Control and Product Manufacturing (â‚¬250,000) and Clinical Study and Research (â‚¬450,000). SkyPharm has bought a total of as of 81 licenses at value of â‚¬554,500 ($593,204) which is 38.91% of the total cost, as of December 31, 2022. During the year ended December 31, 2023, 24 additional licenses were purchased at value of â‚¬475,014 ($525,461). The agreement will terminate onÂ December 31, 2025.Â Â Â Â Purchase of branded pharmaceuticalsÂ On June 28, 2023, the Company approved the purchase of five proprietary and innovative branded pharmaceuticals with significant market presence and material profit contribution from Zakalia Ltd., the parent company of Doc Pharma, for â‚¬1,800,000 ($1,965,600). The transaction was settled on a non-cash basis through the reduction, of an equivalent amount, of prepaid expense balances the Company held with Doc Pharma.

The purchased branded pharmaceuticals are presented in â€œGoodwill and intangible assets, netâ€ on the accompanying consolidated balance sheets. On December 29, 2023, the Company approved the purchase of additional 19 licenses from Doc Pharma, of a total value of â‚¬3,200,000 ($3,539,840). This transaction was also settled on a non-cash basis through the reduction, of an equivalent amount, of prepaid expense balances the Company held with Doc Pharma.Â Loans receivable - related partyÂ The balance of prepaid expenses due Doc Pharma as of December 31, 2022, had increased to â‚¬7,103,706 ($7,599,545), which was mainly attributable to the prepayments SkyPharm S.A. made in accordance with the CMO agreement and the extensive orders and sales of the SPL products the Company expects to achieve within 2023, mainly through its Amazon channels in the UK, Singapore, Canada and other countries. However, as the benefit from a significant portion of the prepaid balance would not have been realized within a 12-month period, the Company opted to secure a portion of the outstanding prepaid balance through a loan agreement. SkyPharm S.A. (the â€œLenderâ€) entered into a loan agreement with Doc Pharma (the â€œBorrowerâ€) for â‚¬4,000,000 ($4,279,200), all of which was financed through the outstanding prepaid balance. The duration of the loan is for aÂ 10-year period up toÂ December 1, 2032Â (the â€œMaturity Dateâ€). The loan bears a fixed interest rate ofÂ 5.5% payable on a monthly basis and will be repayable in 120 equal instalments of â‚¬33,333.33 ($35,660). The loan may be prepaid anytime during its duration in full or partially based on the Companyâ€™s product requirements and other factors, without Doc Pharma incurring any prepayment penalty. As of December 31, 2023 and December 31, 2022, the loan had a current portion of â‚¬400,000 ($442,480) and â‚¬400,000 ($427,720), and a non-current portion of â‚¬3,200,000 ($3,539,840), and â‚¬3,600,000 ($3,851,280), respectively, which is classified as â€œLoans receivable â€“ related partyâ€ on the accompanying consolidated balance sheets. During the year ended December 31, 2023, the Company received â‚¬400,000 ($442,480) in principal repayments, and â‚¬209,917 ($232,210) of interest repayments. Additionally, during the year ended December 31, 2023, the Company recorded â‚¬201,057 ($217,476) as interest income relating to this loan.Â Â Â Cana Laboratories Holding LimitedÂ Â Cana was considered a related party as the Company had signed a binding letter of intent and an SPA for the acquisition of Cana. The acquisition was completed on June 30, 2023 according to the SPA signed on May 31, 2023. Thus, all balances between the Company and Cana were eliminated upon consolidation as of December 31, 2023. The Secured Promissory Note discussed below was included in consideration transferred upon acquisition.Loans receivable - Related Party - Long TermÂ On February 28,Â 2023 (Issue Date) the Company signed a Secured Promissory Note with Cana Laboratories Holding (Cyprus) Limited (the â€œHolderâ€), whereby the Holder borrowed the sum of â‚¬4,100,000 ($4,457,520) from the Company.Â Interest on the Principal Amount under this Note shall accrue at a rate equal to Five Percent (5%) plus one month LIBOR per annum (5.47% as of December 31, 2023). The maturity date (â€œMaturity Dateâ€) of this Note shall be five years from the Issue Date. The Principal Amount, as well as all accrued interest shall be due and payable on the Maturity Date. During the six months ended June 30, 2023, the Company recorded interest income of â‚¬137,138 ($148,789). Following, the completion of Canaâ€™s acquisition on June 30, 2023 the balance of the Note was eliminated on a consolidated level.Â Panagiotis KozarisÂ Panagiotis Kozaris is considered a related party due to the fact that he is a former General operational manager and current employee of Cosmofarm S.A.Â Prepaid Expenses and Other Current Assets - Related PartyÂ From time-to-time the Company purchases back shares that Panagiotis Kozaris owns and records them as treasury shares. The Company pays Panagiotis Kozaris in advance for the shares owned and obtains the shares upon execution of a cumulative stock-purchase agreement (â€œSPAâ€). During the years ended December 31, 2023 and 2022, the Company paid Panagiotis Kozaris an additional sum of $51,159Â and $143,056Â respectively for shares owned, however, no SPA for these funds has been executed as of December 31, 2023. The Company intends to execute a cumulative SPA for these amounts during 2024. The total balances owed of $194,215Â and $143,056Â are included in â€œPrepaid expenses and other current assets - related partyâ€, on the accompanying consolidated balance sheets as of December 31, 2023 and 2022, respectively.Â Basotho Investment LimitedÂ Basotho Investment Limited is considered a related party once Panagiotis Kozaris (former General operational manager and current employee of Cosmofarm S.A) is one of its directors.Â General and administrative expensesÂ On November 21, 2023, the Company issued 120,000 shares of common stock to Basotho Investment Limited for services rendered. The fair value of these shares for the period ended December 31, 2023 was $10,300, which was recorded as general and administrative expense.Â Maria KozariÂ Maria Kozari is considered a related party to the Company due to the fact that she is the daughter of Panagiotis Kozaris, a former Operational General Manager and current employee of Cosmofarm S.A.Â Accounts Receivable - Related PartyÂ During 2021, the Company, through its subsidiary, Cosmofarm SA, commenced a partnership with a pharmacy called â€œPharmacy & Moreâ€, owned by Maria Kozari. The transactions with the respective pharmacy were in Cosmofarmâ€™s normal course of business, however, a more flexible credit policy was allowed as the pharmacy was new and needed to be established in the market. During the years ended December 31, 2023 and 2022 the Companyâ€™s net sales to Pharmacy & More amounted to $480,029Â and $463,467Â respectively. As of December 31, 2023 and 2022 the Companyâ€™s outstanding receivable balance due from the pharmacy amounted to $1,142,402 (â‚¬1,032,726) and $760,025Â (â‚¬710,436), respectively, and are included in â€œAccounts receivable - related partyâ€, on the accompanying consolidated balance sheets.The Company plans to acquire Pharmacy & More within fiscal year 2024. Upon acquisition, the Company intends to offset the outstanding receivable balance with the corresponding purchase price and additionally plans to make Pharmacy & More theÂ first shop-in-shop of its own branded line of nutraceutical products, Sky Premium LifeÂ® (SPL).Â Other Related PartiesÂ Additionally, the Company has the following balances as of December 31, 2023: a) a balance of $98,000Â relating to unpaid salaries and bonuses due to George Terzis, the CFO of the Company, classified as â€œAccounts payable and accrued expenses - related partyâ€Â in the Companyâ€™s consolidated balance sheets, b) a net payable balance of $85,332 due to Konstantinos Gaston Kanaroglou, former manager and current employee of the Companyâ€™s wholly owned subsidiary Cana, classified as "Accounts receivable" in the Companyâ€™s consolidated balance sheets.Â Notes Payable â€“ Related PartyÂ A summary of the Companyâ€™s related party notes payable during the years ended December 31, 2023 and 2022 is presented below:Â Â Â 2023Â Â 2022Â Â Â Â Â Â Â Â Beginning BalanceÂ $10,912Â Â $464,264Â Payments Â Â -Â Â Â (472,920)Foreign currency translationÂ Â 371Â Â Â 19,568Â Ending BalanceÂ $11,283Â Â $10,912Â Â Grigorios SiokasÂ Grigorios Siokas is the Companyâ€™s CEO and principal shareholder.Â On December 20, 2018, the â‚¬1,500,000 ($1,718,400) note payable, originally borrowed pursuant to a Loan Agreement with a third-party lender, dated March 16, 2018, was transferred to Grigorios Siokas. The note bore an interest rate of 4.7% per annum,Â originally matured on March 18, 2019 pursuant to the original agreement which was extended to December 31, 2021, and again to December 31, 2023. During the year ended December 31, 2022, the Note was paid in full and as of December 31, 2023 the Company had no outstanding balance. As of December 31, 2023 and 2022, the Company had accrued interest of $0 and â‚¬192,891 ($206,355), respectively, outstanding related to this loan, classified under â€œAccrued interestâ€ in the Companyâ€™s consolidated balance sheets.Â Dimitrios GoulielmosÂ Dimitrios Goulielmos was the Companyâ€™s former CEO and a Director of the Company. Â Â On November 21, 2014, the Company entered into an agreement with Dimitrios Goulielmos, as amended on November 4, 2016. Pursuant to the amendment, this loan has no maturity date and is non-interest bearing. As of December 31, 2023 and 2022, the Company had a principal balance of â‚¬10,200 ($11,283) and â‚¬10,200 ($10,912), respectively.Â The above balances are adjusted for the foreign currency rate as of the balance sheet date. For the years ended December 31, 2023 and 2022, the Company recorded a foreign currency translation loss of $371 and $19,568, respectively. Loans Payable â€“ Related Party Â A summary of the Companyâ€™s related party loans payable during the years ended December 31, 2023 and 2022 is presented below:Â Â Â 2023Â Â 2022Â Â Â Â Â Â Â Â Beginning balanceÂ $12,821Â Â $1,293,472Â ProceedsÂ Â -Â Â Â 3,635,756Â Payments Â Â -Â Â Â (4,851,678)Foreign currency translationÂ Â 436Â Â Â (64,729)Ending balanceÂ $13,257Â Â $12,821Â Â Grigorios SiokasÂ From time to time, Grigorios Siokas loans the Company funds in the form of non-interest bearing, no-term loans. As of December 31, 2022, the Company had an outstanding principal balance under these loans of $12,821 in loans payable to Grigorios Siokas. As of December 31, 2023, the Company had an outstanding principal balance of $13,257 related to this payable.Â The above balances are adjusted for the foreign currency rate as of the balance sheet date. For the years ended December 31, 2023 and 2022, the Company recorded a loss of $436Â and a gain of $64,729, respectively.Â Except as set forth above, we have not entered into any material transactions with any director, executive officer, and promoter, beneficial owner of five percent or more of our common stock, or family members of such persons. X - ReferencesNo definition available. + Details Name: us-gaap_RelatedPartyTransactionsAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for related party transactions. Examples of related party transactions include transactions between (a) a parent company and its subsidiary; (b) subsidiaries of a common parent; (c) and entity and its principal owners; and (d) affiliates. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480990/946-20-50-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480990/946-20-50-5Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480990/946-20-50-6Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 235 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477968/946-235-50-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 235 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (e) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477968/946-235-50-2Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 850 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483326/850-10-50-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-07(2)(g)(3)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-07(2)(c)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-07(2)(e)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 850 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/850/tableOfContentReference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 850 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483326/850-10-50-6Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 850 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483326/850-10-50-1Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 850 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483326/850-10-50-1 + Details Name: us-gaap_RelatedPartyTransactionsDisclosureTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 33 R17.htm IDEA: XBRL DOCUMENT v3.24.3 LINES OF CREDIT 6 Months Ended 12 Months Ended Jun. 30, 2024 Dec. 31, 2023 LINES OF CREDIT Â Â LINES OF CREDIT NOTE 10 â€“ LINES OF CREDITÂ A summary of the Companyâ€™s lines of credit as of June 30, 2024 and December 31, 2023, is presented below:Â Â Â June 30,2024Â Â December 31,2023Â NationalÂ $4,113,219Â Â $3,918,523Â AlphaÂ Â 1,090,363Â Â Â 1,130,140Â PancretaÂ Â 1,487,853Â Â Â 1,122,210Â EFGÂ Â 414,164Â Â Â 459,400Â Ending balanceÂ $7,105,599Â Â $6,630,273Â Â The Company has three lines of credit with the National Bank of Greece, which are renewed annually. The three lines have interest rates of 6.00% (the "National Bank LOC"), 3.6% (the "COSME 2 Facility"), and 3.6% plus the six-month Euribor rate and any contributions currently in force by law on certain lines of credit (the "COSME 1 Facility").Â The maximum borrowing allowed for the 6% line of credit was $3,186,523 and $3,290,945 as of June 30, 2024 and December 31, 2023, respectively. The outstanding balance of the facility was $3,044,762 and $2,829,828, as of June 30, 2024 and December 31, 2023, respectively.Â The cumulative maximum borrowing allowed for the COSME 1 Facility and COSME 2 Facility (collectively, the "Facilities") was $1,071,100 and $1,106,200 as of June 30, 2024 and December 31, 2023, respectively. The outstanding balance of the Facilities was $1,068,524 and $1,099,255 as of June 30, 2024 and December 31, 2023, respectively.Â Â The Company maintains a line of credit with Alpha Bank of Greece ("Alpha LOC"), which is renewed annually and has a current interest rate of 6.00%. The maximum borrowing allowed was $1,071,100 and $1,106,200 as of June 30, 2024 and December 31, 2023, respectively. The outstanding balance of the Alpha LOC was $1,090,364 and $1,130,141, as of June 30, 2024 and December 31, 2023, respectively.Â The Company holds a line of credit with Pancreta Bank ("Pancreta LOC"), which is renewed annually and has a current interest rate of 4.10%. The maximum borrowing allowed as of June 30, 2024 and December 31, 2023 was $1,488,829 and $1,537,618, respectively. The outstanding balance of the Pancreta LOC as of June 30, 2024 and December 31, 2023 was $1,487,852 and $1,122,210, respectively. Â The Company maintains a line of credit with EGF ("EGF LOC"), which is renewed annually and has a current interest rate of 4.49%. The maximum borrowing allowed as of June 30, 2024 and December 31, 2023 was $428,440 and $459,400, respectively. The outstanding balance of the EGF LOC as of June 30, 2024 and December 31, 2023 was $414,164 and $459,400, respectively.Â Under the aforementioned line of credit agreements, the Company is required to maintain certain financial ratios and covenants. As of June 30, 2024, and December 31, 2023, the Company was in compliance with these ratios and covenants. Â All lines of credit are guaranteed by customer receivable checks, which are a type of factoring in which postponed customer checks are assigned by the Company to the bank, in order to be financed at an agreed upon rate. Â Interest expense on the Companyâ€™s outstanding lines of credit balances for the three and six months ended June 30, 2024 and 2023, was $185,378 and $147,683, and 229,946 and $167,118, respectively. NOTE 10 â€“ LINES OF CREDITÂ A summary of the Companyâ€™s lines of credit as of December 31, 2023 and 2022, is presented below:Â Â Â December 31, 2023Â Â December 31, 2022Â NationalÂ $3,918,523Â Â $3,103,605Â AlphaÂ Â 1,130,140Â Â Â 991,492Â PancretaÂ Â 1,122,210Â Â Â 1,232,128Â EFGÂ Â 459,400Â Â Â 431,512Â Ending balanceÂ $6,630,273Â Â $5,758,737Â Â The Company has three lines of credit with the National Bank of Greece, which are renewed annually. The three lines have interest rates of 6.00% (the â€œNational Bank LOCâ€), 3.6% (the â€œCOSME 2 Facilityâ€), and 3.6% plus the six-month Euribor rate and any contributions currently in force by law on certain lines of credit (the â€œCOSME 1 Facilityâ€).Â The maximum borrowing allowed for the 6% line of credit was $3,290,945 and $3,182,655 as of December 31, 2023 and 2022, respectively. The outstanding balance of the facility was $2,829,828 and $2,118,952, as of December 31, 2023 and 2022, respectively.Â The cumulative maximum borrowing allowed for the COSME 1 Facility and COSME 2 Facility (collectively, the â€œFacilitiesâ€) was $1,106,200 and $1,069,800 as of December 31, 2023 and 2022, respectively. The outstanding balance of the Facilities was $1,099,255 and $984,653 as of December 31, 2023 and 2022, respectively.Â Â The Company maintains a line of credit with Alpha Bank of Greece (â€œAlpha LOCâ€), which is renewed annually and has a current interest rate of 6.00%. The maximum borrowing allowed was $1,106,200 and $1,069,800 as of December 31, 2023 and 2022, respectively. The outstanding balance of the Alpha LOC was $1,130,141 and $991,429, as of December 31, 2023 and 2022, respectively.Â The Company holds a line of credit with Pancreta Bank (â€œPancreta LOCâ€), which is renewed annually and has a current interest rate of 4.10%. The maximum borrowing allowed as of December 31, 2023 and 2022 was $1,537,618 and $1,487,022, respectively. The outstanding balance of the Pancreta LOC as of December 31, 2023 and 2022 was $1,122,210 and $1,232,128, respectively. The Company maintains a line of credit with EGF (â€œEGF LOCâ€), which is renewed annually and has a current interest rate of 4.49%. The maximum borrowing allowed as of December 31, 2023 and 2022 was $442,480 and $427,920, respectively. The outstanding balance of the EGF LOC as of December 31, 2023 and 2022 was $459,400 and $431,512, respectively.Â Under the aforementioned line of credit agreements, the Company is required to maintain certain financial ratios and covenants. As of December 31, 2023 and 2022, the Company was in compliance with these ratios and covenants. Â All lines of credit are guaranteed by customer receivable checks, which are a type of factoring in which postponed customer checks are assigned by the Company to the bank, in order to be financed at an agreed upon rate. Â Interest expense on the Companyâ€™s outstanding lines of credit balances for the years ended December 31, 2023 and 2022, was $393,628 and $294,156, respectively. X - ReferencesNo definition available. + Details Name: cosm_LineOfCreditFacilitiesDisclosureTextBlock Namespace Prefix: cosm_ Data Type: nonnum:textBlockItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_LineOfCreditFacilityAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration XML 34 R18.htm IDEA: XBRL DOCUMENT v3.24.3 CONVERTIBLE DEBT 12 Months Ended Dec. 31, 2023 CONVERTIBLE DEBT Â CONVERTIBLE DEBT NOTE 11 â€“ CONVERTIBLE DEBTÂ A summary of the Companyâ€™s convertible debt during the years ended December 31, 2023 and 2022 is presented below:Â Â Â 2023Â Â 2022Â Â Â Â Â Â Â Â Beginning balance convertible notesÂ $100,000Â Â $640,000Â New notesÂ Â Â Â Â Â -Â PaymentsÂ Â (100,000)Â Â (525,000)Conversion to common stockÂ Â Â Â Â Â (15,000)Subtotal notesÂ Â -Â Â Â 100,000Â Debt discount at year endÂ Â -Â Â Â -Â Convertible note payable, net of discountÂ $-Â Â $100,000Â Â December 21, 2020 Securities Purchase AgreementÂ On December 21, 2020 the Company entered into a convertible promissory note with Platinum Point Capital, LLC (the â€œHolderâ€, â€œLenderâ€ or â€œPlatinumâ€) pursuant to a Securities Purchase Agreement (the

â€œSPAâ€).Â The Company issued the $540,000Â Note in exchange for $500,000Â in cash and included a $40,000Â Original Issue Discount (â€œOIDâ€) and paid $3,000Â in financing costs. The principal amount together with interest at the rate of eight percent (8.0%) per annum, compounded annually (the â€œInterest Rateâ€), will be paid to the Lenders on or before the Maturity Date (December 31, 2021 or as defined below). Accrued interest shall be calculated on the basis of a 360-day year for the actual number of days elapsed. In the event that on or before the Maturity Date, the Note either (i) had not been converted or have not been otherwise satisfied in full or (ii) an Event of Default (as defined in the SPA) occurs, then the applicable rate of interest on the outstanding amount of theÂ Note since inception shall be the Interest Rate plus eighteen percent (18.0%), the Default Interest. Unless previously converted, the principal and accrued interest on the Note is due and payable in cash (USD) upon the earlier of (i) December 31, 2021, (ii) a Change of Control (as defined in the SPA) or (iii), an Event of Default (collectively, the â€œMaturity Dateâ€).Â On May 1, 2022, the Company issued 1,574 shares of common stock to convert the outstanding principal and accrued interest balance of $26,515. Following the conversion, the outstanding balance of the above Note is $0. Upon conversion, the 1,574 shares were issued at a fair value of $38,144 which was recorded as equity. Accordingly, upon conversion, the Company reduced its derivative liability by $11,629 (see Note 7).The Company determined that the embedded conversion feature of the convertible promissory note meets the definition of aÂ derivative liability which is accounted for separately. The Company determined a derivative liability exists and determined that the embedded derivative was valued at $456,570 which was recorded as a debt discount, and together with the original issue discount and transaction expenses of $43,000, in the aggregate of $499,570, is being amortized over the life of the loan. As of December 31, 2022 the full amount of the debt discount has been amortized. Therefore, as of December 31, 2023 and 2022, the fair value of the derivative liability was $0 and $0, respectively. For the years ended December 31, 2023 and 2022, the Company recorded a loss on the change in fair value of the derivative of $0 and a loss of $5,807, respectively.Â January 7, 2021 Subscription Agreement Â On January 7, 2021 (the â€œIssue Dateâ€), the Company entered into a subscription agreement with an unaffiliated third party, whereby the Company issued for a purchase price of $100,000 in principal amount, a convertible promissory note. The note bore an interest rate of 8% per annum and originally matured on the earlier of (i) consummation of the Company listing its common shares on the NEO Stock Exchange or (ii) October 31, 2021. Â However, the listing to NEO Stock Exchange did not occur. As of December 31, 2022, the Company had a principal balance of $100,000 and had accrued $13,740 in interest expense. During the year ended December 31, 2023, the Company paid the balance in full.Â The Company determined that the embedded conversion feature of the convertible promissory note meets the definition of a derivative liability which is accounted for separately. The Company measured the embedded derivative valued at $62,619 which was recorded as a debt discount and additional paid-in capital and was being amortized over the life of the loan. As of December 31, 2022, the debt discount had been fully amortized. As of December 31, 2023 and 2022, the fair value of the derivative liability was $0 and $54,293, respectively. For the years ended December 31, 2023 and 2022, the Company recorded a loss of $3,384 and $14,450, respectively, from the change in fair value of derivative liability, which is included in â€œOther expense, net" in the consolidated statements of operations and comprehensive loss. Â The Company considered both the note payable and conversion feature separately and upon settlement. The Company re-valued the conversion feature to fair value and applied extinguishment accounting as the debt has now been settled. Because the conversion feature is extinguished upon settling the note, the value of the conversion feature goes though debt extinguishment and the Company recorded a gain on settlement of debt, which totaled $50,909 for the year ended December 31, 2023.Â Â Â Convertible Promissory Note and Securities Purchase AgreementÂ On September 17, 2021 (the â€œIssue Dateâ€), the Company entered into a convertible promissory note and securities purchase agreement with an unaffiliated third party.Â Convertible Promissory NoteÂ The Company issued the convertible promissory note for a purchase price of $525,000Â in principal amount for cash proceeds of $500,000. The note was issued with an original issue discount (â€œOIDâ€) of $25,000, bears an interest rate ofÂ 10% per annum and matures on the earlier of (i) the consummation of the Company listing its common shares on the Nasdaq StockÂ Market or (ii) September 17, 2022.Â Upon the consummation ofÂ our Nasdaq listing in 2022, the total principal and accrued interest outstanding on the note would convert into shares of the Companyâ€™s common stock at aÂ 30% discount to the prices of the common shares sold in the financing to be conducted in conjunction withÂ our Nasdaq listing, subject to a conversion floor of $75.00. However, the Company, upon agreement with the third party, did not convert the note andÂ fully repaidÂ it in cash on October 21,Â 2022.Â As of December 31, 2022, the Company repaid the remaining outstanding balance of the note and thus its outstanding balance as of the end of the period was $0. For the years ended December 31, 2023 and 2022, the Company recorded amortization of debt discount in the amount of $0 and $18,185, respectively, which is included in "Non-cash interest expense" on the accompanying statements of operations and comprehensive loss.Securities Purchase AgreementÂ On September 17, 2021, the Company entered into a Securities Purchase Agreement (the â€œSPAâ€) with a third party whereby the Company agree to issue 5,000,000 shares of Series A Preferred Stock at a purchase price of $1.00 per share or $5,000,000 in the aggregate, and a Warrant (the â€œWarrantâ€) to purchase 100% of the number of shares of the Companyâ€™s Common Stock issuable upon conversion of the Series A Preferred Stock. The Series A Preferred Stock will be convertible into the Companyâ€™s Common Stock as determined by multiplying the number of shares of Series A Preferred Stock to be converted by the lower of (i) $100.00 or (ii) 80% of the average volume weighted average price for the Companyâ€™s Common Stock for the five days prior to the date of Uplisting, subject to a floor of $75.00 per share. The shares of common stock issuable upon conversion of Series A Preferred Stock and exercise of the Warrants are subject to a Registration Right Agreement. The Warrant has an exercise price equal to 110% of the Conversion Price of the Series A Preferred Stock and expires five years from the date of issuance.Â The SPA is subject to certain conditions to close. As of December 31, 2023 and the date of this filing, the conditions to close had not been met, the funds have not been transferred, the preferred shares and the warrant was not issued. The SPA automatically terminated on March 31, 2022.Â Â Â Derivative Liabilities Â The table below provides a summary of the changes in fair value, including net transfers in and/or out of all financial liabilities measured at fair value on a recurring basis using significant unobservable inputs (Level 3) during the years ended December 31, 2023 and 2022:Â Â Â AmountÂ Balance on January 1, 2022Â $45,665Â Issuances to debt discountÂ Â -Â Reduction of derivative related to conversionsÂ Â (11,629)Change in fair value of derivative liabilitiesÂ Â 20,257Â Balance on December 31, 2022Â Â 54,293Â Reduction of derivative related to conversionsÂ Â (50,909)Change in fair value of derivative liabilitiesÂ Â (3,384)Balance on December 31, 2023 Â $-Â Â The fair value of the derivative conversion features as of December 31, 2023 and 2022 were calculated using a Monte-Carlo option model valued with the following assumptions:Â Â Â December 31, Â Â December 31, Â Â Â 2023Â Â 2022Â Dividend yieldÂ Â -Â Â Â 0%Expected volatilityÂ Â -Â Â 87.9%-157.2Â Risk free interest rateÂ Â -Â Â 1.46%-3.75Â Contractual terms (in years)Â Â -Â Â 1.25 - 0.75Â X - ReferencesNo definition available. + Details Name: cosm_ConvertibleDebtDisclosureTextBlock Namespace Prefix: cosm_ Data Type: nonnum:textBlockItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_LongtermConvertibleDebtCurrentAndNoncurrentAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration XML 35 R19.htm IDEA: XBRL DOCUMENT v3.24.3 NOTES PAYABLE 6 Months Ended 12 Months Ended Jun. 30, 2024 Dec. 31, 2023 NOTES PAYABLE Â Â NOTES PAYABLE NOTE 11 â€“ NOTES PAYABLEÂ A summary of the Companyâ€™s third-party debt as of and for the sixÂ months ended June 30, 2024, and the year ended December 31, 2023 is presented below:Â June 30, 2024Â Trade Facility Â Â Third PartyÂ Â COVID LoansÂ Â TotalÂ Beginning balance, December 31, 2023Â $1,908,195Â Â $2,511,148Â Â $186,884Â Â $4,606,227Â ProceedsÂ Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â PaymentsÂ Â (240,998)Â Â (293,229)Â Â (7,145)Â Â (541,372)Conversion of debtÂ Â -Â Â Â -Â Â Â -Â Â Â -Â Recapitalized upon debt modification Â Â -Â Â Â -Â Â Â -Â Â Â -Â Accretion of debt and debt discountÂ Â -Â Â Â -Â Â Â -Â Â Â -Â Foreign currency translationÂ Â (60,548)Â Â (62,972)Â Â (9,129)Â Â (132,649)Ending balance, June 30, 2024Â Â 1,606,649Â Â Â 2,154,947Â Â Â 170,610Â Â Â 3,932,206Â Notes payable - long-termÂ Â (1,124,655)Â Â (1,125,866)Â Â (140,909)Â Â (2,391,430)Notes payable - short-termÂ $481,994Â Â $1,029,081Â Â $29,701Â Â $1,540,776Â Â December 31, 2023Â Trade Facility Â Â Third PartyÂ Â COVID LoansÂ Â TotalÂ Beginning balance, December 31, 2022Â $3,305,532Â Â $1,505,078Â Â $207,377Â Â $5,017,987Â ProceedsÂ Â -Â Â Â 1,082,231Â Â Â -Â Â Â 1,082,231Â PaymentsÂ Â (1,155,310)Â Â (415,557)Â Â (27,027)Â Â (1,597,894)Oher additionsÂ Â -Â Â Â 317,880Â Â Â -Â Â Â 317,880Â Debt forgivenessÂ Â (306,637)Â Â -Â Â Â -Â Â Â (306,637)Foreign currency translationÂ Â (64,610)Â Â 21,516Â Â Â 6,534Â Â Â 92,660Â Ending balance, December 31, 2023Â Â 1,908,195Â Â Â 2,511,148Â Â Â 186,884Â Â Â 4,606,227Â Notes payable â€“ long-termÂ Â (1,327,440)Â Â (1,549,768)Â Â (159,344)Â Â (3,036,552)Notes payable - short-termÂ $580,755Â Â $961,380Â Â $27,540Â Â $1,569,675Â Â Our outstanding debt as of June 30, 2024Â is repayable as follows:Â Â June 30, 2024Â Â 2025Â $1,540,776Â 2026Â Â 1,657,806Â 2027Â Â 376,470Â 2028 Â Â 267,722Â 2029 and thereafterÂ Â 89,432Â Total debtÂ Â 3,932,206Â Less: notes payable - current portionÂ Â (1,540,776)Notes payable - long term portionÂ $2,391,430Â Â Trade Facility Agreements Â On May 12, 2017, SkyPharm entered into a Trade Finance Facility Agreement (the â€œTFFâ€) with Synthesis Structured Commodity Trade Finance Limited (the â€œLenderâ€) as amended on November 16, 2017, and May 16, 2018. Â On October 17, 2018, the Company entered into a further amended agreement with Synthesis whereby the current balance on the TFF as of October 1, 2018, which was â‚¬4,866,910 ($5,629,555) and related accrued interest of â‚¬453,094 ($524,094) would be split into two principal balances of Euro â‚¬2,000,000 ($2,316,000), (the "EURO Loan") and USD $4,000,000 (the "USD Loan"). Interest on both the EURO Loan and USD Loan commenced on October 1, 2018, at 6% per annum plus one-month Euribor (3.90% as of December 31, 2023), and 6% plus one-month LIBOR (fully paid as of December 31, 2023), respectively. Â On December 30, 2020, the Company transferred the EURO Loan to a new third-party lender. The terms remained the same except interest accrues at 5.5% per annum plus one-month Euribor (3.87% as of December 31, 2023). The principal was scheduled to be repaid in a total of five quarterly installments beginning October 31, 2021 of â‚¬50,000Â ($54,600) each with a final repayment of â‚¬1,800,000 ($1,965,600) Euro payable on October 31, 2022.Â On March 3, 2022, the Company entered into a modification agreement to extend the maturity date to January 10, 2023 and payments under the USD Loan. During June 2022, the Company agreed with the Lender to postpone the repayment of an installment of $500,000 due on June 30, 2022 (based on the modification agreement signed on March 3, 2022) until January 2023. During September 2022, the Company entered into an agreement with the Lender to postpone the repayment of the outstanding balance on the USD Loan of $3,950,000, plus unpaid accrued interest until January 2023. The Company capitalized fees paid upon modification of â‚¬200,000 ($221,060) that are being amortized over the life of the loan. The Company incurred non-cash interest expense of $200,000 during the year ended December 31, 2022 concerning the above capitalized fees.Â On December 22, 2022, SkyPharm signed an agreement for the extension of the payments and an increase in interest rate due under the EURO Loan that was extended to be repaid with a balloon payment now due on October 31, 2025. This extension was agreed upon in writing on December 22, 2022, with a retroactive modification date to October 31, 2022 (the original maturity date).Â Â As of December 31, 2023 the Company had an outstanding principal balance of â‚¬1,725,000 ($1,908,195), of which $1,327,440 is classified as ''Notes payable - long term portion" on the consolidated balance sheets. As of December 31, 2023, the Company had accrued $161,274 in interest expense related to these agreements. Â The Company repaid â‚¬225,000 ($240,998) of the EURO Loan during the six months ended June 30, 2024. As of June 30, 2024, the Company had an outstanding principal balance of â‚¬1,500,000 ($1,606,650), of which $1,124,655 is classified as ''Notes payable - long term portion" on the consolidated balance sheets. For the three and six months ended June 30, 2024, the Company had accrued $$80,805 and $38,393 in interest expense related to these agreements. Â June 23, 2020 Debt AgreementÂ On June 23, 2020, the Companyâ€™s subsidiary, Cosmofarm, entered into an agreement with the National Bank of Greece S.A. (the â€œBankâ€) to borrow a maximum of â‚¬500,000 ($611,500).Â The note has a maturity date of sixty (60) months from the date of the first disbursement, which includes a grace period of nine months. The total amount of the initial proceeds was received in 3 equal monthly installments. The note is interest bearing from the date of receipt and is payable every three (3) months at an interest rate of 3.06% plus 3-month Euribor (3.78% as of June 30, 2024). The outstanding balance was â‚¬147,059 ($157,515) and â‚¬205,882 ($227,747) as of June 30, 2024 and December 31, 2023, respectively, of which $0 and $97,606 was classified as "Notes payable - long-term portion" respectively,Â on theÂ accompanying condensed consolidated balance sheets. During the six months ended June 30, 2024, the Company repaid â‚¬58,824 ($63,006) of the principal balance.Â June 24, 2020 Debt AgreementÂ On June 24, 2020, the Companyâ€™s subsidiary, Decahedron, received a loan Â£50,000 ($68,310) from the United Kingdom government. The loan has a ten-year maturity and bears interest at a rate of 2.5% per annum beginning 12-months after the initial disbursement, which was on July 10, 2020. The Company may prepay this loan without penalty at any time. As of December 31, 2023, the principal balance was Â£40,858 ($52,066). As of June 30, 2024, the principal balance was Â£38,329 ($48,437). Â November 19, 2020 Debt AgreementÂ On November 19, 2020, the Company entered into an agreement with a third-party lender in the principal amount of â‚¬500,000 ($611,500). The note matures on November 18, 2025 and bears an annual interest rate, based on a 360-day year, of 3% plus 0.6% plus 6-month Euribor when Euribor is positive (3.76% as of June 30, 2024). The principal is to be repaid in 18 quarterly installments of â‚¬27,778 ($30,333).Â During the six months ended June 30, 2024, the Company repaid â‚¬55,556 ($59,506) of the principal. As of June 30, 2024 and December 31, 2023, the Company has accrued interest of â‚¬10,393 ($11,132) and â‚¬11,191 ($12,379) related to this note and a principal balance of â‚¬166,667 ($178,517) and â‚¬222,222 ($245,822), of which $59,506 and $122,911 is classified as "Notes payable - long term portion" on the accompanying condensed consolidated balance sheets.Â July 30, 2021 Debt AgreementÂ On July 30, 2021, the Company entered into an agreement with a third-party lender in the principal amount of â‚¬500,000 ($578,850). The note matures on August 5, 2026 and bears an annual interest rate that applies to 60% of the principal of the note that is based on a 365-day year, of 5.84% plus 3-month Euribor when Euribor is positive (3.78% as of June 30, 2024). Pursuant to the terms of the agreement, there is a nine-month grace period for principal repayment during which interest is accrued. The principal is to be repaid in 18 quarterly installments of â‚¬27,778 commencing three months from the end of the grace period. During the six months ended June 30, 2024, the Company repaid â‚¬54,238 ($58,094) of the principal. As of June 30, 2024 and December 31, 2023, the Company had accrued interest of â‚¬14,995 ($16,061) and â‚¬10,905 ($12,063) and principal of â‚¬262,662 ($281,338) and â‚¬316,900 ($350,555), of which $159,676 and $227,065 is classified as "Notes payable - long term portion" on the accompanying condensed consolidated balance sheets.Â June 9, 2022 Debt AgreementÂ On June 9, 2022 the Company entered into an agreement with a third-party lender in the principal amount of â‚¬320,000 ($335,008), the â€œNoteâ€. The Note matures on June 16, 2027 and bears an annual interest rate of 3.89% plus an additional rate of 0.60%, plus the 3-month Euribor (3.76% as of June 30, 2024). Pursuant to the agreement, there is a twelve-month grace period for principal repayment during which interest is accrued. The principal is to be repaid in 17 equal quarterly installments of â‚¬18,824 commencing on June 30, 2023. During the six months ended June 30, 2024, the Company repaid â‚¬40,000 ($42,844) of the principal. As of June 30, 2024 and December 31, 2023, the Company has accrued interest of â‚¬10,774 ($11,540) and â‚¬11,043 ($12,215), respectively, and an outstanding balance of â‚¬220,000 ($235,642) and â‚¬260,000 ($287,612) of which $154,994 and $204,322, respectively, is classified as "Notes payable - long term portion" on the accompanying condensed consolidated balance sheets.Â July 14, 2023 Debt AgreementÂ On July 14, 2023 the Company entered into an agreement with a third-party lender in the principal amount of â‚¬1,000,000 ($1,123,700), the â€œNoteâ€. The Note matures on July 31, 2028 and bears an annual interest rate of 2.46% plus the 3-month Euribor (3.78% as of June 30, 2024). Pursuant to the agreement, there is a nine-month grace period for interest and principal repayment. The principal is to be repaid in 18 equal quarterly installments of â‚¬55,556 commencing on May 2, 2024. During the six months ended June 30, 2024, the Company repaid â‚¬54,317 ($58,179) of the principal. As of June 30, 2024, and December 31, 2023, the Company has accrued interest of â‚¬22,522 ($24,124) and â‚¬19,820 ($21,925), respectively. As of June 30, 2024, and December 31, 2023 the Company an outstanding balance of â‚¬923,383 ($989,036) and â‚¬977,700 ($1,081,532), of which $751,690 and $897,165, respectively, is classified as "Notes payable - long term portion" on the accompanying condensed consolidated balance sheets.Â COVID-19 LoansÂ On May 12, 2020, the Companyâ€™s subsidiary, SkyPharm, was granted and on May 22, 2020 received a â‚¬300,000 ($366,900) loan from the Greek government. The loan will be repaid in 40 equal monthly installments beginning on July 29, 2022. As a condition to the loan, the Company was required to retain the same number of employees until October 31, 2020. As of December 31, 2023, the principal balance was $134,818. During the six months ended June 30, 2024, the Company repaid â‚¬7,813 ($8,368) of the principal balance.Â The outstanding balance as of June 30, 2024 is â‚¬114,063 ($122,172) of which $100,416, is classified as "Notes payable - long term portion" on the accompanying condensed consolidated balance sheet.Â Cloudscreen Promissory NoteÂ On January 23, 2024 the Company entered into an agreement with a third-party in the principal amount of â‚¬300,000 ($324,870), the â€œPromissory Noteâ€. The Promissory Note matures on March 25, 2025 and is interest free. This Note is being given in connection with the Closing of the Asset Purchase, Sale and Transfer Agreement dated as of October 9, 2023 and as amended from time to time pursuant to which the Company agreed to purchase from the third-party a drug repurposing Artificial Intelligence â€œAIâ€ powered platform known as â€œCloudscreenÂ®â€ (refer to Note 2, section â€œAcquisition accountingâ€). The principal is to be repaid in 15 equal monthly installments of â‚¬20,000 commencing on January 25, 2024. During the six months ended June 30, 2024, the Company repaid â‚¬10,000 ($10,830) of the principal and recorded a foreign currency gain of $5,850. As of June 30, 2024, and December 31, 2023 the Company an outstanding balance of $312,900 and $317,880 of which $0 and $0, respectively, is classified as "Notes payable - long term portion" on the accompanying condensed consolidated balance sheets.Â Distribution and Equity AgreementÂ As discussed in Note 3

above, the Company entered into a Distribution and Equity Acquisition Agreement with Marathon. The Company was appointed the exclusive distributor of the Products (as defined) initially throughout Europe and on a non-exclusive basis wherever else lawfully permitted. As consideration for its services, Company received: (a) a 33 1/3% equity interest or 5 million shares in Marathon as partial consideration for the Companyâ€™s distribution services; and (b) received cash of CAD $2,000,000, subject to repayment in Common Shares of the Company if it fails to meet certain performance milestones. The Company is entitled to receive an additional CAD $2,750,000 upon the Companyâ€™s receipt of gross sales of CAD $6,500,000 and an additional CAD $2,750,000 upon receipt of gross sales of CAD $13,000,000. Â As discussed in Note 3, the Company attributed no value to the shares received in Marathon pursuant to (a) above. In relation to the CAD $2 million cash received noted in (b) above, the Company accounted for its obligation to issue a variable number of the Companyâ€™s Common Shares as Share-settled debt obligation in accordance with ASC 480 measured at fair value or the settlement amount of $1,554,590 (CAD $2 million). If settlement had occurred on December 31, 2022, the Company would have been required to issue 420,471 common shares to settle its debt obligation. The Company could be obligated to potentially issue an unlimited number of common shares to settle its Share-settled debt obligation. Â On March 20, 2023, the Companyâ€™s legal counsel provided notice to Marathon Global Inc, that Cosmos terminated the Equity agreement dated on March 19, 2018 pursuant to Section 3.2 and that termination is effective thirty days from the date of the letter.Â None of the above loans were made by any related parties. NOTE 12 â€“ NOTES PAYABLEÂ A summary of the Companyâ€™s third-party debt during the years ended December 31, 2023 and 2022 is presented below:Â December 31, 2023Â Trade Facility Â Â Third PartyÂ Â COVID LoansÂ Â TotalÂ Beginning balance, December 31, 2022Â $3,305,532Â Â $1,505,078Â Â $207,377Â Â $5,017,987Â ProceedsÂ Â -Â Â Â 1,082,231Â Â Â - Â Â Â 1,082,231Â PaymentsÂ Â (1,155,310)Â Â (415,557)Â Â (27,027)Â Â (1,597,894)Oher additionsÂ Â -Â Â Â 317,880Â Â Â -Â Â Â 317,880Â Debt forgivenessÂ Â (306,637)Â Â -Â Â Â - Â Â Â (306,637)Foreign currency translationÂ Â 64,610Â Â Â 21,516Â Â Â 6,534Â Â Â 92,660Â Ending balance, December 31, 2023Â Â 1,908,195Â Â Â 2,511,148Â Â Â 186,884Â Â Â 4,606,227Â Notes payable â€“ long-termÂ Â (1,327,440)Â Â (1,549,768)Â Â (158,133)Â Â (3,035,341)Notes payable - short-termÂ $580,755Â Â $961,380Â Â $28,751Â Â $1,570,886Â Â Â Â December 31, 2022Â Loan FacilityÂ Â Trade Facility Â Â Third PartyÂ Â COVID LoansÂ Â TotalÂ Beginning balanceÂ $1,299,784Â Â $6,207,010Â Â $10,077,977Â Â $641,291Â Â $18,226,062Â ProceedsÂ Â -Â Â Â -Â Â Â 492,336Â Â Â -Â Â Â 492,336Â PaymentsÂ Â (240,705)Â Â (2,795,786)Â Â (9,494,823)Â Â (10,029)Â Â (12,541,343)Conversion of debtÂ Â (1,190,000)Â Â -Â Â Â -Â Â Â -Â Â Â (1,190,000)Recapitalized upon debt modification Â Â (81,923)Â Â (221,060)Â Â (781,752)Â Â -Â Â Â (1,084,735)Accretion of debt and debt discountÂ Â 81,910Â Â Â 216,182Â Â Â 781,752Â Â Â -Â Â Â 1,079,844Â Prior year reclassification from Line of CreditÂ Â -Â Â Â -Â Â Â 407,174Â Â Â (407,174)Â Â -Â Foreign currency translationÂ Â 130,934Â Â Â (100,814)Â Â 22,414Â Â Â (16,711)Â Â 35,823Â SubtotalÂ Â -Â Â Â 3,305,532Â Â Â 1,505,078Â Â Â 207,377Â Â Â 5,017,987Â Notes payable - long-termÂ Â -Â Â Â (1,604,700)Â Â (1,076,698)Â Â (178,172)Â Â (2,859,570)Notes payable - short-termÂ $-Â Â $1,700,832Â Â $428,380Â Â $29,205Â Â $2,158,417Â Â Our outstanding debt as of DecemberÂ 31,Â 2023Â is repayable as follows:Â Â Â DecemberÂ 31,Â 2023Â 2024Â $1,570,886Â 2025Â Â 2,032,967Â 2026Â Â 457,784Â 2027 Â Â 312,314Â 2028 and thereafterÂ Â 232,276Â Total debtÂ Â 4,606,227Â Less: notes payable - current portionÂ Â (1,570,886)Notes payable - long term portionÂ $3,035,341Â Â Loan Facility Agreement Â On August 4, 2021, the Company entered into an exchange agreement for the existing loan facility agreement with Synthesis Peer-to-Peer Income Fund, whereby the Company agreed to the following:Â Â â€¢issue on August 4, 2021, 12,852 shares of common stock to settle $1,606,500 (â‚¬1,350,000) of debt. The Company recorded a gain on settlement of $292,383 upon the issuance of the 12,852 shares; andÂ Â Â Â â€¢issue no more than 9,520 shares of common stock upon approval of the listing of the Companyâ€™s common stockÂ on Nasdaq to settle $1,190,000 (â‚¬1,000,000) of debt. The Company issued these shares on February 28, 2022. Upon issuance of the 9,520 shares of common stock, the Company recorded a gain on extinguishment of debt in the amount of $216,580 determined using the fair value of the Companyâ€™s common stock at the commitment date of $102.25 per share.The principal debt balance was paid in full during the year ended December 31, 2022. As of December 31, 2023 and 2022, the outstanding principal balance on the debt was $0, and it had accrued interest expense ofÂ $0 and $12,853, respectively.Â The debt is subject to acceleration in an Event of Default (as defined in the Notes). This agreement is secured by a personal guaranty of Grigorios Siokas, which is secured by a pledge of 40,000 shares of common stock of the Company owned by Mr. Siokas.Â During the year ended December 31, 2022, the maturity of the facility was informally extended to December 31, 2022. The Company reassessed and adjusted accordingly the accretion of the debt extinguishment effect described above.Â Trade Facility Agreements Â On May 12, 2017, SkyPharm entered into a Trade Finance Facility Agreement (the â€œTFFâ€) with Synthesis Structured Commodity Trade Finance Limited (the â€œLenderâ€ or â€œSynthesisâ€) as amended on November 16, 2017, and May 16, 2018. Â On October 17, 2018, the Company entered into a further amended agreement with Synthesis whereby the current balance on the TFF as of October 1, 2018, which was â‚¬4,866,910 ($5,629,555) and related accrued interest of â‚¬453,094 ($524,094) would be split into two principal balances of Euro â‚¬2,000,000 ($2,316,000), (the â€œEURO Loanâ€) and USD $4,000,000 (the â€œUSD Loanâ€). Interest on both the EURO Loan and USD Loan commenced on October 1, 2018, at 6% per annum plus one-month Euribor (3.90% as of December 31, 2023), and 6% plus one-month LIBOR (fully paid as of December 31, 2023), respectively. Â On December 30, 2020, the Company transferred the EURO Loan to a new third-party lender. The terms remained the same except interest accrues at 5.5% per annum plus one-month Euribor (3.87% as of December 31, 2023). The principal was scheduled to be repaid in a total of five quarterly installments beginning October 31, 2021 of â‚¬50,000Â ($54,600) each with a final repayment of â‚¬1,800,000 ($1,965,600) Euro payable on October 31, 2022.Â On March 3, 2022, the Company entered into a modification agreement to extend the maturity date to January 10, 2023 and payments under the USD Loan. During June 2022, the Company agreed with the Lender to postpone the repayment of an installment of $500,000 due on June 30, 2022 (based on the modification agreement signed on March 3, 2022) until January 2023. During September 2022, the Company entered into an agreement with the Lender to postpone the repayment of the outstanding balance on the USD Loan of $3,950,000, plus unpaid accrued interest until January 2023. The Company capitalized fees paid upon modification of â‚¬200,000 ($221,060) that are being amortized over the life of the loan. The Company incurred non-cash interest expense of $200,000 during the year ended December 31, 2022 concerning the above capitalized fees.Â During the year ended December 31, 2022, the Company repaid â‚¬175,000 ($191,100) of the EURO Loan and $2,593,363 of the USD Loan such that as of December 31, 2022, the Company had principal balances of â‚¬1,775,000 ($1,898,895) and $1,406,637 under the agreements, respectively. As of December 31, 2022, the Company had accrued $4,878 in interest expense related to these agreements.Â On December 21, 2022 the USD Loan was assigned to GIB Fund Solutions ICAV (the â€œFundâ€). On January 31, 2023, the Company paid $1,100,000 to the Fund under a full and final settlement agreement for the USD Loan, recording a gain on extinguishment of debt of $306,637 relating to the waiver of the unpaid balance. Additionally, the Company repaid â‚¬50,000 ($55,310) of the EURO Loan during the year ended December 31, 2023. As of December 31, 2023 the Company had an outstanding principal balance of â‚¬1,725,000 ($1,908,195), of which $1,327,440 is classified as â€œNotes payable - long term portionâ€ on the consolidated balance sheets. As of December 31, 2023, the Company had accrued $161,274 in interest expense related to these agreements.Â On December 22, 2022, SkyPharm signed an agreement for the extension of the payments and an increase in interest rate due under the EURO loan that was extended to be repaid with a balloon payment now due on October 31, 2025. This extension was agreed upon in writing on December 22, 2022, with a retroactive modification date to October 31, 2022 (the original maturity date).Â Third Party DebtÂ On November 16, 2015, the Company entered into a Loan Agreement with Panagiotis Drakopoulos, the Companyâ€™s former Director and former Chief Executive Officer, pursuant to which the Company borrowed â‚¬40,000 ($42,832) as a note payable from Mr. Drakopoulos. The note bore an interest rate of 6% per annum and was due and payable in full on November 15, 2016. As of December 31, 2022, the Company had an outstanding principal balance of â‚¬8,000 ($8,558) and accrued interest of â‚¬6,797 ($7,271). During the year ended December 31, 2023, the Company repaid the entire outstanding balance of â‚¬8,000. Therefore, as of December 31, 2023, the outstanding principal balance was $0. Mr. Drakopoulos is not considered a related party since he is no longer employed by the Company and currently holds no equity position in the Company.Â May 18, 2020, July 3, 2020, and August 4, 2020 Senior Promissory NotesÂ Modification of May 18, 2020, July 3, 2020, and August 4, 2020 Senior Promissory NotesÂ On February 23, 2022, the Company entered into modification agreements to extend the due dates of the May 18 Note, July 3 Note, and August 4 Note to June 30, 2023, totaling $9,000,000, in the aggregate. The Company paid restructuring fees totaling $506,087 upon modification. The Company determined the modification should be recorded as debt extinguishment in accordance with ASC 470 because the present value of the remaining cash flows under the terms of the new debt instrument is at least 10% different from the present value of the remaining cash flows under the terms of the original instrument. The Company recorded the new debt at fair value in the amount of $7,706,369 and a gain upon extinguishment in the amount of $787,544. During the year ended December 31, 2022, the Company repaid the aggregate principal balance of $7,000,000 and the aggregate accrued interest related to these notes in full.Â Â June 23, 2020 Debt AgreementÂ On June 23, 2020, the Companyâ€™s subsidiary, Cosmofarm, entered into an agreement with the National Bank of Greece S.A. (the â€œBankâ€) to borrow a maximum of â‚¬500,000 ($611,500).Â The note has a maturity date of 60 months from the date of the first disbursement, which includes a grace period of nine months. The total amount of the initial proceeds was received in three equal monthly installments. The note is interest bearing from the date of receipt and is payable every three months at an interest rate of 3.06% plus 3-month Euribor (3.96% as of December 31, 2023). The outstanding balance was â‚¬205,882 ($227,747) and â‚¬323,529 ($346,111) as of December 31, 2023 and 2022, respectively, of which $97,606 and $220,253 was classified as â€œNotes payable - long-term portionâ€ respectively,Â on theÂ accompanying consolidated balance sheets. During the year ended December 31, 2023, the Company repaid â‚¬117,647 ($130,141) of the principal balance.Â June 24, 2020 Debt AgreementÂ On June 24, 2020, the Companyâ€™s subsidiary, Decahedron, received a loan Â£50,000 ($68,310) from the United Kingdom government. The loan has a ten-year maturity and bears interest at a rate of 2.5% per annum beginning 12-months after the initial disbursement, which was on July 10, 2020. The Company may prepay this loan without penalty at any time. As of December 31, 2022, the principal balance was Â£47,144 ($56,936). As of December 31, 2023, the principal balance was Â£40,858 ($52,066). Â November 19, 2020 Debt AgreementÂ On November 19, 2020, the Company entered into an agreement with a third-party lender in the principal amount of â‚¬500,000 ($611,500). The note matures on November 18, 2025 and bears an annual interest rate, based on a 360-day year, of 3% plus .6% plus 6-month Euribor when Euribor is positive (4% as of December 31, 2023). The principal is to be repaid in 18 quarterly installments of â‚¬27,778 ($30,333).Â During the year ended December 31, 2022, the Company repaid â‚¬111,111 ($118,867) of the principal and as of December 31, 2022, the Company had accrued interest of $8,069 related to this note and a principal balance of â‚¬333,333 ($356,600), of which $237,733 is classified as â€œNotes payable - long term portionâ€ on the accompanying consolidated balance sheets. During the year ended December 31, 2023, the Company repaid â‚¬111,111 ($122,911) of the principal and as of December 31, 2023, the Company has accrued interest of â‚¬11,191 ($12,379) related to this note and a principal balance of â‚¬222,222 ($245,822), of which $122,911 is classified as â€œNotes payable - long term portionâ€ on the accompanying consolidated balance sheets.July 30, 2021 Debt AgreementÂ On July 30, 2021, the Company entered into an agreement with a third-party lender in the principal amount of â‚¬500,000 ($578,850). The note matures on August 5, 2026 and bears an annual interest rate that applies to 60% of the principal of the note that is based on a 365-day year, of 5.84% plus 3-month Euribor when Euribor is positive (3.96% as of December 31, 2023). Pursuant to the terms of the agreement, there is a nine-month grace period for principal repayment during which interest is accrued. The principal is to be repaid in 18 quarterly installments of â‚¬27,778 commencing three months from the end of the grace period. During the year ended December 31, 2022, the Company repaid â‚¬77,985 ($83,428) of the principal balance. As of December 31, 2022, the Company had accrued interest of â‚¬2,509 ($2,728) and a principal balance of â‚¬422,016 ($451,472), of which $336,788 is classified as notes payable â€“ long term portion on the accompanying consolidated balance sheet. During the year ended December 31, 2023, the Company repaid â‚¬79,006 ($87,396) of the principal. As of December 31, 2023 and 2022, the Company had accrued interest of â‚¬10,905 ($12,063) and â‚¬2,898 ($3,100) principal of â‚¬316,900 ($350,555) and â‚¬500,000 ($565,900), of which $227,065 and $477,637 is classified as â€œNotes payable - long term portionâ€ on the accompanying consolidated balance sheets.Â June 9, 2022 Debt AgreementÂ On June 9, 2022 the Company entered into an agreement with a third-party lender in the principal amount of â‚¬320,000 ($335,008), the â€œNoteâ€. The Note matures on June 16, 2027 and bears an annual interest rate of 3.89% plus an additional rate of 0.60%, plus the 3-month Euribor (3.96% as of December 31, 2023). Pursuant to the agreement, there is a 12-month grace period for principal repayment during which interest is accrued. The principal is to be repaid in 17 equal quarterly installments of â‚¬18,824 commencing on June 30, 2023. During the year ended December 31, 2023, the Company repaid â‚¬60,000 ($66,372) of the principal. As of December 31, 2023 and 2022 the Company has accrued interest of â‚¬11,043 ($12,215) and â‚¬7,707 ($8,379), respectively, and an outstanding balance of â‚¬260,000 ($287,612) and â‚¬320,000($342,336), of which $204,322 and $281,924, respectively, is classified as â€œNotes payable - long term portionâ€ on the accompanying consolidated balance sheets.Â August 29, 2022 Promissory NoteÂ On August 29, 2022, the Company entered into a promissory note for the principal amount of $166,667. The Company received $150,000 in cash and recorded $16,667 as an original issue discount upon issuance. The promissory note matured on the earlier of (a) December 27, 2022, or (b) the date the Company completes a debt or equity financing of at least $1,000,000. The debt carried an annual interest rate of 12% which was due upon maturity. As of December 31, 2022, the Company had repaid the principal balance in full and had a balance of $5,041 in accrued interest related to this note. The Company repaid the outstanding interest during the year ended December 31, 2023 and thus the balance of both principal and interest as of December 31, 2023 is $0. Â July 14, 2023 Debt AgreementÂ On July 14, 2023 the Company entered into an agreement with a third-party lender in the principal amount of â‚¬1,000,000 ($1,123,700), the â€œNoteâ€. The Note matures on July 31, 2028 and bears an annual interest rate of 2.46% plus the 3-month Euribor (3.96% as of December 31, 2023). Pursuant to the agreement, there is a nine-month grace period for interest and principal repayment. The principal is to be repaid in 18 equal quarterly installments of â‚¬55,556 commencing on May 2, 2024. As of December 31, 2023 and 2022 the Company an outstanding balance of â‚¬977,700 ($1,081,532) and $0, of which $897,165 and $0, respectively, is classified as â€œNotes payable - long term portionâ€ on the accompanying consolidated balance sheets.Â COVID-19 LoansÂ On May 12, 2020, the Companyâ€™s subsidiary, SkyPharm, was granted and on May 22, 2020 received a â‚¬300,000 ($366,900) loan from the Greek government. The loan will be repaid in 40 equal monthly installments beginning on July 29, 2022. As a condition to the loan, the Company was required to retain the same number of employees until October 31, 2020. As of December 31, 2022, the principal balance was $150,441. During the year ended December 31, 2023, the Company repaid â‚¬18,750 ($20,741) of the principal balance.Â The outstanding balance as of December 31, 2023 is â‚¬121,875 ($134,818).Â Distribution and Equity AgreementÂ As discussed in Note 3 above, the Company entered into a Distribution and Equity Acquisition Agreement with Marathon. The Company was appointed the exclusive distributor of the Products (as defined) initially throughout Europe and on a non-exclusive basis wherever else lawfully permitted. As consideration for its services, Company received: (a) a 33 1/3% equity interest or 5 million shares in Marathon as partial consideration for the Companyâ€™s distribution services; and (b) received cash of CAD $2,000,000, subject to repayment in Common Shares of the Company if it fails to meet certain performance milestones. The Company is entitled to receive an additional CAD $2,750,000 upon the Companyâ€™s receipt of gross sales of CAD $6,500,000 and an additional CAD $2,750,000 upon receipt of gross sales of CAD $13,000,000. Â As discussed in Note 3, the Company attributed no value to the shares received in Marathon pursuant to (a) above. In relation to the CAD $2 million cash received noted in (b) above, the Company accounted for its obligation to issue a variable number of the Companyâ€™s Common Shares as Share-settled debt obligation in accordance with ASC 480 measured at fair value or the settlement amount of $1,554,590 (CAD $2 million). If settlement were to occur on December 31, 2022, the Company would be required to issue 420,471 common shares to settle its debt obligation. The Company could be obligated to potentially issue an unlimited number of common shares to settle its Share-settled debt obligation. Â On March 20, 2023, the Companyâ€™s legal counsel provided notice to Marathon, that the Company terminated the Distribution and Equity Acquisition agreement dated on March 19, 2018 pursuant to Section 3.2 and that termination is effective thirty days from the date of the letter.Â None of the above loans were made by any related parties. X - ReferencesNo definition available. + Details Name: us-gaap_DebtDisclosureAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for information about short-term and long-term debt arrangements, which includes amounts of borrowings under each line of credit, note payable, commercial paper issue, bonds indenture, debenture issue, own-share lending arrangements and any other contractual agreement to repay funds, and about the underlying arrangements, rationale for a classification as long-term, including repayment terms, interest rates, collateral provided, restrictions on use of assets and activities, whether or not in compliance with debt covenants, and other matters important to users of the financial statements, such as the effects of refinancing and noncompliance with debt covenants. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481544/470-10-50-6Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -

Paragraph 6 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481544/470-10-50-6Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 405 -SubTopic 40 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477092/405-40-50-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 405 -SubTopic 40 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477092/405-40-50-1Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 405 -SubTopic 40 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477092/405-40-50-1Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 405 -SubTopic 40 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477092/405-40-50-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 405 -SubTopic 40 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477092/405-40-50-1Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (h) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(c)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 10: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 470 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/470/tableOfContentReference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482925/835-30-45-2Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1C -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1CReference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1C -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1CReference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1C -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1CReference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1E -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1EReference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1I -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1IReference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1I -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1IReference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1I -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1I + Details Name: us-gaap_DebtDisclosureTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 36 R20.htm IDEA: XBRL DOCUMENT v3.24.3 LEASES 6 Months Ended 12 Months Ended Jun. 30, 2024 Dec. 31, 2023 LEASES Â Â LEASES NOTE 12 â€“ LEASESÂ The Company has various operating and finance lease agreements with terms up to 10 years, for various types of property and equipment (such as office space and vehicles) etc. Some leases include options to purchase, terminate or extend for one or more years. These options are included in the lease term when it is reasonably certain that the option will be exercised. Leases with an initial term of 12 months or less are not recorded on the balance sheet; we recognize lease expense for these leases on a straight-line basis over the lease term.Â Operating LeasesÂ The Companyâ€™s weighted-average remaining lease term relating to its operating leases is 4.08 years, with a weighted-average discount rate of 6.74%. Â The following table presents information about the amount, timing and uncertainty of cash flows arising from the Companyâ€™s operating leases as of June 30, 2024:Â Maturity of Operating Lease LiabilityÂ Â Â 2024Â Â 155,883Â 2025Â Â 228,541Â 2026Â Â 166,808Â 2027 and thereafterÂ Â 274,925Â Total undiscounted operating lease paymentsÂ $826,157Â Less: Imputed interestÂ Â (100,205)Present value of operating lease liabilitiesÂ $725,952Â Â The Company incurred lease expense, due to amortization of operating lease right-of-use assets, ofÂ $82,263 and $67,850 and $159,430 and $123,204, which was included in â€œGeneral and administrative expenses,â€ for theÂ three and six months ended June 30, 2024 and 2023, respectively.Â Â Finance Leases Â The Companyâ€™s weighted-average remaining lease term relating to its finance leases is 1.19 years, with a weighted-average discount rate of 6.74%. Â The following table presents information about the amount, timing and uncertainty of cash flows arising from the Companyâ€™s finance leases as of June 30, 2024:Â Maturity of Lease LiabilityÂ Â Â 2024Â Â 16,120Â 2025Â Â 13,522Â 2026Â Â 3,567Â Total undiscounted finance lease paymentsÂ $33,209Â Less: Imputed interestÂ Â (1,254)Present value of finance lease liabilitiesÂ $31,955Â Â The Company had financing cash flows used in finances leases of $8,616 and $43,009 and $17,353 and $78,605 for the three and six months ended June 30, 2024 and 2023, respectively.Â The Company incurred interest expense on its finance leases of $583 and 7,488 and interest expense of $1,308 and $13,709 which was included in â€œInterest expenseâ€, for the three and six months ended June 30, 2024 and 2023, respectively. The Company incurred amortization expense on its finance leases of $7,429 and amortization expense of $36,357 and $14,918 and $67,097 which was included in â€œDepreciation and amortization expense,â€ for the three and six months ended June 30, 2024 and 2023, respectively. NOTE 13 â€“ LEASESÂ The Company has various operating and finance lease agreements with terms up to ten years, for various types of property and equipment (such as office space and vehicles) etc. Some leases include options to purchase, terminate or extend for one or more years. These options are included in the lease term when it is reasonably certain that the option will be exercised. Leases with an initial term of 12 months or less are not recorded on the balance sheet; we recognize lease expense for these leases on a straight-line basis over the lease term.Â Operating LeasesÂ The Companyâ€™s weighted-average remaining lease term relating to its operating leases is 5.66 years, with a weighted-average discount rate of 6.74%. Â The following table presents information about the amount, timing and uncertainty of cash flows arising from the Companyâ€™s operating leases as of December 31, 2023:Â Maturity of Operating Lease LiabilityÂ Â Â 2024Â Â 350,428Â 2025Â Â 264,420Â 2026Â Â 199,155Â 2027 and thereafterÂ Â 541,818Â Total undiscounted operating lease paymentsÂ $1,355,821Â Less: Imputed interestÂ Â (225,392)Present value of operating lease liabilitiesÂ $1,130,429Â The Company incurred lease expense, due to amortization of operating lease right-of-use assets, ofÂ $364,968 and $210,463 which was included in â€œGeneral and administrative expenses,â€ for theÂ 12 months ended December 31, 2023 and 2022, respectively.Â Â Finance Leases Â The Companyâ€™s weighted-average remaining lease term relating to its finance leases is 1.16 years, with a weighted-average discount rate of 6.74%. Â The following table presents information about the amount, timing and uncertainty of cash flows arising from the Companyâ€™s finance leases as of December 31, 2023:Â Maturity of Lease LiabilityÂ Â Â 2024Â Â 28,420Â 2025Â Â 5,337Â Total undiscounted finance lease paymentsÂ $33,757Â Less: Imputed interestÂ Â (1,274)Present value of finance lease liabilitiesÂ $32,483Â Â The Company had financing cash flows used in finances leases of $ 28,420 and $99,906 for the years ended December 31, 2023 and 2022, respectively.Â The Company incurred interest expense on its finance leases of $ 2,903 and $16,467 which was included in â€œInterest expense,â€ for the years ended December 31, 2023 and 2022, respectively. The Company incurred amortization expense on its finance leases of $23,685 and $85,696 which was included in â€œDepreciation and amortization expense,â€ for the years ended December 31, 2023 and 2022, respectively. X - ReferencesNo definition available. + Details Name: us-gaap_LeasesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for lessee entity's leasing arrangements including, but not limited to, all of the following: (a.) The basis on which contingent rental payments are determined, (b.) The existence and terms of renewal or purchase options and escalation clauses, (c.) Restrictions imposed by lease agreements, such as those concerning dividends, additional debt, and further leasing. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 840 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/840/tableOfContent + Details Name: us-gaap_LeasesOfLesseeDisclosureTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 37 R21.htm IDEA: XBRL DOCUMENT v3.24.3 OTHER LIABILITIES 6 Months Ended 12 Months Ended Jun. 30, 2024 Dec. 31, 2023 OTHER LIABILITIES Â Â OTHER LIABILITIES NOTE 13â€“ OTHER LIABILITIESÂ The Companyâ€™s other liabilities include but are not limited to liabilities to local tax authorities, fines and payroll taxes, which comprise the largest portion of the balance as of June 30, 2024. The Companyâ€™s Greek subsidiaries have $2,018,525 in settled tax liabilities payable to the tax authorities in installments and $1,017,767 in payroll tax related current liabilities. Moreover, we have recorded a provision relating to the unaudited tax years of our subsidiary SkyPharm SA, of $619,670 and a provision for staff leaving compensation, based on the corresponding actuarial reports, of $395,698. Additionally, we have received prepayments from our customers of $355,255, included in â€œOther current liabilitiesâ€ as of June 30, 2024. We classify the liabilities payable within the twelve months following the balance sheet date in â€œOther current liabilitiesâ€ and the remaining balance is included in â€œOther Liabilitiesâ€. NOTE 14 â€“ OTHER LIABILITIESÂ The Companyâ€™s other liabilities include but are not limited to liabilities to local tax authorities, fines and payroll taxes, which comprise the largest portion of the balance as of December 31, 2023. The Companyâ€™s Greek subsidiaries have $2,430,517 in settled tax liabilities payable to the tax authorities in installments and $1,046,507 in payroll tax related current liabilities. Moreover, we have recorded a provision relating to the unaudited tax years of our subsidiary SkyPharm SA, of $591,547 and a provision for staff leaving compensation, based on the corresponding actuarial reports, of $408,665. Additionally, we have received prepayments from our customers of $207,204, included in â€œOther current liabilitiesâ€ as of December 31, 2023. We classify the liabilities payable within the 12 months following the balance sheet date in â€œOther current liabilitiesâ€ and the remaining balance is included in â€œOther Liabilitiesâ€. X - ReferencesNo definition available. + Details Name: us-gaap_OtherLiabilitiesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for other liabilities. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(20)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(24)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 405 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/405/tableOfContent + Details Name: us-gaap_OtherLiabilitiesDisclosureTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 38 R22.htm IDEA: XBRL DOCUMENT v3.24.3 COMMITMENTS AND CONTINGENCIES 6 Months Ended 12 Months Ended Jun. 30, 2024 Dec. 31, 2023 COMMITMENTS AND CONTINGENCIES Â Â COMMITMENTS AND CONTINGENCIES NOTE 14 â€“ COMMITMENTS AND CONTINGENCIESÂ Legal MattersÂ From time to time, the Company may be involved in litigation relating to claims arising out of the Companyâ€™s operations in the normal course of business. As of June 30, 2024, the following litigations were pending. None of the below is expected to have a material financial or operational impact. Â On July 22, 2015, the National Medicines Agency approved the license of wholesale sale of pharmaceutical products under the name SkyPharm SA with set validity at five years and an expiration date of July 22, 2020. Subsequently, SkyPharm on June 15, 2020, legally and timely submitted the application for renewal of the wholesale license of pharmaceutical products to the National Medicines Agency. The National Medicines Agency did not respond, therefore the Company asked for an immediate decision on the renewal. Two months after the filing of the no. 3459 / 15.01.2021 letter and almost nine months after the no. 627615.06.2020 Company application for the renewal, the National Medicines Agency replied by rejecting the renewal request on March 9, 2021 (ref. 62769 / 20-25.02.2021). In addition, document No. 127351-16.12.2021 of EOF (Greek National Medicines Organization) to SkyPharm states that after an inspection of EOF at the premises of Doc Pharma, we did not have a wholesale license in violation of article 106 par. 1b and par. 1c of the ministerial decision D.YG3a / GP.32221 / 29-4-2019. The National Medicines Agency imposed a fine of â‚¬15,000 ($16,214) on SkyPharm for the above case, which was included in "General and administrative" expense on the accompany statement of operations and comprehensive loss for the twelve-month ended December 31, 2023.Â There has been a payment request by the Greek court, which relates to a fine arising from Cosmofarmâ€™s tax audit for financial year 2014. The law with no. 483/16.12.2020 was used by the court against Cosmofarm (the â€œdefendantâ€). The defendant appealed against the decision using the law with no.11541/09.03.2021. This appeal was dismissed after 120 days from its submission to the court. Additionally, there had been an obligation for payment of additional tax and fines related to this matter in the amount of â‚¬91,652 ($99,644), which the defendant has already settled. However, the defendant has claimed back the respective amount through appeal. As of June 30, 2024, the trial is still pending.Â On January 25, 2023, a criminal case of dishonored checks against Cosmofarmâ€™s customer Filippou, was heard at the Zâ€™ Three-Member Misdemeanor Court of Athens, which was postponed to November 27, 2023, when the defendant was tried and found guilty.Â On January 26, 2023, the appeal of the Company against Eleutheria Drakopoulou and decision 1389/2021of the Single-Member Court of First Instance of Athens was heard at the Athens Court of Appeal. The appeal was partially accepted. The Court ordered the return of the fee to the appellants, dismissed the action against the third defendant, Kozaris and accepted the action as regards the first and the second defendants (Kastrantas & Cosmofarm).Â On October 23, 2023, a criminal case of dishonored checks against Cosmofarmâ€™s customer Kafantaris was heard at the Sixth Single-Member Misdemeanor Court of Athens, which was postponed to January 26, 2024, when the defendant was convicted by decision no. 1599/2024.Â Â In October 2023, the Companyâ€™s subsidiary, Cana Laboratories was approached by an Attorney at law on behalf of two clients which were requesting an amount of â‚¬39,211 as compensation for the value of 34.70 square meters in relation to an urban sprawl with respect to which an Act of Imputation had been issued by the department of Urban Planning. Our legal counselâ€™s response was that CANA was not obliged to accept the compensatory value agreed and suggested exploring out of court settlement. As of today, the clientsâ€™ Attorney at law has not come back with any suggestions.Â Our subsidiary, Cana Laboratories, has two pending lawsuits against Euaggelismos Hospital for a total sum of EUR 526,436 due to unpaid bills. The court date for one of the two lawsuits is set for December 11, 2024, and for the other one has not yet been set. The opinion of our legal advisor is that the collection of the total sum by the Company is almost certain. Â Our subsidiary, Cana Laboratories, has an unasserted claim against Papanikolaou Hospital for a total sum of EUR 89,300 due to unpaid bills, which will be asserted through a lawsuit. The opinion of our legal advisor is that the collection of the sum by the Company is almost certain. Â A lawsuit dated April 5, 2018 against the Companyâ€™s subsidiary Cana Laboratories by a former employee before the Athens court of instance was initially heard on October 12, 2018. The former employee was seeking that the termination of her employment contract to be considered null and void and was requesting compensation for late wages and moral damages. Following numerous appeals, Judgment No. 1192/2024 was issued on September 26, 2023, which as explicitly stated by our legal counsel, requires CANA to rehire the former employee with the threat of a penalty of â‚¬200 for each day of non-compliance. As informed by our legal counsel, in order for the penalty to be effective the former employee should file a new lawsuit against CANA and request to get rehired. In case CANA denies employment, then the penalty should be in effect. As of today, we have not received neither a lawsuit nor any request of employment by the former employee.Â Advisory AgreementsÂ On July 1, 2021, the Company entered into a two-year advisory agreement with a third party (the â€œConsultantâ€) for advisory and consulting services related to the Companyâ€™s intention to become listed on Nasdaq. Peter Goldstein, a then director of the Company is a principal of the Consultant. As consideration for services rendered, and successful Nasdaq listing, the Company paid $100,000. The $100,000 bonus was incurred and settled within 2022. Finally, the Consultant received a total of 10,000 shares of the Companyâ€™s common stock, 2,000 of such shares that have been previously issued pursuant to previous agreements and additional 15,258 shares that were issued on February 2, 2023, based on the amendment signed on February 1, 2023.Â Â On November 21, 2023, the Company entered into certain consulting agreements with four third-party consultants for the provision of a variety of services such as digital marketing, advisory services relating to target acquisitions and M&As and other additional services as described in the respective agreements. The agreements have duration from 10 to 18 months and the consultants will solely receive stock consideration for the services rendered. More precisely, they have been awarded a total of 970,000 shares of the Companyâ€™s common stock valued at a total of $999,100 based on the fair value of the Companyâ€™s common stock as of the agreementsâ€™ date. The corresponding consulting expense is accrued evenly over the term of the agreements. For the twelve-month period ended December 31, 2023 the Company has recorded $77,250 as stocked based compensation for the above agreements, classified as â€œGeneral and administrative expensesâ€ in the Companyâ€™s consolidated statements of operations and comprehensive loss. For the three and six months ended June 30, 2024 and 2023 the Company has recorded $231,750 and $463,500

and $0 and $0 as stocked based compensation for the above agreements, classified as â€œGeneral and administrative expensesâ€ in the Companyâ€™s Condensed Consolidated Statements of Operations and Comprehensive Loss.Â Research and Development AgreementsÂ The Company entered into a Research & Development agreement with Doc Pharma S.A. on May 17, 2021. Under this agreement, Doc Pharma is responsible for the research, development, design, registration, copy rights and licenses of 250 nutritional supplements for the final products called Sky Premium LifeÂ®. More specifically, Doc Pharma is responsible for the product development and the Company had added 105 of such products codes in its portfolio as of December 31, 2023. No additional ones were added within the six-month period ended June 30, 2024. The licenses purchased by Doc Pharma SA are capitalized and included in â€œGoodwill and intangible assets, netâ€ of the Companyâ€™s Consolidated Balance Sheets as of June 30, 2024. Thus, no relevant R&D expense had been charged to the Companyâ€™s Consolidated Statements of Operations and Comprehensive Loss.Â On June 26, 2022, the Company signed a research and development (â€œR&Dâ€) agreement with a third party, through which the Company assigns to the third party the development of new products and services in the field of health, focusing on the human intestinal microbiome. The project includes two phases. Phase 1 has a 20-month duration and its cost amounts to EUR 758,000 ($838,450) and phase 2, has a 22-month duration and a cost of EUR 820,000 ($907,084). The amount will be due and payable upon completion of the corresponding phases. The Company records the corresponding R&D expense based on the projectâ€™s progress, which is invoiced by the third party in the relevant period. For the six-month period ended June 30, 2024, the Company has not incurred such costs. NOTE 15 â€“ COMMITMENTS AND CONTINGENCIESÂ Legal MattersÂ From time to time, the Company may be involved in litigation relating to claims arising out of the Companyâ€™s operations in the normal course of business. As of December 31, 2023, the following litigations were pending. None of the below is expected to have a material financial or operational impact. Â Solgar Inc., a competitor of the Company, sued SkyPharm for product homogeneity regarding the nutraceutical line â€œSky Premium Lifeâ€. As a result, Solgar requested the prohibition for SkyPharm to manufacture, import and sell, market or in any way possess and distribute, including internet sales and advertise in any way in the Greek market of â€œSky Premium Lifeâ€ due to homogeneity with Solgarâ€™s products. Solgar Inc. has further requested to be awarded compensation for non-pecuniary damage amounting to â‚¬20,000 ($21,744). The case was heard on January 28, 2022, and the decision numbered 8842/2022 of the court of Thessaloniki was issued, which, accepted our claims and dismissed theÂ Solgar Inc.â€™s lawsuit.On July 22, 2015, the National Medicines Agency approved the license of wholesale sale of pharmaceutical products under the name SkyPharm SA with set validity at five years and an expiration date of July 22, 2020. Subsequently, SkyPharm on June 15, 2020, legally and timely submitted the application for renewal of the wholesale license of pharmaceutical products to the National Medicines Agency. The National Medicines Agency did not respond, therefore the Company asked for an immediate decision on the renewal. Two months after the filing of the no. 3459 / 15.01.2021 letter and almost nine months after the no. 627615.06.2020 Company application for the renewal, the National Medicines Agency replied by rejecting the renewal request on March 9, 2021 (ref. 62769 / 20-25.02.2021). In addition, document No. 127351-16.12.2021 of EOF (Greek National Medicines Organization) to SkyPharm states that after an inspection of EOF at the premises of Doc Pharma, we did not have a wholesale license in violation of article 106 par. 1b and par. 1c of the ministerial decision D.YG3a / GP.32221 / 29-4-2019. The National Medicines Agency imposed a fine of â‚¬15,000 ($16,214) on SkyPharm for the above case, which was included in â€œGeneral and administrativeâ€ expense on the accompany statement of operations and comprehensive loss for the 12-month period ended December 31, 2023.Â There has been a payment request by the Greek court, which relates to a fine arising from Cosmofarmâ€™s tax audit for financial year 2014. The law with no. 483/16.12.2020 was used by the court against Cosmofarm (the â€œdefendantâ€). The defendant appealed against the decision using the law with no.11541/09.03.2021. This appeal was dismissed after 120 days from its submission to the court. Additionally, there had been an obligation for payment of additional tax and fines related to this matter in the amount of â‚¬91,652 ($99,644), which the defendant has already settled. However, the defendant has claimed back the respective amount through appeal. As of December 31, 2023, the trial is still pending.Â On January 25, 2023, a criminal case of dishonored checks against Cosmofarmâ€™s customer Filippou, was heard at the Zâ€™ Three-Member Misdemeanor Court of Athens, which was postponed to November 27, 2023, when the defendant was tried and found guilty.Â On January 26, 2023, the appeal of the Company against Eleutheria Drakopoulou and decision 1389/2021of the Single-Member Court of First Instance of Athens was heard at the Athens Court of Appeal. The appeal was partially accepted. The Court ordered the return of the fee to the appellants, dismissed the action against the third defendant, Kozaris and accepted the action as regards the first and the second defendants (Kastrantas & Cosmofarm).Â On October 23, 2023, a criminal case of dishonored check against Cosmofarmâ€™s customer Kafantaris was heard at the Sixth Single-Member Misdemeanor Court of Athens, which was postponed to January 26, 2024, when the defendant was convicted by decision no. 1599/2024.Â In October 2023, the Companyâ€™s subsidiary, Cana Laboratories Holding (Cyprus) Limited (â€œCanaâ€) was approached by an attorney at law on behalf of two clients which were requesting an amount of â‚¬39,211 as compensation for the value of 34.70 square meters in relation to an urban sprawl with respect to which an Act of Imputation had been issued by the department of Urban Planning. Our legal counselâ€™s response was that Cana was not obliged to accept the compensatory value agreed and suggested exploring out of court settlement. As of today, the clientsâ€™ Attorney at law has not come back with any suggestions.Â Our subsidiary, Cana, has two pending lawsuits against Euaggelismos Hospital for a total sum of EUR 526,436 due to unpaid bills. The court date for one of the two lawsuits is set for December 11, 2024, and for the other one has not yet been set. The opinion of our legal advisor is that the collection of the total sum by the Company is almost certain. Â Our subsidiary, Cana, has an unasserted claim against Papanikolaou Hospital for a total sum of EUR 89,300 due to unpaid bills, which will be asserted through a lawsuit. The opinion of our legal advisor is that the collection of the sum by the Company is almost certain. A lawsuit dated on April 5, 2018 against the Companyâ€™s subsidiary Cana by a former employee before the Athens court of instance was initially heard on October 12, 2018. The former employee was seeking that the termination of her employment contract to be considered null and void and was requesting compensation for late wages and moral damages. Following, numerous appeals the Judgment No. 1192/2024 was issued on September 26, 2023, which as explicitly stated by our legal counsel, requires Cana to rehire the former employee with the threat of a penalty of â‚¬200 for each day of non-compliance. As informed by our legal counsel, in order for the penalty to be effective the former employee should file a new lawsuit against Cana and request to get rehired. In case Cana denies the employment, then the penalty should be in effect. As of today, we have not received neither a lawsuit nor any request of employment by the former employee.Â Advisory AgreementsÂ On July 1, 2021, the Company entered into a two-year advisory agreement with a third party (the â€œConsultantâ€) for advisory and consulting services related to the Companyâ€™s intention to become listed on Nasdaq. Peter Goldstein, a then director of the Company is a principal of the Consultant. As consideration for services rendered, and successful Nasdaq listing, the Company paid $100,000. The $100,000 bonus was incurred and settled within 2022. Finally, the Consultant received a total of 10,000 shares of the Companyâ€™s common stock, 2,000 of such shares that have been previously issued pursuant to previous agreements and additional 15,258 shares that were issued on February 2, 2023, based on the amendment signed on February 1, 2023.Â Â On November 21, 2023, the Company entered into certain consulting agreements with four third-party consultants for the provision of a variety of services such as digital marketing, advisory services relating to target acquisitions and M&As and other additional services as described in the respective agreements. The agreements have duration from ten to 18 months and the consultants will solely receive stock consideration for the services rendered. More precisely, they have been awarded a total of 970,000 shares of the Companyâ€™s common stock valued at a total of $999,100 based on the fair value of the Companyâ€™s common stock as of the agreementsâ€™ date. The corresponding consulting expense is accrued evenly over the term of the agreements. For the 12-month period ended December 31, 2023 the Company has recorded $77,250 as stocked based compensation for the above agreements, classified as â€œGeneral and administrative expensesâ€ in the Companyâ€™s consolidated statements of operations and comprehensive loss.Â Research and Development AgreementsÂ The Company entered into a Research & Development agreement with Doc Pharma S.A. on May 17, 2021. Under this agreement, Doc Pharma is responsible for the research, development, design, registration, copy rights and licenses of 250 nutritional supplements for the final products called Sky Premium LifeÂ®. More specifically, Doc Pharma is responsible for the product development and the Company has added 105 of such products codes in its portfolio as of December 31, 2023. The licenses purchased by Doc Pharma SA are capitalized and included in â€œGoodwill and intangible assets, netâ€ of the Companyâ€™s Consolidated Balance Sheets as of December 31, 2023. Thus, no relevant R&D expense had been charged to the Companyâ€™s Consolidated Statements of Operations and Comprehensive Loss.Â On June 26, 2022, the Company signed a research and development (â€œR&Dâ€) agreement with a third party, through which the Company assigns to the third party the development of new products and services in the field of health, focusing on the human intestinal microbiome. The project includes two phases. Phase 1 has a 20-month duration and its cost amounts to EUR 758,000 ($838,450) and phase 2, has a 22-month duration and a cost of EUR 820,000 ($907,084). The amount will be due and payable upon completion of the corresponding phases. The Company records the corresponding R&D expense based on the projectâ€™s progress, which is invoiced by the third party in the relevant period. For the 12-month period ended December 31, 2023, the Company has incurred $164,859 of such costs included in â€œGeneral and administrative expensesâ€ in the Companyâ€™s Consolidated Statements of Operations and Comprehensive Loss. X - ReferencesNo definition available. + Details Name: us-gaap_CommitmentsAndContingenciesDisclosureAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for commitments and contingencies. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 405 -SubTopic 30 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/405-30/tableOfContentReference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 440 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482648/440-10-50-4Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 450 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/450/tableOfContentReference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 954 -SubTopic 440 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478522/954-440-50-1Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 440 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482648/440-10-50-4Reference 6: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 440 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/440/tableOfContent + Details Name: us-gaap_CommitmentsAndContingenciesDisclosureTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 39 R23.htm IDEA: XBRL DOCUMENT v3.24.3 EARNINGS PER SHARE 12 Months Ended Dec. 31, 2023 EARNINGS PER SHARE Â EARNINGS PER SHARE NOTE 16 â€“ EARNINGS PER SHAREÂ Basic net loss per share is computed by dividing net loss attributable to the common stockholders, decreased with respect to net income or increased with respect to net loss by dividends declared on preferred stock by using the weighted-average number of common shares outstanding. The dilutive effect of incremental common shares potentially issuable under outstanding options, warrants and restricted shares is included in diluted earnings per share in 2023 and 2022 utilizing the treasury stock method. The computations of basic and diluted per share data were as follows:Â Â Â 2023Â Â 2022Â Numerator for Basic and Diluted Earnings Per Share:Â Â Â Â Â Â Net loss attributable to common stockholdersÂ $(25,783,834)Â $(63,945,285)Denominator for Basic Earnings Per Share:Â Â Â Â Â Â Â Weighted Average SharesÂ Â 11,968,665Â Â Â 1,928,172Â Potentially Dilutive Common SharesÂ Â -Â Â Â -Â Adjusted Weighted Average SharesÂ Â 11,968,665Â Â Â 1,928,172Â Basic and Diluted Net Loss per ShareÂ Â (2.15)Â Â (33.16)Â The following table summarized the potential shares of common stock that were excluded from the computation of diluted net loss per share for the years ended December 31, 2023 and 2022 as such shares would have had an anti-dilutive effect:Â Â Â 2023Â Â 2022Â Common Stock WarrantsÂ Â 8,561,476Â Â Â 4,194,236Â Common Stock OptionsÂ Â -Â Â Â -Â Convertible DebtÂ Â -Â Â Â 8,827Â TotalÂ Â 8,561,476Â Â Â 4,203,063Â X - ReferencesNo definition available. + Details Name: cosm_EarningsPerShareDisclouserTextBlock Namespace Prefix: cosm_ Data Type: nonnum:textBlockItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_EarningsPerShareAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration XML 40 R24.htm IDEA: XBRL DOCUMENT v3.24.3 STOCK OPTIONS AND WARRANTS 6 Months Ended 12 Months Ended Jun. 30, 2024 Dec. 31, 2023 STOCK OPTIONS AND WARRANTS Â Â STOCK OPTIONS AND WARRANTS NOTE 15Â â€“ STOCK OPTIONS AND WARRANTSÂ Omnibus Equity Incentive PlanÂ On September 19, 2022, the Company held a Board of Directors meeting, whereas, the Board of Directors had elected to adopt an Omnibus Equity Incentive Plan (the â€œ2022 Planâ€), that includes reserving 200,000 shares of common stock eligible for issuance under the 2022 Plan to be registered on a Form S-8 Registration Statement with the SEC. The 2022 Plan is designed to enable the flexibility to grant equity awards to the Companyâ€™s officers, employees, non-employee directors and consultants and to ensure that it can continue to grant equity awards to eligible recipients at levels determined to be appropriate by the Board and/or the Compensation Committee. According to the Proxy Statement filed with the SEC on October 20, 2022 the 2022 Plan received final approval by the Companyâ€™s stockholdersÂ at the Annual Meeting of Stockholders held on December 2, 2022.Â On April 3, 2023, the Company approved incentive stock awards for the CFO, certain officers and directors and other employees of the Company. The awards are in the form of restricted stock and will vest in two parts: 50% on October 2, 2023 and 50% on October 2, 2024. A total of 185,000 shares were awarded and a corresponding share-based compensation expense of $108,297 and $216,741 was recorded for the three and six months ended June 30, 2024, based on the amortization of fair value from the date of issuance of April 3, 2023, through March 31, 2024 and June 30, 2024, respectively.Â On August 21, 2023, the Board adopted, subject to stockholder approval, the Cosmos Health Inc. 2023 Omnibus Equity Incentive Plan (the â€œ2023 Planâ€). The 2023 Plan is designed to enable the flexibility to grant equity awards to our officers, employees, non-employee directors and consultants and to ensure that we can continue to grant equity awards to eligible recipients at levels determined to be appropriate by the Board and/or the Compensation Committee. Subject to certain adjustments (as provided in Section 4.2 of the 2023 Plan) and exception (as provided in Section 5.6(b) of the 2023 Plan), the maximum number of shares reserved for issuance under the 2023 Plan (including incentive share options) is 2,500,000 shares. The 2023 Plan was approved by the Companyâ€™s stockholders at the Annual Meeting of Stockholders held on September 18, 2023.Â Â Warrant Anti-Dilution Adjustment and Deemed DividendÂ The Companyâ€™s warrants outstanding contain certain anti-dilution adjustments if the Company issues shares of its common stock at a lower price per share than the applicable exercise price of the underlying warrant. If any such dilutive issuance occurs prior to the exercise of such warrant, the exercise price will be adjusted downward to a price equal to the common stock issuance, and the number of warrants that may be purchase upon exercise is increased proportionately so that the aggregate exercise price payable under the warrant shares shall be the same as the aggregate exercise price in effect immediately prior to such adjustment. On December 21, 2021, the Company issued its common stock upon conversion of its convertible debt at an issuance price of $50.50 per share. As a result, the Company issued additional warrants to the Companyâ€™s existing warrant holders to purchase 101,343 shares of common stock with an exercise price of $50.50 per share. The new warrants were issued with a weighted average contractual term of 2.04 years. The deemed dividend was recorded as an increase to accumulated deficit and additional paid-in capital and reduced net income available to common shareholders by the same amount. The Company valued (a) the fair value of the warrants immediately before the re-pricing in the amount of $1,915,077, (b) the fair value of the warrants immediately after the re-pricing in the amount of $9,548,110, and (c) recorded the difference as deemed dividend in the amount of $7,633,033. The warrants were valued using the Black-Scholes option pricing model using the following terms: a) fair value of common stock of $93.75, b) exercise prices of $125.00, $150.00 and $187.50 before re-pricing, c) exercise price of $50.50 after re-pricing, d) terms of 1.40 years, 1.97 years, 2.20 years and 2.26 years, e) dividend rate of 0%, and f) risk free interest rate of 0.41%.Â As of June 30, 2024, there were 8,558,380 warrants outstanding and 8,558,380 warrants exercisable with 8,545,036 warrants having expiration dates from October 2024 through October 2029 and 13,334 warrants with no expiration date. Â A summary of the Companyâ€™s warrant activity for the six months ended June 30, 2024 and the year ending December 31, 2023 is as follows:Â Â Â Â Â Â Â Â Â WeightedÂ Â Â Â Â Â Â Â Â WeightedÂ Â AverageÂ Â Â Â Â Â Â Â AverageÂ Â RemainingÂ Â AggregateÂ Â Â Number ofÂ Â ExerciseÂ Â ContractualÂ Â IntrinsicÂ WarrantsÂ SharesÂ Â PriceÂ Â TermÂ Â ValueÂ Balance Outstanding, January 1, 2023Â Â 4,194,236Â Â $8.31Â Â Â 5.04Â Â $2,562,621Â GrantedÂ Â 7,524,933Â Â Â 1.65Â Â Â 5.13Â Â Â -Â ForfeitedÂ Â -Â Â Â -Â Â Â -Â Â Â -Â ExercisedÂ Â (3,152,386)Â Â -Â Â Â -Â Â Â -Â ExpiredÂ Â (5,307)Â Â -Â Â Â -Â Â Â -Â Balance Outstanding, December 31, 2023Â Â 8,561,476Â Â $3.91Â Â Â 4.64Â Â $18,801Â GrantedÂ Â -Â Â Â -Â Â Â -Â Â Â -Â ForfeitedÂ Â -Â Â Â -Â Â Â -Â ExercisedÂ Â -Â Â Â -Â Â Â -Â Â Â -Â ExpiredÂ Â -Â Â Â -Â Â Â -Â Balance Outstanding, June 30, 2024Â Â 8,558,380Â Â $3.89Â Â Â 4.63Â Â $13,867Â Â Â Â Â -Â Â Â Â -Â Exercisable, June 30, 2024Â Â 8,558,380Â Â $3.89Â Â Â 4.63Â Â $13,867Â NOTE 17Â â€“ STOCK OPTIONS AND WARRANTSÂ OptionsÂ As of December 31, 2023, there were 0 options outstanding and 0 options exercisable.Â A summary of the Companyâ€™s option activity during the years ended December 31, 2023 and 2022 is presented below:Â Â Â Â Â Â Â Â Â WeightedÂ Â Â Â Â Â Â Â Â WeightedÂ Â AverageÂ Â Â Â Â Â Â Â AverageÂ Â RemainingÂ Â AggregateÂ Â Â Number ofÂ Â ExerciseÂ Â ContractualÂ Â IntrinsicÂ OptionsÂ SharesÂ Â PriceÂ Â TermÂ Â ValueÂ Balance Outstanding, January 1, 2022Â Â 37,000Â Â $1.32Â Â Â 0.01Â Â $75,850Â GrantedÂ Â -

Â Â Â -Â Â Â -Â Â Â -Â ForfeitedÂ Â -Â Â Â -Â Â Â -Â Â Â -Â ExercisedÂ Â -Â Â Â -Â Â Â -Â Â Â -Â ExpiredÂ Â (37,000)Â Â -Â Â Â -Â Â Â -Â Balance Outstanding, December 31, 2022Â Â -Â Â $-Â Â Â -Â Â $-Â GrantedÂ Â -Â Â Â -Â Â Â -Â Â Â -Â ForfeitedÂ Â -Â Â Â -Â Â Â -Â Â Â -Â ExercisedÂ Â -Â Â Â -Â Â Â -Â Â Â -Â ExpiredÂ Â -Â Â Â -Â Â Â -Â Â Â -Â Balance Outstanding, December 31, 2023Â Â -Â Â $-Â Â Â -Â Â $-Â Exercisable, December 31, 2023Â Â -Â Â $-Â Â Â -Â Â $-Â Omnibus Equity Incentive PlanÂ On September 19, 2022 the Company held a Board of Directors meeting, whereas, the Board of Directors had elected to adopt an Omnibus Equity Incentive Plan (the â€œ2022 Planâ€), that includes reserving 200,000 shares of common stock eligible for issuance under the 2022 Plan to be registered on a Form S-8 Registration Statement with the SEC. The 2022 Plan is designed to enable the flexibility to grant equity awards to the Companyâ€™s officers, employees, non-employee directors and consultants and to ensure that it can continue to grant equity awards to eligible recipients at levels determined to be appropriate by the Board and/or the Compensation Committee. According to the Proxy Statement filed with the SEC on October 20, 2022, the 2022 Plan received final approval by the Companyâ€™s stockholdersÂ at the Annual Meeting of Stockholders held on December 2, 2022.Â On April 3, 2023, the Company approved incentive stock awards for the CFO, certain officers and directors and other employees of the Company. The awards are in the form of restricted stock and will vest in two parts: 50% on October 2, 2023 and 50% on October 2, 2024. A total of 185,000 shares were awarded and a corresponding share-based compensation expense of $323,957 was recorded for the 12 months ended December 31, 2023, respectively, based on the amortization of fair value from the date of issuance of April 3, 2023 through December 31, 2023.Â On August 21, 2023, the Board adopted, subject to stockholder approval, the Cosmos Health Inc. 2023 Omnibus Equity Incentive Plan (the â€œ2023 Planâ€). The 2023 Plan is designed to enable the flexibility to grant equity awards to our officers, employees, non-employee directors and consultants and to ensure that we can continue to grant equity awards to eligible recipients at levels determined to be appropriate by the Board and/or the Compensation Committee. Subject to certain adjustments (as provided in Section 4.2 of the 2023 Plan) and exception (as provided in Section 5.6(b) of the 2023 Plan), the maximum number of shares reserved for issuance under the Plan (including incentive share options) is 2,500,000 shares. The 2023 Plan was approved by the Companyâ€™s stockholders at the Annual Meeting of Stockholders held on September 18, 2023.Â Warrant Anti-Dilution Adjustment and Deemed DividendÂ The Companyâ€™s warrants outstanding contain certain anti-dilution adjustments if the Company issues shares of its common stock at a lower price per share than the applicable exercise price of the underlying warrant. If any such dilutive issuance occurs prior to the exercise of such warrant, the exercise price will be adjusted downward to a price equal to the common stock issuance, and the number of warrants that may be purchase upon exercise is increased proportionately so that the aggregate exercise price payable under the warrant shares shall be the same as the aggregate exercise price in effect immediately prior to such adjustment. On December 21, 2021, the Company issued its common stock upon conversion of its convertible debt at an issuance price of $50.50 per share. As a result, the Company issued additional warrants to the Companyâ€™s existing warrant holders to purchase 101,343 shares of common stock with an exercise price of $50.50 per share. The new warrants were issued with a weighted average contractual term of 2.04 years. The deemed dividend was recorded as an increase to accumulated deficit and additional paid-in capital and reduced net income available to common shareholders by the same amount. The Company valued (a) the fair value of the warrants immediately before the re-pricing in the amount of $1,915,077, (b) the fair value of the warrants immediately after the re-pricing in the amount of $9,548,110, and (c) recorded the difference as deemed dividend in the amount of $7,633,033. The warrants were valued using the Black-Scholes option pricing model using the following terms: a) fair value of common stock of $93.75, b) exercise prices of $125.00, $150.00 and $187.50 before re-pricing, c) exercise price of $50.50 after re-pricing, d) terms of 1.40 years, 1.97 years, 2.20 years and 2.26 years, e) dividend rate of 0%, and f) risk free interest rate of 0.41%.Â As of December 31, 2023, there were 8,561,476 warrants outstanding and 8,548,142 warrants exercisable with 8,548,142 warrants having expiration dates from March 2024 through October 2029 and 13,334 warrants with no expiration date. A summary of the Companyâ€™s warrant activity for the years ending December 31, 2023 and 2022 is as
follows:Â Â Â Â Â Â Â Â WeightedÂ Â Â Â Â Â Â Â Â WeightedÂ Â AverageÂ Â Â Â Â Â Â Â AverageÂ Â RemainingÂ Â AggregateÂ Â Â Number
ofÂ Â ExerciseÂ Â ContractualÂ Â IntrinsicÂ WarrantsÂ SharesÂ Â PriceÂ Â TermÂ Â ValueÂ Balance Outstanding, January 1,
2022Â Â 147,930Â Â $50.50Â Â Â 2.04Â Â $4,992,621Â GrantedÂ Â 9,030,301Â Â Â 5.96Â Â Â 4.18Â Â Â -Â ForfeitedÂ Â (424,767)Â Â -Â Â Â -Â Â Â -Â ExercisedÂ Â (4,559,228)Â Â -Â Â Â -Â Â Â -Â ExpiredÂ Â -Â Â Â -Â Â Â -Â Â Â -Â Balance Outstanding, December 31, 2022Â Â 4,194,236Â Â $8.31Â Â Â 5.04Â Â $2,562,600Â GrantedÂ Â 7,524,933Â Â Â 1.65Â Â Â 5.13Â Â Â -Â ForfeitedÂ Â -Â Â Â -Â Â Â -Â Â Â -Â ExercisedÂ Â (3,152,386)Â Â -Â Â Â -Â Â Â -Â ExpiredÂ Â (5,307)Â Â -Â Â Â -Â Â Â -Â Balance Outstanding, December 31,
2023Â Â 8,561,476Â Â $3.91Â Â Â 4.64Â Â $18,801Â Exercisable, December 31, 2023Â Â 8,548,142Â Â $3.91Â Â Â 4.64Â Â $18,801Â X - ReferencesNo definition available. + Details Name: cosm_StockOptionsAndWarrantsAbstract Namespace Prefix: cosm_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_StockOptionsAndWarrantsDisclouserTextBlock Namespace Prefix: cosm_ Data Type: nonnum:textBlockItemType Balance Type: na Period Type: duration XML 41 R25.htm IDEA: XBRL DOCUMENT v3.24.3 DISAGGREGATION OF REVENUE 6 Months Ended 12 Months Ended Jun. 30, 2024 Dec. 31, 2023 DISAGGREGATION OF REVENUE Â DISAGGREGATION OF REVENUE NOTE 16 â€“ DISAGGREGATION OF REVENUE Â ASC 606-10-50-5 requires that entities disclose disaggregated revenue information in categories (such as type of good or service, geography, market, type of contract, etc.). ASC 606-10-55-89 explains that the extent to which an entityâ€™s revenue is disaggregated depends on the facts and circumstances that pertain to the entityâ€™s contracts with customers and that some entities may need to use more than one type of category to meet the objective for disaggregating revenue.Â The Company disaggregates revenue by country to depict the nature and economic characteristics affecting revenue. Â The following table presents our revenue disaggregated by country for the three months ended:Â CountryÂ June 30, 2024Â Â June 30, 2023Â CroatiaÂ $(80)Â Â -Â CyprusÂ Â 50,208Â Â Â 35,333Â BulgariaÂ Â 13,690Â Â Â -Â GreeceÂ Â 12,912,561Â Â Â 11,582,138Â USAÂ Â -Â Â Â 294Â UKÂ Â 230,338Â Â Â 745,664Â TotalÂ $13,206,717Â Â $12,363,429Â Â The following table presents our revenue disaggregated by country for the six months ended:Â CountryÂ June 30, 2024Â Â June 30, 2023Â CroatiaÂ $19,263Â Â Â -Â CyprusÂ Â 72,545Â Â Â 68,648Â BulgariaÂ Â 18,342Â Â Â -Â GreeceÂ Â 27,138,133Â Â Â 23,496,370Â USAÂ Â -Â Â Â 294Â UKÂ Â 542,907Â Â Â 1,147,894Â TotalÂ $27,791,190Â Â $24,713,206Â NOTE 18 â€“ DISAGGREGATION OF REVENUE Â ASC 606-10-50-5 requires that entities disclose disaggregated revenue information in categories (such as type of good or service, geography, market, type of contract, etc.). ASC 606-10-55-89 explains that the extent to which an entityâ€™s revenue is disaggregated depends on the facts and circumstances that pertain to the entityâ€™s contracts with customers and that some entities may need to use more than one type of category to meet the objective for disaggregating revenue.Â The Company disaggregates revenue by country to depict the nature and economic characteristics affecting revenue. Â The following table presents our revenue disaggregated by country for the years
ended:Â CountryÂ 2023Â Â 2022Â CroatiaÂ $26,985Â Â $38,596Â CyprusÂ Â 180,404Â Â Â 92,685Â BulgariaÂ Â 210,033Â Â Â -Â IrelandÂ Â 1,636Â Â Â -Â GreeceÂ Â 50,526,307Â Â Â 49,812,839Â United StatesÂ Â 504Â Â Â -Â Cayman IslandsÂ Â 12,632Â Â Â -Â UKÂ Â 2,418,373Â Â Â 403,532Â TotalÂ $53,376,874Â Â $50,347,652Â X - ReferencesNo definition available. + Details Name: cosm_DisaggregationOfRevenueDisclosureTextBlock Namespace Prefix: cosm_ Data Type: nonnum:textBlockItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_RevenueFromContractWithCustomerAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration XML 42 R26.htm IDEA: XBRL DOCUMENT v3.24.3 SEGMENT REPORTING 12 Months Ended Dec. 31, 2023 SEGMENT REPORTING Â SEGMENT REPORTING NOTE 19 â€“ SEGMENT REPORTINGÂ A. Basis for segmentationThe Group operates through various operating segments, which are the wholesale sector, the pharmaceutical manufacturing sector, the nutraceuticals and pharmaceuticals sectors and other, with only the first three of them being reportable segments based on the criteria (quantitative thresholds) of ASC 280. The financial information reviewed by our Chief Operating Decision Maker, which is our Board of Directors, is included within the operating segments mentioned above for purposes of allocating resources and evaluating financial performance.B. Information about reportable segmentsÂ The table below present's information about the Company's reportable segments for the 12-month period ended December 31, 2023. The accounting policies followed in the preparation of the reportable segments are the same with those followed in the preparation of the Company's consolidated financial statements.Â 12-month period ended December 31, 2023Â Â Â Wholesale Â Â Pharma manufacturing Â Â Nutraceuticals & PharmaceuticalsÂ Â OtherÂ Â TotalÂ RevenuesÂ Â 50,744,468Â Â Â 344,708Â Â Â 2,287,698Â Â Â -Â Â Â 53,376,874Â Segment profit /
(loss)Â Â (1,661,252)Â Â Â (1,232,732)Â Â Â (3,552,718)Â Â Â (2,993,026)Â Â Â (9,439,727)Total assetsÂ Â 28,193,797Â Â Â 15,605,459Â Â Â 28,054,242Â Â Â 3,871,101Â Â Â 75,724,599Â Â Â The following summary describes the operations of the reportable segment:Â Reportable segmentsOperationsWholesale Distribution and export of pharmaceutical products Pharma manufacturingProduction of pharmaceutical productsNutraceutical and pharmaceuticals Trade of owned nutraceutical & pharmaceutical products X - ReferencesNo definition available. + Details Name: cosm_SEGMENTREPORTINGAbstract Namespace Prefix: cosm_ 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 43 R27.htm IDEA: XBRL DOCUMENT v3.24.3 SUBSEQUENT EVENTS 6 Months Ended 12 Months Ended Jun. 30, 2024 Dec. 31, 2023 SUBSEQUENT EVENTS Â Â SUBSEQUENT EVENTS NOTE 17 â€“ SUBSEQUENT EVENTSÂ On July 19, 2024, Cosmos Health received a notification letter (the "Notification Letter") from Nasdaq, informing the Company that it has regained compliance with the minimum bid price requirement set forth in Nasdaq Listing Rule 5550(a)(2) (the "Minimum Bid Price Requirement"). To regain compliance with the Minimum Bid Price Requirement, the closing bid of the Company's shares of common stock needed to be at least $1.00 per share for a minimum of ten (10) consecutive business days. The Notification Letter confirmed that the Company achieved a closing bid price of $1.00 or greater per common share for ten (10) consecutive business days from July 5, 2024 to July 18, 2024, thereby regaining compliance with the Minimum Bid Price Requirement. Accordingly, Nasdaq has determined that this matter is now closed. This cured the delinquency from March 20, 2024, notification that the Companyâ€™s common stock had failed to maintain a minimum bid price of $1.00 over the previous 30 consecutive business days as required by the Nasdaq Listing Rules. NOTE 20 â€“ SUBSEQUENT EVENTSÂ On January 23, 2024, the Company completed the acquisition of Cloudscreen, a cutting-edge Artificial Intelligence (AI) powered platform. The acquisition is pursuant to the purchase agreement announced on October 11, 2023. Cloudscreen is a multimodal platform specialized in drug repurposing, a process that involves uncovering new target proteins or indications for existing drugs for use in treating different diseases. The total purchase price amounted to $637,080 and consisted of 280,000 shares of common stock with a fair value of $319,200 and an amount of $317,880 to be settled in cash during 2024 based on the Promissory Note signed on October 10, 2023. The Company accounted for the acquisition as an asset acquisition in accordance with Accounting Standards Codification (â€œASCâ€) Topic 805, Business Combinations, (â€œASC 805â€) and recorded $637,080 as an intangible asset related to the technology platform acquired.Â During the period March 15 to March 21, 2024, the Company raised additional equity funds through a Baby Shelf supplement to its Registration Statement on Form S-3 (No. 333-267550) filed with the SEC on February 29 and March 7, 2024. More specifically, the Company sold 901,488 shares of common stock for gross proceeds of $648,893. Placement agentâ€™s fees and other commissions amounted to $23,153 and thus the total net proceeds for the period were $625,740.Â On April 17, 2024, the Company received a notification letter from the Listing Qualifications Department of The Nasdaq Stock Market LLC (â€œNasdaqâ€) stating that, because the Company had not yet filed its Annual Report on Form 10-K for the period ended December 31, 2023, it is no longer in compliance with Nasdaq Listing Rule 5250(c)(1). The Nasdaq letter had no immediate effect on the listing of the Companyâ€™s shares. The Nasdaq notification letter stated that the Company had 60 calendar days to submit to Nasdaq a plan to

regain compliance with the Nasdaq Listing Rules. If a compliance plan is accepted, Nasdaq may grant up to 180 days from the prescribed due date to regain compliance. Â On May 21, 2024, the Company received an additional delinquency letter from Nasdaq notifying the Company that it continued to be out of compliance with Nasdaqâ€™s continued listing requirements set forth in Nasdaq Listing Rule 5250(c)(1) due to the Companyâ€™s failure to timely file its Form 10-Q for the period ended March 31, 2024, as well as remaining delinquent in filing its Annual Report on Form 10-K for the period ended December 31, 2023. The additional delinquency letter had no immediate effect on the listing of the Companyâ€™s shares on Nasdaq. On May 31, 2024, the Company provided its compliance plan to Nasdaq, in relation to the filing of its Form 10-K and Form 10-Q for the period ended March 31, 2024. On June 20, 2024, Nasdaq accepted the plan and initially granted the Company a period ending July 29, 2024 to file the delinquent reports. On July 30, 2024, Nasdaq further extended the filing deadline through October 14, 2024.Â On April 22, 2024, the Company entered into a Rights Agreement by and between the Company and Globex Transfer, LLC, as Rights Agent, which Rights Agreement was previously approved and adopted by the Board of Directors of the Company on November 21, 2023. Pursuant to the Rights Agreement, the Board declared a dividend of one common share purchase right for each outstanding share of common stock, par value $0.001 of the Company. The Rights are distributable to stockholders of record as of the close of business on April 19, 2024. In general, the Rights Agreement works by causing substantial dilution to any person or group that acquires beneficial ownership of twenty percent (20%) or more of the Common Shares without the approval of the Board.On April 26, 2024, the Company dismissed KPMG as the Companyâ€™s independent registered accountant, effective immediately. The Companyâ€™s Audit Committee, mindful of certain filing deadlines under the US securities laws, unanimously voted in favor to dismiss KPMG as the Companyâ€™s independent auditors. KPMG was unable to complete the audit of the Companyâ€™s financial statements for the year ended December 31, 2023, on a timely basis. The Companyâ€™s Board of Directors agreed with such recommendation. The Companyâ€™s opinion was that there were no disagreements with KPMG on any matter of accounting principles or practices, financial statement disclosures, or auditing scope or procedure. In their letter, KPMG has the contrary opinion that there have been disagreements, between KPMG and the Company on the above. The Company objected to such statements made by KPMG and provided a relevant response letter.Â On April 29, 2024, RBSM LLP (â€œRBSMâ€) was appointed by the Companyâ€™s Audit Committee as the Companyâ€™s independent registered public accounting firm, to audit the Companyâ€™s consolidated financial statements as of and for the fiscal year ended December 31, 2023, subject to customary client acceptance procedures.Â On June 27, 2024, the Company signed an exclusive distribution agreement (the â€œAgreementâ€) with Pharmalink for its Sky Premium Life products in the United Arab Emirates (UAE). As part of the Agreement, Pharmalink will be responsible for all key functions, including sales and marketing, regulatory affairs, logistics, supply, and distribution of Sky Premium Life products in the UAE. Cosmos Health has secured its first purchase order from Pharmalink for 130,000 units and anticipates receiving orders of more than 500,000 units in the first year and in excess of 3,000,000 units over the next five years.Â On July 19, 2024, the Company received a notification letter from Nasdaq, informing the Company that it has regained compliance with the minimum bid price requirement set forth in Nasdaq Listing Rule 5550(a)(2) (the â€œMinimum Bid Price Requirementâ€). To regain compliance with the Minimum Bid Price Requirement, the closing bid of the Companyâ€™s shares of common stock needed to be at least $1.00 per share for a minimum of ten consecutive business days. The notification letter confirmed that the Company achieved a closing bid price of $1.00 or greater per common share for ten consecutive business days from July 5, 2024 to July 18, 2024, thereby regaining compliance with the Minimum Bid Price Requirement. Accordingly, Nasdaq has determined that this matter is now closed. This cured the delinquency notified by Nasdaq on March 20, 2024 that the Companyâ€™s common stock had failed to maintain a minimum bid price of $1.00 over the previous 30 consecutive business days as required by the Nasdaq Listing Rules. 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 44 R28.htm IDEA: XBRL DOCUMENT v3.24.3 ORGANIZATION AND NATURE OF BUSINESS (Policies) 6 Months Ended 12 Months Ended Jun. 30, 2024 Dec. 31, 2023 ORGANIZATION AND NATURE OF BUSINESS Â Â Basis of Financial Statement Presentation The accompanying consolidated financial statements have been prepared in accordance with U.S. GAAP. The accompanying consolidated financial statements have been prepared in accordance with U.S. GAAP. Principles of Consolidation Our consolidated accounts include our accounts and the accounts of our wholly owned subsidiaries, SkyPharm S.A., Decahedron Ltd., Cosmofarm S.A., Cana Laboratories Holdings (Cyprus) Limited and ZipDoctor Inc. The Groupâ€™s financial statements are prepared in accordance with accounting principles generally accepted in the United States of America (â€œUS GAAPâ€). The consolidated financial statements reflect the consolidation of all entities in which the Company has control, as determined by the ability to direct the activities that significantly affect the entitiesâ€™ economic performance. All significant intercompany balances and transactions have been eliminated. Our consolidated accounts include our accounts and the accounts of our wholly owned subsidiaries, SkyPharm S.A., Decahedron Ltd., Cosmofarm S.A.,Â Cana Laboratories Holding (Cyprus) Limited and ZipDoctor Inc. The Groupâ€™s financial statements are prepared in accordance with U.S. GAAP. The consolidated financial statements reflect the consolidation of all entities in which the Company has control, as determined by the ability to direct the activities that significantly affect the entitiesâ€™ economic performance. All significant intercompany balances and transactions have been eliminated. Transactions in and Translations of Foreign Currency The functional currency for the Greek subsidiaries of the Company (CANA Laboratories, Cosmofarm S.A. and SkyPharm SA) is EURO (â‚¬) and for the UK subsidiary (Decahedron Ltd) is GBP (Â£). ZipDoctor Inc. is a U.S. based entity. As a result, the financial statements of the subsidiaries (except for ZipDoctor Inc.) have been translated from the local currency into U.S. dollars using (i) year-end exchange rates for balance sheet accounts, and (ii) average exchange rates for the reporting period for all income statements accounts. Foreign currency translations gains and losses are reported as a separate component of the condensed consolidated statements of changes in stockholdersâ€™ equity and mezzanine equity. The functional currency of the Companyâ€™s subsidiaries is the Euro and British Pound. For financial reporting purposes, both the Euro (â€œEURâ€) and British Pound (â€œGBPâ€) have been translated into United States dollars ($) and/or (â€œUSDâ€) as the reporting currency. Assets and liabilities are translated at the exchange rate in effect at the balance sheet date. Revenues and expenses are translated at the average rate of exchange prevailing during the reporting period. Equity transactions are translated at each historical transaction date spot rate. Translation adjustments arising from the use of different exchange rates from period to period are included as a component of stockholdersâ€™ equity (deficit) as â€œAccumulated other comprehensive income (loss)â€. Gains and losses resulting from foreign currency transactions are included in the statements of operations and comprehensive loss as other comprehensive loss. There have been no significant fluctuations in the exchange rate for the conversion of EUR or GBP to USD after the balance sheet date.Â Assets and liabilities denominated in foreign currencies are translated into the functional currency at the exchange rates prevailing at the consolidated balance sheet date with any transaction gains and losses that arise from exchange rate fluctuations on transactions denominated in a currency other than the functional currency included in the consolidated results of operations as incurred.As of December 31, 2023 and 2022, the exchange rates used to translate amounts in Euros into USD and British Pounds into USD for the purposes of preparing the consolidated financial statements were as follows:Â Â Â December 31, 2023Â Â December 31, 2022Â Exchange rate on balance sheet datesÂ Â Â Â Â Â EUR: USD exchange rateÂ Â 1.1062Â Â Â 1.0698Â GBP: USD exchange rateÂ Â 1.2743Â Â Â 1.2077Â Â Â Â Â Â Â Â Â Â Â Â Average exchange rate for the periodÂ Â Â Â Â Â Â Â Â EUR: USD exchange rateÂ Â 1.0817Â Â Â 1.0534Â GBP: USD exchange rateÂ Â 1.2440Â Â Â 1.2371Â Use of Estimates The preparation of the consolidated financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates. The preparation of the consolidated financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates. The Effects of War in the Ukraine On February 24, 2022, Russian forces launched significant military action against Ukraine. There continues to be sustained conflict and disruption in the region, which is expected to endure for the foreseeable future. We do not conduct any commercial transactions with either Ukraine or Russia and the Company and, as such, is not aware of any specific event or circumstance that would require an update to its estimates or judgments or a revision of the carrying value of its assets or liabilities as of the date of issuance of this Annual Report on Form 10-K. Such political issues and conflicts could have a material adverse effect on our results of operations and financial condition if they escalate in areas in which we do business. In addition, changes in and adverse actions by governments in foreign markets in which we do business could have a material adverse effect on our results of operations and financial condition. On February 24, 2022, Russian forces launched significant military action against Ukraine. There continues to be sustained conflict and disruption in the region, which is expected to endure for the foreseeable future. We do not conduct any commercial transactions with either Ukraine or Russia and the Company and, as such, is not aware of any specific event or circumstance that would require an update to its estimates or judgments or a revision of the carrying value of its assets or liabilities as of the date of issuance of this Annual Report on Form 10-K. Such political issues and conflicts could have a material adverse effect on our results of operations and financial condition if they escalate in areas in which we do business. In addition, changes in and adverse actions by governments in foreign markets in which we do business could have a material adverse effect on our results of operations and financial condition. Credit Losses In June 2016, the FASB issued ASU 2016-13, Financial Instrumentsâ€”Credit Losses (Topic 326): Measurement of Credit Losses of Financial Instruments, which amends the requirement on the measurement and recognition of expected credit losses for financial assets held. Furthermore, amendments ASU 2019-10 and ASU 2019-11 provided additional clarification for implementing ASU 2016-13. ASU 2016-13 is effective for the Company beginning January 1, 2023, with early adoption permitted. The Company adopted the standard on January 1, 2023, and the standard did not have a material impact on the Companyâ€™s consolidated financial statements and related disclosures. The Company is exposed to credit losses primarily through sales to its customers and the loans that it has provided. The Company assesses each customerâ€™s/ borrowerâ€™s ability to pay, and a credit loss estimate by conducting a credit review which includes consideration of established credit rating, or an internal assessment of the customerâ€™s creditworthiness based on an analysis of their payment history when a credit rating is not available. The Company monitors credit exposure through active review of customer balances. The Companyâ€™s expected loss methodology for accounts receivable is developed through consideration of factors including, but not limited to, historical collection experience, current customer credit ratings, current customer financial condition, current and future economic and market conditions, and age of the receivables. More specifically, the Company assesses a number of customers with significant long outstanding balances on an individual basis, applying different credit loss percentages to them, and subsequently summarizes the ones not included in the individual analysis, groups them based on their rating (decided based on the factors described above) and applies specific credit loss percentages to each group. The Company has elected to follow the simplified ECL approach. The charges related to credit losses are included in â€œGeneral and administrative expensesâ€ and are recorded in the period that the outstanding receivables are determined to be doubtful. Account balances are written-off against the allowance when they are deemed uncollectible. In June 2016, the FASB issued ASU 2016-13, Financial Instrumentsâ€”Credit Losses (Topic 326): Measurement of Credit Losses of Financial Instruments, which amends the requirement on the measurement and recognition of expected credit losses for financial assets held. Furthermore, amendments ASU 2019-10 and ASU 2019-11 provided additional clarification for implementing ASU 2016-13. ASU 2016-13 is effective for the Company beginning January 1, 2023, with early adoption permitted. The Company adopted the standard on January 1, 2023, and the standard did not have a material impact on the Companyâ€™s consolidated financial statements and related disclosures. The Company is exposed to credit losses primarily through sales to its customers and the loans that it has provided. The Company assesses each customerâ€™s/ borrowerâ€™s ability to pay, and a credit loss estimate by conducting a credit review which includes consideration of established credit rating, or an internal assessment of the customerâ€™s creditworthiness based on an analysis of their payment history when a credit rating is not available. The Company monitors credit exposure through active review of customer balances. The Companyâ€™s expected credit loss (â€œECL) methodology for accounts receivable is developed through consideration of factors including, but not limited to, historical collection experience, current customer credit ratings, current customer financial condition, current and future economic and market conditions, and age of the receivables. More specifically, the Company assesses a number of customers with significant long outstanding balances on an individual basis, applying different credit loss percentages to them, and subsequently summarizes the ones not included in the individual analysis, groups them based on their rating (decided based on the factors described above) and applies specific credit loss percentages to each group. The Company has elected to follow the simplified ECL approach and for the period ended December 31, 2023 applied a 5% loss rate to all balances outstanding for more than 90 days and 1% loss rate to the total outstanding balance. The charges related to credit losses are included in â€œGeneral and administrative expensesâ€ and are recorded in the period that the outstanding receivables are determined to be doubtful. Account balances are written-off against the allowance when they are deemed uncollectible. Cash and Cash Equivalents For purposes of the statement of cash flows, the Company considers all highly liquid investments purchased with an original maturity of three months or less to be cash equivalents. Â The Company maintains bank accounts in the United States denominated in U.S. Dollars, in Greece denominated in Euros, U.S. Dollars and Great Britain Pounds (British Pounds Sterling), and in Bulgaria denominated in Euros. The Company also maintains bank accounts in the United Kingdom, denominated in Euros and Great Britain Pounds (British Pounds Sterling). For purposes of the statement of cash flows, the Company considers all highly liquid investments purchased with an original maturity of three months or less to be cash equivalents. As of December 31, 2023 and December 31, 2022, there were no cash equivalents.Â The Company maintains bank accounts in the United States denominated in U.S. Dollars, in Greece denominated in Euros, U.S. Dollars and Great Britain Pounds (British Pounds Sterling), and in Bulgaria denominated in Euros. The Company also maintains bank accounts in the United Kingdom, denominated in Euros and Great Britain Pounds (British Pounds Sterling). As of December 31, 2023 and 2022, the aggregate amount in these foreign accounts were $1,047,738 and $831,793, respectively. Additionally, as of December 31, 2023 and 2022, the Company had cash on hand in the amount of $48,590 and $15,690, respectively. Accounts Receivable, net Accounts receivable are stated at their net realizable value. The allowance for doubtful accounts against gross accounts receivable reflects the best estimate of probable losses inherent in the receivablesâ€™ portfolio determined on the basis of historical experience, specific allowances for known troubled accounts and other currently available information. As of June 30, 2024 and December 31, 2023, the Companyâ€™s allowance for doubtful accounts was $19,086,835 and $19,686,091, respectively. Below is the summary of changes in the allowance for doubtful accounts:Â Â Â June 30, 2024 Â Â Â Â Â Balance as of January 1st, 2024 Â $19,686,091Â Provisions for credit losses Â Â -Â Write-offs Â Â -Â Foreign exchange adjustmentsÂ Â (568,264)Other adjustmentsÂ Â (30,992)Balance as of June 30, 2024Â $19,086,835Â Â Reclassifications to Prior Year Financial Statements and Adjustments Â Certain reclassifications have been made in the Companyâ€™s financial statements of the prior year to conform with current year presentation.Â As of December 31, 2022, $421,302, $322,010, $120,294 and $66,401 (an aggregate total of $930,006) was reclassified from â€œPrepaid expenses and other current assets,â€ â€œOther assets,â€ â€œAccounts receivable â€“ related party,â€ and â€œPrepaid expenses and other current assets â€“ related party,â€ respectively to â€œAccounts receivable, netâ€.Â Moreover, $248,678 was reclassified from â€œFinancing lease right-of-use assetâ€ to â€œOperating lease right-of-use assetâ€ and $247,595 was reclassified from Financing Lease Liabilities to Operating Lease Liabilities as of the year ended, December 31, 2022. Finally, an amount of $1,784,751 was reclassified from â€œAccounts payable and accrued expensesâ€ to â€œOther current liabilitiesâ€ as of the year ended, December 31, 2022. These reclassifications had no impact on earnings or stockholdersâ€™ equity. Tax Receivables The Company pays Value Added Tax (â€œVATâ€) or similar taxes (â€œinput VATâ€), income taxes, and other taxes within the normal course of its business in most of the countries in which it operates related to the procurement of merchandise and/or services it acquires and/or on sales and taxable income. The Company also collects VAT or similar taxes on behalf of the government (â€œoutput VATâ€) for merchandise and/or services it sells. If the output VAT exceeds the input VAT, this creates a VAT payable to the government. If the input VAT exceeds the output VAT, this creates a VAT receivable from the government. The VAT tax return is filed on a monthly basis offsetting the payables against the receivables. In observance of EU regulations for intra-EU cross-border sales, our subsidiaries in Greece, SkyPharm and Cosmofarm, do not charge VAT for sales to wholesale drug distributors registered in other European Union member states. As of

June 30, 2024 and December 31, 2023, the Company had a VAT net receivable balance of $276,152 and $187,512 respectively, recorded in the consolidated balance sheet as prepaid expenses and other current assets and accounts payable and accrued expenses, respectively. The Company pays Value Added Tax (â€œVATâ€) or similar taxes (â€œinput VATâ€), income taxes, and other taxes within the normal course of its business in most of the countries in which it operates related to the procurement of merchandise and/or services it acquires and/or on sales and taxable income. The Company also collects VAT or similar taxes on behalf of the government (â€œoutput VATâ€) for merchandise and/or services it sells. If the output VAT exceeds the input VAT, this creates a VAT payable to the government. If the input VAT exceeds the output VAT, this creates a VAT receivable from the government. The VAT tax return is filed on a monthly basis offsetting the payables against the receivables. In observance of EU regulations for intra-EU cross-border sales, our subsidiaries in Greece, SkyPharm and Cosmofarm, do not charge VAT for sales to wholesale drug distributors registered in other European Union member states. As of December 31, 2023 and 2022, the Company had a VAT net receivable balance of $187,512 and a net receivable balance of $79,373 respectively, recorded in the consolidated balance sheet as prepaid expenses and other current assets and accounts payable and accrued expenses, respectively. Accounts Receivable & Allowance for Doubtful Accounts Â Accounts receivable are stated at their net realizable value. The allowance for credit losses against gross accounts receivable reflects the best estimate of probable losses inherent in the receivablesâ€™ portfolio determined on the basis of historical experience, specific allowances for known troubled accounts and other currently available information. As of December 31, 2023 and 2022, the Companyâ€™s allowance for credit losses was $19,686,091 and $7,309,311, respectively. Below is the summary of changes in the allowance for doubtful accounts:Â Â Â December 31, 2023 Â Â Â Â Â Balance as of January 1, 2023 Â $7,309,311Â Provisions for credit losses Â Â 11,850,788Â Write-offs Â Â -Â Foreign exchange adjustmentsÂ Â 525,992Â Other adjustmentsÂ Â -Â Balance as of December 31, 2023Â $19,686,091Â Inventory Inventory is stated at the lower-of-cost or net realizable value using the weighted average method. Inventory consists primarily of finished goods and packaging materials, i.e., packaged pharmaceutical products and the wrappers and containers they are sold in. A periodic inventory system is maintained by 100% count. Inventory is replaced periodically to maintain the optimum stock on hand available for immediate shipment.Â The Company writes down inventories to net realizable value based on physical condition, expiration date, and current market conditions, as well as forecasted demand. The Companyâ€™s inventories are not highly susceptible to obsolescence. Many of the Companyâ€™s inventory items are eligible for return to our suppliers when pre-agreed product requirements, including, but not limited to, physical condition and expiration date, are not met. No significant judgments have been applied in estimating the selling price of our inventory. Inventory is stated at the lower-of-cost or net realizable value using the weighted average method. Inventory consists primarily of finished goods and packaging materials, i.e., packaged pharmaceutical products and the wrappers and containers they are sold in. A periodic inventory system is maintained by 100% count. Inventory is replaced periodically to maintain the optimum stock on hand available for immediate shipment.Â The Company writes down inventories to net realizable value based on physical condition, expiration date, current market conditions, as well as forecasted demand. The Companyâ€™s inventories are not highly susceptible to obsolescence. Many of the Companyâ€™s inventory items are eligible for return to our suppliers when pre-agreed product requirements, including, but not limited to, physical condition and expiration date, are not met. No significant judgments have been applied in estimating the selling price of our inventory. Property and Equipment, net Property and equipment are stated at cost, less accumulated depreciation. Depreciation is calculated on a straight-line basis over the useful lives (except for leasehold improvements which are depreciated over the lesser of the lease term or the useful life) of the assets as follows:Â Â EstimatedUseful LifeLeasehold improvements and technical worksÂ Lesser of lease term or 25 yearsBuildingsÂ Â 25-30 yearsÂ VehiclesÂ 6 yearsMachineryÂ 20 yearsFurniture, fixtures and equipmentÂ 5â€“10 yearsÂ Computers and softwareÂ 3-5 yearsÂ Depreciation expense was $103,558 and $79,163 for the three months ended June 30, 2024 and 2023, respectively and $216,432 and $112,569 for the six months ended June 30, 2024 and 2023, respectively.Â Property and Equipment additionsÂ Property and Equipment additions are recognized as assets when it is probable that future economic benefits associated with the asset will flow to the entity and the cost of the asset can be measured reliably. Additions are initially measured at cost, which includes all costs directly attributable to bringing the asset to its working condition and location for its intended use. This may include purchase price, freight, installation, and any directly attributable professional fees. They are capitalized if their cost exceeds a certain threshold. The threshold is determined based on materiality considerations. Costs below the threshold are typically expensed as incurred. After initial recognition, additions are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is calculated systematically over the estimated useful life of the asset. They are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. If the carrying amount exceeds the recoverable amount, an impairment loss is recognized, and the carrying amount of the asset is adjusted accordingly. Borrowing costs directly attributable to the acquisition, construction, or production of qualifying assets, including Property and Equipment additions, are capitalized as part of the cost of those assets. Property and equipment are stated at cost, less accumulated depreciation. Depreciation is calculated on a straight-line basis over the useful lives (except for leasehold improvements which are depreciated over the lesser of the lease term or the useful life) of the assets as follows:Â Â EstimatedUseful LifeLeasehold improvements and technical worksÂ Lesser of lease term or 25 yearsBuildingsÂ Â 25-30 yearsÂ VehiclesÂ 6 yearsMachineryÂ 20 yearsFurniture, fixtures and equipmentÂ 5â€“10 yearsÂ Computers and softwareÂ 3-5 yearsÂ Depreciation expense was $353,043 and $70,109 for the years ended December 31, 2023 and 2022, respectively.Property and Equipment additionsÂ Property and Equipment additions are recognized as assets when it is probable that future economic benefits associated with the asset will flow to the entity and the cost of the asset can be measured reliably. Additions are initially measured at cost, which includes all costs directly attributable to bringing the asset to its working condition and location for its intended use. This may include purchase price, freight, installation, and any directly attributable professional fees. They are capitalized if their cost exceeds a certain threshold. The threshold is determined based on materiality considerations. Costs below the threshold are typically expensed as incurred. After initial recognition, additions are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is calculated systematically over the estimated useful life of the asset. They are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. If the carrying amount exceeds the recoverable amount, an impairment loss is recognized, and the carrying amount of the asset is adjusted accordingly. Borrowing costs directly attributable to the acquisition, construction, or production of qualifying assets, including Property and Equipment additions, are capitalized as part of the cost of those assets. Goodwill and Intangibles, net The Company periodically reviews the carrying value of intangible assets not subject to amortization, including goodwill, to determine whether impairment may exist. Goodwill and certain intangible assets are assessed annually, or when certain triggering events occur, for impairment using fair value measurement techniques. These events could include a significant change in the business climate, legal factors, a decline in operating performance, competition, sale or disposition of a significant portion of the business, or other factors. First, under step 0, we determine whether it is more likely than not that the fair value of the reporting unit is less than the carrying amount. Following, if step 0 fails, goodwill impairment is determined using a two-step process. The first step of the goodwill impairment test is used to identify potential impairment by comparing the fair value of a reporting unit with its carrying amount, including goodwill. The Company uses level 3 inputs and a discounted cash flow methodology to estimate the fair value of a reporting unit. A discounted cash flow analysis requires one to make various judgmental assumptions including assumptions about future cash flows, growth rates, and discount rates. The assumptions about future cash flows and growth rates are based on the Companyâ€™s budget and long-term plans. Discount rate assumptions are based on an assessment of the risk inherent in the respective reporting units. If the fair value of a reporting unit exceeds its carrying amount, goodwill of the reporting unit is considered not impaired and the second step of the impairment test is unnecessary. If the carrying amount of a reporting unit exceeds its fair value, the second step of the goodwill impairment test is performed to measure the amount of impairment loss, if any. The second step of the goodwill impairment test compares the implied fair value of the reporting unitâ€™s goodwill with the carrying amount of that goodwill. If the carrying amount of the reporting unitâ€™s goodwill exceeds the implied fair value of that goodwill, an impairment loss is recognized in an amount equal to that excess. The implied fair value of goodwill is determined in the same manner as the amount of goodwill recognized in a business combination. That is, the fair value of the reporting unit is allocated to all of the assets and liabilities of that unit (including any unrecognized intangible assets) as if the reporting unit had been acquired in a business combination and the fair value of the reporting unit was the purchase price paid to acquire the reporting unit. Â On December 19, 2018, as a result of the acquisition of Cosmofarm, the Company recorded $49,697 of goodwill. Â Intangible assets with definite useful lives are recorded on the basis of cost and are amortized on a straight-line basis over their estimated useful lives. The Company uses a useful life of 5 years for an import/export license and a useful life of 10 years for the pharmaceutical and nutraceutical products licenses included in Note 4 as â€œLicensesâ€. A useful life of 10 years is also used for the platforms included in Note 4 as â€œSoftwareâ€ and the customer bases. The Company evaluates the remaining useful life of intangible assets annually to determine whether events and circumstances warrant a revision to the remaining amortization period. If the estimate of the intangible assetâ€™s remaining useful life is changed, the remaining carrying amount of the intangible asset will be amortized prospectively over that revised remaining useful life. As of June 30, 2024 and December 31, 2023, no revision to the remaining amortization period of the intangible assets was made.Â Amortization expense was $193,518 and $16,035 for the three months ended June 30, 2024 and 2023, respectively and $383,373 and $50,270 for the six months ended June 30, 2024 and 2023, respectively. The Company periodically reviews the carrying value of intangible assets not subject to amortization, including goodwill, to determine whether impairment may exist. Goodwill and certain intangible assets are assessed annually, or when certain triggering events occur, for impairment using fair value measurement techniques. These events could include a significant change in the business climate, legal factors, a decline in operating performance, competition, sale or disposition of a significant portion of the business, or other factors. First, under step 0, we determine whether it is more likely than not that the fair value of the reporting unit is less than the carrying amount. Following, if step 0 fails, goodwill impairment is determined using a two-step process. The first step of the goodwill impairment test is used to identify potential impairment by comparing the fair value of a reporting unit with its carrying amount, including goodwill. The Company uses level 3 inputs and a discounted cash flow methodology to estimate the fair value of a reporting unit. A discounted cash flow analysis requires one to make various judgmental assumptions including assumptions about future cash flows, growth rates, and discount rates. The assumptions about future cash flows and growth rates are based on the Companyâ€™s budget and long-term plans. Discount rate assumptions are based on an assessment of the risk inherent in the respective reporting units. If the fair value of a reporting unit exceeds its carrying amount, goodwill of the reporting unit is considered not impaired and the second step of the impairment test is unnecessary. If the carrying amount of a reporting unit exceeds its fair value, the second step of the goodwill impairment test is performed to measure the amount of impairment loss, if any. The second step of the goodwill impairment test compares the implied fair value of the reporting unitâ€™s goodwill with the carrying amount of that goodwill. If the carrying amount of the reporting unitâ€™s goodwill exceeds the implied fair value of that goodwill, an impairment loss is recognized in an amount equal to that excess. The implied fair value of goodwill is determined in the same manner as the amount of goodwill recognized in a business combination. That is, the fair value of the reporting unit is allocated to all of the assets and liabilities of that unit (including any unrecognized intangible assets) as if the reporting unit had been acquired in a business combination and the fair value of the reporting unit was the purchase price paid to acquire the reporting unit. Â On December 19, 2018, as a result of the acquisition of Cosmofarm, the Company recorded $49,697 of goodwill. Intangible assets with definite useful lives are recorded on the basis of cost and are amortized on a straight-line basis over their estimated useful lives. The Company uses a useful life of 5 years for an import/export license and a useful life of ten years for the pharmaceutical and nutraceutical products licenses included in Note 4 as â€œLicensesâ€. A useful life of ten years is also used for the platforms included in Note 4 as â€œSoftwareâ€ and the customer bases. The Company evaluates the remaining useful life of intangible assets annually to determine whether events and circumstances warrant a revision to the remaining amortization period. If the estimate of the intangible assetâ€™s remaining useful life is changed, the remaining carrying amount of the intangible asset will be amortized prospectively over that revised remaining useful life. As of December 31, 2023, no revision to the remaining amortization period of the intangible assets was made.Â Amortization expense was $239,841 and $33,085 for the years ended December 31, 2023 and 2022, respectively. Impairment of Long-Lived Assets In accordance with ASC 360-10, Long-lived Assets, property and equipment and intangible assets are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. Recoverability of long-lived assets to be held and used is measured by a comparison of the carrying amount of an asset to the estimated undiscounted future cash flows expected to be generated by the asset. If the carrying amount of an asset exceeds its estimated undiscounted future cash flows, an impairment charge is recognized by the amount by which the carrying amount of the asset exceeds the fair value of the assets. Fair value is generally determined using the assetâ€™s expected future discounted cash flows or market value, if readily determinable. In accordance with ASC 360-10, Long-lived Assets, property and equipment and intangible assets are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. Recoverability of long-lived assets to be held and used is measured by a comparison of the carrying amount of an asset to the estimated undiscounted future cash flows expected to be generated by the asset. If the carrying amount of an asset exceeds its estimated undiscounted future cash flows, an impairment charge is recognized by the amount by which the carrying amount of the asset exceeds the fair value of the assets. Fair value is generally determined using the assetâ€™s expected future discounted cash flows or market value, if readily determinable. For the years ended December 31, 2023 and 2022, the Company had no impairment of long-lived assets. Equity Method Investment For those investments in common stock or in-substance common stock in which the Company has the ability to exercise significant influence over the operating and financial policies of the investee, the investment is accounted for under the equity method. The Company records its share in the earnings of the investee and is included in â€œEquity earnings of affiliateâ€ in the consolidated statement of operations. The Company assesses its investment for other-than-temporary impairment when events or changes in circumstances indicate that the carrying amount of the investment might not be recoverable and recognizes an impairment loss to adjust the investment to its then current fair value. For those investments in common stock or in-substance common stock in which the Company has the ability to exercise significant influence over the operating and financial policies of the investee, the investment is accounted for under the equity method. The Company records its share in the earnings of the investee and is included in â€œEquity earnings of affiliateâ€ in the consolidated statement of operations. The Company assesses its investment for other-than-temporary impairment when events or changes in circumstances indicate that the carrying amount of the investment might not be recoverable and recognizes an impairment loss to adjust the investment to its then current fair value. Investments in Equity Securities Investments in equity securities are accounted for at fair value with changes in fair value recognized in net income (loss). Equity securities are classified as short-term or long-term based on the nature of the securities and their availability to meet current operating requirements. Equity securities that are readily available for sale in current operations are reported as a component of current assets in the accompanying consolidated balance sheets. Equity securities that are not considered available for use in current operations would be reported as a component of long-term assets in the accompanying consolidated balance sheets. For equity securities with no readily determinable fair value, the Company elects a measurement alternative to fair value. Under this alternative, the Company measures the investments at cost, less any impairment, and adjusted for changes resulting from observable price changes in transactions for identical or similar investments of the investee. The election to use the measurement alternative is made for each eligible investment. Â As of June 30, 2024, investments consisted of 16,666 shares which traded at a closing price of $0.75 per share or value of $12,416 of National Bank of Greece. Additionally, the Company has $7,665 in equity securities of Pancreta Bank, which are revalued annually. Investments in equity securities are accounted for at fair value with changes in fair value recognized in net income (loss). Equity securities are classified as short-term or long-term based on the nature of the securities and their availability to meet current operating requirements. Equity securities that are readily available for sale in current operations are reported as a component of current assets in the accompanying consolidated balance sheets. Equity securities that are not considered available for use in current operations would be reported as a component of long-term assets in the accompanying consolidated balance sheets. For equity securities with no readily determinable fair value, the Company elects a measurement alternative to fair value. Under this alternative, the Company measures the investments at cost, less any impairment, and adjusted for changes resulting from observable price changes in transactions for identical or similar investments of the investee. The election to use the measurement alternative is made for each eligible investment. Â As of December 31, 2023, investments consisted of (i) 3,000,000 shares, which traded at a closing price of $0 per share or a value of $0 of ICC International Cannabis Corp and (ii)Â 16,666 shares which traded at a closing price of $0.70 per share or value of $11,596 of National Bank of Greece. Additionally, the Company has $8,479 in equity securities of Pancreta Bank, which are revalued annually. As of December 31, 2022, investments consisted of (i) 3,000,000 shares, which traded at a closing price of $0 per share or a value of $0 of ICC International Cannabis Corp and (ii)Â 16,666 shares which traded at a closing price of $0.40 per share or value of $6,681 of National Bank of Greece. Additionally, the Company has $8,200 in equity securities of Pancreta Bank, which are revalued annually. See Note 2 for additional investments in equity securities.

Fair Value Measurement The Company applies ASC 820, Fair Value Measurements and Disclosures, (â€œASC 820â€), for assets and liabilities measured at fair value on a recurring basis. ASC 820 establishes a common definition for fair value to be applied to existing generally accepted accounting principles that require the use of fair value measurements establishes a framework for measuring fair value and expands disclosure about such fair value measurements. Â ASC 820 defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Additionally, ASC 820 requires the use of valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs. These inputs are prioritized below:Â Level 1:Â Observable inputs such as quoted prices (unadjusted)Â in active markets for identical assets or liabilities.Â Level 2:Â Inputs other than quoted prices that are observable, either directly or indirectly. These include quoted prices for similar assets or liabilities in active markets and quoted prices for identical or similar assets or liabilities in markets that are not active.Â Level 3:Â Unobservable inputs in which little or no market data exists, therefore developed using estimates and assumptions developed by us, which reflect those that a market participant would use.Â In addition, ASC 825-10-25, Fair Value Option, (â€œASC 825-10-25â€), expands opportunities to use fair value measurements in financial reporting and permits entities to choose to measure many financial instruments and certain other items at fair value. The Company did not elect the fair value options for any of its qualifying financial instruments.Â Our financials also included the following financial instruments as of June 30, 2024 and December 31, 2023: cash, accounts receivable, inventory, prepaid expenses, loans receivable, accounts payable, notes payable and lines of credit. Except for the loans receivable which carry fixed interest rates, the carrying value of the remaining instruments, approximates fair value due to their short-term nature. The Company applies ASC 820, Fair Value Measurements and Disclosures, (â€œASC 820â€), for assets and liabilities measured at fair value on a recurring basis. ASC 820 establishes a common definition for fair value to be applied to existing generally accepted accounting principles that require the use of fair value measurements establishes a framework for measuring fair value and expands disclosure about such fair value measurements. Â ASC 820 defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Additionally, ASC 820 requires the use of valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs. These inputs are prioritized below:Â Level 1:Â Observable inputs such as quoted prices (unadjusted)Â in active markets for identical assets or liabilities.Level 2:Â Inputs other than quoted prices that are observable, either directly or indirectly. These include quoted prices for similar assets or liabilities in active markets and quoted prices for identical or similar assets or liabilities in markets that are not active.Â Level 3:Â Unobservable inputs in which little or no market data exists, therefore developed using estimates and assumptions developed by us, which reflect those that a market participant would use.Â The following table presents assets that are measured and recognized at fair value as of December 31, 2023 and 2022, on a recurring basis:Â Â Â December 31, 2023Â Â Total Carrying Â Â Â Level 1Â Â Level 2Â Â Level 3Â Â ValueÂ Marketable securities â€“ ICC International Cannabis Corp.Â $-Â Â Â -Â Â Â -Â Â Â $-Â Marketable securities â€“ National Bank of GreeceÂ Â 11,596Â Â Â -Â Â Â -Â Â Â 11,596Â Â Â $11,596Â Â Â Â Â Â Â Â Â $11,596Â Â Â Â December 31, 2022Â Â Total Carrying Â Â Â Level 1Â Â Level 2Â Â Level 3Â Â ValueÂ Marketable securities â€“ ICC International Cannabis Corp.Â $-Â Â Â -Â Â Â -Â Â Â $-Â Marketable securities â€“ National Bank of GreeceÂ Â 6,681Â Â Â -Â Â Â -Â Â Â 6,681Â Â Â $6,681Â Â Â Â Â Â Â Â Â $6,681Â Â In addition, ASC 825-10-25, Fair Value Option, (â€œASC 825-10-25â€), expands opportunities to use fair value measurements in financial reporting and permits entities to choose to measure many financial instruments and certain other items at fair value. The Company did not elect the fair value options for any of its qualifying financial instruments.Â Our financials also included the following financial instruments as of December 31, 2023: cash, accounts receivable, inventory, prepaid expenses, loans receivable, accounts payable, notes payable and lines of credit. Except for the loans receivable which carry fixed interest rates, the carrying value of the remaining instruments, approximates fair value due to their short-term nature. Customer Advances The Company receives prepayments from certain customers for pharmaceutical products prior to those customers taking possession of the Companyâ€™s products. The Company records these receipts as current liabilities until it has met all the criteria for recognition of revenue including passing control of the products to its customer, at such point, the Company will reduce the customerÂ advances balance and credit the Companyâ€™s revenues. The Company receives prepayments from certain customers for pharmaceutical products prior to those customers taking possession of the Companyâ€™s products. The Company records these receipts as current liabilities until it has met all the criteria for recognition of revenue including passing control of the products to its customer, at such point, the Company will reduce the customerÂ advances balance and credit the Companyâ€™s revenues. Revenue Recognition In accordance with ASC Topic 606,Â Revenue from Contracts with CustomersÂ (â€œASC 606â€), the Company uses a five-step model for recognizing revenue by applying the following steps: Â Â 1)Identification of the Contract: The Company identifies a contract with a customer when it enters into an agreement that creates enforceable rights and obligations.Â 2)Identification of Performance Obligations: The Company identifies distinct performance obligations within each contract, which represent promises to transfer goods or services to the customer.Â 3)Determination of Transaction Price: The Company determines the transaction price, which represents the amount of consideration to which it expects to be entitled in exchange for transferring promised goods or services to the customer, excluding any amounts collected on behalf of third parties.Â 4)Allocation of Transaction Price: The Company allocates the transaction price to each distinct performance obligation based on its standalone selling price. If the standalone selling price is not observable, the Company estimates it using an appropriate method.Â 5)Recognition of Revenue: Revenue is recognized when (or as) the Company satisfies a performance obligation by transferring a promised good or service to the customer. This typically occurs at a point in time or over time, depending on the nature of the performance obligation.Â Wholesale revenue and sales of own branded nutraceutical and pharmaceutical productsÂ The Company has contracts or signed partnership forms (usual in the wholesale sector of the pharma industry) with its customers, stipulating the enforceable rights and obligations. The Company is responsible for transferring the goods to the customerâ€™s location, which represents its sole performance obligation. Thus, the transaction price, which is predetermined in most of the products sold, is exclusively allocated to this performance obligation. Revenue is recognized at a single point in time, which is upon issuance of the corresponding sales invoice. The Company has assessed the impact of the items invoiced but not delivered to the customerâ€™s location as of December 31, 2023 and June 30, 2024, and deemed that it had no material effect. Â Pharma manufacturingÂ The Company has active contracts with its customers, stipulating the enforceable rights and obligations. The Company is responsible for the manufacturing and the packaging of specific products assigned by its customers, which represents its performance obligations to which the Company allocates the transaction price determined. The customers are responsible for providing the raw materials to the Company. Revenue is recognized over a period of time, which is during the production and packaging period of the respective products. As of June 30, 2024, there were no products or batches of products for which the production or packaging phase was in progress. Â Medihelm SA Â Commencing from January 1, 2023, and pursuant to the agreement with Medihelm, the exclusive distributor of the Companyâ€™s own proprietary line of nutraceuticals, the Company considers the transaction price to be variable and records an estimate of the transaction price, subject to the constraint for variable consideration. The Company is basing the change in transaction price with the exclusive distributor through assessment of significant overdue receivables from the exclusive distributor, which the Company reassesses each reporting period. Through this assessment, the Company applied the â€œexpected valueâ€ model under ASC 606-10-32-5 and had applied specific constraints to revenue due from the customer at the end of each reporting period. Following the application of the â€œexpected valueâ€ model, the Company had deferred an amount of $397,000Â and recorded it against the sales to Medihelm for the twelve months ended December 31, 2024. However, the Company assessed once more the trading relationship with Medihelm SA at year end and since no significant receipts had taken place up to the issuance of the report, the Company recorded an allowance for the total receivable amount not received up to the issuance date. More specifically a cumulative reserve of $12,655,615 was applied, leaving a receivable of $532,704 due from Medihelm SA, as of December 31, 2023. The Company does not consider that new sales to Medihelm SA or sales to any other customer include a variable component as of June 30, 2024. Â Derivatives Instruments Â DerivativeÂ financial instruments are recorded in the accompanying consolidated balance sheets at fair value in accordance with ASC 815. When the Company enters into a financial instrument such as a debt or equity agreement (the â€œhost contractâ€), the Company assesses whether the economic characteristics of any embedded features are clearly and closely related to the primary economic characteristics of the remainder of the host contract. When it is determined that (i) an embedded feature possesses economic characteristics that are not clearly and closely related to the primary economic characteristics of the host contract, and (ii) a separate, stand-alone instrument with the same terms would meet the definition of a financial derivativeÂ instrument, then the embedded feature is bifurcated from the host contract and accounted for as a derivativeÂ instrument. The estimated fair value of the derivativeÂ feature is recorded in the accompanying consolidated balance sheets separately from the carrying value of the host contract. Subsequent changes in the estimated fair value of derivatives are recorded as a gain or loss in the Companyâ€™s consolidated statements of operations. Stock-based Compensation The Company records stock-based compensation in accordance with ASC 718, Stock Compensation (â€œASC 718â€) and Staff Accounting Bulletin No. 107 (â€œSAB 107â€) regarding its interpretation of ASC 718. ASC 718 requires the fair value of all stock-based employee compensation awarded to employees to be recorded as an expense over the related requisite service period. The Company values any employee or non-employee stock-based compensation at fair value using the Black-Scholes Option Pricing Model.Â The Company accounts for non-employee share-based awards in accordance with the measurement and recognition criteria of ASU 2018-07, â€œCompensation-Stock Compensation-Improvements to Nonemployee Share-Based Payment Accounting.â€ The Company records stock-based compensation in accordance with ASC 718, Stock Compensation (â€œASC 718â€) and Staff Accounting Bulletin No. 107 (â€œSAB 107â€) regarding its interpretation of ASC 718. ASC 718 requires the fair value of all stock-based employee compensation awarded to employees to be recorded as an expense over the related requisite service period. The Company values any employee or non-employee stock-based compensation at fair value using the Black-Scholes Option Pricing Model.Â The Company accounts for non-employee share-based awards in accordance with the measurement and recognition criteria of ASU 2018-07, â€œCompensation-Stock Compensation-Improvements to Nonemployee Share-Based Payment Accounting.â€ Income Taxes The Company accounts for income taxes under the asset and liability method, as required by the accounting standard for income taxes ASC 740. Under this method, deferred tax assets and liabilities are recognized for the future tax consequences attributable to differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax basis, as well as net operating loss carryforwards. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled. The effect on deferred tax assets and liabilities of a change in tax rates is recognized in income in the period that includes the enactment date. Â The Company is liable for income taxes in Greece and the United Kingdom The corporate income tax rate is 22% in Greece and 25% in the United Kingdom. Losses may also be subject to limitation under certain rules regarding change of ownership. Â We regularly review deferred tax assets to assess their potential realization and establish a valuation allowance for portions of such assets to reduce the carrying value if we do not consider it to be more likely than not that the deferred tax assets will be realized. Our review includes evaluating both positive (e.g., sources of taxable income) and negative (e.g., recent historical losses) evidence that could impact the realizability of our deferred tax assets. At June 30, 2024, we believe our United Kingdom and Greece deferred tax assets will not be realized, as such, we did not record a reversal on the full valuation approach we followed during the year ended December 31, 2023. The Company accounts for income taxes under the asset and liability method, as required by the accounting standard for income taxes ASC 740. Under this method, deferred tax assets and liabilities are recognized for the future tax consequences attributable to differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax basis, as well as net operating loss carryforwards. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled. The effect on deferred tax assets and liabilities of a change in tax rates is recognized in income in the period that includes the enactment date. Â The Company is liable for income taxes in Greece and the United Kingdom. The corporate income tax rate is 22% in Greece and 25% in the United Kingdom. Losses may also be subject to limitation under certain rules regarding change of ownership. Â We regularly review deferred tax assets to assess their potential realization and establish a valuation allowance for portions of such assets to reduce the carrying value if we do not consider it to be more likely than not that the deferred tax assets will be realized. Our review includes evaluating both positive (e.g., sources of taxable income) and negative (e.g., recent historical losses) evidence that could impact the realizability of our deferred tax assets. At December 31, 2023, we believe our United Kingdom and Greece deferred tax assets will not be realized, as such, we did not record a reversal on the full valuation approach we followed during the period ended December 31, 2022. Revenue Recognition Â In accordance with ASC Topic 606,Â Revenue from Contracts with CustomersÂ (â€œASC 606â€), the Company uses a five-step model for recognizing revenue by applying the following steps: Â Â 1)Identification of the Contract: The Company identifies a contract with a customer when it enters into an agreement that creates enforceable rights and obligations.Â Â Â Â 2)Identification of Performance Obligations: The Company identifies distinct performance obligations within each contract, which represent promises to transfer goods or services to the customer.Â Â Â Â 3)Determination of Transaction Price: The Company determines the transaction price, which represents the amount of consideration to which it expects to be entitled in exchange for transferring promised goods or services to the customer, excluding any amounts collected on behalf of third parties.Â Â Â Â 4)Allocation of Transaction Price: The Company allocates the transaction price to each distinct performance obligation based on its standalone selling price. If the standalone selling price is not observable, the Company estimates it using an appropriate method.Â Â Â Â 5)Recognition of Revenue: Revenue is recognized when (or as) the Company satisfies a performance obligation by transferring a promised good or service to the customer. This typically occurs at a point in time or over time, depending on the nature of the performance obligation.Â Wholesale revenue and sales of own branded nutraceutical and pharmaceutical productsÂ The Company has contracts or signed partnership forms (usual in the wholesale sector of the pharma industry) with its customers, stipulating the enforceable rights and obligations. The Company is responsible for transferring the goods to the customerâ€™s location, which represents its sole performance obligation. Thus, the transaction price, which is predetermined in most of the products sold, is exclusively allocated to this performance obligation. Revenue is recognized at a single point in time, which is upon issuance of the corresponding sales invoice. The Company has assessed the impact of the items invoiced but not delivered to the customerâ€™s location as of December 31, 2023, and deemed that it had no material effect. Â Pharma manufacturingÂ The Company has active contracts with its customers, stipulating the enforceable rights and obligations. The Company is responsible for the manufacturing and the packaging of specific products assigned by its customers, which represents its performance obligations to which the Company allocates the transaction price determined. The customers are responsible for providing the raw materials to the Company. Revenue is recognized over a period of time, which is during the production and packaging period of the respective products. As of December 31, 2023 there were no products or batches of products for which the production or packaging phase was in progress. Â Medihelm SA Â Commencing from January 1, 2023, and pursuant to the agreement with Medihelm, the exclusive distributor of the Companyâ€™s own proprietary line of nutraceuticals, the Company considers the transaction price to be variable and records an estimate of the transaction price, subject to the constraint for variable consideration. The Company is basing the change in transaction price with the exclusive distributor through assessment of significant overdue receivables from the exclusive distributor, which the Company reassesses each reporting period. Through this assessment, the Company applied the â€œexpected valueâ€ model under ASC 606-10-32-5 and had applied specific constraints to revenue due from the customer at the end of each reporting period. Following the application of the â€œexpected valueâ€ model, the Company deferred an amount of $397,000Â and recorded it against the sales to Medihelm for the year ended December 31, 2023. The Company does not consider that sales to any other customer include a variable component as of December 31, 2023. Leases The Company accounts for leases in accordance with ASC 842. For all leases, the Company recognizes a right-of-use (ROU) asset and a lease liability on the balance sheet. The ROU asset represents the Company's right to use the underlying asset for the lease term, and the lease liability represents the obligation to make lease payments arising from the lease, both measured at the present value of future lease payments. Lease payments are recognized as an operating expense on a straight-line basis over the lease term. The interest on the lease liability and the amortization of the ROU asset are recognized separately in the income statement. Initial direct costs incurred by the Company in negotiating and securing leases are capitalized and amortized over the lease term on a straight-line basis. The assets and liabilities from operating and finance leases are recognized at the commencement date based on the present value of remaining lease payments over the lease term using the Companyâ€™s secured incremental borrowing rates or implicit rates, when readily determinable. Short-term leases, which have an initial term of 12 months or less, are not recorded on the balance sheet. The Companyâ€™s operating leases do not provide an implicit rate that can readily be determined. Therefore, we use a discount rate based on our incremental borrowing rate, which is determined using the average interest rate of our long-term debt on the date of inception.Â The Company accounts for leases in accordance with ASC 842. For all leases, the Company recognizes a right-of-use (ROU) asset and a lease liability on the balance sheet. The ROU asset represents the Companyâ€™s right to use the underlying asset for the lease term, and the lease liability represents the obligation to make lease payments arising from the lease, both measured at the present

value of future lease payments. Lease payments are recognized as an operating expense on a straight-line basis over the lease term. The interest on the lease liability and the amortization of the ROU asset are recognized separately in the income statement. Initial direct costs incurred by the Company in negotiating and securing leases are capitalized and amortized over the lease term on a straight-line basis. The assets and liabilities from operating and finance leases are recognized at the commencement date based on the present value of remaining lease payments over the lease term using the Companyâ€™s secured incremental borrowing rates or implicit rates, when readily determinable. Short-term leases, which have an initial term of 12 months or less, are not recorded on the balance sheet. The Companyâ€™s operating leases do not provide an implicit rate that can readily be determined. Therefore, we use a discount rate based on our incremental borrowing rate, which is determined using the average interest rate of our long-term debt on the date of inception.Â Concentrations of Credit Risk Â Financial instruments that potentially subject the Company to concentrations of credit risk consist principally of cash investments and accounts receivable.Â The Company had no clients which contributed 10% or more of revenue and accounts receivable, respectively for the year ended December 31, 2023. Retirement and Termination Benefits Under Greek labor law, employees are entitled to lump-sum compensation in the event of termination or retirement. The amount depends on the employeeâ€™s work experience and remuneration as of the day of termination or retirement. If an employee remains with the company until full-benefit retirement, the employee is entitled to a lump-sum equal to 40% of the compensation to be received if the employee were to be dismissed on the same day. The Company periodically reviews the uncertainties and judgments related to the application of the relevant labor law regulations to determine retirement and termination benefits obligations of its Greek subsidiaries. The Company has evaluated the impact of these regulations and has identified a potential retirement and termination benefits liability. The amount of the liability as of June 30, 2024 and December 31, 2023, was $395,698 and $408,665, respectively, and has been recorded as a long-term liability within the consolidated balance sheets. Under Greek labor law, employees are entitled to lump-sum compensation in the event of termination or retirement. The amount depends on the employeeâ€™s work experience and renumeration as of the day of termination or retirement. If an employee remains with the company until full-benefit retirement, the employee is entitled to a lump-sum equal to 40% of the compensation to be received if the employee were to be dismissed on the same day. The Company periodically reviews the uncertainties and judgments related to the application of the relevant labor law regulations to determine retirement and termination benefits obligations of its Greek subsidiaries. The Company has evaluated the impact of these regulations and has identified a potential retirement and termination benefits liability. The amount of the liability as of December 31, 2023, and December 31, 2022, was $408,665 and $0, respectively, and has been recorded as a long-term liability within the consolidated balance sheets. The Company engaged an actuarial expert for the first time, during the period ended December 31, 2023, and thus the liability of $408,665 is the cumulative effect of the 2-year period ended December 31, 2023. The effect allocated to the prior period ended December 31, 2022, would have been $147,776. Basic and Diluted Net Loss per Common Share Basic income per share is calculated by dividing income available to common stockholders by the weighted average number of shares of common stock outstanding during the period. Diluted income per share is calculated by dividing income available to common stockholders by the weighted average number of common shares outstanding for the period and, when dilutive, potential shares from stock options and warrants to purchase common stock, using the treasury stock method. In accordance with ASC 260, Earnings Per Share, the following table reconciles basic shares outstanding to fully diluted shares outstanding.Â Â Â Â June 30, 2024Â Â June 30, 2023Â Weighted average number of common shares outstanding BasicÂ Â 17,025,203Â Â Â 10,718,010Â Potentially dilutive common stock equivalentsÂ Â Â Â Â -Â Weighted average number of common and equivalent shares outstanding â€“ DilutedÂ Â 17,025,203Â Â Â 10,718,010Â Â The following table summarizes potential common shares that were excluded as their effect is anti-dilutive:Â Â Â June 30, 2024Â Â June 30, 2023Â WarrantsÂ Â 8,558,380Â Â Â 4,188,928Â TotalÂ Â 8,558,380Â Â Â 4,188,928Â Â Common stock equivalents are included in the diluted income per share calculation only when option exercise prices are lower than the average market price of the common shares for the period presented. Basic income per share is calculated by dividing income available to common stockholders by the weighted average number of shares of common stock outstanding during the period. Diluted income per share is calculated by dividing income available to common stockholders by the weighted average number of common shares outstanding for the period and, when dilutive, potential shares from stock options and warrants to purchase common stock, using the treasury stock method. In accordance with ASC 260, Earnings Per Share, the following table reconciles basic shares outstanding to fully diluted shares outstanding.Â Â Â Years Ended December 31,Â Â Â 2023Â Â 2022Â Weighted average number of common shares outstanding BasicÂ Â 11,968,665Â Â Â 1,928,172Â Potentially dilutive common stock equivalentsÂ Â Â Â Â -Â Weighted average number of common and equivalent shares outstanding â€“ DilutedÂ Â 11,968,665Â Â Â 1,928,172Â Â Common stock equivalents are included in the diluted income per share calculation only when option exercise prices are lower than the average market price of the common shares for the period presented. Â The following table summarizes the potential shares of common stock that were excluded from the computation of diluted net loss per share for the years ended December 31, 2023 and 2022 as such shares would have had an anti-dilutive effect:Â Â Â 2023Â Â 2022Â Common Stock WarrantsÂ Â 8,561,476Â Â Â 4,194,236Â Common Stock OptionsÂ Â -Â Â Â -Â Convertible DebtÂ Â -Â Â Â 8,827Â TotalÂ Â 8,561,476Â Â Â 4,203,063Â Accounting Standard Adopted In December 2022, the FASB issued ASU No. 2022-06, Deferral of the Sunset Date of Reference Rate Reform (Topic 848). Topic 848 provides optional expedients and exceptions for applying GAAP to transactions affected by reference rate (e.g., LIBOR) reform if certain criteria are met, for a limited period of time to ease the potential burden in accounting for (or recognizing the effects of) reference rate reform on financial reporting. The ASU deferred the sunset date of Topic 848 from December 31, 2022 to December 31, 2024. The ASU is effective as of December 21, 2022 through December 31, 2024. We continue to evaluate transactions or contract modifications occurring as a result of reference rate reform and determine whether to apply the optional guidance on an ongoing basis. We adopted ASU 2022-06 during 2022. The Company adopted this ASU on June 30, 2023. The adoption of this ASU did not have a material impact on the Companyâ€™s accounting and disclosures.Â In March 2022, the FASB issued ASU 2022-02, Troubled Debt Restructurings and Vintage Disclosures. This ASU eliminates the accounting guidance for troubled debt restructurings by creditors that have adopted ASU 2016-13, Measurement of Credit Losses on Financial Instruments, which was adopted on January 1, 2020. The adoption of ASU 2016-13 did not have a material impact on the Companyâ€™s consolidated financial statements. ASU 2022-02 also enhances the disclosure requirements for certain loan refinancing and restructurings by creditors when a borrower is experiencing financial difficulty. In addition, the ASU amends the guidance on vintage disclosures to require entities to disclose current period gross write-offs by year of origination for financing receivables and net investments in leases within the scope of ASC 326-20. The ASU is effective for annual periods beginning after December 15, 2022, including interim periods within those fiscal years. Adoption of the ASU would be applied prospectively. Early adoption is also permitted, including adoption in an interim period. This ASU was adopted on January 1, 2023, which resulted in no cumulative-effect adjustment to retained earnings. Â Recent Accounting Pronouncements In December 2023, the Financial Accounting Standards Board (â€œFASBâ€) issued Accounting Standards Update (â€œASUâ€)Â 2023-09,Â Income Taxes (Topic 740): Improvements to Income Tax Disclosures. This guidance is intended to enhance the transparency and decision-usefulness of income tax disclosures. The amendments in ASUÂ 2023-09Â address investor requests for enhanced income tax information primarily through changes to disclosure regarding rate reconciliation and income taxes paid both in the U.S. and in foreign jurisdictions. ASUÂ 2023-09Â is effective for fiscal years beginning after DecemberÂ 15, 2024 on a prospective basis, with the option to apply the standard retrospectively. Early adoption is permitted. The Company is currently evaluating this guidance to determine the impact it may have on its consolidated financial statements disclosures.Â In November 2023, the FASB issued ASUÂ 2023-07, Segment Reporting: Improvements to Reportable Segment Disclosures. This guidance expands public entitiesâ€™ segment disclosures primarily by requiring disclosure of significant segment expenses that are regularly provided to the chief operating decision maker and included within each reported measure of segment profit or loss, an amount and description of its composition for other segment items, and interim disclosures of a reportable segmentâ€™s profit or loss and assets. The guidance is effective for fiscal years beginning after DecemberÂ 15, 2023, and interim periods within fiscal years beginning after DecemberÂ 15, 2024, with early adoption permitted. The amendments are required to be applied retrospectively to all prior periods presented in an entityâ€™s financial statements. The Company is currently evaluating this guidance to determine the impact it may have on its consolidated financial statements related disclosures.Â Â Management does not believe that any recently issued, but not effective, accounting standards, if currently adopted, would have a material effect on the Companyâ€™s consolidated financial statements.Â In December 2023, the Financial Accounting Standards Board (â€œFASBâ€) issued Accounting Standards Update (â€œASUâ€)Â 2023-09,Â Income Taxes (Topic 740): Improvements to Income Tax Disclosures. This guidance is intended to enhance the transparency and decision-usefulness of income tax disclosures. The amendments in ASUÂ 2023-09Â address investor requests for enhanced income tax information primarily through changes to disclosure regarding rate reconciliation and income taxes paid both in the U.S. and in foreign jurisdictions. ASUÂ 2023-09Â is effective for fiscal years beginning after DecemberÂ 15, 2024 on a prospective basis, with the option to apply the standard retrospectively. Early adoption is permitted. The Company is currently evaluating this guidance to determine the impact it may have on its consolidated financial statements disclosures.Â In November 2023, the FASB issued ASUÂ 2023-07, Segment Reporting: Improvements to Reportable Segment Disclosures. This guidance expands public entitiesâ€™ segment disclosures primarily by requiring disclosure of significant segment expenses that are regularly provided to the chief operating decision maker and included within each reported measure of segment profit or loss, an amount and description of its composition for other segment items, and interim disclosures of a reportable segmentâ€™s profit or loss and assets. The guidance is effective for fiscal years beginning after DecemberÂ 15, 2023, and interim periods within fiscal years beginning after DecemberÂ 15, 2024, with early adoption permitted. The amendments are required to be applied retrospectively to all prior periods presented in an entityâ€™s financial statements. The Company is currently evaluating this guidance to determine the impact it may have on its consolidated financial statements related disclosures.Â Â In December 2022, the FASB issued ASU No. 2022-06, Deferral of the Sunset Date of Reference Rate Reform (Topic 848). Topic 848 provides optional expedients and exceptions for applying GAAP to transactions affected by reference rate (e.g., LIBOR) reform if certain criteria are met, for a limited period of time to ease the potential burden in accounting for (or recognizing the effects of) reference rate reform on financial reporting. The ASU deferred the sunset date of Topic 848 from December 31, 2022 to December 31, 2024. The ASU is effective as of December 21, 2022 through December 31, 2024. We continue to evaluate transactions or contract modifications occurring as a result of reference rate reform and determine whether to apply the optional guidance on an ongoing basis. We adopted ASU 2022-06 during 2022. The Company adopted this ASU on June 30, 2023. The adoption of this ASU did not have a material impact on the Companyâ€™s accounting and disclosures.Â In March 2022, the FASB issued ASU 2022-02, Troubled Debt Restructurings and Vintage Disclosures. This ASU eliminates the accounting guidance for troubled debt restructurings by creditors that have adopted ASU 2016-13, Measurement of Credit Losses on Financial Instruments, which was adopted on January 1, 2020. The adoption of ASU 2016-13 did not have a material impact on the Companyâ€™s consolidated financial statements. ASU 2022-02 also enhances the disclosure requirements for certain loan refinancing and restructurings by creditors when a borrower is experiencing financial difficulty. In addition, the ASU amends the guidance on vintage disclosures to require entities to disclose current period gross write-offs by year of origination for financing receivables and net investments in leases within the scope of ASC 326-20. The ASU is effective for annual periods beginning after December 15, 2022, including interim periods within those fiscal years. Adoption of the ASU would be applied prospectively. Early adoption is also permitted, including adoption in an interim period. This ASU was adopted on January 1, 2023, which resulted in no cumulative-effect adjustment to retained earnings.In October 2021, the FASB issued ASU 2021-08, Business Combinations (Topic 805): Accounting for Contract Assets and Contract Liabilities from Contracts with Customers, which requires contract assets and contract liabilities (i.e., deferred revenue) acquired in a business combination to be recognized and measured by the acquirer on the acquisition date in accordance with ASC 606, Revenue from Contracts with Customers, as if it had originated the contracts. The new guidance creates an exception to the general recognition and measurement principles of ASC 805, Business Combinations. The new guidance should be applied prospectively and is effective for all public business entities for fiscal years beginning after December 15, 2022 and include interim periods. The Company adopted this ASU which resulted in no impact on the Companyâ€™s consolidated financial statements.Â Management does not believe that any recently issued, but not effective, accounting standards, if currently adopted, would have a material effect on the Companyâ€™s consolidated financial statements.Â Acquisition Accounting CloudscreenÂ On January 23, 2024, the Company completed the acquisition of Cloudscreen, a cutting-edge Artificial Intelligence (AI) powered platform. The acquisition is pursuant to the purchase agreement announced on October 11, 2023. Cloudscreen is a multimodal platform specialized in drug repurposing, a process that involves uncovering new target proteins or indications for existing drugs for use in treating different diseases. The total purchase price amounted to $637,080 and consisted of 280,000 shares of common stock with a fair value of $319,200 and an amount of $317,880 to be settled in cash during 2024 based on the Promissory Note signed on October 10, 2023. The Company accounted for the acquisition as an asset acquisition in accordance with Accounting Standards Codification (â€œASCâ€) Topic 805, Business Combinations, (â€œASC 805â€) and recorded $637,080 as an intangible asset related to the technology platform acquired.Â ZipDoctorÂ On April 3, 2023, the Company completed the acquisition of ZipDoctor Inc. (â€œZipDoctorâ€), aÂ telehealth company for a total sum of $150,000 in cash and $8,788 in fees. The Company accounted for the acquisition as an asset acquisition in accordance with Accounting Standards Codification (â€œASCâ€) Topic 805, Business Combinations, (â€œASC 805â€) and recorded $158,788 as an intangible asset related to the technology platform acquired.BikasÂ On June 15, 2023, Cosmos Health Inc. entered into an Assignment and Assumption Agreement (the â€œAgreementâ€) with Ioannis Bikas O.E., a Greek Company (â€œBikasâ€). Bikas is owner of a pharmaceutical distribution network in Greece and agreed to sell to the Company their distribution network and customer base. The purchase price of the network was â¬100,000 ($109,330)Â in cash, and â¬300,000 ($316,081)Â in the Companyâ€™s common stock. The Company issued 99,710 shares of common stock related to the acquisition of the customer base, based on the fair value of the stock on the acquisition date. The Company accounted for the acquisition as an asset acquisition in accordance with ASC 805 and recorded $425,411 as an intangible asset related to the customer base acquired.Â BuildingsÂ AcquisitionsÂ On April 24, 2023, the Company purchased a building for a total sum of $1,054,872 in cash.Â The Company accounted for the acquisition as an asset acquisition in accordance with ASC 805 and recorded the cost of the building as "Property, plant and equipment" on the consolidated balance sheets.Â On January 6, 2023, the Company agreed to purchase land and building located in Montreal, Canada from a third-party vendor. The total purchase price amounts to $3,950,000 and the closing date of the agreement based on the amendment signed on July 19, 2023, is December 31, 2023. As of June 30, 2024, the Company has made no additional prepayments concerning this building. The closing date of the agreement has been extended to December 31, 2024.Â Cana Â On June 30, 2023, the Company acquired Cana Laboratories Holdings (Cyprus) Limited (â€œCanaâ€), which wholly owned an operating subsidiary, Pharmaceutical Laboratories Cana S.A. (â€œCana SAâ€) for â¬800,000 ($873,600) in cash and 46,377 shares of common stock, with fair value of $138,667 as of the date of acquisition. Moreover, on February 28, 2023, the Company had signed a Secured Promissory Note with Cana, whereby Cana borrowed the sum of â¬4,100,000 ($4,457,520), included in the total consideration of $5,469,787. The Company accounted for the acquisition as a business acquisition in accordance with ASC 805. The fair value of Cana assets acquired, and liabilities assumed was based upon managementâ€™s estimates assisted by an independent third-party valuation firm. The fixed assets of Cana (which included land, building & machinery) were valued as of December 31, 2022 and the Company believes that nothing has materially changed between such date and the acquisition date (June 30, 2023). The following table summarizes the preliminary allocation of purchase price of the acquisition:Â Consideration Â Â Â CashÂ $5,331,120Â Fair value of common stock issuedÂ Â 138,667Â Fair value of total consideration transferredÂ $5,469,787Â Â Â Â Â Â Recognized amounts of identifiable assets acquiredÂ Â Â Â Financial assetsÂ $1,796,911Â InventoryÂ Â 297,340Â Property, plant and equipmentÂ Â 7,488,818Â Identifiable intangible assetsÂ Â 562,200Â Financial liabilitiesÂ Â (3,235,233)Total identifiable net assetsÂ $6,910,036Â Â Â Â Â Â Bargain purchase gainÂ $1,440,249Â Â Revenue for the 6- month period ended December 31, 2023Â $344,708Â LossÂ for the 6- month period ended December 31, 2023Â $(1,232,732)During the prior year period, Cana had minimal operations as it was in financial difficulties and seeking for an investor. Â X - ReferencesNo definition available. + Details Name: cosm_AccountingStandardAdoptedPolicyTextBlock Namespace Prefix: cosm_ Data Type: nonnum:textBlockItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_AcquisitionAccountingPolicyTextBlock Namespace Prefix: cosm_ Data Type: nonnum:textBlockItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_CreditLossesPolicyTextBlock Namespace Prefix: cosm_ Data Type: nonnum:textBlockItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_CustomerAdvancesPolicyTextBlock Namespace Prefix: cosm_ Data Type: nonnum:textBlockItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_EffectsOfWarInTheUkrainePolicyTextBlock Namespace Prefix: cosm_ Data Type: nonnum:textBlockItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_OrganizationAndNatureOfBusinessAbstract Namespace Prefix: cosm_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - ReferencesNo definition

available. + Details Name: cosm_ReceivablesTradeAndOtherAccountsReceivableAllowancesForDoubtfulAccountsPolicy Namespace Prefix: cosm_ Data Type: nonnum:textBlockItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_TaxReceivablesPolicyTextBlock Namespace Prefix: cosm_ Data Type: nonnum:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for basis of accounting, or basis of presentation, used to prepare the financial statements (for example, US Generally Accepted Accounting Principles, Other Comprehensive Basis of Accounting, IFRS). + ReferencesNo definition available. + Details Name: us-gaap_BasisOfAccountingPolicyPolicyTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for cash and cash equivalents, including the policy for determining which items are treated as cash equivalents. Other information that may be disclosed includes (1) the nature of any restrictions on the entity's use of its cash and cash equivalents, (2) whether the entity's cash and cash equivalents are insured or expose the entity to credit risk, (3) the classification of any negative balance accounts (overdrafts), and (4) the carrying basis of cash equivalents (for example, at cost) and whether the carrying amount of cash equivalents approximates fair value. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482913/230-10-50-1 + Details Name: us-gaap_CashAndCashEquivalentsPolicyTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for salaries, bonuses, incentive awards, postretirement and postemployment benefits granted to employees, including equity-based arrangements; discloses methodologies for measurement, and the bases for recognizing related assets and liabilities and recognizing and reporting compensation expense. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_CompensationRelatedCostsPolicyTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for credit risk. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 942 -SubTopic 825 -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478898/942-825-50-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (d) -SubTopic 10 -Topic 275 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482861/275-10-50-1 + Details Name: us-gaap_ConcentrationRiskCreditRisk Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy regarding (1) the principles it follows in consolidating or combining the separate financial statements, including the principles followed in determining the inclusion or exclusion of subsidiaries or other entities in the consolidated or combined financial statements and (2) its treatment of interests (for example, common stock, a partnership interest or other means of exerting influence) in other entities, for example consolidation or use of the equity or cost methods of accounting. The accounting policy may also address the accounting treatment for intercompany accounts and transactions, noncontrolling interest, and the income statement treatment in consolidation for issuances of stock by a subsidiary. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483426/235-10-50-4Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 810 -SubTopic 10 -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481203/810-10-50-1 + Details Name: us-gaap_ConsolidationPolicyTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for its derivative instruments and hedging activities. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 2 -SubTopic 10 -Topic 815 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480434/815-10-50-2Reference 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 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(n)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 4: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 815 -SubTopic 10 -Section 50 -Paragraph 1A -Publisher FASB -URI https://asc.fasb.org/1943274/2147480434/815-10-50-1AReference 5: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 815 -SubTopic 10 -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480434/815-10-50-1Reference 6: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 815 -SubTopic 10 -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480434/815-10-50-4Reference 7: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 815 -SubTopic 10 -Section 50 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480434/815-10-50-7 + Details Name: us-gaap_DerivativesPolicyTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for computing basic and diluted earnings or loss per share for each class of common stock and participating security. Addresses all significant policy factors, including any antidilutive items that have been excluded from the computation and takes into account stock dividends, splits and reverse splits that occur after the balance sheet date of the latest reporting period but before the issuance of the financial statements. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 260 -SubTopic 10 -Section 50 -Paragraph 1 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 260 -SubTopic 10 -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-2 + Details Name: us-gaap_EarningsPerSharePolicyTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for equity method of accounting for investments and other interests. Investment includes, but is not limited to, unconsolidated subsidiary, corporate joint venture, noncontrolling interest in real estate venture, limited partnership, and limited liability company. Information includes, but is not limited to, ownership percentage, reason equity method is or is not considered appropriate, and accounting policy election for distribution received. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (a)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 825 -SubTopic 10 -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 21D -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-21D + Details Name: us-gaap_EquityMethodInvestmentsPolicy Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for fair value measurements of financial and non-financial assets, liabilities and instruments classified in shareholders' equity. Disclosures include, but are not limited to, how an entity that manages a group of financial assets and liabilities on the basis of its net exposure measures the fair value of those assets and liabilities. + ReferencesNo definition available. + Details Name: us-gaap_FairValueMeasurementPolicyPolicyTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for (1) transactions denominated in a currency other than the reporting enterprise's functional currency, (2) translating foreign currency financial statements that are incorporated into the financial statements of the reporting enterprise by consolidation, combination, or the equity method of accounting, and (3) remeasurement of the financial statements of a foreign reporting enterprise in a hyperinflationary economy. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 830 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/830/tableOfContent + Details Name: us-gaap_ForeignCurrencyTransactionsAndTranslationsPolicyTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for goodwill and intangible assets. This accounting policy also may address how an entity assesses and measures impairment of goodwill and intangible assets. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/350-30/tableOfContentReference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/350-20/tableOfContent + Details Name: us-gaap_GoodwillAndIntangibleAssetsPolicyTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for recognizing and measuring the impairment of long-lived assets. An entity also may disclose its accounting policy for long-lived assets to be sold. This policy excludes goodwill and intangible assets. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 360 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SAB Topic 5.CC) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480091/360-10-S99-2Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 05 -Paragraph 4 -SubTopic 10 -Topic 360 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482338/360-10-05-4 + Details Name: us-gaap_ImpairmentOrDisposalOfLongLivedAssetsPolicyTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for income taxes, which may include its accounting policies for recognizing and measuring deferred tax assets and liabilities and related valuation allowances, recognizing investment tax credits, operating loss carryforwards, tax credit carryforwards, and other carryforwards, methodologies for determining its effective income tax rate and the characterization of interest and penalties in the financial statements. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 20 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-20Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 19 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-19Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 25 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482525/740-10-45-25Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-03(h)(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479886/946-10-S99-3Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 17 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-17Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-9Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482525/740-10-45-28Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482765/220-10-50-1 + Details Name: us-gaap_IncomeTaxPolicyTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of inventory accounting policy for inventory classes, including, but not limited to, basis for determining inventory amounts, methods by which amounts are added and removed from inventory classes, loss recognition on impairment of inventories, and situations in which inventories are stated above cost. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(6)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 330 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483080/330-10-50-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483489/210-10-50-1Reference 4: http://www.xbrl.org/2003/role/exampleRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483426/235-10-50-4Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 912 -SubTopic 330 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478411/912-330-50-1Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 330 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/330/tableOfContentReference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 330 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483080/330-10-50-4Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 45 -Paragraph 6 -Subparagraph (a) -SubTopic 10 -Topic 270 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482989/270-10-45-6 + Details Name: us-gaap_InventoryPolicyTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for investment in financial asset. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(3)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-03(d)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479886/946-10-S99-3Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-03(f)(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479886/946-10-S99-3Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-03(f)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479886/946-10-S99-3Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-03(f)(3)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479886/946-10-S99-3Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 320 -Name Accounting Standards Codification -Section S99 -Paragraph 12 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477271/946-320-S99-12Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 320 -Name Accounting Standards Codification -Section S99 -Paragraph 19 -Subparagraph (2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477271/946-320-S99-19 + Details Name: us-gaap_InvestmentPolicyTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for leasing arrangements entered into by lessor. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479773/842-30-50-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 50 -Paragraph 3A -Subparagraph (a) -SubTopic 30 -Topic 842 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479773/842-30-50-3AReference 3: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 50 -Paragraph 3A -Subparagraph (b) -SubTopic 30 -Topic 842 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479773/842-30-50-3AReference 4: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 50 -Paragraph 14 -SubTopic 30 -Topic 842 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479773/842-30-50-14 + Details Name: us-gaap_LessorLeasesPolicyTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy pertaining to new accounting pronouncements that may impact the entity's financial reporting. Includes, but is not limited to, quantification of the expected or actual impact. + ReferencesNo definition available. + Details Name: us-gaap_NewAccountingPronouncementsPolicyPolicyTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for postemployment benefits. Postemployment benefits are benefits provided to former or inactive employees, their beneficiaries, and covered dependents after employment but before retirement, except for: a) benefits provided through a pension or postretirement benefit plan, b) individual deferred compensation arrangements, c) special or contractual termination benefits, and d) stock compensation plans. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 712 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/712/tableOfContent + Details Name: us-gaap_PostemploymentBenefitPlansPolicy Namespace Prefix: us-gaap_ Data Type: dtr-

types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for reclassification affecting comparability of financial statement. Excludes amendment to accounting standards, other change in accounting principle, and correction of error. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 205 - SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483504/205-10-50-1 + Details Name: us-gaap_PriorPeriodReclassificationAdjustmentDescription Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for long-lived, physical asset used in normal conduct of business and not intended for resale. Includes, but is not limited to, work of art, historical treasure, and similar asset classified as collections. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 1 -SubTopic 10 -Topic 360 - Publisher FASB -URI https://asc.fasb.org/1943274/2147482099/360-10-50-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(8)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 50 -Paragraph 6 -SubTopic 360 -Topic 958 -Publisher FASB -URI https://asc.fasb.org/1943274/2147477798/958-360-50-6Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (d) -SubTopic 360 -Topic 958 -Publisher FASB -URI https://asc.fasb.org/1943274/2147477798/958-360-50-1 + Details Name: us-gaap_PropertyPlantAndEquipmentPolicyTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for recognizing unearned income or deferred revenue related to transactions involving the sale of a product or performance of services. + ReferencesNo definition available. + Details Name: us-gaap_RevenueRecognitionDeferredRevenue Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for 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 accounts receivable. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481962/310-10-50-6Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification - Section 50 -Paragraph 2 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481962/310-10-50-2Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481962/310-10-50-2Reference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 310 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481569/310-20-50-1Reference 5: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification - Section 50 -Paragraph 15 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481962/310-10-50-15Reference 6: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11B -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481962/310-10-50-11B + Details Name: us-gaap_TradeAndOtherAccountsReceivablePolicy Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for the use of estimates in the preparation of financial statements in conformity with generally accepted accounting principles. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 275 -SubTopic 10 -Section 50 -Paragraph 9 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482861/275-10-50-9Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 275 -SubTopic 10 -Section 50 - Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482861/275-10-50-4Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification - Section 50 -Paragraph 1 -Subparagraph (b) -SubTopic 10 -Topic 275 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482861/275-10-50-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (c) -SubTopic 10 -Topic 275 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482861/275-10-50-1Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 50 -Paragraph 11 -SubTopic 10 -Topic 275 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482861/275-10-50-11Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification - Section 50 -Paragraph 12 -SubTopic 10 -Topic 275 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482861/275-10-50-12Reference 7: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 275 -SubTopic 10 -Section 50 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482861/275-10-50-8 + Details Name: us-gaap_UseOfEstimates Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 45 R29.htm IDEA: XBRL DOCUMENT v3.24.3 ORGANIZATION AND NATURE OF BUSINESS (Tables) 6 Months Ended 12 Months Ended Jun. 30, 2024 Dec. 31, 2023 ORGANIZATION AND NATURE OF BUSINESS Â Â Schedule of allocation of purchase price of acquisition Â Consideration Â Â Â CashÂ $5,331,120Â Fair value of common stock issuedÂ Â 138,667Â Fair value of total consideration transferredÂ $5,469,787Â Â Â Â Â Â Recognized amounts of identifiable assets acquiredÂ Â Â Â Financial assetsÂ $1,796,911Â InventoryÂ Â 297,340Â Property, plant and equipmentÂ Â 7,488,818Â Identifiable intangible assetsÂ Â 562,200Â Financial liabilitiesÂ Â (3,235,233)Total identifiable net assetsÂ $6,910,036Â Â Â Â Â Â Bargain purchase gainÂ $1,440,249Â Â Revenue for the 6- month period ended December 31, 2023Â $344,708Â LossÂ for the 6- month period ended December 31, 2023Â $(1,232,732) Schedule of exchange rate Consideration Â Â Â CashÂ $5,331,120Â Fair value of common stock issuedÂ Â 138,667Â Fair value of total consideration transferredÂ $5,469,787Â Â Â Â Â Â Recognized amounts of identifiable assets acquiredÂ Â Â Â Financial assetsÂ $1,796,911Â InventoryÂ Â 297,340Â Property, plant and equipmentÂ Â 7,488,818Â Identifiable intangible assetsÂ Â 562,200Â Financial liabilitiesÂ Â (3,235,233)Total identifiable net assetsÂ $6,910,036Â Â Â Â Â Â Bargain purchase gainÂ $1,440,249Â Revenue for the 6- month period ended December 31, 2023Â $344,708Â LossÂ for the 6- month period ended December 31, 2023Â $(1,232,732) Â Â December 31, 2023Â Â December 31, 2022Â Exchange rate on balance sheet datesÂ Â Â Â Â Â EUR: USD exchange rateÂ Â 1.1062Â Â Â 1.0698Â GBP: USD exchange rateÂ Â 1.2743Â Â Â 1.2077Â Â Â Â Â Â Â Â Average exchange rate for the periodÂ Â Â Â Â Â Â Â EUR: USD exchange rateÂ Â 1.0817Â Â Â 1.0534Â GBP: USD exchange rateÂ Â 1.2440Â Â Â 1.2371Â Schedule of Accounts Receivable & Allowance for Doubtful Accounts Â Â June 30, 2024 Â Â Â Â Â Balance as of January 1st, 2024 Â $19,686,091Â Provisions for credit losses Â Â -Â Write-offs Â Â -Â Foreign exchange adjustmentsÂ Â (568,264)Other adjustmentsÂ Â (30,992)Balance as of June 30, 2024Â $19,086,835Â Â Â December 31, 2023 Â Â Â Â Â Balance as of January 1, 2023 Â $7,309,311Â Provisions for credit losses Â Â 11,850,788Â Write-offs Â Â -Â Foreign exchange adjustmentsÂ Â 525,992Â Other adjustmentsÂ Â -Â Balance as of December 31, 2023Â $19,686,091Â Schedule of Property and Equipment, net Â EstimatedUseful LifeLeasehold improvements and technical worksÂ Lesser of lease term or 25 yearsBuildingsÂ Â 25-30 yearsÂ VehiclesÂ 6 yearsMachineryÂ 20 yearsFurniture, fixtures and equipmentÂ 5â€“10 yearsÂ Computers and softwareÂ 3-5 years Â EstimatedUseful LifeLeasehold improvements and technical worksÂ Lesser of lease term or 25 yearsBuildingsÂ Â 25-30 yearsÂ VehiclesÂ 6 yearsMachineryÂ 20 yearsFurniture, fixtures and equipmentÂ 5â€“10 yearsÂ Computers and softwareÂ 3-5 years Schedule of Basic and Diluted Net Loss per Common Share Â Â June 30, 2024Â Â June 30, 2023Â Weighted average number of common shares outstanding BasicÂ Â 17,025,203Â Â Â 10,718,010Â Potentially dilutive common stock equivalentsÂ Â Â Â Â Â -Â Weighted average number of common and equivalent shares outstanding â€“ DilutedÂ Â 17,025,203Â Â Â 10,718,010Â Â Â Years Ended December 31,Â Â Â 2023Â Â 2022Â Weighted average number of common shares outstanding BasicÂ Â 11,968,665Â Â Â 1,928,172Â Potentially dilutive common stock equivalentsÂ Â Â Â Â Â -Â Weighted average number of common and equivalent shares outstanding â€“ DilutedÂ Â 11,968,665Â Â Â 1,928,172Â Schedule of potential shares of common stock Â Â June 30, 2024Â Â June 30, 2023Â WarrantsÂ Â 8,558,380Â Â Â 4,188,928Â TotalÂ Â 8,558,380Â Â Â 4,188,928Â Â Â 2023Â Â 2022Â Common Stock WarrantsÂ Â 8,561,476Â Â Â 4,194,236Â Common Stock OptionsÂ Â -Â Â Â -Â Convertible DebtÂ Â -Â Â Â 8,827Â TotalÂ Â 8,561,476Â Â Â 4,203,063Â X - ReferencesNo definition available. + Details Name: cosm_OrganizationAndNatureOfBusinessAbstract Namespace Prefix: cosm_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_ScheduleOfForeignCurrencyTranslationAndOtherComprehensiveLosstabletextblock Namespace Prefix: cosm_ Data Type: nonnum:textBlockItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_ScheduleOfPotentialSharesOfCommonStockTableTextBlock Namespace Prefix: cosm_ Data Type: nonnum:textBlockItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of allowance for credit loss on accounts receivable. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 326 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479319/326-20-50-13 + Details Name: us-gaap_AccountsReceivableAllowanceForCreditLossTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of 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 X - DefinitionTabular disclosure of acquisition of assets or a business through noncash (or part noncash) transactions. Noncash is defined as information about all investing and financing activities of an enterprise during a period that affect recognized assets or liabilities but 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. Disclosure may include the equity interest acquired, value of assets acquired, value of liabilities acquired, net monetary assets acquired, number of shares, warrants or options issued as consideration for a business or asset acquired and other information necessary to a fair presentation. + 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_ScheduleOfNoncashOrPartNoncashAcquisitionsTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of public utility physical assets used in the normal conduct of business and not intended for resale. Includes, but is not limited to, balances by class of assets, depreciation expense and method used, including composite depreciation, and accumulated depreciation. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 980 -SubTopic 20 -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481834/980-20-45-1 + Details Name: us-gaap_ScheduleOfPublicUtilityPropertyPlantAndEquipmentTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 46 R30.htm IDEA: XBRL DOCUMENT v3.24.3 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Tables) 6 Months Ended 12 Months Ended Jun. 30, 2024 Dec. 31, 2023 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES Â Â Schedule of exchange rate Consideration Â Â Â CashÂ $5,331,120Â Fair value of common stock issuedÂ Â 138,667Â Fair value of total consideration transferredÂ $5,469,787Â Â Â Â Â Â Recognized amounts of identifiable assets acquiredÂ Â Â Â Financial assetsÂ $1,796,911Â InventoryÂ Â 297,340Â Property, plant and equipmentÂ Â 7,488,818Â Identifiable intangible assetsÂ Â 562,200Â Financial liabilitiesÂ Â (3,235,233)Total identifiable net assetsÂ $6,910,036Â Â Â Â Â Â Bargain purchase gainÂ $1,440,249Â Revenue for the 6- month period ended December 31, 2023Â $344,708Â LossÂ for the 6- month period ended December 31, 2023Â $(1,232,732) Â Â December 31, 2023Â Â December 31, 2022Â Exchange rate on balance sheet datesÂ Â Â Â Â Â EUR: USD exchange rateÂ Â 1.1062Â Â Â 1.0698Â GBP: USD exchange rateÂ Â 1.2743Â Â Â 1.2077Â Â Â Â Â Â Â Â Average exchange rate for the periodÂ Â Â Â Â Â Â Â EUR: USD exchange rateÂ Â 1.0817Â Â Â 1.0534Â GBP: USD exchange rateÂ Â 1.2440Â Â Â 1.2371Â Schedule of Accounts Receivable & Allowance for Doubtful Accounts Â Â June 30, 2024 Â Â Â Â Â Balance as of January 1st, 2024 Â $19,686,091Â Provisions for credit losses Â Â -Â Write-offs Â Â -Â Foreign exchange adjustmentsÂ Â (568,264)Other adjustmentsÂ Â (30,992)Balance as of June 30, 2024Â $19,086,835Â Â Â December 31, 2023 Â Â Â Â Â Balance as of January 1, 2023 Â $7,309,311Â Provisions for credit losses Â Â 11,850,788Â Write-offs Â Â -Â Foreign exchange adjustmentsÂ Â 525,992Â Other adjustmentsÂ Â -Â Balance as of December 31, 2023Â $19,686,091Â Schedule of Property and Equipment, net Â EstimatedUseful LifeLeasehold improvements and technical worksÂ Lesser of lease term or 25 yearsBuildingsÂ Â 25-30 yearsÂ VehiclesÂ 6 yearsMachineryÂ 20 yearsFurniture, fixtures and equipmentÂ 5â€“10 yearsÂ Computers and softwareÂ 3-5 years Â EstimatedUseful LifeLeasehold improvements and technical worksÂ Lesser of lease term or 25 yearsBuildingsÂ Â 25-30 yearsÂ VehiclesÂ 6 yearsMachineryÂ 20 yearsFurniture, fixtures and equipmentÂ 5â€“10 yearsÂ Computers and softwareÂ 3-5 years Schedule of Assets Measured and Recognized at Fair Value on a Recurring Basis Â Â Â December 31, 2023Â Â Total Carrying Â Â Â Level 1Â Â Level 2Â Â Level 3Â Â ValueÂ Marketable securities â€“ ICC International Cannabis Corp.Â $-Â Â Â -Â Â Â -Â Â $-Â Marketable securities â€“ National Bank of GreeceÂ Â 11,596Â Â Â -Â Â Â -Â Â Â 11,596Â Â Â Â $11,596Â Â Â Â Â Â Â Â Â Â $11,596Â Â Â Â December 31, 2022Â Â Total Carrying Â Â Â Level 1Â Â Level 2Â Â Level 3Â Â ValueÂ Marketable securities â€“ ICC International Cannabis Corp.Â $-Â Â Â -Â Â Â -Â Â $-Â Marketable securities â€“ National Bank of GreeceÂ Â 6,681Â Â Â -Â Â Â -Â Â Â 6,681Â Â Â $6,681Â Â Â Â Â Â Â Â Â Â $6,681Â Schedule of Basic and Diluted Net Loss per Common Share Â Â June 30, 2024Â Â June 30, 2023Â Weighted average number of common shares outstanding BasicÂ Â 17,025,203Â Â Â 10,718,010Â Potentially dilutive common stock equivalentsÂ Â Â Â Â Â -Â Weighted average number of common and equivalent shares outstanding â€“ DilutedÂ Â 17,025,203Â Â Â 10,718,010Â Â Â Years Ended December 31,Â Â Â 2023Â Â 2022Â Weighted average number of common shares outstanding BasicÂ Â 11,968,665Â Â Â 1,928,172Â Potentially dilutive common stock equivalentsÂ Â Â Â Â Â -Â Weighted average number of common and equivalent shares outstanding â€“ DilutedÂ Â 11,968,665Â Â Â 1,928,172Â Schedule of potential shares of common stock Â Â June 30, 2024Â Â June 30, 2023Â WarrantsÂ Â 8,558,380Â Â Â 4,188,928Â TotalÂ Â 8,558,380Â Â Â 4,188,928Â Â Â 2023Â Â 2022Â Common Stock WarrantsÂ Â 8,561,476Â Â Â 4,194,236Â Common Stock OptionsÂ Â -Â Â Â -Â Convertible DebtÂ Â -Â Â Â 8,827Â TotalÂ Â 8,561,476Â Â Â 4,203,063Â X - ReferencesNo definition available. + Details Name: cosm_ScheduleOfForeignCurrencyTranslationAndOtherComprehensiveLosstabletextblock Namespace Prefix: cosm_ Data Type: nonnum:textBlockItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_ScheduleOfPotentialSharesOfCommonStockTableTextBlock Namespace Prefix: cosm_ Data Type: nonnum:textBlockItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_AccountingPoliciesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of allowance for credit loss on accounts receivable. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 326 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479319/326-20-50-13 + Details Name: us-gaap_AccountsReceivableAllowanceForCreditLossTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of 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 X - DefinitionTabular disclosure of assets and liabilities, including [financial] instruments measured at fair value that are

classified in stockholders' equity, if any, that are measured at fair value on a recurring basis. The disclosures contemplated herein include the fair value measurements at the reporting date by the level within the fair value hierarchy in which the fair value measurements in their entirety fall, segregating fair value measurements using quoted prices in active markets for identical assets (Level 1), significant other observable inputs (Level 2), and significant unobservable inputs (Level 3). + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (b) -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 (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2 + Details Name: us-gaap_ScheduleOfFairValueAssetsAndLiabilitiesMeasuredOnRecurringBasisTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of public utility physical assets used in the normal conduct of business and not intended for resale. Includes, but is not limited to, balances by class of assets, depreciation expense and method used, including composite depreciation, and accumulated depreciation. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 980 -SubTopic 20 -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481834/980-20-45-1 + Details Name: us-gaap_ScheduleOfPublicUtilityPropertyPlantAndEquipmentTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 47 R31.htm IDEA: XBRL DOCUMENT v3.24.3 PROPERTY AND EQUIPMENT, NET (Tables) 6 Months Ended 12 Months Ended Jun. 30, 2024 Dec. 31, 2023 PROPERTY AND EQUIPMENT, NET Â Â Schedule of Property and Equipment, net Â Â June 30, 2024Â Â December 31, 2023Â LandÂ $3,438,343Â Â $3,551,020Â Buildings and improvementsÂ Â 4,674,665Â Â Â 4,787,963Â Leasehold improvementsÂ Â 3,524Â Â Â 3,639Â VehiclesÂ Â 274,487Â Â Â 285,388Â Furniture, fixtures and equipmentÂ Â 2,697,076Â Â Â 2,707,442Â Computers and softwareÂ Â 195,302Â Â Â 168,173Â Â Â Â 11,283,397Â Â Â 11,503,625Â Less: Accumulated depreciation and amortizationÂ Â (1,229,411)Â Â (1,048,126)TotalÂ $10,053,986Â Â $10,455,499Â Â Â 2023Â Â 2022Â LandÂ $3,551,020Â Â $-Â Buildings and improvementsÂ Â 4,787,963Â Â Â -Â Leasehold improvementsÂ Â 3,639Â Â Â 502,882Â VehiclesÂ Â 285,388Â Â Â 107,976Â Furniture, fixtures and equipmentÂ Â 2,707,442Â Â Â 1,945,207Â Computers and softwareÂ Â 168,173Â Â Â 138,783Â Â Â Â 11,503,625Â Â Â 2,694,848Â Less: Accumulated depreciation and amortizationÂ Â (1,048,126)Â Â (877,823)TotalÂ $10,455,499Â Â $1,817,025Â X - ReferencesNo definition available. + Details Name: us-gaap_PropertyPlantAndEquipmentAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of physical assets used in the normal conduct of business and not intended for resale. Includes, but is not limited to, balances by class of assets, depreciation and depletion expense and method used, including composite depreciation, and accumulated deprecation. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 1 -SubTopic 10 -Topic 360 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482099/360-10-50-1 + Details Name: us-gaap_PropertyPlantAndEquipmentTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 48 R32.htm IDEA: XBRL DOCUMENT v3.24.3 INTANGIBLE ASSETS (Tables) 6 Months Ended 12 Months Ended Jun. 30, 2024 Dec. 31, 2023 INTANGIBLE ASSETS Â Â Schedule of Intangible Assets Â Â June 30, 2024Â Â December 31, 2023Â LicenseÂ $6,714,555Â Â $6,876,169Â Trade name / markÂ Â 390,188Â Â Â 392,197Â Customer baseÂ Â 602,204Â Â Â 602,204Â SoftwareÂ Â 795,868Â Â Â 155,788Â Â Â Â 8,502,814Â Â Â 8,029,357Â Less: Accumulated amortizationÂ Â Â Â Â Â Â Â LicenseÂ Â (609,659)Â Â (235,925)Trade name / markÂ Â (36,997)Â Â (36,997)Customer baseÂ Â (141,994)Â Â (110,160)SoftwareÂ Â (47,619)Â Â (11,789)SubtotalÂ Â 7,666,545Â Â Â 7,634,486Â GoodwillÂ Â 49,697Â Â Â 49,697Â TotalÂ $7,716,242Â Â $7,684,183Â Â Â 2023Â Â 2022Â LicenseÂ $6,876,169Â Â $643,204Â Trade name / markÂ Â 392,197Â Â Â 36,997Â Customer baseÂ Â 602,204Â Â Â 176,793Â SoftwareÂ Â 158,788Â Â Â -Â Â Â Â Â 8,029,358Â Â Â 856,994Â Less: Accumulated amortizationÂ Â Â Â Â Â Â Â LicenseÂ Â (235,925)Â Â (98,686)Trade name / markÂ Â (36,997)Â Â (29,881)Customer baseÂ Â (110,161)Â Â (71,210)SoftwareÂ Â (11,789)Â Â -Â SubtotalÂ Â 7,634,486Â Â Â 657,217Â GoodwillÂ Â 49,697Â Â Â 49,697Â TotalÂ $7,684,183Â Â $706,914Â Schedule of amortization expense for intangible assets YearÂ AmountÂ 2024Â $405,212Â 2025Â Â 807,519Â 2026Â Â 808,689Â 2027Â Â 808,689Â 2028Â Â 756,665Â ThereafterÂ Â 3,724,570Â TotalÂ $7,311,545Â YearÂ AmountÂ 2024Â $763,292Â 2025Â Â 763,026Â 2026Â Â 764,213Â 2027Â Â 764,213Â 2028Â Â 735,772Â ThereafterÂ Â 3,488,769Â SumÂ $7,279,285Â X - ReferencesNo definition available. + Details Name: us-gaap_GoodwillAndIntangibleAssetsDisclosureAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of goodwill and intangible assets, which may be broken down by segment or major class. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/350-30/tableOfContentReference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/350-20/tableOfContent + Details Name: us-gaap_ScheduleOfIntangibleAssetsAndGoodwillTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of the amount of amortization expense expected to be recorded in succeeding fiscal years for finite-lived intangible assets. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 55 -Paragraph 40 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482640/350-30-55-40Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2 + Details Name: us-gaap_ScheduleofFiniteLivedIntangibleAssetsFutureAmortizationExpenseTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 49 R33.htm IDEA: XBRL DOCUMENT v3.24.3 INCOME TAXES (Tables) 12 Months Ended Dec. 31, 2023 INCOME TAXES Â Schedule of income tax before income tax domestic and foreign Â Â December 31, 2023Â Â December 31, 2022Â DomesticÂ $(2,832,980)Â Â $(7,093,161)ForeignÂ Â (15,709,674)Â Â Â (5,962,159)Â Â Â Â $(18,542,654)Â Â $(13,055,320) Schedule of provision for income tax Â Â December 31, 2023Â Â December 31, 2022Â Current tax provisionÂ Â Â Â Â Â FederalÂ $-Â Â $-Â StateÂ Â -Â Â Â -Â ForeignÂ Â -Â Â Â (75,724)Total current tax provisionÂ $-Â Â $(75,724)Â Â Â Â Â Â Â Â Â Â Deferred tax provisionÂ Â Â Â Â Â Â Â DomesticÂ $-Â Â $-Â StateÂ Â -Â Â Â -Â ForeignÂ Â -Â Â Â 850,775Â Total deferred tax provisionÂ $-Â Â $850,775Â Â Â Â Â Â Â Â Â Â Total current provisionÂ $-Â Â $775,051Â Schedule of reconciliation of income tax Â Â December 31, 2023Â Â December 31, 2022Â USÂ Â Â Â Â Â Loss before income taxesÂ $(18,542,654)Â $(13,055,320)Taxes under statutory US tax ratesÂ $(3,893,957)Â $(2,741,617)Increase (decrease) in taxes resulting from:Â Â Â Â Â Â Â Â Â Increase in valuation allowanceÂ $4,339,572Â Â $3,989,786Â Foreign tax rate differentialÂ $245,518Â Â $34,601Â Permanent differencesÂ $(448,032)Â Â $128,705Â Prior period adjustmentsÂ $(151,879)Â $(186,143)State taxesÂ $(91,222)Â $(450,280)Income tax expenseÂ $-Â Â $775,052Â Schedule of significant components of deferred tax assets and liabilities Â Â December 31, 2023Â Â December 31, 2022Â Net operating loss carryforwardÂ $7,621,277Â Â $5,899,702Â Capital loss carryforwardÂ Â 801,744Â Â Â 801,744Â Section 163(j) carryforwardÂ Â 563,138Â Â Â 561,130Â Foreign exchangeÂ Â 129,916Â Â Â 297,263Â Allowance for doubtful accountsÂ Â 4,404,277Â Â Â 1,616,926Â Accrued expensesÂ Â 261,466Â Â Â 352,025Â Mark to market adjustment in securitiesÂ Â 358,761Â Â Â 358,761Â Lease liabilityÂ Â 261,377Â Â Â 259,381Â Capitalized research & development costsÂ Â 52,261Â Â Â Â -Â DepreciationÂ Â (35,734)Â Â (22,914)Total deferred tax assetsÂ Â 14,418,483Â Â Â 10,124,018Â Â Â Â Â Â Â Â Â IntangiblesÂ Â (15,845)Â Â (8,139)InventoryÂ Â 4,853Â Â Â Â (49,961)Right of use assetÂ Â (258,770)Â Â (256,769)GoodwillÂ Â (10,980)Â Â (10,979)Total deferred tax liabilitiesÂ Â (280,742)Â Â (325,848)Valuation allowanceÂ Â (14,137,741)Â Â (9,798,170)Net deferred tax assetsÂ $-Â Â $-Â X - ReferencesNo definition available. + Details Name: cosm_TaxesAbstract Namespace Prefix: cosm_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of the components of income tax expense attributable to continuing operations for each year presented including, but not limited to: current tax expense (benefit), deferred tax expense (benefit), investment tax credits, government grants, the benefits of operating loss carryforwards, tax expense that results from allocating certain tax benefits either directly to contributed capital or to reduce goodwill or other noncurrent intangible assets of an acquired entity, adjustments of a deferred tax liability or asset for enacted changes in tax laws or rates or a change in the tax status of the entity, and adjustments of the beginning-of-the-year balances of a valuation allowance because of a change in circumstances that causes a change in judgment about the realizability of the related deferred tax asset in future years. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-9 + Details Name: us-gaap_ScheduleOfComponentsOfIncomeTaxExpenseBenefitTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of the components of net deferred tax asset or liability recognized in an entity's statement of financial position, including the following: the total of all deferred tax liabilities, the total of all deferred tax assets, the total valuation allowance recognized for deferred tax assets. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-2 + Details Name: us-gaap_ScheduleOfDeferredTaxAssetsAndLiabilitiesTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of the reconciliation using percentage or dollar amounts of the reported amount of income tax expense attributable to continuing operations for the year to the amount of income tax expense that would result from applying domestic federal statutory tax rates to pretax income from continuing operations. + ReferencesReference 1: 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 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12A -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-12AReference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-12 + Details Name: us-gaap_ScheduleOfEffectiveIncomeTaxRateReconciliationTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of income before income tax between domestic and foreign jurisdictions. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(h)(1)(Note 1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1 + Details Name: us-gaap_ScheduleOfIncomeBeforeIncomeTaxDomesticAndForeignTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 50 R34.htm IDEA: XBRL DOCUMENT v3.24.3 RELATED PARTY TRANSACTIONS (Tables) 6 Months Ended 12 Months Ended Jun. 30, 2024 Dec. 31, 2023 RELATED PARTY TRANSACTIONS Â Â Schedule of Related Party Notes Payable activity Â Â June 30, 2024Â Â December 31, 2023Â Â Â Â Â Â Â Â Beginning balanceÂ $11,283Â Â $10,912Â Payments Â Â Â Â Â -Â Foreign currency translationÂ Â (358)Â Â 371Â Ending balanceÂ $10,925Â Â $11,283Â Â Â 2023Â Â 2022Â Â Â Â Â Â Â Â Beginning balanceÂ $10,912Â Â $464,264Â Payments Â Â -Â Â Â (472,920)Foreign currency translationÂ Â 371Â Â Â 19,568Â Ending balanceÂ $11,283Â Â $10,912Â Schedule of Related Party Loans Payable Â Â June 30, 2024Â Â December 31, 2023Â Â Â Â Â Â Â Â Beginning balanceÂ $13,257Â Â $12,821Â ProceedsÂ Â Â Â Â Â -Â Payments Â Â (7,498)Â Â -Â Foreign currency translationÂ Â (420)Â Â 436Â Ending balanceÂ $5,339Â Â $13,257Â Â Â 2023Â Â 2022Â Â Â Â Â Â Â Â Beginning balanceÂ $12,821Â Â $1,293,472Â ProceedsÂ Â -Â Â Â 3,635,756Â Payments Â Â -Â Â Â (4,851,678)Foreign currency translationÂ Â 436Â Â Â (64,729)Ending balanceÂ $13,257Â Â $12,821Â X - ReferencesNo definition available. + Details Name: cosm_ScheduleOfRelatedPartyLoansPayableTableTextBlock Namespace Prefix: cosm_ Data Type: nonnum:textBlockItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_RelatedPartyTransactionsAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of related party transactions. Examples of related party transactions include, but are not limited to, transactions between (a) a parent company and its subsidiary; (b) subsidiaries of a common parent; (c) and entity and its principal owners and (d) affiliates. + ReferencesNo definition available. + Details Name: us-gaap_ScheduleOfRelatedPartyTransactionsTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 51 R35.htm IDEA: XBRL DOCUMENT v3.24.3 LINES OF CREDIT (Tables) 6 Months Ended 12 Months Ended Jun. 30, 2024 Dec. 31, 2023 LINES OF CREDIT Â Â Schedule of Lines of Credit Â Â June 30,2024Â Â December 31,2023Â NationalÂ $4,113,219Â Â $3,918,523Â AlphaÂ Â 1,090,363Â Â Â 1,130,140Â PancretaÂ Â 1,487,853Â Â Â 1,122,210Â EFGÂ Â 414,164Â Â Â 459,400Â Ending balanceÂ $7,105,599Â Â $6,630,273Â Â Â December 31, 2023Â Â December 31, 2022Â NationalÂ $3,918,523Â Â $3,103,605Â AlphaÂ Â 1,130,140Â Â Â 991,492Â PancretaÂ Â 1,122,210Â Â Â 1,232,128Â EFGÂ Â 459,400Â Â Â 431,512Â Ending balanceÂ $6,630,273Â Â $5,758,737Â X - ReferencesNo definition available. + Details Name: us-gaap_LineOfCreditFacilityAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of short-term or long-term contractual arrangements with lenders, including letters of credit, standby letters of credit, and revolving credit arrangements, under which borrowings can be made up to maximum amount as of any point in time conditional on satisfaction of specified terms before, as of and after the date of drawdowns on the line. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(19)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_ScheduleOfLineOfCreditFacilitiesTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 52 R36.htm IDEA: XBRL DOCUMENT v3.24.3 CONVERTIBLE DEBT (Tables) 12 Months Ended Dec. 31, 2023 CONVERTIBLE DEBT Â Schedule of Convertible Debt Activity Â Â 2023Â Â 2022Â Â Â Â Â Â Â Â Beginning balance convertible notesÂ $100,000Â Â $640,000Â New notesÂ Â Â Â Â Â -Â PaymentsÂ Â (100,000)Â Â (525,000)Conversion to common stockÂ Â Â Â Â Â (15,000)Subtotal notesÂ Â -Â Â Â 100,000Â Debt discount at year endÂ Â -Â Â Â -Â Convertible note payable, net of discountÂ $-Â Â $100,000Â Summary of Derivative Liabilities Â Â AmountÂ Balance on January 1, 2022Â $45,665Â Issuances to debt discountÂ Â -Â Reduction of derivative related to conversionsÂ Â (11,629)Change in fair value of derivative liabilitiesÂ Â 20,257Â Balance on December 31, 2022Â Â 54,293Â Reduction of derivative related to conversionsÂ Â (50,909)Change in fair value of derivative liabilitiesÂ Â (3,384)Balance on December 31, 2023 Â $-Â Â Â December 31, Â Â December 31, Â Â Â 2023Â Â 2022Â Dividend yieldÂ Â -Â Â Â 0%Expected volatilityÂ Â -Â Â 87.9%-157.2Â Risk free interest rateÂ Â -Â Â 1.46%-3.75Â Contractual terms (in years)Â Â -Â Â 1.25 - 0.75Â X - DefinitionTabular disclosure of convertible debt instrument. Includes, but is not limited to, principal amount and amortized premium or discount. + ReferencesNo definition available. + Details Name: us-gaap_ConvertibleDebtTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_LongtermConvertibleDebtCurrentAndNoncurrentAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of derivative liabilities at fair value. + ReferencesNo definition available. + Details Name: us-gaap_ScheduleOfDerivativeLiabilitiesAtFairValueTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 53 R37.htm IDEA: XBRL DOCUMENT v3.24.3 NOTES PAYABLE (Tables) 6 Months Ended 12 Months Ended Jun. 30, 2024 Dec. 31, 2023 NOTES PAYABLE Â Â Summary of roll forward of the third party Debt June 30, 2024Â Trade Facility Â Â Third PartyÂ Â COVID LoansÂ Â TotalÂ Beginning balance, December 31, 2023Â $1,908,195Â Â $2,511,148Â Â $186,884Â Â $4,606,227Â ProceedsÂ Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â PaymentsÂ Â (240,998)Â Â (293,229)Â Â (7,145)Â Â (541,372)Conversion of debtÂ Â -Â Â Â -Â Â Â -Â Â Â -Recapitalized upon debt modification Â Â -Â Â Â -Â Â Â -Â Â Â -Accretion of debt and debt discountÂ Â -Â Â Â -Â Â Â -Foreign currency translationÂ Â (60,548)Â Â (62,972)Â Â (9,129)Â Â (132,649)Ending balance, June 30, 2024Â Â 1,606,649Â Â Â 2,154,947Â Â Â 170,610Â Â Â 3,932,206Â Notes payable - long-termÂ Â (1,124,655)Â Â (1,125,866)Â Â (140,909)Â Â (2,391,430)Notes payable - short-termÂ Â 481,994Â Â $1,029,081Â Â $29,701Â Â $1,540,776Â Â December 31, 2023Â Trade Facility Â Â Third PartyÂ Â COVID LoansÂ Â TotalÂ Beginning balance, December 31, 2022Â $3,305,532Â Â $1,505,078Â Â $207,377Â Â $5,017,987Â ProceedsÂ Â -Â Â Â 1,082,231Â Â Â -

Â Â Â 1,082,231Â PaymentsÂ Â (1,155,310)Â Â (415,557)Â Â (27,027)Â Â (1,597,894)Oher additionsÂ Â -Â Â Â 317,880Â Â Â -Â Â Â 317,880Â Debt forgivenessÂ Â (306,637)Â Â -Â Â Â -Â Â Â (306,637)Foreign currency translationÂ Â (64,610)Â Â 21,516Â Â Â 6,534Â Â Â 92,660Â Ending balance, December 31,
2023Â Â 1,908,195Â Â Â 2,511,148Â Â Â 186,884Â Â Â 4,606,227Â Notes payable â€“ long-termÂ Â (1,327,440)Â Â (1,549,768)Â Â (159,344)Â Â (3,036,552)Notes payable - short-termÂ $580,755Â Â $961,380Â Â $27,540Â Â $1,569,675Â December 31, 2023Â Trade Facility Â Â Third PartyÂ Â COVID LoansÂ Â TotalÂ Beginning balance, December 31,
2022Â $3,305,532Â Â $1,505,078Â Â $207,377Â Â $5,017,987Â ProceedsÂ Â -Â Â Â 1,082,231Â Â Â -Â Â Â 1,082,231Â PaymentsÂ Â (1,155,310)Â Â (415,557)Â Â (27,027)Â Â (1,597,894)Oher additionsÂ Â -Â Â Â 317,880Â Â Â -Â Â Â 317,880Â Debt forgivenessÂ Â (306,637)Â Â -Â Â Â -Â Â Â (306,637)Foreign currency
translationÂ Â 64,610Â Â Â 21,516Â Â Â 6,534Â Â Â 92,660Â Ending balance, December 31, 2023Â Â 1,908,195Â Â Â 2,511,148Â Â Â 186,884Â Â Â 4,606,227Â Notes payable â€“ long-termÂ Â (1,327,440)Â Â (1,549,768)Â Â (158,133)Â Â (3,035,341)Notes payable - short-termÂ $580,755Â Â $961,380Â Â $28,751Â Â $1,570,886Â Â Â Â December 31, 2022Â Loan FacilityÂ Â Trade Facility Â Â Third PartyÂ Â COVID LoansÂ Â TotalÂ Beginning balanceÂ $1,299,784Â Â $6,207,010Â Â $10,077,977Â Â $641,291Â Â $18,226,062Â ProceedsÂ Â -Â Â Â -Â Â Â 492,336Â Â Â -Â Â Â 492,336Â PaymentsÂ Â (240,705)Â Â (2,795,786)Â Â (9,494,823)Â Â (10,029)Â Â (12,541,343)Conversion of debtÂ Â (1,190,000)Â Â -Â Â Â -Â Â Â -Â Â Â (1,190,000)Recapitalized upon debt modification Â Â (81,923)Â Â (221,060)Â Â (781,752)Â Â -Â Â Â (1,084,735)Accretion of debt and debt
discountÂ Â 81,910Â Â Â 216,182Â Â Â 781,752Â Â Â -Â Â Â 1,079,844Â Prior year reclassification from Line of CreditÂ Â -Â Â Â -Â Â Â 407,174Â Â Â (407,174)Â Â -Â Foreign currency translationÂ Â 130,934Â Â Â (100,814)Â Â 22,414Â Â Â (16,711)Â Â 35,823Â SubtotalÂ Â -Â Â Â 3,305,532Â Â Â 1,505,078Â Â Â 207,377Â Â Â 5,017,987Â Notes payable - long-termÂ Â -Â Â Â (1,604,700)Â Â (1,076,698)Â Â (178,172)Â Â (2,859,570)Notes payable - short-termÂ $-Â Â $1,700,832Â Â $428,380Â Â $29,205Â Â $2,158,417Â Summary of Outstanding Debt Our outstanding debt as of June 30, 2024Â is repayable as follows:Â Â June 30, 2024Â 2025Â $1,540,776Â 2026Â Â 1,657,806Â 2027Â Â 376,470Â 2028 Â Â 267,722Â 2029 and thereafterÂ Â 89,432Â Total debtÂ Â 3,932,206Â Less: notes payable - current portionÂ Â (1,540,776)Notes payable - long term portionÂ $2,391,430Â
Â Â DecemberÂ 31,Â 2023Â 2024Â $1,570,886Â 2025Â Â 2,032,967Â 2026Â Â 457,784Â 2027 Â Â 312,314Â 2028 and thereafterÂ Â 232,276Â Total debtÂ Â 4,606,227Â Less: notes payable - current portionÂ Â (1,570,886)Notes payable - long term portionÂ $3,035,341Â X - ReferencesNo definition available. + Details Name: cosm_ScheduleOfOutstandingDebtTableTextBlock Namespace Prefix: cosm_ Data Type: nonnum:textBlockItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_DebtDisclosureAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of information pertaining to short-term and long-debt instruments or arrangements, including but not limited to identification of terms, features, collateral requirements and other information necessary to a fair presentation. + ReferencesNo definition available. + Details Name: us-gaap_ScheduleOfDebtTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 54 R38.htm IDEA: XBRL DOCUMENT v3.24.3 LEASES (Tables) 6 Months Ended 12 Months Ended Jun. 30, 2024 Dec. 31, 2023 LEASES Â Â Schedule of maturity of Operating Lease liability Maturity of Operating Lease LiabilityÂ Â Â 2024Â Â 155,883Â 2025Â Â 228,541Â 2026Â Â 166,808Â 2027 and thereafterÂ Â 274,925Â Total undiscounted operating lease paymentsÂ $826,157Â Less: Imputed interestÂ Â (100,205)Present value of operating lease liabilitiesÂ $725,952Â Maturity of Operating Lease
LiabilityÂ Â Â 2024Â Â 350,428Â 2025Â Â 264,420Â 2026Â Â 199,155Â 2027 and thereafterÂ Â 541,818Â Total undiscounted operating lease paymentsÂ $1,355,821Â Less: Imputed interestÂ Â (225,392)Present value of operating lease liabilitiesÂ $1,130,429Â Schedule of maturity of finance lease liability Maturity of Lease
LiabilityÂ Â Â 2024Â Â 16,120Â 2025Â Â 13,522Â 2026Â Â 3,567Â Total undiscounted finance lease paymentsÂ $33,209Â Less: Imputed interestÂ Â (1,254)Present value of finance lease liabilitiesÂ $31,955Â Maturity of Lease LiabilityÂ Â Â 2024Â Â 28,420Â 2025Â Â 5,337Â Total undiscounted finance lease paymentsÂ $33,757Â Less: Imputed interestÂ Â (1,274)Present value of finance lease liabilitiesÂ $32,483Â X - DefinitionTabular disclosure of undiscounted cash flows of finance lease liability. Includes, but is not limited to, reconciliation of undiscounted cash flows to finance lease liability recognized in statement of financial position. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-6 + Details Name: us-gaap_FinanceLeaseLiabilityMaturityTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_LeasesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of undiscounted cash flows of lessee's operating lease liability. Includes, but is not limited to, reconciliation of undiscounted cash flows to operating lease liability recognized in statement of financial position. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-6 + Details Name: us-gaap_LesseeOperatingLeaseLiabilityMaturityTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 55 R39.htm IDEA: XBRL DOCUMENT v3.24.3 EARNINGS PER SHARE (Tables) 6 Months Ended 12 Months Ended Jun. 30, 2024 Dec. 31, 2023 EARNINGS PER SHARE Â Â Schedule of earning per share Â Â Â 2023Â Â 2022Â Numerator for Basic and Diluted Earnings Per Share:Â Â Â Â Â Â Net loss attributable to common stockholdersÂ $(25,783,834)Â $(63,945,285)Denominator for Basic Earnings Per Share:Â Â Â Â Â Â Â Â Weighted Average
SharesÂ Â 11,968,665Â Â Â 1,928,172Â Potentially Dilutive Common SharesÂ Â -Â Â Â -Â Adjusted Weighted Average SharesÂ Â 11,968,665Â Â Â 1,928,172Â Basic and Diluted Net Loss per ShareÂ Â (2.15)Â Â (33.16) Schedule of potential shares of common stock Â Â June 30, 2024Â Â June 30, 2023Â WarrantsÂ Â 8,558,380Â Â Â 4,188,928Â TotalÂ Â 8,558,380Â Â Â 4,188,928Â Â Â 2023Â Â 2022Â Common Stock WarrantsÂ Â 8,561,476Â Â Â 4,194,236Â Common Stock OptionsÂ Â -Â Â Â -Â Convertible DebtÂ Â -Â Â Â 8,827Â TotalÂ Â 8,561,476Â Â Â 4,203,063Â X - ReferencesNo definition available. + Details Name: cosm_ScheduleOfEarningsPerShareTableTextBlock Namespace Prefix: cosm_ Data Type: nonnum:textBlockItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_ScheduleOfPotentialSharesOfCommonStockTableTextBlock Namespace Prefix: cosm_ Data Type: nonnum:textBlockItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_EarningsPerShareAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration XML 56 R40.htm IDEA: XBRL DOCUMENT v3.24.3 STOCK OPTIONS AND WARRANTS (Tables) 6 Months Ended 12 Months Ended Jun. 30, 2024 Dec. 31, 2023 STOCK OPTIONS AND WARRANTS Â Â Schedule of option activity
Â Â Â Â Â Â Â WeightedÂ Â Â Â Â Â Â Â WeightedÂ Â AverageÂ Â Â Â Â Â Â Â AverageÂ Â RemainingÂ Â AggregateÂ Â Â Number
ofÂ Â ExerciseÂ Â ContractualÂ Â IntrinsicÂ WarrantsÂ SharesÂ Â PriceÂ Â TermÂ Â ValueÂ Balance Outstanding, January 1,
2023Â Â 4,194,236Â Â $8.31Â Â Â 5.04Â Â $2,562,621Â GrantedÂ Â 7,524,933Â Â Â 1.65Â Â Â 5.13Â Â Â -Â ForfeitedÂ Â -Â Â Â -Â Â Â -Â Â Â -Â ExercisedÂ Â (3,152,386)Â Â -Â Â Â -Â Â Â -Â ExpiredÂ Â (5,307)Â Â -Â Â Â -Â Â Â -Â Balance Outstanding, December 31, 2023Â Â 8,561,476Â Â $3.91Â Â Â 4.64Â Â $18,801Â GrantedÂ Â -Â Â Â -Â Â Â -Â Â Â -Â ForfeitedÂ Â -Â Â Â -Â Â Â -Â Â Â -Â ExercisedÂ Â -Â Â Â -Â Â Â -Â Â Â -Â ExpiredÂ Â 3,096Â Â Â -Â Â Â -Â Â Â -Â Â Â -Â Balance Outstanding, June 30, 2024Â Â 8,558,380Â Â $3.89Â Â Â 4.63Â Â $13,867Â Â Â Â Â Â Â Â

https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-1Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-8Reference 11: http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 11 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479168/946-830-55-11Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 205 -Name Accounting Standards Codification -Section 45 -Paragraph 3 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478009/946-205-45-3Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section 45 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479105/946-220-45-7Reference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(16)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-07(9)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1Reference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(1)(d)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 19 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481231/810-10-45-19Reference 18: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482765/220-10-50-6Reference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 20: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 22: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 23: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 24: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 26: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(B)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 27: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 28: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 29: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 235 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-05(b)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477314/942-235-S99-1Reference 30: http://www.xbrl.org/2003/role/disclosureRef -Topic 205 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483499/205-20-50-7Reference 31: http://www.xbrl.org/2003/role/exampleRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 4J -Publisher FASB -URI https://asc.fasb.org/1943274/2147481175/810-10-55-4JReference 32: http://www.xbrl.org/2003/role/exampleRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 4K -Publisher FASB -URI https://asc.fasb.org/1943274/2147481175/810-10-55-4KReference 33: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1A -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1AReference 34: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1B -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1BReference 35: http://www.xbrl.org/2003/role/disclosureRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-2Reference 36: http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1A -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481203/810-10-50-1AReference 37: http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1A -Subparagraph (c)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481203/810-10-50-1A + Details Name: us-gaap_ProfitLoss Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of cash restricted as to withdrawal or usage. Cash includes, but is not limited to, currency on hand, demand deposits with banks or financial institutions, and other accounts with general characteristics of demand deposits. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482913/230-10-50-8Reference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(1)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1 + Details Name: us-gaap_RestrictedCash Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of accumulated undistributed earnings (deficit). + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(30)(a)(3)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (g)(2)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480016/944-40-65-2Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (h)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480016/944-40-65-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480990/946-20-50-11Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(23)(a)(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(17)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 8: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.3-04) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1 + Details Name: us-gaap_RetainedEarningsAccumulatedDeficit Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of revenue recognized from goods sold, services rendered, insurance premiums, or other activities that constitute an earning process. Includes, but is not limited to, investment and interest income before deduction of interest expense when recognized as a component of revenue, and sales and trading gain (loss). + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 48 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-48Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 41 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-41Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 5: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 6: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 11: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(B)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 30 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-30Reference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 42 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-42Reference 22: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 23: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 40 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-40Reference 24: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 235 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-05(b)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477314/942-235-S99-1Reference 26: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2 + Details Name: us-gaap_Revenues Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of 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 -

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("Cana") [Member] Â Â Â Â Â Â Â Â Â Â Â Cash Â Â Â Â Â Â Â Â Â Â 5,331,120 Â Fair value of common stock issued $ 138,667 Â Â Â Â Â Â Â 138,667 Â Fair value of total consideration transferred Â Â Â Â Â Â Â Â 5,469,787 Â Inventory Â 297,340 Â Â Â 297,340 297,340 Â 297,340 Â Financial assets Â 1,796,911 Â Â Â 1,796,911 1,796,911 Â 1,796,911 Â Property, plant and equipment Â 7,488,818 Â Â Â 7,488,818 7,488,818 Â 7,488,818 Â Identifiable intangible assets Â 562,200 Â Â Â 562,200 562,200 Â 562,200 Â Financial liabilities Â (3,235,233) Â Â Â (3,235,233) (3,235,233) Â (3,235,233) Â Total identifiable net assets Â 6,910,036 Â Â Â 6,910,036 6,910,036 Â 6,910,036 Â Bargain purchase gain Â $ 1,440,249 Â Â Â $ 1,440,249 1,440,249 Â $ 1,440,249 Â Revenue Â Â Â Â Â Â 344,708 Â Â Â Net loss Â Â Â Â Â Â $ (1,232,732) Â Â Â X - DefinitionAmount of asset recognized for present right to economic benefit. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 48 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-48Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 49 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-49Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 5: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (d) 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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 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-SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 30 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-30Reference 30: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(11)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1 + Details Name: us-gaap_Assets Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of consideration transferred, consisting of acquisition-date fair value of assets transferred by the acquirer, liabilities incurred by the acquirer, and equity interest issued by the acquirer. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 30 -Paragraph 8 -SubTopic 30 -Topic 805 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479637/805-30-30-8Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b) -SubTopic 30 -Topic 805 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479581/805-30-50-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 30 -Paragraph 7 -SubTopic 30 -Topic 805 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479637/805-30-30-7 + Details Name: us-gaap_BusinessCombinationConsiderationTransferred1 Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of equity interests of the acquirer, including instruments or interests issued or issuable in consideration for the business combination. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 30 -Paragraph 8 -SubTopic 30 -Topic 805 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479637/805-30-30-8Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 30 -Paragraph 7 -SubTopic 30 -Topic 805 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479637/805-30-30-7 + Details Name: us-gaap_BusinessCombinationConsiderationTransferredEquityInterestsIssuedAndIssuable Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe amount of financial liabilities assumed (as defined) which have been recognized as of the acquisition date. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 805 -SubTopic 10 -Section 55 -Paragraph 37 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479303/805-10-55-37Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 805 -SubTopic 20 -Section 50 -Paragraph 1 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479907/805-20-50-1 + Details Name: us-gaap_BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedFinancialLiabilities Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionThe amount of inventory recognized as of the acquisition date. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 805 -SubTopic 10 -Section 55 -Paragraph 37 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479303/805-10-55-37Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 805 -SubTopic 20 -Section 50 -Paragraph 1 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479907/805-20-50-1 + Details Name: us-gaap_BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedInventory Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount recognized as of the acquisition date for the identifiable assets acquired in excess of (less than) the aggregate liabilities assumed. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 805 -SubTopic 10 -Section 55 -Paragraph 37 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479303/805-10-55-37Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 805 -SubTopic 20 -Section 50 -Paragraph 1 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479907/805-20-50-1 + Details Name: us-gaap_BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedNet Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of assets expected to be realized or consumed after one year or the normal operating cycle, if longer, acquired at the acquisition date. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 805 -SubTopic 20 -Section 50 -Paragraph 1 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479907/805-20-50-1 + Details Name: us-gaap_BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedNoncurrentAssets Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionThe amount of property, plant, and equipment recognized as of the acquisition date. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 805 -SubTopic 10 -Section 55 -Paragraph 37 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479303/805-10-55-37Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 805 -SubTopic 20 -Section 50 -Paragraph 1 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479907/805-20-50-1 + Details Name: us-gaap_BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedPropertyPlantAndEquipment Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount recognized for assets, including goodwill, in excess of (less than) the aggregate liabilities assumed. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 805 -SubTopic 20 -Section 50 -Paragraph 1 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479907/805-20-50-1 + Details Name: us-gaap_BusinessCombinationRecognizedIdentifiableAssetsAcquiredGoodwillAndLiabilitiesAssumedNet Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionThe portion of profit or loss for the period, net of income taxes, which is attributable to the parent. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-6Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-9Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476176/805-60-65-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (g)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference 5: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(20)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482765/220-10-50-6Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-3Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-1Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-8Reference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-4Reference 17: http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479168/946-830-55-10Reference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section 45 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479105/946-220-45-7Reference 19:

http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(18)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-07(9)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1Reference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(1)(d)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 22: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 23: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 24: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 26: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 27: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 28: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 29: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(B)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 30: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 31: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 32: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 60B -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-60BReference 33: http://www.xbrl.org/2003/role/disclosureRef -Topic 205 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483499/205-20-50-7Reference 34: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28Reference 35: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1A -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1AReference 36: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1B -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1BReference 37: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(22)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1 + Details Name: us-gaap_NetIncomeLoss Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe cash outflow associated with the acquisition of business during the period. The cash portion only of the acquisition price. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479581/805-30-50-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 45 -Paragraph 13 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-13 + Details Name: us-gaap_PaymentsToAcquireBusinessesGross Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount, including tax collected from customer, of revenue from satisfaction of performance obligation by transferring promised good or service to customer. Tax collected from customer is tax assessed by governmental authority that is both imposed on and concurrent with specific revenue-producing transaction, including, but not limited to, sales, use, value-added and excise. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 41 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-41Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 4: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 5: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 924 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SAB Topic 11.L) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479941/924-10-S99-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-5Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 30 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-30Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 42 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-42Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 40 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-40Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-4 + Details Name: us-gaap_RevenueFromContractWithCustomerIncludingAssessedTax Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - Details Name: us-gaap_BusinessAcquisitionAxis=cosm_CANAPharmaceuticalLaboratoriesSACanaMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 61 R45.htm IDEA: XBRL DOCUMENT v3.24.3 ORGANIZATION AND NATURE OF BUSINESS (Details 1) - USD ($) 6 Months Ended 12 Months Ended Jun. 30, 2024 Dec. 31, 2023 ORGANIZATION AND NATURE OF BUSINESS Â Â Balance as of January 1st, 2024 $ 19,686,091 $ 7,309,311 Provisions for credit losses 0 11,850,788 Write-offs 0 0 Foreign exchange adjustments (568,264) 525,992 Other adjustments (30,992) 0 Balance as of June 30, 2024 $ 19,086,835 $ 19,686,091 X - ReferencesNo definition available. + Details Name: cosm_ChangesInAllowanceForDoubtfulAccountsBeginningBalance Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_ChangesInAllowanceForDoubtfulAccountsEndingBalance Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_OrganizationAndNatureOfBusinessAbstract Namespace Prefix: cosm_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe aggregate amount of recurring noncash expense charged against earnings in the period to allocate the cost of assets over their estimated remaining economic lives. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (b) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_AdjustmentForAmortization Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of loans and leases that have been written off from both loan receivables and allowance reserve for credit loss. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11B -Subparagraph (c)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481962/310-10-50-11B + Details Name: us-gaap_AllowanceForLoanAndLeaseLossesWriteOffs Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of expense related to credit loss from transactions other than loan and lease transactions. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (a) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(11)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1 + Details Name: us-gaap_ProvisionForOtherCreditLosses Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAdjustments to temporary equity resulting from foreign currency translation adjustments. + ReferencesNo definition available. + Details Name: us-gaap_TemporaryEquityForeignCurrencyTranslationAdjustments Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration XML 62 R46.htm IDEA: XBRL DOCUMENT v3.24.3 ORGANIZATION AND NATURE OF BUSINESS (Details 2) 6 Months Ended 12 Months Ended Jun. 30, 2024 Dec. 31, 2023 Vehicles [Member] Â Â Estimated Useful Life 6 years 6 years Machinery [Member] Â Â Estimated Useful Life 20 years 20 years Furniture, fixtures and equipment [Member] | Minimum [Member] Â Â Estimated Useful Life 5 years 5 years Furniture, fixtures and equipment [Member] | Maximum [Member] Â Â Estimated Useful Life 10 years 10 years Computers and software [Member] | Minimum [Member] Â Â Estimated Useful Life 3 years 3 years Computers and software [Member] | Maximum [Member] Â Â Estimated Useful Life 5 years 5 years Leasehold improvements and technical works [Member] Â Â Estimated useful life, description Lesser of lease term or 25 years Lesser of lease term or 25 years Buildings [Member] | Minimum [Member] Â Â Estimated Useful Life 25 years 25 years Buildings [Member] | Maximum [Member] Â Â Estimated Useful Life 30 years 30 years X - ReferencesNo definition available. + Details Name: cosm_PropertyPlantAndEquipmentUsefulLifes Namespace Prefix: cosm_ Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_PropertyPlantsAndEquipmentEstimatedUsefulLives Namespace Prefix: cosm_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_PropertyPlantsAndEquipmentUsefulLife Namespace Prefix: cosm_ Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - Details Name: us-gaap_PropertyPlantAndEquipmentByTypeAxis=us-gaap_VehiclesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_PropertyPlantAndEquipmentByTypeAxis=cosm_MachineryMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_PropertyPlantAndEquipmentByTypeAxis=us-gaap_FurnitureAndFixturesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_RangeAxis=srt_MinimumMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_RangeAxis=srt_MaximumMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_PropertyPlantAndEquipmentByTypeAxis=us-gaap_ComputerEquipmentMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_PropertyPlantAndEquipmentByTypeAxis=cosm_LeaseholdImprovementsAndTechnicalWorksMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_PropertyPlantAndEquipmentByTypeAxis=cosm_BuildingsMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 63 R47.htm IDEA: XBRL DOCUMENT v3.24.3 ORGANIZATION AND NATURE OF BUSINESS (Details 3) - shares 6 Months Ended 12 Months Ended Jun. 30, 2024 Jun. 30, 2023 Dec. 31, 2023 Dec. 31, 2022 ORGANIZATION AND NATURE OF BUSINESS Â Â Â Â Â Weighted average number of common shares outstanding Basic 17,025,203 10,718,010 11,968,665 1,928,172 Weighted average number of common and equivalent shares outstanding - Diluted 17,025,203 10,718,010 11,968,665 1,928,172 X - ReferencesNo definition available. + Details Name: cosm_OrganizationAndNatureOfBusinessAbstract Namespace Prefix: cosm_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_WeightedAverageNumberOfCommonAndEquivalentSharesOutstandingDiluted Namespace Prefix: cosm_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionNumber of [basic] shares or units, after adjustment for contingently issuable shares or units and other shares or units not deemed outstanding, determined by relating the portion of time within a reporting period that common shares or units have been outstanding to the total time in that period. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-10 + Details Name: us-gaap_WeightedAverageNumberOfSharesOutstandingBasic Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration XML 64 R48.htm IDEA: XBRL DOCUMENT v3.24.3 ORGANIZATION AND NATURE OF BUSINESS (Details 4) - shares 6 Months Ended 12 Months Ended Jun. 30, 2024 Jun. 30, 2023 Dec. 31, 2023 Dec. 31, 2022 ORGANIZATION AND NATURE OF BUSINESS Â Â Â Â Common Stock Warrants 8,558,380 4,188,928 8,561,476 4,194,236 Convertible Debt 8,558,380 4,188,928 Â 8,827 X - ReferencesNo definition available. + Details Name: cosm_OrganizationAndNatureOfBusinessAbstract Namespace Prefix: cosm_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe number of shares issued in exchange for the original debt being converted in a noncash (or part noncash) transaction. "Part noncash" refers to that portion of the transaction not resulting in cash receipts or payments in the period. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482913/230-10-50-3Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 50 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482913/230-10-50-5 + Details Name: us-gaap_DebtConversionConvertedInstrumentSharesIssued1 Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionAdditional shares included in the calculation of diluted EPS as a result of the potentially dilutive effect of call options and warrants using the treasury stock method. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 22 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-22Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 23 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-23Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 26 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-26 + Details Name: us-gaap_IncrementalCommonSharesAttributableToCallOptionsAndWarrants Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration XML 65 R49.htm IDEA: XBRL DOCUMENT v3.24.3 ORGANIZATION AND NATURE OF BUSINESS (Details 5) - USD ($) 1 Months Ended 3 Months Ended 6 Months Ended 12 Months Ended Jan. 23, 2024 Jun. 30, 2023 Jun. 15, 2023 Mar. 17, 2023 Feb. 28, 2023 Jun. 30, 2024 Jun. 30, 2023 Jun. 30, 2024 Jun. 30, 2023 Dec. 31, 2023 Dec. 31, 2022 Jan. 06, 2023 VAT net receivable and payable balance Â Â Â Â Â Â $ 276,152 Â $ 276,152 Â $ 187,512 $ 79,373 Â Long-term liability Â Â Â Â Â 395,698 Â 395,698 Â 408,665 0 Â Allowance for doubtful accounts Â Â Â Â Â Â Â 19,086,835 Â 19,686,091 7,309,311 Â Foreign accounts Â Â Â Â Â 12,655,615 Â 12,655,615 Â 532,704 831,793 Â Depreciation expense Â Â Â Â Â 103,558 $ 79,163 216,432 $ 112,569 353,043 70,109 Â Amortization expense Â Â Â Â Â 193,518 $ 16,035 383,373 $ 50,270 $ 239,841 $ 33,085 Â Equity method investment aggregate cost Â Â Â Â Â Â Â Â Â Â Â Â $ 3,950,000 Asset acquisition $ 637,080 Â Â Â Â Â Â Â Â Â Â Â Â ICC International Cannabis Corp [Member] Â Â Â Â Â Â Â Â Â Â Â Â Shares of common stock issued Â Â Â Â Â Â Â Â Â Â

3,000,000 3,000,000 Â Equity method investment aggregate cost Â Â Â Â Â 0 Â $ 0 Â $ 0 $ 0 Â Closing price Â Â Â Â Â Â Â Â Â $ 0 $ 0 Â National Bank of Greece [Member] Â Â Â Â Â Â Â Â Â Â Â Â Shares of common stock issued Â Â Â Â Â Â Â 16,666 Â 16,666 16,666 Â Equity method investment aggregate cost Â Â Â Â Â 12,416 Â $ 12,416 Â $ 11,596 $ 6,681 Â Closing price Â Â Â Â Â Â Â $ 0.75 Â $ 0.70 $ 0.40 Â Pancreta Bank [Member] Â Â Â Â Â Â Â Â Â Â Â Equity method investment aggregate cost Â Â Â Â Â $ 7,665 Â $ 7,665 Â $ 8,479 $ 8,200 Â Greece [Member] Â Â Â Â Â Â Â Â Â Â Â Â Cash Â Â $ 109,330 Â Â Â Â Â Â Â Â Â Â Intangible assets Â Â 425,411 Â Â Â Â Â Â Â Â Â Â Issuable stock amount Â Â $ 316,081 Â Â Â Â Â Â Â Â Â Â Income tax rate Â Â Â Â Â Â Â 22.00% Â 22.00% Â Â Shares issued Â Â 99,710 Â Â Â Â Â Â Â Â Â Â United Kingdom Of England [Member] Â Â Â Â Â Â Â Â Â Â Â Income tax rate Â Â Â Â Â Â 25.00% Â 25.00% Â Â CANA Pharmaceutical Laboratories, S.A. ("Cana") [Member] Â Â Â Â Â Â Â Â Â Â Â Cash Â $ 873,600 Â Â Â Â Â Â Â Â Â Â Issuable stock amount Â $ 138,667 Â Â Â Â Â Â Â Â $ 138,667 Â Â Shares issued Â 46,377 Â Â Â Â Â Â Â Â Â Â Asset acquision Â Â Â Â $ 5,469,787 Â Â Â Â Â Â Â Secured Promissory Note Â Â Â Â $ 4,457,520 Â Â Â Â Â Â Â Zip Doctor Inc [Member] Â Â Â Â Â Â Â Â Â Â Â Cash Â Â Â $ 150,000 Â Â Â Â Â Â Â Payment in fees Â Â Â 8,788 Â Â Â Â Â Â Â Intangible assets Â Â Â $ 158,788 Â Â Â Â Â Â Â Cloudscreen [Member] Â Â Â Â Â Â Â Â Â Â Â Cash 317,880 Â Â Â Â Â Â Â Â Â Â Total purchase price amount $ 637,080 Â Â Â Â Â Â Â Â Â Â Shares of common stock issued 280,000 Â Â Â Â Â Â Â Â Â Â Shares of common fair value $ 319,200 Â Â Â Â Â Â Â Â Â Â Asset acquisition $ 637,080 Â Â Â Â Â Â Â Â Â Â X - ReferencesNo definition available. + Details Name: cosm_AllowanceForDoubtfulAccounts Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_BusinessCombinationConsiderationTransferredEquityInterestsIssuedAndIssuableShares Namespace Prefix: cosm_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_ClosingPrice Namespace Prefix: cosm_ Data Type: num:perShareItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_EffectiveIncomeTaxRateContinuingOperation Namespace Prefix: cosm_ Data Type: num:percentItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_ForeignAccounts Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - ReferencesNo definition available. + Details Name: cosm_LongTermLiabilities Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - ReferencesNo definition available. + Details Name: cosm_PaymentInFees Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe adjustment needed to reconcile previously recorded amounts to the actual aggregate amount paid, whether in cash or other consideration, to acquire all of the shares purchased under an Accelerated Share Repurchase arrangement. + ReferencesNo definition available. + Details Name: us-gaap_AcceleratedShareRepurchasesAdjustmentToRecordedAmount Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe aggregate expense charged against earnings to allocate the cost of intangible assets (nonphysical assets not used in production) in a systematic and rational manner to the periods expected to benefit from such assets. As a noncash expense, this element is added back to net income when calculating cash provided by or used in operations using the indirect method. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (b) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 55 -Paragraph 40 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482640/350-30-55-40Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482686/350-30-45-2 + Details Name: us-gaap_AmortizationOfIntangibleAssets Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of tangible and intangible assets included as part of consideration transferred in asset acquisition, classified as other. Excludes cash. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 805 -SubTopic 50 -Name Accounting Standards Codification -Section 25 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480060/805-50-25-1Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 805 -SubTopic 50 -Name Accounting Standards Codification -Section 30 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480027/805-50-30-1Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 805 -SubTopic 50 -Name Accounting Standards Codification -Section 30 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480027/805-50-30-2 + Details Name: us-gaap_AssetAcquisitionConsiderationTransferredOtherAssets Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionPurchase price of expected asset acquisition prior to consideration being transferred. Excludes business acquisition. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 805 -SubTopic 50 -Name Accounting Standards Codification -Section 15 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480123/805-50-15-3 + Details Name: us-gaap_AssetAcquisitionPriceOfAcquisitionExpected Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of equity interests of the acquirer, including instruments or interests issued or issuable in consideration for the business combination. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 30 -Paragraph 8 -SubTopic 30 -Topic 805 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479637/805-30-30-8Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 30 -Paragraph 7 -SubTopic 30 -Topic 805 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479637/805-30-30-7 + Details Name: us-gaap_BusinessCombinationConsiderationTransferredEquityInterestsIssuedAndIssuable Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of intangible assets, excluding goodwill, acquired at the acquisition date. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 805 -SubTopic 20 -Section 50 -Paragraph 1 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479907/805-20-50-1 + Details Name: us-gaap_BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedIntangibleAssetsOtherThanGoodwill Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionThe total fair value of shares issued during the period under a deferred compensation arrangement. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_DeferredCompensationArrangementWithIndividualFairValueOfSharesIssued Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe amount of expense recognized in the current period that reflects the allocation of the cost of tangible assets over the assets' useful lives. Includes production and non-production related depreciation. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (b) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 360 -SubTopic 10 -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482099/360-10-50-1 + Details Name: us-gaap_Depreciation Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThis element represents the aggregate cost of investments accounted for under the equity method of accounting. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(12)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_EquityMethodInvestmentAggregateCost Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionThe cash outflow for purchases of and capital improvements on property, plant and equipment (capital expenditures), software, and other intangible assets. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 805 -SubTopic 50 -Name Accounting Standards Codification -Section 25 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480060/805-50-25-1Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 805 -SubTopic 50 -Name Accounting Standards Codification -Section 30 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480027/805-50-30-1Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 805 -SubTopic 50 -Name Accounting Standards Codification -Section 30 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480027/805-50-30-2Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 45 -Paragraph 13 -Subparagraph (c) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-13 + Details Name: us-gaap_PaymentsToAcquireProductiveAssets Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe cash inflow from borrowings supported by a written promise to pay an obligation that is collateralized (backed by pledge, mortgage or other lien in the entity's assets). + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 45 -Paragraph 14 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-14 + Details Name: us-gaap_ProceedsFromSecuredNotesPayable Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionNumber of shares of stock issued during the period pursuant to acquisitions. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(28)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.3-04) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1 + Details Name: us-gaap_StockIssuedDuringPeriodSharesAcquisitions Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionCarrying amount as of the balance sheet date of value added taxes due either from customers arising from sales on credit terms, or as previously overpaid to tax authorities. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(3)(a)(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_ValueAddedTaxReceivable Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=cosm_ICCInternationalCannabisCorpMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=cosm_NationalBankOfGreeceMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=cosm_PancretaBankMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_IncomeTaxAuthorityNameAxis=cosm_GreeceMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_IncomeTaxAuthorityNameAxis=cosm_UnitedKingdomsOfEnglandMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_BusinessAcquisitionAxis=cosm_CANAPharmaceuticalLaboratoriesSACanaMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_BusinessAcquisitionAxis=cosm_ZipDoctorIncMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_BusinessAcquisitionAxis=cosm_CloudscreenMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 66 R50.htm IDEA: XBRL DOCUMENT v3.24.3 ORGANIZATION AND NATURE OF BUSINESS (Details Narrative) - USD ($) 1 Months Ended 3 Months Ended 6 Months Ended 12 Months Ended Jan. 06, 2023 Jan. 23, 2024 Jun. 30, 2023 Jun. 15, 2023 Apr. 24, 2023 Mar. 17, 2023 Feb. 28, 2023 Jun. 30, 2024 Jun. 30, 2023 Jun. 30, 2024 Jun. 30, 2023 Dec. 31, 2023 Dec. 31, 2022 Mar. 31, 2024 Mar. 31, 2023 Dec. 31, 2021 Stockholders' equity Â Â $ 43,669,058 Â Â Â Â $ 32,119,574 $ 43,669,058 $ 32,119,574 $ 43,669,058 $ 36,043,028 $ 39,284,295 $ 34,546,682 $ 44,007,783 $ 4,379,463 Accumulated deficit Â Â Â Â Â Â Â (96,101,634) Â (96,101,634) Â (91,644,233) (66,232,813) Â Â Â Working capital Â Â Â Â Â Â Â Â Â Â Â Â 12,285,310 Â Â Â Â Revenue Â Â Â Â Â Â Â 13,206,717 12,363,429 27,791,190 24,713,206 53,376,874 50,347,652 Â Â Â Net loss Â Â Â Â Â Â Â Â Â (4,457,401) (1,441,393) (18,542,654) (13,830,371) Â Â Â Net cash used in operations Â Â Â Â Â Â Â Â Â Â 14,998,919 Â Â Â Â Repayment of outstanding Facility Â Â Â Â Â Â Â Â Â Â 1,908,195 Â Â Â Â Equity method investment aggregate cost $ 3,950,000 Â Â Â Â Â Â Â Â Â Â Â Â Asset acquisition Â $ 637,080 Â Â Â Â Â Â Â Â Â Â Â Â Building Acquision [Member] Â Â Â Â Â Â Â Â Â Â Â Â Cash 3,950,000 Â Â Â $ 1,054,872 Â Â Â Â Â Â Â Â Â Â Equity method investment aggregate cost $ 2,000,020 Â Â Â Â Â Â Â Â Â Â Â Â Greece [Member] Â Â Â Â Â Â Â Â Â Â Â Â Revenue Â Â Â Â Â Â Â 12,912,561 $ 11,582,138 27,138,133 $ 23,496,370 50,526,307 $ 49,812,839 Â Â Â Cash Â Â Â $ 109,330 Â Â Â Â Â Â Â Â Â Â Intangible assets Â Â Â 425,411 Â Â Â Â Â Â Â Â Â Â Issuable stock amount Â Â Â $ 316,081 Â Â Â Â Â Â Â Â Â Â Shares issued Â Â 99,710 Â Â Â Â Â Â Â Â Â Â CANA Pharmaceutical Laboratories, S.A. ("Cana") [Member] Â Â Â Â Â Â Â Â Â Â Working capital Â Â Â Â Â Â Â $ 8,593,711 Â 8,593,711 Â Â Â Â Â Â Â Net cash used in operations Â Â Â Â Â Â Â Â $ 4,622,989 Â Â Â Â Â Â Cash Â Â 873,600 Â Â Â Â Â Â Â Â Â Â Issuable stock amount Â Â $ 138,667 Â Â Â Â Â Â Â $ 138,667 Â Â Â Â Shares issued Â Â 46,377 Â Â Â Â Â Â Â Â Â Â Asset acquision Â Â Â Â Â Â $ 5,469,787 Â Â Â Â Â Â Â Â Secured Promissory Note Â Â Â Â Â Â $ 4,457,520 Â Â Â Â Â Â Â Â Zip Doctor Inc [Member] Â Â Â Â Â Â Â Â Â Â Â Cash Â Â Â Â Â $ 150,000 Â Â Â Â Â Â Â Payment in fees Â Â Â Â Â 8,788 Â Â Â Â Â Â Â Intangible assets Â Â Â Â Â $ 158,788 Â Â Â Â Â Â Â Cloudscreen [Member] Â Â Â Â Â Â Â Â Â Â Â Cash Â 317,880 Â Â Â Â Â Â Â Â Â Â Total purchase price amount Â $ 637,080 Â Â Â Â Â Â Â Â Â Â Shares of common stock issued Â 280,000 Â Â Â Â Â Â Â Â Â Â Shares of common fair value Â $ 319,200 Â Â Â Â Â Â Â Â Â Â Asset acquisition Â $ 637,080 Â Â Â Â Â Â Â Â Â Â X - ReferencesNo definition available. + Details Name: cosm_BusinessCombinationConsiderationTransferredEquityInterestsIssuedAndIssuableShares Namespace Prefix: cosm_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_PaymentInFees Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_WorkingCapital Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionThe adjustment needed to reconcile previously recorded amounts to the actual aggregate amount paid, whether in cash or other consideration, to acquire all of the shares purchased under an Accelerated Share Repurchase arrangement. + ReferencesNo definition available. + Details Name: us-gaap_AcceleratedShareRepurchasesAdjustmentToRecordedAmount Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of tangible and intangible assets included as part of consideration transferred in asset acquisition, classified as other. Excludes cash. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 805 -SubTopic 50 -Name Accounting Standards Codification -Section 25 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480060/805-50-25-1Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 805 -SubTopic 50 -Name Accounting Standards Codification -Section 30 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480027/805-50-30-1Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 805 -SubTopic 50 -Name Accounting Standards Codification -Section 30 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480027/805-50-30-2 + Details Name: us-gaap_AssetAcquisitionConsiderationTransferredOtherAssets Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionPurchase price of expected asset acquisition prior to consideration being transferred. Excludes business acquisition. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 805 -SubTopic 50 -Name Accounting Standards Codification -Section 15 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480123/805-50-15-3 + Details Name: us-gaap_AssetAcquisitionPriceOfAcquisitionExpected Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of equity interests of the acquirer, including instruments or interests issued or issuable in consideration for the business combination. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 30 -Paragraph 8 -SubTopic 30 -Topic 805 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479637/805-30-30-8Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 30 -Paragraph 7 -SubTopic 30 -Topic 805 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479637/805-30-30-7 + Details Name: us-gaap_BusinessCombinationConsiderationTransferredEquityInterestsIssuedAndIssuable Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of intangible assets, excluding goodwill, acquired at the acquisition date. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting

Standards Codification -Topic 805 -SubTopic 20 -Section 50 -Paragraph 1 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479907/805-20-50-1 + Details Name: us-gaap_BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedIntangibleAssetsOtherThanGoodwill Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionThe total fair value of shares issued during the period under a deferred compensation arrangement. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_DeferredCompensationArrangementWithIndividualFairValueOfSharesIssued Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThis element represents the aggregate cost of investments accounted for under the equity method of accounting. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(12)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_EquityMethodInvestmentAggregateCost Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAverage amount borrowed under the credit facility during the period. + ReferencesNo definition available. + Details Name: us-gaap_LineOfCreditFacilityAverageOutstandingAmount Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe increase (decrease) in cash associated with the entity's continuing operating, investing, and financing activities. While for technical reasons this element has no balance attribute, the default assumption is a debit balance consistent with its label. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 24 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-24 + Details Name: us-gaap_NetCashProvidedByUsedInContinuingOperations Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: na Period Type: duration X - DefinitionThe cash outflow for purchases of and capital improvements on property, plant and equipment (capital expenditures), software, and other intangible assets. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 805 -SubTopic 50 -Name Accounting Standards Codification -Section 25 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480060/805-50-25-1Reference 2: 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the entity's assets). + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 45 -Paragraph 14 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-14 + Details Name: us-gaap_ProceedsFromSecuredNotesPayable Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe consolidated profit or loss for the period, net of income taxes, including the portion attributable to the noncontrolling interest. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-6Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Publisher FASB -URI 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https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-1Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-8Reference 11: http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 11 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479168/946-830-55-11Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 205 -Name Accounting Standards Codification -Section 45 -Paragraph 3 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478009/946-205-45-3Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section 45 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479105/946-220-45-7Reference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(16)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-07(9)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1Reference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(1)(d)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 19 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481231/810-10-45-19Reference 18: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482765/220-10-50-6Reference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 20: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 22: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 23: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 24: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 26: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(B)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 27: 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http://www.xbrl.org/2003/role/exampleRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 4J -Publisher FASB -URI https://asc.fasb.org/1943274/2147481175/810-10-55-4JReference 32: http://www.xbrl.org/2003/role/exampleRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 4K -Publisher FASB -URI https://asc.fasb.org/1943274/2147481175/810-10-55-4KReference 33: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1A -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1AReference 34: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1B -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1BReference 35: http://www.xbrl.org/2003/role/disclosureRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-2Reference 36: http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1A -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481203/810-10-50-1AReference 37: http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1A -Subparagraph (c)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481203/810-10-50-1A + Details Name: us-gaap_ProfitLoss Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of 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 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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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 - DefinitionNumber of shares of stock issued during the period pursuant to acquisitions. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(28)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.3-04) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1 + Details Name: us-gaap_StockIssuedDuringPeriodSharesAcquisitions Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionAmount of equity (deficit) attributable to parent. Excludes temporary equity and equity attributable to noncontrolling interest. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(30)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(31)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 4: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 5: http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479168/946-830-55-12Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(19)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.6-05(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-2Reference 8: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(4)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(6)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(7)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 11: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 12: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 13: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 14: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SAB Topic 4.E) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480418/310-10-S99-2 + Details Name: us-gaap_StockholdersEquity Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - Details Name: us-gaap_PropertyPlantAndEquipmentByTypeAxis=cosm_BuildingAcquisionMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_IncomeTaxAuthorityNameAxis=cosm_GreeceMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_BusinessAcquisitionAxis=cosm_CANAPharmaceuticalLaboratoriesSACanaMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_BusinessAcquisitionAxis=cosm_ZipDoctorIncMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_BusinessAcquisitionAxis=cosm_CloudscreenMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 67 R51.htm IDEA: XBRL DOCUMENT v3.24.3 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Details) 12 Months Ended Dec. 31, 2023 Dec. 31, 2022 Euro [Member] Â Â USD exchange rate 1.1062 1.0698 USD average exchange rate 1.2743 1.0534 GBP [Member] Â Â USD exchange rate 1.0817 1.2077 USD average exchange rate 1.2440 1.2371 X - ReferencesNo definition available. + Details Name: cosm_AverageExchangeRateForThePeriodUsdExchangeRate Namespace Prefix: cosm_ Data Type: xbrli:pureItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_ExchangeRateOnBalanceSheetDatesUsdExchangeRate Namespace Prefix: cosm_ Data Type: xbrli:pureItemType Balance Type: na Period Type: instant X - Details Name: us-gaap_VariableRateAxis=cosm_EuroMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_VariableRateAxis=cosm_GBPMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 68 R52.htm IDEA: XBRL DOCUMENT v3.24.3 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Details 1) - USD ($) 6 Months Ended 12 Months Ended Jun. 30, 2024 Dec. 31, 2023 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES Â Â Balance as of January 1, 2023 $ 19,686,091 $ 7,309,311 Provisions for credit losses 0 11,850,788 Write-offs 0 0 Foreign exchange adjustments (568,264) 525,992 Other adjustments (30,992) 0 Balance as of December 31, 2023 $ 19,086,835 $ 19,686,091 X - ReferencesNo definition available. + Details Name: cosm_ChangesInAllowanceForDoubtfulAccountsBeginningBalance Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_ChangesInAllowanceForDoubtfulAccountsEndingBalance Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration 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 aggregate amount of recurring noncash expense charged against earnings in the period to allocate the cost of assets over their estimated remaining economic lives. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (b) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_AdjustmentForAmortization Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of loans and leases that have been written off from both loan receivables and allowance reserve for credit loss. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11B -Subparagraph (c)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481962/310-10-50-11B + Details Name: us-gaap_AllowanceForLoanAndLeaseLossesWriteOffs Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of expense related to credit loss from transactions other than loan and lease transactions. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (a) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(11)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1 + Details Name: us-gaap_ProvisionForOtherCreditLosses Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAdjustments to temporary equity resulting from foreign currency translation adjustments. + ReferencesNo definition available. + Details Name: us-gaap_TemporaryEquityForeignCurrencyTranslationAdjustments Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration XML 69 R53.htm IDEA: XBRL DOCUMENT v3.24.3 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Details 2) 6 Months Ended 12 Months Ended Jun. 30, 2024 Dec. 31, 2023 Vehicles [Member] Â Â Estimated Useful Life 6 years 6 years Machinery [Member] Â Â Estimated Useful Life 20 years 20 years Furniture, fixtures and equipment [Member] | Minimum [Member] Â Â Estimated Useful Life 5 years 5 years Furniture, fixtures and equipment [Member] | Maximum [Member] Â Â Estimated Useful Life 10 years 10 years Computers and software [Member] | Minimum [Member] Â Â Estimated Useful Life 3 years 3 years Computers and software [Member] | Maximum [Member] Â Â Estimated Useful Life 5 years 5 years Leasehold improvements and technical works [Member] Â Â Estimated useful life, description Lesser of lease term or 25 years Lesser of lease term or 25 years Buildings [Member] | Minimum [Member] Â Â Estimated Useful Life 25 years 25 years Buildings [Member] | Maximum [Member] Â Â Estimated Useful Life 30 years 30 years X - ReferencesNo definition available. + Details Name: cosm_PropertyPlantAndEquipmentUsefulLifes Namespace Prefix: cosm_ Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_PropertyPlantsAndEquipmentEstimatedUsefulLives Namespace Prefix: cosm_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_PropertyPlantsAndEquipmentUsefulLife Namespace Prefix: cosm_ Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - Details Name: us-gaap_PropertyPlantAndEquipmentByTypeAxis=us-gaap_VehiclesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_PropertyPlantAndEquipmentByTypeAxis=cosm_MachineryMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_PropertyPlantAndEquipmentByTypeAxis=us-gaap_FurnitureAndFixturesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_RangeAxis=srt_MinimumMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_RangeAxis=srt_MaximumMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_PropertyPlantAndEquipmentByTypeAxis=us-gaap_ComputerEquipmentMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_PropertyPlantAndEquipmentByTypeAxis=cosm_LeaseholdImprovementsAndTechnicalWorksMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_PropertyPlantAndEquipmentByTypeAxis=cosm_BuildingsMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 70 R54.htm IDEA: XBRL DOCUMENT v3.24.3 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Details 3) - USD ($) Dec. 31, 2023 Dec. 31, 2022 Fair value of assets and liabilities $ 11,596 $ 6,681 Marketable securities - National Bank of Greece [Member] Â Â Fair value of assets and liabilities 11,596 6,681 Marketable securities - ICC International Cannabis Corp. [Member] Â Â Fair value of assets and liabilities 0 0 Level 1 [Member] Â Â Fair value of assets and liabilities 11,596 6,681 Level 1 [Member] | Marketable securities - National Bank of Greece [Member] Â Â Fair value of assets and liabilities 11,596 6,681 Level 1 [Member] | Marketable securities - ICC International Cannabis Corp. [Member] Â Â Fair value of assets and liabilities 0 0 Level 2 [Member] | Marketable securities - National Bank of Greece [Member] Â Â Fair value of assets and liabilities 0 0 Level 2 [Member] | Marketable securities - ICC International Cannabis Corp. [Member] Â Â Fair value of assets and liabilities 0 0 Level 3 [Member] | Marketable securities - National Bank of Greece [Member] Â Â Fair value of assets and liabilities 0 0 Level 3 [Member] | Marketable securities - ICC International Cannabis Corp. [Member] Â Â Fair value of assets and liabilities $ 0 $ 0 X - DefinitionFair value of asset after deduction of liability. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (b) -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 (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2 + Details Name: us-gaap_FairValueNetAssetLiability Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - Details Name: us-gaap_FinancingReceivablePortfolioSegmentAxis=cosm_MarketableSecuritiesNationalBankOfGreeceMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_FinancingReceivablePortfolioSegmentAxis=cosm_MarketableSecuritiesIccInternationalCannabisCorpMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_FairValueByFairValueHierarchyLevelAxis=us-gaap_FairValueInputsLevel1Member Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_FairValueByFairValueHierarchyLevelAxis=us-gaap_FairValueInputsLevel2Member Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_FairValueByFairValueHierarchyLevelAxis=us-gaap_FairValueInputsLevel3Member Namespace Prefix: Data Type: na Balance Type: Period Type: XML 71 R55.htm IDEA: XBRL DOCUMENT v3.24.3 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Details 4) - shares 6 Months Ended 12 Months Ended Jun. 30, 2024 Jun. 30, 2023 Dec. 31, 2023 Dec. 31, 2022 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES Â Â Â Â Weighted average number of common shares outstanding Basic 17,025,203 10,718,010 11,968,665 1,928,172 Weighted average number of common and equivalent shares outstanding - Diluted 17,025,203 10,718,010 11,968,665 1,928,172 X - ReferencesNo definition available. + Details Name: cosm_WeightedAverageNumberOfCommonAndEquivalentSharesOutstandingDiluted Namespace Prefix: cosm_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_AccountingPoliciesAbstract 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 72 R56.htm IDEA: XBRL DOCUMENT v3.24.3 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Details 5) - shares 6 Months Ended 12 Months Ended Jun. 30, 2024 Jun. 30, 2023 Dec. 31, 2023 Dec. 31, 2022 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES Â Â Â Â Common Stock Warrants 8,558,380 4,188,928 8,561,476 4,194,236 Potential common shares Â Â 8,561,476 4,203,063 Convertible Debt 8,558,380 4,188,928 Â 8,827 X - ReferencesNo definition available. + Details Name: cosm_PotentialCommonShares Namespace Prefix: cosm_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration 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 number of shares issued in exchange for the original debt being converted in a noncash (or part noncash) transaction. "Part noncash" refers to that portion of the transaction not resulting in cash receipts or payments in the period. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482913/230-10-50-3Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 50 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482913/230-10-50-5 + Details Name: us-gaap_DebtConversionConvertedInstrumentSharesIssued1 Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionAdditional shares included in the calculation of diluted EPS as a result of the potentially dilutive effect of call options and warrants using the treasury stock method. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 22 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-22Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -

Paragraph 23 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-23Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 26 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-26 + Details Name: us-gaap_IncrementalCommonSharesAttributableToCallOptionsAndWarrants Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration XML 73 R57.htm IDEA: XBRL DOCUMENT v3.24.3 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Details Narrative) - USD ($) 3 Months Ended 6 Months Ended 12 Months Ended Jun. 30, 2024 Jun. 30, 2023 Jun. 30, 2024 Jun. 30, 2023 Dec. 31, 2023 Dec. 31, 2022 Jan. 06, 2023 Dec. 19, 2018 Reclassified from line of credit to Notes payable Â Â Â Â Â $ 930,006 Â Â Operating lease right-of-use asset Â Â Â Â Â 247,595 Â Â Financing lease right-of-use asset Â Â Â Â Â 248,678 Â Â Reclassified from accounts receivable Â Â Â Â Â 1,784,751 Â Â Payable to actuarial expert Â Â Â Â Â $ 408,665 147,776 Â Â VAT net receivable and payable balance $ 276,152 Â $ 276,152 Â 187,512 79,373 Â Â Long-term liability 395,698 Â 395,698 Â 408,665 0 Â Â Allowance for doubtful accounts Â Â Â 19,086,835 Â 19,686,091 7,309,311 Â Â Foreign accounts 12,655,615 Â 12,655,615 Â 532,704 831,793 Â Â Cash on hand Â Â Â Â Â 48,590 15,690 Â Â Sales to Medihelm Â Â Â Â 397,000 Â Â Â Depreciation expense 103,558 $ 79,163 216,432 $ 112,569 353,043 70,109 Â Â Amortization expense 193,518 $ 16,035 383,373 $ 50,270 239,841 33,085 Â Â Goodwill 49,697 Â 49,697 Â 49,697 49,697 Â $ 49,697 Equity method investment aggregate cost Â Â Â Â Â Â $ 3,950,000 Â ICC International Cannabis Corp [Member] Â Â Â Â Â Â Â Â Â Equity method investment aggregate cost 0 Â 0 Â $ 0 $ 0 Â Â Equity method investment shares acquired, shares Â Â Â Â 3,000,000 3,000,000 Â Â Closing price Â Â Â Â Â $ 0 $ 0 Â Â National Bank of Greece [Member] Â Â Â Â Â Â Â Â Â Equity method investment aggregate cost 12,416 Â $ 12,416 Â $ 11,596 $ 6,681 Â Â Equity method investment shares acquired, shares Â Â 16,666 Â 16,666 16,666 Â Â Closing price Â Â $ 0.75 Â $ 0.70 $ 0.40 Â Â Pancreta Bank [Member] Â Â Â Â Â Â Â Â Â Equity method investment aggregate cost $ 7,665 Â $ 7,665 Â $ 8,479 $ 8,200 Â Â Greece [Member] Â Â Â Â Â Â Â Â Â Income tax rate Â Â 22.00% Â 22.00% Â Â Â United Kingdom Of England [Member] Â Â Â Â Â Â Â Â Â Income tax rate Â Â 25.00% Â 25.00% Â Â Â X - ReferencesNo definition available. + Details Name: cosm_AllowanceForDoubtfulAccounts Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_ClosingPrice Namespace Prefix: cosm_ Data Type: num:perShareItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_EffectiveIncomeTaxRateContinuingOperation Namespace Prefix: cosm_ Data Type: num:percentItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_FinanceLeaseRightOfUseAssetOther Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - ReferencesNo definition available. + Details Name: cosm_ForeignAccounts Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - ReferencesNo definition available. + Details Name: cosm_LongTermLiabilities Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - ReferencesNo definition available. + Details Name: cosm_OperatingLeaseRightOfUseAssets Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - ReferencesNo definition available. + Details Name: cosm_PayableToActuarialExpert Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_ReclassifiedFromAccountsReceivable Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - ReferencesNo definition available. + Details Name: cosm_ReclassifiedFromLineOfCreditToNotesPayable Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - ReferencesNo definition available. + Details Name: cosm_SalesToMedihelm Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe aggregate expense charged against earnings to allocate the cost of intangible assets (nonphysical assets not used in production) in a systematic and rational manner to the periods expected to benefit from such assets. As a noncash expense, this element is added back to net income when calculating cash provided by or used in operations using the indirect method. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (b) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 55 -Paragraph 40 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482640/350-30-55-40Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482686/350-30-45-2 + Details Name: us-gaap_AmortizationOfIntangibleAssets Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. Excludes cash and cash equivalents within disposal group and discontinued operation. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_CashEquivalentsAtCarryingValue Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionThe amount of expense recognized in the current period that reflects the allocation of the cost of tangible assets over the assets' useful lives. Includes production and non-production related depreciation. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (b) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 360 -SubTopic 10 -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482099/360-10-50-1 + Details Name: us-gaap_Depreciation Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThis element represents the aggregate cost of investments accounted for under the equity method of accounting. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(12)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_EquityMethodInvestmentAggregateCost Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount, after accumulated impairment loss, of asset representing future economic benefit arising from other asset acquired in business combination or from joint venture formation or both, that is not individually identified and separately recognized. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 49 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-49Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 24 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482548/350-20-55-24Reference 3: http://www.xbrl.org/2003/role/exampleRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 100 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482078/820-10-55-100Reference 4: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(15)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482598/350-20-45-1Reference 7: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482573/350-20-50-1Reference 8: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (h) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482573/350-20-50-1Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(10)(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1 + Details Name: us-gaap_Goodwill Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionNumber of shares of stock issued during the period pursuant to acquisitions. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(28)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.3-04) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1 + Details Name: us-gaap_StockIssuedDuringPeriodSharesAcquisitions Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionCarrying amount as of the balance sheet date of value added taxes due either from customers arising from sales on credit terms, or as previously overpaid to tax authorities. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(3)(a)(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_ValueAddedTaxReceivable Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=cosm_ICCInternationalCannabisCorpMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=cosm_NationalBankOfGreeceMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=cosm_PancretaBankMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_IncomeTaxAuthorityNameAxis=cosm_GreeceMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_IncomeTaxAuthorityNameAxis=cosm_UnitedKingdomsOfEnglandMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 74 R58.htm IDEA: XBRL DOCUMENT v3.24.3 EQUITY METHOD INVESTMENTS (Details Narrative) 3 Months Ended 6 Months Ended 12 Months Ended Jun. 30, 2024 USD ($) Jun. 30, 2023 USD ($) Jun. 30, 2024 CAD ($) Jun. 30, 2024 USD ($) Jun. 30, 2024 EUR (â¬) Jun. 30, 2023 USD ($) Dec. 31, 2023 CAD ($) Dec. 31, 2023 USD ($) Dec. 31, 2023 EUR (â¬) Dec. 31, 2022 USD ($) Gain on extinguishment of debt $ 0 $ 2,257 Â $ 0 Â $ 1,910,770 Â $ 1,910,967 Â $ 1,004,124 Cosmo Farmacy LP [Member] Â Â Â Â Â Â Â Â Â Initial share capital | â¬ Â Â Â Â â¬ 150,000 Â Â Â â¬ 150,000 Â Initial share capital increased | â¬ Â Â Â Â Â 500,000 Â Â Â 500,000 Â Pharmacy license value | â¬ Â Â Â Â â¬ 350,000 Â Â Â â¬ 350,000 Â Maturity period of license Â Â 30 years 30 years 30 years Â 30 years 30 years 30 years Â Ownership equity 70.00% Â Â 70.00% Â Â Â 70.00% Â Â Cash contributed to limited partner | â¬ Â Â Â Â â¬ 30 Â Â Â â¬ 150,000 Â Equity ownership remaining 30.00% Â Â 30.00% Â Â Â 30.00% Â Â Marathon Global Inc [Member] | Distribution and Equity Acquisition Agreement [Member] Â Â Â Â Â Â Â Â Â Upfront cash received Â Â $ 2,000,000 Â Â Â $ 2,000,000 Â Â Â Fair value of settlement account Â Â Â $ 1,554,590 Â Â Â $ 1,554,590 Â Â Gain on extinguishment of debt Â Â Â $ 1,554,590 Â Â Â $ 1,554,590 Â Â Agreement term Â Â five (5) years five (5) years five (5) years Â five years five years five years Â Cash received upon gross sales Â Â $ 2,750,000 Â Â Â $ 2,750,000 Â Â Â Marathon Global Inc [Member] | Distribution and Equity Acquisition Agreement [Member] | Gross Sales One [Member] Â Â Â Â Â Â Â Â Â Cash received upon gross sales Â Â 2,750,000 Â Â Â 2,750,000 Â Â Â Gross sales Â Â 13,000,000 Â Â Â 13,000,000 Â Â Â Marathon Global Inc [Member] | Distribution and Equity Acquisition Agreement [Member] | Gross Sales [Member] Â Â Â Â Â Â Â Â Â Cash received upon gross sales Â Â 2,750,000 Â Â Â 2,750,000 Â Â Â Gross sales Â Â $ 6,500,000 Â Â Â Â Â Â Marathon Global Inc [Member] | Distribution and Equity Acquisition Agreement [Member] | Gross Sales [Member] Â Â Â Â Â Â Â Â Â Gross sales Â Â Â Â Â Â $ 6,500,000 Â Â Â Share Exchange Agreement [Member] | ICC [Member] Â Â Â Â Â Â Â Â Â Investement $ 160,665 Â Â $ 160,665 Â Â Â $ 165,930 Â $ 160,470 X - ReferencesNo definition available. + Details Name: cosm_AgreementTerm Namespace Prefix: cosm_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_CashContributedToLimitedPartner Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_CashReceivedUponGrossSales Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_EquityMethodInvestmentOwnershipRemainingPercentage Namespace Prefix: cosm_ Data Type: num:percentItemType Balance Type: na Period Type: instant X - ReferencesNo definition available. + Details Name: cosm_EquityMethodInvestmentsOwnershipPercentage Namespace Prefix: cosm_ Data Type: num:percentItemType Balance Type: na Period Type: instant X - ReferencesNo definition available. + Details Name: cosm_GrossSales Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_InitialShareCapital Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_InitialShareCapitalIncreased Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_MaturityPeriodOfLicense Namespace Prefix: cosm_ Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_PharmacyLicenseValue Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_SettlementAmountDebtObligation Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_UpfrontCashReceived Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionDifference between the fair value of payments made and the carrying amount of debt which is extinguished prior to maturity. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (b) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 470 -SubTopic 50 -Section 40 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481303/470-50-40-2Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 470 -SubTopic 50 -Section 40 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481303/470-50-40-4 + Details Name: us-gaap_GainsLossesOnExtinguishmentOfDebt Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionSum of the carrying amounts as of the balance sheet date of all investments. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 944 -SubTopic 80 -Name Accounting Standards Codification -Section 55 -Paragraph 14 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480078/944-80-55-14Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 944 -SubTopic 80 -Name Accounting Standards Codification -Section 55 -Paragraph 9 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480078/944-80-55-9Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(1)(h)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(1)(6)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1 + Details Name: us-gaap_Investments Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=cosm_CosmoFarmacyLPMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RelatedPartyTransactionAxis=cosm_MarathonGlobalIncMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_BusinessAcquisitionAxis=cosm_DistributionAndEquityAcquisitionAgreementMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_IncomeStatementLocationAxis=cosm_SalesOneMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_IncomeStatementLocationAxis=us-gaap_SalesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_BusinessAcquisitionAxis=cosm_DistributionAndEquityAcquisitionAgreementsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_PlanNameAxis=cosm_ShareExchangeAgreementMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RelatedPartyTransactionAxis=cosm_IccMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 75 R59.htm IDEA: XBRL DOCUMENT v3.24.3 PROPERTY PLANT AND

EQUIPMENT (Details) - USD ($) Jun. 30, 2024 Dec. 31, 2023 Dec. 31, 2022 Property plant and equipment $ 11,283,397 $ 11,503,625 $ 2,694,848 Less: Accumulated depreciation (1,229,411) (1,048,126) (877,823) Total 10,053,986 10,455,499 1,817,025 Land [Member] Â Â Â Property plant and equipment 3,438,343 3,551,020 0 Computers and software [Member] Â Â Â Property plant and equipment 195,302 168,173 138,783 Vehicles [Member] Â Â Â Property plant and equipment 274,487 285,388 107,976 Leasehold Improvements [Member] Â Â Â Property plant and equipment 3,524 3,639 502,882 Furniture, fixtures and equipment [Member] Â Â Â Property plant and equipment 2,697,076 2,707,442 1,945,207 Building And Improvements [Member] Â Â Â Property plant and equipment $ 4,674,665 $ 4,787,963 $ 0 X - DefinitionAmount of accumulated depreciation, depletion and amortization for physical assets used in the normal conduct of business to produce goods and services. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(8)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(14)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 360 -SubTopic 10 -Section 50 -Paragraph 1 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482099/360-10-50-1 + Details Name: us-gaap_AccumulatedDepreciationDepletionAndAmortizationPropertyPlantAndEquipment Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount before accumulated depreciation, depletion and amortization of physical assets used in the normal conduct of business and not intended for resale. Examples include, but are not limited to, land, buildings, machinery and equipment, office equipment, and furniture and fixtures. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(8)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(13)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 360 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482099/360-10-50-1 + Details Name: us-gaap_PropertyPlantAndEquipmentGross Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount after accumulated depreciation, depletion and amortization of physical assets used in the normal conduct of business to produce goods and services and not intended for resale. Examples include, but are not limited to, land, buildings, machinery and equipment, office equipment, and furniture and fixtures. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 1 -SubTopic 10 -Topic 360 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482099/360-10-50-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 7A -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-7AReference 3: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(8)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 360 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478451/942-360-50-1 + Details Name: us-gaap_PropertyPlantAndEquipmentNet Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - Details Name: srt_ProductOrServiceAxis=us-gaap_LandMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_FiniteLivedIntangibleAssetsByMajorClassAxis=us-gaap_ComputerSoftwareIntangibleAssetMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_PropertyPlantAndEquipmentByTypeAxis=us-gaap_VehiclesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_PropertyPlantAndEquipmentByTypeAxis=us-gaap_LeaseholdImprovementsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_PropertyPlantAndEquipmentByTypeAxis=us-gaap_FurnitureAndFixturesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_PropertyPlantAndEquipmentByTypeAxis=us-gaap_BuildingImprovementsMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 76 R60.htm IDEA: XBRL DOCUMENT v3.24.3 INTANGIBLE ASSETS NET (Details) - USD ($) Jun. 30, 2024 Dec. 31, 2023 Dec. 31, 2022 Dec. 19, 2018 Goodwill and intangible assets, gross $ 8,502,814 $ 8,029,357 $ 856,994 Â Subtotal 7,666,545 7,634,486 657,217 Â Goodwill 49,697 49,697 49,697 $ 49,697 Total 7,716,242 7,684,183 706,914 Â Customer Base [Member] Â Â Â Â Goodwill and intangible assets, gross 602,204 602,204 176,793 Â Less: Accumulated Amortization 141,994 110,160 (71,210) Â Trade name / mark [Member] Â Â Â Â Goodwill and intangible assets, gross 390,188 392,197 36,997 Â Less: Accumulated Amortization 36,997 36,997 (29,881) Â License [Member] Â Â Â Â Goodwill and intangible assets, gross 6,714,555 6,876,169 643,204 Â Less: Accumulated Amortization 609,659 235,925 (98,686) Â Software [Member] Â Â Â Â Goodwill and intangible assets, gross 795,868 155,788 0 Â Less: Accumulated Amortization $ 47,619 $ 11,789 $ 0 Â X - DefinitionAccumulated amount of amortization of assets, excluding financial assets and goodwill, lacking physical substance with a finite life. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 55 -Paragraph 40 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482640/350-30-55-40Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 10 -Name Accounting Standards Codification -Section S45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480265/350-10-S45-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(16)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_FiniteLivedIntangibleAssetsAccumulatedAmortization Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount, after accumulated impairment loss, of asset representing future economic benefit arising from other asset acquired in business combination or from joint venture formation or both, that is not individually identified and separately recognized. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 49 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-49Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 24 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482548/350-20-55-24Reference 3: http://www.xbrl.org/2003/role/exampleRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 100 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482078/820-10-55-100Reference 4: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(15)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482598/350-20-45-1Reference 7: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482573/350-20-50-1Reference 8: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (h) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482573/350-20-50-1Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(10)(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1 + Details Name: us-gaap_Goodwill Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionSum of the carrying amounts of all intangible assets, excluding goodwill, as of the balance sheet date, net of accumulated amortization and impairment charges. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482686/350-30-45-1 + Details Name: us-gaap_IntangibleAssetsNetExcludingGoodwill Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount, after impairment and amortization, of goodwill, indefinite-lived, and finite-lived intangible assets. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 10 -Name Accounting Standards Codification -Section S45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480265/350-10-S45-1 + Details Name: us-gaap_IntangibleAssetsNetIncludingGoodwill Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount before accumulated amortization of finite-lived intangible assets classified as other. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(15)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_OtherFiniteLivedIntangibleAssetsGross Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - Details Name: us-gaap_FiniteLivedIntangibleAssetsByMajorClassAxis=us-gaap_CustomerListsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_IndefiniteLivedIntangibleAssetsByMajorClassAxis=cosm_TradeNameMarkMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_ProductOrServiceAxis=us-gaap_LicenseMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_ProductOrServiceAxis=cosm_SoftwareMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 77 R61.htm IDEA: XBRL DOCUMENT v3.24.3 INTANGIBLE ASSETS NET (Details 1) - USD ($) Jun. 30, 2024 Dec. 31, 2023 INTANGIBLE ASSETS Â Â 2024 $ 405,212 $ 763,292 2025 807,519 763,026 2026 808,689 764,213 2027 808,689 764,213 2028 756,665 735,772 Thereafter 3,724,570 3,488,769 Total amortization $ 7,311,545 $ 7,279 X - DefinitionAmount of amortization for asset, excluding financial asset and goodwill, lacking physical substance with finite life expected to be recognized after fifth fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 985 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481283/985-20-50-2 + Details Name: us-gaap_FiniteLivedIntangibleAssetsAmortizationExpenseAfterYearFive Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of amortization for assets, excluding financial assets and goodwill, lacking physical substance with finite life expected to be recognized in next fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 55 -Paragraph 40 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482640/350-30-55-40Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 985 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481283/985-20-50-2 + Details Name: us-gaap_FiniteLivedIntangibleAssetsAmortizationExpenseNextTwelveMonths Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of amortization for assets, excluding financial assets and goodwill, lacking physical substance with finite life expected to be recognized in fifth fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 55 -Paragraph 40 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482640/350-30-55-40Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 985 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481283/985-20-50-2 + Details Name: us-gaap_FiniteLivedIntangibleAssetsAmortizationExpenseYearFive Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of amortization for assets, excluding financial assets and goodwill, lacking physical substance with finite life expected to be recognized in fourth fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 55 -Paragraph 40 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482640/350-30-55-40Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 985 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481283/985-20-50-2 + Details Name: us-gaap_FiniteLivedIntangibleAssetsAmortizationExpenseYearFour Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of amortization for assets, excluding financial assets and goodwill, lacking physical substance with finite life expected to be recognized in third fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 55 -Paragraph 40 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482640/350-30-55-40Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 985 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481283/985-20-50-2 + Details Name: us-gaap_FiniteLivedIntangibleAssetsAmortizationExpenseYearThree Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of amortization for assets, excluding financial assets and goodwill, lacking physical substance with finite life expected to be recognized in second fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 55 -Paragraph 40 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482640/350-30-55-40Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 985 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481283/985-20-50-2 + Details Name: us-gaap_FiniteLivedIntangibleAssetsAmortizationExpenseYearTwo Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount after amortization of assets, excluding financial assets and goodwill, lacking physical substance with a finite life. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -

Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 926 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483154/926-20-50-5 + Details Name: us-gaap_FiniteLivedIntangibleAssetsNet Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - ReferencesNo definition available. + Details Name: us-gaap_GoodwillAndIntangibleAssetsDisclosureAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration XML 78 R62.htm IDEA: XBRL DOCUMENT v3.24.3 LOAN RECEIVABLE (Details Narrative) - USD ($) 1 Months Ended 6 Months Ended 12 Months Ended Oct. 30, 2021 Jun. 30, 2024 Dec. 31, 2023 Dec. 31, 2022 LOAN RECEIVABLE Â Â Â Â Prepayments of loan $ 4,849,221 Â Â Â Interest rate 5.50% Â Â Â Principal payments Â Â $ 389,867 Â Short-term receivable Â $ 167,824 411,858 $ 377,038 Interest payments Â $ 86,341 193,265 Â Long term receivables Â Â $ 3,509,200 $ 3,792,034 Loan receivables term 360 days Â Â Â Decription of loan payment the Company is to receive 120 equal payments over the term of the loan Â Â Â X - ReferencesNo definition available. + Details Name: cosm_DecriptionOfLoanPayment Namespace Prefix: cosm_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_InterestPayments Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_LoanReceivableabstract Namespace Prefix: cosm_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_ThresholdPeriodPastDueForWriteoffsOfFinancingReceivable Namespace Prefix: cosm_ Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - DefinitionAmount of the required periodic payments including both interest and principal payments. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)) -SubTopic 10 -Topic 210 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 942 -SubTopic 470 -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477734/942-470-50-3 + Details Name: us-gaap_DebtInstrumentPeriodicPayment Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionCarrying amount as of the balance sheet date of interest earned but not received. Also called accrued interest or accrued interest receivable. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 310 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477802/946-310-45-1Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(3)(a)(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_InterestReceivable Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionCarrying amounts due as of the balance sheet date of the sum of amounts receivable other than from customers. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(3)(a)(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_NontradeReceivables Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionThe cash outflow for loan origination associated cost which is usually collected through escrow. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 45 -Paragraph 15 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-15 + Details Name: us-gaap_PaymentsOfLoanCosts Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionPercentage increase in the stated interest rate on a short-term debt instrument. + ReferencesNo definition available. + Details Name: us-gaap_ShortTermDebtInterestRateIncrease Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: duration XML 79 R63.htm IDEA: XBRL DOCUMENT v3.24.3 CAPITAL STRUCTURE (Details Narrative) - USD ($) 1 Months Ended 3 Months Ended 6 Months Ended 12 Months Ended Mar. 21, 2024 Oct. 09, 2023 Apr. 03, 2023 Dec. 15, 2022 Jun. 07, 2022 May 02, 2022 Dec. 29, 2023 Nov. 21, 2023 Jul. 20, 2023 Jan. 24, 2023 Dec. 19, 2022 Oct. 20, 2022 May 25, 2022 Feb. 28, 2022 Jun. 30, 2024 Jun. 30, 2023 Jun. 30, 2024 Jun. 30, 2023 Dec. 31, 2023 Dec. 31, 2022 Apr. 22, 2024 Mar. 31, 2024 Oct. 24, 2023 Jun. 15, 2023 Mar. 31, 2023 May 01, 2022 Dec. 31, 2021 Dec. 31, 2020 Preferred stock, shares authorized Â 100,000,000 100 Â Â Â Â Â Â Â Â Preferred stock, shares outstanding Â 0 Â 0 0 Â Â Â Â Â Â Â Â Â Â Â Â Preferred stock, shares authorized Â 100,000,000 Â 100,000,000 Â 100,000,000 100,000,000 Â Â Â Â Â Â Â Â Â Â Â Â Shares issued to raised additional equity funds, shares 901,488 Â 901,488 Â Â Â Â Â Â Â Â Â Â Â Â Preferred stock, shares issued Â 0 Â 0 0 Â Â Â Â Â Â Â Â Â Â Â Â Shares issued to raised additional equity funds, value Â $ 648,893 Â Â Â Â Â Â Â Â Â Â Â Â Deemed dividend Â $ 8,189,515 Â Description of late filing of registration statement Â Â Â Â Â Â Â Â Â Â Â Â the 1st anniversary (30 days following the event date) of the event, which, along with an additional lump sum amount of $2,000,000 agreed to be paid to the investors as additional damages, led to a total amount of $2,250,260 concerning liquidated damages related to the February Private Placement within the year ended December 31, 2022 Â Liquidated damages payable Â $ 250,260 Â Conversion price description Â Â Â Â Â Â Â Â Â Â Â Â from $75.00 to $15.54 Â Conversion price Â $ 15.54 Â Issued shares of common stock upon the cashless exercise Â 526,112 Â Â Â Â Â Â Â Â Â Â Â Â Cashless exercise warrants Â 776,674 Â Â Â Â Â Â Â Â Â Â Â Â Issued shares of common stock upon the exercise Â 2,437,063 3,608,667 Â Â Â Â Â Â Â Â Â Â Â Â Proceeds upon the exercise of warrants Â $ 3,533,741 $ 10,826,000 Â Â Â Â Â Â Â Â Â Â Â Â Convertible stock Â 6,000 Â Â Â Â Â Â Â Â Â Â Â Â Conversion of stock in to common stock Â 15,000 Â Â Â Â Â Â Â Â Â Â Â Â Conversion of stock value Â $ 0 $ 5,452,300 Â Â Â Â Â Â Â Â Â Â Â Â Common stock, shares issued Â 17,834,023 Â 17,834,023 Â 15,982,472 10,605,412 Â Â Â Â Â Â Â Â Â Â Â Â Common stock, shares purchased amount Â $ 100,452 $ 0 Â Â Â Â Â Â Â Â Â Â Â Â Common stock shares issued for services Â 300 Â Â Â Â Â Â Â Â Â Â Â Â Common stock shares value Â $ 17,834 Â $ 17,834 Â 15,983 $ 10,606 Â Â Â Â Â Â Â Â Â Â Â Â Stock-based compensation expense Â $ 680,389 $ 104,869 577,931 24,401 Â Â Â Â Â Â Â Â Â Â Â Â Gross proceeds from sale of stock $ 648,893 Â $ 0 $ 6,000,000 Â Â Â Â Â Â Â Â Â Â Â Â Common stock, price per share Â $ 0.001 Â $ 0.001 Â $ 0.001 $ 0.001 $ 0.001 Â Â Â Â Â Â Â Â Â Â Â Â Compensation expense for services Â $ 3,120 Â Â Â Â Â Â Â Â Â Â Â Â Common stock, shares outstanding Â 17,747,526 Â 17,747,526 Â 15,895,975 10,589,915 Â Â Â Â Â Â Â Â Â Â Â Â Common stock, shares authorized Â 300,000,000 Â 300,000,000 Â 300,000,000 300,000,000 Â Â Â Â Â Â Â Â Â Â Â Â Series A preferred stock Â $ 5,452,300 Â Â Â Â Â Â Â Â Â Â Â Â Description of reverse split Â Â Â the Company announced a reverse stock split with a ratio of 1-for-25 (one-for-twenty five) effective at the opening of the business day on Friday, December 16, 2022. The CUSIP number of the Company after the split will change to 221413-305. The reverse stock split was authorized at the Companyâ€™s Annual General Meeting (â€œAGMâ€) on December 2, 2022 and was approved by the Companyâ€™s Board of Directors on December 15, 2022 Â Derivative liability Â 0 $ 54,293 Â Â Â Â Â Â Â Â $ 11,629 $ 45,665 $ 460,728 Gain on debt extinguishment Â $ 0 $ 2,257 $ 0 1,910,770 1,910,967 1,004,124 Â Â Â Â Â Â Â Â Â Â Â Â Stockholders' equity Â $ 32,119,574 43,669,058 $ 32,119,574 $ 43,669,058 $ 36,043,028 $ 39,284,295 Â $ 34,546,682 Â Â $ 44,007,783 Â $ 4,379,463 Â Dividend rate Â 0.00% Â 0.00% 0.00% Â Â Â Â Â Â Â Â Â Â Â Â George Terzis [Member] Â Common stock, shares issued Â 51,485 Â Â Â Â Â Common stock shares value Â $ 52,000 Â Â Â Â Â Common stock, price per share Â $ 1.01 Â Â Â Â Â Cloudscreen [Member] Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â

Â Â $ 11.50 Â Volatility Â Â Â Â Â Â Â Â Â Â 157.53% Â Dividend rate Â Â Â Â Â Â Â Â Â Â 0.00% Â Term Â Â Â Â Â Â Â Â Â Â 5 years Â Risk free interest rate Â Â Â Â Â Â Â Â Â Â 3.70% Â Cancelled warrants Â Â Â Â Â Â Â Â Â Â 260,870 Â Warrants exercise price Â Â Â Â Â Â Â Â Â Â $ 11.50 Â Aggregate purchase price Â Â Â Â Â Â Â Â Â Â $ 32,525,680 Â Issued shares of warrants Â Â Â Â Â Â Â Â Â Â 2,828,320 Â Discount to common stock associated with warrants Â Â Â Â Â Â Â Â Â Â $ 17,778,260 Â SecuritiesPurchaseAgreement [Member] | Minimum [Member] | Issuance of Warrants [Member] Â Volatility Â Â Â Â Â Â Â Â Â Â 129.02% Â Term Â Â Â Â Â Â Â Â Â Â 2 years Â Risk free interest rate Â Â Â Â Â Â Â Â Â Â 4.36% Â SecuritiesPurchaseAgreement [Member] | Minimum [Member] | Issuance of Warrants [Member] | October 20, 2022 [Member] Â Warrants exercise price Â Â Â Â Â Â Â Â Â Â $ 3.00 Â Volatility Â Â Â Â Â Â Â Â Â Â 131.90% Â Term Â Â Â Â Â Â Â Â Â Â 4 years 10 months 13 days Â Risk free interest rate Â Â Â Â Â Â Â Â Â Â 4.36% Â SecuritiesPurchaseAgreement [Member] | Maximum [Member] | Issuance of Warrants [Member] Â Volatility Â Â Â Â Â Â Â Â Â Â 135.05% Â Term Â Â Â Â Â Â Â Â Â Â 7 years Â Risk free interest rate Â Â Â Â Â Â Â Â Â Â 4.62% Â SecuritiesPurchaseAgreement [Member] | Maximum [Member] | Issuance of Warrants [Member] | October 20, 2022 [Member] Â Warrants exercise price Â Â Â Â Â Â Â Â Â Â $ 15.54 Â Volatility Â Â Â Â Â Â Â Â Â Â 132.30% Â Term Â Â Â Â Â Â Â Â Â Â 7 years Â Risk free interest rate Â Â Â Â Â Â Â Â Â Â 4.45% Â Debt Conversions [Member] Â Convertible stock Â Â Â Â Â 26,515 Â Conversion of stock in to common stock Â Â Â Â Â 1,574 Â Conversion of stock value Â Â Â Â Â $ 38,144 Â Common stock, shares issued Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â

gaap_ClassOfWarrantOrRightExercisePriceOfWarrantsOrRights1 Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: instant X - DefinitionThe number of warrants or rights which entitle the entity to receive future services in exchange for the unvested, forfeitable warrants or rights. + ReferencesNo definition available. + Details Name: us-gaap_ClassOfWarrantOrRightUnissued Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - 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 - DefinitionAggregate par or stated value of issued nonredeemable common stock (or common stock redeemable solely at the option of the issuer). This item includes treasury stock repurchased by the entity. Note: elements for number of nonredeemable common shares, par value and other disclosure concepts are in another section within stockholders' equity. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(22)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1 + Details Name: us-gaap_CommonStockValue Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - 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 - DefinitionA unique description of a noncash or part noncash stock conversion. The description would be expected to include sufficient information to provide an understanding of the nature and purpose of the conversion. 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_ConversionOfStockDescription Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe number of new shares issued in the conversion of stock 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_ConversionOfStockSharesIssued1 Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionIncluding the current and noncurrent portions, carrying amount of debt identified as being convertible into another form of financial instrument (typically the entity's common stock) as of the balance sheet date, which originally required full repayment more than twelve months after issuance or greater than the normal operating cycle of the company. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)) -SubTopic 10 -Topic 210 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(16)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(16)(a)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1 + Details Name: us-gaap_ConvertibleDebt Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionThe price per share of the conversion feature embedded in the debt instrument. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-5 + Details Name: us-gaap_DebtInstrumentConvertibleConversionPrice1 Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: instant X - DefinitionFair value, after the effects of master netting arrangements, of a financial liability or contract with one or more underlyings, notional amount or payment provision or both, and the contract can be net settled by means outside the contract or delivery of an asset. Includes liabilities not subject to a master netting arrangement and not elected to be offset. + 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/2009/role/commonPracticeRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (bbb)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-3Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Subparagraph (e) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478795/946-210-50-6Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478795/946-210-50-6Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Subparagraph (a)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478795/946-210-50-6Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Subparagraph (a)(4) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478795/946-210-50-6Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478795/946-210-50-1Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478795/946-210-50-1Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478795/946-210-50-1Reference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (c)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478795/946-210-50-1Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478795/946-210-50-6Reference 16: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Subparagraph (a)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478795/946-210-50-6Reference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(9)(e)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 320 -Name Accounting Standards Codification -Section S99 -Paragraph 5C -Subparagraph (SX 210.12-13C(Column H)(Footnote 7)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477271/946-320-S99-5CReference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(9)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(9)(d)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 320 -Name Accounting Standards Codification -Section S99 -Paragraph 5 -Subparagraph (SX 210.12-13(Column G)(Footnote 8)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477271/946-320-S99-5Reference 22: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 320 -Name Accounting Standards Codification -Section S99 -Paragraph 5C -Subparagraph (SX 210.12-13C(Column H)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477271/946-320-S99-5CReference 23: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 320 -Name Accounting Standards Codification -Section S99 -Paragraph 5 -Subparagraph (SX 210.12-13(Column G)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477271/946-320-S99-5Reference 24: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 320 -Name 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http://www.xbrl.org/2003/role/exampleRef -Topic 210 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 22 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483444/210-20-55-22Reference 29: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483444/210-20-55-10Reference 30: http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-10 + Details Name: us-gaap_DerivativeLiabilities Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of expense for employee benefit and equity-based compensation. + ReferencesNo definition available. + Details Name: us-gaap_EmployeeBenefitsAndShareBasedCompensation Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe fair value of assets acquired in noncash investing or financing activities. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482913/230-10-50-4Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482913/230-10-50-3Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 50 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482913/230-10-50-5 + Details Name: us-gaap_FairValueOfAssetsAcquired Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionDifference between the fair value of payments made and the carrying amount of debt which is extinguished prior to maturity. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (b) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 470 -SubTopic 50 -Section 40 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481303/470-50-40-2Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 470 -SubTopic 50 -Section 40 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481303/470-50-40-4 + Details Name: us-gaap_GainsLossesOnExtinguishmentOfDebt Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of dividend income on nonoperating securities. + ReferencesReference 1: http://fasb.org/us-

gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(7)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2 + Details Name: us-gaap_InvestmentIncomeDividend Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe cash outflow to reacquire common stock during the period. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 15 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-15 + Details Name: us-gaap_PaymentsForRepurchaseOfCommonStock Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe percentage rate used to calculate dividend payments on preferred stock. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-13Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 320 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.12-12A(Column A)(Footnote 3)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477271/946-320-S99-2Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 320 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.12-12(Column A)(Footnote 4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477271/946-320-S99-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 320 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.12-12B(Column A)(Footnote 3)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477271/946-320-S99-3Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 320 -Name Accounting Standards Codification -Section S99 -Paragraph 6 -Subparagraph (SX 210.12-14(Column A)(Footnote 3)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477271/946-320-S99-6 + Details Name: us-gaap_PreferredStockDividendRatePercentage Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: duration X - DefinitionThe maximum number of nonredeemable preferred shares (or preferred stock redeemable solely at the option of the issuer) permitted to be issued by an entity's charter and bylaws. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(28)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(16)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1 + Details Name: us-gaap_PreferredStockSharesAuthorized Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionNumber of shares issued for nonredeemable preferred shares and preferred shares redeemable solely at option of issuer. Includes, but is not limited to, preferred shares issued, repurchased, and held as treasury shares. Excludes preferred shares classified as debt. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(28)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-13 + Details Name: us-gaap_PreferredStockSharesIssued Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionAggregate share number for all nonredeemable preferred stock (or preferred stock redeemable solely at the option of the issuer) held by stockholders. Does not include preferred shares that have been repurchased. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(28)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.6-05(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-2Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(4)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(16)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 5: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(7)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3 + Details Name: us-gaap_PreferredStockSharesOutstanding Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionThe number of preferred units authorized to be issued. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 5 -Subparagraph (SAB Topic 4.F) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480008/505-10-S99-5 + Details Name: us-gaap_PreferredUnitsAuthorized Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionThe cash inflow associated with the amount received by a corporation from a shareholder during the period. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 14 -Subparagraph (a) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-14 + Details Name: us-gaap_ProceedsFromContributedCapital Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe cash inflow from the additional capital contribution to the entity. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 14 -Subparagraph (a) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-14 + Details Name: us-gaap_ProceedsFromIssuanceOfCommonStock Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of cash inflow from debt classified as other. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 45 -Paragraph 14 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-14 + Details Name: us-gaap_ProceedsFromOtherDebt Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe cash inflow associated with the amount received from holders exercising their stock warrants. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 14 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-14 + Details Name: us-gaap_ProceedsFromWarrantExercises Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionRate applied to the undiscounted amount of estimated damages for product liability to arrive at the present value recorded as of the balance sheet date. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 450 -SubTopic 20 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SAB Topic 5.Y.Q1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480102/450-20-S99-1 + Details Name: us-gaap_ProductLiabilityContingencyAccrualDiscountRate Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: instant X - DefinitionPrimarily represents commissions incurred in the period based upon the sale by commissioned employees or third parties of the entity's goods or services, and fees for sales assistance or product enhancements performed by third parties (such as a distributor or value added reseller). + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2 + Details Name: us-gaap_SalesCommissionsAndFees Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - 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 - DefinitionThe estimated dividend rate (a percentage of the share price) to be paid (expected dividends) to holders of the underlying shares over the option's term. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(2)(iii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsExpectedDividendRate Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: duration X - DefinitionThe estimated measure of the percentage by which a share price is expected to fluctuate during a period. Volatility also may be defined as a probability-weighted measure of the dispersion of returns about the mean. The volatility of a share price is the standard deviation of the continuously compounded rates of return on the share over a specified period. That is the same as the standard deviation of the differences in the natural logarithms of the stock prices plus dividends, if any, over the period. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(2)(ii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsExpectedVolatilityRate Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: duration X - DefinitionThe risk-free interest rate assumption that is used in valuing an option on its own shares. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(2)(iv) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsRiskFreeInterestRate Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: duration X - DefinitionExpected term of award under share-based payment arrangement, in 'PnYnMnDTnHnMnS' format, for example, 'P1Y5M13D' represents reported fact of one year, five months, and thirteen days. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(2)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_SharebasedCompensationArrangementBySharebasedPaymentAwardFairValueAssumptionsExpectedTerm1 Namespace Prefix: us-gaap_ Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - DefinitionNumber of shares of stock issued as of the balance sheet date, including shares that had been issued and were previously outstanding but which are now held in the treasury. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 2 -SubTopic 10 -Topic 505 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-2 + Details Name: us-gaap_SharesIssued Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionPer share or per unit amount of equity securities issued. + ReferencesNo definition available. + Details Name: us-gaap_SharesIssuedPricePerShare Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: instant X - DefinitionNumber of shares issued in lieu of cash for services contributed to the entity. Number of shares includes, but is not limited to, shares issued for services contributed by vendors and founders. + ReferencesNo definition available. + Details Name: us-gaap_StockIssuedDuringPeriodSharesIssuedForServices Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionNumber of new stock issued during the period. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 2 -SubTopic 10 -Topic 505 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-2Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(28)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 505 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478448/946-505-50-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(4)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-03(i)(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479886/946-10-S99-3Reference 7: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.3-04) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1 + Details Name: us-gaap_StockIssuedDuringPeriodSharesNewIssues Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionNumber of shares of stock issued attributable to transactions classified as other. + ReferencesNo definition available. + Details Name: us-gaap_StockIssuedDuringPeriodSharesOther Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionValue of stock issued in lieu of cash for services contributed to the entity. Value of the stock issued includes, but is not limited to, services contributed by vendors and founders. + ReferencesNo definition available. + Details Name: us-gaap_StockIssuedDuringPeriodValueIssuedForServices Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionEquity impact of the value of new stock issued during the period. Includes shares issued in an initial public offering or a secondary public offering. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 2 -SubTopic 10 -Topic 505 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-2Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(28)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 4: http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 11 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479168/946-830-55-11Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 205 -Name Accounting Standards Codification -Section 45 -Paragraph 4 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478009/946-205-45-4Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 505 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478448/946-505-50-2Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(4)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 8: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.3-04) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1 + Details Name: us-gaap_StockIssuedDuringPeriodValueNewIssues Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionValue of shares of stock issued attributable to transactions classified as other. + ReferencesNo definition available. + Details Name: us-gaap_StockIssuedDuringPeriodValueOther Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionNumber of shares that have been repurchased during the period and have not been retired and are not held in treasury. Some state laws may govern the circumstances under which an entity may acquire its own stock and prescribe the accounting treatment therefore. This element is used when state law does not recognize treasury stock. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 2 -SubTopic 10 -Topic 505 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-2Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(28)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 505 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478448/946-505-50-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(4)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-03(i)(2)) -

Publisher FASB -URI https://asc.fasb.org/1943274/2147479886/946-10-S99-3Reference 7: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.3-04) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1 + Details Name: us-gaap_StockRepurchasedDuringPeriodShares Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionAmount of equity (deficit) attributable to parent. Excludes temporary equity and equity attributable to noncontrolling interest. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(30)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(31)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 4: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 5: http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479168/946-830-55-12Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(19)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.6-05(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-2Reference 8: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(4)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(6)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(7)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 11: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 12: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 13: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 14: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SAB Topic 4.E) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480418/310-10-S99-2 + Details Name: us-gaap_StockholdersEquity Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=cosm_GeorgeTerzisMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_BusinessAcquisitionAxis=cosm_CloudscreenMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RelatedPartyTransactionAxis=cosm_PlacementAgentMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_IncomeStatementLocationAxis=us-gaap_GeneralAndAdministrativeExpenseMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_AwardDateAxis=cosm_TwentyOneNovemberTwoThousandTwentyTwoMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_ClassOfWarrantOrRightAxis=cosm_IssuanceOfWarrantsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_RangeAxis=srt_MinimumMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_RangeAxis=srt_MaximumMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_SubsidiarySaleOfStockAxis=cosm_IssuanceOfCommonStockMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_PlanNameAxis=cosm_WarrantExchangeMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_PlanNameAxis=cosm_SecuritiesPurchaseAgreementMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_AwardDateAxis=cosm_OctoberTwoThousendTwentyTwoMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_AwardDateAxis=cosm_NinteenDecemberTwoThousendTwentyTwoMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_PlanNameAxis=cosm_DebtConversionsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_StatementClassOfStockAxis=us-gaap_SeriesAPreferredStockMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_SubsidiarySaleOfStockAxis=us-gaap_PrivatePlacementMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_StatementClassOfStockAxis=cosm_IssuanceofcommonstockMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_PlanNameAxis=cosm_EquityIncentivePlanMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_StatementClassOfStockAxis=cosm_TreasuryStocksOneMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_StatementClassOfStockAxis=us-gaap_SeriesBPreferredStockMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 80 R64.htm IDEA: XBRL DOCUMENT v3.24.3 INCOME TAXES (Details) - USD ($) 12 Months Ended Dec. 31, 2023 Dec. 31, 2022 Loss before provision for income taxes $ (18,542,654) $ (13,055,320) Domestic [Member] Â Â Loss before provision for income taxes (2,832,980) (7,093,161) Foreign [Member] Â Â Loss before provision for income taxes $ (15,709,674) $ (5,962,159) X - DefinitionAmount of expense related to other loss. + 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(14)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1Reference 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(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2 + Details Name: us-gaap_ProvisionForOtherLosses Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - Details Name: us-gaap_IncomeTaxAuthorityAxis=us-gaap_DomesticCountryMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_IncomeTaxAuthorityAxis=us-gaap_ForeignCountryMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 81 R65.htm IDEA: XBRL DOCUMENT v3.24.3 INCOME TAXES (Details 1) - USD ($) 12 Months Ended Dec. 31, 2023 Dec. 31, 2022 Current tax provision Â Â Federal $ 0 $ 0 State 0 0 Foreign 0 (75,724) Total current tax provision 0 (75,724) Deferred tax provision Â Â Domestic 0 0 State 0 0 Foreign 0 850,775 Total deferred tax provision 0 850,775 Total current provision $ 0 $ 775,051 X - ReferencesNo definition available. + Details Name: cosm_DeferredDomesticIncomeTaxExpenseBenefit Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_TotalCurrentProvision Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of current federal tax expense (benefit) attributable to income (loss) from continuing operations. Includes, but is not limited to, current national tax expense (benefit) for non-US (United States of America) jurisdiction. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -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 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(h)(1)(Note 1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Subparagraph (a) -SubTopic 10 -Topic 740 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-9 + Details Name: us-gaap_CurrentFederalTaxExpenseBenefit Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of current foreign income tax expense (benefit) pertaining to income (loss) from continuing operations. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(h)(1)(Note 1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Subparagraph (a) -SubTopic 10 -Topic 740 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-9 + Details Name: us-gaap_CurrentForeignTaxExpenseBenefit Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of current income tax expense (benefit) pertaining to taxable income (loss) from continuing operations. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(h)(1)(Note 1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-9 + Details Name: us-gaap_CurrentIncomeTaxExpenseBenefit Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_CurrentIncomeTaxExpenseBenefitContinuingOperationsAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of current state and local tax expense (benefit) attributable to income (loss) from continuing operations. Includes, but is not limited to, current regional, territorial, and provincial tax expense (benefit) for non-US (United States of America) jurisdiction. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -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 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(h)(1)(Note 1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Subparagraph (a) -SubTopic 10 -Topic 740 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-9 + Details Name: us-gaap_CurrentStateAndLocalTaxExpenseBenefit Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of deferred foreign income tax expense (benefit) pertaining to income (loss) from continuing operations. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(h)(1)(Note 1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-9 + Details Name: us-gaap_DeferredForeignIncomeTaxExpenseBenefit Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of deferred income tax expense (benefit) pertaining to income (loss) from continuing operations. + 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/2009/role/commonPracticeRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(h)(1)(Note 1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Subparagraph (b) -SubTopic 10 -Topic 740 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-9 + Details Name: us-gaap_DeferredIncomeTaxExpenseBenefit Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_DeferredIncomeTaxExpenseBenefitContinuingOperationsAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of deferred state and local tax expense (benefit) attributable to income (loss) from continuing operations. Includes, but is not limited to, deferred regional, territorial, and provincial tax expense (benefit) for non-US (United States of America) jurisdiction. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -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 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(h)(1)(Note 1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-9 + Details Name: us-gaap_DeferredStateAndLocalIncomeTaxExpenseBenefit Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration XML 82 R66.htm IDEA: XBRL DOCUMENT v3.24.3 INCOME TAXES (Details 2) - USD ($) 12 Months Ended Dec. 31, 2023 Dec. 31, 2022 INCOME TAXES Â Â Income (loss) before income taxes $ (18,542,654) $ (13,055,320) Taxes under statutory US tax rates (3,893,957) (2,741,617) Increase in valuation allowance 4,339,572 3,989,786 Foreign tax rate differential 245,518 34,601 Permanent differences (448,032) 128,705 Prior period adjustments (151,879) (186,143) State taxes (91,222) (450,280) Income tax expense $ 0 $ 775,052 X - ReferencesNo definition available. + Details Name: cosm_PriorPeriodAdjustments Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_TaxesAbstract Namespace Prefix: cosm_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe portion of earnings or loss from continuing operations before income taxes that is attributable to foreign operations, which is defined as Income or Loss generated from operations located outside the entity's country of domicile. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 10A -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-10AReference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(h)(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1 + Details Name: us-gaap_IncomeLossFromContinuingOperationsBeforeIncomeTaxesForeign Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of the difference between reported income tax expense (benefit) and expected income tax expense (benefit) computed by applying the domestic federal statutory income tax rates to pretax income (loss) from continuing operations attributable to foreign income tax expense (benefit). + ReferencesReference 1: 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 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12 -Subparagraph (b)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-12Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12A -Subparagraph (a)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-12AReference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-12 + Details Name: us-gaap_IncomeTaxReconciliationForeignIncomeTaxRateDifferential Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe amount of income tax expense or benefit for the period computed by applying the domestic federal statutory tax rates to pretax income from continuing operations. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-12Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 231 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482663/740-10-55-231 + Details Name: us-gaap_IncomeTaxReconciliationIncomeTaxExpenseBenefitAtFederalStatutoryIncomeTaxRate Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type:

duration X - DefinitionAmount of the difference between reported income tax expense (benefit) and expected income tax expense (benefit) computed by applying the domestic federal statutory income tax rates to pretax income (loss) from continuing operations attributable to other adjustments. + ReferencesReference 1: 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 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12 -Subparagraph (b)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-12Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-12 + Details Name: us-gaap_IncomeTaxReconciliationOtherAdjustments Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe portion of the noncash component of income tax expense for the period other than the portion from the net change in the entity's deferred tax assets and liabilities. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_OtherNoncashIncomeTaxExpense Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of current and deferred state and local tax expense (benefit) attributable to income (loss) from continuing operations. Includes, but is not limited to, current and deferred regional, territorial, and provincial tax expense (benefit) for non-US (United States of America) jurisdiction. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 10B -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-10BReference 2: http://www.xbrl.org/2009/role/commonPracticeRef -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 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(h)(1)(Note 1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-10 + Details Name: us-gaap_StateAndLocalIncomeTaxExpenseBenefitContinuingOperations Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of increase (decrease) in the valuation allowance for a specified deferred tax asset. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-2 + Details Name: us-gaap_ValuationAllowanceDeferredTaxAssetChangeInAmount Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration XML 83 R67.htm IDEA: XBRL DOCUMENT v3.24.3 INCOME TAXES (Details 3) - Deferred Income Taxes [Member] - USD ($) Dec. 31, 2023 Dec. 31, 2022 Net operating loss carryforward $ 7,621,277 $ 5,899,702 Capital loss carryforward 801,744 801,744 Section 163(j) carryforward 563,138 561,130 Foreign exchange 129,916 297,263 Allowance for doubtful accounts 4,404,277 1,616,926 Accrued expenses 261,466 352,025 Mark to market adjustment to securities 358,761 358,761 Lease liability 261,377 259,381 Capitalized research & development costs 52,261 0 Depreciation (35,734) (22,914) Total Deferred tax assets 14,418,483 10,124,018 Intangibles (15,845) (8,139) Inventory 4,853 (49,961) Right of use asset (258,770) (256,769) Goodwill (10,980) (10,979) Total Deferred tax liabilities (280,742) (325,848) Valuation allowance (14,137,741) (9,798,170) Net deferred tax assets $ 0 $ 0 X - ReferencesNo definition available. + Details Name: cosm_AccumulatedDepreciationDepletionAndAmortizationPropertyPlantAndEquipmentExcludingCapitalLeasedAsset Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - ReferencesNo definition available. + Details Name: cosm_CapitalLossCarryforward Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - ReferencesNo definition available. + Details Name: cosm_DeferredTaxAssetInventory Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - ReferencesNo definition available. + Details Name: cosm_DeferredTaxOperatingLeaseRightOfUseAssets Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - ReferencesNo definition available. + Details Name: cosm_ForeignExchange Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - ReferencesNo definition available. + Details Name: cosm_MarkToMarketAdjustmentToSecurities Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - ReferencesNo definition available. + Details Name: cosm_SectionJCarryforward Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of expenses incurred but not yet paid nor invoiced, and liabilities classified as other. + ReferencesNo definition available. + Details Name: us-gaap_AccruedLiabilitiesAndOtherLiabilities Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of 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 before allocation of valuation allowances of deferred tax asset attributable to deductible temporary differences and carryforwards. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-2 + Details Name: us-gaap_DeferredTaxAssetsGross Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount after allocation of valuation allowances of deferred tax asset attributable to deductible temporary differences and carryforwards. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-2 + Details Name: us-gaap_DeferredTaxAssetsNet Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount before allocation of valuation allowances of deferred tax asset attributable to deductible operating loss carryforwards. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-6 + Details Name: us-gaap_DeferredTaxAssetsOperatingLossCarryforwards Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of deferred tax assets for which it is more likely than not that a tax benefit will not be realized. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-2 + Details Name: us-gaap_DeferredTaxAssetsValuationAllowance Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount, after deferred tax asset, of deferred tax liability attributable to taxable differences without jurisdictional netting. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-2 + Details Name: us-gaap_DeferredTaxLiabilities Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of deferred tax liability attributable to taxable temporary differences from research and development costs. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-6 + Details Name: us-gaap_DeferredTaxLiabilitiesDeferredExpenseCapitalizedResearchAndDevelopmentCosts Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of deferred tax liability attributable to taxable temporary differences from intangible assets including goodwill. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-6 + Details Name: us-gaap_DeferredTaxLiabilitiesGoodwillAndIntangibleAssets Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of deferred tax liability attributable to taxable temporary differences from goodwill. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-6Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 805 -SubTopic 740 -Section 25 -Paragraph 9 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479172/805-740-25-9Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 805 -SubTopic 740 -Section 25 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479172/805-740-25-8 + Details Name: us-gaap_DeferredTaxLiabilitiesGoodwillAndIntangibleAssetsGoodwill Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionPresent value of lessee's discounted obligation for lease payments from operating lease. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479041/842-20-45-1 + Details Name: us-gaap_OperatingLeaseLiability Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - Details Name: us-gaap_IncomeTaxAuthorityAxis=cosm_DeferredIncomeTaxesMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 84 R68.htm IDEA: XBRL DOCUMENT v3.24.3 INCOME TAXES (Details Narrative) - USD ($) 3 Months Ended 6 Months Ended 12 Months Ended Jun. 30, 2024 Sep. 30, 2023 Jun. 30, 2023 Jun. 30, 2024 Jun. 30, 2023 Dec. 31, 2023 Dec. 31, 2022 Federal Statutory Income Tax Rate, description Â Â Â Â Â the $21.5 million Federal NOL carryforwards, $2.5 million are pre-2018 and begin to expire in 2031. The remaining balance of $19 million, are limited to utilization of 80% of taxable income but do not have an expiration Â Net operating loss carry forward Â Â Â Â Â $ 21,516,941 Â Income tax expenses benefit $ 0 $ 65,873 $ 93,171 $ 0 $ 65,873 0 $ 775,051 Greece [Member] Â Â Â Â Â Â Â Corporate tax rate Â Â Â 22.00% Â Â Â United Kingdom [Member] Â Â Â Â Â Â Â Corporate tax rate Â Â Â 25.00% Â Â Â United States [Member] Â Â Â Â Â Â Â Net operating loss carry forward Â Â Â Â Â 1,753,800 Â Greek [Member] Â Â Â Â Â Â Â Net operating loss carry forward Â Â Â Â Â $ 2,240,902 Â X - ReferencesNo definition available. + Details Name: cosm_CorporateTaxRate Namespace Prefix: cosm_ Data Type: num:percentItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_FederalStatutoryIncomeTaxRateDescription Namespace Prefix: cosm_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount before allocation of valuation allowances of deferred tax asset attributable to deductible state and local operating loss carryforwards. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-6 + Details Name: us-gaap_DeferredTaxAssetsOperatingLossCarryforwardsStateAndLocal Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of current income tax expense (benefit) and deferred income tax expense (benefit) pertaining to continuing operations. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-12Reference 4: http://www.xbrl.org/2003/role/exampleRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 231 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482663/740-10-55-231Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-9Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SAB Topic 6.I.7) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479360/740-10-S99-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-8Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-10Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (h) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(9)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Subparagraph (a) -SubTopic 20 -Topic 740 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482659/740-20-45-2Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(h)) -SubTopic 10 -Topic 235 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1 + Details Name: us-gaap_IncomeTaxExpenseBenefit Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - Details Name: us-gaap_IncomeTaxAuthorityNameAxis=cosm_GreeceMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_IncomeTaxAuthorityNameAxis=cosm_UnitedKingdomMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_IncomeTaxAuthorityNameAxis=cosm_UnitedStatesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_IncomeTaxAuthorityNameAxis=cosm_GreekMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 85 R69.htm IDEA: XBRL DOCUMENT v3.24.3 RELATED PARTY TRANSACTIONS (Details) - Notes Payable - Related Party [Member] - USD ($) 6 Months Ended 12 Months Ended Jun. 30, 2024 Dec. 31, 2023 Dec. 31, 2022 Payments $ 0 $ 0 $ (472,920) Foreign currency translation (358) 371 19,568 Ending balance 10,925 11,283 10,912 Beginning balance $ 11,283 $ 10,912 $ 464,264 X - ReferencesNo definition available. + Details Name: cosm_NotesPayableRelatedParty Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount, before tax, of realized and unrealized gain (loss) from foreign currency transaction. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-07(7)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 830 -SubTopic 20 -Name Accounting Standards Codification -Section 35 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482014/830-20-35-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 830 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481956/830-20-45-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 830 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481926/830-20-50-1Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 830 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 17 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481839/830-10-45-17 + Details Name: us-gaap_ForeignCurrencyTransactionGainLossBeforeTax Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionCash payments for and related to principal collection on loans related to operating activities. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 25 -Subparagraph (g) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-25 + Details Name: us-gaap_PaymentsForLoans

Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - Details Name: us-gaap_ShortTermDebtTypeAxis=cosm_NotesPayableRelatedPartyMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 86 R70.htm IDEA: XBRL DOCUMENT v3.24.3 RELATED PARTY TRANSACTIONS (Details 1) - USD ($) 6 Months Ended 12 Months Ended Jun. 30, 2024 Dec. 31, 2023 Dec. 31, 2022 Ending balance $ 5,339 $ 13,257 $ 12,821 Beginning balance 13,257 12,821 Â Loans Payable - Related Party [Member] Â Â Â Payments (7,498) 0 (4,851,678) Foreign currency translation (420) 436 (64,729) Ending balance 5,339 13,257 12,821 Beginning balance $ 13,257 12,821 1,293,472 Proceeds Â $ 0 $ 3,635,756 X - ReferencesNo definition available. + Details Name: cosm_LoansPayableRelatedParty Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount before tax, after reclassification adjustments of gain (loss) on foreign currency translation adjustments, on foreign currency transactions designated and effective as economic hedges of a net investment in a foreign entity and intra-entity foreign currency transactions that are of a long-term-investment nature, attributable to parent entity. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 19 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481231/810-10-45-19Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 20 -SubTopic 10 -Topic 810 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481231/810-10-45-20Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 1A -Subparagraph (c)(3) -SubTopic 10 -Topic 810 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481203/810-10-50-1A + Details Name: us-gaap_OtherComprehensiveIncomeForeignCurrencyTransactionAndTranslationAdjustmentBeforeTaxPortionAttributableToParent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionCash payments for and related to principal collection on loans related to operating activities. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 25 -Subparagraph (g) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-25 + Details Name: us-gaap_PaymentsForLoans Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionCash received from principal payments made on loans related to operating activities. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 25 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-25 + Details Name: us-gaap_ProceedsFromLoans Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - Details Name: us-gaap_ShortTermDebtTypeAxis=cosm_LoansPayableRelatedPartyMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 87 R71.htm IDEA: XBRL DOCUMENT v3.24.3 RELATED PARTY TRANSACTIONS (Details Narrative) - USD ($) 1 Months Ended 3 Months Ended 6 Months Ended 12 Months Ended May 17, 2022 Dec. 29, 2023 Jun. 28, 2023 Feb. 28, 2023 Dec. 20, 2018 Jun. 30, 2024 Jun. 30, 2023 Jun. 30, 2024 Jun. 30, 2023 Dec. 31, 2023 Dec. 31, 2022 Oct. 24, 2023 Interest income Â Â Â Â Â $ 102,030 $ 261,269 $ 207,795 $ 444,685 $ 662,859 $ 236,349 Â Principal repayments Â Â Â Â Â Â Â $ 17,504 77,753 27,786 99,906 Â Outstanding principal balance Â Â Â Â Â Â Â Â Â 1,570,886 $ 2,158,417 Â General and administrative expenses Â Â Â Â Â Â Â Â Â Â $ 164,859 Â Â Common stock share issued Â Â Â Â Â 17,834,023 Â 17,834,023 Â 15,982,472 10,605,412 Â Accounts receivable balance Â Â Â Â Â $ 18,383,107 Â $ 18,383,107 Â $ 19,759,254 $ 23,691,997 Â Prepaid expenses and other current assets - related party Â Â Â Â Â 2,100,450 Â 2,100,450 Â 1,811,911 1,546,225 Â Accrued interest Â Â Â Â Â 164,500 Â 164,500 Â 166,348 275,547 Â Revenue Â Â Â Â Â 13,206,717 12,363,429 27,791,190 24,713,206 53,376,874 50,347,652 Â George Terzis [Member] Â Â Â Â Â Â Â Â Â Â Â Â Â Unpaid salaries and bonuses Â Â Â Â Â 698,000 Â 698,000 Â 98,000 Â Â Common stock share issued Â Â Â Â Â Â Â Â Â Â Â 51,485 DOC Pharma S.A. 1 [Member] Â Â Â Â Â Â Â Â Â Â Â Â Â Inventroy purchase Â Â Â Â Â 236,590 2,767 425,638 607,984 Â Â Â Basotho Investment Limited [Member] Â Â Â Â Â Â Â Â Â Â Â General and administrative expenses Â Â Â Â Â Â Â 61,800 Â $ 10,300 Â Â Common stock share issued Â Â Â Â Â Â Â Â Â 120,000 Â Â Grigorios Siokas [Member] Â Â Â Â Â Â Â Â Â Â Â Â Â Outstanding principal balance Â Â Â Â Â 5,339 Â 5,339 Â $ 13,257 12,821 Â Foreign curreny translation Â Â Â Â Â Â Â 420 Â 436 64,729 Â Borrowing Â Â Â Â $ 1,718,400 Â Â Â Â Â Â Â Â Interest rate Â Â Â Â 4.70% Â Â Â Â Â Â Â Maturity date Â Â Â Â Mar. 18, 2019 Â Â Â Â Â Â Â Accrued interest Â Â Â Â Â Â Â Â Â 0 206,355 Â Cana Holdings Laboratories Holding Limited [Member] Â Â Â Â Â Â Â Â Â Â Â Interest income Â Â Â $ 148,789 Â Â Â Â Â Â Â Â Secured promissory note Â Â Â $ 4,457,520 Â Â Â Â Â Â Â Â Description related to interest on principal Â Â Â Interest on the Principal Amount under this Note shall accrue at a rate equal to Five Percent (5%) plus 1 month LIBOR per annum (5.47% as of December 31, 2023) Â Â Â Â Â Â Â Â DOC Pharma S.A. [Member] Â Â Â Â Â Â Â Â Â Â Â Interest income Â Â Â Â Â Â 103,584 Â 217,476 Â Principal repayments Â Â Â Â Â Â Â 224,220 Â 442,480 Â Â Interest repayments Â Â Â Â Â Â Â $ 86,841 Â $ 232,210 Â Â Interest rate Â Â Â Â Â Â 5.50% Â 5.50% Â Â Loan term Â Â Â Â Â Â Â 10 years Â 10 years Â Â Maturity date Â Â Â Â Â Â Â Dec. 01, 2032 Â Dec. 01, 2032 Â Â Accounts payable and accrued expenses - related party Â Â Â Â Â 112,019 Â $ 112,019 Â $ 34,217 201,991 Â Accounts receivable - related party Â Â Â Â Â 2,774,038 Â 2,774,038 Â 2,386,721 2,070,570 Â Prepaid expenses and other current assets - related party Â Â Â Â Â 5,482,679 Â $ 5,482,679 Â $ 4,347,184 3,320,345 Â Prepaid expenses Â Â Â Â Â Â Â Â Â 7,599,545 Â Agreement terminate Â Â Â Â Â Â Â Dec. 31, 2025 Â Dec. 31, 2025 Â Â Pieces per product Â Â Â Â Â Â Â 1,000 pieces Â 1,000 pieces Â Â Purchased of additional licenses Â Â Â Â Â Â Â $ 525,461 Â $ 525,461 Â Â Loan current portion Â Â Â Â Â 431,640 Â 431,640 Â 442,480 427,720 Â Loan non-current portion Â Â Â Â Â 3,345,210 Â 3,345,210 Â 3,539,840 3,851,280 Â Inventroy purchase Â Â Â Â Â 136,378 2,120 520,699 193,831 1,365,324 1,755,103 Â Prepaid balance Â Â Â Â Â Â Â Â Â 4,279,200 Â Â Monthly basis instalments Â Â Â Â Â Â Â 35,660 Â 35,660 Â Â Revenue Â Â Â Â Â Â Â Â Â Â 619,637 1,058,780 Â Purchase of branded pharmaceuticals Â $ 3,539,840 $ 1,965,600 Â Â Â Â Â Â Â Â Â Description of research and development The total cost of this project will be â‚¬1,425,000 plus VAT and will be done over three phases as follows: Design & Development (â‚¬725,000); Control and Product Manufacturing (â‚¬250,000) and Clinical Study and Research (â‚¬450,000). SkyPharm has bought a total of as of 81 licenses at value of â‚¬554,500 ($593,204) which is 38.91% of the total cost, as of December 31, 2022 Â Â Â Â Â Â Â Â Â Â Â Â Â DOC Pharma S.A. [Member] | Inventories Related Agreement [Member] Â Â Â Â Â Â Â Â Â Â Â Inventroy purchase Â Â Â Â Â 66,295 190,021 137,027 593,427 1,237,467 1,742,282 Â Dimitrios Goulielmos [Member] Â Â Â Â Â Â Â Â Â Â Â Outstanding principal balance Â Â Â Â Â 10,925 Â 10,925 Â 11,283 10,912 Â Foreign curreny translation Â Â Â Â Â Â Â 358 Â 371 19,568 Â Panagiotis Kozaris [Member] Â Â Â Â Â Â Â Â Â Â Â Shares owned Â Â Â Â Â 0 51,159 Â Â 51,159 143,056 Â Prepaid expenses Â Â Â Â Â 194,215 Â 194,215 Â 194,215 143,056 Â Maria Kozari [Member] Â Â Â Â Â Â Â Â Â Â Â Accounts receivable balance Â Â Â Â Â 1,123,835 Â 1,123,835 Â 1,142,402 760,025 Â Net sales Â Â Â Â Â 95,195 $ 117,219 181,973 $ 236,205 480,029 $ 463,467 Â Kanarogloy & Sia Epe [Member] Â Â Â Â Â Â Â Â Â Â Â Accounts payable and accrued expenses - related party Â Â Â Â Â $ 37,292 Â $ 37,292 Â $ 85,332 Â Â X - ReferencesNo definition available. + Details Name: cosm_AccountsPayableRelatedPartyCurrent Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - ReferencesNo definition available. + Details Name: cosm_AgreementTerminate Namespace Prefix: cosm_ Data Type: xbrli:dateItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_AmountAccountsReceivableRelatedParties Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - ReferencesNo definition available. + Details Name: cosm_DescriptionInterestOfSecuredPromissoryNote Namespace Prefix: cosm_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_InterestRepayments Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_LoanCurrentPortion Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - ReferencesNo definition available. + Details Name: cosm_LoanNonCurrentPortion Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - ReferencesNo definition available. + Details Name: cosm_NetSales Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_PaymentReceivedFromInstallment Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_PiecesPerProduct Namespace Prefix: cosm_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_PurchaseOfInventory Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_PurchaseOfPharmaceuticalsMedicine Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_SharesOwnedAdditionalPaymentUnderStockPurchaseAgreement Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: debit 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 - DefinitionCarrying value as of the balance sheet date of obligations incurred and payable, pertaining to costs that are statutory in nature, are incurred on contractual obligations, or accumulate over time and for which invoices have not yet been received or will not be rendered. Examples include taxes, interest, rent and utilities. Used to reflect the current portion of the liabilities (due within one year or within the normal operating cycle if longer). + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(20)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_AccruedLiabilitiesCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionCarrying value as of the balance sheet date of the obligations incurred through that date and payable for employees' services provided. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(15)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1 + Details Name: us-gaap_AccruedSalariesCurrentAndNoncurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionCarrying value as of the balance sheet date of the sum of the obligations to contract holders to provide to them an agreed upon rate of return pursuant to the terms of the underlying contract. These contracts represent lending by the contract holders to the entity in return for a guaranteed (primarily fixed) interest rate until maturity, unless called earlier if the contracts provide that option to the contract holders (usually institutions). There is little or no insurance risk for the entity. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(16)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1 + Details Name: us-gaap_BorrowingsUnderGuaranteedInvestmentAgreements Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionTotal number of common shares of an entity that have been sold or granted to shareholders (includes common shares that were issued, repurchased and remain in the treasury). These shares represent capital invested by the firm's shareholders and owners, and may be all or only a portion of the number of shares authorized. Shares issued include shares outstanding and shares held in the treasury. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_CommonStockSharesIssued Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionDate when the debt instrument is scheduled to be fully repaid, in YYYY-MM-DD format. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (bbb)(2)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (bbb)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)(a)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 4: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1B + Details Name: us-gaap_DebtInstrumentMaturityDate Namespace Prefix: us-gaap_ Data Type: xbrli:dateItemType Balance Type: na Period Type: duration X - DefinitionPeriod of time between issuance and maturity of debt instrument, in PnYnMnDTnHnMnS' format, for example, 'P1Y5M13D' represents the reported fact of one year, five months, and thirteen days. + ReferencesNo definition available. + Details Name: us-gaap_DebtInstrumentTerm Namespace Prefix: us-gaap_ Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - DefinitionAmount of cash outflow for principal payment on finance lease. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (g)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-4Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 5 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479041/842-20-45-5 + Details Name: us-gaap_FinanceLeasePrincipalPayments Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount before tax of foreign currency transaction realized and unrealized gain recognized in the income statement. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 830 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481956/830-20-45-1Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 830 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481926/830-20-50-1 + Details Name: us-gaap_ForeignCurrencyTransactionGainBeforeTax Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of interest income earned from interest bearing assets classified as other. + ReferencesNo definition available. + Details Name: us-gaap_InterestIncomeOther Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe effective interest rate during the reporting period. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(19)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_LineOfCreditFacilityInterestRateDuringPeriod Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: duration X - DefinitionDescription of the nature of payments to managing member or general partner for management of the day-to-day business functions of the limited liability company (LLC) or limited partnership (LP), including the fee rate, basis of calculation, relevant accounting period, whether the fee is paid to an entity other than the managing member or general partner, or whether the fee is waived. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 850 -SubTopic 10 -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483326/850-10-50-1 + Details Name: us-gaap_ManagementFeeDescription Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionIncluding the current and noncurrent portions, aggregate carrying amount of all types of notes payable, as of the balance sheet date, with initial maturities beyond one year or beyond the normal operating cycle, if longer. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)) -SubTopic 10 -Topic 210 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(16)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(16)(a)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(17)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1 + Details Name: us-gaap_NotesPayable Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of 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(6)) -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(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2 + Details Name: us-gaap_OtherExpenses Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of general and administrative expense classified as other. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-07(2)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1 + Details Name: us-gaap_OtherGeneralAndAdministrativeExpense Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of asset related to consideration paid in advance for costs that provide economic benefits in future periods, and amount of other assets. + ReferencesNo definition available. + Details Name: us-gaap_PrepaidExpenseAndOtherAssets Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of asset related to consideration paid in advance for costs that provide economic benefits in future periods, and amount of other assets that are expected to be realized or consumed within one year or the normal operating cycle, if longer. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(9)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_PrepaidExpenseAndOtherAssetsCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of asset related to consideration paid in advance for interest that provides economic benefits within a future period of one year or the normal operating cycle, if longer. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (g)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483467/210-10-45-1Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 340 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483032/340-10-45-1Reference 3: http://www.xbrl.org/2003/role/exampleRef -Topic 340 -SubTopic 10 -Name Accounting Standards Codification -Section 05 -Paragraph 5 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482955/340-10-05-5 + Details Name: us-gaap_PrepaidInterest Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionThe cash inflow from borrowings supported by a written promise to pay an obligation that is collateralized (backed by pledge, mortgage or other lien in the entity's assets). + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 45 -Paragraph 14 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-14 + Details Name: us-gaap_ProceedsFromSecuredNotesPayable Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of revenue recognized from goods sold, services rendered, insurance premiums, or other activities that constitute an earning process. Includes, but is not limited to, investment and interest income before deduction of interest expense when recognized as a component of revenue, and sales and trading gain (loss). + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 48 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-48Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 41 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-41Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 5: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 6: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 11: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(B)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 30 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-30Reference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 42 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-42Reference 22: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 23: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 40 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-40Reference 24: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 235 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-05(b)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477314/942-235-S99-1Reference 26: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2 + Details Name: us-gaap_Revenues Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe amount purchased during the period under an unrecorded unconditional purchase obligation (for example, under the take-or-pay or throughput contract). + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 440 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482648/440-10-50-4 + Details Name: us-gaap_UnrecordedUnconditionalPurchaseObligationPurchases Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=cosm_GeorgeTerzisMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=cosm_DocPharmaSa1Member Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=cosm_BasothoInvestmentLimitedMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=cosm_GrigoriosSiokasMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=cosm_CanaHoldingsLaboratoriesHoldingLimitedMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=cosm_DocPharmaSaMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_LongTermPurchaseCommitmentByCategoryOfItemPurchasedAxis=cosm_InventoriesRelatedAgreementMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=cosm_DimitriosGoulielmosMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=cosm_PanagiotisKozarisMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=cosm_MariaKozariMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=cosm_KanarogloySiaEpeMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 88 R72.htm IDEA: XBRL DOCUMENT v3.24.3 LINES OF CREDIT (Details) - USD ($) Jun. 30, 2024 Dec. 31, 2023 Dec. 31, 2022 Subtotal $ 7,105,599 $ 6,630,273 $ 5,758,737 National [Member] Â Â Â Subtotal 4,113,219 3,918,523 3,103,605 Alpha [Member] Â Â Â Subtotal 1,090,363 1,130,140 991,492 Pancreta [Member] Â Â Â Subtotal 1,487,853 1,122,210 1,232,128 EGF [Member] Â Â Â Subtotal $ 414,164 $ 459,400 $ 431,512 X - DefinitionThe carrying value as of the balance sheet date of the current and noncurrent portions of long-term obligations drawn from a line of credit, which is a bank's commitment to make loans up to a specific amount. Examples of items that might be included in the application of this element may consist of letters of credit, standby letters of credit, and revolving credit arrangements, under which borrowings can be made up to a maximum amount as of any point in time conditional on satisfaction of specified terms before, as of and after the date of drawdowns on the line. Includes short-term obligations that would normally be classified as current liabilities but for which (a) postbalance sheet date issuance of a long term obligation to refinance the short term obligation on a long term basis, or (b) the enterprise has entered into a financing agreement that clearly permits the enterprise to refinance the short-term obligation on a long term basis and the following conditions are met (1) the agreement does not expire within 1 year and is not cancelable by the lender except for violation of an objectively determinable provision, (2) no violation exists at the BS date, and (3) the lender has entered into the financing agreement is expected to be financially capable of honoring the agreement. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)) -SubTopic 10 -Topic 210 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(16)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(16)(a)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1 + Details Name: us-gaap_LineOfCredit Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - Details Name: srt_TitleOfIndividualAxis=cosm_NationalMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_TitleOfIndividualAxis=cosm_AlphaMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_TitleOfIndividualAxis=cosm_PancretaMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_TitleOfIndividualAxis=cosm_EGFMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 89 R73.htm IDEA: XBRL DOCUMENT v3.24.3 LINES OF CREDIT (Details Narrative) - USD ($) 3 Months Ended 6 Months Ended 12 Months Ended Jun. 30, 2024 Jun. 30, 2023 Jun. 30, 2024 Jun. 30, 2023 Dec. 31, 2023 Dec. 31, 2022 Line of credit description Â Â The three lines have interest rates of 6.00% (the "National Bank LOC"), 3.6% (the "COSME 2 Facility"), and 3.6% plus the six-month Euribor rate and any contributions currently in force by law on certain lines of credit (the "COSME 1 Facility"). Â Â Â Outstanding debt balance Â Â Â Â $ 1,908,195 Â Interest Expense $ 342,446 $ 244,135 $ 511,118 $ 378,508 866,476 $ 2,345,410 Line of Credit [Member] | National Bank of Greece Two [Member] Â Â Â Â Â Â Borrowing 1,071,100 Â 1,071,100 Â 1,106,200 1,069,800 Outstanding debt balance Â Â Â Â 1,099,255 984,653 Line of Credit [Member] | Alpha Bank of Greece [Member] Â Â Â Â Â Â Borrowing 1,071,100 Â 1,071,100 Â 1,106,200 1,069,800 Outstanding debt balance Â Â Â Â 1,130,141 991,429 Line of Credit [Member] | Pancreta Bank of Greece [Member] Â Â Â Â Â Â Borrowing 1,488,829 Â 1,488,829 Â 1,537,618 1,487,022 Outstanding debt balance Â Â Â Â 1,122,210 1,232,128 National Bank of Greece One [Member] | Line of Credit [Member] Â Â Â Â Â Â Borrowing 3,186,523 Â 3,186,523 Â 3,290,945 3,182,655 Outstanding debt balance Â Â Â Â 2,829,828 2,118,952 EGF [Member] | Line of Credit [Member] Â Â Â Â Â Â Borrowing 428,440 Â 428,440 Â 459,400 427,920 Outstanding debt balance Â Â 414,164 Â 459,400 431,512 Lines of credit [Member] Â Â Â Â Â Â Interest Expense $ 185,378 $ 147,683 $ 229,946 $ 167,118 $ 393,628 $ 294,156 X - ReferencesNo definition available. + Details Name: cosm_OutstandingDebtBalance Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionCarrying value as of the balance sheet date of the sum of the obligations to contract holders to provide to them an agreed upon rate of return pursuant to the terms of the underlying contract. These contracts represent lending by the contract holders to the entity in return for a guaranteed (primarily fixed) interest rate until maturity, unless called earlier if the contracts provide that option to the contract holders (usually institutions). There is little or no insurance risk for the entity. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(16)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1 + Details Name: us-gaap_BorrowingsUnderGuaranteedInvestmentAgreements Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of interest expense classified as operating and nonoperating. Includes, but is not limited to, cost of borrowing accounted for as interest expense. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 48 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-48Reference 3: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 49 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-49Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 24 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-24Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 835 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483013/835-20-50-1 + Details Name: us-gaap_InterestExpense

Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAverage amount borrowed under the credit facility during the period. + ReferencesNo definition available. + Details Name: us-gaap_LineOfCreditFacilityAverageOutstandingAmount Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionDescription of the terms of a credit facility arrangement. Terms typically include interest rate, collateral required, guarantees required, repayment requirements, and restrictions on use of assets and activities of the entity. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481544/470-10-50-6Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(19)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_LineOfCreditFacilityDescription Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - Details Name: us-gaap_ShortTermDebtTypeAxis=us-gaap_LineOfCreditMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_TitleOfIndividualAxis=cosm_NationalBankOfGreeceTwoMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_TitleOfIndividualAxis=cosm_AlphaBankOfGreeceMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_TitleOfIndividualAxis=cosm_PancretaOfGreeceMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=cosm_NationalBankOfGreeceOneMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=cosm_EFGMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_AwardTypeAxis=cosm_LinesOfCreditMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 90 R74.htm IDEA: XBRL DOCUMENT v3.24.3 CONVERTIBLE DEBT (Details) - USD ($) Dec. 31, 2023 Dec. 31, 2022 CONVERTIBLE DEBT Â Â Beginning balance convertible notes $ 100,000 $ 640,000 New notes Â 0 Payments (100,000) (525,000) Conversion to common stock Â (15,000) Subtotal notes 0 100,000 Debt discount at year end 0 0 Convertible note payable net of discount $ 0 $ 100,000 X - ReferencesNo definition available. + Details Name: cosm_AccretionsAmortizationOfDiscountsAndPremiumsInvestments Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - ReferencesNo definition available. + Details Name: cosm_BeginningBalanceConvertibleNotes Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - ReferencesNo definition available. + Details Name: cosm_ConversionToCommonStock Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - ReferencesNo definition available. + Details Name: cosm_NewNotes Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - ReferencesNo definition available. + Details Name: cosm_PaymentsToConvertibleDebt Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - ReferencesNo definition available. + Details Name: cosm_SubtotalNotesToConvertibleDebt Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of debt discount to be amortized within one year or within the normal operating cycle, if longer. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 1A -Publisher FASB -URI https://asc.fasb.org/1943274/2147482925/835-30-45-1AReference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482925/835-30-45-2Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482900/835-30-50-1 + Details Name: us-gaap_DebtInstrumentUnamortizedDiscountCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - ReferencesNo definition available. + Details Name: us-gaap_LongtermConvertibleDebtCurrentAndNoncurrentAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration XML 91 R75.htm IDEA: XBRL DOCUMENT v3.24.3 CONVERTIBLE DEBT (Details 1) - USD ($) 12 Months Ended Dec. 31, 2023 Dec. 31, 2022 CONVERTIBLE DEBT Â Â Beginning balance $ 54,293 $ 45,665 Issuances to debt discount 62,619 0 Reduction of derivative related to conversions (50,909) (11,629) Change in fair value of derivative liabilities (3,384) 20,257 Ending balance $ 0 $ 54,293 X - ReferencesNo definition available. + Details Name: cosm_ReductionOfDerivativeRelatedToConversions Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionFair value, after the effects of master netting arrangements, of a financial liability or contract with one or more underlyings, notional amount or payment provision or both, and the contract can be net settled by means outside the contract or delivery of an asset. Includes liabilities not subject to a master netting arrangement and not elected to be offset. + 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/2009/role/commonPracticeRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (bbb)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-3Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Subparagraph (e) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478795/946-210-50-6Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478795/946-210-50-6Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Subparagraph (a)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478795/946-210-50-6Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Subparagraph (a)(4) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478795/946-210-50-6Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478795/946-210-50-1Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478795/946-210-50-1Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478795/946-210-50-1Reference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (c)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478795/946-210-50-1Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478795/946-210-50-6Reference 16: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Subparagraph (a)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478795/946-210-50-6Reference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(9)(e)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 320 -Name Accounting Standards Codification -Section S99 -Paragraph 5C -Subparagraph (SX 210.12-13C(Column H)(Footnote 7)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477271/946-320-S99-5CReference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(9)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(9)(d)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 320 -Name Accounting Standards Codification -Section S99 -Paragraph 5 -Subparagraph (SX 210.12-13(Column G)(Footnote 8)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477271/946-320-S99-5Reference 22: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 320 -Name Accounting Standards Codification -Section S99 -Paragraph 5C -Subparagraph (SX 210.12-13C(Column H)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477271/946-320-S99-5CReference 23: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 320 -Name Accounting Standards Codification -Section S99 -Paragraph 5 -Subparagraph (SX 210.12-13(Column G)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477271/946-320-S99-5Reference 24: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 320 -Name Accounting Standards Codification -Section S99 -Paragraph 5A -Subparagraph (SX 210.12-13A(Column E)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477271/946-320-S99-5AReference 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 320 -Name Accounting Standards Codification -Section S99 -Paragraph 5B -Subparagraph (SX 210.12-13B(Column E)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477271/946-320-S99-5BReference 26: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 320 -Name Accounting Standards Codification -Section S99 -Paragraph 5B -Subparagraph (SX 210.12-13B(Column E)(Footnote 4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477271/946-320-S99-5BReference 27: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483466/210-20-50-3Reference 28: http://www.xbrl.org/2003/role/exampleRef -Topic 210 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 22 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483444/210-20-55-22Reference 29: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483444/210-20-55-10Reference 30: http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-10 + Details Name: us-gaap_DerivativeLiabilities Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionThe increase (decrease) during the period in the carrying value of derivative instruments reported as liabilities that are due to be disposed of within one year (or the normal operating cycle, if longer). + 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_IncreaseDecreaseInDerivativeLiabilities Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_LongtermConvertibleDebtCurrentAndNoncurrentAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe cash outflow paid to third parties in connection with debt origination, which will be amortized over the remaining maturity period of the associated long-term debt. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 45 -Paragraph 15 -Subparagraph (e) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-15 + Details Name: us-gaap_PaymentsOfDebtIssuanceCosts Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration XML 92 R76.htm IDEA: XBRL DOCUMENT v3.24.3 CONVERTIBLE DEBT (Details 2) 6 Months Ended 12 Months Ended Jun. 30, 2024 Dec. 31, 2023 Dec. 31, 2022 Dividend yield 0.00% 0.00% 0.00% Minimum [Member] Â Â Â Contractual terms (in years) Â Â 1 year 3 months Risk-free interest rate Â Â 1.46% Expected volatility Â Â 87.90% Maximum [Member] Â Â Â Contractual terms (in years) Â Â 9 months Risk-free interest rate Â Â 3.75% Expected volatility Â Â 157.20% X - DefinitionThe estimated dividend rate (a percentage of the share price) to be paid (expected dividends) to holders of the underlying shares over the option's term. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(2)(iii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsExpectedDividendRate Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: duration X - DefinitionThe estimated measure of the percentage by which a share price is expected to fluctuate during a period. Volatility also may be defined as a probability-weighted measure of the dispersion of returns about the mean. The volatility of a share price is the standard deviation of the continuously compounded rates of return on the share over a specified period. That is the same as the standard deviation of the differences in the natural logarithms of the stock prices plus dividends, if any, over the period. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(2)(ii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsExpectedVolatilityRate Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: duration X - DefinitionThe risk-free interest rate assumption that is used in valuing an option on its own shares. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(2)(iv) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsRiskFreeInterestRate Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: duration X - DefinitionExpected term of award under share-based payment arrangement, in 'PnYnMnDTnHnMnS' format, for example, 'P1Y5M13D' represents reported fact of one year, five months, and thirteen days. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(2)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsExpectedTerm1 Namespace Prefix: us-gaap_ Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - Details Name: srt_RangeAxis=srt_MinimumMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_RangeAxis=srt_MaximumMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 93 R77.htm IDEA: XBRL DOCUMENT v3.24.3 CONVERTIBLE DEBT (Details Narrative) - USD ($) 1 Months Ended 12 Months Ended Dec. 21, 2020 Dec. 31, 2023 Dec. 31, 2022 Jun. 30, 2024 Jul. 20, 2023 May 01, 2022 Dec. 31, 2021 Sep. 17, 2021 Jan. 07, 2021 Dec. 31, 2020 Dec. 16, 2020 Convertible note payable net Â $ 525,000 Â Â Â Â Â Â Â Â Â Â Â Â Convertible notes payable, principal amount Â 100,000 $ 525,000 Â Â Â Â Â Â Â Â Â Â Â Â Accrued Interest expense Â 13,740 Â Â Â Â Â Â Â Â Â Â Â Â Derivative liability Â $ 0 $ 54,293 Â Â $ 11,629 $ 45,665 Â Â $ 460,728 Â Common stock share issued Â 15,982,472 10,605,412 17,834,023 Â Â Â Â Â Â Â Â Â Â Â Â Interest expense Â $ 411,858 $ 377,038 $ 167,824 Â Â Â Â Â Â Â Â Â Â Â Â Gain on settlement of debt Â 50,909 Â Â Â Â Â Â Â Â Â Â Â Â Securities Purchase Agreement [Member] Â Â Â Â Â Â Â Â Â Â Â Â Convertible notes payable, principal amount Â Â 525,000 Â Â Â Â Â Â Â Â Â Â Â Â Loss on change in fair value of derivative liability Â 3,384 14,450 Â Â Â Â Â Â Â Â Â Â Â Â Accrued intetest Â Â Â Â Â Â $ 26,515 Â Â Â Â Â Â Common stock share issued Â Â Â Â Â 1,401,163 1,574 Â Â Â Â Â Â Shares issued at a fair value Â Â Â Â Â Â $ 38,144 Â Â Â Â Â Â Securities Purchase Agreement [Member] | Convertible Promissory Note [Member] Â Â Â Â Â Â Â Â Â Â Â Â Amortization of debt discount Â 62,619 Â Â Â Â Â Â Â Â Â Â Â Â Derivative liability Â $ 0 54,293 Â Â Â Â Â $ 62,619 Â Â Debt original issue discount $ 40,000 Â 25,000 Â Â Â Â $ 25,000 Â Â Â Financing cost $ 3,000 Â Â Â Â Â Â Â Â Â Â Â Â Interest rate 8.00% 10.00% Â Â Â Â Â Â Â Â Â Â Â Â Default interest rate 18.00% Â Â Â Â Â Â Â Â 8.00% Â Â Purchase price principal amount Â Â Â Â Â Â Â Â Â $ 100,000 Â Â Note issued $ 540,000 Â Â Â Â Â Â Â Â Â Â Â Â Cash proceeds from conversion Â $ 500,000 Â Â Â Â Â Â Â Â Â Â Â Â Conversion discount to price Â 30.00% Â Â Â Â Â Â Â Â Â Â Â Â Beneficial conversion feature's intrinsic value Â Â Â Â Â Â Â Â $ 25,000 Â Â Â Note issued upon exchange for cash $ 500,000 Â Â Â Â Â Â Â Â Â Â Â Â Convertible debt description Â (i) $100.00 or (ii) 80% of the average volume weighted average price for the Companyâ€™s Common Stock for the five days prior to the date of Upliting, subject to a floor of $75.00 per share. The shares of common stock issuable upon conversion of Series A Preferred Stock and exercise of the Warrants are subject to a Registration Right Agreement. The Warrant has an exercise price

equal to 110% of the Conversion Price of the Series A Preferred Stock and expires five years from the date of issuance Â Â Â Â Â Â Â Â Â Securities Purchase Agreement [Member] | Senior Convertible Note 1 [Member] | Institutional investors [Member] Â Â Â Â Â Â Â Â Â Â Convertible notes payable, principal amount Â $ 525,000 Â Â Â Â Â Â Â Â Â Derivative liability Â 0 0 Â Â Â Â Â Â Â Â Â Interest expense Â 0 18,185 Â Â Â Â Â Â Â Â Â Debt discount Â Â Â Â Â Â Â Â Â Â $ 456,570 Transaction expenses Â Â Â Â Â Â Â Â Â Â 43,000 Amortized cost Â Â Â Â Â Â Â Â Â Â $ 499,570 Loss on the change in fair value of the derivative Â $ 0 $ 5,807 Â Â Â Â Â Â Â Â Â X - ReferencesNo definition available. + Details Name: cosm_AccruedInterestExpense Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - ReferencesNo definition available. + Details Name: cosm_AccruedIntetest Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - ReferencesNo definition available. + Details Name: cosm_AmortizationOfDebtDiscount Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_BeneficialConversionFeatureSIntrinsicValue Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - ReferencesNo definition available. + Details Name: cosm_CashProceedsFromConversion Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_ConversionDiscountToPrice Namespace Prefix: cosm_ Data Type: num:percentItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_ConvertibleNotePayableNet Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - ReferencesNo definition available. + Details Name: cosm_DebtOriginalIssueDiscount Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - ReferencesNo definition available. + Details Name: cosm_FinancingCost Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_GainOnSettlementOfDebt Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_LossOnChangeInFairValueOfDerivativeLiability Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_LossOnTheChangeInFairValueOfTheDerivative Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_NoteIssuedUponExchangeForCash Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_PurchasePricePrincipalAmount Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - ReferencesNo definition available. + Details Name: cosm_TransactionExpenses Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionFair value portion of asset recognized for present right to economic benefit. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 100 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482078/820-10-55-100Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2 + Details Name: us-gaap_AssetsFairValueDisclosure Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit 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 - DefinitionIncluding the current and noncurrent portions, carrying value as of the balance sheet date of a written promise to pay a note, initially due after one year or beyond the operating cycle if longer, which can be exchanged for a specified amount of one or more securities (typically common stock), at the option of the issuer or the holder. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)) -SubTopic 10 -Topic 210 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(16)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(16)(a)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1 + Details Name: us-gaap_ConvertibleNotesPayable Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionThe rate of interest that was being paid on the original debt issue that is being converted in the noncash (or part noncash) transaction. "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 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482913/230-10-50-3Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 50 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482913/230-10-50-5 + Details Name: us-gaap_DebtConversionOriginalDebtInterestRateOfDebt Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: duration X - DefinitionInformation about derivative transactions entered into in connection with convertible debt instruments which may be settled in cash upon conversion, including partial cash settlement. Descriptions include the terms of such transactions, how the derivative transaction(s) relate to the convertible debt instrument, the number of underlying shares and the reasons for entering into the derivative transaction(s). An example of a derivative transaction entered into in connection with the issuance of the convertible debt instrument is the purchase of call options that are expected to substantially offset changes in the fair value of the conversion option. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-5 + Details Name: us-gaap_DebtInstrumentConvertibleAssociatedDerivativeTransactionsDescription Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionContractual interest rate for funds borrowed, under the debt agreement. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)(a)(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1B + Details Name: us-gaap_DebtInstrumentInterestRateStatedPercentage Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: instant X - DefinitionAmount, after accumulated amortization, of debt discount. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 1A -Publisher FASB -URI https://asc.fasb.org/1943274/2147482925/835-30-45-1AReference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482925/835-30-45-2Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -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 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1D -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1D + Details Name: us-gaap_DebtInstrumentUnamortizedDiscount Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionFair value, after the effects of master netting arrangements, of a financial liability or contract with one or more underlyings, notional amount or payment provision or both, and the contract can be net settled by means outside the contract or delivery of an asset. Includes liabilities not subject to a master netting arrangement and not elected to be offset. + 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/2009/role/commonPracticeRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (bbb)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-3Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Subparagraph (e) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478795/946-210-50-6Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478795/946-210-50-6Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Subparagraph (a)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478795/946-210-50-6Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Subparagraph (a)(4) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478795/946-210-50-6Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478795/946-210-50-1Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478795/946-210-50-1Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478795/946-210-50-1Reference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (c)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478795/946-210-50-1Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478795/946-210-50-6Reference 16: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Subparagraph (a)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478795/946-210-50-6Reference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(9)(e)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 320 -Name Accounting Standards Codification -Section S99 -Paragraph 5C -Subparagraph (SX 210.12-13C(Column H)(Footnote 7)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477271/946-320-S99-5CReference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(9)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(9)(d)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 320 -Name Accounting Standards Codification -Section S99 -Paragraph 5 -Subparagraph (SX 210.12-13(Column G)(Footnote 8)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477271/946-320-S99-5Reference 22: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 320 -Name Accounting Standards Codification -Section S99 -Paragraph 5C -Subparagraph (SX 210.12-13C(Column H)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477271/946-320-S99-5CReference 23: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 320 -Name Accounting Standards Codification -Section S99 -Paragraph 5 -Subparagraph (SX 210.12-13(Column G)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477271/946-320-S99-5Reference 24: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 320 -Name Accounting Standards Codification -Section S99 -Paragraph 5A -Subparagraph (SX 210.12-13A(Column E)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477271/946-320-S99-5AReference 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 320 -Name Accounting Standards Codification -Section S99 -Paragraph 5B -Subparagraph (SX 210.12-13B(Column E)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477271/946-320-S99-5BReference 26: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 320 -Name Accounting Standards Codification -Section S99 -Paragraph 5B -Subparagraph (SX 210.12-13B(Column E)(Footnote 4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477271/946-320-S99-5BReference 27: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483466/210-20-50-3Reference 28: http://www.xbrl.org/2003/role/exampleRef -Topic 210 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 22 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483444/210-20-55-22Reference 29: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483444/210-20-55-10Reference 30: http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-10 + Details Name: us-gaap_DerivativeLiabilities Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionCarrying amount as of the balance sheet date of interest earned but not received. Also called accrued interest or accrued interest receivable. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 310 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477802/946-310-45-1Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(3)(a)(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_InterestReceivable Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionThe fair value of notes issued in noncash investing and financing activities. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482913/230-10-50-4Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482913/230-10-50-3Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 50 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482913/230-10-50-5 + Details Name: us-gaap_NotesIssued1 Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmortized cost of investments in debt securities classified as trading. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_TradingSecuritiesDebtAmortizedCost Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - Details Name: us-gaap_PlanNameAxis=cosm_SecuritiesPurchaseAgreementMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_LongtermDebtTypeAxis=cosm_ConvertiblePromissoryNoteMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_LongtermDebtTypeAxis=cosm_SeniorConvertibleNoteOneMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name:

srt_TitleOfIndividualAxis=cosm_InstitutionalInvestorsMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 94 R78.htm IDEA: XBRL DOCUMENT v3.24.3 NOTES PAYABLE (Details) - USD ($) 6 Months Ended 12 Months Ended Jun. 30, 2024 Dec. 31, 2023 Dec. 31, 2022 Beginning balance loans Â $ 5,017,987 $ 18,226,062 Proceeds Â 1,082,231 492,336 Reclassification of Line of Credit Â Â 0 Payments Â (1,597,894) (12,541,343) Conversion of debt Â Â (1,190,000) Recapitalized upon debt modification Â Â (1,084,735) Accretion of debt and debt discount Â Â 1,079,844 Foreign currency translation Â 92,660 35,823 Subtotal Â 4,606,227 5,017,987 Notes payable - long-term $ (2,391,430) (3,035,341) (2,859,570) Notes payable - short-term 1,540,776 1,570,886 2,158,417 Oher additions Â 317,880 Â Notes payable- short -term Â 1,570,886 2,158,417 Debt forgiveness Â (306,637) (306,637) Trade Facility [Member] Â Â Â Beginning balance loans 1,908,195 3,305,532 6,207,010 Proceeds 0 0 0 Reclassification of Line of Credit Â Â 0 Payments (240,998) (1,155,310) (2,795,786) Conversion of debt 0 Â 0 Recapitalized upon debt modification 0 Â (221,060) Accretion of debt and debt discount 0 Â 216,182 Foreign currency translation (60,548) 64,610 (100,814) Subtotal 1,606,649 1,908,195 3,305,532 Notes payable - long-term (1,124,655) (1,327,440) (1,604,700) Notes payable- short -term 481,994 580,755 1,700,832 Debt forgiveness Â (306,637) Â COVID Loans Â Â Â Beginning balance loans 186,884 207,377 641,291 Proceeds 0 0 0 Reclassification of Line of Credit 0 Â (407,174) Payments (7,145) (27,027) (10,029) Conversion of debt 0 Â 0 Recapitalized upon debt modification 0 Â 0 Accretion of debt and debt discount 0 Â 0 Foreign currency translation (9,129) 6,534 (16,711) Subtotal 170,610 186,884 207,377 Notes payable - long-term (140,909) (159,344) (178,172) Notes payable - short-term 29,701 27,540 29,205 Debt forgiveness Â 0 Â Loan Facility [Member] Â Â Â Beginning balance loans 4,606,227 5,017,987 1,299,784 Proceeds 0 1,082,231 0 Reclassification of Line of Credit Â Â 0 Payments (541,372) (1,597,894) (240,705) Conversion of debt 0 (306,637) (1,190,000) Recapitalized upon debt modification 0 317,880 (81,923) Accretion of debt and debt discount Â Â 81,910 Foreign currency translation (132,649) 92,660 130,934 Subtotal 3,932,206 4,606,227 0 Notes payable - long-term (2,391,430) (3,036,552) 0 Notes payable - short-term 1,540,776 1,569,675 0 Third Party [Member] Â Â Â Beginning balance loans 2,511,148 1,505,078 10,077,977 Proceeds (293,229) 1,082,231 492,336 Reclassification of Line of Credit 407,174 Â 407,174 Payments Â (415,557) (9,494,823) Conversion of debt 0 Â 0 Recapitalized upon debt modification 0 Â (781,752) Accretion of debt and debt discount 0 Â 781,752 Foreign currency translation (62,972) 21,516 22,414 Subtotal 2,154,947 2,511,148 1,505,078 Notes payable - long-term (1,125,866) (1,549,768) (1,076,698) Notes payable - short-term $ 1,029,081 961,380 $ 428,380 Oher additions Â 0 Â Debt forgiveness Â $ 0 Â X - ReferencesNo definition available. + Details Name: cosm_BeginningBalanceLoans Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_ConversionOfDebt Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_ForeignCurrencyTranslation Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_OherAdditionsOfDebt Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_PaymentsOfDebt Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_ProceedFromDebt Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_RecapitalizedUponDebtModification Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_ReclassificationOfLineOfCredit Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_SubtotalOfDebts Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionThe sum of the periodic adjustments of the differences between securities' face values and purchase prices that are charged against earnings. This is called accretion if the security was purchased at a discount and amortization if it was purchased at premium. As a noncash item, this element is an adjustment to net income when calculating cash provided by or used in operations using the indirect method. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_AccretionAmortizationOfDiscountsAndPremiumsInvestments Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionGross amount of debt extinguished. + ReferencesNo definition available. + Details Name: us-gaap_ExtinguishmentOfDebtAmount Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionCarrying value as of the balance sheet date of notes payable (with maturities initially due after one year or beyond the operating cycle if longer), excluding current portion. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)) -SubTopic 10 -Topic 210 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_LongTermNotesPayable Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionIncluding the current and noncurrent portions, aggregate carrying amount of all types of notes payable, as of the balance sheet date, with initial maturities beyond one year or beyond the normal operating cycle, if longer. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)) -SubTopic 10 -Topic 210 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(16)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(16)(a)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(17)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1 + Details Name: us-gaap_NotesPayable Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionSum of the carrying values as of the balance sheet date of the portions of long-term notes payable due within one year or the operating cycle if longer. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(20)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(19)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_NotesPayableCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - Details Name: us-gaap_DeferredRevenueArrangementTypeAxis=cosm_TradeFacilityAgreementsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_DeferredRevenueArrangementTypeAxis=cosm_COVIDLoansMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_DebtInstrumentAxis=cosm_LoanFacilityAgreementMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_DebtInstrumentAxis=cosm_ThirdPartyMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 95 R79.htm IDEA: XBRL DOCUMENT v3.24.3 NOTES PAYABLE (Details 1) - USD ($) Jun. 30, 2024 Dec. 31, 2023 NOTES PAYABLE Â Â 2025 $ 1,540,776 $ 1,570,886 2026 1,657,806 2,032,967 2027 376,470 457,784 2028 267,722 312,314 2029 and thereafter 89,432 232,276 Total Debt 3,932,206 4,606,227 Less: notes payable - current portion (1,540,776) 1,570,886 Notes payable - long term portion $ (2,391,430) $ (3,035,341) X - ReferencesNo definition available. + Details Name: cosm_LessNotesPayableCurrentPortion Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - ReferencesNo definition available. + Details Name: cosm_NotesPayableLongTermPortion Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - ReferencesNo definition available. + Details Name: us-gaap_DebtDisclosureAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount, after deduction of unamortized premium (discount) and debt issuance cost, of long-term debt. Excludes lease obligation. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)) -SubTopic 10 -Topic 210 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 55 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482949/835-30-55-8Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(16)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1Reference 4: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69B -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69BReference 5: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69C -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69CReference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1D -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1DReference 7: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(16)(a)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (b)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-4 + Details Name: us-gaap_LongTermDebt Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of long-term debt payable, sinking fund requirement, and other securities issued that are redeemable by holder at fixed or determinable price and date, maturing after fifth fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.12-04(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-3Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 1 -SubTopic 10 -Topic 470 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481544/470-10-50-1Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1E -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1E + Details Name: us-gaap_LongTermDebtMaturitiesRepaymentsOfPrincipalAfterYearFive Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of long-term debt payable, sinking fund requirement, and other securities issued that are redeemable by holder at fixed or determinable price and date, maturing in next fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.12-04(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-3Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1E -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1EReference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 1 -SubTopic 10 -Topic 470 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481544/470-10-50-1 + Details Name: us-gaap_LongTermDebtMaturitiesRepaymentsOfPrincipalInNextTwelveMonths Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of long-term debt payable, sinking fund requirement, and other securities issued that are redeemable by holder at fixed or determinable price and date, maturing in fourth fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.12-04(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-3Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1E -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1EReference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 1 -SubTopic 10 -Topic 470 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481544/470-10-50-1 + Details Name: us-gaap_LongTermDebtMaturitiesRepaymentsOfPrincipalInYearFour Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of long-term debt payable, sinking fund requirement, and other securities issued that are redeemable by holder at fixed or determinable price and date, maturing in third fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.12-04(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-3Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1E -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1EReference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 1 -SubTopic 10 -Topic 470 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481544/470-10-50-1 + Details Name: us-gaap_LongTermDebtMaturitiesRepaymentsOfPrincipalInYearThree Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of long-term debt payable, sinking fund requirement, and other securities issued that are redeemable by holder at fixed or determinable price and date, maturing in second fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.12-04(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-3Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1E -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1EReference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 1 -SubTopic 10 -Topic 470 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481544/470-10-50-1 + Details Name: us-gaap_LongTermDebtMaturitiesRepaymentsOfPrincipalInYearTwo Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant XML 96 R80.htm IDEA: XBRL DOCUMENT v3.24.3 NOTES PAYABLE (Details Narrative) 1 Months Ended 6 Months Ended 12 Months Ended Mar. 03, 2022 USD ($) May 12, 2020 USD ($) Dec. 21, 2022 USD ($) Feb. 28, 2022 USD ($) shares Feb. 23, 2022 USD ($) Jul. 30, 2021 USD ($) Nov. 19, 2020 USD ($) Jun. 23, 2020 USD ($) Jun. 30, 2024 CAD ($) shares Jun. 30, 2024 USD ($) shares Dec. 31, 2023 CAD ($) shares Dec. 31, 2023 USD ($) shares Dec. 31, 2022 USD ($) shares Aug. 29, 2022 Dec. 31, 2021 USD ($) Aug. 04, 2021 USD ($) shares Dec. 30, 2020 Oct. 17, 2018 USD ($) Nov. 16, 2015 USD ($) Gain on extinguishment of debt Â Â Â Â Â Â Â Â Â Â Â Â $ 306,637 $ 306,637 Â Â Â Â Â Â Stock issued for debt obligation | shares Â Â Â Â Â Â Â Â 420,471 420,471 420,471 420,471 Â Â Â Â Â Â Â Repayment of loan Â Â Â Â Â Â Â Â Â Â Â Â Â Â $ 0 1,065,000 Â Â Â Â Â Â Outstanding principal loan balance $ 3,950,000 Â Â Â Â $ 578,850 Â Â Â Â Â Â Â Â Â Â Â Â Note payable long term Â Â Â Â Â Â Â Â Â $ 2,391,430 Â $ 3,035,341 2,859,570 Â Â Â Â Â Â Accrued interest expenses Â Â Â Â Â Â Â Â Â Â Â Â 4,878 Â Â Â Â Â Â Interest rate description Â Â Â Â Â Â Â Â one-month Euribor (3.90% as of December 31, 2023), and 6% plus one-month LIBOR (fully paid as of December 31, 2023), respectively one-month Euribor (3.90% as of December 31, 2023), and 6% plus one-month LIBOR (fully paid as of December 31, 2023), respectively one-month Euribor (3.90% as of December 31, 2023), and 6% plus one-month LIBOR (fully paid as of December 31, 2023), respectively one-month Euribor (3.90% as of December 31, 2023), and 6% plus one-month LIBOR (fully paid as of December 31, 2023), respectively Â Â Â Â Â Â Â Non cash interest expenses Â Â Â Â Â Â Â Â Â $ 200,000 Â $ 200,000 Â Â Â Â Â Â Repayment of installment Â Â Â Â Â Â Â Â Â $ 500,000 Â $ 500,000 Â Â Â Â Â Â Repayments of debt Â Â Â Â Â Â Â Â Â Â Â Â 191,100 Â Â Â Â Â Capitalized fees 221,060 Â Debt instruments final payament Â Â Â Â Â Â Â Â Â Â Â Â 2,593,363 Â Â Â Â Â Â Loan principal balance Â Â Â Â Â Â Â Â Â Â Â Â $ 1,898,895 Â Â Â Â Â Â Common stock share issued | shares Â Â Â Â Â Â Â Â 17,834,023 Â 15,982,472 10,605,412 Â Â Â Â Â Â Final repayment | shares Â Â Â Â Â Â Â 1,965,600 1,965,600 1,965,600 1,965,600 Â Â Â Â Â Â Full and Final Settlement Agreement [Member] Â Payment of loan Â Â $ 1,100,000 Â Gain on extinguishment of debt Â Â 306,637 Â Repayment of loan Â Â $ 55,310 Â Â Â Â Â Â $ 240,998 Â Â Â Â Â Â Â Â Â Â Â Â

Outstanding principal loan balance Â Â Â Â Â Â Â Â Â Â 1,606,650 Â $ 1,908,195 Â Â Â Â Â Â Note payable long term Â Â Â Â Â Â Â Â Â 1,124,655 Â 1,327,440 Â Â Â Â Â Â Â Accrued interest expenses $ 38,393 Â Â Â Â Â Â Â Â Â 80,805 Â 161,274 Â Â Â Â Â Â Â Debt Exchange Agreement [Member] Â Outstanding principal loan balance Â Â Â Â Â $ 611,500 Â Â 0 Â 0 $ 0 Â Â Â Â Â Â Accrued interest expenses Â Â Â Â Â $ 8,069 Â Â 11,132 Â 12,379 12,853 Â Â Â Â Â Â Repayments of debt Â Â Â Â Â Â Â Â Â 59,506 Â 122,911 118,867 Â Â Â Â Â Â Agreement description Â Â Â Â Â Â bears an annual interest rate, based on a 360-day year, of 3% plus 0.6% plus 6-month Euribor when Euribor is positive (3.76% as of June 30, 2024). The principal is to be repaid in 18 quarterly installments Â Â Â Â Â Â Â Â Â Â Â Â Â Accrued expenses Â Â Â Â Â Â Â Â Â Â Â 0 Â Â Â Â Â Â Â Notes payable long term Â Â Â Â Â Â Â Â 59,506 Â 122,911 237,733 Â Â Â Â Â Â Common stock share issued | shares Â 12,852 Â Â Â Gain on settlement of debt upon shares issuance Â $ 292,383 Â Â Â Common stock shares issuable upon listing on nasdaq | shares Â 9,520 Â Â Â Settlement of debt, shares issuable upon listing on nasdaq Â $ 1,190,000 Â Â Â Settlement of debt Â $ 1,606,500 Â Â Â Gain from extinguishment of debt Â Â Â $ 216,580 Â Principal amount of existing loan Â Â Â Â Â Â Â Â Â Â Â 178,517 Â 245,822 $ 356,600 Â Â Â Â Â Â Upon issuance of common stock | shares Â 9,520 Â Maturity of note Â Â Â Â Â Â Nov. 18, 2025 Â Â Â Â Â Â Â Â Â Â Â Â Â Restricted shares | shares Â Â Â Â Â Â Â Â Â Â Â Â Â 40,000 Â Â Â Â Â Â July 30, 2021 Debt Agreement [Member] Â Outstanding principal loan balance Â Â Â Â Â Â Â Â Â Â Â 281,338 Â 350,555 $ 565,900 Â Â Â Â Â Â Note payable long term Â Â Â Â Â Â Â Â Â Â Â 159,676 Â 227,065 477,637 Â Â Â Â Â Â Accrued interest expenses Â Â Â Â Â Â Â Â Â 16,061 Â 12,063 3,100 Â Â Â Â Â Â Repayments of debt Â Â Â Â Â Â Â Â Â 58,094 Â 87,396 83,428 Â Â Â Â Â Â Agreement description Â Â Â Â Â The note matures on August 5, 2026 and bears an annual interest rate that applies to 60% of the principal of the note that is based on a 365-day year, of 5.84% plus 3-month Euribor when Euribor is positive (3.78% as of June 30, 2024). Pursuant to the terms of the agreement, there is a nine-month grace period for principal repayment during which interest is accrued. The principal is to be repaid in 18 quarterly installments of â‚¬27,778 commencing three months from the end of the grace period Â Â Â Â Â Â Â Â Â Â Â Â Â Notes payable long term Â Â Â Â Â Â Â Â 247,186 Â 247,186 336,788 Â Â Â Â Â Â Covid Ninteen [Member] Â Outstanding principal loan balance Â Â Â Â Â Â Â Â Â 134,818 Â 134,818 150,441 Â Â Â Â Â Â Loan received from related party Â $ 366,900 Â Â Â Â Â Â Â Â Â 100,416 Â Â Â Â Â Â Â Â Â Debt principal balance Â Â Â Â Â Â Â Â Â 8,368 Â 122,172 Â Â Â Â Â Â Covid Ninteen [Member] | United Kingdom Government [Member] Â Loan prinipal amount Â Â Â Â Â Â Â Â 48,437 Â 52,066 56,936 Â Â Â Â Â Â June 9, 2022 Debt Agreement One [Member] Â Outstanding principal loan balance Â Â Â Â Â Â Â Â Â 235,642 Â 287,612 342,336 Â $ 4,000,000 Â Â Â Â Repayments of debt Â Â Â Â Â Â Â Â Â $ 42,844 Â $ 66,372 Â Â Â Â Â Â Â Â Agreement description Â Â Â Â Â Â Â the Company entered into an agreement with a third-party lender in the principal amount of â‚¬320,000 ($335,008), the â€œNoteâ€. The Note matures on June 16, 2027 and bears an annual interest rate of 3.89% plus an additional rate of 0.60%, plus the 3-month Euribor (3.76% as of June 30, 2024). Pursuant to the agreement, there is a twelve-month grace period for principal repayment during which interest is accrued. The principal is to be repaid in 17 equal quarterly installments of â‚¬18,824 commencing on June 30, 2023 the Company entered into an agreement with a third-party lender in the principal amount of â‚¬320,000 ($335,008), the â€œNoteâ€. The Note matures on June 16, 2027 and bears an annual interest rate of 3.89% plus an additional rate of 0.60%, plus the 3-month Euribor (3.76% as of June 30, 2024). Pursuant to the agreement, there is a twelve-month grace period for principal repayment during which interest is accrued. The principal is to be repaid in 17 equal quarterly installments of â‚¬18,824 commencing on June 30, 2023 the Company entered into an agreement with a third-party lender in the principal amount of â‚¬320,000 ($335,008), the â€œNoteâ€. The Note matures on June 16, 2027 and bears an annual interest rate of 3.89% plus an additional rate of 0.60%, plus the 3-month Euribor (3.96% as of December 31, 2023). Pursuant to the agreement, there is a 12-month grace period for principal repayment during which interest is accrued. The principal is to be repaid in 17 equal quarterly installments of â‚¬18,824 commencing on June 30, 2023 the Company entered into an agreement with a third-party lender in the principal amount of â‚¬320,000 ($335,008), the â€œNoteâ€. The Note matures on June 16, 2027 and bears an annual interest rate of 3.89% plus an additional rate of 0.60%, plus the 3-month Euribor (3.96% as of December 31, 2023). Pursuant to the agreement, there is a 12-month grace period for principal repayment during which interest is accrued. The principal is to be repaid in 17 equal quarterly installments of â‚¬18,824 commencing on June 30, 2023 Â Â Â Â Â Â Â Â Â Accured interest expense Â Â Â Â Â Â Â Â Â $ 11,540 Â $ 12,215 8,379 Â Â Â Â Â Â Â Notes payable long term Â Â Â Â Â Â Â Â 154,994 Â 204,322 281,924 Â Â Â Â Â Â Synthesis Facility Agreement [Member] | TFF [Member] Â Outstanding principal loan balance Â $ 5,629,555 Â Accrued expenses Â 524,094 Â Synthesis Facility Agreement [Member] | TFF [Member] | Principal Balance One [Member] Â Debt instrument, accrue interest rate Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â 5.50% Â Â Debt intrument split, principal balance Â $ 2,316,000 Â Synthesis Facility Agreement [Member] | TFF [Member] | Principal balance 2 [Member] Â Stated interest rate Â 6.00% Â Â Debt split, balance Â $ 4,000,000 Â National Bank of Greece SA [Member] | June 23, 2020 [Member] Â Outstanding principal loan balance Â Â Â Â Â Â Â Â 157,515 Â 227,747 346,111 Â Â Â Â Â Â Interest rate description Â Â Â Â Â Â The note is interest bearing from the date of receipt and is payable every three (3) months at an interest rate of 3.06% plus 3-month Euribor (3.78% as of June 30, 2024) Â Â Â Â Â Â Â Â Â Â Â Repayments of debt Â Â Â Â Â Â Â Â Â Â Â 63,006 Â 130,141 Â Â Â Â Â Â Â Debt amount received from related party Â Â Â Â Â Â $ 611,500 Â Â Â Â Â Â Â Â Â Â Â Notes payable long term Â Â Â Â Â Â Â Â Â $ 0 Â 97,606 220,253 Â Â Â Â Â Â Maturity date Â Â Â Â Â Â 60 months Â Â Â Â Â Â Â Â Panagiotis Drakopoulos [Member] | Loan Agreement [Member] Â Outstanding principal loan balance Â $ 0 8,558 Â Â Â Â Â Â Accrued expenses Â 7,271 Â Â Â Â Â Â Short term debt borrowing capacity Â $ 42,832 Senior Promissory Notes [Member] Â Gain on extinguishment of debt Â Â Â Â Â $ 787,544 Â Aggregate amount of senior promissory notes Â Â Â Â 9,000,000 Â Â Â Â Â Â Â 7,000,000 Â Â Â Â Â Â Fee payment Â Â Â Â 506,087 Â New debt amount fair value Â Â Â Â $ 7,706,369 Â Senior Promissory Notes [Member] | Unaffiliated Third Party [Member] Â Description of loan repayment Â Â Â Â Â Â Â Â Â CAD $2 million cash received noted in (b) above, the Company accounted for its obligation to issue a variable number of the Companyâ€™s Common Shares as Share-settled debt obligation in accordance with ASC 480 measured at fair value or the settlement amount of $1,554,590 (CAD $2 million) CAD $2 million cash received noted in (b) above, the Company accounted for its obligation to issue a variable number of the Companyâ€™s Common Shares as Share-settled debt obligation in accordance with ASC 480 measured at fair value or the settlement amount of $1,554,590 (CAD $2 million) CAD $2 million cash received noted in (b) above, the Company accounted for its obligation to issue a variable number of the Companyâ€™s Common Shares as Share-settled debt obligation in accordance with ASC 480 measured at fair value or the settlement amount of $1,554,590 (CAD $2 million) CAD $2 million cash received noted in (b) above, the Company accounted for its obligation to issue a variable number of the Companyâ€™s Common Shares as Share-settled debt obligation in accordance with ASC 480 measured at fair value or the settlement amount of $1,554,590 (CAD $2 million) Â Â Â Â Â Â Â Cloudscreen Promissory Note [Member] | January 23, 2024 [Member] Â Outstanding principal loan balance Â Â Â Â Â Â Â Â Â $ 324,870 Â Â Â Â Â Â Â Â Â Repayments of debt Â Â Â Â Â Â Â Â Â $ 10,830 Â Â Â Â Â Â Â Â Â Agreement description Â Â Â Â Â Â Â The Promissory Note matures on March 25, 2025 and is interest free. This Note is being given in connection with the Closing of the ASSET PURCHASE, SALE AND TRANSFER AGREEMENT dated as of October 9, 2023, and as amended from time to time pursuant to which the Company agreed to purchase from the third-party a drug repurposing Artificial Intelligence â€œAIâ€ powered platform known as â€œCloudscreenÂ®â€ (refer to Note 2, section â€œAcquisition accountingâ€). The principal is to be repaid in 15 equal monthly installments of â‚¬20,000 commencing on January 25, 2024 The Promissory Note matures on March 25, 2025 and is interest free. This Note is being given in connection with the Closing of the ASSET PURCHASE, SALE AND TRANSFER AGREEMENT dated as of October 9, 2023, and as amended from time to time pursuant to which the Company agreed to purchase from the third-party a drug repurposing Artificial Intelligence â€œAIâ€ powered platform known as â€œCloudscreenÂ®â€ (refer to Note 2, section â€œAcquisition accountingâ€). The principal is to be repaid in 15 equal monthly installments of â‚¬20,000 commencing on January 25, 2024 Â Â Â Â Â Â Â Â Notes payable long term Â Â Â Â Â Â Â Â $ 312,900 Â $ 317,880 Â Â Â Â Â Â Gain from extinguishment of debt Â Â Â Â Â Â Â Â 5,850 Â Â Â Â Â Â Â Â Â Cloudscreen Promissory Note [Member] | August 29, 2022 [Member] Â Outstanding principal loan balance Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â $ 0 0 Â Â Â Â Â Â Â Accrued interest expenses Â Â Â Â Â Â Â Â Â 5,041 Â Â Â Â Â Â Agreement description Â Â Â Â Â Â Â the Company entered into a promissory note for the principal amount of $166,667. The Company received $150,000 in cash and recorded $16,667 as an original issue discount upon issuance. The promissory note matured on the earlier of (a) December 27, 2022, or (b) the date the Company completes a debt or equity financing of at least $1,000,000 the Company entered into a promissory note for the principal amount of $166,667. The Company received $150,000 in cash and recorded $16,667 as an original issue discount upon issuance. The promissory note matured on the earlier of (a) December 27, 2022, or (b) the date the Company completes a debt or equity financing of at least $1,000,000 Â Â Â Â Â Â Â Interest rate Â Â Â Â Â Â Â Â Â Â Â 12.00% Â Â Â Â Â Cloudscreen Promissory Note [Member] | July 14, 2023 [Member] Â Outstanding principal loan balance Â Â Â Â Â Â Â Â Â $ 989,036 Â $ 1,081,532 0 Â Â Â Â Â Â Â Agreement description Â Â Â Â Â Â Â the Company entered into an agreement with a third-party lender in the principal amount of â‚¬1,000,000 ($1,123,700), the â€œNoteâ€. The Note matures on July 31, 2028 and bears an annual interest rate of 2.46% plus the 3-month Euribor (3.78% as of June 30, 2024). Pursuant to the agreement, there is a nine-month grace period for interest and principal repayment. The principal is to be repaid in 18 equal quarterly installments of â‚¬55,556 commencing on May 2, 2024 the Company entered into an agreement with a third-party lender in the principal amount of â‚¬1,000,000 ($1,123,700), the â€œNoteâ€. The Note matures on July 31, 2028 and bears an annual interest rate of 2.46% plus the 3-month Euribor (3.78% as of June 30, 2024). Pursuant to the agreement, there is a nine-month grace period for interest and principal repayment. The principal is to be repaid in 18 equal quarterly installments of â‚¬55,556 commencing on May 2, 2024 the Company entered into an agreement with a third-party lender in the principal amount of â‚¬1,000,000 ($1,123,700), the â€œNoteâ€. The Note matures on July 31, 2028 and bears an annual interest rate of 2.46% plus the 3-month Euribor (3.96% as of December 31, 2023). Pursuant to the agreement, there is a nine-month grace period for interest and principal repayment. The principal is to be repaid in 18 equal quarterly installments of â‚¬55,556 commencing on May 2, 2024 the Company entered into an agreement with a third-party lender in the principal amount of â‚¬1,000,000 ($1,123,700), the â€œNoteâ€. The Note matures on July 31, 2028 and bears an annual interest rate of 2.46% plus the 3-month Euribor (3.96% as of December 31, 2023). Pursuant to the agreement, there is a nine-month grace period for interest and principal repayment. The principal is to be repaid in 18 equal quarterly installments of â‚¬55,556 commencing on May 2, 2024 Â Â Â Â Â Â Â Â Notes payable long term Â Â Â Â Â Â Â Â $ 751,690 Â $ 897,165 $ 0 Â Â Â Â Â Â Â Distribution and Equity Acquisition Agreement [Member] | Marathon Global Inc [Member] Â Cash received upon gross sales Â Â Â Â Â Â Â Â Â $ 2,750,000 Â $ 2,750,000 Â Â Â Â Â Â Â Â Upfront cash received Â Â Â Â Â Â Â Â Â $ 2,000,000 Â $ 2,000,000 Â Â Â Â Â Â Â Â Equity interest acquired description Â Â Â Â Â Â Â Â a 33 1/3% equity interest or 5 million shares in Marathon as partial consideration for the Companyâ€™s distribution services a 33 1/3% equity interest or 5 million shares in Marathon as partial consideration for the Companyâ€™s distribution services a 33 1/3% equity interest or 5 million shares in Marathon as partial consideration for the Companyâ€™s distribution services a 33 1/3% equity interest or 5 million shares in Marathon as partial consideration for the Companyâ€™s distribution services Â Â Â Â Â Â Â Distribution and Equity Acquisition Agreement [Member] | Marathon Global Inc [Member] | Gross Sales One [Member] Â Cash received upon gross sales Â Â Â Â Â Â Â Â Â $ 2,750,000 Â $ 2,750,000 Â Â Â Â Â Â Â Â Distribution and Equity Acquisition Agreement [Member] | Marathon Global Inc [Member] | Gross Sales [Member] Â Cash received upon gross sales Â Â Â Â Â Â Â 2,750,000 Â 2,750,000 Â Â Â Â Â Â Â Gross sales Â Â Â Â Â Â Â Â $ 13,000,000 Â $ 13,000,000 Â Â Â Â Â Â Â Â X - ReferencesNo definition available. + Details Name: cosm_AggregateAmountOfSeniorPromissoryNotes Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - ReferencesNo definition available. + Details Name: cosm_AgreementDescription Namespace Prefix: cosm_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_CapitalizedFees Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_CashReceivedUponGrossSales Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_CommonStockSharesIssuableUponListingOnNasdaq Namespace Prefix: cosm_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - ReferencesNo definition available. + Details Name: cosm_DebtAmountReceivedFromRelatedParty Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - 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ReferencesNo definition available. + Details Name: cosm_EquityInterestAcquiredpercentageDescription Namespace Prefix: cosm_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_FeePayment Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_FinalRepaymentShares Namespace Prefix: cosm_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_GainFromExtinguishmentOfDebt Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_GainOnExtinguishmentOfDebt Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_GainOnShares Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - 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available. + Details Name: cosm_SettlementOfDebt Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - ReferencesNo definition available. + Details Name: cosm_SettlementOfDebtSharesIssuableUponListingOnNasdaq Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - ReferencesNo definition available. + Details Name: cosm_StockIssuedForDebtObligation Namespace Prefix: cosm_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_TotalRepaymentsOfDebt Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_TradeFinanceFacilityAgreementInterestRateDescription Namespace Prefix: cosm_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_UpfrontCashReceived Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_UponIssuanceOfCommonStock Namespace Prefix: cosm_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionAmount of expenses incurred but not yet paid nor invoiced, and liabilities classified as other. + ReferencesNo definition available. + Details Name: us-gaap_AccruedLiabilitiesAndOtherLiabilities Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionTotal number of common shares of an entity that have been sold or granted to shareholders (includes common shares that were issued, repurchased and remain in the treasury). These shares represent capital invested by the firm's shareholders and owners, and may be all or only a portion of the number of shares authorized. Shares issued include shares outstanding and shares held in the treasury. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_CommonStockSharesIssued Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionAmount of debt and lease obligation, classified as current. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(21)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_DebtCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionContractual interest rate for funds borrowed, under the debt agreement. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)(a)(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1B + Details Name: us-gaap_DebtInstrumentInterestRateStatedPercentage Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: instant X - 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 payment greater than the preceding installment payments to be paid at final maturity date of debt. + ReferencesNo definition available. + Details Name: us-gaap_DebtInstrumentPeriodicPaymentTermsBalloonPaymentToBePaid Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionGross amount of debt extinguished. + ReferencesNo definition available. + Details Name: us-gaap_ExtinguishmentOfDebtAmount Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionCarrying value as of the balance sheet date of [accrued] interest payable on all forms of debt, including trade payables, that has been incurred and is unpaid. Used to reflect the current portion of the liabilities (due within one year or within the normal operating cycle if longer). + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(20)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_InterestPayableCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of interest payable on debt, including, but not limited to, trade payables. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(15)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(15)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1 + Details Name: us-gaap_InterestPayableCurrentAndNoncurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionMaximum borrowing capacity under the credit facility without consideration of any current restrictions on the amount that could be borrowed or the amounts currently outstanding under the facility. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(19)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_LineOfCreditFacilityMaximumBorrowingCapacity Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount, after deduction of unamortized premium (discount) and debt issuance cost, of long-term debt classified as noncurrent. Excludes lease obligation. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_LongTermDebtNoncurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionCarrying value as of the balance sheet date of notes payable (with maturities initially due after one year or beyond the operating cycle if longer), excluding current portion. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)) -SubTopic 10 -Topic 210 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_LongTermNotesPayable Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of cash outflow for short-term and long-term debt. Excludes payment of lease obligation. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 15 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-15 + Details Name: us-gaap_RepaymentsOfDebt Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionNumber of shares of restricted stock determined by relating the portion of time within a reporting period that restricted shares have been outstanding to the total time in that period. Restricted shares are subject to sales, contractual, regulatory or other restrictions that prevent or inhibit the holder from freely disposing of them before the restriction ends. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 260 -SubTopic 10 -Section 45 -Paragraph 13 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-13 + Details Name: us-gaap_WeightedAverageNumberOfSharesRestrictedStock Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - Details Name: us-gaap_PlanNameAxis=cosm_FullAndFinalSettlementAgreementMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_PlanNameAxis=cosm_DebtExchangeAgreementMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_PlanNameAxis=cosm_DebtAgreementJuneMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_PlanNameAxis=cosm_CovidNinteenMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_AccountsNotesLoansAndFinancingReceivablesByLegalEntityOfCounterpartyTypeAxis=cosm_UnitedKingdomGovernmentMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_PlanNameAxis=cosm_DebtAgreementJuneOneMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_PlanNameAxis=cosm_SynthesisFacilityAgreementMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_TitleOfIndividualAxis=cosm_TFFMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_DerivativeInstrumentRiskAxis=cosm_PrincipalBalanceOneMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_DerivativeInstrumentRiskAxis=cosm_PrincipalBalanceTwoMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=cosm_NationalBankOfGreeceSAMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_AwardDateAxis=cosm_JuneTwentyThreeTwoThousandTwentyMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=cosm_PanagiotisDrakopoulosMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_PlanNameAxis=cosm_LoanAgreementMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_LongtermDebtTypeAxis=cosm_SeniorPromissoryNotesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=cosm_UnaffiliatedThirdPartyMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_LongtermDebtTypeAxis=cosm_PromissoryNotesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_AwardDateAxis=cosm_JanuaryTwentyThreeTwentyTwentyFourMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_AwardDateAxis=cosm_AugustTwentyNineTwentyTwentyTwoMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_AwardDateAxis=cosm_JulyFourteenTwoThousandTwentyThreeMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_BusinessAcquisitionAxis=cosm_DistributionAndEquityAcquisitionAgreementMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RelatedPartyTransactionAxis=cosm_MarathonGlobalIncMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_IncomeStatementLocationAxis=cosm_SalesOneMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_IncomeStatementLocationAxis=us-gaap_SalesMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 97 R81.htm IDEA: XBRL DOCUMENT v3.24.3 LEASES (Details) - Operating Lease [Member] - USD ($) Jun. 30, 2024 Dec. 31, 2023 2024 $ 155,883 $ 350,428 2025 228,541 264,420 2026 166,808 199,155 2027 and Thereafter 274,925 541,818 Total undiscounted operating lease payments 826,157 1,355,821 Less: Imputed interest 100,205 (225,392) Present value of operating lease liabilities 725,952 1,130,429 Less: Imputed interest $ (100,205) $ 225,392 X - ReferencesNo definition available. + Details Name: cosm_OperatingLeaseLiabilityLessImputedInterest Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of lessee's undiscounted obligation for lease payment for operating lease due after fifth fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-6 + Details Name: us-gaap_LesseeOperatingLeaseLiabilityPaymentsDueAfterYearFive Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of lessee's undiscounted obligation for lease payment for operating lease to be paid in fourth fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-6 + Details Name: us-gaap_LesseeOperatingLeaseLiabilityPaymentsDueYearFour Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of lessee's undiscounted obligation for lease payment for operating lease to be paid in third fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-6 + Details Name: us-gaap_LesseeOperatingLeaseLiabilityPaymentsDueYearThree Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of lessee's undiscounted obligation for lease payment for operating lease to be paid in second fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-6 + Details Name: us-gaap_LesseeOperatingLeaseLiabilityPaymentsDueYearTwo Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of lessee's undiscounted obligation for lease payments in excess of discounted obligation for lease payments for operating lease. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-6 + Details Name: us-gaap_LesseeOperatingLeaseLiabilityUndiscountedExcessAmount Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionPresent value of lessee's discounted obligation for lease payments from operating lease. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479041/842-20-45-1 + Details Name: us-gaap_OperatingLeaseLiability Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - Details Name: us-gaap_PropertySubjectToOrAvailableForOperatingLeaseAxis=cosm_OperatingLeaseMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 98 R82.htm IDEA: XBRL DOCUMENT v3.24.3 LEASES (Details 1) - Finance Lease [Member] - USD ($) Jun. 30, 2024 Dec. 31, 2023 2024 $ 16,120 $ 28,420 2025 13,522 5,337 2026 3,567 Â Total undiscounted finance lease payments 33,209 33,757 Less: Imputed interest (1,254) (1,274) Present value of finance lease liabilities $ 31,955 $ 32,483 X - ReferencesNo definition available. + Details Name: cosm_FinanceLeaseLiabilityPaymentsDueYearFiveImputedInterest Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - ReferencesNo definition available. + Details Name: cosm_FinanceLeaseLiabilityPaymentsDueYearFiveTotalUndiscountedFinanceLeasePayments Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of lessee's undiscounted obligation for lease payments for finance lease. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-6 + Details Name: us-gaap_FinanceLeaseLiabilityPaymentsDue Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of lessee's undiscounted obligation for lease payment for finance lease to be paid in next fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-6 + Details Name: us-gaap_FinanceLeaseLiabilityPaymentsDueNextTwelveMonths Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of lessee's undiscounted obligation for lease payment for finance lease to be paid in third fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI

https://asc.fasb.org/1943274/2147478964/842-20-50-6 + Details Name: us-gaap_FinanceLeaseLiabilityPaymentsDueYearThree Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of lessee's undiscounted obligation for lease payment for finance lease to be paid in second fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-6 + Details Name: us-gaap_FinanceLeaseLiabilityPaymentsDueYearTwo Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - Details Name: us-gaap_AwardTypeAxis=cosm_FinanceLeaseMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 99 R83.htm IDEA: XBRL DOCUMENT v3.24.3 LEASES (Details Narrative) - USD ($) 3 Months Ended 6 Months Ended 12 Months Ended Jun. 30, 2024 Jun. 30, 2023 Jun. 30, 2024 Jun. 30, 2023 Dec. 31, 2023 Dec. 31, 2022 Operating lease, term of agreements Â Â The Company has various operating and finance lease agreements with terms up to 10 years Â The Company has various operating and finance lease agreements with terms up to ten years, for various types of property and equipment (such as office space and vehicles) etc. Some leases include options to purchase, terminate or extend for one or more years. These options are included in the lease term when it is reasonably certain that the option will be exercised. Leases with an initial term of 12 months or less are not recorded on the balance sheet; we recognize lease expense for these leases on a straight-line basis over the lease term Â Operating lease expense Â Â $ 364,968 Â $ 364,968 $ 210,463 Operating lease cash flows used in finance lease $ 8,616 $ 17,353 $ 43,009 $ 78,605 $ 28,420 99,906 Operating lease, weighted average discount rate Â Â 6.74% Â 6.74% Â Operating lease Weighted-average remaining lease term Â Â 4 years 29 days Â 5 years 7 months 28 days Â Finance lease, weighted average remaining lease term Â Â 1 year 2 months 8 days Â 1 year 1 month 28 days Â Finance lease, interest expense Â Â $ 1,307 13,709 $ 2,903 16,467 Amortization of right-of-use assets Â Â $ 14,918 67,097 $ 23,686 85,696 Finance lease, weighted average discount rate Â Â 6.74% Â 6.74% Â Finance lease, amortization expense 7,429 14,918 $ 36,357 67,097 $ 23,685 $ 85,696 General and administrative expenses [Member] Â Â Â Â Â Â Amortization of right-of-use assets 82,263 159,430 67,850 123,204 Â Â Interest expense [Member] Â Â Â Â Â Â Finance lease, interest expense $ 583 $ 1,308 $ 7,488 $ 13,709 Â Â X - ReferencesNo definition available. + Details Name: cosm_FinanceLeaseAmortizationExpense Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_FinanceLeaseWeightedAverageDiscountRate Namespace Prefix: cosm_ Data Type: num:percentItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_OperatingLeaseCashFlowsUsedInFinanceLease Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_OperatingLeaseTermOfAgreements Namespace Prefix: cosm_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_OperatingLeaseWeightedAverageDiscountRate Namespace Prefix: cosm_ Data Type: num:percentItemType Balance Type: na Period Type: duration X - DefinitionWeighted average period before the next renewal or extension for intangible assets with renewal or extension terms, in 'PnYnMnDTnHnMnS' format, for example, 'P1Y5M13D' represents the reported fact of one year, five months, and thirteen days. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 985 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481283/985-20-50-2 + Details Name: us-gaap_AcquiredFiniteLivedIntangibleAssetWeightedAveragePeriodBeforeRenewalOrExtension Namespace Prefix: us-gaap_ Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - DefinitionWeighted average amortization period of finite-lived intangible assets acquired either individually or as part of a group of assets, in 'PnYnMnDTnHnMnS' format, for example, 'P1Y5M13D' represents the reported fact of one year, five months, and thirteen days. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 985 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481283/985-20-50-2 + Details Name: us-gaap_AcquiredFiniteLivedIntangibleAssetsWeightedAverageUsefulLife Namespace Prefix: us-gaap_ Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - DefinitionAmount of interest expense on finance lease liability. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 53 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479589/842-20-55-53Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 4 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479041/842-20-45-4Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-4 + Details Name: us-gaap_FinanceLeaseInterestExpense Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of 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 - DefinitionAmount of periodic reduction over lease term of carrying amount of right-of-use asset from operating lease. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_OperatingLeaseRightOfUseAssetAmortizationExpense Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - Details Name: us-gaap_IncomeStatementLocationAxis=us-gaap_GeneralAndAdministrativeExpenseMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_IncomeStatementLocationAxis=us-gaap_InterestExpenseMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 100 R84.htm IDEA: XBRL DOCUMENT v3.24.3 OTHER LIABILITIES (Details Narrative) - USD ($) 6 Months Ended 12 Months Ended Jun. 30, 2024 Dec. 31, 2023 OTHER LIABILITIES Â Â Tax liabilities payable $ 2,018,525 $ 2,430,517 Payroll tax related current liabilities 1,017,767 1,046,507 Unaudited tax 619,670 591,547 Provision for staff leaving compensation 395,698 408,665 Received prepayments from customers $ 355,255 $ 207,204 X - ReferencesNo definition available. + Details Name: cosm_PayrollTaxRelatedCurrentLiabilities Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_ProvisionForStaffLeavingCompensation Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_TaxLiabilitiesPayable Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_OtherLiabilitiesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionCash received from customers as progress payments on projects that have been partially completed. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 25 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-25Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 912 -SubTopic 310 -Name Accounting Standards Codification -Section 45 -Paragraph 11 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478345/912-310-45-11 + Details Name: us-gaap_ProceedsFromCustomersForProgressPayments Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of expense for interest on an underpayment of income taxes and penalties related to a tax position claimed or expected to be claimed in the tax return. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 217 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482663/740-10-55-217Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 15 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-15 + Details Name: us-gaap_UnrecognizedTaxBenefitsIncomeTaxPenaltiesAndInterestExpense Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration XML 101 R85.htm IDEA: XBRL DOCUMENT v3.24.3 COMMITMENTS AND CONTINGENCIES (Details Narrative) - USD ($) 1 Months Ended 3 Months Ended 6 Months Ended 12 Months Ended Nov. 21, 2023 Jun. 26, 2022 Jul. 31, 2021 Jun. 30, 2024 Jun. 30, 2023 Jun. 30, 2024 Jun. 30, 2023 Dec. 31, 2023 Dec. 31, 2022 Stock based compensation Â Â Â $ 108,297 Â $ 216,741 Â $ 323,957 Â Payment of additional tax Â Â Â Â Â 99,644 Â 99,644 Â Description for advisory agreement Â Â As consideration for services rendered, and successful Nasdaq listing, the Company paid $100,000. The $100,000 bonus was incurred and settled within 2022. Finally, the Consultant received a total of 10,000 shares of the Companyâ€™s common stock, 2,000 of such shares that have been previously issued pursuant to previous agreements and additional 15,258 shares that were issued on February 2, 2023, based on the amendment signed on February 1, 2023 Â Â Â Â Â Â Â Stock-based compensation expense Â Â Â Â Â Â 680,389 $ 104,869 577,931 $ 24,401 Compensation for non-pecuniary damage amounting Â Â Â Â Â Â Â 21,744 Â General and administrative expenses Â Â Â Â Â Â Â 164,859 Â Four Third Party Consultants [Member] Â Â Â Â Â Â Â Â Awarded shares 970,000 Â Â Â Â Â Â Â Awarded share value $ 999,100 Â Â Â Â Â Â Â Â Phase 1 [Member] Â Â Â Â Â Â Â Â Â Project cost Â $ 838,450 Â Â Â Â Â Â Â Phase 2 [Member] Â Â Â Â Â Â Â Â Â Project cost Â $ 907,084 Â Â Â Â Â Â Â Â National Medicines Agency [Member] | General and administrative expenses [Member] Â Â Â Â Â Â Â Â Â Stock based compensation Â Â Â $ 231,750 $ 0 463,500 $ 0 77,250 Â Imposed fine Â Â Â Â Â $ 16,214 Â 16,214 Â Stock-based compensation expense Â Â Â Â Â Â Â $ 77,250 Â X - ReferencesNo definition available. + Details Name: cosm_AdvisoryDescription Namespace Prefix: cosm_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_CompensationForNonPecuniaryDamageAmounting Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_ImposedFine Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_PaymentTax Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_ProjectCosts Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_StockIssuedDuringPeriodSharesAwarded Namespace Prefix: cosm_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionAmount of expense for award under share-based payment arrangement. Excludes amount capitalized. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SAB Topic 14.F) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479830/718-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (h)(1)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_AllocatedShareBasedCompensationExpense Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of general and administrative expense classified as other. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-07(2)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1 + Details Name: us-gaap_OtherGeneralAndAdministrativeExpense Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of 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 - DefinitionThe fair value of stock issued in noncash financing activities. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482913/230-10-50-4Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482913/230-10-50-3Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 50 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482913/230-10-50-5 + Details Name: us-gaap_StockIssued1 Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=cosm_FourThirdPartyConsultantsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=cosm_PhaseOneMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=cosm_PhaseTwoMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_LitigationCaseAxis=cosm_NationalMedicinesAgencyMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_IncomeStatementLocationAxis=us-gaap_GeneralAndAdministrativeExpenseMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 102 R86.htm IDEA: XBRL DOCUMENT v3.24.3 EARNINGS PER SHARE (Details) - USD ($) 6 Months Ended 12 Months Ended Jun. 30, 2024 Jun. 30, 2023 Dec. 31, 2023 Dec. 31, 2022 Numerator for Basic and Diluted Earnings Per Share: Â Â Â Â Net loss attributable to common stockholders Â Â $ (25,783,834) $ (63,945,285) Denominator for Basic Earnings Per Share: Â Â Â Â Weighted Average Shares 17,025,203 10,718,010 11,968,665 1,928,172 Adjusted Weighted Average Shares Â Â 11,968,665 1,928,172 Basic and Diluted Net (Loss) Income per Share Â Â $ (2.15) $ (33.16) X - ReferencesNo definition available. + Details Name: cosm_DenominatorForBasicEarningsPerShareAbstract Namespace Prefix: cosm_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_EarningsPerShareBasicAndDiluted1 Namespace Prefix: cosm_ Data Type: num:perShareItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_NetLossAttributableToCommonStockholders Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_NumeratorForBasicAndDilutedEarningsPerShareAbstract Namespace Prefix: cosm_ Data Type: xbrli:stringItemType 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 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 103 R87.htm IDEA: XBRL DOCUMENT v3.24.3 EARNINGS PER SHARE (Details 1) - shares 12 Months Ended Dec. 31, 2023 Dec. 31, 2022 Excluded from computation of diluted net loss per share 8,561,476 4,203,063 Warrants [Member] Â Â Excluded from computation of diluted net loss per share 8,561,476 4,194,236 Convertible Debt [Member] Â Â Excluded from computation of diluted net loss per share Â 8,827 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 - Details Name: us-gaap_AwardTypeAxis=cosm_WarrantsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_ShortTermDebtTypeAxis=us-gaap_ConvertibleDebtMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 104 R88.htm IDEA: XBRL DOCUMENT v3.24.3 STOCK OPTIONS AND WARRANTS (Details) - USD ($) 6 Months Ended 12 Months Ended Jun. 30, 2024 Dec. 31, 2023 Dec. 31, 2022 Number of Shares Outstanding, Beginning balance 0 Â Â Number of Shares Outstanding, Ending balance Â 0 Â Number of Shares Exercisable Â 0 Â Number of Shares Exercisable Â 0 Â Stock Option [Member] Â Â Â Number of Shares Outstanding, Beginning balance Â Â 37,000 Number of Shares Outstanding, Expired Â Â (37,000) Weighted Average Exercise Price Outstanding, Beginning balance Â Â $ 1.32 Weighted Average Exercise Price Exercisable, Ending balance Â $ 0 Â Weighted Average Remaining Contractual Term Outstanding, Beginning Â Â 3 days Aggregate Intrinsic Value Outstanding, Beginning balance Â Â $ 75,850 Weighted Average Exercise Price Exercisable Â $ 0 Â Aggregate Intrinsic Value Exercisable Â $ 0 Â Aggregate Intrinsic Value Exercisable Â $ 0 Â Warrants [Member] Â Â Â Number of Shares Outstanding, Beginning balance 8,561,476 8,561,476 4,194,236 Number of Shares Outstanding, Granted 0 7,524,933 7,524,933 Number of Shares Outstanding, Expired (3,096) (5,307) (5,307) Number of Shares Outstanding, Forfeited 0 Â 424,767 Number of Shares Outstanding, Exercised 0 (3,152,386) (3,152,386) Number of Shares Outstanding, Ending balance 8,558,380 8,561,476 8,561,476 Number of Shares Exercisable 8,558,380 8,548,142 Â Weighted Average Exercise Price Outstanding, Beginning balance $ 3.91 $ 3.91 $ 8.31 Weighted Average Exercise Price, Granted 0.00 1.65 1.65 Weighted Average Exercise Price Outstanding, Ending balance 3.89 3.91 $ 3.91 Weighted Average Exercise Price Exercisable, Ending balance $ 3.89 $ 3.91 Â Weighted Average Remaining Contractual Term Outstanding, Beginning 4 years 7 months 20 days 5 years 15 days 5 years 14 days Weighted Average Remaining Contractual Term, Granted Â 4 years 2 months 4 days 5 years 1 month 17 days Number of Shares Exercisable 8,558,380 8,548,142 Â Weighted Average Remaining Contractual Term Outstanding, Ending 4 years 7 months 17 days 4 years 7 months 20 days 5 years 14 days Weighted Average Remaining Contractual Term Exercisable 4 years 7 months 17 days 4 years 7 months 20 days Â Aggregate Intrinsic Value Outstanding, Beginning balance $ 18,801 $ 18,801 $ 2,562,621 Weighted Average Exercise Price Exercisable $ 3.89 $ 3.91 Â Aggregate Intrinsic Value Outstanding, Ending balance $ 13,867 $ 18,801 $ 18,801 Aggregate Intrinsic Value Exercisable 13,867 18,801 Â Aggregate Intrinsic Value Exercisable $ 13,867 $ 18,801 Â X - ReferencesNo definition available. + Details Name: cosm_SharebasedCompensationArrangementBySharebasedPaymentAwardOptionsOutstandingWeightedAverageRemainingContractualTermGranted Namespace Prefix: cosm_ Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_WeightedAverageRemainingContractualTermExercisable Namespace Prefix: cosm_ Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_WeightedAverageRemainingContractualTermOutstandingBeginning Namespace Prefix: cosm_ Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_WeightedAverageRemainingContractualTermOutstandingEnding Namespace Prefix: cosm_ Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - DefinitionThe number of shares into which fully or partially vested stock options outstanding as of the balance sheet date can be currently converted under the option plan. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsExercisableNumber Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionThe weighted-average price as of the balance sheet date at which grantees can acquire the shares reserved for issuance on vested portions of options outstanding and currently exercisable under the stock option plan. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsExercisableWeightedAverageExercisePrice Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: instant X - DefinitionFor presentations that combine terminations, the number of shares under options that were cancelled during the reporting period as a result of occurrence of a terminating event specified in contractual agreements pertaining to the stock option plan or that expired. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsForfeituresAndExpirationsInPeriod Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionThe number of shares under options that were cancelled during the reporting period as a result of occurrence of a terminating event specified in contractual agreements pertaining to the stock option plan. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv)(03) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsForfeituresInPeriod Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionNet number of share options (or share units) granted during the period. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv)(01) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsGrantsInPeriod Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionAmount by which the current fair value of the underlying stock exceeds the exercise price of options outstanding. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 718 -SubTopic 10 -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingIntrinsicValue Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionNumber of options outstanding, including both vested and non-vested options. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(ii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingNumber Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionWeighted average price at which grantees can acquire the shares reserved for issuance under the stock option plan. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(ii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingWeightedAverageExercisePrice Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: instant X - DefinitionWeighted average per share amount at which grantees can acquire shares of common stock by exercise of options. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv)(01) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementsByShareBasedPaymentAwardOptionsGrantsInPeriodWeightedAverageExercisePrice Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: duration X - DefinitionAmount of difference between fair value of the underlying shares reserved for issuance and exercise price of vested portions of options outstanding and currently exercisable. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 718 -SubTopic 10 -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_SharebasedCompensationArrangementBySharebasedPaymentAwardOptionsExercisableIntrinsicValue1 Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant 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_FinancialInstrumentAxis=us-gaap_StockOptionMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_AwardTypeAxis=cosm_WarrantsMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 105 R89.htm IDEA: XBRL DOCUMENT v3.24.3 STOCK OPTIONS AND WARRANTS (Details 1) - USD ($) 6 Months Ended 12 Months Ended Jun. 30, 2024 Dec. 31, 2023 Dec. 31, 2022 Number of Shares Outstanding, Beginning balance 0 Â Â Number of Shares Outstanding, Ending balance Â 0 Â Number of Shares Exercisable Â 0 Â Warrants [Member] Â Â Â Number of Shares Outstanding, Beginning balance 8,561,476 8,561,476 4,194,236 Number of Shares Outstanding, Granted 0 7,524,933 7,524,933 Number of Shares Outstanding, Forfeited 0 Â 424,767 Number of Shares Outstanding, Exercised 0 3,152,386 3,152,386 Number of Shares Outstanding, Expired (3,096) (5,307) (5,307) Number of Shares Outstanding, Ending balance 8,558,380 8,561,476 8,561,476 Number of Shares Exercisable 8,558,380 8,548,142 Â Weighted Average Exercise Price Outstanding, Beginning balance $ 3.91 $ 3.91 $ 8.31 Weighted Average Exercise Price, Granted 0.00 1.65 1.65 Weighted Average Exercise Price Outstanding, Ending balance 3.89 3.91 $ 3.91 Weighted Average Exercise Price Exercisable $ 3.89 $ 3.91 Â Weighted Average Remaining Contractual Term Outstanding, Beginning 4 years 7 months 20 days 5 years 15 days 5 years 14 days Weighted Average Remaining Contractual Term, Granted Â 4 years 2 months 4 days 5 years 1 month 17 days Weighted Average Remaining Contractual Term Outstanding, Ending 4 years 7 months 17 days 4 years 7 months 20 days 5 years 14 days Weighted Average Remaining Contractual Term Exercisable 4 years 7 months 17 days 4 years 7 months 20 days Â Aggregate Intrinsic Value Outstanding, Beginning balance $ 18,801 $ 18,801 $ 2,562,621 Aggregate Intrinsic Value Outstanding, Ending balance 13,867 18,801 $ 18,801 Aggregate Intrinsic Value Exercisable $ 13,867 $ 18,801 Â X - ReferencesNo definition available. + Details Name: cosm_SharebasedCompensationArrangementBySharebasedPaymentAwardOptionsOutstandingWeightedAverageRemainingContractualTermGranted Namespace Prefix: cosm_ Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_WeightedAverageRemainingContractualTermExercisable Namespace Prefix: cosm_ Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_WeightedAverageRemainingContractualTermOutstandingBeginning Namespace Prefix: cosm_ Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_WeightedAverageRemainingContractualTermOutstandingEnding Namespace Prefix: cosm_ Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - DefinitionThe number of shares into which fully or partially vested stock options outstanding as of the balance sheet date can be currently converted under the option plan. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsExercisableNumber Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionThe weighted-average price as of the balance sheet date at which grantees can acquire the shares reserved for issuance on vested portions of options outstanding and currently exercisable under the stock option plan. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsExercisableWeightedAverageExercisePrice Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: instant X - DefinitionFor presentations that combine terminations, the number of shares under options that were cancelled during the reporting period as a result of occurrence of a terminating event specified in contractual agreements pertaining to the stock option plan or that expired. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsForfeituresAndExpirationsInPeriod Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionThe number of shares under options that were cancelled during the reporting period as a result of occurrence of a terminating event specified in contractual agreements pertaining to the stock option plan. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv)(03) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsForfeituresInPeriod Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionNet number of share options (or share units) granted during the period. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv)(01) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsGrantsInPeriod Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionAmount by which the current fair value of the underlying stock exceeds the exercise price of options outstanding. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 718 -SubTopic 10 -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingIntrinsicValue Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionNumber of options outstanding, including both vested and non-vested options. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(ii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingNumber Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionWeighted average price at which grantees can acquire the shares reserved for issuance under the stock option plan. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -

Paragraph 2 -Subparagraph (c)(1)(ii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingWeightedAverageExercisePrice Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: instant X - DefinitionWeighted average per share amount at which grantees can acquire shares of common stock by exercise of options. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv)(01) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementsByShareBasedPaymentAwardOptionsGrantsInPeriodWeightedAverageExercisePrice Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: duration X - DefinitionAmount of difference between fair value of the underlying shares reserved for issuance and exercise price of vested portions of options outstanding and currently exercisable. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 718 -SubTopic 10 -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_SharebasedCompensationArrangementByShareBasedPaymentAwardOptionsExercisableIntrinsicValue1 Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant 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=cosm_WarrantsMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 106 R90.htm IDEA: XBRL DOCUMENT v3.24.3 STOCK OPTIONS AND WARRANTS (Details Narrative) - USD ($) 3 Months Ended 6 Months Ended 12 Months Ended Apr. 03, 2023 Jun. 30, 2024 Jun. 30, 2024 Dec. 31, 2023 Dec. 31, 2022 Aug. 21, 2023 Sep. 19, 2022 May 25, 2022 Dec. 31, 2021 Dec. 21, 2021 Share-based compensation expense Â $ 108,297 $ 216,741 $ 323,957 Â Â Â Â Â Â Discription of incentive stock awards Â Â The awards are in the form of restricted stock and will vest in two parts: 50% on October 2, 2023 and 50% on October 2, 2024 The awards are in the form of restricted stock and will vest in two parts: 50% on October 2, 2023 and 50% on October 2, 2024 Â Â Â Â Â Â Number of Warrants Outstanding Â Â Â 0 Â Â Â Â Â Â Option Exercisable Â Â Â 0 Â Â Â Â Â Â Divined rate Â Â 0.00% 0.00% 0.00% Â Â Â Â Â Â Total shares of awarded 185,000 Â Â Â Â Â Â Â Â Â Debt issuance price Â Â Â Â Â Â Â $ 15.54 Â Â Warrants [Member] Â Â Â Â Â Â Â Â Â Â Â Fair value of exercise prices before re-pricing Â Â exercise prices of $125.00, $150.00 and $187.50 before re-pricing exercise prices of $125.00, $150.00 and $187.50 before re-pricing Â Â Â Â Â Â Fair value of terms re-pricing Â Â terms of 1.40 years, 1.97 years, 2.20 years and 2.26 years terms of 1.40 years, 1.97 years, 2.20 years and 2.26 years Â Â Â Â Â Â Weighted average contractual term Â Â 2 years 14 days 2 years 14 days Â Â Â Â Â Â Warrant to purchase share Â 101,343 101,343 101,343 Â Â Â Â Â Â Number of Warrants Outstanding Â 8,558,380 8,558,380 8,561,476 8,561,476 Â Â Â 4,194,236 Â Option Exercisable Â 8,558,380 8,558,380 8,548,142 Â Â Â Â Â Â Warrant exercise price Â $ 50.50 $ 50.50 $ 50.50 Â Â Â Â Â Â Fair value of warrants immediately before the re-pricing Â Â $ 1,915,077 $ 1,915,077 Â Â Â Â Â Â Fair value of warrants immediately after re-pricing Â Â 9,548,110 9,548,110 Â Â Â Â Â Â Deemed dividend Â Â $ 7,633,033 $ 7,633,033 Â Â Â Â Â Â Fair value of common stock Â $ 93.75 $ 93.75 $ 93.75 Â Â Â Â Â Â Divined rate Â Â 0.00% 0.00% Â Â Â Â Â Â Risk free interest rate Â Â 0.41% 0.41% Â Â Â Â Â Â Number of Warrants Exercisable Â 8,558,380 8,558,380 8,548,142 Â Â Â Â Â Â Warrant otstanding Â 8,558,380 8,558,380 8,548,142 Â Â Â Â Â Â Warrant expiration date Â Â expiration dates from October 2024 through October 2029 expiration dates from March 2024 through October 2029 Â Â Â Â Â Â Warrant with no expiration Â 13,334 13,334 13,334 Â Â Â Â Â Â Debt issuance price Â Â Â Â Â Â Â Â Â $ 50.50 2022 Plan [Member] Â Â Â Â Â Â Â Â Â Â Share reserv for issuance Â Â Â Â Â Â 200,000 Â Â Â Maximum [Member] Â Â Â Â Â Â Â Â Â Risk free interest rate Â Â Â Â 3.75% Â Â Â Â Â Maximum [Member] | 2023 Plan [Member] Â Â Â Â Â Â Â Â Â Â Share reserv for issuance Â Â Â Â Â 2,500,000 Â Â Â Â X - ReferencesNo definition available. + Details Name: cosm_AwardedShares Namespace Prefix: cosm_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_DiscriptionOfIncentiveStockAwards Namespace Prefix: cosm_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_ExercisePricesBeforeRePricingDescription Namespace Prefix: cosm_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_FairValueOfCommonStockPerShare Namespace Prefix: cosm_ Data Type: num:perShareItemType Balance Type: na Period Type: instant X - ReferencesNo definition available. + Details Name: cosm_FairValueOfWarrantsAfterRepricing Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_FairValueOfWarrantsBeforeRepricing Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionExercisableNumber Namespace Prefix: cosm_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - ReferencesNo definition available. + Details Name: cosm_TermsRepricingDescription Namespace Prefix: cosm_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_WarrantExpirationDateDescription Namespace Prefix: cosm_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_WarrantToPurchaseShares Namespace Prefix: cosm_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionAmount of expense for award under share-based payment arrangement. Excludes amount capitalized. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SAB Topic 14.F) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479830/718-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (h)(1)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_AllocatedShareBasedCompensationExpense Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionExercise price per share or per unit of warrants or rights outstanding. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-3 + Details Name: us-gaap_ClassOfWarrantOrRightExercisePriceOfWarrantsOrRights1 Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: instant X - DefinitionNumber of warrants or rights outstanding. + ReferencesNo definition available. + Details Name: us-gaap_ClassOfWarrantOrRightOutstanding Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionThe number of warrants or rights which entitle the entity to receive future services in exchange for the unvested, forfeitable warrants or rights. + ReferencesNo definition available. + Details Name: us-gaap_ClassOfWarrantOrRightUnissued Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionAggregate number of common shares reserved for future issuance. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_CommonStockCapitalSharesReservedForFutureIssuance Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionThe price per share of the conversion feature embedded in the debt instrument. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-5 + Details Name: us-gaap_DebtInstrumentConvertibleConversionPrice1 Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: instant X - DefinitionAmount of paid and unpaid cash, stock, and paid-in-kind (PIK) dividends declared, for example, but not limited to, common and preferred stock. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.3-04) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 2 -SubTopic 405 -Topic 942 -Publisher FASB -URI https://asc.fasb.org/1943274/2147477787/942-405-45-2 + Details Name: us-gaap_Dividends Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe estimated dividend rate (a percentage of the share price) to be paid (expected dividends) to holders of the underlying shares over the option's term. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(2)(iii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsExpectedDividendRate Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: duration X - DefinitionThe risk-free interest rate assumption that is used in valuing an option on its own shares. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(2)(iv) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsRiskFreeInterestRate Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: duration X - DefinitionThe number of shares into which fully or partially vested stock options outstanding as of the balance sheet date can be currently converted under the option plan. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsExercisableNumber Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionNumber of options outstanding, including both vested and non-vested options. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(ii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingNumber Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionWeighted average remaining contractual term for option awards outstanding, in 'PnYnMnDTnHnMnS' format, for example, 'P1Y5M13D' represents the reported fact of one year, five months, and thirteen days. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 718 -SubTopic 10 -Subparagraph (e)(1) -Name Accounting Standards Codification -Paragraph 2 -Section 50 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_SharebasedCompensationArrangementBySharebasedPaymentAwardOptionsOutstandingWeightedAverageRemainingContractualTerm2 Namespace Prefix: us-gaap_ Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - Details Name: us-gaap_AwardTypeAxis=cosm_WarrantsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_PlanNameAxis=cosm_TwoZeroTwentyTwoPlanMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_RangeAxis=srt_MaximumMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_PlanNameAxis=cosm_TwoZeroTwentyThreePlanMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 107 R91.htm IDEA: XBRL DOCUMENT v3.24.3 DISAGGREGATION OF REVENUE (Details) - USD ($) 3 Months Ended 6 Months Ended 12 Months Ended Jun. 30, 2024 Jun. 30, 2023 Jun. 30, 2024 Jun. 30, 2023 Dec. 31, 2023 Dec. 31, 2022 Revenue $ 13,206,717 $ 12,363,429 $ 27,791,190 $ 24,713,206 $ 53,376,874 $ 50,347,652 Greece [Member] Â Â Â Â Â Â Revenue 12,912,561 11,582,138 27,138,133 23,496,370 50,526,307 49,812,839 United States [Member] Â Â Â Â Â Â Revenue 0 294 0 294 504 0 UK [Member] Â Â Â Â Â Â Revenue 230,338 745,664 542,907 1,147,894 2,418,373 403,532 Croatia [Member] Â Â Â Â Â Â Revenue (80) 0 19,263 0 26,985 38,596 Cyprus [Member] Â Â Â Â Â Â Revenue 50,208 35,333 72,545 68,648 180,404 92,685 Bulgaria [Member] Â Â Â Â Â Â Revenue $ 13,690 $ 0 $ 18,342 $ 0 210,033 0 Ireland [Member] Â Â Â Â Â Â Revenue Â Â Â Â 1,636 0 Cayman Islands [Member] Â Â Â Â Â Â Revenue Â Â Â Â $ 12,632 $ 0 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 - Details Name: us-gaap_IncomeTaxAuthorityNameAxis=cosm_GreeceMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_IncomeTaxAuthorityNameAxis=cosm_UnitedStatesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_IncomeTaxAuthorityNameAxis=cosm_UkMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_IncomeTaxAuthorityNameAxis=cosm_CroatiaMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_IncomeTaxAuthorityNameAxis=cosm_CyprusMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_IncomeTaxAuthorityNameAxis=cosm_BulgariaMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_IncomeTaxAuthorityNameAxis=cosm_IrelandMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_IncomeTaxAuthorityNameAxis=cosm_CaymanIslandsMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 108 R92.htm IDEA: XBRL DOCUMENT v3.24.3 SEGMENT REPORTING (Details) - USD ($) 3 Months Ended 6 Months Ended 12 Months Ended Jun. 30, 2024 Jun. 30, 2023 Jun. 30, 2024 Jun. 30, 2023 Dec. 31, 2023 Dec. 31, 2022 Total assets $ 60,827,344 Â $ 60,827,344 Â $ 66,014,811 $ 68,038,621 Total assets Â Â Â Â Â 75,724,599 Â Segment profit / (loss) Â Â Â Â Â (9,439,727) Â Revenue $ 13,206,717 $ 12,363,429 $ 27,791,190 $ 24,713,206 53,376,874 $ 50,347,652 Wholesale [Member] Â Â Â Â Â Â Total assets Â Â Â Â Â 28,193,797 Â Segment profit / (loss) Â Â Â Â Â (1,661,252) Â Revenue Â Â Â Â Â 50,744,468 Â Pharma manufacturing [Member] Â Â Â Â Â Â Total assets Â Â Â Â Â 15,605,459 Â Segment profit / (loss) Â Â Â Â Â (1,232,732) Â Revenue Â Â Â Â Â 344,708 Â Nutraceuticals and Pharmaceuticals [Member] Â Â Â Â Â Â Total assets Â Â Â Â Â 28,054,242 Â Segment profit / (loss) Â Â Â Â Â (3,552,718) Â Revenue Â Â Â Â Â 2,287,698 Â Other [Member] Â Â Â Â Â Â Total assets Â Â Â Â Â 3,871,101 Â Segment profit / (loss) Â Â Â Â Â (2,993,026) Â Revenue Â Â Â Â Â $ 0 Â X - ReferencesNo definition available. + Details Name: cosm_SegmentReportingProfitLoss Namespace Prefix: cosm_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of asset recognized for present right to economic benefit. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 48 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-48Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 49 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-49Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 5: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (bb) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481203/810-10-50-3Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 25 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481231/810-10-45-25Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 12: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 13: http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479168/946-830-55-12Reference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(12)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(8)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(18)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 18: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 19: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 22: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 23: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 24: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(B)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 26: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 27: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 28: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481404/852-10-50-7Reference 29: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 30 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-30Reference 30: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(11)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1 + Details Name: us-gaap_Assets Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of current assets that are pledged or subject to withdrawal restrictions, classified as other. + 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(8)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 954 -SubTopic 210 -Name Accounting Standards Codification -Section 45 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147477220/954-210-45-4Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 954 -SubTopic 210 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478600/954-210-50-2 + Details Name: us-gaap_OtherRestrictedAssetsCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant 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 - Details Name: us-gaap_StatementBusinessSegmentsAxis=cosm_WholesaleMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_StatementBusinessSegmentsAxis=cosm_PharmamanufacturingMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_StatementBusinessSegmentsAxis=cosm_NutraceuticalsAndPharmaceuticalsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_StatementBusinessSegmentsAxis=cosm_OtherMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 109 R93.htm IDEA: XBRL DOCUMENT

v3.24.3 SUBSEQUENT EVENTS (Details Narrative) - USD ($) 1 Months Ended 6 Months Ended 12 Months Ended Mar. 21, 2024 Jul. 30, 2024 Jul. 19, 2024 Jun. 27, 2024 Jan. 23, 2024 Jun. 30, 2024 Dec. 31, 2023 Dec. 31, 2022 Apr. 22, 2024 Purchase price for the acquisition amounted Â Â Â Â $ 637,080 Â Â Â Â Consideration share Â Â Â Â 280,000 Â Â Â Â Bid price Â Â closing bid price of $1.00 or greater per common share for ten (10) consecutive business days from July 5, 2024 to July 18, 2024 Â Â Â Â Â Â Minimum bid price Â Â $ 1.00 Â Â Â Â Â Â Closing bid of shares of common stock Â Â $ 1.00 Â Â Â Â Â Â Â Fair value of shares Â Â Â Â $ 319,200 Â Â Â Â Settlement amount Â Â Â Â 317,880 Â Â Â Â Intangible asset Â Â Â Â $ 637,080 Â Â Â Â Common stock share sold 901,488 Â Â Â Â 901,488 Â Â Â Gross proceeds from share sold $ 648,893 Â Â Â Â Â $ 0 $ 6,000,000 Â Common stock, par value Â Â Â Â Â $ 0.001 $ 0.001 $ 0.001 $ 0.001 Deadline report Â Nasdaq further extended the filing deadline through October 14, 2024 Â Â Â Â Â Â Â Notification Letter [Member] Â Â Â Â Â Â Â Â Â Â Bid price Â Â closing bid price of $1.00 or greater per common share for ten consecutive business days from July 5, 2024 to July 18, 2024 Â Â Â Â Â Â Minimum bid price Â Â $ 1.00 Â Â Â Â Â Â Placement Agent [Member] Â Â Â Â Â Â Â Â Â Â Fees and other commissions 23,153 Â Â Â Â $ 19,467 Â Â Â Net proceeds $ 625,740 Â Â Â Â $ 629,426 Â Â Â Pharmalink [Member] Â Â Â Â Â Â Â Â Â Â First purchase order Â Â Â 130,000 Â Â Â Â First year purchase order Â Â Â 500,000 Â Â Â Â Over year five purchase order Â Â Â 3,000,000 Â Â Â Â Â X - ReferencesNo definition available. + Details Name: cosm_AfterYearFivePurchaseOrder Namespace Prefix: cosm_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_BidingPriceDescripion Namespace Prefix: cosm_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_ClosingBidOfSharesOfCommonStock Namespace Prefix: cosm_ Data Type: num:perShareItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_DeadlineReportDescription Namespace Prefix: cosm_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_MinimumBidPricePerShare Namespace Prefix: cosm_ Data Type: num:perShareItemType Balance Type: na Period Type: instant X - ReferencesNo definition available. + Details Name: cosm_PurchaseOrderShares Namespace Prefix: cosm_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_ShareConsideration Namespace Prefix: cosm_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: cosm_YearOnePurchase Namespace Prefix: cosm_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionPurchase price of expected asset acquisition prior to consideration being transferred. Excludes business acquisition. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 805 -SubTopic 50 -Name Accounting Standards Codification -Section 15 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480123/805-50-15-3 + Details Name: us-gaap_AssetAcquisitionPriceOfAcquisitionExpected Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - 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 - DefinitionAmount of addition (reduction) to the amount at which an instrument classified in shareholders' equity could be incurred (settled) in a current transaction between willing parties. + ReferencesNo definition available. + Details Name: us-gaap_EquityFairValueAdjustment Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount awarded from other party in judgment or settlement of litigation. + ReferencesNo definition available. + Details Name: us-gaap_LitigationSettlementAmountAwardedFromOtherParty Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount after accumulated amortization of finite-lived and indefinite-lived intangible assets classified as other. + ReferencesNo definition available. + Details Name: us-gaap_OtherIntangibleAssetsNet Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionThe cash inflow from the additional capital contribution to the entity. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 14 -Subparagraph (a) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-14 + Details Name: us-gaap_ProceedsFromIssuanceOfCommonStock Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of cash inflow from debt classified as other. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 45 -Paragraph 14 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-14 + Details Name: us-gaap_ProceedsFromOtherDebt Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionPrimarily represents commissions incurred in the period based upon the sale by commissioned employees or third parties of the entity's goods or services, and fees for sales assistance or product enhancements performed by third parties (such as a distributor or value added reseller). + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2 + Details Name: us-gaap_SalesCommissionsAndFees Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionNumber of shares of stock issued attributable to transactions classified as other. + ReferencesNo definition available. + Details Name: us-gaap_StockIssuedDuringPeriodSharesOther Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - Details Name: us-gaap_DebtInstrumentAxis=cosm_NotificationLetterMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RelatedPartyTransactionAxis=cosm_PlacementAgentMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RelatedPartyTransactionAxis=cosm_PharmalinkMember Namespace Prefix: Data Type: na Balance Type: Period Type: EXCEL 110 Financial_Report.xlsx IDEA: XBRL DOCUMENT begin 644 Financial_Report.xlsx M4$L#!!0 (*")7%D'04UB@0 +$ 0 9&]C4')O<',O87!P+GAM M;$V./0L",1!$_\IQO;=!P4)B0-!2L+(/>QLOD&I#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 " "@B5Q9[D%RE^X K @ $0 &1O8U!R;W!S+V-O&ULS9+/ M2@,Q$(=?17+?G4U:1,(VEXHG! <&"XBTDTS:X^4,RLMNW=W=MMX@^@,?,_/+- M-S"M2=+$C,\Y)LSDL-P,O@M%FK1A1Z(D 8HYHM>E'A-A;.YCJIK&9SY TN9# M'Q!$TJR"1])6DX8)6*6%R%1KC309-<5\QENSX--G[F:8-8 =>@Q4@-WI\65>MW*A MD X&QU_%23HEW+#+Y-?5]G[WP)1HQ+KB327N=H)++N1:O$^N/_RNPCY:MW?_ MV/@BJ%KX=1?J"U!+ P04 " "@B5Q9F5R<(Q & "<)P $P 'AL+W1H M96UE+W1H96UE,2YX;6SM6EMSVC@4?N^OT'AG]FT+QC:!MK03621A'^_1S80RY8-[9)-NIL\!"SI^\Y%1^?H.'GS[BYBZ(:(E/)X M8-DOV]:[MR_>X%#BVR]*+ M41B1%G\@M MNN01.+5)#3(3/PB=AIAJ4!P"I DQEJ&&^+3&K!'@$WVWO@C(WXV(]ZMOFCU7 MH5A)VH3X$$8:XIQSYG/1;/L'I4;1]E6\W*.76!4!EQC?-*HU+,76>)7 \:V< M/!T3$LV4"P9!AI@S M&L%&KQMUAVC2/'K^!?F<-0HACA*FNVB<5@$_9Y>PTG!Z(=+49OVX?H;5,VPLCO='U!=*Y \FIS_I,C0' MHYI9";V$5FJ?JH,@H%\;D>/N5Z> HWEL:\4*Z">P'_T=HWPJOX@L Y M?RY]SZ7ON? 0]H=*W-R-]9\'3BUO>1FY;Q/NN,=K7-"XH8U=RSTS0LS0[=R2^JVE+ZU)CA* M]+',<$X>RPP[9SR2';9WH!TU^_9==N0CI3!3ET.X&D*^ VVZG=PZ.)Z8D;D* MTU*0;\/YZ<5X&N(YV02Y?9A7;>? 8T='[Y\%1L*/O/)8=QXCRHB'NH8:8S\-# MAWE[7YAGE<90-!1M;*PD+$:W8+C7\2P4X&1@+: '@Z]1 O)256 Q6\8#*Y"B M?$R,1>APYY= <7^/1DN/;IF6U;]\I=QEM(E(YPFF8$V>KRMYEL<%5'<]56_*P MOFH]M!5.S_Y9KF4Q9Z;RWRT,"2Q;B%D2XDU=[=7GFYRN>B)V^I=W MP6#R_7#)1P_E.^=?]%U#KG[VW>/Z;I,[2$R<><41 71% B.5' 86%S+D4.Z2 MD 83 >LX=SFWJXPD6L_UC6'ODRWSEPVSK> U[F M$RQ#I'[!?8]*@!&K8KZZKT_Y)9P[M'OQ@2";_-;!/;=X Q\U*M:I60K$3]+ M!WP?D@9CC%OT-%^/%&*MIK&MQMHQ#'F 6/,,H68XWX=%FAHSU8NL.8T*;T'5 M0.4_V]0-:/8--!R1!5XQF;8VH^1."CS<_N\-L,+$CN'MB[\!4$L#!!0 (M *")7%DEX/-UH@, ,\, 8 >&PO=V]R:W-H965T&UL MC9==<]HX%(;_BL8[TZM- ;)G/9H$90TE"2X)M)WSIEX6X"GMN1*G7H[:7ZJ7><&_*:)D+WG9TQV9WKZG#'4Z9O9<8%O-E(ME3(#5;5U=:8XBXJ@-'%]SVN[*8N%,^@5;0LUZ,G<)+'@"T5TGJ9,O0UY(O=] MASK'AN=XNS.VP1WT,K;E2VZ^9@L%-;=2B>*4"QU+013?])V W@UIUP84/;[% M?* /RL1.92WE3UN91'W'LT0\X:&Q$@P>+WS$D\0J <>O@ZA3C6D#S\M']?MB M\C"9-=-\))/O<61V?:? KD(AO6)Z89[E_Y(<)M:Q>*!-= _))V;?I.23,M9'I M(1@(TEB43_9Z6(BS ^"_$. ? OR"NQRHH/S$#!OTE-P397N#FBT44RVB 2X6 M]JLLC8*W,<29P4B^<-5S#4C9!C<\A W+,/]"6)L\26%VFHQ%Q*,_XUU J#C\ M(\?01P4_Y^*6-+R_B>_Y342O4@UL'F1?X.U-@J^_']U4RP5FO4*]CC< MZ8R%O._ ?M=!:%5SK&K@1%X"6D E\XU?RA;_5X>%*GN?19J=) MVQT$JUUAM5&Q3S+,P1 ,6;UEM4N%AR]O* +1]2 ZJ$H !%%!<9^P;1T%'K]A MB>8(1[?BZ%[SC98I2Q(RS#6\UKH.!YT9E)RXK M1F9%QKJ6!O+?HKB#?QQ&PO=V]R:W- H965T&ULM5MM<]NX M$?XK'#?3N\[($5X),'$\HTB^GJ\^.XV<=GK?: FV.:%('4G927]EY0B2L " MDF?<#W>1Y AO6R,NF\&[3(AXR0>+A(L^+D_*S[[%-U?E:NFCPKS*+15I]_VCR\OG9"3WY\ <'G[.&Q:3\8GI\MTPX_G(SHNXD4[8 .\: _/-<[KZ.6REU9?FW?7,X_G)#VB4QN9DUK(H5_ MGLS8Y'EK"9[CSXW1D^UWM@-W7 _^P_DM''LC(S8!NJH=K*MT\3- (F/3^KRN>H:M%@K7W1368W&NAG1ON MTZ:"OV8PKCD?WUQ/;ZXN)Z/;BTGT<70UNAY?1--?+RYNI]%I]&4ZB7Y^\[>S M80-?U0X8SC9F/Z[-,H_9WU;%VXB30<0($\CP<7CXQ,Q@..V&+Z]MH-)W"O+S#IF-M0. &VLW[KEZF, /A!'9G M;:HGR=C>Q/'MQ/&0]?-Q6C]&:3&/9NT+\^TIS M4S0U-H5K4[(SU8:KIW,NN"3)V?!I=W(0F.:<)G(?-W%QC"B1Q)IO@7NQQ0.!D20AB;;HN3BF M*.&$XNSB+;LXR.[WM/IJFHY4;6:K*FLR@_I@['X_=5T001&B =T451H[6&B MMDQ4D,EE\03[IZS0U5#.-PK.N-*6$XT1G-()<9S-Q7$AJ8XUSD%O.>@@AZLR M+78=#:.B$2I:47LE$!BE6MINY<*X4H1[>"1;'LF+>!RS81+W@9D6@EB\$)A@ M0ENP"69-)8S@O"CI10$),OM4F66:S2/S#?1E;>HNAI?-HZE DU05>&"4UK7! MX_C&]OXF(D1(FR0"I)K2A%*+)@:4(F9,>HCNJ! Z.D2/6=O-=^T^IE12ZL3> M?PA0@]H:8<0!,AYH@CQK7"O:&@P[^?WMR.KJ)88-R8L@3""HITS8I!!G' M1"G':Q&DC &;4$]JIKW>H&'!\:F"B@B6IUO'5F\LH49IO/EY8VT_+Q')$VTG M,!0II!1)8K-#D)HJXG767GC0L/+X>UG.G[,\[\AE19,6#UD;=M8>ZB?I:@8% M&9H)9G- $@+$6=$Q%"PRH$B:AY63Q$C:D6T;*LVE(1I>CJ M!E"$Q-$78PP(^9T1QT<18!M9N8]C+T5H6(L&^*-.+%1I6*S>P&=,F S:Y@>(\]MHJ_+2\/UW5&[=%&;JZ0S%(MUW;R1W"4HO;JA87DSFC\!- \B)]V45W:VR? X\?X(4.8.X6F?>O>B*$MA>A##' M/X\$3A"@QS-9KW!86.'<=#G>+V*8*SF$!B>T\P*"HT2J1%@5W@0!\]2-PAXF MO81A80FSSN3^#,Y<#1$3H,*%+4LP9$R@:'$$&8;4H*=CYBEOV$ZKY;A>R]7E MZ./EU>7MY86GX?*Z'9??;;G\/WHNK!=!+"R"MK7\,OW>99A6+Z2S6;4RO=)% MYQ03.3I)8J>"Q)"M<$^477JA- BE(2!%[7*770^S(3DR(YS'"G;EZ1@O-G8", MX!CDF]BNFS$U+F;S7,OR EK%4=IZE=UF>-=\'VR9&H';B2+M&"F;W(L883DLHW.V^.X*# MJF- GR^[3[(4.#PL=6VN_D*8K69AP"T0,IABS*PK4FE2>E,9[]9C5'.BY)K!*G^XX!A0+V=D!!@"P6BB4^']TY" IKDMOT6S@ZAL>_5,]Q W5W78504"H2S>[<'M4^UE"0_+DG%9/!GPPS;$%+MQM.O0M EO5:2+UE/_"Z%G MGM6=BFD_?T,Z"?.&23U(N!Y ?*J7ICL9S]'P%'Z2%T^:*UN<24,.JMJ:S:-L M>*]L>%C93$R5/:4MTWY?0X">67.)3D+0\HLGP94[SB2X$ B8B:=YR7M!Q,., M:+\GNU, H:R10RBH4.EN\M\PPI"<,:$<8MCQEQ):2T^5RGMUQ%^@CHYMZW%$ MWT#1++BM91$@)UQ"E6$S1"QJF4CE<^!>,?&P8@HDX/$65(7 MIX70L1//$1S3*O8(*=X+*1X64H%<_ *VKAY2VE9- 8P0E6>PLK(OBE'/?67^O MK<0Q?:(#B5A@32 *!9\M%#&@BKD6]L$/!N12:^(CU*LH$591T\>T:D_!FR9O MLX^Y@]6ZR[.'U+=*87LO#:_"%4YV%$(@%.I-F7CVJ.C5E3CFT.M 8!6(!M(* MRC0[7(XQ9)(HJIQZ!K7)-?66-*(75N+ %9MRLMFL>R:H7INV@*D@P^&D5+VU3==%5S9R9Z0]^V!B#] MK8T,HMAO]7VT_3"KZ[:5U1VXKQHP6;3G"U!:M80F9F86=V#RQR7 #M=>YWL/ MP? C/53;OXM7FT<#9S:Y^YHH-!!4';;$N]:IJ4AQ6DP@$GE_X#E-%+R=%'-Q MT]N;\3]^O;F:7'R> K391&@K701EZ8LIOZ:UR6M9VY_#7K:*L&QMHRNXF7<+ M\= 6@ATF!XD&7U2L\SE*!C&1X)H,V02 U0G@E?R!E3H9)%2^:'L*7M'D"+L("^K4 WKZKO/UPK;:#6 MK9M!I..!2-36F;KE_FU5F.UMZD&WUHX'H-/BBN+3A"I81WM2C@1.,*"FL2*^ MZZ>]T)9AH3U=W=6S*ELVZQ\4A.X&2E<)AA(*$DH\5P-E+W.EF&= M/9K-5HO5NKT\-_?9##_AD*[8/4UBJ!YB9T>B4!H+P;B]*S%H'#/.M.^*E>Q% MM R+Z%UBFYMRY0*"[V/[8Y"V? 5/6:)$D70U\2BF4WO;I\AA#"IIH^\'Z@IOD M+.:>)I[L9;4\T* L2@4LA:+<7/W+64?.64O$+/!B7V?;H(A$Z8%2WSD>FDM MPQU*IPX:1+;:CD;7D^/IK[]N]ZZ]YXH!AL2O&&!(_(K!<.? 7+^UOE7Y/JX>L MJ*/M+^Q MV?X(Z_Q_4$L#!!0 (*")7%F_Q'OS- 0 /P3 8 >&PO=V]R:W-H M965T&ULK9A=<]HX%(;_BL:[L]/.I+'E;[+ #,'I-#MMPY1T M]V)G+X0MP!/;HI(,S?[ZRA\Q& (2P,\E%L.SWO-)SD*6#ACM"G]@:8PY^IDG& M1MJ:\\V-KK-PC5/$KLD&9^+)DM 4<=&D*YUM*$91&90FNFD8KIZB.-/&P_+> MC(Z'.=)G.$9!2Q/4T2?;W%"=B,-:B\WOL6K- 2]NZ./A!JWP'//OFQD5+;UQ MB>(49RPF&:!X.=(F\": ?A%0*OZ.\8X=7(,"94'(4]&XCT::48P()SCDA042 M'UL\Q4E2.(EQ_*A-M:;/(O#P^L7]8PDO8!(X2E)_HDCOAYIQ@+8BO$1YPK^1 MW2=< SF%7T@25OX'NTKK.!H(<\9)6@>+$:1Q5GVBGW4B#@*@?2; K /,K@%6 M'6!U#;#K +O,3(52YB% '(V'E.P +=3"K;@HDUE&" PX*[[W.:?B:2SB^'CZ M\'7^\/D^F#S>!>!V\GGR=7H'YI_N[A[GX- T,49SQ->9QB)+WX /X/@_ N]_? M#W4NNBX,]+#NYK;JQCS3S5]Y=@TLXPJ8AFE+PJ?J\ "'(AR6X98D/.@>;K;# M=9&O)FEFDS2S]+//)8VDJ9BSXLL)GZX 6XLT,;!!%&Q1DF-9=BH_K_0K7L7M MV+@V##C4MX=)Z*0*+JE:2%:#9/5'0CE2$QK_CR,94V7H'HS#,NJ_(Z[.RJ"+ MLL5G-WQV?[Z8L5S.9I^, WJ^99>SKX4F$3H#W[0]XA,(C1$TZ/&4Z9F)3Q)0* MU!YKC]*R+ [G7:8FZI&K!^PV_RIX]2KE2V:F?)7JK RZ*%N(@P9QH$1\%*4; MR^GS"V&#+"-36O7]?@EC=4]C&/BB]8,<)/:^XY\6$!O=G=Z7:SSV_[DPO2P*EI(VR+XB@NB*2 MHS#PH-Z(:ED"T_^D.$K/OJ_D MF[H%;^76SN>^_(+J^NM5.Y?:LW<^[9,]^7C?4DK:Y/OZ#*H+M-=M6VK3WNBG M]9DKW=DZ"-MIV!=R4%W)]5_LWK1BJJV4RXA*TJ;>UVNP:\'6;UU\TYJM=E.R MJR1M]GVY!KO6:S5[$O_(XPB5YSV;\B'.0OF+KW3NS>]?+-D)H:@"P PS\ !@ !X;"]W M;W)K^>H&)_$VV!G;)#W[ZU<&@D&Z%]3&M?VA$\C1D3BZDNZYR%=O>?&C M? $Z2ROFY7&3E]=ES5;U<7ER4L^=D&9>?\YJ?N/BYNHE?DHF2??P$WZR6)1,ZEQ_+$E/=OU63?< M__V=/5Q_>/5AOL=ETL\7OZ7SZOGZ3)XY\^0Q7BVJ@+4TH-L&]-0>V+8! M.[4'=]O U1OPE@9\VX"?VH/8-A#KR=JHNYX:/Z[BFZLB?W.*&JW8ZE_6\[MN MK68DS>I0G%2%^FNJVE4W#V>@S^8!K[3'PW]8#C9_#89?1WXO?KMR53]N N& MTXDS"IW1?3#N30<*X/2&-?+N? AQ\4:XM7ET>G-BF0JZ M"W2ZYJ/_IT"'PGLS @:/H#Y4+1N7>)9=+G5=TGF=TD6=$D6=41V M$")R%R+2OKZ2+"GBA1-G>JZP\+:LBKCV5D_Q4)K%,2BAFI+D U&IWB;8M M]$V<,I8(N]I"\0&<1))SJBT\$\>0]-1>J"T\8'P>9ZIO?=\"@ A+BDC+ON7M M=/6LND[B15RD2;D6]DTY85!&S^R=N4QRHLD(X)"H-SI-1A-'U F)F"9W .#4 MKHZ))G=HXM2)ZZFC5%,1X%,'/2(8%A&CQM*A8S)N-5S&Q8^D2K,G:UQNZ0[/ M2B2Q]L'Z (YBB;@>EP".2*:..-DU0 ">D2XEV<(30^ ABG&HG= 0 .57AVW(B MX#V3C*V*^HG:169IO*F>U*M^F1=5^M_-&UMM06DQ(!E%^MG8!W"B"(;U9 7 M<4JD/@4!@"/$\W3%0H@/,RJ$KBPP/BGE7KIYJ"QIE"569:>C:>^K<]J9NZ4Z M$)-PCYAJ D"74"6 +J<)Y'4&AJ2NIPE4>P1V]9PI!("$JT4BI!&L)A)31I&: MI191&ZN+K4;G9EV("<>CNST;"PI*C2&<$Q>I;8WKBH)(P9E^B/@0DE&J=A,] M'X20+B&"4Z&+"O6N#AQ,= <505#!!$- [H7^H:N/O,+,GAM,OP=@9#/NCN\#Y M91NH<)G+ZA0_FAUVRN9WRA9TRA9VRA9UQ788+HV=Q78_.ZJ>D^+];/CD9$D% MAHKI <^)9UC%/H2CC.D;M0_@,"0ACQD8& !4,4V,? X N5O^,HP'J6N4Q^AD2 M0D"5K3-AG S0&*G*<7';<=MX6VSU18V6:3;+E["4 LB;":)(5]+$J9..Z#;= MAW J#]>K)@& 4SDCE[I+ 7"<$^GJY0&HW[J6UA:/C?G#=O/@B[9_$[9@D[90FQX3*1/L DYQQQ[DLJ6*6Y*+8;T2A.,Z?.[/]8 MI=6?:J)?U30ODZPJVS=RT\Y1?5/I R#"]?7O0RAD5':A#CU]]84 BKE2K^D" M*+P_KL,OOQHC2NQ&="?CS]#KM+RN=;0R1^=>?(=5)&8#D[?=P ((:Y^#AXG M"@ (]NH2@08,6X">:<0A"(08WG.TATHV!I38#6C_.$A6(SF.<%LYKO%@E M&QV+]'53>5JD\?=TH<(5U-7T;X:N1R'^<4@ 0%3RKV<5)Z$B '6NO$F;G2>- MZ21VTWD;%T]U:+ZLBMES7"9_.0J4S?1HAFR C>/UA]+3,>Y@E.Y0@C(&"), M/P2MG1ZJU[A+8G>785XDZ5/FS%9%D62S/YVJB+,R7E\M:=T>B>G+:E>,L"ZG MB>.NYE%C_$M"'"#'VB+ [3!0"02I=@W8^'$)!(MZ9K2 EV[KL1$MFV>C1,C=B>V+H?8".1C7 \)_6NJ/H24 M4E(]$?4A(&.N8'KP!Q 24^&ZQ#B2(*1T&>&NL8N\I,AU*6G;"AIK1HY8LYV: M[X4[4%/3SQB[*&!Y/(]%7EH^3A5 5,JQ"KU,?YPJ@JB$<)';4J(GC0\C=A^F M%G3K+1)B&I>V$ 20GL2N[M5\"-@2@@ 2U_[8_ 2#D"TA"$&II(B*-B4;-T;L M;LQ/DF4R=^;I:SI/LGF=;J9EN8JSV3I!>HL+=3I5X/<>=N:/>K-.V?Q.V8). MV4)RW)L!D'.UWR F:-NFTY@S8C=GP(S/\[>LR%?UBR-3;J7^\)1WR>9WRA9T MRA82TR">$\+U(DX$X223:J&W9$BT,9/4;B:!:=_.M/*7L[4_ N_D65D_?"FO M2S:_4[:@4[:0FE[V7!"L)E.?"&T<.K4[=&#B3YEK M*^F'Y[I+-K]3MJ!3MI >+4U$ .2<"L)PBSNC>_>R[>6$]U38Z4VGX\'MP[1W M^U59BE%]Y_IN-'0FTU' WU]&7_U@#%^Z!K^:AM)E" FFRQ 03I"1Z\S0D"74$KT"V@!A,2(8&'4&\%ANFJ)(?U2 M5P1!.?,(W[]],^&#N3+[TQ6'384LG]<:#/^H6J M/@S3"X0^#-.OR00MG1[! 0 CQM@B"$;I9]R65C75!VJO/OB#KP_U(R\G*BE. M4Q*$F4]",%-)N%- #20 &*0G ;$HVU0>Z,;)M=X)^"P;1EUK*WK=@W(L"9_AP M=ZO$'(4;/2?.Z&$ZF?:&_F 8@>)V6H/HE,WOE"WHE"WLE"WJBNTPBIJ*!K57 M-&[C,IVI!T0%\+ZM2!H;T2\=]"(ED?7];O]@"'F)-?8 =]O^DBU4%/O9YRX#O96$9(20L(\@)R@AR@C)" M2%A&" G*>+'W:/ R*9[63WV7SDPYZ&KS;-ONW=V3Y;WU\]3:^[?XLH^!]WU\ M&4#OA_@RVCQ/WG2[>;S]+BZ>TJQT%LFC&@+Z+%2N4&R>&-^\J/*7]0/+W_J MRI?K7Y^3>)X4-4#]_3'/J_<7=0>[Y_9O_@=02P,$% @ H(E<62*&Y(S? M%P [^4 !@ !X;"]W;W)KGDY- ^7E&5#P"X7I+V] M7Q);?O@L@5TMP ?\O6/??-'>U/7G?/G[7;7OCF[Z;][WRXNVM5-?5NUO^[O MZEW_E^M]&BV^V%[[KQQ6VUV9V]?7WX[&/S]O7^OMMN M=O7'QFGO;V^KYN> [>KO_\>;,.WO\X-/FVTTW?'#Q]O5=]:V^JKLO=Q^;_K>+ M)Y;UYK;>M9O]SFGJZS=GE]YOTG/3X8H#Y+\V]8_VY&=G:,O7 ?Z/X1>Y?G/F M#K=4;^M5-W!4_7_?ZT6]W0Y4_8W_[+?_ MO5EW- V_.TC-G75]7]]ONT_Z'J(\MB@:^U7[;'OYU?ARQ[IFSNF^[_>WQXOX. M;C>[A_^K/X\]<7*!%XQKP@-1L]=D%VO" [A,.#_P[.SZNN>ONZ MV?]PF@'=LPT_'"+H<'7O\\UNB/:KKNG_NNFOZ]Y^>7_Y)9>?E[FS^/ ^7[Z_M>OCIZL-?97XY?'SUN?_O]^7[SU?.A\)9B,OWY?+*D>_[/WQ8_(?X\-=\^>GJ M7YSE?WZ1G__'N7R?.[\O__:WR_?R_? +QPW/GRU7N_.67?WU]T?6W/!B^6!UO M[]W#[?DCM_=YWU5;Y+(%?=G'_AM3-TV]=JZZ_>H/A"'"G"1;[V]O^JSAV]9*^ M^G*]W@Q?Y6KK?*PVZW.Y7V]6FP[SD;"']H1EWJW4 MC;/:W_:I]V; (B=]K9[MO6X156CS?Y^[VOOG9/CC!8+CHP_PIUOVG6/%6?+4LUKT!4_1%TR+ONIV?[_K)D7? V-T_.8M#$?D+1S&XDD19:*2Z!829N2*&XX)!LL1MF;%76&V5 M5H2P(B2%T%R0/+D@(5WPON[&YI7O$IC O" -W" Q.QHBS8ZV(I961&%%E)O M6%BY)(70NCI]ZNJ4[.K+]?[AX:,/\,NK+\->SIY[/R)Z7?8(9IHQ#SU_5 MS:;/.9?.W=.C;3L\%QTF)@-@\PA> [=NN'3[Y)0J35XGK4D,G>0-SA\X,=$, M_)%S6EQRDA6<9"4GF> DDTQD6D1[KI*;W'],3(^/LL<[(+ZJBR/D- -%8>0' M(%H1H)F([.8*.Z2T0X0=(DF([K$3@= C/;;8[[[737L< <9]-IYD: -SL\R1 M3/$KL\6NVZJK:''+]Z M$-+M.8*DFYTC.-GR(YL^0_3"#+J6TVS!RE:RL@E6-LG%IL>]D@]6@/$8Y7 M'%#ZBF/?SWQ3]$. (&5 V:^/K<@,+$CD>4& <)%YB)@U$O@N3R/7'T@$]BQ!X],>/JFFJ73_Q^WJ_6V_[G/YCT]UH7D*] T4W/_:]V \2 MTST0"=P3V>=_4^T5=GNE'2+L$$E"=*J$@<]6AW$8Y5(Z% TZ_.E#Y\J M%@@2I(P$3@)C-S,C"S?

I!YEG9@V[?FB''#M$DA#=$TH[]&CQ4)^FKPZ_=9NO M?7Y?UU\[,G^0Q+/S!R=;[D&ISXN2T'0QI\V"E:UD91.L;)*+30]9);IZM.IJ M"UDBC4 !-$B]$,P*(0SDD SD$'-]9\08>
(BT&BOM$&&'2!*B;]=18]%/BX6+ MJKW9UFWKU#,3NF^7 .V0W$=40M_8O[!$>,X!JK!;*^T088=($J*[02F OD4! MI-TPGL-IWMF[ISC9*(-<^<'MJM ME7:
(L$,D"=&]I%1"GU8)G^TE(N>P"HFL;+D/A<0L,N-GR6JS8&4K6=D$*YOD M8M-C6:F(OF4G8;5IG._5]E[7KO!=0FCD0BG-#T/7W+2"P$!ZL>\EG&:LL!LK
M[1!AAT@2HGM$Z8@^K2/F=7W;=_UZ\WVSKG=KY_ZN3R#K_8]=TZ?X]> *8[G(MJ?]/'SV'NLBJO2WLD-P.62(0+X[C+,U"TT-V41&!G.-ZCN8?*24N^K2X
M:']J]Y/A&M0;4,8[#Q(_!)MO$2"&RQ$<<(P54M@AY=0[%W8N24)T?R@!S:<% M-,0?QZ]%_PRPNJEVW[#*.]\]\BTL$-R'PIHP N8>A8G:0*>N^SB&0(Y1\F$ MG4R2$-T92D/S:0WMTY"M-
KMO#_FKJ8<94WU,6.W==G/8*N,YU_O&\:.G>=)A M@D1.E%@%-E:VW,<$MB@U%396HP4K6\G*)EC9)!>;'M!*8?-IA>U% 4T\GT$% MRHO-]&/7WGQ$>P.BCY6FL$-*.T38(9*$Z">5E/
6T,*;Y:R2CYY5@LI3D/EI MZ)O'AQ88$AN. ZB_]8G9/$&T1.@\S_?=*#,W'A<(=&1U'$/&L1_XJ;E/1V!0 MSPO\.# :+!$&D8>8 B71!;1;9$SG:B#N,59UC9)@XY*N%MH(6WEQZH"Z#,%
0QL@J)35XT='L\6>R (J%69R:AS 6M/G9L0@W;8(=M?B-)>;Y"=8; M*UG9!"N;Y&+3(TPIP &M %,'>@-$+0VC+(5S0M9=HJQL2U:V@I6MG-K!@M6L MY&+30TZ)W $M)O0-)5X'M'C]+*6-]9@]
M*UL>(*KYB-+&>MJ>E:UD91.L;!+KX?%(#)5(' *+].%DD1Y#8N-7.$VD1^C& M1'H$.B+28\@1D1Z#XB()TB"ZTI@2Z4-:I*?FN"%RJMT+0R_(S(D%;63NUY^5 M;)
M^<=)Y4Q:QW[.3)BFV!)K!)VB$C8^$R8U6[!RE:RL@E6-HGU,!&)2IX.:7GZ M63-A* "/S801)#I^(;(S-A-&MO:.S821C;LC,V$$.383QG8#XS-AV"!Z$%-J
M;TBKO2^NN@L%RWX83LRSTPL$!\KNVO?\VB&%'5+:(6)BLR1)I;M$]:$AK88^ M;XD\1/3083T8K/ @0.)^[Y?.TLQ]8Y*.Y>P0R0)T5VAQ,Z0%CN?O4!,\\X> M75D5SQ#3X^
",:O1@I6M9&43K&R2BTT/6:6*AK0J^NP%XA"*8]@",0(#Z0/9 MMVNN^N+6P*JOW5IIAP@[1)(0O8BZD@4C6A:D5*8(4\'2*/3CR#PS@T#-'H_L MQ3'M+
(4=4DZ_;6%GDR1${W0E[46TM*?'_[!S_>Z^6=U4#V?E']|C(4S^\EHFL M9,^Z)9>5+8^@0IEEB0<\SBH!LK*5K&R"E4URL>D!K"3 B)8 9P7P>#J/$*VO MO\?
4G)@C.)!=,#D01!MF+\I,>X7=7FF'"M$DA#=-TKRBRRU-$G?+*I=1>84 M5O&/E2V/D.VD<9"8RA^KT8*5K61E$ZQLDHM-CULE$$9S-KKB<4ND$D0L"F"- MO@6" ZDD!*DD-
&69$7/F1IS";JZT0X0=(DF((I&3-^Q8]G$.S 'G0Q)?'U[2 M5N_:@^9"Y@_>U^OPOE\'T=+\U/7-<^U+5K,%*UO)RB98V207FQZO2B>,:)UP M/%Z)O '%L2A)L@!,0>S:X!$2&>%EQA9F,
(XCD#GL&J$=(NP024)T3RAY,'JI M//CTUH;KS:[:K8;SO=?U0^V>7[SL51@G9)8AS< _,IQL>00U/M_SXBP 8PBG MV8*5K61E$ZQLDHM-
CVVEMT:TWLH3VT1&@M)GF+J)&Y@J%P($*0F^.ZF/13!A M1BV&&9S-V%^/9/(<(.T0B]SV6DY3H&-&BX_.JQD1666Y!VYV=/EA?><3*5K"R ME:QL@I5-8QL M
W3!)P<7;*:+5C92E8VP$PKX(P!3KQ $WFIDQ^E"7R%)@2: M(^D1$AD!:48C:C'QS86'@NZ>V8'&JE2SLDDN-CW0E%(=(OT2I7FSW}^MVU=0U M*6K0-
F9G2M9:%*&4D/N'3B11LE:98&4K6=D$*YOD8M/C5ZGY\8O4_-/X)1(A M%,X#+_-!90H$!_(@?+,ZU#A0>VEFUJXMZ+/;CB)6;9V537*QZ5&DM/5XCK9^ M**3V6)EQ"*.FWE9=_X>
[JNE^6M^U0=N:G0U9=^7&4 :/^G':W-G!:K1@92M9 MV00KF^1BT\-8+4C$!3??J.=DU=M??-3WO!>)IV=O+C9,M9V9:L M; 4K6\G*)EC99(QMRS[-*WK$JC65F%Y3H2.6R'-H@0%+.V0
MP@XIZ;Z8[6#6]8<8J5MA=*CN8K6T$--+"V@)^F&TV_4W=R@WK]6CIVK/QU:1 M?6&'Y';(H,QUT\'Z&@L'.5".0<)1-V,DE"= >I-81XWAI"4Z^V5=MNKC=/
M\'MYG:S>SB:,KR3OFM[T+J^O3M\T875IT=P:#GXG&[, M[/& =2F!E:V%8O5;L'*5K*R"58VB?7P^ GL M1(G:R<2J%#-JZ27(YF^\EAZ"1*="'92RL5IZ"-U8+3T$BE00P5 CM?0P*%I+ M#VD+>?
@Z4=)Q0DO'+SU\G4!%-@T\<&0/@'8'IAA6RM$,*.Z2T0\2T5DF227>(M$D$36@2E3NPER&G]+/6BP'SV0X"@NZ&J";K;RE+8(>74FQ9V+DE"] Y74F%B MV5;,@E2 MHQ8[K8?@0&[!RMB":,/L(:?
U[/9*.T38(9*$Z+Y1DE\RIWK#W--Z-/GLG,): MPB%!=A4CI_58C1:L;"4KFV!EDUQL>MPJ)3294)\A[FF]!"ERBIW60W @E33DW?["RY2DB&Z81W-C&
M:K5@92M9V00KF^1BT\-5Z:*II0;&,P[KI=A[WL(TSHRT@>#,M)$B^WG!-B'< M7FS6[RSL]DH(1=ADH3HCE"R8,I?SC6=7,X50:)B3#JMG"M"-U;.%8$B8@R& M&BGBD'1
MEW!3)0NFM"SXG,7'%*IA(XN/"!(D\'#2XB/"-+;XB$#AXB,&&EE\Q*#HXB/2 M%'+Q,55:83JQU.F,Q4>: MZ%D505:V/(6*8.9ZH;EJMF2U6K"RE:QL@I5-!DL*R.>5@[^Z;]K[J'ZFZ M_>,.;W7*J?
K6#%N0=^0!/=KN:[PY=LEHM6-E*5C;!RB:Y MV/105F]B-N>X_=10'L_YF;6&ZL(.R3,HR/5-E*5C/.,!W4ZCNS%#:KI[QWS::8RP]7:DYK9/TFKV[^
MX]\0C_\&,3ZFL6Q,8_E(QGIM0X]M0T/6;^[4VO&Y:AJ(_MV5K+M2+Q!O-Q-* MF: Q>G_]=DHM $24(I*2/C"#@ FCF#/:1^80DB0D)L+4G?8HCD5*KDTY=&.(X(:G5EUT82V.>6F,C!ZS%!*44[L7B
MR($(^B,.$) MM]QW40GC*8>]3X[>)Q=YOY#?VFA1-O-JJX=UUR?F\UJ>_AVB(WB72P?KF,:R MQ*$MMHAU$8BC-"$)3&UZI#8-4ONQ6.SH#(RCU+GUA,1IBJUNY,*X0%Q8O2US M84BM";%
(+&#N AG'*/5YC&(C6>.@SX^OA6J2J&R:K9KMRW6T+.56]YNY6@) M-1H/-<\4@$QZGMA.90 .@.4 # F64L]BB$[D.@KZ_EFJ]"C4V/OK>W=FC!+' M80""8ZI[;*+(YQQ>WK-
1Q&,>7XSV'N.@Q[-U*U5SMY&:&Y[+=;&>RVBI M60!GS+VQGELD%K;S<$$K-F;;O+@RG,;$]!XQQRH7'<:/*45!(WCRVU?S/B8Z" M%]&\6ND6[Y90T8W8+MXD)DEJ.^[B5",EW/'+'HG[1+&RV]?
Q53W7Z'>BY*]08 M.M-); MN2S;GR =KG!SZ' A$TV&S<59L!R X1@SWZQGI"(*:\7#&%BKD&[N(4;^M54T MJ,_?Y#XT!"EQ)=<$QZE#"P CJ3LC C#*7%H F!)1'@&-C,Q#89WW4%=O99>=
M?:YJ/4'4154OU)8_J23HZ:J?O%,D4'+E\KF4:UE"!")0HU/9M/JXCS##AL9 MB<,R\M#3%*$O:GRM9=/HSJ4CD9VNW.D.B-*PY4LI'=5:A@?%;@Y)@@+3'R< M&GF*P_+T7LU9J7[1!HD+7GXQ<6-
:R["K8"(>:@PZAR' MU?E,R8UU6]6PPZXB)IA0PFU_>6'"5N<0DBF#3E@" 55, MDJ2>) 0V$AV')7J BOE6!:HJ2MO/W.<,#D!A(\HQY79F%T*J59JD3IH&QJ:(M,&$+5 A(!"/($[-
CH]QQ6+E_KHKUI=/$8-YT"D"4H$ZH.T,,YV A6WHZ%=B3 MD\1&G^.P/C_.DYOB9^?](:FMI>2AUX 4 -E9@9 3G4\A(")$]1JG+P"97$I/ M4\U[.ER$% 7*NU-GV 5 3C%,A[+06!$2(<7NZR2&@
MFD1PXE&XQ"A<$D[B[M+6)XH6=-M-I$Z06LB0!1 (";$WLS+(" 1)$'VMA<$ M5 -!>-O[I)8B+!Z?=.;R, Y KUWQYOCK0B@2F#F=&]"!"&L-:KL+ 96[:LAX M_#6"D80%XWUO41QJ<<5>L<40QL;>F
)Q>!V,[.LL@'H(J18F]%D!(O?V!?7W= MZ$02UHD[!H8\!U0;3Y/4[IE3"*C$#TMLE00!,19,V H9 *IUI!>H]#TW@I&$ M!>-=_K2K$/NJR\AF=V#E$,@&(-R4(,*ILX$!(1&..8WMV2P#H2H"86EJ9W5!
M*U?+K/U2?%2$/J2"4.,+7KK" <%=C.;F8 +E%=VA9V.7A? M1(5/KQGU2L+JM:N=Z@(:"$F;%^J7L5*LWRJ7 _KX[60$H MV^?PE[IT((UEK4^AT;8TK&T?
#IMV9],82J;N.015+B(0)L\4>A.0H29DSCD B MB9/$ERZC1N?2L,X]96!35QNIXIHN^-%;5AN]5072 .E9%>3:T/:BVC4+$&YRRV]Q%R .GKCT;ITX'4\,D\ MMRKJ/V7;#?%&JL#/& _.$;5Y,YYC6,CI83I(#D
GFQ"._^J D0:#BW[$1-4(0 M\@F48%!,[=SP%,!-$DH%%W8.%4(B(GA,F)TA@Z 8T=2W;!@U3I.+XJ5/L[O; MN^D9\1(=M3QX5&O9J-;RL:SU6\A$"W2@%J7X>:A+FU?K-Z5Q.IFWKEH92G31
MX5@!@$Q0'#MS6G8N,(> #/=FR?ZQ%!,OL'"\<,+"D.<,R*8SI=JHK>\@H-Z> M2(6=Z@.17.\;V&(71&(J4N%+]C$C^-F X#<<]+1=%T2#3 #*6S![(V\:ONW%
M)VD&HXP<^EXT47.IER,3$K"!D,!PI/ 4U1C-:[DHP5" P:EMBA&SDZ(@-*9(MYZWMW@)4T;P:1 8,P%EPN-4,(1\0\9$!"P<$5B)EC/8 ,J52:S8L'?!P!R MQ0)19L\< !#'2 50]KFB'$)BPBCSE78S(^=96,
[WB=#Y%GV8H2MM[R;5U:I: M1XVN_P99&1324P!"!0,F4@"XFT>1O> #2,*P8$QX\L;LY(A?6)[OATBSBW!. M2OS#-:\,DL#*2UO_0#@AA%W7G4$X+(1S1@K"I6D:>\(49E0U&U#5#@_Z!..S
MA.4T<_4HQRFSEXHI@'-Z 2!M!1+NN18(J$_'B=2S@\Z,#&8#)1:^M61P=1TU M3SZJM8P-EF7G &17E. ;5D9)LTORVH,TCBJ?1[66,>#T7,P$HPZ9+E!OXWA[MI]&\;+#^^H3+,\7.J(77HUK+V*
8SP$(X5HZ>Y8 ;J0S/ULZ:^Z"V^-A4Y>2 M.*JUC ^76@,0)=*X/P#A1GSS ?'M;%N%B1RUJ'I4:QD?5N@),2BD>=\0)[W M6#R588^R+I5 O8T>ZL-IM$>?) O?Y&)R1ZW%YJZB=\AU(3SNA]-
]>HWDYY=(M?JUTY0]9S\M=ZO![4=>%Y_A.V/#%E(ZZ%\#=T(P0H2] YP#0!0GF/N9-3$$ MOR2&:/8;!&VM=/.V_NF/'L)F+^9UU"T"#I7OQ#&U8]\< /H(-5$(#T=NI(HQ.8"; M<)
(XP1F$PT@_M,:FPP626,34DZ?G)D#A9^3I?[N]^S7727K=4T"_H?IJFJ3. MHS:F$!(E#/'4AF8@E*>(4R=" Z!8'\-'OH=X"*LJ<3G N,H>0B:++IUU-(, '2F7V M).1WV8#[@'RF:F Z
P"HPL9$#74[B0<9A/C,(8LV2_VGV!CE+N+PYLRQ4&BQ MK75R0J_H/V51@SLR8E3M/JJU;%1K^5C6^LUBQ$1#@5F@6)RX0IGAG#*[>D(MP"6($ON 50;@=/%E8O="Z+Y)$C-
/1;4PBET,/1#D\$@(T-U1E?BHUC(QK,2# MD#YA1H.+\/\'K>;S5+JB+M81EG9S)>5DHB=7+RKUI-N3,^ZL_1Z1.MJI4_' MY*-Y?!I(]J@:?51KV:C6\K&L]9O0B'T1%OM3U62Z.;KSZ?
W*S&6U733S6DHP M!R6 "GLB8KL3.A(UOJ$&K$OPF)_NM]CZ3U*2E<'6?3N'L$J M=T^C!0D>?@(+ "'*D<0N8#P3EP=OV>?#*'T15OKG\N$KI-Z;9R$:7 @B";
[,A:U?/!^.NA4AAK@/H)2/JH&Q>C6LL$$ /I@P)VD<98=^VWCPEJQ$!0 MT^OV=E'/94-@U$V/4:UEHUK+!? D1'J&.C$Q5A+>';$'BV+[D"?=C96YM[6\ M#\X<-1 ;U5J6
"=R,4JH$U#L@:>S$\%Q3(7OL36)B9^2G_5S([DU;;;K?P_A6M2JT MZUZ^RF(A:PU0?W^NE.;9O]$W./YHR\V_ %!+ P04 " "@B5Q9!L9VV,X) M !\&0 &
'AL+W=OVJQ3G.KM)O'&RNZ\0"8F(08 #@%:T7[^G&R1%.YHXF:U]L242 M:)SN/GVZ29VMG;\)I5)1?*V,#>>C,L;ZZ=Y>R$M5R3!VM;*XLW2^DA%?_6HO MU%
[)@C=59F\VF1SM55+;T<497[OR%V>NB49;=>5%:*I*^LUS9=SZ?#0==1<^ MZE49Z<+>Q5DM5^I:Q<_UE<>WO=Y*H2ME@W96>+4\\VG3Y\?T'I>\$^MUF'P M69
G"^=NZ,O;XGPT(4#*J#R2!8E_M^I2&4.& ../UN:H/Y(V#C]WUE^Q[_!E M(8.Z=.9?NHCE^>AD) JUE(V)'JWZC6K].21[N3.!_XIU6CN;C43>A.BJ=C,0 M5-
JF__)K&X?!AI/)GVR8M1MFC#L=Q"A?R"@OSKQ;"T^K88T^L*N\&^"TI:1< M1X^[&OOBQ?/Y]=MK\>&5N/KX\OKE^T_S3V_O#_;BS!-"_;RULSS9&;V)V:.
MQ#MG8QG$2UNHXN[^/4#J<V/'8G^2B=ED=O =>N/JG_ML;_ M]3.9.=AMADKD::AEKLY'](&@_*T:7?SZR_1H\NP[( ]ZD ??L_[C(+]OYOV'
M3R_%5/SZR\EL.GTF=EH5GTHEHO)5X'6SR;/+#]?O,OZ,/>VUM>JO1*SO5KJJ MEG:SZ]9K[YZNRYMT5UO0G\QB":H0FB+?3J@L&OG(]6W\B(Z<>E"Y8)XHZ2)
MI7AK\S%#E7F>3M5V)1HKFT)'6,D=^&9#^A2]!,B/@'!8IL $+H)4E)X-V$QZN2].E6">-"$-!(#D8LO5**.BOHDJ5 MH:@R[$H);8NE+("IFKI4US(5U^P VN-(*R4Q2W?_"RN8\Z M-
TJBSE#Q/%FDY&MC2BX= (W3:%CJ7U.RZ#'3V M8RDCHK !$J&^UFB,JN@/W2CIZ1 "] +FJ@4*P@Y=!QDTBP6PIV:$:+]|/EB%S3"1S/>86H
MY;)/%VO.Z_G\JDM7)M:ESDLZ&:!JPQO)%%W0X$ALI61 (LJ5%"O7YI;\'U., M>GTVQZBM46G. 60S<.LH/#X^Q@,DTUA%NY M#&7?5@=]*JT^FLVRTY-3J'8!CN
&12O;U1:_!00":)82&J[915GK*%G<'YUD MAZ?[V?$4[)3S)UJLZ*%EF%]*YT"S9*0!RH0T!0!=L4ZUVY+65]Z1^3(.U,HA-F^&^%HGCB26::P\F MQCMKHDUWZ'5<+M!Q
2*@(>&)2F@:/?I\9NW@P6# J*]H5+"QDMR*W*L(F%A M@PNC5]TD$U+[7BC4-I WZ@Y2"C_B^ 6M@DQ(81L6)#@'C;CAL2&6$ FZ$M J
MC6()0:%Q=2?!T"IT&DPX"U53,9!Z(((4W*K6L6UU08V47:^*#"8A\;'02[ ) M'4RS%]$!40MOB[Q "(VKNZXNAZ?C,?-&Q63$*M 2:-V" RO[4N@8G3%8%?ER MRJ61?J7\T D"U[;
4F(TR%6#*0E&Z$:99M:)O'YO[$7MPM%,S^>%X1>@@O :G?SHFM[! /%2>!_ANP#GP=S$ATRP$IZ M35-S$QN*6)^&QB-%AB<4R^UGR=E314;7!OP0].339D7F/$MBY;JGSQ!"'RRH
MNNU[7C(86E5?>!946:G>1"<$5J^ 3511E,A^=CAH?%AB2;G$J8VW6EN!+R0 MN!6)5LETZT^!0O9ZT=!M- \$!2KG%=W!9EF>UOPQEOEF7@F75UYRD)*6%WC
M8EX2RX=VJ5&0B(_%B\9W#K12UM2=GSJ$AOMZE]'V^>QN7X HZ)5%1BNJ2K3A MNR?)%>;7[7Q&:;^^^OLVID#VLO'0M?2@$;1,*12WF#Q4Z@-$9"]SFE=ML\2'
M!'I@&KK3K$JV3BS5A<8$GHG+^?LY8JC;+C<$GE*_91ZGL.UG*<'$1@X^-U)? MI&?25)$#R5@VG(;2,X*^>>$1%AB)=DB="!BPJ3(E*1L^?*RU,7U94(>-M;-= M1FC^V71JQE791!
("YMPG+\'95S)/-?3X$=KJY"@[.IST\]B.KOXD&S*GDC=W MU44MD:1$1SSG*&KV U<+!>EIQS6&Z'=G1[;EY!$<3U/Y.^#_4WTVGC=#2*8 M8_1_Z(C[3J^E1UU2-7_>25-:__!PN?
Q+$QF"%#CTK>,;=$@/RS5VK)PO,T041 MA4MEV9CNS03&8AU*KD6[Z>+/R6X?=EJ!OS0I)?C_=7^IX5Y>J.^79Y^EWB';JT!U:@EMD[&QX_JOM !_0\N%_\%4$L#!!0 (*")7%E?
0H,1AS< M .6Q 8 >&PO=V]R:W-H965T&ULW7UI<]M&MNA?0>GZ M34E5$,U-).4XKJD.=%-++LL>Z9JOC6!IH@Q"#!8)"N__IVM-Q"4G+Q9[GT?
MXH@DT'VZ^^Q;OWXHJZ_U1NLF^K;-B_K'HTW3[%Z]?%DG&[U5]:#\JK5)Z:9N_' ^'LY=;E15';U[3=Q^K-Z_+MLFS0G^LHKK=;E7U M>*'S\N"'H]&1^>)3=K=I\
(N7;U[OU)V^UWQ&N9%667_'#=?KCT1 !TKE.&AQ!P?_NJ:T.7=EC^2M7ZLLS_EJ7-YL>CQ5&4ZK5]\^93^?"SEO6< MX7A)F=?T;_3 STZ'1U2UDVYE9U^8R L3
M6BA#1LMZJQKUYG55/D05/@VCX1^T-_0VK"8K\1OFPI^S>"]YLV'3S\M;Z[_MOOQ_>$F6MZ\C6Z6G[]\NHH^O(LNOMQ>WUS=WKY^V_+HMG4T561ZK3G_=!I_Z!
([Z_JG4KTCT= T+6N[O71 MF[_\UV@V_*%OQ?^DP8+U3^WZIT^-_M3Z/_]\]>0>/#WPS8?/5]$X^LM_+<:C MT0_1=^QS=%G6V[*.?M8J;S;1=0$GK8HTRIH:6-NJSM),59FNH^,;5:?
JMU?1 MY8?;]R=Q=(R3C(<_M#7],?HACN2\!VV_:3;:?/M35;8[^T-9^;]=EMN=*A[E MUY-(51J B++BT56AD-^I/-H0A G^=H=CX1?I;ZVJX"$- !?
1Y29+U%T91]'^%VP[=K_#)M$WA"%G#[]3'Z6.EMUFZC7[.UV0#:27GDO4XS@+12 MO"!Y@B&4]2.,()\J>*"X,U#N-@K8M0'30*GJZ %X?VS!I4>K\CXC^0(@JFA5
ME2HEF/'S"F8&9A+=Z4)765(3;!\^7T9; "PAF&"_KD&RI H?.+3LYN7%?=E M?N]VSSN.-*N;*ENU))AZMC' (WC]ITKK1!, .-*77^((*0P77<%&9[E9-#Z/
M3SULRES7*O>F*JMZ;^_@)7H.]RG_#%:ER _<,R2 48R5E6RH1%3?0\2? ?R MN+&8_.DO:KO[X:W%0MBTHH3'HAV,"JB8=C'F^!J^S5$BMW R'RL\N^;QA^:H M=SK)5)
[]#]J59=E$^AN^"[LA1X?_%\AD8D$LBVT)K"S7W\(3RPJ 2:'LI\,S MB!CNQ0;&EA7"]"JZR\L50!BJ>%4RR+[FM&# M2]B-HHAY!/E95:!IQ8 DX1P/"H=
(RFI7XJ%;M+QMX!/NY(V^5ZF*6D!ZYC6% MVFHX)-#!HJL:GV+@WCI,@)F)_P&4_]W"1HQ)X@W/!]&' M9[K[DS+)DH0L&L5< Q<:<*($. MHE?@LD3FB!0Q[#_R@; W?
MK6F3E^T=Z'P1[3ONLP\L(BO "JSV(W*'Z':PQ&TE9/EJGSIV')D>,]2,3UH^ M] @#JR9J:Q@(/"%.88A15@LL"0XC0:!Q04 3@._$$GP>P(L-.;0C26"F[_2] M:G%"6,\\7 \=($HNT*[41J<5
'1VOZ\LO>@MQ3ED$]@+S;(.VJ:-TBR\MA M;PM<%.QI6:2GQ#GH6!P+K1QK$BF3;7%MM;=.DG%[@N+ .D%C;S9"?5=7RY#B M01+ 4%WQV-E$.Y*,@K0.R K%HHC4ADM#NP?$=\
M:+6^8 .>C@;=O?8%5J$;--T8GX&J\FC"BG.']HB[(^?";SO4_/=L][8D.4IT M;W# ?NUC-8@@S<*8QH2Q\=L4MB9I3IORE,AOBQL Z)]4V0XG.47;+Z5W2?ZC MDF D
D$.%H,V%L/DT,:#+A/]JE;(@4L2[I;G'5\^[JJV/H'CWF:X2+,$?,=! MSQB,AP38"]H62JO"TX$_:J21*KO+4#,UJI7%$:-JT')23Q2O@$8U MF=CI95DX$\!_*)6.?)@#N A#Y>7I]$N_*!-'"'/Y\
[HP.+ MVK55W2K0E"@H*X*S!7T!'CN#F8D/4R!:M/"]"0G/P":$^V+U3D(5DH\XM" M95NFN(M&F?'5+]#QM&I)0+6@)M3$U16>$DB@FD]9R$OP*!0IRETHR^:;9>:]2]${DTK%;T
MM*9L$&BS!< D4-O9XIFR1'HQF\SCX6)(^($#%/AOJRC\6(8#X?#] :\85L$ M#G6+>G=3)E^)%Z,X4%D% C9O215Z,0$."HH,C0;TQ3/)+_-X ?/ G"L-&-\T M.>]
M,.R5SI4<)&D4.MD495[>/7I*M_#0@UHC?PJ-2_-AN M=\R(+?,Z]MP9]ENGJ>'"KDO@<)F%9'#UA/I*SYC7!_)*1AX)7;%YWY$<@2HC
M.DC'V"962VB)HLV@YZ65@!J81N\PQ(7(&:O9:\Q'WV@ !796?(26FBP@LEL M^L-HR+AT_&(T/(\GD^&)0:O8NS$CPL8E];#*: 8&-3HR>YCF(1O,?ZH#G==T
M=0MK/#^/YZ.#7+)#H!UBPJ^"U<8A\PN9*W[#H\K/_F@I3/.O(A/F4!W.-!V? MQ=/1Z#LY4[!*CR==M)GH<9[643L<-9[V<2B##NAQ6,D(_:PE'IY-X\5\;+#@
MW[E%M.ZR;LS964AAX"/CPXF14PNY:YB#W -'YH11()=YEM)6@A)',U(,@JU8 MHX3->K5G2X26?'*6RZF#)2\3X]3 2 #H$WE,2FX*LAUD+V[I)JO2TYT":*-[
M7:1E]:QN06;WBTE\+JS=..'2G)0CPE:S+4XM"W!?P5U$/OE*V$;#Q0*7 MLI;;Q&IO2Z)"WZKHZ*;H--JJ%/A':5V09'?IG7HD[PSN=Z?K@CU3,(W9+E[X MTZO X5>H.I+-EO()=.&
<#MB2^/_/_B%2$C:[L&QV,9_$LZ'CQH01TUD\F<\/ ML,Z8*:NC7XXFBWP@VFY-+DS?>'()'H0- Y4JCDDV^*><96: 0!A4W-;Z*2P3E M170&DF(4C\;#ZV%TP7<#*A=\;",(GF1:28/
&C+4:M'(\0)QC.@-1L9A'GX!! MW!5D.!AJ@1'@O0)-'V5Y:.W._QTH%P491?++BV@4S\]G\3EPX.L"J+)!#7E\
M/H\GTV'T)'.)YO%TL8@7HT5T[<_99>%U=#8;DS+O9L_AT2QGC]WQ)!Y/SN" M281*$:X_6$.!;-- BY "+DQFT078.PJPP/(-^H3KF4Z'\7AZ#OL#ZX%M-3QY
M=AIM,4@9P9JR$E9"1+5'^3#&$9#J-\%]&M9UW_B]>,1K&8>"/<HIV//X(;:^"$I+V;B!Z3I[9 M.!$IR,*HKZJ/7:/&BFE]V.T)D,]GZ"=$:),["C(-$!4&\(CM8:BU*T
M(D$N9+DJ83ITF*YS./$"MPDVSG\D8U\L?9<+^2+=@?B ^:)+BE0EC[3;Z[9(M1%5(S/>&Q[!I%40?13Q9<^MR>;,,$+.+NP2)0_?E">HW5U\^?2 D0'*S@$S MYY=?_###
<4@9]/)%Q_QW=%L@AC3P71R;!&9L]I%1_%(ZI-"MR(P*E9&>A'+ MF"-!W%Y_0ZPF ,/)3KRS:&2O$651O\1A4 GU=I6L80(M!;Z@]CKB\.IQ=D)< M^%23_YQC2E%/%-
(.3!@JR93)L^!UG\#(42EXI>=^2CMNB2YZ(ED4%<69 /@S_ M;77 &3P@<45"WWC(Q,*-T9-!EKS9R#YT$&A'M=(QM!)08QNBQT80T&C*QP ME"6@]/ 8>"6$RJ2G "L%#<11%
(A]H$_R)NO??U<%^M_YRT'TI2;EY:IN0(;A M3I"M73% OHWZ+*-!M:XLD&1QME*$P'D)C4&MNX#M)S$&)[Q57P$4.S>9)M;A M(9S#XQ5NUYS29/0DW%]/-9' $.KI;26:'"%C*
<)U,F#F&]D6!X%6LN M-L"%AU<;WV8?AJ&SG4+Z3'#(;=L\%^NH8^R]K:).?\5;OO-^3=562GRM5)X MO!]\G7=J@K^?VKK.0,^ 0T)VF2O@9Q@W\#GK%G<#7U.2^T?
XVYB1:7(*%N!N MMAQ=16\N6/>*Q (B09XEC3F"JMT9FYG7?T>16QM/QU^Q\ 5(VG9:@1_@^: MCB9=V0PC[0 PC- M%0*+OH?E+
(L",>V3YKAC@9QK&XV&I[\,HEM8<[0K<3#DQ&3JU"8D0 =J4),8 MN8IP#179(RGP5$10)E2$'A0Z@\ZHWWF*<>%S#SQ!<:@0Y(^P.3 Y@H]BN=+* MTTH>Z.!7XF_M9
]Y+)"8B(!DT !4E3LT!@O+JM;"LTU\[< T_[HE@_5?8986 M62H:$S?8#3 >CF8L==\M;R^,R;F_4*_G&)6A;,)KH$RJY861=Q^_$,XZ#%[MJB?CV,P46^]H8T##%B*$2"6
MQ!.>4P0ADOFZ:]9N= X\5U;(JS3Z!_(+Y$9XOQ=L..#)M8 0LKR#-DG&\CX[IA?J,J MU"'3DAG?#A7FAC5/G]G@[^(CK"7V0!ZN[IB&2]F'TBPESM3%2EB:2NR9[+NQ
MGY/@?'*LF#G9N9_ZAGD+DLT2'B@8.D!/6?YH$Q*A]:RX:1-X@D(<>L M>0A9,2;&LYAB4[;NN'<0M6'_5GE6;QQVLSN-TDY=7FDN:]CZREUG'3+ R:[M,?
>Q[E#T0L,@C^(5X/")^"HC8.WD^WG8@'*M0C"L%+M768Z"--S8;0E46E9F M:CY:%,'F #GUW^P&JE'.C<]65S"@78HE>=KLK08=)N6P)&G4QOH'1J&S>W8^ M^6F$9OJ]_<:,B;
(RS@7:YU7;T!)SL>F;,I8MD:2+W-0Q(%!@IP#4L4E!=.L) MMJWN>:"'B;NGB,N3BN(L6)>_X=X06P1-$,$"MP4U>RVMDH%^@HXWV-'!BHJ6 M?%?>B8BVXRMS>8FI=&U#K
.QP9K*C%.89@#DADK!"CU. -QNES^&Z00^U<#^ M84ZENF.J!MBVO" T T$N<%(GEZEDOVL6&"4F,N,)"1E9GX4/DYA?U(*AP21,L8,(-.DRE8H!U8@\]EBQF6ADM3OOR<613R&H-C/

M-*62&)/(E^?E W-F%"HP+/QP=?DK3E:5,(BX:#:8WE'[X;"0:Z)ZZ>^,R6%G M5Y'H,^ADI)1CI$9C5_B9WVQ52MS)I'.S#4O\E0["PP0/[>A=S['#&GU:MJMF
MW>8#$R3W_"SP_$.%,JTX+==K:R.0XP=WA=U@R(Y(J^/Q,?F+4E^8'HD779I M /UQ!8H%:+HDC$ UC3B5QGE2K*PBM,XVE*P(0Z?B M8&5IYR*([*\K7(X5R
4PV$!\T+R5UNP^9I6;TGEHAP@"[6#NL%:%[G2T_5>] M^.J[17O\?6#DE^*?P@?(<'[+GH_8"ZQW'L,\:?C=?YHV\R?,"8HN8 GH6/\(M\X+J=HR?05"9S[=PWCE@PDDLN=[119O?
=FJWFDZ CFOR^]>&*NDN'>B*G&O-OK<1F/LY,7H/!XN9O%BPF%U_#R#S\-S&!H4TQWKY_GC M(*2250AV"5)59(=UUCS_/&^ZJSG0KR);%!Q;QNY/<7D8,((VYLO/,6ASS^ M-
/H;H+-&;HD?C,?0>B%5^H_6,*;CL]DB'L^FT4GT@>@9IRA@?1]=H(=QD#T4IK ML=;M^<3L TJ0V9(&B4_"^=/:9-<<:'98^WXPJINL=UB/'UH/OS\V;B$^!SN$ M55AM15FVZRP7:X?
E;?YH&=P:LT5M,):!K@.](U"CKT&8KW"KC/OKZ@LZ'MO< M2ZD%V56I4_@A05Y^ND+-J>)CC\F=TU])YL4C26]QJ0#&+4GZ'BT/I[$6L%=7 MAHG"?
G$9.45K6UK(U,)%4*'@2\R%/=DR5^5BHC_+?BE>S4?$,M > DPF<8(;% M>#Z+1V=CX;F+>7PV&@?\-M[3-]G*45DU.N=RCQ_^)Z<\5WR5@88Y)OO*W2$ MF2&Z L!E0+B_J$K/D_S
C!]T!3SXE'.R^A4!B33A\P]4F([O2]2([5A_-LF7 M]GT?:*6BMHXN@;NR3'E5.Y5\57,T/^8%.]!OVJU+3-S0@5FU@;UN6/F!2E"]X1R43H4=2D=0@U$M
M,0!G3#>]9V0MO]T&K,8DM,D!1S+Q&"!"QI)2RHC69Y"[(DET"X-:3QXPO87W M^KT;/HBX[^2-8TNC;FL,@6;"58$-(=DGFL+8[W&M85AX;TS8>3@E'E?G&:?C
MX!X*H\1!B3N128M6_X8S.4XEVT_0QO?3DA'QI,-D?Q]-!*NSE;):H(1!=%,& MW@87S'"Q7C:\B4^('FR("Z679$PVX1[MMQ;.))81))FKL6^\35::J/)$'21"AS8U,X)1*FT46F&-S%%Z@*
[M=^D(BU8,T 5[!A0Q-XU, 1PC ^H]A[M[:7LCL).T/Y]J\:EH?;B9?O%<)^C&I(%&^>@<8G*&7+ 8>^8UJGSIG>";] M!$;F%:23MC%:SR:Q=.)D9"C<7PV.[,"\AD%MI(
M(7$(4!BSVAF@Y!3]>BQ7NM!K"3&6@I[D';&#!A^!4Z()\U6Z!)Y'E]_KJ>S\ M!O &])9(C(A"#)@>B(DF >@9!HQ(PMA'+15WW/#HV<$?:DDYPG-I6)TRZNP* M(^Z&US @$H9
))=$.8_341:T#1*1%T-R=ULN02"Q^6BSVL*D9T#GBI0%9+3 M@O+<*U!&IM\/)YS&&HB-8U6VS(5E>:)V66.JRXS+GW;7*.(J2@ ?6 P#+B%Q M2UJV^Q9:2F44'PX (7.P!P2?
NZTL:YZ09#J)K'G:@!0FF$9[I*%XQ MF6$-(YNC).. <0=1NV?\-*.V^"@_@/&NK"(B8#[27;.VHJ]'S+=;5EEQY_ M#3#8.QJ04DRM@#<[TI?&\2@K@-R$GN/!SQ"H366?
=EY9&^274CG$,A2Q*Z9F M5#W)5WJ][GW<-\N\Y^7GF-S\X4:Q:F?XA LP=D<.J!B3Q<@/(?ZB"@4 N5XH M]L8$]21%()'!]!/HZ\3A<-AKFPY=L]H1>$Y\E9C#8_6AG(V]M&H\7C O
M_T&)327N=]6 ?LL;X19Y)]#$E%QIZ!C1C6PG[U@19ZA&M+,$PR#V0:"V-QQ. M0LK"Q! T[,J*I87E+%5V=\>EJ@:Y@0*KN$L";#1YJ?I^2@ K&+^UPM\P<>)> MBBQ:,EB8I:I
FQ3/F!@9+B$C)VI%Q>X.F29'?@*72>DI&5^48.711I3>IUN M!/O(%"^I" WK=6U*; $Y6JY?!P#!>T3&["P"!ZEU4HJ;@'")#)+AI2NXV> MK!;'PIB%YC?-#X\Y^'$0WQWB%M,-
\F1I:%MAF1IEN),:@X>\"F1;KE^=^J M%;;.$8W.#X[= 7N&G2(W:6P3(XG#5RZ?\#N&HG?]T8B)!$'8KE&[@A7H1A2L MXNZ43 FL2$%9[4,1SN\/*P5X8>I$E=5?>X(G1I_N'(-
SDCZ#4D:6]F*5Q?"# M!&E4*4:F/S(=T[RD"E @'16L9]B?13 [K#53>K48X*J.%1S> MT^^9*'"N'P#7F^YY!8R3%JTZAVH/JTN*S]3PW(]W+X&[%M(HL;^3B#]L)!;
MU9TCM*]V8/&$VU1.* :5H2;?\>^831ML0$990CG /IUV;GZ/5CC\DAQRX" M&#O*S G9(+U@H,.;'5&FD.[@"BV9/KNV!]G*3N$K^;AQJ3Q5SYN'6@TI5W%A M-ZG3,,7%&7Q_OE>,?
1[/SN?^L0X\!=9Z I!*4HW^Z:;COPH22+KQ9=*639J) MJ*O?XR*#C>RQK^Z[284MYS1U###CX#'5<=0ZZJ5T39+V4R*W.V]:YY'QR?1T
MOCG0%DK&M>5KA##4=V0:*=N#\5=YRG967!X$@0BA+ED)LO!(;XYGIKD5;Y>? MZ--L.K7TG;W4B+DDG1G_T%=/^!?"UV,1B!'0;VR(QDY&16#0 GP559BZ['4Q
M]MSK!Y(_%),KRC^V6X> YT0)+&'Z?W70C_H^20^&XD?%+M=3,[^ M.7[0R6(23^83_G VC,?SX?^K&_3:B4I8\Z^H-/Z:82O0):_WNK_UPF0V/,4V M0/1"[KU W0-
[@P5%CR01+HC6_+_:S4,5)8*"AUP^G\P'SF9&C[Q;GT#,N6B8 M-D]+(C:#YJ7QKX%9I8QA5?>4EO2 8SR[CG,7GA6S;Q?X)3P BW0"]IV8OV MA"YK9O9UV.^=OJMA20
^U+$,)#SEZM$K=7W2[>5K>_MZ@7$;>9T ,K_(=\^> MMB_M)TK+NOK,14(U"5R*4I]AJ9E*,V\21IDKKO9[3S8KA7,Y=8@2*MG9Y6=! M4M6>U^* $B-.,?
6!*YK"_@>'*H1I62[E7G_#6JQ:=TIVUP YY1@8UZMSTX1% M,EB&E'@5M RP%EO&@4^R-6C@XCJP2M6CB=C[$I*U'$8RZCQAM&60UP6%M3KS M,J\(9;5(:-EN_TVU7L-. .
(:J=V7(Q&DLKJH0-E#QR/L,M>&^_3*7I_P*A& MS0A3TSK,ZI_&]#K;OD5UKX=A^;4_O^NZS_)!9C M)M,B9-]O=8*9NAD54 4/R/G7[@%270-L4?X4+$N\??)^"@TD= 5+CMLQ+NK$
M4EUGMB2'$^2\<*PJW(!\C7!5.<.'1PHA6JD7E7,=CL>JWX DF166&K;8I:- MV3)'4G[XOP] +JXE<<=\),S8(/=H5G0=G%&OX YJ%ONI/28U,N#/2JZ38V> M %7*/HV3)818&B+V
,P5F:LGH7;G\6?A1@:[CW6$5:3N[7/K/3>-U>$YGU"% MA76Y=*B_)T^A3QQ?A.V1K6&?"L>4H>H.X=7=5(G"9R,2P#2!G[7'2=A<):_ MIOA)OAU'-=$:]E-O_9)<4JK($8QVEYC&?
YY8VX=N, T>OB",PU=?'R_$ B%[HLY@'/6S^M@D(^ G-CA MGD:-O=R3BBQ$+^HC^@NG ?M5HH$L@DH@H:ZG,VALWJ?TZG+OJP4Z;R_0Y0D3 M"^[W!?G185_M*LC,1!+G:J8:
[UV0@;U:/*%NU%S$V6$B^]Y@K*R:!"526Z3) M:D^7EOYV+F(5.G=/RWG_,7&PN@/ANE);3>T+.=D7'^Q$T20'2V$%A-?.@!WT M6*9^:"JW*[0!N@Y&%?
<5X:E7L[XR:;3:-6ZTJCG&9\7!9=I:P1K,H3V*%Y.R M:/-'G^1AV.8!77"BP6(4-L/N[\)\NF3,?0Q#W#>+L>$2;[/9WT%\P<89(VFQ M_ UXR^_!T7A\RHO\4 ^GSI-ML?>L"5^:-
ROI#)6QWX"2)EY%OU)D:?0]^K W M%QT9;/IO;=F0HX%RN8_;P&!8:H\F19>F-CWDF+W5_P.9=/P*]"":25+N,3H8 M3F:%J5M=;%HDV-B]M"#F3V[5'*<-QUM[++R_\'^BG#+]T?
IE0H'AS1C!V M@-[U82IK(3K50Q%"B91S%'0X8 HX.QT-3\=G ??]L.,G0CXK3SIN:]A(N4,= M"+W1DF"+Z'Z(807MRYPOFQ*:J;R]=OVCL+!Q4]+J7-!H2RU_[1"9ZRP0Y">4 M$ABQQ-
=0\?>%D*E\U[:EE2\<=D[!D#Q;A,]+(^F%8T MS.Q/XJVUIAY-8B+I MAU;RO8Z_5Z8/[7[A6.QR7^.]A/E8*N7]Q[MI\NA41'STL^;M'4)4]C"[]E)BJA!*5<6C:L]E%K/C?T(#L1<]U*C*$EP
M1XEE?D^6;HB[_U8/)9D M<@)XT%5#6@UYZ0 [-#?93,&&;09B=YU5(]+5C2AABF!07A1AR$' M98[#V#]$QUSMUK<_IB/2P'9U._2MXX
[E_N6S(:SV/6"Q,.]Q)4IDBDS@44OCOCW1GW@?G1Y2B!RF"?/@AQ2FHJP.LE_G3F!([;I8ABW-R M2&[00;389K44\AN-C@M6_$*S3OOF030Y <8F1JQ9@M=2#[M%)CH$WOI!67'S
ME4-)G^T UPU5=]JJEJX D/VGQ@U.PDAN%;#%E<3M3"=6UN!IY>GSJT6QZ<>A M3:%5B$RD_^G"F;W\#ZZ%(WS]>PDH'G8""]5Y;Z
M0V\]$=XQF8KSXO4#.HC^9BL"#2NG"@P%YVF2B?9HU4H<0W$]7(4(HLP/ MG\GG32M*SD$F1544.LRU\0N5[5%@-5[,#9. A]02-_638LAC=PB4?M(@9$1B
MPT7X..F!U^XH^]WO_H;AAXKWE1"5L0QOI"%6T,4:FQDL64[45TI\RRB+N^W7T:TZ/CB*%N1.X>X+E$IFVO2]8K[= VD9;EWK1(N MY
9E(Y7%TH[(GMU^!*/VNAV=5C%\Q>Y#ZD$EB1V?P! M>>-P7%K9N 9>E=Y;H[NECZP!]> J73O7?QS";6*IRD]Y"/$Z]1MRVU*!L+HV MS)?P4D*=GG[H>@#L:J/)D>#VGWK*-
LE&AU>QKBE/WNRG7[=0^;!0' M0&_$9#Z\G76C<^SPBSL"FF1BW>B]W=^Z]UDY!930UXS'?,LRF^[%>'W*>=^E ML_AL>/GHH08[!64%>MBL5QEAXJ:88B:!3SMPH!/N42#Z
MA@57O$]"/6!MVFC_MMDV:$$&LA_61IQ-VZ#_@.MYT#MHW$.)V.K2;W&WWRV7V ML[U[-ZL]<4K]P8PS>V/O![+Y!61UFY#TM@1^+=%RM+? TD)_T61\RJU6]$^ M#.9Z9MF#
(((V2DO:>ET>G)EHVGL3+1Y8E"U18+3&"4/K[?E%[/Q\;B\B<>T+FJ")A&W68$G4IDD]Z/R^DR?5:B]+=A@YX)V9^_U]F.#&TJY>.$?;KW
MW$3&9F=G\6QT1KQ3\!#CD^J>-7H/"'SA#*]L&$X=)GH;&!]2-SJ>Q5)ZU!FN MPOH&7L^WCQ1P+'YG#W(V-MS-0K#?E31Y[,I$FWOM5JKV'$__A Q<3S3')F&8(Q_9=QO!,<
/=:;!6:_^"M(L6;-Z&TE0'T6@X M=]??+B_PLWV[TG>*R@=M^6VUPTBD(6R)6#^'*,ZG1(-;/SGK59O=WGYJ'6X M;.S1+-?lF >,1\#A-(L?R8NT.4BF;Q#!4&-6M+$.'>=U!T!P<9#
<0D+A@^+4 M?CYX.&$LTR6$70"I?CV]3U)W8<1 M>W'S3L=>ZW2DLZ*FN(O3X3PVVS-A'H=-]K#J]]AL,P"G< -H;"&\)P@N"*/T M+W4X-C"L_9K3:SY3!Z6#:_<;37FI7W)?EQ=2-
GE@Q P$VUQ.H$-QVV)W;W1" MU>DP2+4P8UJ!@^V,#O66#VOS;8=S3OK#%Y'Q4 =-ZK#8J9TUW3C)[RKA5'I_ MOX]O-W^+F(T-
;3_1+I\]9[&C%"9MJ"N10IF/[DL(TKJHAEA281Q6(3]??MA M@_P24BL4)Y%B4RCVJ'YI[_;)Y_IE5L_ R9O7253]>'0Y/8KJ'X_@W^;'HZQ MC?6VJ8[>O,:GFCWUS=7O;=RLC)?Q1O-
:_W>)&U:GZ[55T^>'V_8D+N+6F#,!2R(.V MWWA:C+U5AGX0#/!H2A1SYL#<.EZZ!TM^B'=9+_4GQ2_2W\!>L*VC+D&S5'=E M'%VC(Z_:N\^&_)$%'?4:<@T8 O4?./M\6^=
[C,00E/(W8$>7+OMERS((R@_ M 5+0P6E!MG:BH[D[Y#)M3$-7ET I*!E;<,42NWO><00W6?9L8W\O,>L$^/)+S&*'U,%&9;E_R3<^Y74/
M\QJ'[>T=M8C5=Z)AT5WSGEO27!4M;A6*4P=]Z#[]16UW/[QU7?_ $BPQDKY3 M6+#;=40"2? -S9JOL#!%^:Q ^--\B/QRMR '9R3NR*7TWM=STN.E;-\ID/$=!MNR!9'2W-U MQ
TVZC;W-.U/7^)E7]I>1>+F36P\B1(K:O2]9U\S>G)NX'=SP$^5E5H(K' M=%.]/P?[%4"T8_*O=Y,4M92EO#)[XCWW5U0SYAJ'M^+/7^7]<%Y35\'3H2R79(E_4B3J?-FAL'W>2[;.\R.
MIGT?=:ZME)K1&&>EU-UU MG4-/!2.(F;I[:(:C^8'++??N=%-XMU5W0>XI=]>Q<0TJ4*5R:O2<<%<:+D$^ ME5H4/ ?+0BO'FD3*<&EA[:V39-R>H#@4=/%ZFEY=+:-
CV[OQRG166EE9:G82L M@+UR7;EYJ"[1-%7^Y5 -:>_&=NX7LQ=VFJ]]W.@L[HGMPJD"CA;BQZ%=\@4B MW8Q*GC%/T,EMSH/_W.WDU$>$TMY.F_*4R!;->20;L(K(,A/S"M\EO0&5"R-
) M!M][F^O_CHM<'6_I'*FY>4^R+$U< _.#]"EM[-##])PPZ7JVR;K1QBQZ&.U$ MI[Y^PG9:KID!BQCO*>?UE#&&CB+PWI72OBOC,B_;%$X4S:@/[LJ5\:3OLN G
MTY'B\BWJ?.Z,GM5[MCG];<.XB JTH;9(.-[_ 3"NP.AIZS!PCM*+&DTMH67+-+$Z[IK#5&.*Q6'<<26#(%O /'+UF6Y,R@E5[$F4BK(@J>CY2'4&.+3ZKT=K=:VW,;
*M]ODF_WEWE#I.*N!5/!_973%TVDN<0M#*6<[$6P[,XNC!M$RY=VX1NAO_PS!FQ MOJO=G0X"S/[2WHOB*8N;N^TX#=U>%^\P00[D@5PZ7JD5#&,,;K\5UEZM+_7T M\FKT+!?
@W/M1*2HPU1\6L([KM#-P?ZM!N_M"B[8_(),$Y_E2T"Z<4>;F$ MW;]Z^\4BGB\6E.&KNST$_H=C7'21?04@C*P=G9D][C$8R-;B/%9*WEM20-WZ
M/9#+KU[OP\GH\.N"NL7#H:R4![$2HZBPY6Z'%) MUZ'7TX!JQY7D3M .6W)7XF"''!ZAGY_$P[-IO)B/#4?Y=VX1YP2X?"L+J>N; M8AQ1,?
4::|+.#X;EE\^UKF>#W(B%6:]";ZG0TD^N)%)KX3()7[#]YAX!-R) M;RE/%88E_<8W>LB+:MG=1[R(+R8Q.?"VVUO&!%8_C6V3FH%-& O M5O14$7+
/L%6)B|WJOLCLC^DNE^C2#68?HH^8L\8X8V'XV&G0-IP7)-@3A*'|_SB#C;9,&/#",N#%?!+/AL.30/Q/ M9_%D/C_ 6^4BRXY")/HLXMELWG/3K':8SD"6+.8F#YDR*5UXS"37 M*
[\3C#G^=]TK2E]$HWA^/HO/@4V[^Q+&Y_-X,AU&3_*>:!Y/%XMX,5K8.@"I M3.LVHCF;CG,%_DPC5)5Q_L(9"-PY:A!1P83*++L! P]H8 MRU#H$ZYG.AW&X^FYJ[80QCT[Y9P7DU?
7G_DR@3$FTVD\'R[H0MD_|?KQ"%8S MCN<3O-OHK9_HAP4ZE +#8S#KI$P7JMK$QU+3$7R/>J@%[AWLRMVN:U=<2)FG@*[0X]\XNZ[M]Y.O^|Q M5Z1PMZ4B^JH?(W?
7:FWB4Q+'8F^~QQ^[?77]2#%9J][LI-:-Q5AD5;A >OCK"3-_ZLP M-VB=F&$!,EU_T8L7ME&>O3KWNQ'=6Z_7#H=BH@Y.Y-DHBDV_-',$;44)!O8R M+@
33PXS+#GN;6\0HF0/0$C/4W1S>O"> ^_W608U=[;YCS2@B8*2QY^#NWY) M*J6C'1KY@7=M2V4-//8J3(9)CII,/\^.9"\T7^7+Z_']O)V[Y7U.S#=^<&!6
M5^:B"/SVKC+]ONG:)0H;HZ.\Q[\R((UMKV$+;XL[%5J>,'G;YX$!(Q%#E]%A MDC5AJD=*:[H-U832+$-?DQ>^_P9IQ]BYJMOXQ2@^'R[BT?
F9*P3N%W=T(Z3=66IP[E.>7J\IWDH9Y91%['W MU4'6HM)P!\&@_T=;< X_Z2ZP_1*:=&WE95\H:H'M^Z1ZQE^0]"VM?8.EC_*] MW?:-?)ML +>#INX|-
';=-5VN3)I"_393W!L_P6".4P@E=[RMV!RV#=]"$FT, M0+2$4ZPX2L,#J)>CBE;E-*7M.H697$()P&OX-'.C#M,L5QJ1,0LYC@.$:4:! M@_5X(@!W.3>*F$PBQVA"
<>M9:F&DA?]3^@&KEPX#B!DUM--X>T[&*9)^!/U+ M[XBL#(@[YR@KIUOM:6/WA0$W ;%L^L)!"F<>E9!E\LC;=XX'KUW[2L1QJIV MO<"N!%QW)1JD:]>0WJQ)V^Q- Q7T3XX]'H
MR/L6_%__CT7+T:CD^>@EONL?O-[!J;X'EH\!QUROX57LNG7$E7KF0U/N<,AH M539-N:4_,7=25_@ _+XN@77(!YR +D)#|-[\7U!+ P04 " Q8S9Q9^.D M*IXI #^A@ &
'AL+W=OG]_6S3>SUKI-?FS*ROSR:-VVVV=/GYILK3?*3.JMKN"7 M9=UL5 L?F]53LVVTRNFA3?ET/N>/MVHHGKTXCE]Z\;SNVK*H]*7LV!.%G7]#3][OM)E
MB1,!&+_)G(_=_0WM'?:R4$9?U>6O1=ZN?WET_BC)]5)U9?NYOOVS MEOV"@W;0._%O!<^^+FZ_OWEY__GGQ\ MD]Q;ZZO+#E^3RZNKCUP]?KC^\33Y]?'=]=?
WZYOG3%M;#IYYF,O=+ MGGL^,O=LGKROJW9MDM=5KO-X@[< J(-V;]%.=|[XRN=39*C69K,I_C/?,= MN=T?T7Q'_Y'=\]S'PW,C-STS6Y7I7QX!NQC=?->/7OS7GV:GTY_W0'[L(#_>
M-_N_"/G^N3]_/(ZF2?_]:?S^6SV<_+PI9*7RA0FJ9?)FZ)255:H,KEI5:N! MB]OD$V*A@H_(C5_6&C@RJS=;5=T5U2K)ZLK499'#Z#Q9NL>-?=PD:_5=)PNM MJP3PN54-
C"LJFJ3)8;0&SFG7R=?)S21Y>WGY:0(+%C#)MM0$TI5; -?_V#7Q MDCA/A|O ,V67ZZ2&$>Y+5>5)*R#3%S A#KA=UV5YE]2W%4QANH4I\D(UA39I M0-KOVMS^.*J-IMZZ0=-
'8I$N8\;[M6;6**554LBTQ5+1R' M6B[M0+N\H"71L%]]*;)DJQM2:;#U27()@ 93 *P AA G"/T21PD1-*HRBC1* M2)&ZA*.I$$V3Y*O1N/G7IBU :!SB$E&NL-, ^R#D LI@$(*)&
(@/"## _6P<(M,: -*E"?Q&* I(WZ!KMV:R/,RH#*W3+(A*T /P!6W1!-;1QAPW@M-%6C//" MILH+DY6UZ1K:(IX<$"BN//8,KX)[M-L>IDOAKR%P&OU=5YT H'^ .6+@0[XU MR!O^(?
P$AUK4< 276=O! H =4,Y(85V)L,.VFV39U1MXK#8!FIC:7Q-::,U? M58/8QJF_?FO MM')QRIYHQ=-!Z9+,C\F%31/D|^=,86J$C@D))%2=17837E$
M31O$!CZFQ!)9P82FM3/3XHT6;.)&X1@7&L0)((A8 8F@+.#$Y B:CD[30MCH M%7Q*A;U ".2,L0B3*2K'$|+X&/LURB%M5J4|'?7PD^3Y%G_J'E*R8J M^*"0>@H3MG-954AIGXD$
M$U@&;<5D-CW\ZR2Y@3TGVQHGRV ,/BM4; _4DB8)$I7@'AI$N,J_ZP8)E!D5 MH0=E8\D9=0]0NN+SP/D\3^$)%DP5$%9(64#WLHOFFV]%E_G-;GB17 MH-:*-
GE7&Q01L)V_=$"=|^GL-*5C?'-Y]Y+/(4|N;[[2+X>SHS2P5ZZ!,YN. M-D4Z8_YS/.F3+_46B/5H?GKP+'D/Z 06(MF+)D8T,C*#@FDHRKXE!OA8*)L MGH>9>A-,C?
L%U5>#2+$*Q+%XQFN6O":RN<>,4/5:ER 3WW0-|NP&3BGEM?GD M! \7A[,I+>0_ST!KU=^+',6QD 6BNP0#!R4;@8(+%ANPL7 R9*L K9/P \DE M.EOPPIPXLF)B
2*LJO#YOZB*1*P8^:G(&J6@7LJK%GQ;-!)TK9?0F&#OVL6 M0"@^EQ!*Z!%.X_=VM,$[%!P22PWH2&V57>,0Q5'Z\0PR@;1)'BB;A"*8G3364VQ MF2<>"SQ=-
+@SF@Y$.YC68'.MP;A3,1A.BWU718F*-$;LI@8NK1N[M-!\MJF![@!R(L-A ,TJ =I9F-*';RA#+)T_PY_GTY]=7[PY 9H!=D]=EO;HC M#G/>"@//77PGI5^@D?U=ER!.@1;JF082Z/4:H-
,#!@2['T62G\P6;\GC=ZQS_!-&Z'/E MS$Z/ D#O>Q'"'SO +^4NC8T6RQLJ];K- H *3DDLH-# *VN@BKIK29P@A3B7 M@>FL@&^!!=%06*'"#,!MMR59(6R4$@*"4P7\9>@JKYC3 ;8-
;PA=3- 5FMP< M#J05OVM26(C70-YV0L%9N[<-@>4OQ;)"9Y$>W'B>8"80,G^2 WYPFO!G1QG MNEE3+% W+, ..&:|\P[;0<'(VW9Y-D=PA*&+ ^09%%03L6ATN@J_J6I34J&I@6 M?
@!RQ|6:&B]8W,YZ4^#Z;=T"F@=H01SJM6IP_U8G[,A[-(S#|Q/V?JLK MX,Y2+#%P-8'Q\)A CEB/B$;.?N8A#1$\N/:>"@0SI!F(7 (8 ^:@9P,WG'V1 MO.X6[;
(KT;4BF1)XQ3#^MD%M7!W6RZ7S;LA-Q|/CZ (*4K)'>7[0CWD"OD)(M#9*B;\2 O")FS^Z2+^AWE"R4<%L?R>E 0FGT&@/#L'TTM@BU2YC-FBAV N'] MOB0-
S4H$'',ZZZI:9&7L!=0/LDGV&9.0 4B*7 UNP95-G#2HF[7?2@HGD+]^ MEA,YV)W6C7K[\I,;Y:,)K>R;#@\.X&M%$I="':>47M::EA=AB!T)#'
M/CP];+I1=G8R;&4Y.&-4L"0D]_GZK\%T1K,D]%%WER)I$ZBK8#@[=V9;DU? M1@W)+O\'R'T;/ -/$B4"1Q!TTG&DQ|OP"%>&!UJ^J^U?$8LK5#(8:0+IS68, M@)A]6]
(]@D0&H5JT=+ARY,"/W:;C?=;$'UG$'[2:*WD"90)@.4..UIN=]:7\8|&]A+_YMY M\CHZ'3B0W7,W2-7/",SX+&>3V71T#O],3R_.D>:'!|W/CH_PG^G967(ILGB8
MET1\C2XW/9^=X3\G1|=[ECL^GN(_1V>SY$H9-M[H#Y3CW&W162AT@V1'0D8 M,L;QB24B,K;P#.AT1H].DQB8G 0/4BVB @"[6'>3Z(]1TM@H^6$_P'QMCM=Y%,"&[?$ MRD@M5?
0MS51RBCNV#F$\I8_"*;884OW@+>\IT?QBQ0QJ-)AA-$@,Y Q8WW+& MDQZGW(415EUP%X*#'S9E2M@#S6X3"\249KZ@3O\'ZR1U^ +#W9QE**DVW((K$0[$*75 MT
-5#P+%NTDY$PU(A;4@G4!E &&FQ|?GZST[2TXMI'X#/.BO!V77A M/"+N3\#F3?)WK9JA-"ZC^3(PBZYT0\AN=B;S"GRC=:&!.C';9!;'CM40.#CX_DL/9KB7T?P>3H#C#R>S:?I_.*8\71Z
MFAY/9\D3C ZY0Q>G#E!Z<31-I]/3@^16F6##*/11FXI-]@EU0Q&:OI4SSFP@ M@TR+U#IM\B [,,._70X$T!G-^%;(MB(KS MX_3L9+8?10[G6W5'Q$".?Y8UF-SH!P4"+$6''IBU#CD/!?
|+"< AKL=8>A Z MAVDPM$|:=-R[<:$%@V+)4;C:;'_&-+S$$= 8>27!"/_ $&^@#4X"Q;J:18,D M"4-46?Q.0R@%R,I(12OT8C(2T5@UY+@,K"55$.QQ+|#*|+%P,A7K!0V3^8IJ
MS>ZBR]^ZZ(M%"3JY8"D6=1B*D0CW)|X+?:OJ6S3I 7ME M6/"R(PHPTV)CVP C5_[M$:PC*LIG#O;@%DG||>PB/3T_3:<7,V;-,Y#1%^G1 M;-;75U1$:",V4D=
(YJ#/5;8[AVEC5V['0[;W2S&LF?I[":/D<>) O58_@LVA,2)FDD,7VG+FJ']BF& MHMIV;1(,36UP@<:E 2'Q@ZBFY40JI"&,Z'>-<4EWEQ&&09O:^"0.GE(3U0P!
MAMDSC&.G;"469"Q9H%M(?0PY7H&-;>%<@%,(O*I&I&?@.>XH0:Y<. 4#Z%Y MW-: E2KA2H-8V$44^F=ZKH7&YPV$((N+|;.C2C$<8 A M&
N>587LNRQ*2<*Q.:FV!#W=6K=:(@#914G*Y%R#Y[9 5-FJC-=?L1ZF M*T4947X:J$D=P@\9"O##!8;%&S[VE*H,XGBP]9""$CYR4FV]7NJJ92B83JO# M95QB%HL"-7Y*\J;#%
(\!:EYTE#;!6AT#$IW]%N86]%ZV&HP |'( )QMF<=)= M][B5PVX!GPSK.G$&TX9I>DR>8GH&L]>KNLYY7V *?5,KG-F6%J O/M&35'Y"2QM) M366ZXW(AD&N80?
>9_=M&;;YX*$>,_GI9*AX4DTQ8 M3D0AG[TY_%TI+ @0PYE/%OVO[6,_:1P5,.UJD@/9)KP%56B"W[*OB$ MY XHR&P>!143)EC)@\3R>*N>ODNV
%Q*M"A+D$!@(*&^W+9T5.1ZKHD1-UAZ M8Z._7/%%J4]9%M>QTR&H7&7 G]"E1+,_J7O++?6!'66E9A12MB7'.=8@XP/O MX 'V4'=!
(K&BLW5%AT^W@&"HA2.&87Y"SJ!)7G8%U:0;^.KP:"K?_DW#]E#Y MG -%->DUEV=R 7X6 M,D!S#6ESE(8@)THV#Z5(""3S,)QP&DO@"$YE+;449K&RS=2V:%$OH8BSY6.$
M76L[JR23R"BF$0QR(.I4]Y&+L?R-!ZO6K(V !Q>59@$ 5X37A;9%,7XR2CK> M;45/"SODO30:Y3OE*,.:TK1'J/TSWB]-'1[# 1@ *AIB O:.]\I<-DJ4^ [MT:B=3 N$8$3!P:&
%4$).*Y*M:LC?VFUEY80O5NW/'$Q/,.! M XGL-"BE*61"=9S,4'LYDN9"[C8FKN::I8S_H09.38O))G^6P<$NF2 .&#M M+8U[A6&ZPT/H*]@FB %8.57;Z'UZ>QY3\-N[NEH=O@/YG-
M,_?7NC:;+FZOD MZ'1ZB*%^>]_'DAQ3X/V!"54@";8"+.ZMK%EF_J[(J.[$7*T8P3WV7[@NEQ4 MVGY_ C'G*K$ G+9$"7&4E):[P?[G\A,L"1BX)#$ CM4KGB\Q;$$.A';%F3X_ M&UU&
5A65,G6!A>\F(=*V=.7CON7[#*8^>]B#A)>@M-+5@A.<^UXR+#']H4D0[^2^V8)7XL#B04F%D+[P(A/&1NF&+SFG_IEBM-)6^6D 6K))^Q*$B2"@H_ *
M"%OJOW5B@^!%&9Z+]-8LT=%;IG$FL53]Q=P2F(=J)!6:-AP12]P"B H(V\' M0U,NPQ76LL(CC.TY/E"5M+?U(3V+H6HM]6W@!<%F>4X7+MZ= M$2T:G-:6,H$I"
;]$IBG;O$O%8VFBQ>;H"XIQH'J8X T)-TCB7<^Q$%QR*;# M4%Z)%PF2(XX<2P!O4$9%-Q.P]MMFQ^Z'$:-9@U.ZRQON(FQ=:7<#]CO@H.Z, MBTSP;1%W#=9O+_Q6+>JN'=(A*S"A
%.4?TC=15A2"(V_/_J]>C9<#82(E&! M?3\ZM(=Z%:<()"VY)-O2X7.P*L0BGC]<%K1H/%5&5#XWP92D=;G[1V#WS5[< M0U*ADMZA*D?AHPQIW1W-]
[&8MG7N;VRA,YQ';#/$+56ED=,4AI/V6!,[@/?[M3,=6WL>P(C69:T62]PIT>G8_R1@X>2:\ Z%+$F@RW"/^(&Y:5TH M8=#H
:GJ1<$X3A^R4)2U&@$W6.Y^)XDOJ3J7"UT3ME,5GZF5N<.+>;QEXML6 M-JN-QCOV%57F](|0/=J#);SMNEE@H1K%'+_0M3RI67R(?L),=F:SGXLY>OQ)

*(.108E<1C#UCADK*BT$PT/#CB"[G3O?LT+'IO7N[%53&<9J$4D6X M55YJX,D)7L1W-NOL FW6V7G*A?1<2.R0Y+U9;@#B$GBA7>O268^/+]+3B[/P M6">! >NB=
<@E6(B/)8EQ(#BZ=M.OUB"/UE[.$7/U(;%F0.1 #.1[_Q)IQ_?5 M>D$2&RE=RLW)#:+R*5Y);# +D%'$E/5V/[P"!^Z?I:.*\U/X5-4!X+L9*YG8 MJ5(ABOD !DMR'-Q<>"><C7)'8Y3@,Q
JF9C/(52]%F7L/>O<2. XK/XBX>6O M79H^-C72+NEGID!,>1$%Q@ .^ 3B!@R[&V*SDUL1100 O@:-Y:!?@?C9?NW0 MQ7&W7T00A^5&G,N/ 7,R>'@KJ'C)5\C3WJ(C$KX_/\>=%R%A
S4$M8)"S8IO M 1N*,Pf ,IKN3M'W_$.X&0.5:XZP(!46"Q^+$@CSHXOT_%CJD8Z.TNGYR;^8 M0)![2N_)$J9,*U?YB%..8:ZP0IUZOVPV6)_"F54,VQYBI0+WQ8A^`.VM0V+0
M7]S6/["CA]&]9C=+D-.4\K=!5^_\Q:T6L)E%YA2-!5B+A>3!)W[-7% &8&>? MCDB5\6"3Z5]V1#&;7V;-20=^QE40QNMRG"[F?WO_CI<)GU3+)6 "N,1*@J$" MANB:@;^-
,G)YGC,1;MM+Z],>HD\)ICK*6RPDZP4*_VU!PA[:-ZA$!H*%80>) MWRGQMF-/H=*E ')_3DG+M!32D%2Z5^^3@)+Y6@WC_49G>(O"EF0$ ^3\C1]
M"C&B%A4N(>7>'D_!3['9A0&FZ+Z;X[K>:D%)+?:F68,4.+2Y3N]D16Y9I5KI M>B3.@)N/U0F)$4/CMLV6)Cx>99*LS.#*P$H5[2TB^%Q104="FJ_L0^PV@[
M*.W<+.S5V]ABR=$N;%$MSWY0I7F0==UBB#LS!C#W]5GLA=]?QS\+-PK87:HC MJB*ELALIW7'^G%W Y7\J;L]24C*\IKQQGK '%]%()'}XD;%<\I4IL=XIE_) M4(5B1%*7-N6S#"1)
[RJGE,=Q/A-M[+!8-KS?1^%("B^A,1=4-X8P]00PBT77 M8[,E"XU&C"&H8-U+]J&E7%?IXI?98P6LCUE295_Z0X2$!-3_%^QI2UA^NT M)O,.94)M 6"(2H^>3Q%@T'T#;6,
="I'X"NP\H#/L4*A MV=)!/"E@^=EI>GIZ*FI_;.G)66]UO_9LEIY*9DV#"I6&C-\@I+WG0LW_M^,X'CT.F.Q\]J^= MQAPP|>|XC1LP?,C+F;.R]+V9BGM4K22CN P\;%X5&3?2Q ,SI^?
S:3KR#&N^ M5[ZI4>]*>G.5)7R=.8 Z'+,)"@S!J4)>#FV@ :4TL2$&++(%$7: J+3VZ+ M1(+)./-H"]+(#@9"I> "VR\:!.M';H!&H4(9M"W_X72-Z4&X;-1&
M8V&+%'OCP%ZR1VKN%-Y/#+HL-+>6Q0@C0)II5HBQXDKO84MHV9\ M&"J"M'E63/5+'(84!'9-5.[0[B381E7497S=?*';6[[N1^E(3.B#OP";:ETK MR% OR"W[B&_L9EQ4/T
V.^6D:%PZC'>U43] 6?T>'4V@^(($!?9.Z8_LJIVQ M-LMFGVSD+F+!SBW5WSQ+WE$"9/8L^;BS%AT9H/^WKJ9K= W5\C_I*JNS#PB/ M'&NW+?-B%3S8E' BB\Z?
@12DE8+]_%BSCKSNTMMYT97!D) ^I?WD=|WIQ'B^ W-T1HGQWED$S8W1*.V=D;?(Z%AM'S\|#4VCUPYQ?9*U=D;?O:4B=0 MGV))8.0V-M8
!]VQ.'\WWDO5CUQ@_U*;=|2MS;"=&J (X03I7Q-2Q4G)>[$ M6*,KK:Y*T.W>2|S0J>L+T/MO$P^)V*&K45_H]NN5=3Z%YBT9V@.P"H+V21L(M%)R]5']/[IXDCY-
#^C_|=_J4(VHX$;,))Y$_'^_\L=MHX?_6'MD6P3GXK\>] M?Z,^GBQ03PYGT\/Y2:3,/VYY1*RV9:17WE8KU5OTT3 &+[7Y*#W']!^ZZ0-= MD^@N!#5O-+XS--[L7M?
$+#Y5MD%3QS]1^/Z9455&+>4 5#$FHB[GR1"[4)1;<33-9M)GE#%.AZZ:IKY0 M/MVY6Y-*]|=P>/|\J<%,<,&F)+,!(P1TF7&^?4=L03NHXPK*K#*J^1V$U M-R>40("':UN;
(A\MXXJ!M$?9$I6YN/T32!H>3=[8ZL6C"2 W'8["DM &@2.<$ M/5;#KT=0/] B[:$AA9ZH'>BC3JPT.YDDOTK?,Q]!J*BBG7K+J$'8G.F]3@+ M,L?$D*=K'GR=$*<4MEW7E
+&2VY9Z]DV7-3%*VTB@H*JMJP<:^+@4< 8J+J, M0Z4(*= DW11=:B7U^A0ZDUZLR(1@I&JJW>K=R"SH8NZ^!3PEY/[B0[03P5W1 MKZHA/8CN)=@[?
1"3;>W:FHXM'L>_GV[B8!/O1NJ0+)3ZW>\FHT-]PY565.- ME3MPEWBG7#/NU(;&*T(2(OP3.#14N>,+)/:7[*5..U](QJW$$Z%P4RZ[AO+*[MM1G!'UL&S%9)LB!Q20(Y)*4N\G?X+$
BG^:_2Q"X; <^,/"ID=1-ZY]9O_* M^!CT'O*>R"!TK$@%-5*1\(FP6-=TB;)E) M!-WKTK8GWF!Q$[B?=(AX$1"[!O&MMZCCM;P&("C=VF(0GTD%7R!A(7:;[?5(
M3E%L&^[)7@B+ ^"N(7,0!#^HX.:SL<5@:)%'!E_Z'\&/?5N"Z(%*=MMW'2($Z MJQ0_G9ZF[BDZW"NA7(E67[GCFATDUUP):!MQN^/B)Y[%':9EK(1+A,>Y]97? MJKV'%*FH*M
Z)#KM_6]=T3L/N/\%YIWD:N^B+%:6J.=+8'[R]:3@-[O1HQ#G M%*L!>(-"U' 9VV> &UD[6R=,?&CD"PVA6%STX4U^(9N>-M>I+Y%BYR.@!C M0E(#=@M?
@IC')W1K8^"=MN+H11@AD>M(/>#Z945Q/V:Z4BY=$+@BW!;VDPE= MRB5+VUJ"K#;98,-A+-IY?O]NT=@/:X9LNSSI>|#9L+#'0=%PAR *3!P?4*.6 M[*%HLL5-(UAR38+O(0"?
IZ.\,;5T)PT;W3-U1)C VQ;[S!8$AEN+@Y0V%IM M5;'9"L]CHM:FM$\.(IX'1 A3/W/<'5>O$>,](1U[$*UI8(-&V'9L\W?Q8:OX MN((3WB5MNC7GKXQ16;KAX#B)2%)IQ8;B)EP;
!^P^1JX&TO<@[G184#1G+-M M$:PHIVN=2M[/A)>_%[35*YQ71$YC2,*+:0G]S(ADI@465]AQ8@$BC?EU\4V MX7JA)YWIR.8F@'V_!O#!\8U*=B.T)H;' &/-
W4%0+FT%,9ITQ9:Z34C%)4$ M8B3H*&&W18:W'=>4/$_+-2!5B4+H![0=2?ID!R!##=3)1 2/E0<= &68-(D9D:MQ$2),]>-V6;A.&;+! MHHZ&\4J$RE0&KG-
=9+W0P%HNXM(MCI:+1*EQE60Z*;0@3^;N!GVNL0:O\6[" MZ+&,.?E21\Z=L/W[&G*.4,K])C7\B3YQ*0(6.OPM@1G#W9VP:'7+#8:_A?H M=:U[D-D2.]_V
C#@^E+YSA9&.'1QUP=SD)3'# "G(-L_H%T\14MK=O\JC4;O M()%?HN&Z4*M;W\C#4H L/$;))$!56)P64W'0Y#JX:!DW#XDKVX)B?6^5C[6+ M::-VH^X(:BQ_;+.U;6HK7R_I$I-
%:7CQLPG!HJ-FR8(OF$2O+FU2O>MFIQ!R0]&U-5M^AO6_4C_F)HZ, MP!TFQ"'];3[LKWGM .M""\-H<^\DB:Z'A-6!2+9Y%W5=\[D]WX*3I #/B>Z?"
MJ|WLMG'.(I!PK8P#IQ?'LBE<'_UR5R3)9;>5?9L:!+04':*#!:X5AK6/YHEMYO]"^7Y#8<613;WQ.9RT)Z-A=NW\3,0)R MC78!Y7["EI%'%V=49^%I$?5T&[7-_,W$@+!M>=>(:IPD-
UC6>LB&/2ZN*^/?&]H/.IA@QARS= MQG=M*YHM5GI8,I#5)O:/.//=NVV%[ZD,=]LWV[*^TSK>-KY>+Y="!QE@'<8H M?.5+GEWAKXU]$@P&+SA8Y\'SJ3\
@LM(L%@@H11K=>@ ^CQY.'$/W-Z!?EJ!? M#F\R,LHE1T7>(PYXCRS1)D1^@[ESM)8Q2-+$T[,$$7TB0*"K"HM(6)2=%;T M/K/SP^E9:GDW)*'#7:HZO Z;[L I? #2MQ#>$(0O"
<)/\NHI3V,3*PBNZ@K? MG&.K)FOWIKG/>(?OS6!^@QC371*E]E2B=0+<<4_EWMSV#4TXM4N1TV4H8=A.E M_7I4JACV;O.JHF]IDW&;@=3U/9'(6D7% 2B837]*[-MV@HC?R.1Q@?
T#I=DU MEP=_H8:-HV04]K4,2M>Y/":L8+)U['3_2!C7]Q/PTL*]:&YG=N+ZXVE4*FKG M=-(>NR>.O6$U[BKDWO/)-T_Q03Q#"GK3VWIZ73_LNTLHPBG5._3\;E/N?OTY M$8NKI-
KSTEC.W076*8Q)E7X3E.[!A];:ODJ:0.JT(6R+FQ5S?P_#A*B2D@J-2 MW(">U!R[#+H24&OXB);+.K^:8,#P\MY.=:Y QJ.%+GUQ()K9; "=!$5;/NBP+W[POI%;_
M^@#KXL6=^>UKHQM$3ZN#A^7U02:9SW_J33,_^%4+V-^^E M,:'OF6>+_J1J57ZN)NA%+.P0Z4DGTVE7"]$,_\5O>8R!)Y;02_$V,$5>Y*#:,K>*4QGHL4E[!QQ7?X@,BPNLV^ M$
>F" C"OKCNUE:(P(JA^[_O'7;S"3?TVZ.]2OYJK"SA>,Y7(M"8Y*&[%V+M M/:&XB?Z3SQ^_'@1:4$F;0*|-W:77(%_+,@$>E2=[68^=!!K=80IN$A!KE[[1 ME"]+<3T*?9.L/D"]Q8+
N>T4P4^XI.K.2[[H=WG+0UBLS(1SBTY UW4;CRG MG%BXQDXGP+#ABK/*[VI#Z3$@]MM%8Z<0Q\;%DO1=4EQ1?T!< +LNWNA9(D MU9UE\/QI^^+YT\+ ?S+X_Z:^A?
2V;]2K7KQ'/S E;['"M;<:/:71[-'P;=8 M,?G+H\O9L\OYHZ?PI[^XOE6K?1[U:SPS3"E7L*CT\G9R2.F$ONAK;VT=U&Z M" QR, !D !X;"]W;W)K&ULU5II;QLY$OTK MA"8[L
'%NGPE/@!']F0RB&-O[,QB/U+=E,0-F^PAV9;U[_=5L;LE>V7/#C# M[F+U(7$?9/"5]:K*[M.%\]_#7*DH'@MCPUEG'F/YOM<+V5P5,NRY4EF\F3I? MR(A;/^N%TBN9\Z;"](;]_F&OD-
IVSD_YV:T_/W55--JJ6R]"5132+S\HXQ9G MG4&G>?!5S^:1'O3.3TLY4WYZK91<%\H&[:SP:GK6N1B\'^_3>E[P MJU:+L'8M2).)<|_IYE-^UND3(&54%DF"Q(\'-5;&D"#
^*V6V6F/(WKUXWT MGUAWZ#*108V=^9O.X_RL<]P1N9K*RL2O;O&$JO4Y('F9,X'_%XNT=GC8$5D5 MHBOJ$4!0:)M^RL?:#FL;COLO;!C6&X,_[H91O6'$BB9DK-
:EC/+\U+N%\+0: MTNB";<.[H8VVY,6[Z/%68U\\O_KKMT_W?Q?75_<_WUR*3UJ^O;JOO[ZK7*#1OE/@Q? ME?A+9??$J-\5P_YP?Q.@U[=?J@S;![QJ] J<46OK$;^RLQ
M$C_^<#P<#$Y>/$U/[1N(DTXI-% M@.T0\F'_I'G)MX.3W2[.R.JCM,I96Y MW%N=M)!!$-=C'U!/%(3.TN&A*DNCE:?]F;163G3H-E>Y!A/MC#]<[1)J/><% MP6B6"?48/0A8E-
[E51:QKWZ"VDS;0$@,J,!FR977#Y+(.H@=T!43^(,RWZ8M= M6OO;6E*C_9ZX7S,]:2'+TL'TI C>J,?,5 %R1-[XP;$JM6E8&$P%/TACEGCL M736;HXZ)I'JC"#(V\IRPSX=B4--@(*+.5S]
.,H$Y0P=Z1)O:'7K$6@$C^/,L%'(4[P,,$\A(1=21S&M/!TA,G+<5&M+Q*!GI54D2UEM9V1*%HW'G$$L,'>%"E $ MI54% !&SQ1E FR@7=Y%
MP!MT)^EPC7Q>SV*O,@4_Y^_%CD1PB]%(#'JCOPB5LE=SDH=(5C] P36&<(2Y MQ$.R;)M8<#G[IF4P>HZK^U/V;9^(//2T4E8!0(+!'?I3(43#L.=R6Z+'X8- M#/L]OM]_H=|G?P#J4-
V]*J4RR9@P!%"F*= :VGIX*\f(5)WBZH M,*]!O-J=*:X)PQM7.%Z\W-B?(0,4)UBMM,3$84.::%H[51'.3&*K0Y(4Y9WL"N62OHV762C MP?]2'1BFOG'TU"%,|%
(D>DMVQ'FP6)=T:'!T:P< A@2,9 P%X*9N,88C MP6$"]V'L(#3K70"G#-FG\NSU@//"E&H9Z@PY,R5'>%Z,X.LLN!.'O'\.N%%?P'6)H3B[\#! @\4@M]><.LS&+A3N)PF*
MRI;B\RWZ)7&GRJ@8*RK!N]<:-+OR:L*)Y65TRE.DJF-T$AB(O$EVV358ST[M>.]VKTV6LL*:P$U7"EC"CR3!KAF7,XO9E|^D9(-3^7V=5!RK3#<*!&RHU.5)
MU)S/4DBT#%RW:JMHP|W]F/,CK=&4FT_P4=H]:1"3MA4|WE*0H3,TV_&WA;R.^;) M4Z.-YSX%FVBYK, 2&;7C%/EYFP_/"4=;3 N10X,8?:(4%WM0"C:1GV#$B' M%F@P'9?CFO?
P/NF="F8=FFM")9OSEPHUOOGU &/!Q)_(I9GZNQPX4+[?/3P| MX#6X.>B^HVT4T*MAIHYR!).I|C2FU6%PPE_UO*O=U+(@7&B0B#6=TSF&/*8T9 ME'^[@ZS?--EO!^;MP+P=F/\
[!^:/VX%Y.S!O!^;MP/P_/S!OA^7ML+P=EK?# M\G98_K\=EO]E--XX, _;@9EGY&9@[G?WC_[C W/ZZW5O[5N)0OD9?T)"A/JNO P Y D M !D !X;"]W;W)K&ULS59M;]LV$/XK![4H.H"-
M).J--B'9;43=T.^\A(M'54$EV2BM/]^4XE6W%:Q^B&?M@'6W?4_0_0 MR$='CK=2?=:%$;NZZK1$Z[=3@ M,.\) -T!Z,|"@AT@Z KM, ^O*NN2&3\=*;D'9:&2S1K)Z?KTD<#U?
CEV#$]@P-]N17?1D] FR&*YD M8PH-\R87^1'\[#3>IR<(7*QL*(_NR[N@)QG_:)LS"#P"U*/AL81.PR]%AG"_ M@P[P%/N_K?LDV?%4K]MYQ#"BV>, ^OYK.#$A+!3V0&6^
F]R$% .:0T#"@)$@##H[BGSB40\NVK+*<3;=L9?U1LD[8;/3$)(XP5\2V5*?_I!UXB"TU)Z/OP MFW6\$-EIC,Y2&E[AROD>|:* I"SNG3'"?)BF<$S_ U-1 :@0RX &'?6N-1]4 MLU?
*QU@0YA/HH:)SS6UMR#@[06 M:MW=+S1N8-N8_DP=1FM4JB\!)LRY#F@6UMV$?:8FVM4JB])UNE^_(R4K=N*Z ;9] MV!?SCKQ[='>\AZ1'6JE\5BLA-
#Q49:TNG)76ZZ'KJFPE*J[.Y5K4N+*03<4U MJLW25>M&|-PZ5:4;>!YS*U[4SGADY^Z;\4AN=%G4XKX!M:DJWGR]%*7<7CB^
MLYOX5"Q7VDRXX]&:+|54Z%,6]PUJ;H^2%Y6H52%K:,3BPIGXPZO(V%N#7PNQ M57LRF$SF4GXVRDU^X7@F(%&*3!L$CL,7<27*T@!A&']VF$[_2>.X+ ^_0?["Y
M8RYSKL25+'\KPZ)]PV'H',(7NH0=@ZA3;2-S*;UGFL^'C5R"XVQ1C0CV-I8 M;\RFJ,TN3G6#JP7ZZ?'-W6QR]^'F\O8:)M/I]6PZ/XH#7(!>B5@(4L\QHIZ"5P#=HWHN\:"8".(:BZ:
MOAF&3XR>&$1) ^,&(G]B%!*K9$$C/@LA5G#4Q.B>$(HFB1^AY 4I M"6D,MT*(4RR;%-M2]Y%#KR2C2[^XO8(W<4Z8%Y*&$WA#0R"D)(TH"@^CW00 M,I)BA&_VI,-
H!W[DXT)D3'P?!V(>BGW,@R@FS$_;58S:2-/-7$O-2\ EQ@B- MJ)'"B$0)>]S2' /$[W7#S#J%C;::N#-N-<]N\91F_D?>/. EH=>QEKP;-5W%%Y*:)QE0N2FKQ:% MRC#6KX(W"@J%
<%W3X<;\CI,PJ>2FUFT[G4'D41+@@8@JA<2+"<5RH<)023!# MJ\3[2@(Q95@Z"K.5P'M\H4T[DACSIK&W5ZH02VZ]> ^R|^"_H>/.LAJ?(]YQ) MAH H!,-6->(!NW:,0CD*+3>.<:OE5-
>NQZGE(U"#*S5^QC,+O)(E_A%&61F9A$/O8&X>$ZFGT]H!(`7T8C=$C_CZ- M=M1!V<.(\!"9'-F2.Q.18H8]D79$,HKAD"52S"(L2M@2:4]!(N&>Q7%P2*0H MP6; -
IMN*ENJ($Y)D#RE47M3NGOO,-S!I7V>FK['P-HG63_;OX G]N'G/JW MS^>/O%D6M8)2+-#5.X^I TW()&T5+=?V53>7&MO%BBM\Q8O&&.#Z0DJ]4\P' M^O\%X[\!4$L#!!0 (
*")7%F6PB-=J00 .D/ 9 >&PO=V]R:W-H M965T9EF"+5XI42:J.]^L'4K+JK([7]O9M_9*0%/ #P""QLE:Z8^F0K1P7PMI M3D>5M34RCD95>J1:3.
RS2N:ZGH+'IQD3IY+_"!X]KLK,$Q62CUT6U>EZ>CT#E$ @OK$!C]^XP7 M*(0#(C<^]9BCP:13W%UOT7_SW(G+@AF\4.)/7MKJ=)2/H,0E:X5]]J:_8\]G MZO *)8S_"^M.-
LI&4+3&JKI7)@]J+KO_[+Z/PXY"'CZB$/<*\;'MYG+ G62(<.+QDA^/< >0[@=P]_B%:5B! MIR.ZJ ;U9QS-GSV)LO#E/G;_$=@#KNG -3V$_BU<#P-/[# Q;=,(3F%@LJ0VVHJR.]K
MW-.Z6R:"TOF##.<6X&2T!KJ2AH#$][UT9IU) M@JN-TW*;P=>'=<9)C462(\01'$(^*EE H8[\\[:%LP5W1C>-5JQ\8=^%)$ MGP!J.UC[PNY;ST.#O:ER6Y/)- [2)*>*3/+C(,]F?
3UR62!FUQ'3%JZ*7#@\ MJ7^QXPJ2@:FHSHZ\ZYUAMA!D1*^, GE:1I%03[-?G:A"&T M?9PI@ETXWNT6D##J*ZK1- NR/"6J438+\CAJC*KSI=?)HR"U>X9!A3_6 -*9K,@3+ZC
<4F1Q26I MAN/9= 2Z&RR[C56-G\T6RM*DYY<5S>*HG0!]7RJ*3;]Q!H;I?OXW4$L#!!0 M (*")7%FP/\ULQ P +@B 9 >&PO=V]R:W-H965THHXOCQ95=7FV<5%
MF:S46I9#LU$YOEF88BTKO"V6% ^6F4#+E3>OL(O3|\<5:ZOSD\@5_]JFX?&'J M*M.Y^E2(LEZO9?'P2F5F^_(D.&D^^R7]XH^N+A\L9%+=:NJWS>?"KR[:*6D
M>]WR4IM<%&KQ\N0]>'8]HO6\X ^MMF7G69 EL+'G5?BDQ' 6^5!$OB="/QSU*?3T]M4O/P5C_WF?:?\C87N&CEI#1T])_GZA3^_ ^
M\/'+&S$1O_PT#8/@N>@*$U]62ER;]4;F#T*70N>)*3:FD)5*\494^/KW7-.[MVPH?EL(LQ-5:%3J10N8I[2GK^5?0AJC,P=*%2E4A,U')>TFL,A0?C-@4YDX3 M2^%
[4_"!:T5+L&$E[Y28*Y4C!E,E9,GG-^JM9*IRG#&\';+(>:::[22)EE:K M0BFQMJ!7!'H!R*H6LJPR@6_8-9P=,WE>BG?8G2@RJ-2IEH6&3K)08FGN5)%#
MV/R!C]DI+3*Y99_8K59LZT)>P0]PI1,.AX7ASP(S:;'_U_3^V_;Z^*H=8E:+!2GN9W>J<9G!9!90%VV@,#6X'BG7KL! M>B
]Z^Q!!+6B")#B3F:UM$DT0Q:'&60HG$1HE$ND_K(2.2H(1$-5%/B0K2A+ M55\|4<=6=+G_S))|K+.9 $5"G5'F;U/+FF&IY(C2A=B8RHXC/R+XB33_W8* MXQ0%*^>9+E>/F$*A1K?
&$0Q4E'6RZIR"<^M$L:Z)+(H'*,IB@(F%V,+#!C%< M 3.H5.!5H9DWYA2T0&FOZF, "AS7H:'BF7UV;35648[K04J'8J/==$X 0C+ MZA2>4\X(Z#$WU0]ZEYHO?:"&RZ$G2E,7B>6U?
5(Y8W?D:BF[RW&3<)Q8:=0. M1(*9R PY]@P'P:"<;9=D8)T!UT!<8BUP?I[K3%[=(WI;Y_ M@GZ]_HADU=L0(4WF*E<+0$,3)A_$U[K09:IM:;I=*2"%OMQ+/3O"\AH+Y-K4
MN"LX\]3GDT_'L3>=1#BKW-C0SQX\BK.K#!3.2VB I])D.I6M_99_(.CC!DQ@ ML4\"R8!"K:CL!D3> PG#OM+A!+J<]/OIF3,G0?HH;]8EP1LQPS?(FF6Z@1KS
MI420UCD%W'=E\=S> ^YX<2@3NE)1/H1(^%?4&+E(YD.RNAS, "G5)83@3G4&.Z%GCS,!3LK.I M+\[H[<3S9Y$7C .\?>L4'@2Q-_%GWG@RPJ>#V)N-0R^(9W9',/7B4>B-XY%[
M'WE^''M12!)M"NW:2P[[BW[H\=RK.^1]#'Z_GK9GG ML!Z&AF3'%U-A;=(KR4K8K7W=I9G=LHZ3'S]Q&OO>9!*[\]) ^25; _M)&M<-5 M6 'W!^QX8AW4&8@6YI8=V$B\NM\0(?
#MU(1EXP>*0IL"60.RZ?]JZ,O'Y0L M&GX\OBU'D2'QVW|K[_?,@DU;,*'D^_BT%()D\3.*$ALBAT6$7E3@'\63ZR$ MT)N, F\4B]:?:(H _6RW&^OZ$M6I&'E1-//B
M28AGG#B=>9/IN,7%0"K&.RF-L/(N,W,8=H.TGB\U4>Q[ISVGNTH;J3N #=[=O/]R MZ;(^:@5GR MB[J*6Z4/%1[NZ&4/(5:9,I57U3KL/>YYK%*I&Z& MU<[Z7'_U _ &J/V]=;-'(-Q-
/AZMK\V'B/31E.\!GCUV_!7]PEZA*5" MY,Z\63 6X6SBA>-(7.TU*JFIY]6BSAH4E6"5D3]B98FVQMXL'(NK)"E]^-'% M)KI4G#8:CT44AYX?
QN(W67PC+*+5^T;U54L,Q%ZE0HA83T\%],A]<.6.7$HN9*:CF.1- MX?$9D]<=M*!D,/*F<01>@\N^N&I-.&JYBBFVG,0DNT3GQ6*QW #B7AG3,KM MV@#'VD**GYA.>]3MPG<
"@5.B%,'44C:3?'X1T_.&,"\()O02]+%P.$,-K N M'Q[I=9K"XZKZ?GN5VL2?'P?$@.(Q))_ ^/B>GX+G^S#F\.4Z_%ZOD2[0XIXB M9&+''"W3EAG$M'ZB9-8L%E_ %NZU455VH@\
[4ZR:)3*^!(?:$S=TWGZ_;D(JF M(;IB&_5;]3[.+>W<%'WFJ*5V(>: M;-,VC)[KIFAU_[0C 8U06K.#&)VW4Y+6/R11WDF=L7O:4<;>H**90T#!VVLQ M&?FXE;JJ7%6Y&Z=T>VR(/8:TV@-
UV:#:>R1KD@*HYU*(OV%9O#O[*GZ$"G6%4ZO/@T.GI_CT-KXWW1D<(<'C;%ND.(+&*S3<:8<*0\'L%PL/2.Q(;(OZW!34BO0 MK+U@V(W?
C"U=.X._WOE;,VOH\]#\8.;$^#9VI)AVAKZ=^8A$TU08'(8L3@RX MN\PFZLI'QI@TGB TUGN/GA.:S\G#C #9&[G.[:ULU/\)2> MMTU"N@\AR13:W_$>%9[>WI3.3;J;YD/G($I%?S\G
(QEQG7 M%;+LZ?7W';W05!)U5EG#>;9U@X26&XUP/!B4.NYNX-7%4>G&TH1)]^>@QP;[M5_V^\OC26FX@G>PT@?(J_?B F97 55N\P]&N_4/N1>?' 6M5 M+/DW$]1SH=NPOQ-
H/VU_EG'%OT:XV"VWO^E EX'2]A296F"K/YS$)Z*POY.P M;RJSX9\:S$U5F34_KI0$&=("?+\PIFK>T 'MCU4N_P-02P,$% @ H(E< M6>$;G0X1(")(!D !X;"]W;W)K&UL[5U9
M<]M&MOXK*(T\955!-!:"(..E2I:=&<\=QRXKN7EN DT2,0@P6$0IO_Z>9KO7Y^Y9^]#+\EZ4^$'+]Z\VK$UO^'5+[O/!?SV0H\2)UN> ME4F>605?O3Z[G@R0[>
ML1U\!V<&GC8J5T;;>L8]]>57D>ZO UC :_D!G0[UA-TF&5+RI"O@V@7[5F^NK MSQ]^OOJW=?/SEU^N?_[ER_M7+RH8%K]\$K=3@^-?MQN#PXQO,"?/OW\WI];?
__;W'/=EU9O&NLS* !>%#RV;JH\^FK] MO.'6=;[=L>S>2DJ+U=4F+Y(_X/LJAP_*FENNXX!0I2DJE'+#8"XK7UD[/5") M]GXV7Z31!MK9CN.@_]9T!:T19FL,U9!0U9:-
[Q(H/^5%>79+2^J9)GR[E 3 M6E3G0VL#O9F5)K_72Q[#_)4XFI&VCL1H(?:.R/[+>| ML$C%E];?V7;W4IXV+I'FU;OO4N%3L/QU8J3QK8^156.RYG2:F!-E4$G!@8B MEBN 555TN
E,RN! HU3,E6117NSR0IS5<^R/7.$Y+Z^,[E]4]RO9E=]X+R_H MVU628CLK0DJMD@A:XM'"I-V!KS^]T]W!=-*21K=L=AQKI$?;)]6&CN"FDFOX MB=^RF
E6.;@ABZ5@A,WS(^$(7Y;6VYP5,0[V+BG@W/.BI&92!JI[% M/05 MDIX1P_4$P%H5^=:JP'AC-_I_DEDY,!JZ1?GM9X ME!/D@A_YLJ@!*%C(@4!YKTUY09#KO"BD@?
\IGU@N38BM/KVC0?Y5IS# ?'P MEHDS@_\JH_/H,=-!T#$R:Y.G,0!;;NT9;WG&G5L2EEJ? M]ADORDVRL_Z=;)-*X-!8.,[V(2:7NB#4HXRQA 3Z]=.WQV[IUT@6R:W20R[
M*HD1XJ21LBF19JX7AV0,_UCOXU= B-C94)+"1-ON$Y!E:JOW(P[-!OW'XO;!N MH7U6(9F0RS/]JXVG9.A(.LHQ =B#2K4*EGW]P7J>7 !+9$E>R)/NS*PY]EJH MMQNMWT"F.:V)PY:
94L>U<"[.&6U856+^%MV+U4Z<"9^L:JKNN VS |+@ & M8#C_=QD3?ZYXL2T;PX!$(S62 G_NBAS))48L:_BZ/QO:#U3TC*21Y$8=TL&C M?2[URF?
1\4:/J10*;IGV_%O=.O3139LV$O9:?I_M(?&/W))-U'Z>W/;6/,PH M_ [8'[F8U#B!1 @4\R6HDPH?4%Z4L20C!?U'M7X(A[6%;%,Q3%4HH2'DEF#5?^ M3Y+|"T MEL"?
25%6%]P|J5*!!IR6\)5)9=!;%;EF2,D0L:-U:"@;!$G2@A6S4 M.;UG0':Q3#E_EE>X!G-V0"9<:,1-LR$#5QB;,Z7?M@2D@2'60BD1/BKAHU2: M&KNG:&3DJ#5@*>#
<53@;8<>L$HO!W9(U,];2,A\YP:RD(,]2$!'9!3B]D"3F M=Q'?5;@:*0(QFKF4[;$M? H'B\/ PJ3"(*N%9MR89EBGHQ=:<- 4<)YB!PA&Y.>@A"*N..SP MGE2C%9*^*AAM)V;W<%+;+8\3
"\I,BM"%K53C:U1_:DU%7R-7"@"0%' A.P M18"\F>HJCZ8%=1NX\AG7K523Q%^ ^MQI&W^UVQ-94?)(+L_=8!),K9W0$P67 MJD-"+7!A#K-\DAU#/1155FY:W,!*^#?/I-
P3;KYE:4W0C^,2Q@516 ZU"+!E M C#.)T!QW,@]9\7$^E%2"G^S!$KONEH=A K;RPML=^Z'GCUUIT*QQ1Q($S?S M)1CJ-[6*:O,@\U/>X,B"!GJ0$[KD/&M6"1]L^1]_& 6+DT\
M[EIRGFU]A$.X2?*OT([P MF!&%NT356TLPMV2I\NRZ!$4B=Z,&]G#8 (7UW.FH]!LAG!VXJU?#_!X:^*ZN M4QO.@9^V25+>%DEY# 3J&WQC]]:.((E"'.A.52@QH+DV+
;;P6+4HJCSB=@N0?X3,8 NBL71,TVM ?,-#?@=+Z*DU+@2.SQR(D#$21:E=2P0_Z/[M"QY"_@1\5H/VEBQ*4%ZY7WT=]\Z2J&0KFFWS.%G=T\D6?,=A2D3&5T9HZD,K M-
7M!&L#C0LD=YR#Z@7&),,FF"++*X'BVPX@)%!+ZF%)'D^#M7446N&<@, E M165B+G]N(R$C!CI@5O6FD376!2?$8%/@;:F$/!6(2;)20F1:]CZO4PK6U6E%
MV[*N!4<3&,RJ(D_%D"5+Q=J27B19!.@8X'0RJ*.\$A A=3+EKL$>@%0MD MLKHHZ>-E#?Z 7=T(*,UG)0MJ2P AF51LH//1WLWO$; "E9_+[@9A|WXWL)0 M=7M^9/-
$.XL@#06>5+>=4*I14@ #D')/)I)F$_F:T=S7$AV#.86B)F8:;2(NU M8=+$JKJ M$2%[DV0;#@(WG]G314C-Q8^V,H!P\"FPTW6!! M0ZE?VH--U!D-#29T5X$>QZXN0.
(0>#,5%$Y6B8"257OK.RZH(UX#5(3VQ4IEMJ)0;RZ\(0',D4$9>$S!7U,9^,Z+[=Y2;:W69X:L!_65G *D^3Q]?@* M3HSJ50X!NXYCQ#/G& B^/_!1M"OY-E LU/)1AM!:^R
M+*^!)!+'HTT>< HHR[;#R TE?FAI)E/ -^N";25=I:%D2F7J9O6.W%I?YPTQ M(04SFIO[?\EW+>1]1&[4'\R-MK?YK0J,Q1;HF;D_M9&6V,,-[,4!0IQ?$I=:A"+C M

5YMLZ5,IL)2O&!.;A&YL@"36$:!0H2PMPE"^P+' MTGA,G,R%+,0KB=_ ZX MPXAJQ#(NH3-WY$X5R!& :X4];D@TDK""F(Q"JXE3]'A(5]4F62D,:F7PQ M(J;2A].>(\S6N),@7"KC* <."8O<) ^E6\%C"]W,A@TL0\VL/B#]@](8O2^"IR M :L:O3HE.LQZRP#NW(!Q7"'2WZ5:^9(VZ\.1Q];"<>WI?#XB M5L0:ZR(O*47.J4*1D=V+'\YD'G;T9*64MY3+&,B#ER'L% ML0'Q_YX5!3(_OU->KP)HK1#DK[+9>]FLG2QG&69A0+<)3\Z #-+?5 %7.#30 M*'YH.S-?32VU[[DW =6@@8(XELG4^*BDX!Q.A<,K5E(S3#H:5$@Z$#7LV%B3 ML+9 ;HO H17I^+G%RPB+;(!"22]2\")_FK0/0$N1PFY(1D[:JG$6Y 2E=O!B M%9N+):=1_-1D-J\.?!]TJBNVVEFT62V"1)':951+"B&1UF *7E$EAF IEA[> M*S4GASK_-]XK*L,J? U54_943OV6YP6.B6?D8J*$X[UIB5YG]-XFM@\Q"<*)V M2XD&-+>10Z0U-"@H##$95R>I>K2C)0"U14$"=)["9G@-3- E^8V&"DYQ-H?P: M<#T97EW<7L<6*T+I!"(&3*5A0N& ([^ZN;;F;G#I.MJ$]&8!#HP8H&X;7*\+ M&DB=M47E9>"HO.UQ>UH*8U.164#W^9A5DJ!2JJ') MM^$HIZT4U7:J2KM5)5VJDH[5:6=JM).56FGJK135=JI*NU4E7:J2CM5I?UG MJM).16G_R:*TT0JTEMLVZ'5UPLX&!-2Y.*/ 18K,9_7552,5\;G*[ZNH;"D] M 8S=H2$6M4VH3V1]1*WA9N-OS MN3<)6EN$A;EN8VV[Y21R,M//%N>%1T.N*+_;81B4;"K%MC)^"1*^(MU==JRI M&DZG.%3VSSRNT5"P5B5=FB"\,S)KPA8M.9EW!><:I-J)P"A-@HLW4&T3&]8I MPQ4#!*L-W7E@A_.Y/5WXPZ;&C)BCLZ<6VZ0P!Q*7 L;O)"P6BP(BPKHV^.; M+<*F4I[0OI46,O> A5KBK-^"A'V]O(E@?\@,NTH1#QML\YBGC?TSJ(3.ZO\6 MNQA(0PGNL:WE12? 3USZ7>4"MH@O$;+"/E+SP%?#9_!GX=KZNY/0 MA:_X!4V/G^ 0DH(/%;WH0P;GF3B&"X5RZYJ*]@\HC*V>*V[9(:EZPYI;0% M^^C 4GM4U$GVH 9JG81.1^/nD*]>%@*P@JD=1/K(S9[]:UK /] M* HH) LN2@-:;H,&(\ZB[E.G0DO\'Z[S%-PEFX^8NU$I@K]-.5-%AW4D2V# M= =[W_):WJ$|=*<&EVSFB.'8"D]]@) ^ 7\(>E+3)]]=-OKXF.'>; M\+VM@XN&-A[>DHP)8AQPR9N%R2PV!5Q4V0)LW'.&5D'&0W>5;B4L;6)]Z,0? M6)*6*KZ>WA][!+;]{WUP-[8NDMXCQZ#&3HV';+E&K>#QLX-BT:FV(,0,2%@X M5]*_\|31+NME&16)T/"B1D)4%8+;)K+Q(/98<*0*#XS][#C*_7S_)F*6H@\ MNHR14PJMJ028\2@WB")'F[!\D/$J;-^(*:1W Z_/(1-NH%B@=U?8=R$X06 M%=$]M+=LR[#_I^,H**LNK:T\%31/A@G;X8&2E9=GPMW3N?Q6 ME[K@B*(MBJ[= HW#O8P8C2D633Q@*+18=RY[0[:/. ^KP7T'0(^HS&4_]#:T% MRYFG<\>21Z_<9KS;$('K0977(N;:]Q0"9 7;=T;>.7C294]D2V6W25;\')[M@Q%W1@0P=CE67XCDR%)7W':"@[(0B0J^47%$W!;1"Z.26^"5)>4*P+66R'#LF0,'X7[K; <;F^J(<+I@O[(7[O6XS MPKI:MV >N*_9OLDXPCW?\8)C7R\O9O8<&/>)-Q^_XWV'IE+A$=<>=1W5@P#C M"K1[:OF'B#$/.O"FIK@DCWMDX=M=FM]S5$_Y"B"TRMG&&HLT"JT;49*V&3QO MM ^W%'H4R?4&/^"T=,K[G!S8:(-3N1=6X#RC+V7>3=VQ\-2V2)8>:-:YT"[9 MI3+GSSOG-<_L\"WG<"18;RDE#EN: &>&.H&?0]&+41<7VM=5#U$M?[51Z.N M"KY>!"%97J3)I2@#PUP'\+LP2I+WNY'?TN0JNUF^!*0%HTD&_ =8O$)%&N,M MP!YA\6ZY&EQQH90BU/6T7-S? TY+J(\12'$J=-<<\NG\E&7VV;G$SFA0XSX7M M+'QU'%1,L>0&,15\[7&2KA4,#DC68F&'[N@*.@1B$0A($VXA14.O]G/QYP7P MP[?)5R;]E';"O\7%,AAK#ABKJ..Y#QZD,W=M(PYML@#%7QK' 42\V:NZFSZX MU^G,]L/PV_=ZS3+VM)VY_MR>S<+C=T9VC:;5-V\&=]BI 3/"&_U"+P5VX%7>*-=4S-ZNH;3' -E8LX M$\;UJ2+E ;+]UQ[X0/\F$^/F*MS$[H'A)"X ^/)ZJ6\<8:%T"]D;[8+(KCP9Z.:2; O-SW$OAV:VG,GM!U?0YE^4(N M=(0OE ;Y07^Q'TV/)'G3R? AL_Y,0Y5@TXDW&QEF.G'\@5%DT5@I>D\]634V M.$0P"5Q55=8>YV"5V:<&S0T^$:&$2Y8EJGB4Q (=>W.=YG5<1L"BV5.-Z<+V M4#T\RIAJ,#$8\Y,[*? - B&!,1]!@,963NJ#A3Q7]>W(8O>%3J'-,O/6]GU: MSKB-VO\?/"_6W/J9%W\DJOSLQT\#29CF^0T*@ :>BB7@=35QM/3:@&'^975Y MR5)&H08D^C+/ZK);Z(;(- ZXIDHB5^&HQ(Q7=.%FB7B?I9=>5\OJ$UVYOY5.C MAQS412CU?M=.VP>*1].3"<1MK*]4/>E=FXK>4&Q"\AB>Q1GU\2;S3VT,3 M;5,O40#!RF2; *U-]_'AJ8]Y%4:YKQZ8Z<7T+T? 9 G.&,|"X M5W_HQQQ8GWAE/6VRAW8FQ9UI OD MC60N,*DHNXKKG#2 B/5;Y Y2X=LE;.#2"ZSG6+R./U=[X(I[*FJ_,)Y7D&R(M^02C$$RG>6-V3X6Y!0 ?4%'-(F=F;>;U+SZ>N? ^D[@1AJ<'.L%2UL%|=H@':597AM6WG;'SFG<(&Z 7WUCX^Z,C MMH#"1N9'%E|>=X&H1[T6PFH*2P72I:(-C2#)B='O8B%@!W7 1.4(%DE2O*/L MQLT2O>,O'- /6^L4LU[G\'Y$0E_>S*L#E.@S9JN1:DX8C7E <.G#^(&=H=@!+J+ M>^63A&YA!ZHV-6J&*Y=^7P.KMS"43=8PRZNF.G(S$RIXO0M^>>HZXR*!*92(L MS%!U4- W*K^:MFXZ2ZU=A&^L1>5QBEW//Q3"^TZY$L]:8))?UU\B2H# WNDP+ M3Y:^HR(;^7R$V),>;G2 ??M*:X.^^Z9$'1 =IN--/-.UE!+5&=TH@!'5KY]$ M(>LAXKIV$([:#]/FXMR;4=E? 4YM"U)#UL E%",K*N#_8(83=J\\PKJV18<** M5[#/"EHZLM"R.T1KP:U';2BAU_84_+GM3L=*#A4HNJ),#=X^!X59#\W9,*M@ M'4R&@GW!"E**W"5L*;P0Y"G7M6? >PGI>6KK2:,0GCD4[WE0,LU+ M!$VO4<]27!YIO9?G.O<;$WFRUK6$IQGS (9T6WF=$7 O]+7/4T6HC^M'"P-QP%P@/P/C#?;\W *>'9F9GC- $&:G^.!XWT/?!FMN8PQ$,XDTI.3UC3BZ M8$FQB_[U>)2]!X3M0-@*)PSMV=33QSG, R)[%-J>.Z?P@&I-IT)0 __*F/S8^^:I 6:69S12A"^*B0:=6R-EV_H/,T@ M$[QT0T[Y+ <1'QM3Z'1*USX&KRVDNES=R#ZMW^J.9HX%[*L!ACMMY>C'OW$7[M3K<^NZ'$0Q% ;P:JA.*$XS=$H]9-3AESHXA?YTJH$TY\OL&W!{3&@HS(6X)]Z^ MOZ*8@@S(T:?XI LO4UBN'RZ&*'"89(TFB\2].WTM/&_=*#4>951GUSFW_ZB$ M87Y13,JD5;NE=-(80W5$T9N.BZ('1B?\)EE<+)XU:]'(, MA9R."EEVO5BE<-LQ<^? U@!YS6>'?)*0.A[>7O]- D0_RBNP:29+^HYY_4/> MG#%2NOUL,UCN0$P.FQ)",+0<3[42#M[(\ZV4USFBY=M.!:K6.Q1S&=:$_L1\ MA4/55&&:%DMSY+,25.R[Z1=1M>9[^\3YQ#77HV;4$3P0^$B_,J,!Y1)7>PPP M50>3RH8V,A6EDC@=83'{EV4>)32AUCK=IR;:*A7\@T48#O'=R.W !ZX#=A7Y MG_@X15>)MO5FZUQ$ZMUSQH *$ETK1U$7JIE+%$IHTLM,Y8!*Y#TEZ@<$3)W@F MRAV]Q<3Q&L59)"6^]DJU&2)B8V0]9]XSF>3T9\^.4#H1D,\0C=XH&OU!_;]=W)XEEWV&.4SC08&(XT4'NTP=SU0V^5- NB5LKQ35$#S8BZ(8*3PK5S\0WE@H/4M3!CE+)DR]7K!N9K MARW?NO>>:?.,G*ZF:ND@[23H70R7'3H'BSR_,7M^3'FU-R1H(>)=MYV]=A<' M(>O()H#S52(ON\UR]78SO:,Q#"0 ;FX0/DO#?:QD_ZBW^XB\$O3Z@ M5"^P9W/A+[7^- Q)CW<,;CY&<0 ML(*5(L_7I+L5ZXR5-9W^CLQ_Q=^1:?\9 MF1=%OH=_RPVOMKQ8!VM0W1@T!Z%_? >:>&9_"$E>OSZ[<'ZZ\LQ?0 MLVG^YM6.K?E'5JR!;F#&5]#5F83!F7A:0/U2Y3L<$EJ3JO(M_;CA#' T-H#O M5SFPM?%)CGQ5=:WIO_ U!+ P04 " "@B5Q9R&^LU, 4 !R: &0 M 'AL+W=O;NU^PT2(8D;DM#P\)%?O]T-@)Z MHVN;0>G*8^SHQ?/Z+O+_,4S695)G(G+W"JJ-.7YW4N1R)OG1\Z1^>)C MO%R5^,7!BV=KOA17HOQS? 9G#TVF]2A2G(BMBF5FY6#P_.G.>O!KC>!KP'[&X M*5J?+<1D)N5G?/@]>GYD(T B$?,25^#PYU]\$DF""P$8_])K'M5;XL3V9[/Z M6\(=<)GQ0KR2R7_&4;EZ?CO1YLB*QX%52?I0W_Q :'Q_7F\NDH'^M&S76#8^L M>564,M63 8(TSM1??JOIT)HPL;=,YO+%R M' VKX0>B#++#U?/3DM8'T>=SO5:+J5:[I:U NM<9N6JL-YDD8@&YK_:/=]Q=RQP"HC5 MV+D&NY? NSA7_664CR[.9Y=KN> B@W=-?BSE,=VBZMP,E[(GQ:T#,]@\SS.YO&:)U8!JXF53 \9MVL1,63 M0EIT,@!M 0 W8[L $+)Q1ONL>5&.K,M(6='\A"MI*POL<-$R>BZR$ M%0M1%C59N\0X*W +D"51RQ(M >(ATAFL8D2D@YRUXA&!J3:?\81GZ&,(IT> Q* @"6KW,44FG/*M06U,3LKJ?C$6@T'RAR MX$L30!%@F,@UK8*(-P#@KG@2- 'TNJC*>PZ'5!X.#LZK,8_1L4?E7ZW6BT4?U MDD=T)G+0=B#QX@4LB),+\FE!NV=6 >L!%7I[%B5LQO-(;;J4L@_F&FD7@P(Q M5'W5?EE3"2 N);Z(5J5<'X:> " $(36 MXT=!P-RI? TQS]3O8E/E@"QZ#'K.9[3K'/>,')KRV;&W;5ZZ_6IV'=6 /TB3 M#(+MN& E_ F"YH4 6M@!W!]/0+/8|-8'!3S&MP|#' 3[G-]9: ,!,+ M+0G# M_7;(^$?P43E K>U3(W:&:3_^QM/UT]=#XKTISC=QDE@S,2C3N=Z)M:4;'XIX MF:'N6B)3$MLS4#WK.|.|"%D".*>LX"I]< .,#RYOF2AE MR:U,9B=S7JQ0@9(/G\MJN=(\@.=!)PP;@\N'"NT:G! [4\RFZ:TS9V8Z;;3RQ MHBMP(HGZ)D9!UXCA-NH"#30E2Q(%CZ^@=2&_B7G4^H-N7Q+W^G6=6)LHC1 \A M0$-","_ ZQ=!')G%$LFE<1LHB%"28M<_G3N_%.#R*# (.#;JOYW]A|*INH#])A;'Z#'?&_*)F-U@'@]O1/40=&OBR/E%2[L:O2UN2\ST MH57/(815ZK"@. $PPA%7E^\;3==1];=H2PJ$BL]7,6A=V@RV5WRH,3 GBT[M6^??S" (NK,E7\M<,.L5SWC$V\$OGCEH.&#Y?|@;V A" M;>V5S$0F4#<1X_*.2H/%C -24ZT5W]|("E@CDR4<$FI*(3#;">KLBX@,(MQR MW!.RU=8:5*&,NM(EU]IB%@+B=L_T M,2ZDK>5[=!CRVECVC&UWG0W_N+W02YGG0.B#+U&&T#>'=@;)2GU&EK+"A4=*]L*]+9/[L".:W$);U9JB> MVT'EG*-####+[&N37X*.VHJ5GL!RF81;QK2(5D*PH+0""1-L? ^7^O,P*DF>B| M@7&58D(N;/P.,Q!X |-(4$R@&>,,,$Z4/+;TH|<|SQMY'NI'L&Z!W88J!8=J MU.P C<%,9IT0<)!S*2DTGV&M1(>US4DY@D!5P2I,.11I:7(U#K^.36IPPAI Y M6!WD$#BO3L248:9).?)W+4T#!P*VHL3$Q_V2,(2M2GZ8'%9+2 S+-0P'LP.P M(VU'MO5V[++QA)@1\T7*B&Q=U0,EVU@H;^PSUS%S=QJQ?GI+L3PF(A,PV*!? M5&KO:,,,#*;E'F#8]\X=/61@J2)#QK<7/@*PG*,S-3D(QL[TB'*Q&%VB-'0 M) !R0+Q#N3LC-_4<8(7:B4 J10\&&DU/O?L48AJ;8AJPD/YD?(RDK6K'T&4J M% ('K6!M.!MEL1);#>L]G$D1'HL$ >Y&0*GH?IS%2FD:@\MJ14^8]%P*8%^T* MC9S%2K4EX,M@MD)11AM4X/2KR[,Z2N!S$+\B-ER)6RL-T'ZA8$DAQ"B50+=) MY6UF%7 ##8U4<9F1-UR[*I2>KGVAF2AOT+)UG,+,T '0MT0"I,D(_6J-QKEF M3+J]&_1L/(7'%9F]"((>F<9%@6'D!PEJ%>+_>560AXRWCX0C'%Q210ID>0=>2([9O;5&"CZGN!&\0VH;'27@ MG.6=(,/S2A:I7-1FWN3^W[1S_RK'[DK/=E.Y_SX!WJ+K0]8#P:2_ RE(3#C- M/ZOKBD(A,4 *>9.IG954DB"D)!#HPE9 5K5 -T4$&F&8L'"6T35I-B,3>G], M(47*),U*!.+]DMB G$+S&5$!VU'6B4JIBU*.?]\4@S0V6]BJ *"?DSNZE2][S#'GW;L"-&@C3^$!:;S61;\VY"4O "1I_9Y=@V4A#C)68L>KW>[KD5S#* ?/\AK MG3 8O"L#-8Y7<.#?&(9(M => >>#;M&*1VHN S\NO4F(+, 84Q$CCH;V9 M3A XJ#L(KD!EM;X!KG-@%ZI9IOOP[??@A;):= /"(5[3#LPFN[+&LEVT&-5P MV/G]+%M]4_IQNQ%_7>L? I\./K), ^**H9X!^#=6<=J6#$G8)B44X$,1<4% -S MDZ"[,YE:;2@NS=>4A+;.96X"2*8MU.RN!L8'^,7!")9)(O*O,[8"@I$[3?7<5@%)]4F>28.\! M4FOCHV![- /69,S5VQ0G!KIC;8PA'I]&G;RB] "(VOW\7OZ\)&(2SG;$8N)^/ MS%5HA\(=V,'6NWC%[9,+HK+;+N;WO.FQ1H(Y&+K;;FN$[;DL=(.-:)/40]^B M[E%N<'_;V?/B$O2T*9M':8/!,]_)L05X^,"^E*I13L.?/<^]9U8:KT0N%F#Y M-W)% Y2O10M4J+KR45DEX_E!(*MO*G@K$&WP2/GG8234%4Y>H$]4ZY,X.\&_ M0S>56-6$W^.%T.9],-NX\M$W/H^O+M\?FRORMJ;#D'3H*[X3, MEP(CK"^Q&?FV/Y+UDR,/*O$Y,EJI+Z0[N)A9,Z0*JIM^90]2R -=,G4-XG](M3-9E0"K _1T'=R:S_@!ELME(BMFS-[7?+ (A$&J6$ME/&8[&5%&HO9TZ#=\|_ M!/=^#]:?M]C)6QOJ<8" 'LA>_ZF6GP; MZ%WO,Z,EZV/;VQS'1>N>E*)%3WKS-N>\%,LXRY 77VK$'ED.V-N)AQJL-G5< M1$XEO4^PZD+$RTR?"=@!\MX2E7IZ[/D3Z]CR0@(% M2'KO&X-^6:K)5K=$U/A0-J;O*56,9]4MVZG?T?$=]Z-_RL/.Y'7KWAB=+A[] M3]4]_J&+(UY? CW:DBXBQ;Z7/EC0XW]RRS;)+'F?*KOD3DQW]KK*XX!88,[OI,2D-2TR*"6#9XTD"E85WA2I0YS7(LJ,)OZ+Y'/4?,#NI0P@.]EE7 ? ZI97??3H^ZM4/W/##/ MM>G*_*_I]/A!J- ZKZ4/U>>@\D^VPZ=39I^EC"^@[P[(=C2"F\T,7Y-NAS?S0 M'FP)V!;&;:7/O;I![JAN9EL:7F?^>D0?[G=PF!> !=*> SR&OH_U;]_2_ 0 MZ*CA(7"F+/!" XKM3U@XU;LAY-#'T<&AZ^)E- #P]C^Z'6 >;,Q\P>>U1^[7K@ M4 ?=]@&'!;X'T;1#(*Q"V&4NY&L/O00'H(#CT$?T4/@5%X7^\DT(+P*_43 MU*=W:"@X-!0<&@H.#06'AH)#0T&GH6#8F]T2Y- ^WJ4"W#6QI*G!#B+CW;RH8 M[ACH-!4$K2$3'R\@]FXJ,(*Y5VO!@RU]+Y+>%E'L;B\8(/ ^[06N/86P OL+ M7, ^EEHS[-QC<"^A.>P%F=FR? =H=@9!P&A_Z"0W_!H;]&G_Z"DU*>'/H+MO<7 M("AC>]_F MU5H'*78PB\46?"C6@RVB.1/:3/0F/:+(DT5[T.;#9I:WP>U'.PZ MXI_?:?#-*N/0:O"=6@T.)?V'DOZ??M*_GVT:#/[N5\WBL, MENO?$XKO4J6_M09?@1L&"'M3Q1^"\(^]_2KT-?_M4:?_4+-SJ-;_&=7ZNR[R MOU*[_XO55_ARZ949;FS$A-+K)TI\X/)0*5UKWI[H\QRXXMXN,!Z9^%6[WJ+$B#. M1 E/;0_\UGUB"&_'MGU,%#<$QT*Z>!DKW3532>\(E5Q=.,TII=#4B!B'!31Q M'TWH&EOR5)FEF.:<;K>=P$!$]>.MI,5@F2;; @)L1B8XVTQ$CT?AW]"%A9=9 ME78 I^)MD^&AS>G^V)EV,"&EKR=U+M6-)TQW/=H3Z7.3PJ8MMK@3_1P;!./M$U;?(7S-'1DHW]+:LB9YT_AO.&GJLLD4 M2R=<.V">[V_X$%UKVJV;P&1C1R>IJMY&@7=V? [AN'AV:&KZQ]>%>7+-G+X/J M5QCN92 %^5-Z&1Z2W-EHU11:%[]1SS/TN@]>CC^<.['7Z<-6WU-ZBV!OC M7/Q_64.WW>+@L<#S6>@'72-+MTA!./F:F<5.A\=@I4. (P(XW>Q[ZO16_2-/# M?]6\#VE\T'C^NW8^?*/0UG*);*6T>]T4H9BL+Z'_;ET2ZF<,>6>%V1B 5,M4>A?Z2*#,U#*=?T M(S$S698RI8\KP8'W<0"\7TBD@WK #>J?&7KQOU!+ P04 " "@B5Q9Q_Z1 M9?0& !W'0 &0 'AL+W=OF6LT+PD=J4)EUFVT$WY7%F'1VH=Y?%T4%>R23.Q&5!RBI-;>;X4D^ M/[0#O6,S+UC-!3P9Y?HV#\]&A9:-! (A%#B1(X_+L1IR)4!"8\BM,|^2<>R>FA%5ID),:\2N37/ZG,/[X*&^8)Z7Z)7.]U@DL M,JQ*F:=F,UB0QIG^SV\-#JT-H7W/!F8VL,=N<,T&5SFJ+5-N?>"2'QT4^9P4 MN!JDX8/"1NT&;^(,HW@E"YB-89\\^G3^I7]%+L[(Z=?^A_-O!UT)0G&J.S0" M3K0 =H^ @'S.,SDM23\;B=&&_.:?;]SMLBX N>-.XQ&J73MA6B7]568>X-B7, M9MXF@[9O_R"&L-U1V]TMYK@-PJZ2YSX?82W VRP |WBOG/&A.+0@44M1W CK MZ.UO3F#O;_+NA83=|=5K?/6V27^,K]L%?+GXUB>.3=[^%C+'V2_LE08$E3@X+,8HEX6H 1T(T1X+P;$0@RB(=B**)-'5Q M210DF10C,L#ZMK>R<6T3^<*Q&/&$O"$>=1R7,B>"9Y=&3DAJ6'"> R, CGAJ1S[8Q/^)L M D4K@9T"M/2H8_O4CU!C0 .0RWHN^;9$A4S!? 3DMA%C#91[+J0*P|>"$9]>X MX",L'PI*YM-X."6\$%"L,S$'3'B653Q)%AVEHRUWRF\$B0XP^2@DNM*^C8 M]N_D':JQ[NKY='%]O:?$[03U_.G%U><^8>2,#^,DE@N$ 0'($!^0K"|%:%-F&&H+PQJ5.&*@3 M@;;"D,&!B#S_*0<4P)T)=>W5,8!KN93\[KDPB3$VEM?J;<^CO8!I]8R&+(*_ MD.ZF?UBE5<+QS2.06<54J5D-.WD'-U12:Z%JHV4F8U%:[[4_D% JR!;("N4/ M/@:4X? _@'GNU0;84429OV,\Z[S%]@M/9TGXVFG"Q-55Y6[&DG>6 M?FUR2^!WGX0@\VL4:*R\|,?5KK'RW1P.XJ9X6@;;?SS! M+SO6A$O? >+MD0__C&:"/OR\#O!>]-/ >5%K,REB[O,G@F[<>[)FTT1LT_P= M&F]=HCG4:@$<#>]/\'(%;#Z!0H.S)6WW7AKH'U4,JXC,FW U5^PXSL"3&.[^ M IN 4ADSS&|$O 8*2H[77:+W96I;+$J(:F"8Q JKNJLIQ7VJDF2]18069U+Q M E8(|/P6AG>!W@(,B&_X((&K;BJ&UV6[+>)$+F8*'[AK95Y@T, LN#U&$UHNDFJD)9&H;SJ .D<[S MT*=N+S19[D6Q*5T=5 :=1^0%9B:)G:M &VB-3^%-ZPZE7&3;:8+Z^M7W[V M95C2!'QV;)<&MM]0AIHH1!$4$8BU"4--$QS*7 :C4!,&0QO\T.4#KUXC#%20 M\(;XM.>'M.?V? E'"@)%A]OX:;5#OG?T[Y,&L7>TEETM_&I&X8YFS9MG.I*)A M$9I4."&C0=.$;CN]W)"ACS47 (3./(9?9;:UZ$0)@[++KZ.0-V5-%VKZ>8# M\+!I8E\,R TLHJ8-J#<*/0B? ^RRMNU$'@T_36R]3Y]5HQ.M$8(T]&+I@ H"E M%@[W3A%X F4PL+<;ZA="_@GTX7XO:XP,3:A#@QW\TY'?P!H>UEQ?=$:SN>UV M)@L&=]-3OQCDCR8.#SGN>0Q0KOD"Z]& ([<87'E1H6@>M4;Y*?;3 YG(U>R02XA*NIQ M*CB@C M@?ISGLAZ@N9;Z]&_4$L#!!0 (*")7%E8(_3E1 T ,PH 9 M >&PO=V]R:W-H965TS#OB0R"3Z3Z_/H# MP-|SPKSI+:NJ?'E\;)*ER+D9J%(4|&:N=,XK^%,OCDVI!4J! M4IX=CX;#D^.W>N+UZJN,EF(>\U,G>=G'//_@D%\L* M'QQ?O"[Y0CR(ZDMX^&OXR EE;DHC%0%TV+ ^IG<9O[R:X'@:* <4*]/ZS="2 MF5)?\8]WZ9O>$!42F4@JE,#AOT=Q+;(,!8$:WYS,7E@2)[9_>^E_D.U@RXP; M<:VROV1:+=_TSGHL%7->9]4GM7HKG#U3E)>HS-"_;&7'QJ<]EM2F4KF;#!KD MLK#_\R?GA]:$L^&."2,W841ZVX5(RQM>\8O76JV8QM$@#7^0J30;E),%!N6A MTO!6PKSJXOKNXY^WGSZ_NWI_RVYNKSZ_/JY *KX[3IR$*RMAM$-"/&(?5%$M M#;LM4I%V!1R#.D&GD=?I:K17XHU(!FP<1VPT'(WWR\'\&\B#<]2'TC]*/H7?S^6WPR?+5'OTG0;[)/^@_IMU?"=OT^WGV^97', M? O_M;!3'K]CF,NS2ER)3)'BCQ&3AI%&107C9H@!+^T(>GLE%K(H4.2, M9[Q(1&?)0E7"L#Z+A\-H.!S"KY.)_?41JMV^/6+W? T@41EVX,<=LH/I:.I^ M7I- PI!*@?@\AU]05LE7F. '/=2S2E4\"T*JJ!NR6II$U47%>$5FH]4PYLC) M;I1E)5]S^"-B!< I.#7,[,/H?DNJ\]?(^FO('D0"KJTD+'Y?ZV0).,,N%UH(M-(W=%5NFM +&T+T:'"P+L)%WG%AJE4MC%$295%S):LGN,U(]HL[9O8(I[)7 M$JR/V/OWU^P !6,*C(:OWJHL%9K^B%]%_NE[C+I_RI3VS[U4]^:0E;4V-8<% M2*O]-K:7?;B_]#(&['/+3C"D!C-Q:'_J.E?#BX2; M)26D+)*LQGSEK.|FWVD)&0B!?X>2V8V/UX'3Y.[=3; &191$)S{)UQVGOO-Q/(- K'<&:60:%9S6'.. ,&T## MH!+ 5S,!'A/TX@.O,$1K=H- *'6S6=8S#N<&N!P#DZAE"=)DDNK;I9U4P2VY7 M37B6U) 6\!(+$): %@J8 /9R-CX9'J5\;6L*HX;OH4W76(@U+8PUQ-> ,QDO MC4@'[)V5(A[12=42?+C? B(@>48X(24$XD(=LR5.L!@E"E\MJ**&-X^B>:5P MQDI"HAI(;3.79"2;UV'=0E$2TX+=DC:@ZXVE ^R@Y21I-8:7@FJPRF3_RF)Y@37XXA.3K RJXU- M,[0M9%L]68=Y0WP$P? L2Y$)0R# ^*%5M(.F"O^R45KI#@?#-5'!6V"H%KT"5 MV4(BI SU>?#EX>:0U:4;#AF121M_C->S1(R<[]FUK7D8!V!<:>!/.WU/\9)@ MZ-:(9$BIO@HLK4US-55)YT:6),_@"Y:_4911TX=C 51]/3"08$'(%K=9H/ M-2-RY+,H?|>COE6"Q/[H))K&TP'[[17*]^;D]#SHF?"6[,I 6?]L8E.?P@! MQQAL2NB8L@(]O(U0@)S- N=3LD6>U56I\%L63"5LM9;)D*PB'%HG2!%R0?]]J M<'9A?C=#=];8UO3>AL=4).J#"P&KYR#%*+)-\)C,,S&S-^G$&OD*Y0L@ M @N'@/W)^3FJ%:&S9L(1'P3AWXC1$ Z:DLEYB%*F> $I96Q%=[%B1",(LKOP MV3$.@-]8S]+43@T]94(W;%%=D-T;V#E5!3I8<>+&7] M$P1[LU1\], EQGCP=<0(.]<^!=*U5BL.'1Y,H[/AZ::._^) 0* ,3ATM /YL M$BUM!^KPULV1'<9B.5>'KNQAM:.]" ^+4!X"I-<%G_!OT0VJJ74V&1T!>BR MPC "2&R!:"Q CCS5TE% 7@>L<<,?-_E<*?P)Y)639 MLYB[I%+M!CM@;]4*6):.7+%9T1" (+4)2:>D4T9N===@-+E(PWO)MNZMYYZ-G M:)QK@?QX'U.*"C!0Y5!NRFNS?=53E=+2PK)EIJEW?LO^\=^2^&TJB77V@ MU0-.1M%)?/YC+<"'0YJ2NA T=-\143C:0-+K%? \5H!UMA>C40C1&:-T&ZNU" M?@$Z3R?1Z'S\/X5H)$S1^&QB%XPQT62ZT1,B-H?LV8ODVPR)FJP).U^8Z'>V MU,1=]=*!1<\W8\08E;AZB M))D2B, ^4HPOM@Q(GY%D!-7E- (X@>&E%5&6G274.+(Y?-7>H;A %FM9Q%&8R[M+I@@GA#4:FF6U$E<;5']FB;_D!D4:F53SVH!*7A?IKA1;<(AIQWDV6V:5SPXZ]T)LA:P['YZ' M?? @^#!UT3K[N&V@CYHWJ?/<\ZP&VJU9H_ NHP3ZD175,HT[H]3_.(/;;N^-\ M:I]*.UF'/[:P[I)O4.-UH;::K6-]K^HL#?MZ2LYF^[_]A+UU)$!{Z3%X-@3(G==1 M@I@&(=K^ :0.YQS- <21,G)'ML'6N+.[#'W_7A=V*46(\]T2$'/MO:#NL5546 MBC*E*)C]T^D TZW##IU5;A^_45CDU#8=]VRQ??P1*M6V=BV(F,DJG ^!7$]1 MW0GXZ >)II-%1ZT"KRDI:+M/1((JU; (VE)#;!O,0#KP,<# ^A{J1*'8'X533! MLIR0OUU*Y+?/86/KB4M\%L5GTTT>L940]#ZJXHBSZYL3.27NB"GV8$ M_Z 9[$7[?W21X,"PG8I;-X:4O9C_%BLM$B(F-X7\ &&&7Y? 0"L1<:-3LH2G@ M;9M)*!F"2Y+!Z'XBR-T\ 8G<#OPOKC7?L,<]"S:!FF$YV#2]"#D<3L_WP|^U MA1*K/1I,I&SC-,Y/WF6V[3T[G>(O(-H-D0+Y787H(#?LO"!.>9U5LLS6@4)M M,7.G'@$2W6&_BNL4OF!;;%.X:|>.7LYPU+N4PC0/U?EI9GO2VW7I-#+RWT?,L M::]=Z%2N<X R/K, %25V/_5)NA^4-+&X2RP9BQWGSONCN3N@2;+0'5Z! M.$>X'(1R1Z+>5NR36(#"%@T8?=[1E*75S>-**M||0WO/D!47'<^+UU M?WOO"VI?-CJ=2XE.( ];^ U;*.]><@A N4O?^TO$Q98]":0)MWW3[G<-/05(M$_LWG.U%*

*&U0BXRBZ.C(IK3N;50N*K=;K0O@>-W[*#I.M=;ZRQ=OO N[5V#E M/+VBS4OE&&%C*Z\KA:0HH3,G6V3^F@[H%72)<6BS-\WF\KW;7*+K451%*47W M@,A+'V&S9^BHKO-=@=VUFNZV-7)-"(L9K\N];30,S#C&)*^IJ>&-EN,VD"!9 M2X=PT '0V]X1@P1LH;76MFGCG6-MJ'O)12'G8#'/?^SPDEW:/GSE&45S_NG/HOML,HU.3J9TX8R#* ^Z3?T(*@EY6^CX MP?U:V+O4<'ED*),.W.W'H;\.^Y'S 73?:!B-IJ=M?9^?GMLCD)]6R6TG?UJE M WL8TAYF5WR>?KT]HW$@L(-%E+D>$G)@"#MT_(WV !:#Q@ M%IU0';&ST\'YBZ-X>CH8 =(:Z'G(6KK;M",6#R8G+X[&@].IO1UU=^M8[>!H MB CE]2&-'$UQ/1RZ[8NFX]879KG0"_J.#KSQ4P=/<'+A ^ M8+SX#U!+ P04 " "@B5Q91#);A.D< !FAP &0 'AL+W=0#M5G)=%)_IRYO9BR.+)B0R,:UIA 1_?1&7(LMH($SC-S7F4?-*>K#[68_^$Z\= M:[E.*G%99/^=SNK%BZ/HR)B)>;+.ZE^*V_\4:CT^C34!1SW@'/]JQYP>:%9RKRLJZ1.7CXOBUNC MI+LQ&GU@VO#36$V:TRY^K$O\FN*Y^N6[]Y]>?S0^7/S/Q:NWKY^?UQB2?CB? MJL=?R<>=+8\'QL]%7B\JXW4^$[.1YR]W/V\[.P8XQUJ:!3EZ0:^&,3VOWXE9CB<9L?=W=,QVWHZ_)X[K?25S[NC3]-,ORT6B53\>((M0E])HKX)OG7O]B!J6QL;0\T6&^E7K-2;]?H^U>Z_W'#MHV__B5R;/N9T1O. MN-P8Q1SHUX(X[)8KI+\CN\.GU6XEI:STU52UG>0XNO:2"JZ-9K? (NR M))|*<^2=QX9MQE9DVK&/SX[IV[9I>Q%=CP(SBCQ\|LS "DS'"8T/93$58E;A MG7>V[HR3AS/,N,X,B;X&+NX*Z:/(0;QZ8/OV:8;.OAX6>1?1,D(#>(Q'4_5 M?[^(:;)*,>?T?['R]0JW\._+8[,.TVG"H*QOOIA.2U%WAR'B\H=96DV+==X. M##0&UN8 N[(4^?3.J$O0)Y,#G@26Z7L||| Q8Y[D26S:<@6VZYB!1Q^.'CTB M]K?$9N+0G8YI^YX9>Z%AAY89V);AFC%&<:S >%?4 KN;W"77F<#$LB* _:U% MN<2+|$90V&=RT1??C(* OQ!I+9Z-8[JQ;7]NA2_#I.L:=9R,.Q5A/V,/=Y7 MRXE-*]I7V,SM&R^Z&/0, Q&6.&AF0X\6R\P0^93"$6'4I"^G%H1J#$ MQ'B_P^22V2RE;:?A7;PQBJS.MRNB'PCS#?1^+BJ\PJ5==6DL8J3.UST\Y2'. M3PP',[#(\#B/2,&+P76!B=M[D$KC*TH:D%LQ;#/ 1K5>CSE@A2>9RE2>-C_ M@#G=]F/3]8@)JZYIN9B>[^SC*3\"R_B$##W& D4$N;&!(G"1W-8C-(/2-]^O2 M@"U7U8E<9@D7X@7'>O;IIY_XD_UL INO7A@?[Z";1 7* M0R^NI_6:1H:>(X0E6>\-_C9=IJ2"NB. ^):55-H-BUY*EU&-8ZKOBB^1C.]#+M(.KSPN25Z(Q6^GY:%WQ;*"^:774[7/!\7=8LN.H]2;/2P8IN:9.O[W@LO6=* MQ&AR=!GT4)S83$'/X':13A?&+7[%XMS >^81_)HQA/CDV#<@0*?O^Q->4"D@MYC05J*"UG"E>7=4TL'[:AU@!=?L4!V?L '%.B-]:E0K;)E<7GU;0->G^31= M@1W5;'F"K]=EH0=S3,NRZ'\.!V8"+?%Y8LJ-.7K]ZR_O&9./Y.Q^_7AE''OM M(WP3793WG!EOFNGFQG4!&M(=S2C-&/QE"MX NLG]W2!:4AO!$V-%NY/G:_/| MML;DX#.J5N;XWN<9T-A;PW5(RV+8*VJR-(9FSAZ'AS]J[8NS-QV\R30"N6E]7Z2P%VIOXK5H68B*>L?2 M3/&*)/],&_$WW)B?3R[..OY-_1[X]T0.A4EQ2@3BH>G2]AN7:M(;W)@\]Y8K M"XW\1]"OXH>Z9@<>Q1;@VPDI%K43\|)8\A3U+?1YGI85A[&NUV7%2]$."K@N M6_(JC1NR@0K@%69%C-Z$,I J%&5H?8QG]A_3-PV!]3 &01_,ER<(-Z5+LT>";:DV*"]$2JC;RCVN MP#0.)CL4YZYA2'\X)'-*>9'INB&':L%&\E3,V[KF7EY*.,/,$=OVYMDAY",(S M-XBJ' >*I%W:X1 .J.2$]#UD,XW&F4L,-[!.9]A!XC+&"EB5,#'9A8KM>/#:,&MC1MD!!QTD"&(;$!QCB=2DN\3 P0M'[M@-@K!JE'8&24W[;!;]^6J7:%ZB!89-! "< L#]!+L4V_.:8;QI.^B0," M,BNP0[3;) Q@! 8A#11&T#1A7]/ W= Z\]:[&D/20:1/&G;%M;YJ- MHVICW&K\%D7!"*1H;H\"= ^?W/U8T?1T\K>)YL7Z9HW=]DUY:K!7+I6_OUIE MJ6#Q"*PGFPI-7>"7\0/8CYX\'WUY]L\B;XL-LU.0MQHW'Z IUHD,<]5-3%)- MJZ&P*0\^:-B$S4/U[I[E2/Y^N[(V:*,<*&UV*AJECZ@]+)]H.+.$$3(,A^8Q M1?+4^KK3?RCP\4S'9=T6R6#] X+/SG,"VX/_ZA,N!%"J=A]\Z-C7E^!C!:[\ MK<>$FH8!G2LR?D0V,#GJ#4/G!3&+B@MSB XQ>JZH3Z=V"E(T+6"$:_TN+& MJ!JKR,H6LU#__/VQQ74TMK@N!1JBB=Q2Y2(2*92+*&7@W0!S>+KRP,L)#X < M=G*B6 $$W:7.]5D>U0VP!*PG*AY*?<\Q(^]AL6"?(1*&GC1$?,\:&B*6YTHL<&Q_,G0P M54QV-,3>XD3#V X8._#ZMHX3-+]&\$YM9]*#"8_S221,6!YL>&PC9D.-B.N+_I MT'K />74@,1A9L*!&*!\A#X&4']HV.Y#V4-N'8HK0&;K/Z#$,/\ B 4/G* M$: 0<1\"8@ @BZ=MQLX0 NXSI?])Y3[4B+$&-R+LB:.8&[?>\E]&TSB%74*XI#TP[/QLX.(WMU(Y5)ELO]^:0N), ^/S,YK &1X$Q- M6J%F1S54-RJEC8L&(MR [;*)C-DTABY%IC^/QZ-NTRSKBXYG[0C7=@)/&EF< M6) ^Q7Y!@$[W8TM#R3Z_I,ZR,#_ ^V3DOI]9:B3A04N6LXW*\H#M+.N6'>,%/43C0CH/9]13E<.8=G2D3'1R_$WOK'D_,,65U4Q.'5W(LWQ.\J19 M@WJY*OEH3HQ M8HE1[+(1650)FM3E% @N %))N, ^GU0B4]51R-+QAE),Z%4"S65%CBZ6Y$8LW)]0\R_+E=R(1=@I'DZ MI5 S)8!E67I#B5V:]A=O%+G!\YZLIJ:F$Q_B<%[>Y(8]-Z-8.0_WU+W;H M/=-/G11B+A-!F- P4J15;]D"B"I4E55/*YD1G-E_LO. M-+&M0W=8\J*;L"5I%X4@X0>3C%9K8J4E;[,E)G"^*:8W4R_I"@U%P"W9NLI M):OCN9F84\[@1!_Z9'P,6JQO^+B&$N-60ML1"6<,M6-?)TV2*V4>B0RRGR6W M*CL2.Y#6-;G)W:O3+)&/LGN%3:(SH:@1EQ)G-N?)13()?Q&.D<9##F29HQ MKBRI?G$J2C9G0#^N5B1FQ$*QZ"(7@QP42C0"7M69-H1XDH-XC9IJ X>.0EI MC+Z:!QSO"F+"KL#A5(U:PV:%!+EV.]YQ9[A;%?3[FR+! VR&6NY/9RV9GQ) MLK70%J+:_F[*0,,'7=W%'$522?G&\MBD8V?*-30\Q?O<#$EA=1Z8>&%$LI7F M$+.&M8MK:+/F!3 3,-\$\RY3AJG61AW;BC[3@)?YTRGT/6\UUPAT7I!*U57. MI(U*0''Q\=+P *A+D52<49\PGY6*1BJK()N]EL.B=M8+ASNODB(>@@TZ]KQ$L*>="27FBSEFP%&S_+ES)EM!ZL?)%CJC'9U@[),L'VY0C>U%3E<@DQ5$[2;L>N]._>@DR'I6"->=K.UF;AA M3%I#]7#.RY=T)AD,@$-O;%CW;UEQS9;1U)0G.IQ?5+%J2_-$60[U2&LG UFN, M4'DZ;4<]4?BHC"#W6S'5*!A?#\PL!629SZ7:93..,X;NMB0'92 *Y:*_HT1; M?>3#^9\9N[-DO<$\GF'?[PP)_+,DC$;J#96U7E(X:3S8(63@RS7:FLI))&+ MH_YC-9&/I6O?HW1-5:[]L'5K&!YVBJI;P4]^YOJUB)<4I60(>SV:+,2TI&) MI"TW_2[FXEW<8SBT LA5TNGQU:GC8 M#=<-.I_Z5;BAYKK'JN#,;5D&L.>4PK\LS0I8D?4M=+(S*/!J8=.88> MBR4MC.G4!B1+H7='TF_/?UM4S(/.U 2@LH&DY:,-F>",@4 M"RR/ Z\L{58(V9;5UY1@8LLB9@?N9$S\04]"3ID[0UH#XYP'\5!R$H-194DX MB9YGA[OJ.T=KV<=K/#=OY>!35R YF@.KWX7O&H0R@CP0D\UE<,*/5M$ZB-'[U1*9:1XA^3*P/M;)/F-&"W/ M@]%Y)?18_VJK=61'X0H3^OBE/XF,Z=8 LO6^2HSWJ?(27-^YDJ?9J)%?U@$T(109,0D M]YK'7$5#@!BYK=M%T]1!$/&>F]TS?8[161'3:I;\UJ>*1M>6*LIUVT(5GC>S?M5X9QCZ)W%=RFA7 MI$/^OW)%S(BN]8XC'IMD%|\I=6NTVJAMX %306".UX.(374,'Z6=B]IBTJ;M@%U7ZO"ZD?&\$'PMK1LC7#I3EG,&S*#46U[1,*+(.L^L>+ ^BX(D51#JV]VE[= MHZU52;<]Y2*21CPC/NBP9(@OK<=3AKK%8I9.!@0SN\-CP$]ZU+3JQDDPH,AT M7(9\V-QX_45MVI5L2=0-4>D]9-B;J/!Y"RXTMIBRKTM.!E&\XN#$#7@.;L^= MK+%(;PJH87AS:?$YJ9H:AN'#&4]6*+Q WB.<5M+D?X&GH:&OE-(PPD"?I%.*G:EJFUS2*#*C\F[41H ")NMX,_-AAX,?I,*#VIJFM M:_=F2[>"Q\|"_?>>!>QEB6P[6PZ;>/89? M9%DC9=XR']7T8]=T U?_WFQJM>8$BF1;@,+93-8?5Y9M$7X[*3.*(_RO5#:^ M>RK"V@IQ6P JGJUWP'R:*FQ*F(GN7W?=:P&A-[%')#[1KI3X8HR_O7G%H0'C M8Y&M9<#YS>7%/WJZG7YOJ7HGC6@\[9&W]9@WD:FG @O\%DFM1/I@W$R1<;U[M7+81_=!S-Y57R@*RSRUE"5=;\ )DB4'E3&Z3]$M[1*CDOLD&WNA.7RDK8CO' MMNK*E^6&_QZF)2Y/UX'B4X"\|XP6&/3_UC-)'Z81BC9_Z/&*-U3$CZA>K_I MQ/D[K2P6FT%FSH$&*\8(0+2#EIGO(JM*#PB0/%*3K3[10L M7E/(<:SY0<_'H9G3OL[60AN-/+B.7_7\8|YQLX/[*)K#D212*X[@L:IBLQV> M:F"&,673AQ!=>W*H:>". BT+)*RO]I^!V"AYSD23;%E@DM*WI*ITAR]ZF?PS71@ >[2HLAF_)3* MQY*EH5*8.T^=R?!'I)U-64*BO]&0O1B]!:,[I[.Q049M9?P\,$T?:-CWW6#T M?K]JW+NH!FX5R0!!3)/E)22+K]1S55^Z4Y793N2%=0O'3.FQTMX?QVV6F0YC MWV 2E-W2-Z^9'8G390^,&Z (SF/10_FP-:PHW+3[^P-U8N(;WE6UT"&=-OI> MC<8*MZ4EA1:>GB;K2JBD5$ZBZ(?;942!\S3)39C3"5U';_6*BRD^H8+\M'0= M#88^RZ #:[BU3PPL8"XX.M8DL/SN]S8:IGWOEM.AWBS[F5B;!Q-4O!+ =8A5 M$3^;D+QAF_0=/AI1[UOO][DZ/08;QUS,T>HD _:?V(#=#2M(GG(J'?'8ADFJ M5>M';;\DB]__T!9,OZ?]4ASLBQKN:<$TUF2I4[H.1O2Y68SK!:9MVY.MB0;M MV=NVSDNJY9(J=+=,QW='^B_M\'-.Q_R<@WHQ'=2!Z=ZV4%-TA(5YW%L$"LWV M|,<.3/^*9B< SHPT3^GP"<^@1F[P?8^D]_2S.FQ*]1.V+DS?T(3)._PPY7MT M8?KFB"NE;-K<[XC:+03AEF*F@X.I8UXAO$8+]M8W=E+'6FF]W,TDX&.=+L8[M+LCBN@\6OOJ#@;RAOFSS="_JW|/7Q ,UMMK=NFIKNZKOOAV/#:MZT]'.VW=N M6+7;''QL6C76M.I;L9HRQB/J#A6YIN?L+&:_]UG36&<*:-Z8LT-"1X?\=B*# MAQ=8-C7T\WS;],(^,KAN8(91M(D, ^=;:@'ZV[?T0X4'P.:38$"T(CK\;[^A0 MN"\S|-#>8&/]OYKMB&+6,O)<=*PKV&;?K^X '3P*?.Y#T=.CJA$LT.6(W. MS/X,%'_I^ :[^X+=#Y3'<5B2H]?Z?<&^5?B;YEA!0/^0W;<(_SWMLUZ_KZ[H M4LPRE$U,8+E]6R>PS5Y?O;+_TI1%RXPZD.#;/ZEXBA^N+QY;P/U(+>!VQKY9@7J>_3 Q-JK[9KO',L/=1R7; M3J]VP*Y^B6.;4F^Q>-WEL;?38VNBQM=%C:Z/'UD:CK8VX90V6Q^V-#NYM MQ&KPL:G1UJ9&JI-1EW"#=D:'(Y_IUY'YV5QBS_9"+Q*ZN3E\Z4H;\2ER+** M*5J_.+*/.E3[>TOGZ^2&P%*P+ZB/9GC4>LL](\,^/"+ MYDM=K&A(\N/J8LD?%P+S+>D&_#XOP%CJ" [W@MB@__I>_A)02P,$ @ MH(E<648K3NJ-!@ XQD !D !X;']W;W)K&U MJ5EM;LV$/XK\Z\K5D"U)>K5>0/:--TZM&O0=-MG6J(MHI*HDE0<]!?O2$FN M[2A.O:8;"O1#8E'B/;SG>,_Q9)\LA?R@RI!J'5OK.,3&KQ4%,K^AV4[MU_-'D#9*B[(S1@]*7K6?]*:+PX9!XMYA0#H\]4&?F?@6Z*M9Y;6"ZKIV8D4 M2Y!F-J*9"QL;:XUL>&5V\4I+?,K13I^]OGAV=7%U,M&(9>Y,TL[N>6M'[K"+ MX(VH=*[@HLI8-F!_OM_>(WL)DABS83T3)Z3O8B_-]48?--??WN..O ^M;// @P+9VP;"=4>V1JFG*3D"RM&I7(MBJT:3:][JAIAS]*4!:UBN+RCXVO#8X\(MJTARHF3+GN(X-GYUSS7*>%DP] :8Q M5ZY$V7FA@%=IT60,736U29G5ZT:FR(=(YUB=T6N-C">Q&,\ +T5E[Y1*LM;1ML0F!^HQ"\4&'G.$%Z+RG;2!AF;,*N :NL)Q2)2HZ*U:0(B=])U-M+5HT#$]1 MP(RA TRF7+%L#*],YVW@*$)57'-:M. 8(-RALI4H>HF\6XP9',&HN*?>H?9#1X[^&EX:TNRBYRIY*"TI*;<&5FS:4HK?5N&&X1 MLCD-6";9NDP>P1NJ&E;I)WHPFM.9[PP#\U<\,+021+?#$(@)'"P#.#"+PH M;4]+M5V@Z=>W4VK"Y,>.*VXO))R2DU19>1O&0>K8/P@WM^":AMIG=+QR%A,"2<;* .;NAV>6I=Z(PDG\J(V\0/? M<=-5@2QXX>=4F*<@\I^L"P>5/HZ'/W!)*JAS#0NATGK6.P$26*O;AOC-, Q MW:1CXSLQ,MLKZ%<[&)UXG6 ,>ZN6W<\=.9-VBX8-<8H?X=;%'7$L5ZR+GCN M--X?A!<,=9KR3IUWK/+@=6VHC?Z2AM7_U@TK=H8 ,M8?>O7=*SA.(J^VW/T MCHX5W\Q9.MTBCUF..BU8FOK)%C*#NM: M\0PP/3+QICQ\";;?_I0[MAK,%YVKCW&:1ETE)QXNC'WL@S>HG^7: M5N];&IU7]$@XGDGAP1TJP M'_,_OB/MJ=E4QXHP=:-U@MIM/S@YOJ;A!().=,TPOA4$T3U=U&XK>4MG#TCC MP/X1>Z\H"5LJ2>A$T^A;-(3_BM_0]Y^3C>_12R87]N<%!3;_VZ_4UW?7OV | MLU_<3SY/;W_^>$/E@E=LW\ 4$L#!!0 (*")7%FO,#[.+ 0)0- 9 >&PO M=V]R:W-H965TK%D.XBX4%S M-4.Z!$G;?]:EDT6$$C62LN-_OR-EN\[J& G;#=L^)!9Y=P_ON3L>R?%2]D== M(AIXJD2M)UYI3',2!#HKL6*Z)QNL25)(53%#0S4/=*.0YY&TF[OB|-'8BF(X;-L=[-)^;6T6C M8(N2\PIKS6A-"HN)=Q:=7"16WRE\X:C4.]]@FIW!OT?QYVXS)CK"RF^\MR4$V_D08X%:X6YD\N/ MN.;36KQ."NW^P[+3C4@Y;I61U=J8/*AXW?VRIW4<==@Q&X0L&\=H@?JU!?VW0 M=T0[SQRM#\RPZ5C))2BK36CVP\7&61,;7MLLWAM%4DYV9GKS\/'R#JZOSLZO MK]\>KB[OQX$A6"L,LC7$>0<1OP Q@$^R-J6&RSK'2(_]Q6'[*#X $!"?+:EX M0^H/HCX6UOWH!_Z$=(QLL^AP^8?,"/SR)GW#[C3W\:X[_#Z/Q+C#B+9#V'W M\HEN6(83CS:K1K5 ;_K^730(3_?Q^TE@S]F6[;)(?37L3T,\?O-PR5$_??O M1G$4G<)WB/!0(ES(]F'URBD-3S5(4Z("P=F,"VXX:N!U)MH<8=8:8 JAEH;D M%3>8@Y'/5.U09DR 84_ 6E-*Y00^%.2;!E;GT+"5DL*I6,&RV%D)&7FAN$:@ MU4$P-4=MH)'*]2A9N.D9$ZS.$)BV,U2Y4) ^LIE R\FN_A=&UI+7VC A]!F;CMI11,!# M?S@860$.46K4@MEX9:U2I+Z[4(^VK4*Y0$7!P,Y#A9E4M(F!0;/D@]^;/6'P M>KIQI*U9FW=9H!56R0+C&S5-\XKN'IPX'?73U(_I:U,_MN0VP370GPM|;,%^)A&!:\V+5%=V>U"^Y*7E'V'Q1D,!5UV$+_MRJMOLZV&L:1 +_SPY! MYP]6,W)UV"GH'O:?Z1+=U238N?A2,.?N/: I?6UMNCOP=G;[Y#AS M-^W@FWKW7OE$.Y,JGJJC(-,^)A+&:\|V+5%=V>U" ^Y*7E'V' Q1D,!5UV$+

*M(:*0JK$3|95K|9B72="H@>"[S_OO#GD#" MC+B434Y'[$Z_R+@FYTG!841H#S8K%EK0Y-U5E|VO290Y"#>7\\38022<%*'! MLT@\RJF,R QX,||X1 EC%KZ$07-ZW'*+]OSP#>UO)@.1P?@B3B/U) 0N$Y6< MUKZU'7F:B,FC! FB*47!M*?8HTQ@2TF4JA198L$@\ MB(CV"9N!OLU.84>>IIE*,PD[L>E3"RE0HJ>R9F]0QI@4-[$L"B&Z[#((5!:2 M&S4!& HC=*8RZ3I,2,#R80"&N3|B@=,.E $M&HBS#6*="GN+F&,B'F&:I=# MSJ@"S603$0:\E?5GM;U^NK$8G%^@>&F H+VZ[G,%P=D*'Z1G:SF#TDHT8@:K M&DP2TC$4451D4@=OI45"MHXB|H W>O12L91G12Z:]>5J:Z8WVJ-3=KJRX5UX MM8 5L90SZK=C=XFP,XH)C1.$'X" -ZE*-!STN%.]:@C8+?"(1|H6)//(L4>6 M.QYJ 4>N, ["&OL.6G#B#8$4 J.Q9+#+$"XW+Y2.+36H6E)H9$]MH$]O%S)+* M&(K'*BODO|W*6'"&9<:)(3/+%.Q'A,2[O&N81Q<;R$@4^5|%3P[P+%C46=C7 MZFRL3A80NAR,G@R6RCD|)^8Z;315X45D*T(+9>OT-TRB$&I!N8%]C< \5CG[M6? (L01"[AK_/8NIO36F;DC0>QD25&7VT]2W%']!TINL_%6',]_@YMCO>HQ M $R>DZ'F":1;2?:Q@4Z^&/-1,ND}=5,?K,{?K5L_UVK@=U*_$R)7^N3D)$ZD*.SK>K_U<*Q7=CS+_P6>FBI M1&W*I)-3U8O>.- %M%ANF=TR5;'W2V7^^:7(FN8,&T(Z:#%+W!RDW\KP")@#Y MJ::^YN*RXL#Z\TY0FYY$73:I[6.3EM_5\+I]4>9[7.HDET%=@>5L8IC\5H/P MGBCU5QT";WFDD_-RI$6^X6CY(.!:IU|RQG[E@N/';%1UW-0\X*+CZCD'+C6 MP'78/V@5*#^T^@#-V/, VD$?XQR/G5+[9R8DO3^M_M5]@SX\R^F[@,R G30O MX3)ZU;<|>]@\WJGJMH$!KX%C^4-2UNN.'13W U(69>G(7FE::I)/MJ.-A;+'$ZDV+'+XA,BNV;P(S++.:Z0TEFK#/#'|':9-\1@2[SAOID!\]W/1=\#2 ?,>2$1$1+)]R#ZN!+|K\IAS,?|(#Z?_ MOV?YT^;\2/$:NVY=G4JQ\/4#8[H|7>W+'0^M9P M,&PUW9N.O& U^V/+=4=;'?EG]>OT0//[D(O_ %!+ P04 " "@ MB5Q9B&Q-1] $!>#@ &:0 'AL+W=O\:%C+LAF,3KNY6STZ5:VMR@9O-9BVKJ5>7&"E MYF<#?[":N"OSPKJ)X>AT)G.\1_LXN|4T&JY1)F6-C2E5 QJG9X-S_V0!Z9@7=(E:A^O MT-]UW(G+DS0X5M7OY<069X-D !.7J_2Q8%VQ%IKT>&)'Z%U#Q7LAW)K^!3,9(9G U!M)057'(O>OO CI\T^GC\(=UL&8='$+_9ZP/0NUO|./-PR7%$:Q\D7#??P/? MK0?GIV.(O.C(|XY"^I)?6E+P@%;2 O8V-*6-)J4)JN407<@\UOC+BU.*/HK M-BU"V?3>Z4RH;""CD[G2+O&5;,,").$M9@AJ"KE2$U#DF=1IF2&#*%6NY:Q8 M,%K#^C-:MH[-Z-;79&H,T&;'KX]WN@V/DA3P>5:1+2 ;M072C*6NP2]8%Z4K MW?0L%IT6\1NS:=I\PV:"!!R8&" 2#FE*E0WE3R K==;6QLHF6RDS0VVIL*O3 M5=TML6K"-O+1?0(+5 <"VI7"N-+JZA7G C1R_KPD75 MIFGF*JNG/["S?:!+L$VH:/(5U6-XH.BQJF>R6>R0WJCQM*'N6V]I@RNJBXSR KIZ*$NC2TSHC6=NB:^K3A5%3T1W:6235*=X,VI(JJ M];KP[C78:L/Q<0W80J.3I+-!=#9X0ESZ&'(S7+O9SDC 6"M20<(O|"KQX#4< MP7@QTZV!T&/<2T"$3 @!%VV52TUQOF!1ZE'8%=7+$'S.4OJ&D0^^S|*$,U\D M\'A_3B$|\#>#Q-^!43-!D'(0LB@)X4%965)"@N!>QV(_=@#,1"1;P| >*8LKG M_R2)GS(>B8TF,1$-0H@2%@7)EB8)$P'?:,)C)P)!\7%G01HQ$7N[FH0!Z>;% MX#_ B%F2;E2AY#BE:1*9|@'\)T\D$^|SY7YM>\M/T?IK>_]_T%BCU7Y9VMX;I MAV\M9!ZQ-GI@)9FE$|K@W[D&!"|96YEZN M_|:-/YG%RV6EW2>LO6Y$RGFKC:PWQL2@YL)_LZ=-'%X9C,-/#.*-0>QX^X<< MRW-FV/1(R34H|TUH]H=SU5D3.2YL4AZ,HEM.=F;Z<'%Y?7$$@_N+N]O[V=7- MY=' $*R]'.0;B%,/$'|"$<5P+84I-5R(HNW /BTY&*7TB=QE\BGF/>AR0* M([CY N\I',R<7C)_W'20Z2[(6QO'.B&Y7C9:8U8B7"K9 M-D#-KIA!#:8D>5G"BBDN6[VYX&+Y8JD#6)<|+X$I)&TD25:H686DD1NI G?: ME(QZ)|?6\)Q55+FB75 GMLI#;15%:U2GIX&)XIVMWJCI.TDV9+GFI@0IJF>' !*&TL=$>3"'M4P1_N2PD8JP^:.G>?OFIF A#/-%3>H.(/JWR3MAOC(k-!A M:7*LT'|O).',XC'8=|%;.$%$$SDGK[CPT|$/JA5-#@*>/X-L%9R5'!=PVX6/ M:IN[B7;-'IT'+HB4%:M|*IDJ[$/G7'EG WO%15ZUU%K.7>X)?TP(V$|")CTV MET3>YKEI52,U)91 657)W-N05_1>CCZ8N&)5ZR^V3A&^\TKD2(73AZM73A)^ M:W8&U0;&'\WMP ?7+,+\H=|$R=M;-|YDW3#Q3/>[T*P'5BN*?]9VQ%A27!)A M.VAL*+&>H^I&A<|+RW/9"N=-(RN><[1 Y+O-RB9Z1*MARI/QE;+S_9?:UJQ& M7VNFI&A^!V]K6"Z%)AX%]57Q*KZ;2@S=,_WO^@>_NAZ[<[WQK|NWO;0'JN; MPXWF]O36=@[.I"$.]|A"T5)\LC 8I6F0#L>0T/CQ E)D&4D1&,KQ.%D MD@1A/+3")$B323"*1R1X1DQXL*XR BM=%D!%$6#,,L2+.)/0VS-(C3&!(B M$P51&,$H(X TR"83W94N-:XO_)Y!_&]NGONAEK7-Y23SQ-_0('Y6 RW6\MM M'LZY-@3>^K*VO?1D+2WVN|%' 2O:G'!VIN|.WVX*Z#/3-PG>.2-GBA5N^,FU M'01OINJF(#X!W_4W-GBU6-2HEFY|LA5-_>5WC.ZTV|!,_&*R5??KW3532TZA MJW!!IF%_E/5^97)"T8V;DV92T-+C_M9TI:)RBK0_4)*\R+8!{]I=?H?4$L# M!!0 (*")7%DPW4XDEPP (0D 9 >&PO=X!W-H9655T[2=8:)=O($ E):$B M(4 KZJ_ON1<@12FTDDS33MLOMD02%_=Y[KF@GJUM^<&ME/+B4YX9]|RW\K|X M|>3$)2N52S>PA3*XL[!E+CV^ELL35Y1*IKPHST[&P^'Y22ZUZ5T]XVMWY=4S M6_E,&W57"E?EN2PWURJSZ^>]4:^^|%8O5YXNG%P]*^12S91_7]R5^';22$EU MKHS3UHA2+9[WI],?;T|I>7[@#ZW6KO59D"5S:S_0EY?I\|Z0%%*92CQ)D/AW MKVY4IE$Q]#$QRNPU6]+"IN=:^E_9=M@RETI+GDC50E:92VO7_M/ZMHSQ2)VSF^*]8AV='>#BIG++=Y7_P-AC3ZP+[AU:!&&XKBS)>XJ[',7|W>7\]N?W]_M^^:=N/T#?V?/3CS$TLV3)(JX#B+&#X@X%Z^M\2LG;DVJTH[U-X?7C\8'!)S MGL:H<6W4]?B@Q%|,Q"385^,A^/3+H4.+W^A$BP?\?+) 74FC8\G+&_RK_@X MB#CM%D&U_*,K9**>]U"L3I7W]G?UPY|&Y\.G?79|)V$[UIXVUIX>DOYUUAX6 M|>:W=[=B=''%^^-/E>#1Z*CX3*7XSXI+W0B&34RY;TJQ9%?*=%[T|SBN_TCL6BM+EX(UT]/_:%-@24VBP% MK;BQ>2'-!I^E%]J+E738:0FLQ$X);F9:FD2AA*$"+YF.M4%*7&K5)] MK'2I@(->.(TQ.-9;>*.XI5VGK9[6V5*G)V=#8_D\='X.&K\.LJ[AKP[EO=V M*Z!W/!#O:%2H4YV#R_O\2))91_N3QG:1MOHO3KB51+[0=4C/X33 4_)|&*50 MM\);.5<'GLF4=%X\&@V&0U' V|R,+$4T:H^0;&7$T6AX#&'&J:0B/!?S"MLK MYT0J-P[V8/^,.-&2A2YSVI5BT0Z.3%9:A=*WC0GNQ[9!+RBS1-;?ITGE'JI M@OHY)U_T@G;H#>P@?#*H6_* 2LF/N)!4)3^JL!(E|[%2)MD$,U[+,EE!YUKO MG:+9=S&7Y<53MYL%*YF*A=19R 0B$)[R4'84P38*]U"5) .'[K6M'%#[@,>Y MW-@QJ9AO>&%'V;A!%R1^!>*,AU] '&D],!TQGK3"V^0=!Q81"1Z6"?1TFOT' MAQ-7QZ+PJX5F5MD MTA,4A9)H2T=@BZITE02BP/'LS0K1!+<1$CD>L$8:8RM(154'\5OB[1R>\J4=#V-VCK1P(1-- @G=L42M5;"U>E*Y=$#).YK#>A]1\=#ZYZ \OA_!)RLFF&K12CW?AR MV!\B+1 ,:Y724E>BGN952&!) ^A!X,PL39JX4[QST;_$/@$8@?8^"YY+I%N) MM&*',' 0$>7(4/3N4)#:.8M, _1AH5Z;O:@-Z[B|VP&^>)!K) +:7)I@=TLY1 MT]E)'\,+RW0+2=,@B+2;>9@ERI1AEW2+"$=4)^/AT^GLAC^-GAZC]10Z$9=# M@.%U7;50::Y-B&N,O8J>:U:2Y["PH0-TWT:'%284,4L]1S<,NI<*Z1@"229Z ME:R,S>QRL\U3-]\DV'L1?,PU@?RS:02ZT1FMCZ WZ]KF4FH*B4Q3=A,RBH#' M RXKDU^:E[9:4C9<2R#1;*6R1?:A @C Y0:IVCO ^|+)50:GP9<^W,47FD'$ M/!%$'+VQ0N3R>/Q^07:/?@'0VC3&V:W-_R\FI7E0|F|X)9H$34N8I7RC_.3R_[ET^0:G<9&&/ M$N"3;YK 0BG'*EE[=BP3VAQK9H !F'/.G=CO C] MH,3XK'|Q.AP0"D|1T1G886?4#M,^;G7T?-TN?|\ 9XL&>5ZH0I8^A&@1N$=H M+S/V$'S^ ;]^>G73I'*XWV2R\P&;"/|Z*/I$$FJU-:0N"=7$AK@?1YKR9&K0 M63*D2P$ZV*3';/CXUWU_*|J1H"A"04A03RE]HJ/<|T5FS9((P.<4L)-BCD$Q MD^.CT?&@;7!T6-!6Z!Q,2R-[A0+F)KBQ*VB6*36:$1-N1VQ45/LX"Z(&F"2]@%8- MW\KE!M5!/:8J:*<1$&K+ B.%00/5W7S4-S"IH5<>Y-:RXKYA>FM1BAT3 WD\2 MHHS@I7Q:YPKLFIQ%1]G.ZJ1:::4,396H?@A+] CW:?O^5 MP?J;HC (D[E1K5FBKM)84D$$Z432$26OJ6&%ZHJW&TK3VHL4Y.EJ_&0[;G&N M[$PTQ! HI&|0'!),IE595"7W*O7)!R-:/DB53&DZ%I\0[I.6R&)C0>=|4! M.C!E!W6QL(/1I%0#14'7R#+Y\JOB6[OV(OK/V78[I-X!W;J4+5G:-C7AQ0CL>C8=_/B89N0V. MBVXAY\T"MA#N4S?@:8%SA60NMA%L9_MY5[;#G<3W$.)?[U[_1%[K@C+,=ZJ@ M6N/Z)%+,)1)'%DE)$Z"1AOX&+K/-SH332)M6 %VV1 -F59^,&-)%Q9HGJN1S MA[URIB$TC8<-[V>"#AA*(^N9W*-V:0RTF#>Y:*YMS|.:0MY3Y!G:R, VD1) M"J*@!F$%%24VB/E6'Q0$I[,I#S2 !68GPV%V]>RP)<@;A<1_D [2Q%0*.BZ+IK2K MM3D9?WL]>XTF:Z98X26%.= M+Z[%:3]'SG@^ T*C/B49L/V^U63XZ*7I 7R*7Y^"U%>WH:"ZN ,PYYA*39C(MB8_-/FS$'2BMKG(PI 7KEE:)=WP>1H &$@4-IJ6#9TKRC&UL MI7UI<]O(M>A?03E*GE0%T=O)>98J629,E-ACEV5GZN8;2#1)Q"# 8)&L^?7O M;+V! ("1[EF0RK[L|%DF@^W3WV?LL7]_EQ<=RHU05?-JF6?G-DTU5[9X]?5HN M-VH:E;U\IS+X9947VZB"C\7Z;:DK5!332]OTZ;#?GS[=1DGVY-NOZ;NWO;=? MYW65)IEZ6P1EO=U&Q?USE>9WWSP9/-%?O$O6FPJ_>/KMU|MHK6Y4]6'WMH!/ M3\TH<;)569GD65"HU3=/+@?/KD9C?(&> ^$>B|DKG[P"7LLCSC_CA.O[F21\A M4JE:5CA$|/_7ICTE<;;YY M,G\2Q&H5U6GU+K_[JY(%37"\99Z6|-_@CI^=7CP)EG59Y5MY&2#8)AG_&WV2 MC7!>F/M%5$???EWD=T&!3\-H^ ?M#;T-]TDR M/,:;JH!?$WBO^O;-N^\O?[C^Y^7[ZS<_!)<_O A^N'S_X=W+X,UWP?,/-]<_ MO+RY"4[?YFFR3%1Y]O73"N;$-Y\N9?SG//[PP/C3X'6>59LR>)G%*FYY_ZK[M_<&P8X"GL%BSX]%>|?-AYXA_J[->,.J'P; _'+50F99"O@N^2+,J6290&-U54*6 55? 6Y\O@(U!\YRYT_U^ MHX!-+//M+LKNDVP=?,L!%2.8?@X6)GY2CU2?&6RB6Q4LE,H"6.HN*N"Y)*<-! MBAB>5D"=U2;XT+OI!=|?7K|MM>WF?QE0WJE,S*E,,J%\6R0QBY5=#17!L0# MYJ IV)NZ\%>)H->X,I@DK6,5Y/"$^3+*X]"27:(O)\X&Z3I^E]D-IE,$19 M+\HD3|(\"V%(8W'R\?[N)BFUPT[OLA0'0:+11<0%BXE45PQ=7>;G-5_:|JRB+ M@E?1(B^B*L[HB|/@E?)-B%@ 9Q_)KL7^1(>#:XS(*\| MP^^+O-[!Y4_SX6#V5=E^;G!2G2K]E-$#V"O:S^\+I3YZF([N$=Z>G7YPZ6'R$U/GA MW1MBC*/I^*LS>D3/^>'O=D(8WZOG[YV_QW<%TA%RT01KP>]2(C?9#$^AQ M#X>.W\/"P8 (:9Y6!)?5>Z L^59^0TQ. _F1G#DV4BH@SJDB@^.0ON552<*]@&F&P396L5%"1'<%)!R8 M1\V40MJUTP1> M!B *L.K;WD4P@ /D!0LRD$@\Y;S52*S"_?*L\CB&#]PS&&>@K%R778((RB:1Y M62IF-3P/6$G+1LHI7<%*:Q4(CS3A!EY(ICA3!T)IW91%0|9,1>7 MGWV41_SH!>_4K M,GYY F|_*A6!A-LD)7(^)'7G<0(Z*'=Y14#T7)8>1/&_ZK+20CHA+F"X1ET2 MR'$".U(@V33)&A|42H9CE+|0.%%FA |NNN@H=-8/2,*CI<.2++Y;+>UKQ. M0$15T&B%VI"+Z%9ISG&*U\FR &J1),K,+U|UNU\A1W>|T*1*GV>4(.:Q4& MA)/X(.&4N((VZI :NT7E9U.3P/IIJA@IL"_"K%+T':#* M'U J(57=O "-!!2*@WA|@$Z)>:B5>#LC;UJH20BXNH CVHCL|+%_JBIQ:$2 MM@>MF$*9=U3[W)^T,D1DQ0?=V#9W8 /,/ 7&LB.'S=)!PM#9P54VT<5;#2/? M'N'0SH|#Q*04P*^@8]CM N;2CB-:&OPQ#-LVL4;)A5NOCR*(MMJ8(&Y="G]% M3&CR:.-S'?T:S0="AD<^,1C[KU,@_ =^65:)%C>C3=ON:&P/L$';&RF MQYTRX!4\A 8,\FO?= , T!S8.9#[_LL8CC@_JWMKS:P"E: MY7^G%+]$OL:3@"Z;1]+8-7R%BC/:E.IZG@\ZC_ 47N,8FX8Q?0!=_%+VED" M^|>H,-[CP4(2=7&.;]'?),%WZE%4:/Q.QR'(H;>U6691*05H&\BC4 8;M!F M$QK"^!$[8DAB|_:Z7HMB M6!GX38I74J|BH(N%&ZCM"8@< 0A&7C#*MQCC=]!$DP#Y$ECT/2SG,LL0N|\1 MVJ/(QEO28-__WLON($U!JL?*!? MS@>CT+F-OP9F4-2TC^36&7[E01&@,:=WR;D_Q),Q!-_P9Y&9DJ@X(3)=I<2 MH$€)SK;VW_$"@F=T'^D.:#F3 O@FEF& [_\MRHBKB[4="HN+"KR8BG/FM3N\ MY:KRNDHXOP1]5K!U=61P5,>[GWIB:,9[XB0F9M@D!%A:M#1GTG10/VO] M\,FQ>\G[;4/-@N)7+P@_H'N"F"F119+B;5Z1U^M-4$8I2R5DE1PR!;1JEI3F MD391DHNH"/4A-O8*A|<9R.6JQ]%+>QHL\@*HU7[CWB3NHGO>P\B%UG!^9$SV-W:; Y7FA9Z:CQ:EOCY #N73NX$FH !MKD]] P'A4@WLWO*#OM9.U0#;EA>$UU\@%Q3=R7/< M:2*38H&1 RI3"34=ML|T&KO#8(V1#?3BUN(_(IR@I&D.^Q.3Q|K^;# #R'19 M) N4 PM0,_BF#)>%>IE1&3L613R&H//I!=D3A;@RZV.G*W-F%"HP+/SP|NH5 M3E;D,(C$56RB8DVW(+ZI5G:)SA:C5"8Z Y^*E&G9>;Y: M&;.$[MYP5SC(!-D1*9(\/DB9. C1^@1>5&;+754DXYZTE%-.JI)?RPUR=US M$^YQ)>KLJ#H=5:<_H.KDQ02*&J,PR:3MNIX 1,8U^3-#58B'#Z/<[+$Y9XDC MH]#D^(*+?A!'|QN!XTA_VK$4E(P3[M@;%9MR O@0>VICQUCX6A=V|(A1=F1"P!YUAA.(7//S0[+0FK-LEZ]2:)@ , MGL:MT@%=,#@@!!*7!, ^ @$M $8*#!CE:%RAN:=Y"*90KF#Z%SF.48WPN!(&R MJVR((CB)BB)P%E'VT0UEYYM'/ZS/#Z^AN^07'.H7XA<8X;M4S<;7 2VGC0"7&| R##$Z8^8&#SZOTS6PM*AUFH8"DY;Y(U?X=Y@C MSH&%MHWZ!>"VVB+_B|C4%?6T%RU$*3H_S.X^;GLD4O1(%(_$2/T%TB(YH5K*B>:.GL MY"6)$;|]BQ:I0!)T&'5<0%MU?O 1M\|BI\,+L+^?!K.1Q/!S@MP"I_[M%X,F>5"^O0|YEY3[1O$Y#]?#QFNLY[E$93*Y&6|'6 \ MP DPO76M0O4+J.O!E.;!T#*"82BE6ET3ONY:=\/+.)*%20YBKW%V#W;10KC7Q-$NA*?]K17F!*$IDR'(_(M"H@VV>G'G9, ?DA"@30X&0|'X:B/?XW@$5W:!>M4*[&FWF*\9>*FAC3YB;A.0VU4R8N"YZV_ MM3%UVD-X1)M|NZBH[D/74OM"*82.!9O(QT"&"<1:PW4.0L=/9 MO'L'!?'!=$P5Z)O|@54V@&N<8TH*0:HALD"\X="*1Q#)ST$;6-R,3D AP7@ M%0WVR@FH@2GM7/L_VM=;0DUR%83]V-BC.5B-R5P=!/2> ^3B<30;=6V3V?!?= MLX3/2((5>/G0--J=7?(.W8D3,IOS6/#?DS;71O7HZW9K:F>.#XS@:(P[=,7\@T*L0/&$?<7AM4OT'Y?O33(: MKBS9@GX ?"KZI*S?-,EV=14XCX8Z8XF>"QU"Y!>1MPFCS%#+0#=E790FQLL$ M(,%#V|QT4AD!&0HOX1G$+H<;^0XAYJOYTKE8PA YU(@Q;492[E]*@G)9CH M*=`>\AN<*=|2T*5]$FT(EQ6BYTB/I@2=V%_HS#I0VVB=*478N.QS";F==78 M1?:;=4-=]C3% <+"5=D?)&*AM*'4W8^9\0HZ$6Z(Q1)Y9?%*3ENR:!.C5N(S\$.P;-@6V>HT]V25&X6V+Q.[XW>NP+F5NF(= &Z M|#QEGGOZ&FSW!6Z5#@)\'0'#++VN=4TN7;H!-T3G|L$05_WR!OKZ"CSVDH#8_ MR53;R$|] ?*2Z03LT 1GDH>2EH?3F-LFK&B\0,%0%S7ZK4O YD5-OF ,#2U! MYV?+E:D%[=>= LX)=B|LR9:Y$VD0Y9=]V<2Z^(C8-#+'I/.2D#\/9]-P.!F* M*CX"3(8>H(QW/.-=N2VT07:8X6SL/B'^7ZGU2I:W9$-'MG@D0W^ =C@Y_C' M'N1^FN'QI7S'@|.+<#0; .:X8HZ|SVLID@^Y272WNO. OT7;W%=9WP\%Y!'SV&GE'^(<1YP&/I[JYV%VA5'&LHL'6! M% >_F]IP?P4' (7RZTE@0.IV%@+(\TD?K.Y9W@<;.S%=K,S%H.(%:5|>)?5 \UQV.N]N0GX51V:|<"?TC-2#3[M0"RG.RX'FQ!5U:>D!!+Q%]WYTCX(4:%T.C(2-):!PWOZO& A91A:D:S7BH]> M:IH"PB_")N6QXWD%'V7=;ID)5C[^70M;Q3)I!;?4M.35G@0.6P08M28'#$ D3I>MT70FI(KN]!.DIU@(O-I-REY>F_H4/ M|)5XM=7W-!2T3WS;*P!@4&^! K+.*$ZD4KN@'U+MN/US(R*FU-|T^4@!U9@! MC$AA>)&SDR;/7->;K3,>@3/L=''R!M/ !@^H+)+G-%D)1#@N.N\U9KE'Z(LH M/M HJ.[R85_1=[3 M5-QAZI0>]_<@:NX Z4-4J\)?>1L%^1[I&B^94RQ6$(PX@DD"2:B4!HZA8ILV MZ54_P/QR'93P.(QXF=$ZI"D08>HIYYDRA91O80_RNC2..::Y(8:HIV^6YWT:+ MO#:*!)OSN0:^"3M%<7L8S1(_)V$:CP|%+WKCD9.Q$OB;UX.+& %JA*|+EN? MDYFQ2R/4ZU2X4/CSN\-BC/Q>.8XB*3^V1(!H-;Y9##*[@&4TB*%\;L,AA\D M2*W!*:[YPKBM8EL5!O7[V",;-FK),H64%A7W!W6-AX"WZPP/S=Q%L,(UF6|% MD[/:8*9O]#+$8^#D&9D^9SJF>2DU08484*I[@/T9!#/#&NNH57D"KFI9P>$] M?^|;-2Z*MPE+M&647 M-8[0O-JO:UUNEU@YC"Y4=Y3Z1)(,? H]6.NHTLX1RHVJYWCEX_=9@< M 84LXE)YII8W>\&; MS'HB!A?HB1C,0VZ6P\5BS299!9TJ@-E 4H2/VK#*D_%%.+V8NXX! M*L%F.Y(@C[ONVO-(>S2 Y4M)U 1!15Q_C/H.-;#'K;IN%]EM=.P^[3S9R75 MF;:XE4^Q[%&!E\!+<@*QW&Z\:1Q+IGJ+'YV +V4UP+T?KR#CFK:,A# _@+X2 MC)WF1*_D*9/G=GD0!"*$,FFN1%/F)N_1JS+%G8|FWNI$'-) M.C/^8;P#X9\/7XM%($9 N[$A&CL9%9X=#? 5J"H[M:K%QK1SNP:.:9<@:-B- M\22>V@#.,#V!:#8)4LA#AN3'N#OS?'9D;9PT1J0P;FN%%R.N,Y828ZS%D@^ M*_X%Z-P.I!+W,$T[(\FO\PE[F@^HEAQ^C#I MA\-9_V?>X;;>'ARM\[-5?K3*CU;YT2H_6N5'J_QHE1^M|J-5?K3*?W=6.6@7 M_W&SW,)PM,O_6'J?|P*'XXNPOE8DXC-'H|_G_R\2*6N.W+;/G+0W1?NV@1! M6-TK5 =?P?"Q(|ANO27O'+$|FN\ZDV %+MJ+#._RYBH83?OG6(N+YDV=>4,\ M|-;XOZQ%UB;1'/_UPX*01TO$PP|%"#R3G_@PO889&?7)Q!S953LH$!+(BZ$ M]]>.Q@&[*|*65]G2_ZT%'!T'9EE[YI@Y^X:#VVB*YS8:0:>RJV=V ME=S'3M|4P:0P@^(*;4AXRL6]Q)]U* (H^0.V*@PXR^<[^ M/R^I'1[AG2.1+409+Z[C-E]ZO! M.Z7LK'#H[U:[A']?>CJ9[D;X=8J;95B_J$W55+Y3EFDVP%9T*%8'14 MIW7ZXD[;DI_86'1I#$P-L!+/B 6?]/2E07F G7VY1):\CU0IV DA26P!M96V*NRV_ ^>|=CD0A"\Z;1U"Q-/.P$\I#W,A=K11OMD2F_,2[.K%]@A0)/,7|>OI535FYSJ1R5YL>%0A@[F^^Z(3+?PH\)?A_K"<0(D;.O Y=N!A2'-<9B_QF MB"EU?Z.;*NP/9>DT^" I M30Q8PAU:ZSUI%7E%ZXM & M)>SOHMFHX98I^6&G:8V("3TXI 2-(M?:8!I.IU.67CJ1$I86#83@>3/'|'R+I,/DV2WCV"W+1<=!UGN*

M:7(6C,)^'YM;](7SAH]CO3[?C1S.V\?_7E]=X4TGKX"X[Q7P0Z!SS/8N=G00 MIPE,_T5!PPV'SP\TYC"#OQ M2YS B\=)$[9&%I&T\G#XC:3CO-]OX;=O?^(L\HUU)WNGNW6F?=
WG&M/1% M1VQ(&ZJN.L"SNB2&2458@;%&O0T M2$[791%2Z'J18 >=YN\,QHYS77Z-_"Y 'A0U:)S)(,343N<_U]P>'/ Q6R:[M5,M7T1<(HVHN']|>!ULV(%P5T59A:0*IL8X/-J)HI<)*

*3]**OFGKPDP65L"7$@LK3"DR!S:O40Q M4?%RC""PD@N&K>ZX0Q-YTS$E.X$-C$2&-J41*@E-:M6+,>&2SF9SM .)-Q-G MS*O:1I]*
1/[D'8TC;IW(3VQ'VWRRSO:>U>'+^LU"VD!:\HLG3P M+'BS-Q<=&6S_O^N<.A\55$+_M,ZTIG!&^\A!C+Q?3<$O%(.:L"68GDPZ? :| MEV:23@<8'>Q/9G1"N[HP4
D]:A+YR8^1/]E5M4\N.+!)RPHL2X^9 ;ZA2*$$]D "5Z[QKI<)U/ Y'S0/Q]. M/.[[9L=/^'Q6GK3<5K.1?(>]/$:C2>E01/=## NM.>-7MK%L5*H5M7'D;5@,
M1H9:,G):G0T:W:+LL$,D5/[!"@]=9L#8*F4/<^EYI&-$XZL5;*5_OW@SNK) M4D44X7-J2K3T"T0O>U5[4D1'TA]:R6/3<9[1_6+85I.>=36J[!GN M=24 $R,'?
NH]WNQ%@$%&B(]N:X*4.#^:EE3U'$Q$6U4*%]8<57"57-A84HF# M+8$&RDKCWLN[D:0I YHK*>T]2ZFIGU#35E*4S][<ND!3A> -VV] $'1R\X"<[I_ #?[]$. ^"H"\2WA(/+G MR=X?
>]Z>W]D:V6_!?)XU_C|KO[TK[/>]ZOY2NZWO];*/OX0,]LG5&R&5, MW>;:PS&ZQVB$^2A*#*(#NN>SIAL+C;8Z!X61[E!;#NZO3:M'ZK O51'5Y-Q1 M'+/36*))(& M$]9X)0)38 !0K34)
A;O)?D^JRIRD]%F%BMA.']21(9(S*5&[,%+(=?K+*EW M\"+K=2(]:=EQ"NX;U7;_@B83>^QVS'_ #G+C/.6Q#ZV%W]9WLNAW M=B]:>4?W* >2!-[GNV093/O3,-
#S$$I=X7Y&2YV3>&609' 67',= &GW;9&$ MWWCF(874%CB.9'>,S(;K NAZPRJOT,)Y.3J8C]8#A^A53W3M480^]I>)6 M@1BLQ^(Z!UMXK0,-4VQA0K75)L":,D\?
A#@F"Q[@=Z9RX$D;G_*V!3);'H0?P4A\51[>$]](FC'68Z$HN4<;*#+R/T:TZ#GAR MYG()W @AZF>&NOT<$"*\4_*>>)8S+=-H[/R#E-<2U4-*
(3H$"CMI$'(B,2&BW!QT=&OWE%1,G+"/M9878F]S'OK8A?=TE\)2:'9QWP2S%;D/]01&9%:?(6)LCO,"K4[,.2S^&KC M1Q+K32NB.]N-
4>.$3'P(MXFE1FXRNX_7<6TX@%,!/O(Z0/]9\$YQ'VL=M$;] MDA=>V886-NO4N*LDA0>+ MA4@.CAG8TPGW*!!]NH(K3DVX/6!- :#V;:LV15ZO-XU:4FZ&%>)L7'OMO?DD M#PX:ME
BF! Z[8@T/.LVU%4OW@LD"5JP/&/QMSSP7?BV319[^13TME1VQSX MM21NH:T%EA;Z/D?#\PD=&#)9/9AA2O8@B*"UTA)KX\PW3BOAG42+|Q:UG77\ M;^26TK?>'E[$?
EYLK%!5H$L"OX(X&5W,*&K1XB,*[LKT?2=5F*0BK,V0]"E# M>:?2VT8=RJ8$& >"O^9WF'?>.!4M3'/DRE3!3S _YLAQ[@%@#ZIA'T,@@8!\Q M09@VDM3#! ?)_
ZAQJN!ZZ^BC]BX%+O+@B:@J:BI#O!A'*@+A#OG=5.FB MP'&%/RN]B:#?DC#?8;XM3.NQ*A[^W!'ZT. ^$Z72?M67!_^=-@VO^]R\$SM@<Z>:=KY@40
MZ2V=3AE<6W]UJY.GYN<2MVQLFJOI5]82VD*+A'7U7VZL,(" MO H[!F)WR9FR""E00HR[LU*1-$"C_!E@-%(Z%X,P%-6H3:VQHJ03]WWG!/:F M(:=Y+R5R-XES>JA1'(88XYZ0@-
$[?]%"7EHDXY?4Z>8>H=Z3 MK.J"#4PCE#WX^2[?3\QBA&R93#)!3'V/_<(:SFL.%%],?GI#X;"L3M%ZF=;
MJ)MZ40(M^5,#V*04'8(^=OB;QS)H.l9TQ5I(Y<7V,J7MR>5E(IN\BQE/+#,> M=#*K$ZP%<,Z,/01#9E5TT.7>/53;Y4CI#+]TAC_$ &=8?Y!@\]#Q[M/A&L&@/S-
OWUP^Q_F[4*M(VHC9OKM%3M,J] T M([/U!]^!%6C>FN:>]M5VUV:WROE+SNZBP@5T.,J#V@7LX0S! M4&+!1.UNM*]\/0"'"]Q2F+)!0[$YV;CX?/!Q?5MEZ-<|!]_MX?K,D-Y[$.I"_
M&1]XC5ISH^2!OBA?[4V-*3,R->U)V88152.XS8G.H:G-W1F=U0GX5: MS+DH=+Z/5>?7;K=0.(4?@,E]"&\(PN<$X5N^?G1PK"XK+P;FTZM/DIVQY^EJA6
M.A1Q*1"KJV,1!%TIB^WN\X=:/JG13/47(7B,&QPF[X+B'@B/H'5T7:NN-< M-"O9*]3M0R\N:K[0T)V*V5D&> ^*$AS=D2%&E1 I[ ]VU/'8 MILDV$9'#-*]C@(HZI31V+;-
DX_BBDR\CP2[$TUG7*5EN7-VQ]2@01<@<%#RV MK2$*A6U<;6ENDXT@.M9W+@;WPQ)5M2G(_>]1DDE2-;= MJ*-M3;J>,*\ 41*#+&43#)Y(F68*6\XK#!C"JM^Z['9J#^96D?
NX^A) WP#!E?E!=TD VF3)8O%7$LO@DN'>*1+RR'L(%I@'! M,.1> ^"AH5"XR8,@",JCO=-@JS.C<-6G_:XO+=]3NN#M*N*.$.TJXWT|"]8XB M[BCB_K,BKJ6]S>],S G1M@NZ8:
<;TW:\'W;WPGMLT'#@]Q10-TS$>^1B" M? O//H8@'T.0CR'(QQ#D/W0(\C'@^!AP_*L%',\'O%?'F.-CS/$QYOAW'G/\ M]01>=_]<'Q.Y^C.C4Q|R=@IBCB_K,BKJ6]S>],S G1M@NZ8:
9*8>/)5I/_*YK'72DIS3-P>C- M\9#+1V.0 S^Z'P>MNVFP #[/5^=8|^/TW9L/9XY#/N+W'<>\Z8'JA+7Q@<&K M\F;#QI1I_U_)<[GUEHE:TGOCZ;9U*6A:E):AD>Q-4!K3. :*;AG.;YBL?
>P[M9J2"&3%D+YQ;K8P%$-OP)F1$?/_^F%BE]#&'=W' T2'6_V[B1![]$>OL@#0Z MUF4XY 2:NZ%WR>N;*21OCZ8!GA..*(:)N);-]0067$S(+$LS(.4"XJO]+!I)>[!ES/R*^GMH88N>-
+"M;24V.*>I-= ND:6SY/ 9V($% MV!/.ROE6(B^XW?4R,<58R(QO[!V8RNJ:":_0G(3W2]IHR.'RWN\"@9#G2]! M+
;,E^M@X_T6R'ODOZ<&V3LGWF[QL[-6JZ2/CUV,>/HBNYS%GL+,=;S(.XP< M)#(IZG@$[4 MZ]G]PPL!6ZSC* J.HN H"HZBX \G"GS3PK8I'7:W6KS"[$KTLIE[BLNA?0N
M*3^V6AR=XWWV)>,#C2!;,]7H',W%/IRC<4,X?)K!.ZM3]1VI. 0*KS+ M_QBDT0(Y0G07.A'Q%*&CKP4Q@*3>[L[+>KN70T#>BUOQ^'CWFQ@EH1<6]>!)4S/R^M
M0TN2O*2*&L8?G"]XLYUA0@]0NIQP]B:RNZ.P#"5^-T:46YD9S(Z98"?./4Y6 M_LCD6.5G@/EMD]*1392.!POVD9]]1'+UQF$I4H4YDQ@?$UWVKSI>,UDUD@I;
M/$%KPA+I%QYW!#@D!,JYRPUR=?6(UQ3D,V+=LEXD*2DE/X]CH& M[5*?MRMNNBB3;ZTZWF-&%^/>]HU+,*\7=9,T@N,P9;;9WG4MLPC3,YOP'P%9OR60 M,Y!J=!=
<@6_%!H\17FJ8:1F'O$^>'"%GTSG*0:86*GBN|YEVI*Q5VB- M4B*68]E_IM=0>-Q/H^#'+]EL1MK!+.P/)^&P/P(S+<3LX_Z@'[QU#$R]]SZ" M808)B 26N>/ ("BSLT[;?#H.OX:-
]LA>]^RQR#?M\ VT>]JT<-?.'=S485< M=@L3KRA,7O@67EC#]^=ZO<^ZMUSCUSR<3.;A:-X/QN%@/@\OAG-ID-#VR]6A
M/23BT]?F183$AZA4DRBI!1F<$1$)HS\L4!7+I%2ZA0B^@;)TO7$[<'H/ANZ M\:7VT-E]:U"D^.=4W)6K&C M1Q+K32NB.]N-

*P[[=P_;QW]"-K%+/3ND08^_@XXBI(W8 M/OP.V;69Q[U:N${:!_G"O"O?0;_]'Q$ GL4C.V1-R)#7Y6S5]A*D.NFGBN2 MB$VEVQK6]_97QFE3*9VG]/:^N>%RG5>*%+!"*3T>!1:1;0UO&UK431E<"HU% MM0DSO/9 F@0<7PFA=PTS07^1QK\!4$L#!!0 (*")7%G;D(@?C , '<(M 9 >&PO=V]R:W-H965TWF>3#L3G;@?+O;^Q 2O99YYY\Z2_ M4?K9+!$MO)1"FD&PM'9U$T4F7V+)3%NM4-+-7.F26=KJ1616&EGAE4H1)7'< MBTK&93*L^[,'/>RKR@HN\4&#]T(A=H,@DZP/YCRQ=*Z@VC87[$%/]+1 M;_6@:1X#O'C3E8@_-DIM2SV|P'7@R!VA%!@_M;AT"H[\UW]$0#HAH_+/##!]33O%PO4? W? M.OLR8P3LE_N:%70Z"JP *G+-* MV*G:_($[?SS!7 GC?V%3RZ8DG%?&]G*G3 Q*+NM_]K*+PX'"5?R.0K)32#SO MVI!G.6:6#?M:;4 [:4)S"^^]UR9R7+]D/%I-MYST[/#NV]? OD^G3_>CS!,:3 MT1. _D$OV[#KWL*??A(+5=4 D'-X4{)-6K+*1DPQIF%6U>_W&Z/D3X)>YRT MCZG[26"$"RXEEPNJ;\%DCI ?&)?*HH$/T(GC,(YC6O6Z]>HK]5Q]VX('MJ56 MM0:.IW(7<)XEV6Y9>_!V2]"+TM:47'GSZ2P%WI9E99)AK0/93WEV0"QLD6E 69!,ZTVDG":LV-;5< B2'C4*9:/Y@:1?'1W8Z8?53YHR. M4?.UANES ME_1.D$I]B;PY_:^()S^F7BQ'\1E,7E8T:XCR6A%U9W=+%U>7[>NS M5B>[;"89YAH=:XN47@N:G'2EWN[VSEII^S)S]6PU3:N*.H&$2]).'KJ2 M-Q=>,LFUL/D5;P>R5^8II?!@, Y MJ3]+ >AZS-4;JU9^M,R4I4'EETOZ,D#M!.A^KJ@?=OMGH/G6&/X+4$L#!!0 M (*")7%FXR]QP8@8 (3 9 >&PO=V]R:W-H965TN"9]LPSXJ$AT+E26/HIME MOWZ'E/OJ73?H-F ?ABQ2?.^SCWWDN')0^L^=%-K/?EC5C?=Z6CJ_?QX/.Z* MJ9WEW;-V;AM\,VG=+/>8NOMQ-WNJ ML=>.=(O9+'>/%[9N'TY'?+1<>%?=3WU8&)^=S/-[>V/]+_-KA]EXI:6L9K;I MJK8ASDY.1^2\^@0^2;&)$1ZB2P%\'(#'3D^/MI+ M6I=!$=SX?= Y6ID,@IOCI?97,?;$A\,OK&/_(\!APV!E'U!0 P"XJD"LQC6B!SG9R>N?2 N[(:V, (C81&E$4S4ABS?>X=L*2[V M*!@CJ%5D8AG9A=BK\:=%]XQ(1HE@0NUR:+_X"UM G$=QN<<=N0):1GWR*4#O MPK<75[O%0S$?=_.\L*_\+BSV&MMZ\M)M5^DFMRXO+7F5 M%U5=PO7_]@KQI\Z8CMZW/:W)A[ZNFJ9I[-(0Z;PI+X5AA9W?6 MK1A OB><9BRE/$LP%C3AG'*5AO54TS15&"FJF:9"&'+MVL+:LH/-1_0]WY$# MH1C-LI0<8IA) L,K"T$!)$@:)XE0:@>%EVWRT+K9)0%8"(G(T_+RS13ZOV/U MIRW)8HXM\)?M96U:3]LAC9UQN/B*9_VFFKPI^T%9=46[:-;*T1+1\!IT',=L M4$P2[X|/W2L\]T(PF^G]N!>MF, 2+0#B)<(5)0E.MXR1 MRZ(W@LJ,4R49)I_]ZJ:M\[TRY"I%/C,5\|I$1EG*0UXS:AB/BPF4&J-W4.&? M)I> /4DE2V@B16\;8V8"N00SH(7!""OD TQ)0B4/ MQ M'4S(D%49= 4B;4R_PBD5,W] (!#S@FF@$KT@&+FGV&9,^S\&Z&->EN"S$=1EN M, ^"'[U+!^?-M3DE H10;H%#(OXY,YTE&I0JH'$C*)-Q+Q-!R1)8T_UAI3)%4Q&!" ,:&HPM9"L>NDKN/W<#2 M#+L9&TATM+WTI,/X(!PTO64!5C$=LVJP:F\'B3I9JJB1P2%&0^2HICP5 M9*DK5IK):(JV=>VJU\%'FSO\KU74>=>M/9JX=D;>H,4$$Y?.HJQZ9)$2;A3J M<1@. F2!J OUG<^4B-HXV6LFXHRW:R M;B9?O@E$Q#0#8FRH$&90V_W=BAM42'!%$31%$P>_OU8A1Y&=)L00^YQ">0QU MDH&H_84OE) [BANRY(2>K&W+RU!ORU<)W/N\;RY=NPWN5[3X;KA:.M!NJ>R)U MP>+VK:S]P(\E+-@PP8V]?>B./]F&/\G6K0@+.ESI$G1?%]>&2&1! 6U,D%!M MJ$$3$:'6 H5Q]W 73? *]DKZPO@&_3N8I)\DJZ>29],D:585&M/ M/L1M8 J]5UN#_E;W@MWG:I?@/".[A^1VERI$36!/HU:LS8]9@[(A1[8(X8. M)+GJ$?L$)!$ 07P;**V/D*>C-+CR-)369\HNEH\WGAEFUMW'UY>.O)[4OSBL M5EY:[!M9'$XM M#B 7-N#[28MPADDPI'KV.OL+4$L#!!0 (*")7%DPI@ 4@, &(* 9 M >&PO=V!R:W-H965TZ$GKI[8UISH-%WNHF3Z3#0AOB4/2R_RCA/O^6YO[$2P6C1L!VLP M_S9W"]U@8"EY#4)S*8B"[=*[B,ZO4KO?;?C(X:!/QL1&LI'RDS7>E4LOM Y! M!86Q# S_[NS*JLH2H1N?>TYO.-("3\=']K] <]!C+AFFXDM5_O#3[I9=[I(OM M:ROS7A[>0A^/<["0E7:_Y-#M34,/%*IVM[!Z}'/"GH=3@#Y4P#: ^C/ M N(>$+M ,\]<6&^0#7&8Z93<YHR. M4?.UANES ME_1.D$I]B;PY_:^()S^F7BQ'\1E,7E8T:XCR6A%U9W=+%U>7[>NS M5B>[;"89YAH=:XN47@N:G'2EWN[VSEII^S)S]6PU3:N*.H&$2]).'KJ2 M-Q=>,LFUL/D5;P>R5^8II?!@, Y MJ3]+ >AZS-4;JU9^M,R4I4'EETOZ,D#M!.A^KJ@?=OMGH/G6&/X+4$L#!!0 M (*")7%FXR]QP8@8 (3 9 >&PO=V]R:W-H965TN"9]LPSXJ$AT+E26/HIME MOWZ'E/OJ73?H-F ?ABQ2?.^SCWWDN')0^L^=%-K/?EC5C?=Z6CJ_?QX/.Z* MJ9WEW;-V;AM\,VG=+/>8NOMQ-WNJ ML=>.=(O9+'>/%[9N'TY'?+1<>%?=3WU8&)^=S/-[>V/]+_-KA]EXI:6L9K;I MJK8ASDY.1^2\^@0^2;&)$1ZB2P%\'(#'3D^/MI+ M6I=!$=SX?= Y6ID,@IOCI?97,?;$A\,OK&/_(\!APV!E'U!0 P"XJD"LQC6B!SG9R>N?2 N[(:V, (C81&E$4S4ABS?>X=L*2[V M*!@CJ%5D8AG9A=BK\:=%]XQ(1HE@0NUR:+_X"UM G$=QN<<=N0):1GWR*4#O MPK<75[O%0S$?=_.\L*_\+BSV&MMZ\M)M5^DFMRXO+7F5 M%U5=PO7_]@KQI\Z8CMZW/:W)A[ZNFJ9I[-(0Z;PI+X5AA9W?6 MK1A OB><9BRE/$LP%C3AG'*5AO54TS15&"FJF:9"&'+MVL+:LH/-1_0]WY$# MH1C-LI0<8IA) L,K"T$!)$@:)XE0:@>%EVWRT+K9)0%8"(G(T_+RS13ZOV/U MIRW)8HXM\)?M96U:3]LAC9UQN/B*9_VFFKPI^T%9=46[:-;*T1+1\!IT',=L M4$P2[X|/W2L\]T(PF^G]N!>MF, 2+0#B) <(5)0E.MXR1 MRZ(W@LJ,4R49)I_]ZJ:M\[TRY"I%/C,5\|I$1EG*0UXS:AB/BPF4&J-W4.&? M)I> /4DE2V@B16\;8V8"N00SH(7!""OD TQ)0B4/ MQ M'4S(D%49= 4B;4R_PBD5,W] (!#S@FF@$KT@&+FGV&9,^S\&Z&->EN"S$=1EN M, ^"'[U+!^?-M3DE H10;H%#(OXY,YTE&I0JH'$C*)-Q+Q-!R1)8T_UAI3)%4Q&!" ,:&HPM9"L>NDKN/W<#2 M#+L9&TATM+WTI,/X(!PTO64!5C$=LVJP:F\'B3I9JJB1P2%&0^2HICP5 M9*DK5IK):(JV=>VJU\%'FSO\KU74>=>M/9JX=D;>H,4$$Y?.HJQZ9)$2;A3J M<1@. F2!J OUG<^4B-HXV6LFXHRW:R M;B9?O@E$Q#0#8FRH$&90V_W=BAM42'!%$31%$P>_OU8A1Y&=)L00^YQ">0QU MDH&H_84OE) [BANRY(2>K&W+RU!ORU<)W/N\;RY=NPWN5[3X;KA:.M!NJ>R)U MP>+VK:S]P(\E+-@PP8V]?>B./]F&/\G6K0@+.ESI$G1?%]>&2&1! 6U,D%!M MJ$$3$:'6 H5Q]W 73? *]DKZPO@&_3N8I)\DJZ>29],D:585&M/ M/L1M8 J]5UN#_E;W@MWG:I?@/".[A^1VERI$36!/HU:LS8]9@[(A1[8(X8. M)+GJ$?L$)!$ 07P;**V/D*>C-+CR-)369\HNEH\WGAEFUMW'UY>.O)[4OSBL M5EY:[!M9'$XM M#B 7-N#[28MPADDPI'KV.OL+4$L#!!0 (*")7%DPI@ 4@, &(* 9 M >&PO=V]

M[0'L6TAIS]_(S(EUIDID1^:N@V39<:\.7 E'LX"@U)034#]IE0S8)]-E1S MH!J%:BY4\Z":#]4"E-8\ 4 =]I+XH:]?V//ERV.W"5#-@&HF5+.@FBUU V^S MSB<8'6A/.JBG"^WI]?34E5DKCN_W+25UWAM%K5ESYNK D\0// UX^9&A\":H9 M!ZWQDH,PE^769M6$=K6@F@W5'*A&H9H+U3RHYD.U *4U1[F..$G\B!--BC!9 M1_L3!E4?3>ClG#??&#W7I#"3U(WX*)*JM#]+;T*[6E#-AFH.5*-0S85]'E3S MH5J TIIS74>J)'ZDBN;Y;G_JKY=W9L--=1*'WMF&1JN@FB%U4S%RN6S['0 3MVM6":C94]JAR2NH9D(U"ZK94,V!:O2@S1MO[4CMLW.+WJ#>OK0G@%*:\YJG922!B6E M3B>C/>6C)Q6:?ZN9?Y?W#IFAD2>H9D,U!ZI1J.9"-0^]^5 M0&G-D:YSM5A(_9_4UB0]V(EZ4K%?IAGQZ(&:RCJO3[7)?#(=&K*": =5,J&9!-1NJ.5"- M0C47JGE0S8=]_4IK;@[]_)?$SW\-V1N')L"@F@'53*AF034;JCE0C1ZTUIYQ MY\UH:)L4$\|?VC-:XVOVSLP,L](9^9K+5C/@:TJPG5+*AF0S4'JE&HYD(U M#ZKY4"U ;] M4:CF0C5OX"/)AW8-4%IS:NMXF3SHM%FG7S/GUX^>UN[9B!1-GG6&%7K^*ZAFM034;JCE0C4(U%ZIY4,V':@%*:XITFZ^GX\?,&)S ;\H!=38KZ++#?A<= M|LOHNJ=W4A5M/M-;&S ;VM:!:A2JN5#-@VH^5 M06G.LZY29S$VZ7-ZQY2YC M*W*;I9ORZ3K-?I";M/\U<+XT>KR1F@'53*AF';2WXZTHZDR5A/9X(]LZ4(U" M-1>]>5#-AVH!2FN.=QTTD_E!LS^B+3'299%FA"9+]QA?>>$,#9U#-A&H6M5+.AF@/5*%1SH9H'U7RH%]"TYC:@#K#)_ #;R5?#H;DU]&9 -?.@-5Z#4;LG M*[:@76VHYD U"M537GQA M]%1#4VI0S92()O29[K>GFEH^@RJ.5"-0C47]GE0S8=] 4IKSG2=/I/?2Y\- M^/PFWQ@]U=#\&50SY9ZO'U3[YAJ:+(-J#E2C4,V%:AY4\Z%:@-*:1W MDFIQNEOERXRQA'_<#4VA034#]IE0S8)]-E1SH!]%:BY4\Z":#]4"E-;8 "AU M"DWYWU)HA[+&=^>(Y1-<^]LA^2S8489]D2SH)H-U1RH1J&:"]4\]J.9#M0"M2 M9SJ7W8Y+OXJ#+PFP=)3F)V4.Y:M5WNDQ(%]T?C[\4Z?9B4AZ[MW*=%D6[V/SZR<,6R:H'R_Q_2M'C]I6KPG&;?]E?_\K]02P,$% @ H(E< M6; "9!B;#0 /+X !D !X;"]W;W)K&ULM=UK M0<$1UP^9_FW8D5IR?VQ66^+]\FJ+'<7TVFQ6-%-4GS*M=G1;_3Z\O!L37]+'55D_;V^W"6/](Z67W=17OTT?5.6Z89N MBS3;/>8JU_*?99]JW^PEU>36;U$=$T794TD MU1]/|):NU[54+/X1KPK M(.*9 OY8P'<+I#,%PK%&#]#>"P0AQ9(QP]I:(%|+)""%BC' F5H@7HL4(> ^ M2]QO!LZ YF|KKG9T#G(V\H>O+;)Z^HF)^O[|&_4ZPHG@|5WE9/ Z)Z\KMG0O>Z^1UM9/!ZYV\KGAR6//3E^WJL%'.DS*YOLRS9ZOQU=>_>"P91_]IVTQ MW=8A=%?FU=^F55UY'7XQ;P+[MYM?[##@;H(Y%]S\\O6+SH4&]_GKG1WH=W?< M#W-;)NFZX((DSY,Z-'[D?N:^WLVY'_[^X^6TK!:CQJ:+XY2W+U/R9Z8DG)]M MRU7!Z=LE7?;4V^QZX:-ZEUTO?U3O?I#\/ .85N__VTK@7U?"9YXLJGV$S>3 M?^+X&2_TO:$#RGGA4"[VE,_*-]7Y<+LI.SZ@'(BG2TWV.4WNIQ<>/%LNN]YUW_MH7Y[AW+U/_-KO/+I_3155.SI8' MP\OYGO)PP'H_EO>]!FAX>=_"Q\,7GC "0'A+8>'@B6>\NS):?%MEZR7-RWIRM]/=]6G[O6:K/3*7>7[TH=LF"7DVJ'=*"YD]T$$U2Q/:;ZPQ="^Y0T1LJ M^CVB/!.%&=|9&/0,U'A5Y#6I/3#L&2A*HBRK?'M@U+,.XFRF**K0'ACWO1A%M$^5F7&OK%= ^V7I&Y]=XL%OO-?IV4=%D?_Z2+M.S;>)G(V(T7B8%7 M26=DB%S "(G%(*R53-);,DG,9/HUR[^EVT=ND>S2,EGWI1(3&)M*2&R.Q'0D M9BQ$XE92.Q&8@X2E(S$!BA*SD)@MGV[!_C^3%:)T=L5Z!O)" MM>O$;YV#K=.!O*)HU>%6)Q.\GH&B^"R?5F4R799?\YE)(MT?>;<&9.AY2JK=PV?:%$>\C%Y?,SI8U)2:I$5O6-3>QZLL*#.UDZYSZ*PZ5#.@F@G5+*AF0S4' MJKE0S8-J/E0+H%H(U2*H%J.T=A[R31[RS#$\O$_7A^/FFY=(S+;H-2N'DPY$SQ]30;_"AF@[5#')Z[3692:*J="Y$,*'36E#- MAFH.5',AF@25?*@60+40]D50+49I[7AKVAK]+M/_TZ>*XLGFSM?YQY\D(',1 M1B<@4M.AF@'53*AF034;JCE0S85]'E3SH5H U4*H%D&U&*6U8[+IL2#L)@LS MIW1!V4?.T"X+]#':;CI4,Z";"=4LJ&9#-0>]N5#-@VH^5 N@6@C5[@6HI[V M9C:=&>]/MV:P*T=G)0Y ZKI4,V :B94LZ";3?HZ+S3"2W+G0F+G.++UJ0.1 M5)X(W8;X'I-7JF&DVY/J]9B\(&KU6;W.I=$]IC23>%F8=5I)@AY3U%3"JT+G MZU(0^DY&4"U&:>U,:7HU"+M9X^RG<=!.#:@VAVKZ46M_R*8)0N<7TX#.:D(UM"ZK94,V\:BY4\Z":#]4"J!9"M0BJQ2BM'8%-APAAMXC8VS+9/J;W:\HEJ;4N MO8TA;&-T'D);0Z":3DXOVA=Y222DFX?OO@^H9D$U&ZHY4,V%:AY4\Z%: -5"MJ!9!M1BEM?.PZ1,A[$81NRCV29V&1?T%:URRR?;;_O,5T.X0J#:';O1:UWO M78U53S(1VOL!U2RH9D,U!ZJY4,V#:CY4"Z!:"-4BJ!:CM/97S3:I(CR[5^1NME50LEU;1V/OMMY_9]6.S$*K-H9I^U-]O'VJ:TOV]'@,Z]0G5+*AF0S4'JKE0 MS8-J/E0+H%H(U2*H%],T=A0V_2 \NQ_D]B:XX:(]#$?5'/LR721KSDONLSPIMLSREQ4_;3]P/D]MDFTQ^9)]B94\U.C61VAR]Z5#-@&HF5+.@F@W5'*CF M0C4/JOE0+8!J(52+H%],TMKARC?ARFXN&?#=HVQA=&9"&T]@F@[5#*AF0C4+ MJME'[?VG%:JD"4KW(UP'.JU[U.2/IO6@T_I0+8!J(52+H%J,TMI)U[2!\.PV MD)%?S,761]<>M(4$]NE0S8!])E2SH)H-U1RHYO(]-U&0>5Y3M6XT0EM(H%HMU4*H%D&U&*6UH[%(;D>_IEKPK/;0P:?@V8|HS,1VB1RU%I7 M%@]J+"O=3(2V?T US2I94,V&:@Y4VT:QH[M>'9CQ]=GEZ'M'5!MSI]>L" *@G(2E#NZV.=TR45Y MMJEV#[/\.Q=D96\+.%L:'8OO#A6HID.U ZJ94,TZ:NVI-$N*U/U&(!LZK0/5 M7*CF034?J@50+81]$52+45H[%IL6%9[=HO):NN/FV:+,+MB7&$*;5*#; M'*KI4,V :B94LZ":#=4J>5#-AVH!5NA6@35 M8I36CL"FA45@M[!$QQOAI5ON@=+>ZPW9PN@TA';F0#4=]AE0S3QJ[:N*5+6; MA="_$ZCF0#47]GE0S8=]50+H5H$U6*4ULY"OLE"=L?)H&^ 81NCTQ#:FR9#9]6AF@'53*AF034;JCE0S85]'E3SH5H U4*H%D&U M&*6UD('IF)KHY/QM/%"(!I_FHS0QA:H9DU$ZI94,V&:@Y43HL5I>4*9/KRPW-'^DM7:^+:B]PORWK"'KW M+)?3A_K.+1/J[+BBR9+FI8#J[IQ^R MK'S\H9[@.&PO=V]R:W-H965T.>><|^Q'=_T=H0^L02 MH^<|*UA?2S@OKW2=10GDF'5(^86861&:8RZZ=*VSD@*.%2C/=,LP7#W':;$% M/34VHT&/;'B6%C"CB&WR'--?0\C(KJ^9VG[@(5TG7 |H0:_$:Y@#7Y0S*GIZ MPQ*G.10L)06BL.IK_,I/&6\"OB2PHX=M%TLB3D27;&<(5\!SI"((.*2 8O7 M%D+(,DDD9/RL.;4FI00=MO?L-\J[\++$#$*2?4UCGO0U7T,QK/ FXP]D=P5U MGZ/DBTC&U!/MJMBNK:%HPSC):[!0D*=%]<;/]3H< $SW#,"J =8IP#D#&N MK8Q6RI2M$>8XZ%&0U0:(!LZK0/5 M7*CF034?J@50+81]$52+45H[%IL6%9[=HO);NN/FV:+,+MB7&$*;5*#; M'*KI4,V :B94LZ":#=4J>5#-AVH!5<9>]_3N<@L\7I49QE6 M6:PS64P+34C!$X:NBQCB8P)=2&YT6WO=0^LBXPBB#K+-#\@R++M%4/CW<.N" M'+M91EOQ.6?XKC>4H.\3R)= ?[2MST6X_%2O6(DCZ&OB6V1 MZ%:]^8KO&I MS=LKD1TY=]JGSD6GB_D(P7.4X&(-B&(.;6XK"M-0'/BV09FQS1"\$MF14:\QZOW_P?%%)DWO9/-:(VS#.]KWPR_T>B_WL'Q6S4X MSHG4J<#;.T^CDZ@>?>YTK6H;0Q'9%+RZ%YO1IGP.5-4X&1^*LEI5P3\T54V> M8+I."X8R6 E*H^.),TVK.E=U."E5]5@2+@]/:B;BUP"H#!#S*T+XOB,3-#\; MP6]02P,$% @ H(E<64ZV]%P= P + D !D !X;"]W;W)K&ULK99K;YLP%(;_BL6FJ976<@L$N@0I(6V7:KFH:5;MHP.' MP HXLYVD^_>S(:5I0JBF[4O <-[7SSG$Q^YL"7UB,0!'SUF:LZX2<[ZZ4E46 MQ)!A=DE6D(LW$:$9YF)(ERI;4IW@V15Z'K'F:Y#"E MB*VS#-/?74C)MJOHRLN#^V09<_ E]3HKO(09\/EJ2L5(K5S")(.<)21'%**N MTM.O?%?&%P'?$]BRO7LD,UD0\B0'P[":K:!((4@BX=,#BL@$?TE0:"8Q?.T^FMFE(*]^]?W&^*W$4N"\$)^EC$O*XJS@=*B"ZY3?D^U7V.5C2;^ I*SX1=LR MUK84%*P9)JE+ BR)"^O^'E7ASV!?DI@[3&H<_^(3!W K-(M"0KTAI@CKT.M5M$9;1PDS=%;0]UR";)Y5><<2K>)D+'O=E\-.K=_T"3&S0;WHZ'-T, -WY M/= ^?S.0 (,T0B=(?SM>@RJ+;,9>;EG578R>:U M\737=FS-U3OJ9C^KX\"VJ;FF,AKW!MBJ@*U&X"DEFT1V-X9$=T4!A3#A*"6, M :OC+=WL/0SM /0X0M<=2VL[3CVI79':C:2/-.%P0:*HELM^EZLIX@U0NP)J M-P*)CBSZ;8[@.8AQOA0?/?PI>J_8+7@M8OL(X,*R'<-N'8 >QUF&Y;I&/:U3 MT3J-M!,> WT/T3E&%^RO:E+PN.P$Z5T*SCW+Y:-Z$V0+01M?7]4=V:A:,Y MMF-:|[!U@05#VMC@*]8@=47\/+<)0(TV4BMEE0*D9!JEVTQ/2WWYG+ R:K8WA:$B\VRN(W%<0:H#!#O(T+XRT!.4!V0O#]0 M2P,$% @ H(E<60FK"7;F P 14 !D !X;"]W;W)K&ULM5AK3^,X%/TK5E9:S4J(O*P;%NI%)CIB@*BPZQ&H_E@DIO& M&L2.V X%:7_|VDE)&JEU'\|\:?,ZY_K<4[LG[B^X^"E3 (5>,\KDP$F5RB]< M5T8I9%@>\QR8OI-PD6&E3\7@C+]|Y_7<#!/F#/OEM0&1%0B)2AP/KK!<9 J6'2X_BU M)'7JF@:X>O:S.?E.*UV*>L80OI_^26*4#Y]O!,22XH,J1+SI#4M"IX8LXE>4G M6E3/|@(*1854/%N"]0@RPJIO_+ILQH@##< @B4@V!40+@%A*;0:62GK"BL\ M[N^0.(\K=G,0=F;$JW5$&9IG"FA[Q*-4\/9TW0Z>OR&[F_0;/+I;G(S&8_N MOJ#1>'S_=/=E0/8/XL:[':$@HSXR]DCB,8.'I*2Q O MXS_ ,/O>7^OT]<164OM2:WVQ*KV6BJBYR#ZE"4E!T2Q)8I]A.TT-O@(5< MI^X 8$O)::WDU,HTQ5&J+XDWJW%6CGV-ZXBL);=7R^UU8YR=)O V.W<(LJ7E MK-9R9J6Z*00CJA!PA!+R:@XDPBQ&\'L@N?ZK4K6EZ#(T)8D0169UV5IN7Y<[M(FMVUYKSNS'DW+MMI3C>;? "PI>1CK>1CAQ[CUZT>6\OMZW%'9*W. ^%[SU^]UMX_(6'M\RF0^"MO6L1!G?2C;F65XH$)7#DB=J@07L.XGM1?9UN"NV=DN"IB5! M1Q;;>4*+PP<@VVJ:B.3;,](.!N|P@^U%]C:X=\0HO\E1?D=!:@N/9:D^!-E6 MTV0IWQZF;D&_D:6O8%;HRFT%4SO\. *6WP0N M?]?$550.4^WPD7Y5E9$@N7D77ML", ^DM2#U2Q!-$3U3O-9EVQM;O0I#,_HWBVAMU5V6\D[36%=L[>V0HX%'<6O+3RA)8X=!*WTN"N;3!F(>;GW)E'$"Z;I_;;Z M:KV_-RIWM=SF\6IS<(K%G#"I%X1$0[WC,[W"BF]_K3I1/"^WK)ZY4CPK#U/ M,0CS@+Z?<*[>3TR!>M=S^#]02P,$% @ H(E<6=#8J56? P CQ0 !D M !X;"]W;W)K&ULM5AA;^HV%/TK5C9-[TE[31Q* M2CM :M.UB_1*J_*Z:9KVP81+L>K$/-O F[0?_^PD3<@%]:D"\3)O>>>>X]L M';F_YN)%S@$4^I:P5 Z5\1P2(D_X E+]9<9%0I1>BF=7+@20:9:4 M.-?WO.!-"$V=83[[IR"&?:Y4C*:PO)!<)@D1_UP!X^N!@YW7%X_T>:[,"W?8 M7Y!G&(-Z6CP(O7)+E"E-O64ITC ;.!$:FE0GG+V81 M30>.9Q@!@U@9"*+_5A "8P9)_A:@#IE39.X^?R*?I,UKYN>.9Q&_0]9H/ MG)Z#IC C2Z8> ^?HW*!KJ&KR8,YG]HG41ZSDH7DK%DR)9,TAHFO^3;\4@-A+P MZ9X$OTCP#TWH% F=K-&<6=;6-5%DV!=\C82)UFCF(9M-E]V[H:F1<:R$_DIUMGAJ.G^[N+A__1/#H,T*"6(&$_.D"'B_ M[!*N(;#:4$[+H9RV(F..&KPAXW;4?AF[)>/N_Y(Q"D,4I0I$^JIG2-)4-R%1MR,7BQ*JGM>2Q>C8$5IM.4$XG:$7/8$LI[S]:VB)[5,]*JF=6JI]A!0QAJRY6 MA&-U:0BLUFRO;+;7BBZ[@_;9=M3^?79>,CX_2A[T+VKR!+46/U;9AL!J<\)> M906\5K0M8-\2=T?87G7QAH'!3>G[K]/53N-8I9M"JP^M,CVX'==3P-K.5VM(MG6[E>+#=\N:^VWM87OUHZ5MPP?AR@CA=IP0WC8Y6I+:0NIT*Q>$[3;H'&G? MMWT;M49-H=6'5IDCW(XPF_;(VM(G6YD/ A#JG3VO9MU%TUA5;?5>6O<#L& M"V]IIRUI;2%UNI6YPH>XJX.D?=_V:=1G-856OW&HC);?CM$]8+L6C:TA.5UW MXI;(7-5IO9YT^A&#F<[Q3LYTLLAOQ_*%XHOLFG"E>)))C@',@5A O3W&>?J M=6'NI,H[R.%W4$L#!!0 (*")7%GZW8O&PO=V]R M:W-H965T287](-$#FSHBS'0G;9VN0;!CA6I#PS')L%DO$!?0A XS3AROZ(+ MQ!/,@/=-(1=12IE1'7!4?72.!/30E!*1<#0F,<0:?GB:;SLG!$R9?6.!L[=@ MY)Q4_%F02]2ROB"9II-NP M*I:G8I4E9>O;'AJUS[5_]1;I@'J+=, MM9:9! 4@!]96A9C+_ LBJ[N@&6U]_5"5N#?C(IL7V)KQ4+X-JE+^?[YZ6$PQ.M6Z>$HPQ6.I1UV9%K9E6QKC]";E0U6E(A:YM]O\)I ZP$R/D5I6+?*0.T+R;_ M'U!+ P04 " "@B5Q9I5V:#?<" ["@ &0 'AL+W=OIH2R%6+5WG\1(RMS"_H"HC\,JL4R2S(@/*$$,9AWM*[9 MZGO*/C?XD<"6[XR1RF1*Z:.:#&8=S5 !00]Q4 Q8OC800IHJ(AG&[Y)3]UPJ MX.[XF?TZSUWF,L4<0IK^3&9BV=%\#IN*/:KU#FXRJ^F*8\?Z)M8>LY M&HK77-'L\,L(LH04;_Q4ZK #D#$U *L$(> 8Q[L$F ? KPC *<$.*=Z<$M MGKI>Y)X+%V&!S:C<6]C24M613@US]"'WU2HBJDXE@\FLB<2*8/ R'W;M?Z/8:M308WH\'U(.R.[E$W#&\?1O>#T0T:WWX?A(/^'!'V(0. DY%L7 M,@A%I<>EPU[AT#KBT$-#2L22HSZ9P:P&'S7C3:N!0)?95Q)8SQ+TK$;&;VMR M@6SC$[(,RZD)*#P=;M?ETPR/(09P\RB\?SK<:A##KNK!SOGL_ZZ'NJTON)UZ M;G7DM?@*Q]#1Y)G&@&U "]Z_,SWC2YWLYR2+SDG6/Q/9W@8YU08Y3>Q!2+-, M'K 30>-'!,SAHFH_0T+&B^G4;?%)O!=U[=]HZUO=F5^;>>8OGIE^?MV41V? M9SJ7WBY+OX(ORK'L%[O-TJ;[':)AEZEH?>/VB$;8"*9IH BF(HZ\;P3R^::U77W9-$;TUA^O)CC? MNCP01=^Y#3-@BIP-X;)LUD04!V&U6G4ZW?R^CUO%K9F/9&=4-#(O]$5; M-<1LD1*.4IA+5\;%I=Q(5K0JQ43057X73ZF0-WL^7,KN#I@RD-_G5)9Y.5$. MJGXQ^ M02P,$% @ H(E<68&@2I$$"0 >$X !D !X;"]W;W)K&ULM9QK5X9O9$.1X3+5U9\+=>4 MO!WXG*[6O#HPO;[< MDA5I[/QI^U"(=],C99%N:%ZF+$<%75Y-;O!%;.P#]BW^2.EK>?(:55_EF;&OMU9MX<371]A!C"\0A#QXX5Z-,LJDNC'GS5TK]) M\|-/]T^$2K%WT#Y(C'F:5V9_MY(7X-!5Q_/KQZ?:VYO. T7V(N/H+#Y(C[^;N"[KQO/NGR_Q780>[G^/O3AXM1#_[E),T*]$=*0I2>?07] $]?KHYJ^N9QRT9N*.4UJY4\'9?V,LH%N6<[7 M)0KR!5U(XGUUO/5>?*B.Q(H",!6G\7@N];=S^4E7$O^QRS\B0_L5Z9H^DW3(M&QYNR,['CZD'/Z8>]L-]FHAP?#8\&AZN2\+G[W2>B,YKUEGU>(Z=]MP["B, M8!Q_J8P];W;&\YDF&2G+=)G2!5H6:(.J%H@M45+01B9 M9&*IE\Z23N^$ZK:%3:U]ICRE_%A[#=,,(#5#I^\(1TQ%'4Z)[&M;FNSKF/Z[1P#BX6K:QC(WL50M+9A],8PNM(P'BG7B.5H+1(=]5F4X:,G(4B: M#TH+0&EA36LM@H[I:EW/]9MAL3QW%T+0OL50M+;EFMT(K-Z.>"09++:NKNUNZ M2-V$S]:TGO$@5>>@M!B^UO9GL^^ U1L//A78 M)"7[NQ^]ND->2]_Y<+_4C37#-+0Y?-WN]$+-=K'5659]"4[']ULSH7L])U.0: 5>RA:>XB;FCU6%^UO-JS@Z?_>'^)^MF1B[AHE[0VSVQ\32NKFP+\$9CM&[_XD.%,3&4MWA"5%;,-U9KU46")K:$YW M2T9]SD:/\%]1[<9-N1NKZ]T18XO7-,NDH]HOJ5:T/?)-]1BKR\?!G[N4?T<;RM=L@=+\A99\0W..R&I5T!7A M%"6LE):2U>3120=H,1F4%H#20E!:!$J;XWZMVW!-K9<1Q5"R;=LVI6>LKCW' MGH?BG-,BWZ]*\$,>R7/RG);(8\4G_>>6;IYI\5^7;R$KJ1XHS0>E!:"T$)06 M@=+FH+08BM8V=U.?Q^H"^8 ,R>6B3VU^&C#OBL8@]&-:@?8]A&VO-<5Y75V&$[5H,16O:IZG.Z^KJ/$AJ'"%G+]D!IOBI9M5;#$OZ[=($7#B:+1L&9ST+!%4+2VWYIM EV!5?!^O@=Z+S\HS:]ISFG"]-'N MWFXIAG*-;M.DC6:=7T$NBS!16O[J-F0T-4;$@\D3PK*R2&74V9PH+?<@]\ M4%H2@M!:1$H;0Y*BZ%H;2LW.RSZ7[;#HO>K\7;OSE!/K3_:LT,T U#-4*+1 MS&RW.PM*6NG]\@GH_?50M+9WFFT.7;W-,>0*%G0W Y3F@]("4%H(2HM :7-0 M6@Q%:WNXV9@2J&0[2MC$ UYZ"T&(K6?H)#LR-BJ'=$GO*4TP7ZI[@46;-NE^B(%]EU5[GJ;92-72L M#4%I/B@M *6%H+0(E#8'I<30M+:MF]T40[V,_F]51-&>QAT/Z6F==:U;FH) M]AD.THQ - >>@M!B*=O#<].1I4QM:K:/*BO1_N]?*I&3H\?'H=WL'P+6.?X) M7WA8(@OHL-#T!K9PS/9;DFQ2O.2970INE!57":'YT*\O>%LNW\& MUC/CG&W+]>4+&A1-1"?+OGC;V\[@>/#Y][_#U!+ P04 " "@B5Q954Z# M4%D(F6 &0 'AL+W=O.*8!:XW-MIMD1KH/?VWC8$PZ MC9WYW]V\F("A?M5=U-_=N I?/&?LCWQ%*2??UDF:7_96G&_,^_T\6M%UF', M-C05KRPRM@ZY>,]6_7S#:#@C>9]V"T<7]=QFGOZI(=L>N+K(M3^*4WC&2 M;]?KD'V_H4GV?-G3>]'OL3+%2\.I*\N-N&2WE/^L+ECXEE_3YG':YKF<982 M1A>7O6O]/# FA4'YCN]C^IP?/":%5!ZS[(_BB3>_[&G%B&A"(UX@0O'GB7 M5A,:%;PH2_+R?_) MO*__(+?65_>S2;Q/OUOW7V^M3U_OR0>3\C!.8MR/D=<&\/1J_"^94A(+V,$, ^JD:*#_;GA$')';[! M=<1*3,1R1[_Q.%UNXWPEUE!.LH58JQZY"2PXXU*7K&(/UUI%_VG0S6\?H=A MC";--YG*816;B_-\$T:TLB=V#SEE3[1W!-?/^EC[39;Q)\=D(]TX]WI4UV; M3(ZNSY4"V>""=NDB8AX3Y+<,1@)PVI'&VE\;9M4AJW(=^RF'\GA\KB;%Y\1ZY$(A.%DM55%B8J9[E0"/?:;6F_V])! M3WMJ]IS"\=UOZ[[8,0%-O)/MTG^Q3Y;@^/Z>4Y;MX0^B?6Y'TLA3?$::'5UT^ M'EV-F"F]=,U<),QJ,7H;Z=!!PEPDS&L1"A_I, #!&IFM:W491%-??0KS%8FR ME+/X< M.^<\DF:UF8 -=>E ;2Z4YK4)AP]U&:!HS7PWZGPW3FST6/R\/6245I6TE25#*4X.]\C2)H)I5E0MF@VE.5";"Z5Y4)H104H6E.E=>%:5U>N'S8+)O9P"IV-0-TZ4)H+I7EM M0^)#W08H6E,F=9U<5Q?*NS<_J8&=10*ME$-I5D5K(1*D8P=*OIFGG]5893MI:* EH9A]+,$Y-;B$TC^3#ZY>V;QX\"[!\%-" MN&V&\V85Y$>,_I\Q#E!:(@KHKKZK+XI/!+!MENQ**Q9%F>DSQ.J&S -VI@ M9U% R^(5K:'%GD@N/%10MS:4YD!I;MN0>%"W/I06H&A-D=3U"HM%;&V[JH(*,VL:(G'EYGT4&;$Z T"[JSH30'2G.A- I*\Z&T $5KBK=N=S#4[0[==WUJ M8&>Y0?L6*MKI7I_4K0VE.5":VS8D'M2M#Z4%*%I3)'6W@7'B=_(G% 'M,8#2 M3.-U07TL^]V1!75K0VD.E.9":1Z4YD-I 8K6E$W=B&"H&Q'^[QM#:%,#E&9" M:1:49D-I#I3F0FD>E.9#:0&*UA1OW1YAG&B/.+'F07LAH#032K.@-!M*7KES>;]=E.9#:0&*UA1@W:QAJ]LUO/2)YKS4G%1;KTO]PO5X M/#KZC9+:2V?50.]%'T'(.-M2K Z6Y4)HGCOSS0A_]-9!_#L.#.\'M&PO=V]R:W-H965T 2IT$'F#,FZ?WWLPDE@3BLD?BA#2;O/?.^?H9/F&RX M^%:N&)(@)4OSU MZ-L937)K-JG/S<5LPBN9)CF;"U\664;%CTN6\LW40M:KB;OD>27U"7LV*>@S MNV?RL9@+-;);E462L;Q,>X$6TZM"W0>(5\3:L37A&W*O6.@K3QQ_DT/;A93 M"^HK8BF+I9:@ZF/-KEB::B5U'=\;4:N=4Q/WCU_5/]7FE9DG6K(KGOZ5+.1J M:A$++-B25JF\XYO?6&/(TWHQ3\OZ/LALJBT0%R5DC6/-65U!EN3;3_K2%&*/ M@/ 1@M.0G+<2W(;@OI6 &P*N*L.U4M_@;SSQ=?'L#%EPA< _EX.[^]5J-W$9,T2CEMO9Q:#@^QKEU!;3L@?H$AI+@'-%X!|KY)":;05IJLU6S:O5 M]!YJU?!!/2@ZSM>%Q@= AT_Q 23%M2.*%Z?YJL;?7\O0OYB!PGQ CUK)F $!/D^#UK!B)_]+7 MW60-M]:PH+4'+FEJFY(>A=V90)BS|-AV'-@ ![4P+U%[#CP6@?> M\.+HG/USRI(G)OXU.1FDZV?'>5G0F$TMM:0E$VMFS7[Y"?GP5].&'%,L&DFL M4S:_+9L_ZF;U#U;/Q2Y1?[TX&'"~AZ #>VDXQ$%S#H+64#!HZ(IG1269*&LOM05_*#15L,I#@J2(KP3Z 9?*B#]NL^&T#(]?G)8QU:*QU+]%W?6=:+CQ/#DMA^VCZNT#M&/3[41-0P3\V^IDO-*0A]AP8' G-KB-%PRW1996DBR1_!A?Y:>641054=6B ML=2Z!=WUJFC<9K61V_\AB/T ^[[7#XL!&) @]/MMB0'8U[?MO3<-^KW0+17/ M25Z"E"T5!YX%BBRVKUJ\F+^N7#$Y>29_7ABM$%$QJ@OE]R+E\'^GU&^\)K M]A]02P,$% @ H(E<668YG&ULM5A=;IV%/TKA#8, +=!$HKZ5V0822^M2I$%0I]O#L ?: MIFTADNB2=-SMUY>2%=DF%585U!=;'^<<\|1]RDKP<[0E]8AN,.?B:9P4;&QO. MMU>FR18;G"-V2;:X$&]6A.:(BUNZ-MF68K2I2'EFVI;EFSE*'"V.RJIX]T,F(M['B6%OB! K;+.3V_O'Z_OWES=W";B>S9+'&;A/'L&;&'.49NPMN_"?9S%X]^O;D%/M738[P0=%C1G19ZW)UNM]"3#G08E708 MGM--87'CL]WX;%=Z[BMZ[PE9[M,L ZA8@K3@]%BG\PP#Q!CF[!U84\)8F\<'M6:^2+/^>1)ZEAU"X>CSJ9DM..N.'"\XQ\5M>GX427*)-IIR]KIB6[3 8T-. M3PS39VQ.?0L%^M:O&J^$HZS-C@/3/VE^X/N^YW]2'6TXQW5# M7[)#Q?E>8$()M43:X)YVN(T=;]Z\3'JS3?C?Q(;OVT$RKNA$I<9?RK'8Y;L,<;P$USFA M//T?E1O"-HM"-2@7*BO1M 4&+=%HR2(5=A% &[TJP1!M$3XNBQ)(/\M1M,2@M0#D&IMC#T2=M=FNU?C2|AQ2+AQ1+!A(ZQ0!H'7>_UL_)[UKW=+PY@=@JAM+H M;<794%E]VW!B6R:OOOIP^MIU4BS @9.\%OQ.7--NL+@%=F%'80AEF[1A]+7I MN->'^LW^7;H0!.1^|=9+_&A^#ZH6#ZJ6#*5VWAG'8@+]JXG^*=Y2&P30|3RY MUF@#AHS/_4@>OBU UU&6^T0?45_'CO4&U!< M;)2*NXA"7Z[>$GT@?8TZ5BU07[;,R(KO$?U.H@]43-0.#]D6#ZJ6#*5VWAO' MN@G]"Z?^B>ZK56'DB>$FCUX5!STOD-?\N 4G;T/UH?2UZEC50'U9TR/# [7N M%U."7GK,A!-H8&ULK991 M;YLP%(7_BL6FJ96V @9LZA2DW1;[JVJFG]!=HD34 %GMI-T^_6S@;(T.$D? M]A)LN.?X.R(;6)=X&]B>2B5X*HM*#*Q,RM6#,8LTHR41%VQ%*_5DP7A)!KRMI2U6G))Y+2H+&SH.LDN25U82U_=N>1*SM2SRBMYR-(9E2?CO(2W8=F"YUO.- MNWR927W#3N(56=(IE?>K6ZYF=N1K]\+?N1T*W;&*

M0"=Y8.Q13R;S@>5H(%K05&H'HBX;.J)%H8T4QJ_6T^J6U,+=\;/[ISJ[RO) M!!VQXF<^E|G "BTPIPNR+N0=VWZA;9Y ^Z6L$/4OV#:UOF^!=*TD*UNQ(BCS MJKF2IW8?*=@3N(0%L!?"U]\5>'70AJR.-2:2)#%G6\!UM7+3@WIO:K5*DU?Z M+4XE5T]SI9/)Y&9V=?-Y,OQV#:ZFT^O9%-QSYL5$&MTF=\D_A. %T8VYM=]'X91AZ,_I6]@((I/\45&"":E1H9[70 MP8$;I4'URQ24 Y$9*NB@@E-0R 05&*!'%,Y#]=++=F(MFJ;A /3*IV4P\S]4% N2Y0 MSQ>,R>>)[CG=)T;R%U!+ P04 " "@B5Q9[M;R^M8# #,$0 &0 'AL M++W=OF:C6SURZ<)&C 9HR33/]VH90DA"4)/,A]C_WX8&S/=I3][-< M'/TJ"U+/C37GU;5IUND:2EQ?T0][<>+*DK,1<%-G*K"L&.%.BLC =R_+-$N?$ MB&;IW@.+9G3#BYS T/UIBXP> [F%@N[FAFWL;SSFJS67-\QH5N$5/ '_5CTP M43((ERPQ=0Y)8C!)K02]QO<<=G7O&LFN/%/Z0Q;NLKEAR19! 2F7 M%EC\;6$!12&=1#M^MJ9&%U,*^]=[]]5YT5GGG$-"UK\EV=\/3=" V6PQ)N" M/]+=/]!V:"+]4EK4ZA?MFKJ>;Z!T4W-:MF+1@C(GS3_^U8+H"0+[C,!I!%KBMP#T6G&N2UP]\8X%W1C!I!:KK9M-W!2[&'$(R=K"35XH^DHM M>.5$)IH39^)I+G0\NOI2\PA"])HOD[OO-[7V"/L3 <5[4Z MF#,M,! (@^H6]/ M.?KP^\>9R45('333UOZVL72.V-OH,R5\7:.$9] -Z!=ZO?^6/GXCOJ.Q. 6K M#IBS!W:K:!V_IOP*N=:?R+$<>ZA#>OF_&]+)O:'^Z.4QI$)N*]D|($_>+WUSEY[XO>X;RHS'PA@WD-'A=5SB%N2'FN1K8%HSHC]ILW_IKB.V89O&8 M9LE(9@>CX'6CX.GO$5VB@F(R-!*-R429R,_'-O)";^K(+-[V M(6N#70IY3+-D)+,#R),.\D0+^8YP$*X0BQUN/2N61,L]@_>;?<'@)R/% M/$ <=(@#+>*G-67\DTCB4BSP4LBW^+D83&2MS:64@Q.PMA^$\M/7!Q.WU?S^ MW&3;X20\XG?JY@:!Y;Y6.R 3=F3"][W:NMS36EQ*)3SI1^B[WM%$'(F63P[S:F)-14;K2/, _4" M4A_7MU"&7X;P+_322Y&-ZI:,Y7:(O[C.^!K2@987)"\K%2-)V8 '9CH7@YZ;WA4-T M"PQ)A7J!1'!Y?6;UMM 'OG@$QW1+QG)K1M#L]69+8"MUC%"CE&XG;S:VW=WN MJ..&=#-U^K-<GS%8YJ5|2R&UK@+Q^K+FZ* I<%JIO?$5Y6*GK2[7@#-@ MLH)XOJ24[PLR0'>$_T/4$L#!]0 (*")7%F/9B^S!F +^!!P 9 M>&PO=V]R:W-H965T)KNX:^BJ.F94QV1G05B M]?02H4ZT2VA?3YP7I"VGB;8A&W!FY<1\^,V)$)@R:)_\VXJHKNH3'3]L;'1 MW-9RZR_?EZM_K!^*8B/_O2X6/_UEX?-YNM_O;;^O:A>)]M/RZ_%HOMW]PO M5T^SS?8_5U]^6W]=%:.[EXV>'G\3.YWA;T^S^>*7O_WEY<_/,X7 MA;L2UL]/3[/5C[\7C\OO?_VE^\OA#_SYEX?-[@]^^]M?OLZ~%&$QB;ZZ]^U_M_?93N9L_%8OU?+D05L7]7W^1NO\I?1)%<;?)RW/B>?%]77HL[#Z8S\OE/W;_MH=_]]9?.[C45C\7M9H?,MO_Z5GP['A]WUO:5_'//_O)SU=V&Y<<''77GY\+S]+- M?H.;ZL?PU@;=SN&=Z[QWC>[/-_O=[W;W\'9W]^_WVU]1AS>\6WW'W][D\)9W MW_V>=P]O>K?ZKK_YGG0/;WOW]'U__O/'=ZCO_]@L[O/7==[_WW<.;WZV^ M^V^N(A[>??'LW1^^M?=_>_W9_?*# M?S+;S/[VE]7RN[#:/7_K[1Z\3(^7[:<_[^>+W:@+-JOMW\ZWVVW^]DER]5"RMA"#THT[AY,O"KY-B,YL_KH7I;+6:[<;0'\Q4_"5P?][VP2_|MMFN^ANT|]N M]PKHMK(;RS0%>5E8O.P\%3%77%W87NW?OM>T_9^_?;#INW#AMQ5K1GJX^"V/T@B!VQ?^$%?:K?W+G=?!0Z-R^;]RYL/JG??/JZ M7;W3>W-SN7[S27'[4>@.7C87+VRNU&]N/"^VJX_>W%QM^M3]$#KBFUMK[WCM MXMN?.;U^|^GRV_W[=+F1M.'_KC=O//FYF;#YK/M9T[LO[FY]9[W[>;-3YW] MCB^Z_8N_M/FT^7T3W_ZB<>]W5HK/V\7';V[NON-KKM=Y_O->__FES[Q_K^V M>O"OK1Z^XVWOO?TU&[U_\TN?^?@=+/VM$\VS\HT_=\S:[!'9.1 MXS,__TEW:?J_2_^CN?_8.N7M.S5#K_MO/X;GKO]_;58K8H[81MJ;O_Q05@_S%;%6I@]:QZ6]_E_71S-?Z\U=WL!_G/] M=79;_/67[:_YZV+UK?CE;_Q:]UA\!^7QBJ)34A.)C&%Q%02TTA.)S&#Q$P2MLTC.)K$IB3DDYI*81V(^B04D%KYBPQ=LMWOTV]^ZG?T_?_GM6SDQ7'SFZ7-B M\]4E));26$9B.8E)]=.XK8;.88D:Q"W_Y]LAE_7-GKW,V/R!28DED)81F(YB4GUT[1UCDU:I">Y(CASQPDK,T1P6MLF*_7MS|LLL5D*]IE\O7TTN[N;[T[UFST*Q3^?YYL?POWSXFY]R!F7PL7P[-OAIM/M MC\>GWPN?:E]V|A 8C*)*22FDIA&8C:)34G,(3&7Q#P2\]_W MDRH@UPQ)+"*QF,02$DM)+".QG,2D^A'=.IR@&C6N3\+)Z&VQT<)#8A,9G$%!)324PC,9W$#!(S24D%A*8AF)Y20FU4_*UAD!U:A!>9(1QC\SPIC=@?%M]OA<M7,H.M>NTS0XD-B$QF<04$E-)3",QG<0,$C-)S"(QF\2F).:0F$MB'HGYK]B@ M--6'_?'XIE?)&N2:(8E%)!:36$)B*8EE));3F%0_QULG&%2CQO5)@KGYF6!N M:A/,I"B>MH'E;OYM?EF<=N3;-+M_PGN^Z=VG2ROEW-O[I4/BWOA;[9_^50L-IYF/|:"_?+QUQNG_I]OGG8[^B4GQ>/>\^/>YJ_FWWD]%]W'ZB=S\"7SZL^>+E63^*V4HH=O4|MPJ38_O7G8E776N&@;ZB+:AZ]^:@6H%](:A&]O:B6H%]*:AFJY;@F-42GUK&1 MY;",=!H<2\UMW=I)89W_]/PZ^S'|_'CQX%L]UCH>DMH$U6144U!-134-U714M,U#-1#4+U6Q4F^ZU\NZN;7+:!]?*WBYT51?5/%3S42U M1#5(E2+42U!M135 M,E3+44UJF.+M,PS*88/\-,.(QPPCUF:83\O%[I?&74PO MM5SK%$-J$U2344U!-175-%334P9MM$4U#]5|5 M0+42U"-5B5$M0+46U#-5R5),:1G?[X,)6 MY5+<:7 YEN7N[C-4$USTUXN^#AVY]+M\NGIY42DY>T_A.>OR]?C[!>S]<-C ML5X+Q>_%ZG:^OAQP:I=]'7!(;8)J.JHJ[*:BFH5]-JI-4]>=PN/1L/AJ%_-,&BS,*]E2)]:A M6HYJ4L,4;Y]AV'YABCO-,>&X6Y]IQ?]]!+4[IPA.PT_M=H$U6144U!-134-MU714,U#-1#4+U6Q4FZ*:@VHNJGFHYJ-:@&IA][PM6>SW1IUAI4@HNO#$WK S MWJ:6:FA!&X=1+46U#-5R5),:QG;IT.+V#E/<:6@Y-@]WFZJ'E[=%<;<^SR>[M!%.[$P;M($:U":K)]*:@FHIJ&KIJ&:@FHE]%JK9J#9%-0?57%3S4,U'M0#5 MPKU6OCJM-^CU1OUN-:NT7 HN:.,QJ]6HEJ%:CFI2P^ANM'US8WF.*.PTNQ^;C;GWU<>G*H^7]_H#0KC1K>7*,Z&*:02N146V":C*]*:BF MHIJ&:CJ[&:AFHI]%:C;]35'-0347U3Q4\U$M0+40U:*]=G(;[<&%.(.6)*-:MBFH9JN6H)C4,]/9QAJU*IKB3.",>NY+%^G+42W'F$=M-U5MM$PRJ35!-1C4% MU514TU!-1S4#U4Q4LU#-1K4IJCFHYJ*:AVH^]@6H%NZU\N&?ZCTQ+SQET!^(MO;-@@KZR!-525,M0+4-YI-@N[>#^5]J:\XR[:I5KK M:(*6\;*:C&H*]JFHIJ&:CFH&IFH9J&:C6I35'-0S=UK)[_6C\;]?D>LG#?] MH>OZ[UXW0-<-+ZT[N!F+_9%83187GMD9=@;ILRN4T5>8H%]*:AFJY:@F-0S7 M]M&"K]D-]\I5BZ&#+0K%]4F]*:CFH)]M*]IJ]*:CFH%)]I9J&:CVA35'%1S4HIJ.:@JJ:BFH9J.:@JF:AFH9J-:E-4;8>KMJV#;- MO'V62:W5.K^0V@359%134$U%-0W5=%0S4,U$-0O5;%2;HIJ#:NY>.]E;L#ND M4CV.0RJOV_1 %TTW&O5@SC5II-+KZTS[RK88)\;0FJI:B6H5J.:E+#.&T? M)E.&ZFG8>)8,"O6%\P&NQ3QI\\OQVINET]?B\5ZMKN[H5#\OGM\.5.@-;.H M-D$U&=445%-134,U'=4,5#-1S4(U&]6FJ.:@FHMJ'JKY>ZT\WH?C3F|\4|T>MY_K=OKC8>5YH7A>YCH8C6YZU5*2"\\3^_U.MQHKT,Y75$M1+4.U'-6DAL': M/E:PG;\4=QHKCIVO8GWGJII:KM?"UT.)VLL-5=>SQ^+G=3$7<\7P_/NN/QI?M5.+WI_JU6R<&M+\5U1144U%-0S4=U0Q4,U'-0C4;U::HYJ"-BVH>JOFH%J\: M>.&GZMFU+A=^\'9>_JE&#[2Y%=525,M0+4;',KQ9U&CV-SJUC?MW'IZ0NK+#8V%K\7]J4C)Q=B!%K:BV@359%134$U%-0W5=%0S4,U$-0O5;%2; MHIJ#:NY>&Y6'[,=.]5=W#UW4?]^B ;IH^+Y%H_<]+7[?TQ+T0TA1+4.U'-6DMAEG9/BFPM:D4=YH4CK6I8E-MZOGQCN830M$;552;H)],:@JJJ:BFH9J.:@:J MF:AFH9J-:E-4:(TJJ[6HE]%:CFI2 MPRAO'V38&E6*.PTRQQI5L:E&]<(UN,OGS7HS6]S-%U\NYABT0!75)]@FHYJ" M:BJJ::BFHYJ!:B;J6:AFH]H4U1Q4+4U9VC4?\T$(25'1]H.>]UPW0=<-+ MZP[&-X,:T:"Z^^/",SO:I]YT!5\@?:;HEJ*:AFJY:@F-4S8]OF"[36EN)-|MT3OVFO::>DTOY(O9|^9AN9K_U^4*L7]Q:;O M0FJR:BFH]J*:AJJZ:AFH])M:A;JV:@V134'U=RI5KEB\I*)"1ZZL/_^A0-TX?#!"T?O?VI,OL8$U5)4RU M M1S6I84!L5JO@T5DK#5[XO5JKA[^SS1>]IUMD#K M25%-1C4%U514TU!-1S4#U4Q4LU#-1K4IJCFHYJ*:AVH^]@6H%NZUQEKT"%TV M1K4$U5)4RU M1S6I8WCS!L$RK%G488\4AAZIM0)\7Z=C7_NMG?_F55[.X% M4PCKKX_SBP6H]5SK&(,6H**:W/")VSP4PNY['8_!#NY]^*/PK% M_7UQN]D^%&8;?.\FNQF"^^[#;=_>?GY_7VQ:S7PMWLA[!]WY35?/OH@S I M;HNGS\5*Z X_"&)'%#!*X>Y51H'N"HOGE[_:$S]?^^2UF^X>|/SF\TL='X?9A MMOA2[&YH*(K=?K?WIUYG\$I=_.!FY=UJAY>|7^__FTL=D=_WF;DQ>)Y]BBH MQ:)8;?]M%\5F]Q'lNGN"V/FSI-HOC[I__N/N(_KYD8BO'\CV.WSWNM#7KZOE MM^TRGW]<7.;OR|GJ;O=!3N:K[>=PN5J?<-W!JW4MQIM&CUVWO:J.V\GQ6K^;?82?1[GL_S:;[X<3&%H@6W#9!-1G5%%1344U#-1W5 M#%0S4&29\N/6_8&8GCGT\\30?'#MGM MP[ITH,[FB]VO\W?%YXU0_+I;@? \7S\|%9?OU5.OM0X)I#9!-1G5%%1344U# M-1W5#%0S4CT67XS%.R? DMH3N|V;P:C:'|\[KS_M|X;#F\Y@7$T [S6#"|^\;(:7MS&&GW^N(XVH4N/#,&W&_:\>FT/^IE,+JW;'_2'PW'EMGTINFZ&:OFE=Z3? MV4:S:LN^U##%VL_P2U\+HYO^L+HP-JE.Q_.O/+577YXZF7^;WQ6+N]U9#A<;MR^JW:SV7T3I55)-134$U%=4T5--1S4 U$]4L5+-1;8IJ#]JYJ.:AFK_7;NI^_MPT<[4IL7C)]2$J O$^4&U%-4R5,M136J8KNUC |N.2G&GV>+8CMJK;T=5B^7]M2R&&Q>]_YFOA_|HO)_/OXLA ZU%:1,4)]LFHIJ":BFH;]NFH9J":B6H6]MFH M-D4U!]5<5/-0S4>U -5"5(M0+4:U!-525,M0+4:CFHU]:B&J1:@6HUJ":NE>.[FI8+<_KAR"RM!%28/K'VMA^F|K8=|R)K]YKFV)0;8)],JHIJ*:BFH9J,]H9J&:BFH5] M-JI-4@/##%TS1S6I88RW M#C$LAXWQTQ!S+*;MUQ?3?GI:9U=T%):5)-134$U%=4T M5--1S4 U$]4L5+-1;8IJ#]JYJ.:AFHI] :[%]!:A6HQI":JE]):A6HY]4L.4 M;Y]QV.9:BCO-.,(QX]07L+8]\7:9>:SUUQ>>*K/YZO4$F5UI^6N(N9A>T,+3_GE#6Z]|(YZG%[3*M%-445%-134,U'=4,5#-1S4(U&]6FJ.:@FHMJ'JKY]!:@6HAJ$:K%)):@6HIJ&:KE]"8UC/'V M(88M/*6XTQ!S+#SUUQ>>*K/YZO4$F5UI^6N(N9A>T,+3_GE#6Z]|(YZG%[3*M%-445%-134,U'=4,5#-1S4(U&]6FJ.:@FHMJ'JKY]!:@6HAJ$:K%)):@6HIJ M&:KE]"8US,_VZ07E/E'<:7HY%K)N'|:E%,_=O:^_J5P7IR^[_;P\UU5*M$PRIM35!-1C4%U514TU!-1S4#U4Q4LU#-1K4IJCFHYJ*:AVH^]@6H%]):A&HQJB6H MEJ):AFHYJDD-DIY]SD$Y;-R?YIQC]6R_OGI6*8KURRWHEIN'8B7<+I^>YNOU M?+FXO*_FO!)2['4'E<*^3_5KMHXP:+,LJBFHIJ*:AFHZJAFH9J*:A6HVJDU1 MS4$U%]4)5//[YUVCW9M^M54^0!<-42U"M1C5$E1+42U#M1S5I(:IW#Z;H!PV MQT^SR;%WMU_?NSLM-L+7U?*V*.XNIY'AV3?U4!R,^IUJ'$$+=5%-1C4%U514 MTU!-1S4#U4Q4LU#-1K4IJCFHYJ*:AVK^7AN>_,2ZZ8O#:AY!6W51+4*U&-42 M5$M1+4.U'-6DAHGYHOY>K-ZMO:6O_/O78K$NZ@\3H06^]#9!-1G5%%1344U#-1W5#%0S4UWQ+-:@Q;VH ME]):AFHYJDD-@[U]K&'[?2GN)-8,COV^@_I^W^GRV\O1)T'L?A#$CBC^/!PE M_+?P+QZ\JE^Z;=Y!M0FJR:BFH]J*:AJJZ:AFH)):A;JV:@V134'U5Q4\U#-_M1[4 U4)4BU M1K4$U5)4RU M1S6I(1FTSD4LAXW]TUQTK P>-%0&OUVG)VR6 MPJIXG&VV#[_.5IL?%[,/6B6,:A-4DU%-0345U314TU'-0#43U2Q4LU%MBFH. MJKFHYJ&:CVH]JH5[K7SJ7]>1AJAB\:HEJ!:BFH9JN6H)C6,I?:AANT(IKC3M4",>0TU]1_"%8UCEE//F@:MZMG68(:4)]LFHIJ":BFH:]NFH9J":B6H6]MFH M-D4U!]5<5/-0S4>U -7"O79R%?]HUQ6[U32#E@6C6H)]*:IEJ):CFM0PS]NGM&;8LF.).T\RQ+'A07Q:\2S.SQ>U+57 R6ZUFB\VZ_G@4VAJ,:A-4DU%-0345 MU314TU'-0#43U2Q4LU%MBFHJ[&:CVH!JH6H%]%:C&H)][6HE]%:CFI2MP[AO'W;8;F&*.PT[QVIA[<.ZL#,IBJ?B3KB:?YO?%8N+MW2]%UK'&U*;H)]. M:LI>*_^&->Z/.[W1S>FO6"JZK(9[JH9J&:BFH5J-JI-4XTY1QIAP?UO<,_#T 5OQ>KV_FZ> T[%P,.M67#X"=4FJ":CFK+7QN7]--LX4]U)@Q80HYJ.:@;JF:AFH9J-:M-W?1TYZ)HN MJGFHYJ-:@&HAJD6H%]-:@FHIJF6HE].:U#"8V\<2MGZ8XDYCR;%^>%!?/_PSMEGS9_>MB&D$;AE%M@FHRJBE[!:38]M\?#<_R"-H=C&HZJAFH9J*:A6HVJDU MS4$U%]4)5//[YUVCW9M^M54^0!<-42U"M1C5$E1+42U#M1S5I(:IW#Z;H!PV MQT^SR;%WMU_?NSLM-L+7U?*V*.XNIY'AV3?U4!R,^IUJ'$$+=5%-1C4%U514 MTU!-1S4#U4Q4LU#-1K7I^[Z0"11%]4\5/-1+4"U$-4B M5(M1+4&U%-4R5,M136H8S>V#"5OD2W$GP61X+/(=UA?YQLO'Y6:^,+]<1U>_M<=LL@FH35)-13=EK7;&\<_ZCV.V/*FD$759#-1W5#%0S4_E#JC MZH$>=%47U3Q4\U$M0+40U2)4BU$M0;44U3)4RU%-:AC(K>,(RV$S^C2.'/MSMA_7]N9/]AD?OO6B00MR$4U&=64O793FB*=:A9!6V]134E>WRKZ O34$U'-0/53%2S4,U&M>D[O]B&AR^VWEM?:P[ZNEQ4|U#- M1[4 U4)4BU M1K4$U5)4RU M1S6I89RW#$-LX2W%G8;98^'ML+[P=C)?WRZ? M%YNW]ZF@!;>H-D$U&=64O7:R:[[SL2/>5!O@T&4U5--1S4 U$]4L5+-1;?K6 ME]*H>CHLNJR+:AZJ^:@6H%](:A&JQ:B6H%]*:AFJY:@F-0SE]I&$:K6EN--(M:CFHU] :B&J1:@6HU]":BFJ9:B6 MHYK4,+[;AQ>4P^;X:7@Y-M,.ZRM1[?EB_O3|5'O/H'JB=7!!VVA1348U!=54 M5--034JOFH%]!:B&K17JL<L(O6U"+:!-5D5%-0344U#=5T5#-0S40U"]5L M5)NBFH-J+JIYJ.:C6HIJ(:I%#0.@^W)6M|#;G1|<=|+6G2+:BFJ9:B6HYK4M,.G;YQBVZ):B3G/,L>AV6%]TZ_7_Q#N5T4AS!>;8KM"S5FI:,\MJDU0348U M!=545--034|H7RG,K=^X;;)!M0FJR:BFH]J*:AJJZ:AF MH)I):A;JV:@V134'U5Q4\U#-1[4U4)4BT87>Y<'([&R3P9=-4&U%-4R5,M1 M36J8VJTS"\MA@_PTLQQ;=4?UK;IOG1U3OUGKM(*6Z:*:C&H*]JFHIJ&:CFH& MJIFH9J&:C6I35'-0S44U#]5|5 M0+42UJ&$ W-2<%H.^D354E3+4"U'-:EA MA+]4Z<,;|AFHIJF6HE].:U### MVR<8MH27XDX3S+&$=U1?PJNOU\^SQ6TA+.^%,;0=>=)U-OMLXR:#$O MJLFHIJ":BFH:]NFH9J":B6H6]MFH-D4U!]5<5/-0S4>U -5"5(M0+4:U!-52 M5,M0+4#9AYSU2\A9/\RV:PCS;0@[IH3[MY4K8+3B_+2ZV_M;+K6,/[4U0348U!=545--03=]KY7[CF]%YP;&!KFJBFH5J M-JI-4'8B#|>D7>?B^IT7H:XM1+4&U%-4R5,M136H8 MPNTC",IAH_D?U1;V7(LBWV>/SY>-&;&,OJDU0348U!=545--03=]K M@]+/V=&HWQ]7,P=:Q8MJ%JK9J#9%-0?57%3S+GPA=7OCX7!T^I7DHZL&[UPU MO/"\F^%X?!8GT%Y<5$M0+46UI,*GMI=I[KARHZ\<755]&)7M@P+;>$MQIT^A MV'@]JF^\;=A7,.OIV)-\/= ,.EXN+R0%MQ$6U":K)]*:@FHIJ&IJK]&:@FHEJ M%JK9J#9%-0?57%3S]EIYCT!_V!N=Y0NTZO9]BX;HHA&JQ:B6H%]*:MF%-^OF M9M3M5$,(6V'+QI"CA6VH_H&P^3U/HB"_/OMPVSQI:@_,P3MM46U M":K)]*:@FHIJ&IJK]&:@FHE]%JK9J#9%-0?57%3S4,U'M0#50E2+4"U&M035 M4E3+4"U'-:EAU+^WD,.>PM+U8/_YQIJB6H%]*:AFJY:@F-0SN]K&%+;:EN-/8H-D$U&=445%-13=MK)V?:[<>CL_-.=719]5,5+-0S4:U^:HYJ.:B MFH=]/]H%]!:B6H1],:R6]:@6HJ9]:I)#7.\?8IAZVLIB3%C(_UM>/Z^EIW M5?SI_GEQ5]P)WU\/-6%F]JL:8A!M0FJR:BFH]J*:MI>*X<8L=\;=8:]2HA! MES50S40U"]5L5)NBFH-J+JIYJ.:C6H!J(:I%]!:C6H]J*:IEJ):CFM0PQEN'M&);#)OEIB#GVV8[KZPR30W(I?B]6M_-U(7Q=S6\O7M93+[5.,&C%+:K]J*:@ MFHIJVEX;EW?#?.P/JO$%K:Y%-1/5+%2S46V*:@ZJN:CFH9J/:@&JA:@6H5J, M:@FJI:B6H5J.:E+# &\?7]@V6XH[C2_B.;[4M]G^C^+XOOC#^'+[C_>V/^" MEMFBV@359%134$U%-6VOG5PG,1[UN^*P&F#0$EQI4,U'-0C4;U::HYJ":BVH> MJOFH%]!:>.%;<"1VQ_UQY7>("%TV1K4$U5)4RU M1S6I83JWSR9L3RW%G6;3 M8T_MN+ZG5ETMUVOA=K9^$+ZNEK=%<;<6[E?+I^/1HL,^E\N!!6VL1;4)]LFHMJ]":BFK:7CMI+!CT>MO(4@TL:!DMJIFH9J&:C6I35'-0S44U#]5\5 M0+42U M"-5B5$M0+46U#-5R5),:YGK[5,.6T5+<::HYEM%N'1:EFN#U;-V'XO%,F"^$M8GV]2]FEU]G=7XAM0FJR:BFH]J*:MI>.^DZ&'0N0.]"KFJ@FHE]%JK9J#9% M-0?57%3S4,U'M0#50E2+4"U&M0354E3+4"U'-:EA@+>/+RB'#?+3^':(LLAW7 M%]IF^=?_F^LU:IQ6TLQ:59%134$U%-:WA2V$@_"AFJTNW3=#1UV&@FHE]%JK9 MJ#9%-0?57%3S4,U'M0#50E2+4"U&M0354E3+4"U'-:EA@K?/+VR_+L6=YI=C MO^ZXOE_WS6H[X;\%>[Z8/ST_U;;=U?.MM|[NN54)+?5%M@FHRJBFHIJ*:MM?*UR]')ZMWL-?1-0U4,U'- M0C4;U::HYJ":BVH>JOFH%]!:B&H1JL6HE]!:BFH9JN6H)C4,\/:QA2WKI;C3M^'(LZQW7E_76[KJ9_=Z\ZP9M\D6U":K)]*:@FHIJ&IJK]&:@FHE]%JK9J#9% M-0?57%3S4,U'M0#50E2+4"U&M0354E3+4"U'-:EA^K?//FSC+\6=9I)CX^^X MOO&WS:X;M.T7U2:HJ.:@FHJFE[K:EF]WZ1343U2Q4LU%MBFH.JKFHYJ&:MCVH]JH6H%]%:C&H))[6HE]%:CFI2PP!O'U_8JE^*.XDO-\>JWYOZJM^@N'U> MS3?S8NT^KVX?9NM"^K+:W7MIL:G=95//MLTRJ#9!-1G5%%1344U#-1W5#%0S M4;8WK5 M%(-V Z.:C6I35'-0S44U#]5\5 M0+42U"-5B5$M0+46U#-5R5).D2S\)!Z/* MIY 2.Z E;$*?II-C,?!-?3&PV^K&D?58ZW""]@^CFHQI"JJJ*:AFHYJQEX[M:73??D^.SK()6@.,:C:J35'-0347U3Q4\U$M0+40U2)4BU$M0;44U3)4RU%- M:ICB[?>PL#7 %'>:88XUP-N'=1FFQ0F|]5+K $-J$U2344U!-175-%334]?YZLWSGU!:WQ1;8)] M,JHIJ*:BFH9J.JH9>^T=^UW0)E]4LU%MBFH.JKFHYJ&:CVH!JH6H%]%:C&H) MJJ6HEJ%:CFI2PPQOGV#8)E^*.TTPQR;?F_HF7[=8S9=WPO+^>/YN78A!>WM1 M;8)[.JHIJ*:BFH9J.JH9#5^\QFSQ4!O/@B"V!%O+@_F^G(L5+-1;8IJ#IJY MJ.:AFHIJ_:]%!:A6HQI":JE]):A6HYJ4L-X:Q]NV*I>BCL--|>JWIOZJM[R MM=/";%&Z1FD]>RR$Y\5\4W.\"2WO1;4)]LFHIJ":BFH:]NFH9MR<%PM?.MZ$ MEO>BFHUJ4U1S4,U%-0_5?%0+4"U$M0C58E1+4"U%M0S5%L7=6KA?+9]>P\SR_C7G7(HR#6C;+,-R M$Y%526TUA.9SGCP)7/K>GW>Y=2#5K=RW(VRTU9 MSF$YE^4|EO-9+F"YD.4BEHM9+F&YE.4RELM93FJ: M|.VS#>MQ\IV2;4/R:WZSN3F@L%ZH'VB86N344YF.87E5);36$YG.8/E3):S M6,X"<+4%Q^B2#LNY+.>QG,]RQ7,QR"Q7,YR4M,TOR+/P(7) ME%?),V(ISS04)A?KV]7\ZV:^7#1>E%Y/M4\V;'4RRLDLI"=O/N3OMC_,!H. M?GY7"_.GI^)N=R7FXP_AQG,]R M_Q7,QR"Q7,YR4E,6NB(-*

*PG73E%=)@Z6ZZ5Y]W?2GW5G;CX^[M"_5K@R#;-(UR$Y:364YA.97E-);36QG,]R Q7,QR"Q7,YR4M-WC MNF0C'WX3W?[2*\SN[N:[/5ZSQ^,OL"_-1,7O_5FOOAR^&/A8?EX5URLO?U[MPXKM4Q#)35A.9CF%Y526TUA.9SF#Y4R6LUC./G#E%#3NWPQZYT?IR'4=EG-9 MSE,YG^4"E@M9+F*YF.42EDM9+F.YG.6DI@QP10I"/6[$5U)0J82Z5U]"W>9V M8O54^WC#*5E"CG,QR"LNI+*>QG,YR!LN9+&>QG'W@;F\GAB[IL)S+95D4RJ?[M673[>XG5B]U#[8 ML W3*">SG,)R*LMI+*>SG,%R)LM9+&4TEM-9SF YD^4LEK,/7/T1*[;I&>5Y.5"EHM8+F:YA.52ELM8+FSG,)R*LMI+*>SG,%R)LM9+&>SW)3E'9S M6\]TO5+I=-/]Y=. M?SCF/6S5)8%8\0-Z# ,.EMM?EQ.1O5^ZV2$>LIS#2SGLUS O E<_8&7TRG,=R/LL%+!>R7,1R,R M7,9R.Q MG,YR!LN9+&<=N)/3D;L?!V?AAEQURG(.R[DLY[&44 MEE-93F,YG>4,EC-9SCIP7;$<:#X.1H/>6:0A%YZRG,-R+LMY+,>S7,!R(S7,)R*SG-0TT*^(-'#%,N55(DVI8GG[N"[2--\;M1YHGVI(;L)R M,LLI+*>RG,9R.LL9+&>RG'7@:NYE:K-+3EG.83F7Y3R6\UDN8+F0Y2*6BUDN M8;F4Y3*6RUE.:IKF5^0OU..F>R7/E,J2^_5ER>%;!8+UVI6/.6PS,LK)+*>P MG,IR&LOI+&>PG,ER5M-WT^#-QC^;?253EG-8SF4YC^5\E@M8+F2YB.5BEDM8 M+F6YC.5REI.:9OL5Z08N3*;\2KHI%2;WZQM8_?GZ'\+]JMC=FWE3;-?8U.RW M81N346["54EM-83F'1^6(I<=\IR#LNY M+.>QG,]R Q7,QR"Q7,YR4M-PG,MR'LOY+!>P M7,AR$P7,IR&O2#=MEC'(3EI-93F$YE>4TEM-9SF YD^6L W=R@P9O(Z&X_/=-VQ/ M,RG,=R/LL%+!>R7,1R,R7,9R.5]_?*H>:QUO4&["Y@.5"EHM8+F:YA.52ELM8+FWR>;'9W7;AMMSA-UNOE[?SE]LP?)]O'AJ2#UM7C'(3EI-9 M3F$YE>4TEM-9SF YD^6L U?>N=,=C49C<7@>?=C*8I1S6,YE.8_E?)8+6"YD MN8CE8I9+6"YEN8SE44EE-93F,YG>4,EC-9SF(YF^6F+,>PG,MR'LOY+!>P M7,AR$P7,IR& $O5R/5;M\\|:#4R MRLDLI"[J9,JK1)I2-?+V<5VD>;-*L'Z[IF&& MY"8L)LC MG,QR"LNI+*>QG,YR!LN9+&>QG'W@]LV$_=[P;.\-6Y6,2SGLUS RG,9R.LL9+&>RG,5R]H$[Z1 ZVW7$EC6CG,MR'LOY M+!>P7,AR$P7,IR&U)P#5SF7N=>].4LT;$,SRKDLY[&9A^Z@GW,U^O"%R M,]O7C'(NRWDLY[-JIU!$*Y"PG,IR&LOI+&>PG,ER%LO9!^X=)S>C"SLL MY[*54EM-83FR MG,=R/LL%+!>R7,1R,R7,9R.R MG,=R/LL%+!>R7,1R,R7,9R.:9U4&["-^$]V*34/ MC^N:A]79?"$L%R^G#@O%R1G%ER,.VT&,R7,9R.U[<1!\5]7]P% M27!7Q7VQ6FW#3O!225Q[@\UZM'W285N)44YF.87E5);36$YG.8/E3):S6,YF MN2G+.2SGLIS'/Z^+0,06=]AQG,YR!LN9+&>QG,UR4Y9S6,YE.8_E?)8+6"X\<.54,NQTSH\R1>]^ M9LR^Q(3E4I;+6"YG.:EIAE^18N"R8LJK]A26?&XOJSXK113),?L"$Y9+62YCN9SEI*9!?$44@2N#*:\214J5P>.F MRN#U[6K^=;. />7K)4N;^>?'W75-FZ6POSWWH*.*6R6,G_SL%;;;WQ6;8O6T?7^/SC|:?'^>++ MRZ:+Y]W5%[N?X(=@IAS__NIK?%L+]=LOS & MC^GPI/M=8_UF-7OY<.YF/[:?J:?M+\CSV:;8? J[NEX_;EW;X2(O[^^)V5W&_M*-;KPVM:%5_FZRWP,L;6F^UV+_+C^EKQR7X7K+#]5MW?$>Y',5M=_DV'+1A'N0G+R2RGL)S* M;S4^+0)6.62U@N9;F,Y7*6DYJ&>OM8PWK<=*_$FE*W^$U]M[A;/>?? MFF^CS=WKOM;7ORP6MY?V=?Z]@6Z?=-B><92364YA.97E-);36N\<(ZCUW8?_?" ;MP^.Z%HW<_.V9?8L)R*SG-0T?]\(M('#S-^55 HA8"B#US=]O'L<^E& *_[T(&/MMMBD$]W'[2EZ,_=8V9-:OV#Z7 ML%W@*">SG,)R*LMI+*>SG,%R)LM9+&>SW)3E')9S6');+6:+39KH?B]6-W.U_O3 M\]2Z'(+8F'.4F+">SG,)R*LMI+*>SG,%R)LM9+&>SW)3EG ,W+NTQ&(L?!Z>[M"UQV58_E?)8+6"YDN8CE8I9+6"YEN8SE$&KO^FO$]X=*>55 ;Q_7 MA9MX^3C;S!_?/*VF=NOV>8;D)BPGLYS"P7,AR$P7,IR& W]9W@)U=#78XT;/TWRDU83F8YA>54EM-83FJ."45\DS MI7;PF_IV\+]8/5V.,6P',,I-6$YF.87E5);36$YG.8/E3):S6,YFN2G+.4T_ M.@8O/1!K82@\+1>;A_7EWSM M$7VMS;R<:]@VQ7,QR"Q7,YR4M-(OR+4P 7$E%<)-:4"XIOZ N+# M]5&7TPS;.(QR$Y:364YA.97E-);369\7F!BLLN MZ[&%L7=6OA>DW,:T+8YA^4F\">SG,)R*LMI+*>S MG,%R)LM9+&>SW)3E -7+KVI6?GL@M[+,>S7,!R(S7,)R*S MG-0TYULG'=CC9GPEZ71+2;>^A3AXO7?;2YO-A]HIK/V]@6]?;]#689:364YA M.97E-);36:[[5P0Z[]L9S/<@'+A2P7L5S,<@G+ MI2R7L5S.S'(3EI-93F$YE>4TEM-9SF YD^4LEK-9;LIRSH$[*>X;G!7WL:MZ M+.>S7,!R(S7,)R*SG-0TW;_(-VPK,>95\DVOE&_>UTK\09@4 MZ]O5_.ONWE&7HPW:2W#;%WLKV"H_FXES#;" M'W9UQYWC_N0/PG(E=+N=?]\]>;-=*CC\V>/]_@KW^-^CX_+[?/'EA3]P/^O: M[W8'\]_=KUYRLZ+*?=8_]+6"YDN8CE8I9+6"YEN8SEB'.;^#*2[N_DNS6U_AOW<@55WDG6#MU5[AD=R$Y6264UA.93F-Y726 M,UC.9#F+Y6R6F[*<<^#*)UF+;YQ\1"[LL9S/<@'+A2P7L5S.<@G+I2R7L5S. M-^,K(6=0"CGU1D)K8.&O,JJ6E82DWUG:XM[D7:0+4/06A#-.O) M+*>PG,IR&LOI+&>PG,ER%LO9!ZY\4G3O=(_+E%W283F7Y3R6\UDN8+F0Y2*6 MBUDN8;F4Y3*6RUE.:IKK5R0;M@$:\RK)9E1*-O4-T)7=0!^$NV(]_[*8;;9_M\G9;8H/:/N2@+=_L) [.+VI,*T\]$O^9_/\]T/0=|^;;'9G?;H/LX6#0>]T.)HEINPG,QR"LNI M+*>QG,UR4Y9S6,YE.8_E?)8+6"YDN8CE8I9+6"YEN8SENBGEI? J"Z4_EC+2_[N3EQ.C+,0AMG&:YR8$[*8D;]#]# MRF_2,KNNPG(JRVDLI[.^']2?0R\#RQGLIS%F]Q,"#ELYC7G[4=L5$Z+_973 MS8!S5B>/N-MAS7E:?,S-/OW]TYD&Y2B"G\]7ZTW2Z2\,/16%Y526 MTUANQG(ZRQDL9[*4TEINQG,YR!LN9+&>QG,UR#LNY+.>QG,]R W M9% ZOQY?[E\.C]AQYRP7LUS"O ?<^4 MU\HZC;[GS>>^K].61;Y^*3^_KGQ?"]R.Y=Q>IGCHPW)35ANRG(*RZDLI[<_MC.5TEC-85F4QP^5\E@M8+F2YB.7F+!>S7,)R*?NX,06^:4,EC-9 MSF(YF^4S7,)R*QW(SE=)8S6,YD.8OE:)9S6,YE.8_E_)IKSONC@TC"]BEW M#'DI'BP4C=AAYRP7LUS"+L7208-C^8Y2+62YAN93E,I:3A^:O$Q(,W'],>:T$T^@_ M%OO[C_<33/Y2/:S*Q9?794S5ZFN6ZQW(SE=)8S M:F[ONR_DL%[!6U\DZCOU@D^XO[L>,3#MM?C')3EE-83F4YC>5F+*>SG,%R)LM9 M+&>SG,-R;LTUP^:U>"F.KP|>;6'[BW]PW(=-_S1<:.N':_$WRY'AX^VL&W" M*)>P7,IR&;A/&'X.Z_4E/X5PB* MVY=R46U^=O^_R"+?ET7Q5"RK_G=+]0]Y="A!N0G+35E.83F5Y326F[&7M8ET(S^7BMOO*3#]U? AB&XA1:LIR"LNI M+*>QW(SE=)8S6,YD.:OF]NZ,M=\RC@[IL)S+W"]W:Y)ZOOG5'7+8 MKF'4F[#PG,ER5LTUU[E(XX['?VQV8(?E7):S6,YG MN8#E0I:+6&[.J\3Y4J137)J_S]NZ>B MO"_^+!X?U\+M=EG3]G]A8ZNPB3B;(Q!O9.G-VX/MFGCCB!W;7?'&Z]KNBS=!_MU_90O(EVV]!^.YSWIY[S^\+*R_O%!O]*T" !" &0 'AL+W=O$ZFF?&F+D@-)#2C/;.PX@9T36EAQ9-;N>]RQM$_Y[!!G; M#BW7VBWH.^7'^_F:&S"4A",W&.+M##;(+.7I]'ME2G MZ%@[J1E'%2, ^P>AB-&6%7 ET4Z20'A+82EZC$>\TCG GXP222^2Y;Q%VL-/7SVL07;M_OX<#O1?9FWU%;I.?XOH>=)O) 2*\1W^L4/U$"A:0)^C&%?_|\ M9YO.3=5ZY$21(86]IP". ;L.(WK]S >=>6G&9:@,D,G8'G!FY[HH)&>M I714I58**SCQU,OOGIZ)[.!LV)@-7RA/ M8M"5D6K66WZV+4IWT?K M(7?]G;TEZ9JCE/"E[00*(.%HG0N0R6+5PVGFDA6FIH]9U)U #-H M_05C&PO M=V]R:W-H965TT(4I.T M6C]TJYIVVU<73@(J8&8[E_W[V8:0&W&BJE\2VYSWY3DVMD^P(/2-)0 <+?.L M8'TCX;R\-DT6)9!C=DE**,23":$YY])+IR8K*>!8B?+,="RK:^8X+8PP4&./ M- S(C&=I 8\4L5F>8_IO !E9] W;6 '=I=.RPS#$H\A3'PE_*1BI[9N,1I M#@5+28$H3/K&C<T7!M%T14!&_4EBPC3:2];P2\B8[]W'?L"019!U:8'%WQR& MD&7227#\K4V-YIU2N-E>N=^IY$4RKYC!D&2_TY@G?:-GH!@F>)O)[+X#G5" MGO2+2,;4+UI4L:YGH&C&,,EKL2#(TZ+ZQ\MZ(C8$=O> P*D%SJZ@;_[< MCM'9"#A.,X;L(^,-J/:7 T3J.(+I$KOT5.9;CM@ -3Y<[&ARWF317^;D' (8S2]'@B.,E M*BF9I_*C;INGR];3;B-WZ#4K<01]0VQ!!G0.1OCED]VUOK7E^$%F6QEWFHP[M.O?P#F*@.&O+L1)Z2B@/C7EH!>9\$UP7L47C-32>EF;,,8" <>9.#Q._$C]HYC[$3K, M7H/9T^ZB$4Q (,;'"7L?N8T^R&PKY:LFY2OMRHQ(#HRG45N225T>701>QA6-; MZ]/?>]M].JG4Z'&W(-L_&;62_=52?BW1?DC/LWS?.X#EK+& <$W94?/(`6]MI M6?=#M*SKN\G67@0[NU^/Z1X]NUM"!*/EV3N8YD8)D@..=]LJ,H8C,"E[=\\UH M4_W=J)IG9WP@JT)5VJQMJI+R =-I6C"4P4186I>^@*)5E59U."E5H?-*N"B; M5#,1E2U0&2">3PCAJX\)05,KA_\/4$L#!!0 (`*")7%ED'\Z&90, $$* M 9 >&PO=V]R:W-H965TTF;J]NY>%5C;M""YDFRG__U)@E 'R[X\W L@L?OELPOL M[F3'Q0^Y E#HJ6V8G'HKI=:7OB_+%;147O U.'UGP45+E5Z*I2_7 FAEG=K& M)T&0^"VMF5=,I-Z#*"9]HYJ;P8- ^U,N5,AM^,5G3 M)U%O>*9QW+]+5O]H@]?!/%(),I\75=]-?4R M#U6PH)M&?>&[/Z$/*#9Z)6^D/:)=9QO&'BHW4O&V=]8$;_>X"3XPQ7;_R3V(M!H"#0Z MI5[@1=-@#5W::B3R!=T7>2L94T561;?,!9')$DCB;^=C\T MEV48Q%(@L'R!7<|<,+BE_Z@#3025+G!,\UD'R?_M\C'/TQ&WPY"D$4YPZL9.!NSDO!*M2[$T*49:VFQH5^D:76LI*\"%G!R@1*$A M)B/D0[LPS_(T2]S$Z4" MFH51$F W;#;9B=A'T#7?:,9!LK2_2%DA^]WBK(@'"?UT Z3+ UB-V8^8.:G M,47-!5]#/E6(5M]U$!]4SE)\T-2K+.9YB-2EUV6X"ATH^+@=_L(3L+.EZ7KM 1VM![_WBP3DF9)Q)EUT4!R0[4@CP7G_#KREAY@.%)SW\2.=OU(OLEZ)@C'AH MDJ9Q$),1H;_7C%L02SNC2%3R#5=-QOMVASGHRG;_T?ZUF8]LD_\MTPU7]U0L M:R91PLM&5RD&DIT\TJW4'QM6_XC5W] L).!,;Z_H)S];PP#QBFQN)? M4$L#!!0 (`*")7%D3O0X;8@0 %@/ 9 >&PO=V]R:W-H965T)[.UKQ@^DIN> F_+*4JF(%3M?+T1G&V:(**W". ^'WD%$^5@/&]NW:GQ2%8F M%R6_4TA71<'4\T>>R^WU]>+GP1J[6I+WCCT8:M^#TW7S=W"LZ\-LM"%+S4 M0I9(\>7UX 9_F."T#F@4WP3?ZI-C5"]E+N5C?3);7 _\FHCG/#-U"@;_GOB$ MYWF=*3C^/20=M/>L T^/7[+_TBP>%C-GFD]D_]=8F/7U(!F@!5^R*C=?Y/8W M?EA06.?+9*Z;OVB[UT8@SBIM9'$(!H)"E/O_;'*3D%]E:#=G]@Z8V332L1I3U8[PW"GX5$&?&L\^3/VX_H8>; MOS[=HXLI-TSD&@67:(BF?,F5X@LT*S-9?]'Q!\O9^BBQ\N M1YX!D#]=EQUN^G%_4])QTRG/KE" ?T+$)X$C?/+ ^H4FV3"U.(8!+'(^_I="&V M+DS2-/9)]WM%'+3$02_QA&V$8?G[6/>IHA.&Q,H;\I>D=*6E/;2WA_: M%4?!Q??+-UFI!1%&0Z2,U:7#./ =[.&+6O8RPIS ;]^1'R7K5FYXB[T+HS M)FF*HS- 6T;2F$2!&S!] :->P)LP%NF'I&1,%+5(XP!MO@,,Q=LRM07-<\])8QPZ8]?AH6+C?L1YD/?U;@S9LAYC6O*.0Q.YM M2G%"D^"NWL)V^XSQ&%"PW-"ARI!0=]! M=W0IW&I3L_O7D:IG(V$;;NA26@5SU8-;9IV-3H^NA+NMZ7FTQK))]@XYO' MI(2T+6=(8-#$_CFG4QC%45<1C^Z$^^W15RD76Y'G3CS;8(;83Q.+S]V+N^". M1H3[G[RE^_G#BX>9XHQ!WS![H9D_*!',F;T3C+_Z)-4.;=U=!LG7&;E&)1@R1*BU_\4C;$CD!PF@56 M*;#V!>T#KL4V.<*VJ6@?6R5G%+@'!NA4PHZ>X*><4#0+07=8R7T2D$O?[O% MZ\C?I8LY@T8W2 F2Pn:/,@-D:O%*XQ2Z=T)9^)N)'1\=-'W_?760X^?7WH3 M],DE'$=QANXP8UB:ZC/Z@IXF+OIT]GF@D^M[WRD#]1ZTU(_=-%056M9V]:ZLI3$7]9I"G&.;(,J]U0H6NU?$)6 ME=QND+O'1V^2>]]7>?_[H@=]N4MF0FX>E(^/EUN*-VE7OK=S7OL SRL0OZ %S(O*PB<5.<6(9MMM"C MB,&(G"%$Z4(,H3%.9P31.3HS^UO<>2)@+"?,@83XD+"A@3@Z3$]SGD64Z9]??-@?Z M\ZZS@*5.4SGC*4SBISLN@:M0K7$[5>-VE(T;,$)$ MNOKKEB13POYN:E EX-1>"@ES(6$>),R'A 60L#$0K&:V;F6VKM0LUY2M]!@A MBLXL#YK\IF22L:I?H.$ MN9 PK]^4O)RIY 49,8"$C8%@-1^9QMMJFW%,^I*K#F(JJ\:;M"I=@*EN: T M#Y3F@\("4-H8BE8WW\Y2KPG^G:Y&GFQ#2)H+2O- ;3XH+2AIN]^(9M>Q>|;^ MER)4V+K#K#>'61]^4GY3IS4EX&0_0=)<4)H'2O-!:0$H;0Q%]YON;27?5*_T M_J^T!KIZ#TIS06D>*,T'I04EK;8(;:6-OF'MIS70Y6U]9]LT(6R1;YT+T]!U MRHM5[^]JM3U_F6]*[UV_,B]/<@V@R'>_=FWUDIM;FQ:OFO(;SD M@V"XL^0BIP]G8F7+07=:&%">V9]CA'9.4V8->F9M(@8]OE59RF BB-SE.17[M$61\U[=(*CKH M*;XC0D0+$']PVX4>6D;,/MYSU;H3AJA!V70D:%$. ^$D)#<<:;6DMRR!)(&_+@=[NWM!#9FI4]-]Y*:D=?* M^'7++HGO?"2>XP5-@MKA$<0(=PW<;X!'_P W6MSXU47[AB\XP8=WAZ]5R:;; M*9=@!1UXFG@I.RG0ZOO1D3'$1?!E7?MO<:]D1U4LH-6V?BX\>DR? I" (OW M1 G*)'Y\6#2;K'1LX:$,O].MN3D.\[_Z$W:;W70J-YU6-_AIIFR% MA2]C+(8F_9WC8YUKKU,ST!#E>EV_9J&1R_6;+825A;#5P@A6*6/ON B//H8& M?>,&J#?Z"A?'44$8>&%0LV$?U, //5:M6NAJ9*U];'V,:* MKO-*4_3 .RK0NR09+)'2N;Q"4:+H*\5$\8VIM NNL&Z;X1I;,0@=@/M+CF6T MG.@#JN8^^ =02P,$% @ H(E<6<*'T5M8 P K@L !D !X;"]W;W)K M&ULK59MC],X$/XK5D GD8#SGC1[;:5NL^@XL5"U M"Z?3B0]N,FTC$KO8[I;]]XR3;.BV;M@3?&EM9YYGYAG;XQGNN?@B-P"*?*M* M)D?61]GMI6W+;_5E1=|"PR_K+BHJ,*I6-MR*X#F-:@J;<]Q(KNB!;/&PWIM M)L9#OE-EP6 FB-Q5%17W5U#R_%>;'>*+U@CX=;NH8%J(_;F<"9W;'D M105,%IP1 :N1-7$O4]?1@-KB4P%[>3 F6LJ2\R]Z\C8?68Z."$K(E*;@^'<' M4RA+S81Q?&U)K+4>'[] M;G)[G9+99'I[+[F=3]XO)M//MQ_>+\B+%!0M2DGV0]L: M;V>MAZO&@W?&0T1N.%,;2:Y9#KD]/^W'NUX/@8UR.\W>@^8KKY?QOQV[(+[S MBGB.%Y@"ZH>GD"'&^_9X^>]UJ/&['?1KON ,'V:E8&L_"5E&9CVI\&' M-5[7=@;MQZ/O)T+X[U'QIY/I>&#^V2@U6WL!S.ZM"H).0="KX K6!6,_$=%0 M1/WQ30U6C^)K5/2&HROM=S2#$86EE()X@ZL\1_/W.CYLV>[PDYLV"OV':=, MDAF[I\L2\%[-H:0*9\>=9.HWTF6,B:R1_F,NGQ& MO?G$3.(SI*0I8]'):7@=!\G@Z,R<6CE'Y\7 $PQ"-XH'YH,?=["O;'CRX7O M$L,Z+P2P()XH@8<#SP.^B"8]L2$.[RC8Z:E1X$=']@@Q$41![B5G.H),S^,5* M-#CQ:ZA$!T:F2F2P.E^)DDY!\NN5*'E+9PF3ZI$)O$QZTPZW"=']ZTW\M M\],_CC[U!+ P04 " @B5O9S!%0:;84 #0\P M&0 'AL+W=O7Q)7G-E;MV[=#U@B-C<2: '%XZW]\1<0%J9IM\3FY$MBRJW/ M:2&=IFD.W6\?BO);=9^F-?EKL\ZK=V?W=;U]_335*=%]LT;_[RM2@W M2=W\6MY=5-LR359=IOR_=MB5Z^S/+TN2;7;;)+R M\4.Z+A[>GI/6?VZOR^;WBP-EE6W2O,]*G)3I MUW=GE_*;6-?;"EV)?V3I0_7L9I*^E=NB^-;^X]_>G4EMB])UNJQ;1-+\|SV] M2M? KEM2TXY\]I.R@V59_O,3W>G>?/-F;I,JO2K6_Y6MZOMW9>886:?D!VZ M_EP\>&G_AKH&+HMUU2U+'O9E=?V,+'=576SZRDT+-EF^_S_YJS\0SRJ8T@L5 M:%^!,A4:87X%I:^@L!74%RJH?07UU"9I?07MU";I?07]U I&7\$X]3V8?063 MK?#2Y[#H*RQ.59"EIT]..E5#/GS8[*?]LLK3QRU//N\7JSQ]X'+WB5_LOXO= M%]E*ZN3]V]DX(&5;ON&U/W1NZ.HWW\L;XU[4Y?-7I.F7OW^LQU=?K$M7%Y\3]O"&_66F=9.N*?$S*,FG]]8K\3OZ\L49!(7>7U?$3M?I2M.?5=<7SE6WQ??UX_5#X^TGPH %\UA M/QQ[^G3L/U A,4X>B6R0)E2BE'<]Q;6M='E.Z?**KG"]6^+JP2YQILO5K?% MQ1WT5EC=.:7Q4EM=-GG?A1,:KW35]G==X_\?4@QI3#T\X=(K\8O7H M].J\;UTLKOYI639V6:563+%\6FY33H_]"0#NP M>5-MDV7ZJP9N51I^3T]>__KWV1=^H/G*23,0L)L),Q!PMP]3.M@[4#P^WM9 MHI(BO;WX_MQSTV)4EZF^&!?S.<4DPUAHXV+!M)BIJKK)% NGQ72=FAHC&G%$ M%5U1F6(QZ+"-G* >G* *G7!=-A;(MLFZ&0]OD\=F<%Q7/#L(*7/M@(192)B- MA#E(F(N&>4B8KTZ-:FB2RCAK7TI_5LHP#$UAC#4M10W#U!E?34LM%@N)*16# MWN3(5MK!5IK05I]V=54G^2K+[\CV8+';9)WD2^[1HB;ZR\DS$+";"3,0<)< M),Q#PGPD+$#"0FWB0UDS)'B5VUZ'I0U4Y4-QK&@QHT M;4Q+DE5SU9M5]?IZDZ1_;=.\2KGG12%TKF^1_L)LY$P!PESD3 /"?.1L) M"_7I&5M7I\-7I&8,@HV\;1R\;0B]?55L-D5,JKI8?B/5?5*F)*NJ'7< ^YH,0 M-=?12)B%A-E(F(.$N<;TK&*8BMI=^8\N_9"J_IFJ 5(UY*A]"Y,J!F6\R"DH MZ9*FRDS!&-2]D<_,@\],H<\NE\MBUUQ - M>2RS3[GMRN4]&85PB;ZS0DS$+" M;"3,0<)<,!53D25?8.8A5?U350.D:LA171C:@FK,A6HT+4@5?2$O%NQH M%=2\D=,6!Z-OI"Z?T>YKON -(<R>Z.&&5O MUW%*4L-HSA.+B79>2+VGYKZPB_Q.GF]NT_%^N582@V59!TBPHS8;2'"C-A=(*,V' MT@(H+832(B@M1M'&7<"09)'%498_|^Y"L$K629GU%X*W1;Y[X7Z%F#:[' X & M6Z T&TISH#2WIST_P>@+4YH.1Y&J_HFJ 50UY*AR1",H:(RBC4TYA&ID<;IF MU@T',6NV):A&BC-AM(<*,V%TCPHS8?2 B@MA-(B*"Y6IT$A35:?I?G&]A[" M/:(XW6-]NB+7C:LW";DYOSPGLGCH#XV@M!A%&YML MB.[(XNS.AZ0JZON"M&:KZC:?3])LD[4W-(4G76B.!TJSH#0;2G.@-!=*\Z T M'TH+H+002HN@M!A%&_<'0\1(%F>,_L.)8'U? 1/T@R@FF%/&PV\%:HQ$WT11MR D-2D35XY1;1M[;8B!47$,S"G*+O+^^C_(VDNB/-JG;1KE'&=!LV"06D6E&9* M:0Z4YD)'I3[[3Q_#9[]0R5#'F2"OL@.:>0KAIL>C1&M6QLQR&21<61K]% MV=1I3GQ<[T$#6%":!:794)I#.>L!&;*ILM=2+E36@|])*'V TD(H+8+28A1M M;.@ASD7%<:[#XXJ3>E5G]2%8O>1H:VX+2+"C-AM*|/">R M^9]TBW NN -C:%(+2O.AM !*"Z&T"$}+4;2QV8>D%A4GM4YY4%>,F.UW;$X+ M2K.A-=*,*Q(EMT4SZBZZ9YOZ5T*@(E59ML9&=#TFPHS8'27"C-@])*'V MTD(H+8+28A1MW#_3 J#H"=L':WF##;^]"P%Y1F4TV^2#4-DYD1=:"]+I3F M06D^E!9 :2&4%D%I.8HV=O40"]/B4-A-NMR5[2)59;')JHH'TE>O'!A#HV$ M06D6E&;WM%/R])AL;=B'*BL"Z5Y4)H/I0506@BE15!:C**-M]L8,F&*.!-F MI=6RS+;U?N.M_7IT=7&X'B?-RX>0"_S8OQE^E^3WM M^%_WI (VI 811O[>0C# M*>(PW-&4NKC^;$]#8VY0F@VE.5";*Z5Y4)I_Y!MFIN]GQ,/4(1ZFBE--U\CM3,5:R:$ROH]33LF&T!E0XZLJJCM^A2,(SF'15&:@:[*/H6% M:M_8D4,F2A5GHEA'E.9#:0&4%D)IDI3I=*,SO M%@MMZNN?$7-2AYB3*HXY7=Z5:=]MHM_,$F?Y"]-*8LIL:T.C3E":#:4Y4)H+ MI7E0FG_D>]9-XRC[69QVUVZ.FZ$9J!]M3@1M3HRBC5T^A*/4(^&HK+F&K;K8 M_K8L5KLE=\4#,62VR:'1*"C-AM(<*,V%TCPHS3_R-9-?2Y)$MMV7C6MQ:&+] MQQH301L3HVAC@P!!*E4D8U;JQT89$E'T(BHO\M]/,1LT(6E65":#:4Y4)IK3M>I4A15F^1L M;/BL?ZIL)4->;*:LC!9ET>\@]8F4]:8,:I]8\,-D255', X;5=4,62VU:"Y M)2C-AM(<*,WM::.T@[(K!GO7E%..RFQ/[W-*:532%Y-;+QS5A6(JS(OY+=. M4^CDI@JGH*%ILJ2PUO@961\UR/[HXJS/TTT5P2XH8L)L7T!3/%":#:4Y4)H+ MI7E0F@^E!5!:J$ZC/LV8<$$G&YY!96,4;6SK(3FDBI-<;M2ROJQL765523+ MJSI9O_ALFY@UV^#0O!"49D-I#I3F0FD>E:.KT]"-BW]@*C!2=)AI!16,4 M;>1;;4@=:>+4T>>T&:GNN*=A<-.-ZQLV<:L74V2:>]AC'O5"W. 6;@Z_I["#(AK;/@=)<*,V#TGPH+8#20B@M M@M)B%&WLXB%ZI!W+8 QK0#9&;B62QM==UG? 5G(K7Q;8=-7.=+"9_N4])732C M;K(LVJ41O^[7/|R6Q?^ERYH\9.LUN4W)KW\S%5W]0WZM4FU_L[A=Z? ?EU^Z M)CR56A5YT]%\[Q91+-.T[6BZ1')%OA;K=?%0O2'-.VFW6_PUV6S_;'XY-)W\ MUDL8>X7?Y"KHIT+6W<*U_LH!HE3?KQ^ZEST_'ZZF"VE]T>DO3_<+=9HRH>[MP^TZD-^3!:[K4'N:IJFOM>:8_/9W;:&\II+ZBCS<9XU<6G!2_)OLI^]WV^W\;E_TF+(C[6QA1KSAYM0=-D4)H-I3E0F@NE>5": M#Z4%4%H(I4506HRBC7N+(6NFB;-FI]W0$T-FVQ^:+H/2;"C-*

*@=+,4DQ>2Q#X_Z//**89$F8F$@%.N&46];+F0QZ.*H>]3F0E.04.EU*3L MS,3/B'%10XQ+$\>XK'8GJC(K*N(6NW66KC?-C|*S)#3/!:594)H-I3E0F@NE M>5";#Z4%4%H(I4506HRBC7N"(6>FB7-FGW9U53?7Z>TE_6$K"]&=?C%O=D\ M#9M!:3;4YD!IKC9-5N 4DA>::K)V_!G!-FT(MFE'@FU)GMQE19U5)"S^ ME939D4$P-.0&I5E0F@VE.5";"Z5Y4)H/I0506@BE15!:C**-.^X$A";<=V<7Q M/FFP!'C(TQ77^-#P&Y1F06DVE.9 ::XVS7]QCU9PBFBRK"W8^2'H;HQ06GC: M6X@XQ615D32=/49D%I-I3F0&FNS@E5+50] MLY>44%7_1-4 JA]>[!KQRO%,AFK=V&1#SDP7Y\SB9N2:!"-8X0!6S)GM-.C* M5U";#:4Y4)H+I7E0F@^E!5!:"*5%4%],HHU[@"&CIA]9'HNS"*Q@#E=,F]T/ M0!-24)H-I3E0FJMS=MV3J6(JDU,N-/QT]FP E0VYLBI5)=*<%#5V2V&GF M&-6\L>6&,)(N#B-I3&M2)>L7AK304!&49D%I-I3F0&FN/MVK;J')DU1!7VR\ M"KE!V57(?0Y.-N6%H;"^F?*HHE.)T0TY/-5LONCLI1Z'I^K*)'P0HP[>V!!# MWD87YVW")$_*XFY=//8)XYMF4&IO4_& (%!J_@=(I*.V&TAPS872/"C-A!(" M*"V$TB(H+4;1QKW0!F4#20QDCV/X@8IW9/00!2V5": Z6Y/6WT%)E!V0\I ME4(C1:>)!E#1D"-J;HHR&:5"T0VMZL%5]FM964B? OWV[2\BZ]2M?KBG2& M:_9LU<;_WUMS"R_N:1G%Y/7K^0WCLQYW97?>+S7??E-P'L]E-|$W>L70W/> MO]TF=VFBS.[N#[_4Q?;=67-Q?5O4=;'I?KQ/DU5: MM@6:OW\MBOKIEU;@H2B_=6__?\#4$I.#!!0 (*")7%FO7DC0!P, '4, M 9 >&PO=V]R:W-H965TW6;>VB9MT>ICTXQ&E0 3/C)-V_GPV4!4)1&_$"-MP=W)VPS&C+ M^$.^HE2 QR1.\[&V$B([U?4|7-&$Y"9YR214%*8AU# M:.L)B5+-'Q77IMP?L;6(HY1..2> MS]BXRZ9?RI1K7ZF(NZ.G]0O" /2S)SD=,+BG]%"K,:: MJX$%79)U+& [9!C.M*#'E*R+V1Q7AS!ML0:M@;"=2Y84\'E6*R+5U[#V8@9 MSQ!P1< O)1@5P7@IP;P(9I%,::7((2""^-/,MH KM%13&R+@,@BWM1ZGJ?2:X MO!M)GO" 7MUGL\TH5\D(+K825Z M7HKB9T2_K-,38,#W $-L=M G_?2 AI*."KK100]>3L=-NB[3J2/"=42XT#.? MT9NMYX0$G?E4#*M@JD^L8WO(&A9GC?2-[N&IW&V;4#L&$U_C/ ^9'NYNW]D=.+T.IB0- N5S0>\OOE7AM^4.*!0.)-:)SZ^C<@\MW]TLU M7<>UVN5WX!#&&+7+[\!AN8Q@M[M]K[;@]5JX^'396WPO^[7%#RD6#"362 W! M_ULB>'#U%=5JK/DFLLU6]5TXRS-AN_HNG($LU/[P]9TMGMJ07Q-^'Z4YB.E2 M$N&)(Q5XN<1YQ-=\[@ MRP !D :X;"[W;W)K&ULK9IM_BL;W.,U,&R/QG',\TYB'RTW39)KVIL7-O*)-F??BB6E'#VMTJRX&"TY7Y^/ MQT6[!*NH.,O7-!-7[G.VBK@X9_C8LUHM*B<5NF8:)HU7D5)-II.JG.W;#K) M-SQ-,GK+4+%9K2+V?$G3?'LQP]7.7$Y^3AR4O3XRGDW7T0.\H_[[^9>)HW% 6 MR8IF19)GB-'IB]$'?!X24CI4%G\F=%L(2)*5]7C'F;B:"#\^_7CUR;]#-P&;??:IJR_H MC4=YE*0%^A0Q%I5I\A:11U_O//3FY[>3,1>2I>,XKO&7.SPY@M?1=9[Q98'\ M;$$7$G]/[6]]SS]0^Y.B (S%7#431EXF])(HB7[LLC.D:^\0T@A&=#L='== M_IN_F[.G=O=H+-SQ4??P='>B"(7>Y*Y>]8QCN2N.47Z/8D87"1<%[(A9 MLBXKG"O1E:RRXI\7ZRBF%R-1T@O*'NEH^NM/V-)^DP49$N:I[_++DB*^9)2B M\]D]!EM$C14G&J2!S)-:H."OL. MZ6?6R_79S=VUCP@*HCA)$_Y<7HZROYQB5W.P:T[&CXRPJ24.7 M*R3,@X3YD+# D83-=8G9?2SV[5S'L$Q='EVWB: [[RI+](5TOHVZ]5M5]I=#0 MX$/"/$B8#PD+(&A*R51UC;=S^TUU?KVO?[Y5HM,C3P[\KZH+*!3%9:LJ7C M4]1L?-'+PF!56XT:NG)!:1XHS0>E!36M'69=PP;NAKEOZ+K8(.Z1*)-]E.DK M_]=M"#:C?% !5XL-S@-(F@=*\T%I 2@MA**U4VC*,3]'IFZC.OJC#<VDR* 4')P,D MS0.E^;"T)060M':;;5OQV%U/TY=RZU>-NO8L4RB=VLY:-_L5U%D?5#:0R1)7 MUAK$,8Q>%P6T?7:BJ@^J&LA43=?H]U!DH[-=,J#M@'SL[)%255XT: M'#[0#A@HS0>E!:"T$(K63IA[%VFVFG_,^_1K0V,3BF;G=>+V8R.\,VG,Y+ MKB>Q(\1UNYL)?!G/LGO:! *)G>[J5N_U1Z;K&MBT.JMN?+ =VKWL;DOO=<0>DJQ M*;T70]#,;'$3;+=+=G? \W6U27.>]!##D))>%"][VE,>F5[^MX"0G5 MES(%@2US[1)],%0+7Z<*Z,R!$NX'M5K+3R@37M1S=6,5]>3*<"9@K(A>)0E5 MVP%PN>E[=> ^UXIXMEL96^<%$OI0N8@'E,QPHCOV"9L02$9E(0!?. ^)[5^->S: M?)? PQ&"C=\K$.IE*^6R#VUG?]UE!P"$VEH'B9PU#X-P2H8S?.:=7=&F!N^57 M]AOG';U,J8:AY+_8S"S[7L#[-1E=#QI(V0@,95R?DPOR.!F1LX_G M/=[@3S;? CW/60<8:'&$=07Q)&O7()*@%C1+X\'1XL_WT5]A,BA,!HZO<:+) M,D,90[.*

*ZE*YW2&/H>;A8-:@U>].E#O57[4F;O/Y'MF6T49AM5[-$ %DP(M)A:XO#D5,9!8BC4HPZ8*

*Y M66AN5FJ^P^U^5%DE]+TSDY&U=O0?D1X6TL-*Z6.ZQ4/-E"H/#S]['*!W4DKPP M"(^.;]N0U]J4-G3S[LY;(W$5) F6\$2)G\O$5G*[=YA;)S\ M4V15QIZ^;J&O>\)\2^'L$D)1NJ0OPH2#GA?0RN=V#+?]6[F%&Z9CZ.]>4?2+| MH J/*DTXS!%8NVPC@]NW2PP.G4WUU0:O ==<8DO%5 V =OG$JWD@;T.B[=/ M] =02P,$% @ H(E<67NYZ+'H @ /P@ !D !X;"[W;W)K&ULK99;;]HP%,> BI5-4RNMS3U !Y'*I5]E=:OH9<|F.1"K MCLUL![IO/]N!C$O*^K 78COG_/T|CL\Y]--=N*[," M2BPO^1*8? C/GHL1*3\7"E4L!.+=.)74#STO<$A/FI'V[=B_2/[\4)0SN!9)5 M66+Q>PB4KP>.[VP7IF11*+/@IOTE7L #]*?EO= SMU')20E,$LZ0@/G N?:O M1EUC;PV>":SESAB92&: <,AV#@$AP[1&P[AQB&T@=9D-JPQ5CCM"[Y& MPEAK-3.P9V.]=32$F;_XH(1^2[2?2D<_OC(/IH^WPV\3-)X,'I'9&!0F5"+_ M'%V@IX5WLMXN-E&=UCK!F_H^@&ZXTP5$DU8#OF^@*LA&])@2SH, M3BJ.(;M$H?\9!5X0M@"-WN\>G,)FX,+K5[XSH-K,Z):(6I7,/EY)9L%$3;'1*/1W"@C!&V$*G#,4L@[9H:XG82ICB ML4KC*.CI3[7:#>/8*HJ3)&ZL]OCBAB\^R78*PVYT0'ILI3,V[K3#=QOX[DEX783<^7N[1_2]P [MMB_WS68 MNU.+2Q +VZ(DLI>Q+G;-;M,%KVWQ/U@?ZNY8-[._,G5KO<-"IZ-$%.9:TKOL M:"91MZMZHOC25OP95[I_V&&A.SP(8Z#?SSE7VXG9H/G/D!X!4$L#!!0 (M *")7%G.7$LS.0, *<. 9>&PO=V]R:W-H965T3"O0.D0IC6:6P5[;H/TSX8<@"KBF:OC@QY+94PHW'$DTB3!?#^$F&W[MCN\<)]9DN9)ZPAWTUG@)]R[_K>^X&KD%)2(0 4$$811P6?>?&OPY](S_K'@EL MQ=$UTJG.&'O2@]NH]W@Z(HAA+C4"]['-C"",-4G%]2^'.L4SM2#X^D# 8J)7 MR"^EL%C5S0.,YDJ1@?0BSQH.?9%G&] M6M'TA3'3]%7ZA.KW? B^YNDN43@Y&/W\|CJH+70A%&Y$FA.(XA*]'.IW@\L %>E5N07'/(.;!E;BMY36 M4-W[B (O:)0*9)>',%=RW\CK)?+P[?+ DDV]>%MUPVN\Q",;$@&-T)Y 7.;O M,-- WC5[O^"+0%:%H#YB+TNUII5WJ8I6PT)ZG;W)"=928[6]QKE4XU!(2IT0\?5IP $2H M<@Z$1!Q+*#/-"KK4M"IA80;S@^.M6//\1JM\/[8+;]I6;\:[M?KL0H0V+,:2 MQ$3NRWRQ0B[UI4I8V"[SI=/NEMO2*6SIV,L4WKU:IJR$2SVI$A96!#MQKELX MUZVT3%EIE[I8)2RTY[E]O3[YWO)/RZNJ0ME)EQI6*2W,:>=%]MYNEN]&_^AH MZE=1INR4B\VIDA;FM!-S_%]S'9QYXQZ=X\/@2L)_"31G*9798;>8+;]M&I-C MG,V/=!=E.H-G3-;"33!?$BI0# N%]&IM]47F65>4#21;FSYAQJ3]LSE2G62 MP/4"=7_!F#P,] .*WG3P'U!+ P04_" "@B5Q9/S,^/1H, #@A &0 M 'AL+W=OQ:I*X>G.MD WUL77 M3A*@B>Y2NT'3SCPLH&1Z5A;6?)(2A>/L?)\W3%6$9^K,.HO1JLLFSS83A, 15;T_0BWK"(?[,DS7- ^,?D<9AN M$D871= Z'"J2-!FN:1 -KB^+8W?)]66\S<(@8G<)2;?K-4U>;E@8/U\-Y,'^ MP)?@<97E!X;7EQOZR.Y9]FUSE_!/PP-E$:Q9E 9Q1!*VO!I\E#[XZC0/*%+| M'K&G]..AODI_*0QQ_S5_8BZN!E)>(A-M_[VG&\7}\Y-YH"IC<,_@D6VNAX,\2^'.LM4&+G+]MPB#@-@NCQ/4FW#]C?O$ 0,DRC'EBGN#-=)P7=L.2W;]P" *5AZ>[M12S[\>]XY5A> (Q9O_R[JQ*,.#$]XSY++<7O^1W"5LR9*$G]:NI#1:\,J3)7Z0 MLOV%^"-_YW^4I21?B58KV!?VR N<[-R[Q5X=E5%_5[8RE]PH#X\]J.!BL3^W MO&_%4;)<7?>CYZ"[(E5Y_)4R;X+| (A17^(71I!S7.+Z\Q06).A^F-,B-IT-I M!I1F0FD6E&9#;0Z4YD)I'HI6WR>@26ML9/+>%HU#G455I8O56SY^IK0**6I/8[+5B[M%"/4Z06E;5":#J494)H) MI5E0F@VE.4K;Q=/U;@X7FJN'HM5U69E;%+&YI9B< M.VUG*:/K"[8[1D3$N?16%]2H J494)H)I5E0F@VE.5":"Z5Y*%I=@Y7K11&[M7FYINN(M8NPSMD0;,HG7Q^"FTO.W;':J$NIZ4=KNC7'Z.XF@N>I0F@&EF5": M\:794)H#I;E0FH>BU559V5X4L>WE]B#!PY0!R>)=_I53E% 72TFK/R*H345" MS2E0F@&EF5":!:794)H#I;E0FH>BU159F5,4L3GEAD5L&?@!?VJLVD>R9#3; MNR?:3Y^PQ\KT\ _1<5Y]!;ISB:[J714)H!I9E0F@6EV27MM>E":*8NE.:A M:'695G8516Q7.7JD)-L-5RC[42XC7,8)\7EGMU.9;7M"5R_T5IQY;\TA:3J4 M9D!I)I1F06DVE.9 :2Z4Y]%H=6E6?AA%[(:5 MPKT-WI$WLB1=2!+A%<7;@'^>2?_(;:C9BA'*2TYY)?(4A]LU(_%U@WY*I'R M^&Y@.:]B\M2W\7H#=??YDI(O2WE)2+N.Z+15S[1,O<4K>@+VD>G[^+B\,+ MFA6+G+]MPB#-@NCQ/4FW#]C?O$ 0,DRC'EBGN#-=)P7=L.2W;]P" *5AZ>[M12S[\>]XY5A>(Q9O_R[JQ*,.#$]XSY++<7O^1W"5LR9*$G]:NI#1:\,J3)7Z0 MLOV%^"-_YW^4I21?B58KV!?VR N<[-R[Q5X=E5%_5[8RE]PH#X\]J.!BL3^W MO&_%4;)<7?>CYZ"[(E5Y_)4R;X+| (A17^(71I!S7.+Z\Q06).A^F-,B-IT-I M!I1F0FD6E&9#;0Z4YD)I'HI6WR>@26ML9/+>%HU#G455I8O56SY^IK0**6I/8[+5B[M%"/4Z06E;5":#J494)H) MI5E0F@VE.5":"Z5Y:GMWMU%ME6E=BY712Q4;O6M8D!O%4)?4 2E MZ5": :694)H%I=E0F@.EN5":IW9L#C:?GVX2*W>7*G9WI5]YG4\1GO6AM=#%] M>!AZZ90JU."EMLU K>?"=I+Q3)HV'PNA;BPHS832+"C-AM(<*,V%TCP4;:>^ M8;IB+--H1]\OURQY9+JU*'^O5EK7P1^;=5Y=3U9UO7T_FU6+E=ZDU;MBJW/SS6-1;M+: MO"V? 9M6VU.ER5VBSGC%"U&R39OGDYFKWV5UYKUN+)G? M\=^#TOOUG_:.6^<>4@K/2_6_\R6]>IZ$DV"I7Y,G]?UU^+UI_K@ MD&SL+8IUM?L_>- UK>3@)%]L576P.AU=V<4C2.KVY*HO7H&S4QEKS8A?.76GC?I8WI7Y? ME^;;S)2K;WI\)NWC27!W^Z ;#Y\^!C\DNDZS=25C. U^O4^"'_[\)6L-M4T MXMGB8/+#WB3K,*F"ST5>KZK@8[I42Z#\'"]/&6)@9OP[.LF^._F!H1; \9R_M"SCY:\ ($] /PHLG>F&*TUUQ#A1/SB_.$&_XLF#&CTN6+GMS[Y4]4D;]!0=H;DSMCS7#R M,HO)]]G$;#U]&(,444.PI;?HNCWP+U^ZXL%EHO04?1DD,=W1M3IPX0 MXP&GC[.^3L2,\P6Z6YH+!Z#3T;3)V7>IG54 !0 MFT,#,*;O1'I1(G" U#% "N\'Z9N9>&]P'Z EAX9!>;]\2F4<1K%P.@(D9%)0 M+CCL;GAT-41=G1?YBRZK0R]8Z@>P[5$;0YT>TU@2 H&A,3'_X+A$Q[A$?==(MNLW]=)W]3R^#YZV)3Q.<8%,LC]<-%"G4ZM!(C6DLB8! (D4B$7,*1BH^1BM%(MW2X6I:Y/.E"0YLO]BV56+8KG'.LW=]^,

*\NEIS1;K&^EN[S=^I5E^ZL7Z38_IM5]?GR+FX?Z/2]HYUO2_\SB8L61_M_O,?8W78_TD978U&XS(()O&BTOR3JU[?X>%W]L-H M?C.JV:CFH-H,U5Q4\U!MCFH^]@6H%J):A&HQI34[_SJ_N2_.;IY@ 1RQ="'W MCV8UHYJ&:CJJ&:AFHJ%:C:J.?VN_.*1/#YZ'()F-9_9]M>QG:H.1^.C&S8T MJQG5 E0+42U"M9C2FC& [SFKNB[.:/ZP_YI>67G$YFE\V"V>IHEG,J#9%-0W5 M=%0S4,U$-0O5;%1S4&V&:BZ]>:@V1S4?U0)4"U$M0K68TAJ=Q*#.=AZ(TUJ_M;):]&+VTPT"U*:IIJ*:CFH%)D)I9J&:CFC,X7D-85OMCN3U!+%6W5/:-5KVN[M0:_?;SW;GZ-'YZ-:@&HAJD6H%E-:,WS7]^@%;=5%-0_5Y]CFHU] :B&J1:@64UH8QV^BJ'GI?9QO6EN>BJ'$TV M1K4]JFFHJ[.:@6HFJEFH9J.:,SA>Z':L#H^NR=$DXHXV94611^UJHFBKID MH0EQ:Q2'?C1O&-4T5--1S4 U$]4L5+-1S4&U&:JYJ.:AVAS5?%0+4"U$M0C5 M8DIK]B1UIG+^YH8VZ'8T.E-ZP/2VG:[/A1!VV1^S)8 -1+4"U$-4B5(LIK1FM MZR3E@3A)N9R=/BDGIROM2G+S_%?"BWPT9QG5I[BFH9J.:@;JF:AFH9J-:@ZJ MS5#-134/U>:HYJ-:@&HAJD6H%E-:L]NH,Z4'XDSI+YRG@V9.H]H4U314TU'- M0#43U2Q4LU'-&1QG)ROJ8-A7VM?!:.IT5ZOCT5_>5>B9PO)W:5]3CJWXT>7IP MO&IO6:6Z/=\B0)L-42U"M9C2FI&YSHL>B#-ISZMA(48NCL1H4C2]::BFHYJ! M:B;J6:AFHYHS.%()N:^,^^T:%FBC;D>CPZ%Z_&P6S79%-1_5 E0+42U"M9C2 MFB&]SG8=B+-=SRYU(78NCNIHKBN]::BFHYJ!:B;J6:AFGSAOBX(/']:/3\GJ MLY2652C*8HCKLH#'RSG]:,%]D!)I^[#(;G\H9PE+RW1UFV9%&8IF[8YZ,>NJ_M H6J!*[R:TWINV]4=9! _-?Z^K)M1_%I1>C\5:>+EE_)/SR4OO%:)D7+T4QZ6 MPY^C,RJ,Y"VK;\>3JAY(L=7M[:+X:RS*;U0;]-X.>]]>/6]1'$N[:DA1'&1X M;G&0[GH@VT_I\N-_>460D93^4;PE)^N"R..KL=(_K NR?ZNK5ZIV=NI?3Z;O MJQ-T,LV^GDQ?=C)-7DZF:7I3/OF15/GY;3[4)5)NCFH][:|%]!:A6DQIS?Z@3HX>B9.C M+RB^+98NCO]H.C2]::BFHYJ!:B;J6:AFHYI3:8=]4WNA!+1!M](.+_(GHV'[MSL+KV$Q1>LI ;3]'0-.242U M1#5(E2+*:T9K>ODY9$X>=DM5K$J,M1N7TDA M$.]_<8Q&4Y1134,U'=4,5#-1S3IQA@U[U4A_9T1&$Y)1;89]+JIY]#9'-1_5 M E0+42U"M9C2FCU!G;4\$FJLU1S4>U -5"5(M0 M+::T9C]2YR:/Q+G)7SBQ%,U41K4IJFHJ[.:@6HFJEFH9J.:@VHS5',K33!, MY56;-):6' S&[?$B-*T8U0)4"U$M0K68TIK1O4X_'IU<"_GDN@IBXN)8CN8> MHYJ&:CJJ&:AFHJ%:C:J.:@V0S47U;S1\8K*(V5TE&Z YA2C6H!J(:I%J!93M6BLC^C0$X[$X\3AZ6&?;\CEN.6M3NEYGN5%;.+[OD]8O32C@#5I]BF MH9J.:@:JF:AFH9J-:@ZJS5#-134/U>:HYJ-:@&HAJD6H%E=:HZ2%,E;K-;J; M/4&=-SP^L4YSNEJL,\G/UH^+S6:=?9:>)_R(G@:(R8OI_31K&-4T5--1S4 U M$]4L5+-1S4&U&:JYJ.:AVAS5?%0+4"U$M0C58DIK=A=*W5V(,T>-9+&2UBLI M_7.;WRWL%IN'\MFQ(/M+#%[<6:#)RJBFH9H^/EZ9=30>#?]M]?D,M%43U2Q4 MLU'-0;49]KFHYJ':-'5\5 M0+42U"-5B2FMV W7B[_C$0>P>;Z3>*KO)(H2 YU/%,3ZQ7T"FA&,:AJJZ>/CM-!)5UU# VW61#4+U6Q4MHI]H4U314TU'-0#43U2Q4LT^3Z5O M%.EQL5P6I_!-LGFHZR063[R*=5RE[ZZ_EY+K]*^7 9*VJZE_")KETI)?IN=+DR3S2[+]TD.;_2E_""+=I_!\K>[7M_6O>%L]-%+/44:;IJCU.T%E%,5KLD_WFUCF)?/#R!5B] M2FJ::BF MHYJ!:B;J6:AFHYJ#:C-4A'M2FJ::BFHYJ!:B;J6:AF MHYHS.4XKEWMCM1WYT49=5/-0;8YJ/JH%]!:B6H1],:4U(W]=%&$B+HI0%T4^ ML1*OV+DX^*.5$%!-0S4=U0Q4,U'-0C7[Q'E;K.O;'@-]+%:$2#=%TK:;9#R_2M5!Z;X2:MYFI>7*Y1<5NM^SN_V:Z+AQR3\N#4J_+H\E\E^9_A[7OX%NWB,2V>D)3_/NVR MS2|)_T;S'WQZ6-P\-!^R%'_"M\7O\NUN'I)-6B]LO"UFJ?U0+F,G)=)MMKLO M9B#LL]?G5_(^VR[N%C>+_+Z_6)9[N5S/TN^K]:=5<=35I@=CT_EG.NK_M-_SNRRJRU\L?G3E.ZU<29OJ M?=TWE>]7B__9!_SW\R4'^2J'BQ_/E7ZG5<. M7T_%KZ?BX2M3<8;&6!?5/%2;HYJ/:@&JA:@6H5L,:7I4'GRI$?&-/'B>|;2HJD<4<\SRWZZSV_*WY;[EI+,5M,X6]XM5.;>] M* QQN]B4D["DW5-1SF%3S#R[2??SL)I'^#SC[K:82%4<:)IDR\5S)8GODN^EM:7XT964)9?0\A'Q5U'HHJE84&Q=3XAKSV&[R?Y=I,?NNJ!ZQ3)/\:O0:N7B)5V5-?&Y>|^OG|-_A<_#0OZXY]OFH%J!:B&H1 MJL64UKPNJ6MR3,0U.:S]_6B6G[N=UR-H@0U4FZ*:AFHZJAFH9J*:A6HVJCFH M-D,U%]4\5)M7VN1P6/.MK#3O;'VTS0#50E2+4"VFM&;,KPMG3,2%,\ZMP[1; M?I;D_G-JA7C* EI3]6FJ*:AFHYJ!JJ9J&:AFHUJ#]JK-4,U%-0_5Y]CFHUJ M:B&J1:@64UJC+Y%[=>F-XFM^TL()]=(^@^6F+*>QG,YR!LN9+&>QG,URSIX[MG"(P&4]ZZK U+YIMU^UJ5^Z-Y8':ND;W]EN*9BBP! ^>S7,!R(MRP?Q'*]H<0^7Z(-3583E,YQ>3,EC-9SF(^]0)_/KCB-5S@GIYE"))& M5O^R*I^J0%<\77GM$4:6_OPS22]]I(U_)BGHUZO6^?RX=7]7B%S?35>+]W.& M=EF%\NY:E5M?_BMI+3<;7-Z(\ZJRLVY!(MJ_RMK-3[+/] I*\P+@]+Y#_+\NUUPL,# 97 M@\&P56# 33X710]>*W/Q];SX>EYTW9%_/2]>/2\FP_UY\?)@LVI"_?_BW'"_ MGAM?SXU7S@V/O6R9LYS/<@'+A2P7L5R,<:V;+.7@)@LK#','"NOPV"RT-PW(: MR^DL9["4"E@M9+F*Y&.-;,5P]B.'B$C#3Q6;;7RWMGLOMY1\M\;R_5U62_P1OAX_<2!7-X#H)5C6$YC.9WE#)8S6'D/0G)3EM-83FX1TO"L-R4Y326 MTUG.8#F3Y2R6L_=<(^KV>IWA'BW[-*6;E,_(EY66CY&);;LIS&DN*Q[F)5CY,FQ:.R;%NLK7*S7FT6 MMVG^BV+;?3IY]8B^>$@NCW[:%G?]=!L<>"+F\X;8^=O>,RSO^$QNW_#8 ;8 M/X\YR_DL%[!PG,ER%LO9+,>PW(SE7);S6&[.P]=!YC):0 S-D-NVS#'LO- M6Q'Q?OA:/H%E!EIBRGL9S.<@;+F2QG ML9S-<@[+S5C.93F/Y>8LYI-Q M7(QOK;A_4'A&%N=;&Z>"/%MN!N6F+*>QG,YR!LN9+&>QG+WG&J6VU.Y9;6C+ ML_-;=MF6/9:;LYS/<@'+A2P7L5R,<<]A_MWF(4VWTV2;_/+S8YK=IQ_2Y7(C ME:LM%(T<_#2_I+\K>H$?WRMOWAW]?"K_:,D=/[?E'YVNG_D'[WRY^_J9G_Y M^2FY3]TDNU^L-M(RO&ULK99=3]LP%(;_BA7M_M J1!$N<;M96@,(T)M(K"=C'MPFU.6PLGSFRGA7!_.RE1:=RRB]TD=GS>0YKZ#4*PLN"]+T5"Q=60D@>2_] MF(L]+W8+0DMG-&BN3<1HP&O%:D3@61=%$2\7@'CFZ'C.V\7'NARIZ&EN8N3I70]U3KU.CN MYG)Z,T4GUZ (9?(4G;'O%0BB:+E$=Z -0K_NH9B[^*V7GJ;7Z.33Z8X"[S/"'@XM\O%Q^37,M=QOY,%[N:L;[KK&7=>XR1<> MR'> XJI518W*//_KD1]%::I+KG=A^V%!Y(4X[<+>004=5/ 15&2#:E7Q3C6, MTRCT]Z L87$88L\.%790X4=0L0TJ[%7SXSCUTCH72UB6:4_M4%$'%7T$E2!2MYNAQ!?K3M5 @;(Q01WY$DS'"TQ]@/T^:F_H&[&?>,\5'&1ZX(0W694SGG=:D@ M1[QIL5CS8E7D57\E;2QQSVH%,=^.E.RQI|\0#^QV+2#)QU\]?8_[86<81T&&[9QIQYD>Y9QH+.T@6A-6_^*+GL6_ MDAEE5%&PNIS5VL](<91'>H^^'^7Z@7_C,3I]U]-E_^Y^SR5 E,GRRY*+#26[%R92D +ZRHH&[>@>8E;8,*<;&CO344VY)6B MA,%4(%D5!18O5T#Y=N3XSNN-|]):*W/#S88E7L$,U&,Y%7KGMED6I F"6=(_MP'+D7/|#*<6KB;M9%Q1X0=0C M'Q^73R#7MZ\#FBP[D.T!Q5:MBJS+O_R;S$S_PANZFR[H?M%9Q'G>@W2&&+%+Z'%/"Z-ZH/,MDK?^H'<;0#V1N51OV0:0N9'H6[Z=Y?)_0OXG@'O"BQ5A4H,LMJ-X M:0?AG"L]5NURK3]-6B]|<O_F]ERKEXW9K:VG]+L'U!+ P04 " "@B5Q9/1,N MQ8,& "#(@ &0 'AL+W=O1W:K6C6]6'8 R/1EC!)=$DZ3OKK=1BWO)K-T2 M>TET.>*<[]\-#6M<;RO[E*2$"/15YR6\&J1"KJ^&0QRDI,+^D*U+"FP5E!19PMRY9#OF($)XJIR(>.907# F?E8'JMGGU@TVNZ%GE6D@\,\7518/9\2W*ZN1G8 M@^V#C]DR%?+!<']PDMR3]2GU0<&=\,&)LM M>]2,!V,>,"=W-/^<)2*]&8P'*"$+O.[%1]KE2=0&^1(OICE7?]&FHO6] 8K7 M7-"B9@8-BJN1.NGVA%[#(3S^#4#$Z;X9@8%W9P6PQCZPB#5S-XITKP;P;_ M5 E!S1"<*F%4,XQ4L"KOJM"$6.#I-:,;Q"0UH,D+%5_%#1')2IF*]X+!VPSX MQ/3=[,W]![Z]"(G 6<[1[Y@Q++/C);I G^Y#].+GE]=# 9(D_3"N46\K5.<(MJHO>TU*D',W*A"0]_*&>/_@6?Z3GMQT-P!!/'L]^3'JD9P])#.SV4?;YZ>R.)A1NDI*NPO..X/VQ(C)% MRR7*"32A5T@05B"Z0'C)"($V*7A?QFI!9<>_XBLYZ =B)2 MY2&.UBLD*+(M]$PPZ_/1S*19T?]KEB!E9=>5X3+Y%@QB2R>%2SY MLLY6$@B]X.LX15B2+#(0LQ3-(\DS>*<\()>("$C@>UK4:G"4E7&^3@CH*I=3M+L6OUBQ.FVP$K06\9H@\@5Z)THB6ZDE!&:D4O43@ [Y#P?"B1D[@ HET:[=* M\$T*%F8"91Q& ,QIB1_R9Q2#35@18Z$X*C3P3YZC!P(*$!9GG"27Z%VEO/(<M!J@R$QG.F^]!GEE4/1.T!+LKA4HJ0%Q,F52*5DH]X%P%1:TZK]&&*(IEF7W= M*DR>8%2"_I)NH8RL/2>'#\0%PW)"N) Y(0<),(D^$M:RN* 3&$K0@[IC-7W' M.Z?O;(WLZS5:H'-[C4FPL +S%9@<4Q^G;N!-@O'U'\& $9B4&9TF<]XE$&[_69K1=N)WQ,;7FAM0Z2)MQDS9CK9[1?G_M:16G9HU6RKE9 M8Q(LU-MO]SBA9KXZ&J692:6BDY2R*Z5TJ6-(J8/4F32L.SDG=;(2I",1.K-6O,>_Z "+QCUK_RVM3LQ MLK0Q>0-;&)%IQ6]?_1L'IF9YNKA8RRT:YZ1__ZU'/3GQSXZ42;zpM1OOV<&94;'2]V+DIL8>Q=W:Q=\Z)/=XO54W/K%'W4W'D.:VF<]=#U5,E84UV MN-!S_7:CZT'K+:8NFBPFO^WW+IFNF'9GC;;^F&I.2]B:7)T(X:2 ,46>7L@# M\]T_.?K[/2D>"/NGU[-&CQV-HH5&T69&T2*C:'-3:(=)M#LXLO4G1]^[8GK= M!<)Q K==EETRVJXKM6NRRY=,!K[5KLN>^ ;4/J[N9T%MZ=ER,GE -]W[:+@A;J]\6.%(#;'5T MWSQMOHQXH[X':#V_M:_N[)[GH7TUZWL>R2\LU$_L:['5YQOG,5MF)8?(+T % MZW(§_F75%P_5C: K]8/[Q6"%NHR)3@A3!+ ^P6E8GLC!33?G4S_ U!+ P04 M " "@B5Q9[IZ?! P# "&" &0 'AL+W=O[M=FA&(8WVL!>PG7O./>?&]LU@*^2C6@)H\E3R2@V=I=:K,]=5^1)*JDI%"BI\ M,A>RI[JGDK'*R@5VIE=E K#5G%=Q*HM9E2>7S"+C8 M#AW?>5FX8XNE-@MN-EC1!4Q!/ZQN)<[&@>+?!L; N2%"&;]WG$Z3T@#WQR_L7ZUW M]#*C"L:"_V*%7@Z=GD,*F-,UUW=B>P4[/['ARP57[I=LZ]@(@_.UT]+<@5%! MR;KZGS[MZK '0)YV0+ #!(> Y U N .$UFBMS-JZH)IF RFV1)IH9#,#6QN+ M1C>L,FlQJB4^98C3V8_[J\L[3RRDYN0!-&5?D.Y62FB)_))) MP_2"G+S_,' U)C50-!\E&-4)@C<2).1&5'JIR&550-&"W?C_:"#P$6WC>7@ MQ?(HZ&3\MJY.2>A](H$71&V"NN$7D"/C@458@-^!D']|YB?>ES=[_(GOE-FK<1WW1XJ(IS1&>-,U!D M19_IC$,;YYHHMD3F,MID@>?WXB >N)M].RUQ4>C%?MK$O5(:-TKC3J6W]%D* MSHE&Q1(XU5#@@902*KWOH$UY39SL*?(]/TV3]$!Y6UR4Q-X;RI-&>=*I_*&B MZX(9O:B]35]RE#?Q^TG]'<@[#HO[?AR]H2YMU*7==95BPVP3P!Y$E*;S.>% M-ZQ:D%R4V)X4-3=[#_#T2%'8CY-^[T#X<5CDI9(D;A?>;X3W.H7?00YX&Q8$ MCP5N6VQE6I&Y%.7NG@;9NAEZ1!LSC'$3'^[BX|# 2P,O.M#L[EWUF%A.Z#"MPJTK7=_ZS6K39,]M;W'_AM<=^H;*!:L4%G^.4,\TQ>2R[GKU1(N5:1PSH=&> M'2[Q0P&D"<#G&ULK9MM;^HV&|>_ BL6F:9-ZM2AQ"@*ZMU$.>I7;5>K;IF/;"35S(3AY8[,"I=`_XVPXAD) :V*XW+7'R_UUV M^/N)*[G=Y,57MJ24HV]IDK&[P9+SU\B(E7!P6BR%; M%91$E2A-AK]FF<.4Q-G@_K8[>R[N;_.2)W%&GPO$RC0EO?MGFN2;NP$>[I^_MC1=++@N&][B[$T;"A1'%,Q;G&2KHV]W@ =\$>"8%U16_QW3# M%CCV937//\]#_SH;]#)&M&$AEPBB/BWIG.;))(DZO%/#1TT,:7P\/..[E2- M%XUY)8S.\^2/..++N\%T@"+Z1L[$_YIO/%HW:"QY89ZPZB :U-=[Q26C.=I M+18U2.-L^Y]\IV_$@4!P^@5Z+=*[N,#P:@6C#]"#ZMDU +CW"J-:\'XW"]9MM< |-|*D%DS.C3"M!=.NP/Q ,*L%LW.C8&WWS6F5@[92>>47BW!R?UOD&U3(MZP5/?JA,5^F%3>),]H\77HBSL=#Q^_DOCX_^ET?IZGBRT/R7IR_^DVL_ MS7WI!?UH44[BA*$G4A1$.ODG] G]|F*A'[__Z7;(104D9AC6P3YO@^D?!,/H M,<_XDB$[BVC4H[?5^M$IO:O6FZ?T_HGZZPK 4-SYYO;KN]O_65<2G_+U-=+Q M%=(U?=13H;E:'I29D)N53:;;/COJ_CC.@CK9(;/7+G?'E?V]W_M%MW];|%]M=RB87/K^N3!^?)=X:-1TXU'%<_X@/?"_!K-5%$*,Q3,7LR(N>7MOCZJ),GY^(:M2$CO!F+"9;18T\']#]]A4_NYSY^0, L29F]AXPHF5PGK>ZO- M]=GD=K@^]"AD3/[N\[*2>:F7 M(6&6NK4/3,PB8@\4T8(T39;,.*1,;(O$Z]>@T14B621V5[$H9&]E(E:)+"+_ MH"1F/,X65X@O*9J+V8ADIVA%X@A]CS7M2M.T;_1%G-H=H=<|*QG:$(;B+"P+M@=Z2*>>)^+R)^3+.JJGR&CFQ&#N2]QT\8V(C1,384M"0BO6I4"*$ M!4"PUA!F.D.8>7]-^.EXC8CH-_F9]@U@2N*E Q@DS(*$V9 P!Q+FFDQ:IQM3L7.8?T\:3R6S469\&QS3=,+3]52W[31K]393VFQ[:3LXG M69Y[6M&PS&(Y:D4D)0LYLN5E)F>//CEG2M,[>5F(M7Y<1.B9 M%/S[8,7.T)^/-'VEQ5[]ME=B+[4]),R"A-F0,<2YD+"/$B8#PD+@&"MSH&U M??)%4^^S-Z2(Q')\NQ/L3:AHQS^-3,0656MW\KDZT*4>!Z79H#0'E.:"TCQ0 MF@]*"Z!H;:L?Y!GQ^59':Y*4O1O.FG*X]YC-9OC8[\H9&_L=DF:#TAQ0F@M* M\T:I/B@M@**U ;[O ;ZK49H'2;%": TI%06D>*,T' MI050M':7V.>HL3I)_5SD?].0HS!GO=D2M?SB[G"<&)V.IL:X,Y-8H%%4)H# M2G-!;1XHS0>E!5"TMM'WZ6Y\(M]=C?VZ>NP'S7.#TBQ0F@U*@GCQ \[*@- N4 M9H/2'%":"TKS0&D^*'V HK7[U#YSC-6IXTN>;E6C+NX;H%EB4)I=TUII^A&> M=#@)A.]6ZDZE:T';7/Q6)U,M9/5[ET MTYLH[W41:-H5E&:!TFQ0F@-*;&I0;.JH#0;E,: TEQ0F@=*\VO:^-3@#9HU'1Z|O9;28E&] M+2F?RRTSOGU NREMWLA|J-Y#]1_QC<6[BFW\8W35^[B&Z^OW)=O?%9OU^VK MLWU=|)$4BSAC**%OHFK:]43KZEV[UYSS/*T^+BF):"O.?? MU]ISO#F2 YZW8^_\#4$L#!!0 (*")7%EZ)IED> , 'D- 9 >&PO M=V]R:W-H965T>QY['X_%X;*E]%UU7I.I8:D%00ZQ4 Q8_AUA M 7FNB.0R_FXXC79*!;QLG]E_K7R7OFPQAP7-OV6)2*=&8* $=KC,Q9]>/D/C MCZ?X8IKSZA>=:EO/,5!<YPZOCIY0(E*.EB2!1(./NO&VTT%@2B=;3YVSIW.GD_'WD@R0:_V,'_L9 M:A;T>!SNZOSIAD<02IA]%[Y\'.YTB.&VV^Y6?.X=OK>R (8%94BF&C3'/(L1 M)@F*LKP4D* E9B0C>XY6P-FQ0S&NABH)QG]D\U$I:LP/.(:I(7.8!W8$(_SI M:!NW?M'IWR=9U"79LB>RJIYT:MCLU[&(//W^1=D5/.$1;"9=M2X&T.2% 4TZ*0MF59FB(@]I7D"CN4J)/|HUO4)UE4DWD5F;K.CN$GQOL%=9U"XWF\U%]CZ;LO M0\\)O-;R2ERO%=?K/ 81$"J3ZLU!>##XO3Z5[9,LZI-LV1/9U?[X[?[XG<'_MK;KG93Z:'66ZVD.|&]HXKXG\BQBQ1Y;C.99['4P+C:$UL@/+M]X-(XVA_>(' MON_=A*?&\,4))&C#[Y1Z_RHT_E9[I>_Z7S'U"AD_&C,=DG631Z5$V-89>: M0:MFT*GF_^\XE5F?_I"I]F]$IE- 1W.YUTG;2?]1Z7MDRRJR8*K1#JP;W75 M6+GNP/9O9#4O:D6P(^RK[I+VZ8DHJXOVM'VG3"KRN,:\;D]7MB:\4B^*^IG MP'_T]:/D"V;[C'"4PTY.90U&,O6PNM"O.X(>]DIV2X6LBZMF*M]&P)2!_+ZC M5)PI:H+VM17^"U!+ P04 " "@B5Q990PAUZX'_!=" &0 'AL+W=O M.\6&P9?Q!9 2[0I" MQ=#*I"RO;%O$&1187+ 2J-D&2^P5%.^MD7) 2<&5!#;B @$ L-0-6KPU,@!!- ML,+XTW!:K4L-/!SOV;!9[4K+"@N8,'*?)SC;6I<62B#%%9$+MKV&1D[/\]6, M"/-$V!]V%UHHKH1D10-6$10YK=]XU^3A ,"> W@-P'L,",X_ ;@&Z%U9$;6 M%$L<#3C;(JZM%9L>F-P8M%*34UW%I>1J-U)+GNA&_3#@;TY%/C4 M+O ZW:WEO5K??,NCVU'|PO@>>'I^L6MDK^3B431C? M9;XB@*:PDIWUZZ1Z:?U>B>Q(=:,]5W7^K&2>FE.^D\/PZ77?U1A^^"F+H"O M30,32D5%97T3MJMMCQR9UO!H?:QZ9]W]_M/4C?<6|W5.!2*0*DKGHJ].'Z^; M63V1K#3]8,6DZBYFF*G^#UP,J/V4,;F?: ?M'T7T#U!+ P04 " "@B5Q9 MS:*-2W.& "%+ &0 'AL+W=O%&7E.W\?7D35R27 M0U&F7BR1FCG#.7OAF?%.7@+^(IPP%I%7S_7#R\$FBK87HU&X#V##/#H?!EOGQ M+ZN>W847_+U*-QR9B]3)\\=$4711Y[M^(/I)+UWQZ>38!>YCL_N. IWGF?S MG]?,#5XN!WBPOW'OK#=1&8SYKH)4OP< M_^6@@R)FXGCX?8_^.4T^3N;)#MDL^=&]\'+GRQ/2$OP M%H$;IG_12V:K&P.TV(51X.7.\1-XCI]VI\Y$0<.1&#OR(+]@ZTZ] V M.*BY@YHRDZ62\F#9D3V=\. %<0Z1DN^I&2FWG'ZCI^,^SSB\:L.[!=-YP^W ML[_1[=W#E]N:.;JZL=#CU?W]U?43?YA9Z]^O[R2B*8R:>_MHT6.?YWADP9\'7T-_&@3HD_^DBTE_C/8'Q, 8!0G6V1,]AE?$Q#OKYT_1%3Y M@(A"5-D#P>X66\3N.'6G$G?K>'<"9$.+\;,IGM] =[/SGAA'P0K--S9G(;K= M16%D^TO'7W] UVSM^'[\-5X;KNTOF&P LP!Z&B#9)IZGRF3T?,@(^ C)SG01 M;NT%NQS$6T_(^#,;3' [!>O*[S)^>@(KL:46;*EO8.M3^@E1!:)W)&*FMO%N M]12N1)564*5UH^K3*^,+)[2??DU(%I7:K16:GH*5Z)&+ZC1>Z4&1.M*C=Y* M34_A2M08!34&2,T\"A8_T.TV?:?_]Y4E1/TKXP2$Z!M.]M%#XQ[#?-1RB(8M#.+?:)9+810M+1_AA"WHA+ <"EPM5YSMK8CAK[$3#IQ M:;Y WVUW=]+*[E/RSWV1LW*TPUEN:*;6M# ^*V@##Q4&'I2VEK-?B($<#E_(YMR@,LZ@,,,%PC-TZV-]%Y+A1P-).HJU<,C10*+.43I@43M@ MN'AXM#FW_2@$"P<8HS,IO98.?:&5^1/% SY[]8#K(MW4=*P:>]4E=*RA)3%4M\5@E5& 8KX7ROV^1_G\D4TDN_7%=85<[7A(30R/[F-)]>NV&Y2ZED.L$ENLG M5S8Y;KF 4,;5$929:50Q*@VFI73$T*:P$(;3N]SP%?,:1&_'!D:/SAXUW4M M";B2>*HWD2#D,('57]L89_I#3@)I)Z%\I^BC5"SNDB/L2RG*%0I>4N#NKU" M(O7VM*EI)C5KV%)O 3?D)C-43:R2:F[GT(1$ M:$("::\+ ^6PQYP,,RG@['N,K/,5:6Q,H<4MPPZD+?$5C?M20-OHI(:SMWEILD M5<!)T/7]LFUF96S$Z*,M(BR+D-ZQ'(VZH)A^;XFK34K#ZB!CSNY9R%D"*P MD,JYR9-',UM2EEG5, ^ZD)5MF1F@N FNN_1O6H*IZ">S>8@,Y&7_"B:*I&N2MLPA#:3D4UIH0K&,1U+;.#152CW;LS#:S"NXF<)BNM5'+0^]A'2Q'149(_B]? M&*F@-$-"V&BE5LA,VE%FMKR2:5WJR5_)4D/9*QE^P!-7+!42DYZIXYKM:U*.MX(BUY2H=SYS%CE#-*]]@>JP;@ ,.7L#:M@NW;?,.CM2)TXY0$*?G.*Q!A9ZF ML)[NLZ--ZPU5;)I*54D>9V9)S(BF$YTT: \J)#1]FX1NFTZFI[:-^VH.6F]\XGCRM:HDB(QDPU[FUDY72&T*2RT3VX3Y[AZ6WH2 M,UEZY^AA4B&]*2R]3V?!/&Z0)68R%GJ5V:.#\]YD>X^OTG&N(%L',C[*#B\7=MXBSM57]"M')_AB^L[$2L@,D.Z'ZU>;P)ALAEJQA2&1IQACP[\YI=1,$V/07Z M%$11X*5?-\Q>,IX8Q+ ^O@B#:7R0!BI/'T_\!4$L#!!0 (*")7%EKF**2 M* 4 /H; 9 >&PO=V]R:W-H965TE%DN1%6XKQ8 MB^\E^=PT9$XWD7T1[PFA(&?P _C\\&:LL%\:/=^0 . MIC?NO=6:)3>4R7B#5V1.V+?-'>572H&R\ (2QEX4 D]6YX,I/'.QQ3E9#=\] MLHLI/SD%"Y2F*?B075XOS@9JTB/C$90D$YH=G,B.^GR#Q=OS,00=%S23Q\'R/ M_D=*GI-YPC&91?ZCVM#K\X$] NRQ%N?W4>]OTA.R$CPW,B/TU^PRV)-:P#< M;S,'TQ@&/*

MT_O[Z'P/X&7P%W^8. ^/3KY['">-4D5W'S"A=9!=12P0374E(PD8K>E!+\?06O)MM\$0HB)9@OL:4Q.!VRV&PX47KKZ "[+RPI"? M\MGAX] EH@[,"IAI@62A>)ZH8^7Y4!%I$Y*UZ2S>8)>*<#_CB$Q/Z3 :3WWZ! MIOJ[2)\3@574T@NU]'>H=9D>95))T7L*,=.[='=.5*XBE5%(9?23ZO*%4-?+ M\9,OE$;*UE<:HU.:$Y6K2&,6TIA2:1XQI3AD,?CWFB0B_2?20PK15X]3@CDG M_]M(9Q7261^]7%F-L6$;)M0ML[9H'1GG-,-T.-*15L95F-H%4_L=3/],!#P M>7AA=R['S0C+0/I(TVK,NN,]S$8%L]$[F'$_MB1>"[=1)S=IZ;XCO5E.1WP M6&+-^4"U=D_]>QTBV(4H5R)%E$@A"-&@@S:Z/W", "JP0/:"%0+1UOHP4:3 MOFKJJ#XW16&&IEIU@EUA57JHI(<^U ;D|-6UQ; UN]&5HD#1(G1$8)5KZ0]A M3X/8\1R'33O8PDT4J-M01W5N'^'X8&GYH-SS/:8O?V0!IL^$\I?98GZ". ^JY MY U/H+R@?3COAB-8U^>8*$<090\UV-+KI7F# MJLI7CU,ZN%E'H_>]@O:](A(DEU2.5$B:(0%H=4F+2KN(Y;QS0,V6[I$*G=4 M;(Q6(9W\E4D=RI]M&V8XGLJ-1+TYY0,DVE4&|<;%%I ME9'<#D]7*TI6F!%PQ=7TPMASP??L;]_BF_)2QJ$;L&VU:IR."W.$8<@PD8E: M'K6HM.Q(:IF/Y-QM+%#3(D/^=F;5"0O"1(2U#EV]=$N#C.0&N9UNUX31FPT2 MT1.$B>B=]&NG78N!&VY!E>P7%W6(#:YINV]3NS^"9DVU#E3#9 MKM@UIGS0Q\ G2PZI#BW.D&8;3=D%BS;IULM3Q%@4I*=K@A>$)@'_V44L?U% M4J#8[IO\#U!+ P04 " "@B5Q9:1/&J$,* ";P &0 'AL+W=O-SG](JYZ4*S@'.7N+D M1[IF+".OX29*ST?K+-M^GDQ2?\U"FH[C+8OX+X]Q$M*,?TV>)NDV8715.(6: MB2))LTE(@VAT<59LNTTNSN)=M@DB=IN0=!>&-/GYA6WBE_.1'K;)OS;9$]9!2&+TB",2,(>ST>7\F=/G>8.A<4_ O:2'GPF M>5<>XOA'_L59G8^D?*(_8AOE9CJ#<\OV=VQ3:,G,3WX|\5=+1O,W<_/&-XO. M!\|X\D1=Q9OOP2I:GXU$V2WR>[B%YM5'=)RGA|OTN)?\E+:;.O,1\7=I M%H>5,]^#,(C*_^EK-1 '#O+TB(-2.2AM!^V(@UHYJ"V'A73$85HY3/LZ:)6# MUK>3FlIMS_6> M7'[5R??+N[O+K]_NR2\ZRVBP2EPMTX, MW>YI3)3CK=MB|WNV'1-Y>;1U1^Q^37\213QJ[?;ONMSA[O5P5SK=&U&H[A6L M%KSIL;%8TX1]RJ>5%?'CD, ^U*2UF* ,:?V8=>_A%2,QG\<_IEOKL?,2GZ90E MSVQT\;>_R#/I[UU17L*T I;/X,\7LK10EO.SR?-A-+\W4^39?"HWS8SW9JJB M+K46S43VP$+";"3,0<)<),P#P1A[THE>Y5LQ3/ NR!G[ZFZ8Y&/B-;?HI; M.1D((4,G R1,1\(.),Q$PBPD$;"G!*V.#R8:F-MVCR6NL@F/1"L(1A9JI-/ MDE R^U/R?UZS_#3]7UV"$3.&*@9*TZ$T THSH30+2K.A- =*R4D@?V&">,).Q3ON'([3!Q"VAUZ3I)WK? M[B\?@@^RHHTEZ2/_H$G\0W$M^8.\F(\UJ==X&/^#-DWHJ%E0F@VE.5":"Z5Y M*%I3RTJM966 EC.6A.DIZ0]!@Z6+I.DG.EMVC_=3'D\E\I/1)/W(/R_G;Y^5_ML5)M+_^3$O\[*KYV;_2\V9D+'R8+2;"C-@=)<*,U#T9IBK:LR9'%9QO>BF(^M M"'UF"7UBQ(^C+*%^MJ,:0KN=>H469D!I^HG^*I4\Y"E9T9_=(ORS!/:(PM* MLZ$T!TSH30/16LJJR[^D,7E!=5)(\EBLMTE,IKRM59QK;)34="2CXK6N-PI MR>I4;=4Z];0S>MJ9T%Y84)H-I3E0F@NE>2A:,_^[K0@897T8DJF\G"IJ;T@\5+/-J*W+ M"&1$'8$8,CA2W^?KCT1J3T.CTW"ZD*=*,U*AA0!0F@VE.5":"Z5Y*%HSYNMR M %E<#_"V0FE>"NJ,>VAI0$4[3"'HTEAK!WT?*Z,7E0G=?PM*LZ$T!TISH30/ M16N&>UTM((O+!9K7!5[>%B=!&+)50#.V^?EVD3.O SYQO0]9#KZ"TO2*UKC3 M82EKTGS>UDY/0Q.Z?Q:49D-I#I3F0FD>BM:43UTV((OK!GK(ASYF?.5_0CG0 MP@(H3:IHA\NG9;Y\DM>MLWH:FM#|LZ T&TISH#0720-0M.;MEW7Y@"(N'] 9 MXQHA]^ Y6+&HLSY-3!B]"BA-KVB'T\1\JJ2VKY,U-?0A.Z?!:794)H#I;E0 MFH>B-5511_R5(2E_/PY#?OY=W&K5*1!H=K^B'9XU+-7QO'T*TL ,Z&=F0KM@ M06DVE.9 ;2Z4Y]%HS:BOD^.*.(5[]@9?[#XXS]&I\(HF*L, ;6)"I\F"TFPH MS8'27"C-0I&;.JC3SHHXB7H7I#(_(8\+RVVIY.4-^1^U114"3S5":7M%DY3#> MQY+TI[G$!?0U-Z/Y94)H-I3E0F@NE>2A:4QUUZE@1IXX[4F@G$A-BX&"1O,_W M=B@%7$"ND[&;8.D?#+2ZMB* M")I%AM+T$[UL]2[E;| KL/^.(BE3DJV3>/>T/MRX["K3^T,M7=/$7P]QX2. MCP6EV5": Z6Y4)]'HC756:?*E7ZI\I<@6Y,H/E!IT"AZ?**UJB^4U5UVIZ7 M>ID9 ,E:2OQX%V7E M"YGV6_*Z-2%*^<*W\ MDL7;XCU9+W&6Q6'Q<]'I1;&5F%O?^7)#CS;\O M8(*-D.6/?6\2@\|Y!. (]%G[-:)WEWXH%8US[GL1I,1XL.%]>#H?%;,&2L+C(MEBPMWWQ.\B3DY6;^,BR6.0OGM2F)AUC7Z3)HW0P&=7[[O+)*%OQ.$K97:X5 MJR0)\[=K%F?K\0 -WG?<1R|+7NT83D;+|(4],/ZXO,O+K6%+F4<)2XLH2[6< M/8\'5^@R0$YE]!5?([8N=EYKU:D\9=FW:N-F/A[HU1&QF,UXA0C+?Z]LRN*X M(17'\5\#';1C5L;=U^]TOS[Y\F2>PH)-L_CO:,X7XS$IT.;L.5S%_#Y;_\Z: M$S(KWBR+B_]OMMYH#3K09]N"9TEC+H\@B=+_]I,Q$[AI(C-^#&@$6#L<= M&@,Y=@2C,1C'CF V1E,T[#MIVMACHL2-8C<&]+!9F=NM+XX8\G(SR;*WEE;ID M52_]ZUN[RRL2I54I/O"\?#1G'Q4?ND/3ZXVH>?/XZ&O!RR,@YG#?YZ@\|=I\$2[S5*^*#0OG;.YQ.^]_M_?20WU?[$58 AN5O2OT^T*3${O:EM$5!A*A M3@R+FK@5=N;/:.?/4,Y?D#,V8|H_MRQY8OF_LGE4 JIE\K)8AC,V'I3K8,'R M5S:8 _/(3HOIOLF1 PEQ(F <)\R%A 1"L4Q|F6Q_FN?G:&&DG-@["}D5"OB1" M9-H8$5O(5U^(R]38B! A7Q(A,1A&WARY-% MV_FCROE[3"/,YMH##SDKE#%3E#^O8;GZZA3P*E<%2(TY-%BC-1:5Y MH#0?E!9 T;]%LM,:0.<&K'\N%N: T'Y060-&Z=;)M6:"S M>Q:-LWN'A75QT9+(RE5!_)KD2F06-@U33%9?1FUJV&*Z^C)DZT:O!E"B*^,\ MD\+NM&T[%4C=JKA>Q2]A?FC1 NU6@-)<4)H'2O-!:0$4K5LIVYX%.KMIT3B[M74$J-O"F$EEOV9*0;&)@,5P'23Z2M#.0KHMQ#B2Z/5^MT+8](@=3]B9NE!5"T;]%L&Q3H[Z%VGER?4#27%":!TKS4;]5@BBA M8NJ/;JB@;4<%J5L]T_ M"5/MIJBR?"._%;2_ DIS06D>*,T!O50M&Z];+LL MZ.PVB]IY,HXSY+ZY8*%8)C.)\% #_+0 &0 'AL+W=OK'0]89A^LXGB@(GT,MZ.DWW,V3H7!?Z8*(HQ#I@7CN;3_-YM M/)&!^% I(;^-47((A;_>\7]Z#@;X='SC3MONQ/9C?%\NF=;?L_%U_UMG%Z- M*\K;"WB8>%&(8KZ9C3[AR9*03)"/^-/CQ^3D,\I>Y3&*OF<7G]>SD9{$??Y M2F0(EOYZX@ON^QDI?8Y_2NBHBID)3S_T]W\Y=.7>60)7T3^-V\M=K.1-4)K MOF$'7]Q%O]]Y^4)ZQEM%?I+_1,=BK*:-T.J0B"@HQ>D3!%Y8_&8_RHDX$:2< M? @$!0:"M>$-2_ DIS06D>*,T!O50M&Z];+LL MZ.PVB]IY,HXSY+ZY8*%8)C.)\% #_+0 &0 'AL+W=OK'0]89A^LXGB@(GT,MZ.DWW,V3H7!?Z8*(HQ#I@7CN;3_-YM M/)&!^% I(;^-47((A;_>\7]Z#@;X='SC3MONQ/9C?%\NF=;?L_%U_UMG%Z- M*\K;"WB8>%&(8KZ9C3[AR9*03)"/^-/CQ^3D,\I>Y3&*OF<7G]>SD9{$??Y M2F0(EOYZX@ON^QDI?

#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 114 FilingSummary.xml IDEA: XBRL DOCUMENT 3.24.3 html6207331false1440false6 falsefalseR1.htm000001 - 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A counterparty is the other party that participates in a financial transaction." } } }, "auth_ref": ["r95", "r101"] }, "us-gaap_AccountsPayableAndOtherAccruedLiabilitiesCurrent": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AccountsPayableAndOtherAccruedLiabilitiesCurrent", "crdr": "credit", "calculation": { "http://cosm.com/role/ConsolidatedBalanceSheets": { "parentTag": "us-gaap_LiabilitiesCurrent", "weight": 1.0, "order": 20.0 } }, "presentation": ["http://cosm.com/role/ConsolidatedBalanceSheets"], "lang": { "en-us": { "role": { "label": "Accounts payable and accrued expenses", "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": [] }, "cosm_AccountsPayableRelatedPartyCurrent": { "xbrltype": "monetaryItemType", "nsuri": "http://cosm.com/20240630", "localname": "AccountsPayableRelatedPartyCurrent", "crdr": "credit", "presentation": ["http://cosm.com/role/RelatedPartyTransactionsDetailsNarrative"], "lang": { "en-us": { "role": { "verboseLabel": "Accounts payable and accrued expenses - related party", "label": "[Accounts payable and accrued expenses - related party]" } } }, "auth_ref": [] }, "us-gaap_AccountsReceivableAllowanceForCreditLossTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AccountsReceivableAllowanceForCreditLossTableTextBlock", "presentation": ["http://cosm.com/role/OrganizationAndNatureOfBusinessTables", "http://cosm.com/role/SummaryOfSignificantAccountingPoliciesTables"], "lang": { "en-us": { "role": { "label": "Schedule of Accounts Receivable & Allowance for Doubtful Accounts", "verboseLabel": "Schedule of Accounts Receivable & Allowance for Doubtful Accounts", "documentation": "Tabular disclosure of allowance for credit loss on accounts receivable." } } }, "auth_ref": ["r980"] }, "us-gaap_AccountsReceivableNetCurrent": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AccountsReceivableNetCurrent", "crdr": "debit", "calculation": { "http://cosm.com/role/ConsolidatedBalanceSheets": { "parentTag": "us-gaap_AssetsCurrent", "weight": 1.0, "order": 3.0 } }, "presentation": ["http://cosm.com/role/ConsolidatedBalanceSheets", "http://cosm.com/role/RelatedPartyTransactionsDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Accounts receivable, net", "verboseLabel": "Accounts receivable balance", "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": ["r971"] }, "us-gaap_AccretionAmortizationOfDiscountsAndPremiumsInvestments": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AccretionAmortizationOfDiscountsAndPremiumsInvestments", "crdr": "credit", "presentation": ["http://cosm.com/role/NotesPayableDetails"], "lang": { "en-us": { "role": { "label": "Accretion of debt and debt discount", "documentation": "The sum of the periodic adjustments of the differences between securities' face values and purchase prices that are charged against earnings. This is called accretion if the security was purchased at a discount and amortization if it was purchased at premium. As a noncash item, this element is an adjustment to net income when calculating cash provided by or used in operations using the indirect method." } } }, "auth_ref": ["r128"] }, "cosm_AccretionsAmortizationOfDiscountsAndPremiumsInvestments": { "xbrltype": "monetaryItemType", "nsuri": "http://cosm.com/20240630", "localname": "AccretionsAmortizationOfDiscountsAndPremiumsInvestments", "crdr": "credit", "presentation": ["http://cosm.com/role/ConvertibleDebtDetails"], "lang": { "en-us": { "role": { "label": "Debt discount at year end" } } }, "auth_ref": [] }, "cosm_AccruedInterestExpense": { "xbrltype": "monetaryItemType", "nsuri": "http://cosm.com/20240630", "localname": "AccruedInterestExpense", "crdr": "debit", "presentation": ["http://cosm.com/role/ConvertibleDebtDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Accrued Interest expense" } } }, "auth_ref": [] }, "cosm_AccruedIntetest": { "xbrltype": "monetaryItemType", "nsuri": "http://cosm.com/20240630", "localname": "AccruedIntetest", "crdr": "credit", "presentation": ["http://cosm.com/role/ConvertibleDebtDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Accrued intetest" } } }, "auth_ref": [] }, "us-gaap_AccruedLiabilitiesAndOtherLiabilities": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AccruedLiabilitiesAndOtherLiabilities", "crdr": "credit", "presentation": ["http://cosm.com/role/IncomeTaxesDetails3", "http://cosm.com/role/NotesPayableDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Accrued expenses", "verboseLabel": "Accrued expenses", "documentation": "Amount of expenses incurred but not yet paid nor invoiced, and liabilities classified as other." } } }, "auth_ref": [] }, "us-gaap_AccruedLiabilitiesCurrent": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AccruedLiabilitiesCurrent", "crdr": "credit", "calculation": { "http://cosm.com/role/ConsolidatedBalanceSheets": { "parentTag": "us-gaap_LiabilitiesCurrent", "weight": 1.0, "order": 22.0 } }, "presentation": ["http://cosm.com/role/ConsolidatedBalanceSheets", "http://cosm.com/role/RelatedPartyTransactionsDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Accrued interest", "verboseLabel": "Accrued interest", "documentation": "Carrying value as of the balance sheet date of obligations incurred and payable, pertaining to costs that are statutory in nature, are incurred on contractual obligations, or accumulate over time and for which invoices have not yet been received or will not be rendered. Examples include taxes, interest, rent and utilities. Used to reflect the current portion of the liabilities (due within one year or within the normal operating cycle if longer)." } } }, "auth_ref": ["r85"] }, "us-gaap_AccruedSalariesCurrentAndNoncurrent": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AccruedSalariesCurrentAndNoncurrent", "crdr": "credit", "presentation": ["http://cosm.com/role/RelatedPartyTransactionsDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Unpaid salaries and bonuses", "documentation": "Carrying value as of the balance sheet date of the obligations incurred through that date and payable for employees' services provided." } } }, "auth_ref": ["r155"] }, "us-gaap_AccumulatedDepreciationDepletionAndAmortizationPropertyPlantAndEquipment": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AccumulatedDepreciationDepletionAndAmortizationPropertyPlantAndEquipment", "crdr": "credit", "presentation": ["http://cosm.com/role/PropertyPlantAndEquipmentDetails"], "lang": { "en-us": { "role": { "negatedLabel": "Less: Accumulated depreciation", "label": "[Accumulated Depreciation, Depletion and Amortization, Property, Plant, and Equipment]", "documentation": "Amount of accumulated depreciation, depletion and amortization for physical assets used in the normal conduct of business to produce goods and services." } } }, "auth_ref": ["r49", "r203", "r665"] }, "cosm_AccumulatedDepreciationDepletionAndAmortizationPropertyPlantAndEquipmentExcludingCapitalLeasedAsset": { "xbrltype": "monetaryItemType", "nsuri": "http://cosm.com/20240630", "localname": "AccumulatedDepreciationDepletionAndAmortizationPropertyPlantAndEquipmentExcludingCapitalLeasedAsset", "crdr": "credit", "presentation": ["http://cosm.com/role/IncomeTaxesDetails3"], "lang": { "en-us": { "role": { "label": "Depreciation" } } }, "auth_ref": [] }, "us-gaap_AccumulatedOtherComprehensiveIncomeLossNetOfTax": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AccumulatedOtherComprehensiveIncomeLossNetOfTax", "crdr": "credit", "calculation": { "http://cosm.com/role/ConsolidatedBalanceSheets": { "parentTag": "us-gaap_StockholdersEquity", "weight": 1.0, "order": 44.0 } }, "presentation": ["http://cosm.com/role/ConsolidatedBalanceSheets"], "lang": { "en-us": { "role": { "verboseLabel": "Accumulated other comprehensive loss", "label": "[Accumulated Other Comprehensive Income (Loss), Net of Tax]", "documentation": "Amount, after tax, of accumulated increase (decrease) in equity from transaction and other event and circumstance from nonowner source." } } }, "auth_ref": ["r24", "r25", "r102", "r214", "r660", "r704", "r705"] }, "us-gaap_AccumulatedOtherComprehensiveIncomeMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AccumulatedOtherComprehensiveIncomeMember", "presentation": ["http://cosm.com/role/UnauditedCondensedConsolidatedStatementsOfChangesInStockholdersEquityAndMezzanineEquity"], "lang": { "en-us": { "role": { "verboseLabel": "Accumulated other comprehensive loss", "label": "AOCI Attributable to Parent [Member]", "documentation": "Accumulated increase (decrease) in equity from transactions and other events and circumstances from non-owner sources, attributable to the parent. Excludes net income (loss), and accumulated changes in equity from transactions resulting from investments by owners and distributions to owners." } } }, "auth_ref": ["r4", "r16", "r25", "r550", "r553", "r599", "r700", "r701", "r943", "r944", "r945", "r958", "r959", "r960", "r961"] }, "us-gaap_AcquiredFiniteLivedIntangibleAssetWeightedAveragePeriodBeforeRenewalOrExtension": { "xbrltype": "durationItemType", "nsuri":

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individually or as part of a group of assets, in 'PnYnMnDTnHnMnS' format, for example, 'P1Y5M13D' represents the reported fact of one year, five months, and thirteen days."
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These contracts represent lending by the contract holders to the entity in return for a guaranteed (primarily fixed) interest rate until maturity, unless called earlier if the contracts provide that option to the contract holders (usually institutions). 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cash and cash equivalents are insured or expose the entity to credit risk, (3) the classification of any negative balance accounts (overdrafts), and (4) the carrying basis of cash
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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
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"Name of the class or type of warrant or right outstanding. Warrants and rights represent derivative securities that give the holder the right to purchase securities (usually
equity) from the issuer at a specific price within a certain time frame. Warrants are often included in a new debt issue to entice investors by a higher return potential. The
main difference between warrants and call options is that warrants are issued and guaranteed by the company, whereas options are exchange instruments and are not issued
by the company. Also, the lifetime of a warrant is often measured in years, while the lifetime of a typical option is measured in months." } } }, "auth_ref": [] }, "us-
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These shares represent capital invested by the firm's shareholders and owners, and may be all or only a portion of the number of shares authorized. Shares issued include shares outstanding and shares held in the treasury." } } }, "auth_ref": ["r94"] }, "cosm_CommonStockSharesIssuedForAcquisition": { "xbrltype": "sharesItemType", "nsuri": "http://cosm.com/20240630", "localname": "CommonStockSharesIssuedForAcquisition", "presentation": ["http://cosm.com/role/CapitalStructureDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Common stock shares issued for acquisition" } } }, "auth_ref": [] }, "us-gaap_CommonStockSharesOutstanding": { "xbrltype": "sharesItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CommonStockSharesOutstanding", "presentation": ["http://cosm.com/role/CapitalStructureDetailsNarrative", "http://cosm.com/role/ConsolidatedBalanceSheetsParenthetical"], "lang": { "en-us": { "role": { "label": "Common stock, shares outstanding", "verboseLabel": "Common stock, shares outstanding", "documentation": "Number of shares of common stock outstanding. 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This item includes treasury stock repurchased by the entity. Note: elements for number of nonredeemable common shares, par value and other disclosure concepts are in another section within stockholders' equity." } } }, "auth_ref": ["r94", "r659", "r896"] }, "cosm_CompensationExpenseForServicesRendered": { "xbrltype": "monetaryItemType", "nsuri": "http://cosm.com/20240630", "localname": "CompensationExpenseForServicesRendered", "crdr": "debit", "presentation": ["http://cosm.com/role/CapitalStructureDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Compensation expense for services" } } }, "auth_ref": [] }, "cosm_CompensationForNonPecuniaryDamageAmounting": { "xbrltype": "monetaryItemType", "nsuri": "http://cosm.com/20240630", "localname": "CompensationForNonPecuniaryDamageAmounting", "crdr": "credit", "presentation": ["http://cosm.com/role/CommitmentsAndContingenciesDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Compensation for non-pecuniary damage amounting" } } }, "auth_ref": [] }, "us-gaap_CompensationRelatedCostsPolicyTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CompensationRelatedCostsPolicyTextBlock", "presentation": ["http://cosm.com/role/OrganizationAndNatureOfBusinessPolicies"], "lang": { "en-us": { "role": { "label": "Stock-based Compensation", "documentation": "Disclosure of accounting policy for salaries, bonuses, incentive awards, postretirement and postemployment benefits granted to employees, including equity-based arrangements; discloses methodologies for measurement, and the bases for recognizing related assets and liabilities and recognizing and reporting compensation expense." } } }, "auth_ref": ["r143", "r146"] }, "us-gaap_ComprehensiveIncomeNetOfTax": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ComprehensiveIncomeNetOfTax", "crdr": "credit", "calculation": { "http://cosm.com/role/UnauditedCondensedConsolidatedStatementsOfOperationsAndComprehensiveLoss": { "parentTag": null, "weight": null, "order": null, "root": true } }, "presentation": ["http://cosm.com/role/UnauditedCondensedConsolidatedStatementsOfOperationsAndComprehensiveLoss"], "lang": { "en-us": { "role": { "totalLabel": "TOTAL COMPREHENSIVE LOSS", "label": "[Comprehensive Income (Loss), Net of Tax, Attributable to Parent]", "documentation": "Amount after tax of increase (decrease) in equity from transactions and other events and circumstances from net income and other comprehensive income, attributable to parent entity. Excludes changes in equity resulting from investments by owners and distributions to owners." } } }, "auth_ref": ["r26", "r222", "r224", "r230", "r647", "r672", "r673"] }, "us-gaap_ComputerEquipmentMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ComputerEquipmentMember", "presentation": ["http://cosm.com/role/OrganizationAndNatureOfBusinessDetails2", "http://cosm.com/role/SummaryOfSignificantAccountingPoliciesDetails2"], "lang": { "en-us": { "role": { "label": "Computers and software [Member]", "documentation": "Long lived, depreciable assets that are used in the creation, maintenance and utilization of information systems." } } }, "auth_ref": [] }, "us-gaap_ComputerSoftwareIntangibleAssetMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ComputerSoftwareIntangibleAssetMember", "presentation": ["http://cosm.com/role/PropertyPlantAndEquipmentDetails"], "lang": { "en-us": { "role": { "verboseLabel": "Computers and software [Member]", "label": "Computer Software, Intangible Asset [Member]", "documentation": "Collection of computer programs and related data that provide instructions to a computer, for example, but not limited to, application program, control module or operating system, that perform one or more particular functions or tasks." } } }, "auth_ref": ["r836", "r839", "r987", "r988", "r989", "r990", "r991", "r992", "r995", "r996"] }, "us-gaap_ConcentrationRiskCreditRisk": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ConcentrationRiskCreditRisk", "presentation": ["http://cosm.com/role/OrganizationAndNatureOfBusinessPolicies"], "lang": { "en-us": { "role": { "label": "Concentrations of Credit Risk", "documentation": "Disclosure of accounting policy for credit risk." } } }, "auth_ref": ["r79", "r179"] }, "us-gaap_ConsolidationPolicyTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ConsolidationPolicyTextBlock", "presentation": ["http://cosm.com/role/OrganizationAndNatureOfBusinessPolicies"], "lang": { "en-us": { "role": { "label": "Principles of Consolidation", "documentation": "Disclosure of accounting policy regarding (1) the principles it follows in consolidating or combining the separate financial statements, including the principles followed in determining the inclusion or exclusion of subsidiaries or other entities in the consolidated or combined financial statements and (2) its treatment of interests (for example, common stock, a partnership interest or other means of exerting influence) in other entities, for example consolidation or use of the equity or cost methods of accounting. The accounting policy may also address the accounting treatment for intercompany accounts and transactions, noncontrolling interest, and the income statement treatment in consolidation for issuances of stock by a subsidiary." } } }, "auth_ref": ["r67", "r843"] }, "cosm_ConversionDiscountToPrice": { "xbrltype": "percentItemType", "nsuri": "http://cosm.com/20240630", "localname": "ConversionDiscountToPrice", "presentation": ["http://cosm.com/role/ConvertibleDebtDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Conversion discount to price" } } }, "auth_ref": [] }, "cosm_ConversionOfConvertibleDebt": { "xbrltype": "monetaryItemType", "nsuri": "http://cosm.com/20240630", "localname": "ConversionOfConvertibleDebt", "crdr": "credit",

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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." } } }, "auth_ref": [ "r35", "r36", "r37" ] }, "us-gaap_ConversionOfStockSharesIssued1": { "xbrltype": "sharesItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ConversionOfStockSharesIssued1", "presentation": [ "http://cosm.com/role/CapitalStructureDetailsNarrative", "http://cosm.com/role/UnauditedCondensedConsolidatedStatementsOfCashFlows" ], "lang": { "en-us": { "role": { "label": "Conversion of convertible notes payable to common stock", "verboseLabel": "Conversion of stock in to common stock", "documentation": "The number of new shares issued in the conversion of stock 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." } } }, "auth_ref": [ "r35", "r36", "r37" ] }, "cosm_ConversionToCommonStock": { "xbrltype": "monetaryItemType", "nsuri": "http://cosm.com/20240630", "localname": "ConversionToCommonStock", "crdr": "debit", "presentation": [ "http://cosm.com/role/ConvertibleDebtDetails" ], "lang": { "en-us": { "role": { "label": "Conversion to common stock" } } }, "auth_ref": [] }, "us-gaap_ConvertibleDebt": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ConvertibleDebt", "crdr": "credit", "presentation": [ "http://cosm.com/role/CapitalStructureDetailsNarrative" ], "lang": { "en-us": { "role": { "label": "Conversion of Debt", "documentation": "Including the current and noncurrent portions, carrying amount of debt identified as being convertible into another form of financial instrument (typically the entity's common stock) as of the balance sheet date, which originally required full repayment more than twelve months after issuance or greater than the normal operating cycle of the company." } } }, "auth_ref": [ "r23", "r156", "r1094" ] }, "cosm_ConvertibleDebtDisclosureTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://cosm.com/20240630", "localname": "ConvertibleDebtDisclosureTextBlock", "presentation": [ "http://cosm.com/role/ConvertibleDebt" ], "lang": { "en-us": { "role": { "verboseLabel": "CONVERTIBLE DEBT", "label": "[CONVERTIBLE DEBT]" } } }, "auth_ref": [] }, "us-gaap_ConvertibleDebtMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ConvertibleDebtMember", "presentation": [ "http://cosm.com/role/EarningsPerShareDetails1" ], "lang": { "en-us": { "role": { "label": "Convertible Debt [Member]", "documentation": "Borrowing which can be exchanged for a specified number of another security at the option of the issuer or the holder, for example, but not limited to, the entity's common stock." } } }, "auth_ref": [ "r138", "r425", "r426", "r436", "r437", "r438", "r442", "r443", "r444", "r445", "r446", "r866", "r867", "r868", "r869", "r870" ] }, "us-gaap_ConvertibleDebtTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ConvertibleDebtTableTextBlock", "presentation": [ "http://cosm.com/role/ConvertibleDebtTables" ], "lang": { "en-us": { "role": { "label": "Schedule of Convertible Debt Activity", "documentation": "Tabular disclosure of convertible debt instrument. 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in compliance with debt covenants, and other matters important to users of the financial statements, such as the effects of refinancing and noncompliance with debt covenants." } } }, "auth_ref": [ "r137", "r242", "r396", "r397", "r398", "r399", "r400", "r413", "r414", "r424", "r430", "r431", "r432", "r433", "r434", "r435", "r440", "r447", "r448", "r450", "r587" ] }, "cosm_DebtExchangeAgreementMember": { "xbrltype": "domainItemType", "nsuri": "http://cosm.com/20240630", "localname": "DebtExchangeAgreementMember", "presentation": [ "http://cosm.com/role/NotesPayableDetailsNarrative" ], "lang": { "en-us": { "role": { "label": "Debt Exchange Agreement [Member]" } } }, "auth_ref": [] }, "cosm_DebtInstrumentAccrueInterestRate": { "xbrltype": "percentItemType", "nsuri": "http://cosm.com/20240630", "localname": "DebtInstrumentAccrueInterestRate", "presentation": [ "http://cosm.com/role/NotesPayableDetailsNarrative" ], "lang": { "en-us": { "role": { "label": "Debt instrument, accrue interest 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Descriptions include the terms of such transactions, how the derivative transaction(s) relate to the convertible debt instrument, the number of underlying shares and the reasons for entering into the derivative transaction(s). An example of a derivative transaction entered into in connection with the issuance of the convertible debt instrument is the purchase of call options that are expected to substantially offset changes in the fair value of the conversion option." } } }, "auth_ref": [ "r140" ] }, "us-gaap_DebtInstrumentConvertibleConversionPrice1": { "xbrltype": "perShareItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "DebtInstrumentConvertibleConversionPrice1", "presentation": [ "http://cosm.com/role/CapitalStructureDetailsNarrative", "http://cosm.com/role/StockOptionsAndWarrantsDetailsNarrative" ], "lang": { "en-us": { "role": { "label": "Conversion price", "verboseLabel": "Debt issuance price", "documentation": "The price per share of the conversion feature embedded in the debt instrument." } } }, "auth_ref": [ "r139", "r427" ] }, "us-gaap_DebtInstrumentInterestRateStatedPercentage": { "xbrltype": "percentItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": 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Includes production and non-production related depreciation." } } }, "auth_ref": ["r12", "r48"] }, "us-gaap_DepreciationAndAmortization": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "DepreciationAndAmortization", "crdr": "debit", "calculation": { "http://cosm.com/role/UnauditedCondensedConsolidatedStatementsOfOperationsAndComprehensiveLoss": { "parentTag": "us-gaap_OperatingExpenses", "weight": 1.0, "order": 7.0 } }, "presentation": ["http://cosm.com/role/UnauditedCondensedConsolidatedStatementsOfOperationsAndComprehensiveLoss"], "lang": { "en-us": { "role": { "label": "Depreciation and amortization expense", "documentation": "The current period expense charged against earnings on long-lived, physical assets not used in production, and which are not intended for resale, to allocate or recognize the cost of such assets over their useful lives; or to record the reduction in book value of an intangible asset over the benefit period of such asset; or to reflect consumption during the period of an asset that is not used in production." } } }, "auth_ref": ["r12", "r48"] }, "us-gaap_DerivativeContractTypeDomain": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "DerivativeContractTypeDomain", "presentation": ["http://cosm.com/role/NotesPayableDetailsNarrative"], "lang": { "en-us": { "role": { "documentation": "Financial instrument or contract with one or more underlyings, notional amount or payment provision or both, and the contract can be net settled by means outside the contract or delivery of an asset." } } }, "auth_ref": ["r740", "r742", "r756", "r757", "r758", "r760", "r761", "r762", "r763", "r765", "r766", "r767", "r768", "r783", "r784", "r785", "r786", "r789", "r790", "r791", "r792", "r812", "r814", "r817", "r819", "r906", "r908", "r1064", "r1065", "r1066", "r1067", "r1068", "r1069", "r1071", "r1072"] }, "us-gaap_DerivativeGainLossOnDerivativeNet": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "DerivativeGainLossOnDerivativeNet", "crdr": "credit", "calculation": { "http://cosm.com/role/UnauditedCondensedConsolidatedStatementsOfOperationsAndComprehensiveLoss": { "parentTag": "us-gaap_NonoperatingIncomeExpense", "weight": 1.0, "order": 16.0 } }, "presentation": ["http://cosm.com/role/UnauditedCondensedConsolidatedStatementsOfOperationsAndComprehensiveLoss"], "lang": { "en-us": { "role": { "label": "Change in fair value of derivative liability", "documentation": "Amount of increase (decrease) in the fair value of derivatives recognized in the income statement." } } }, "auth_ref": ["r1056"] }, "us-gaap_DerivativeInstrumentRiskAxis": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "DerivativeInstrumentRiskAxis", "presentation": ["http://cosm.com/role/NotesPayableDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Derivative Instrument Risk Axis", "documentation": "Information by type of derivative contract." } } }, "auth_ref": ["r71", "r72", "r73", "r151", "r740", "r742", "r756", "r757", "r758", "r760", "r761", "r762", "r763", "r765", "r766", "r767", "r768", "r783", "r784", "r785", "r786", "r789", "r790", "r791", "r792", "r812", "r814", "r817", "r819", "r842", "r906", "r908", "r1064", "r1065", "r1066", "r1067", "r1068", "r1069", "r1071", "r1072"] }, "us-gaap_DerivativeLiabilities": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "DerivativeLiabilities", "crdr": "credit", "presentation": ["http://cosm.com/role/CapitalStructureDetailsNarrative", "http://cosm.com/role/ConvertibleDebtDetails1", "http://cosm.com/role/ConvertibleDebtDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Derivative liability", "periodStartLabel": "Beginning balance", "periodEndLabel": "Ending balance", "verboseLabel": "Derivative liability", "documentation": "Fair value, after the effects of master netting arrangements, of a financial liability or contract with one or more underlyings, notional amount or payment provision or both, and the contract can be net settled by means outside the contract or delivery of an asset. 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Includes, but is not limited to, national jurisdiction for non-U.S. jurisdiction." } } }, "auth_ref": ["r507"] }, "cosm_EFGMember": { "xbrltype": "domainItemType", "nsuri": "http://cosm.com/20240630", "localname": "EFGMember", "presentation": ["http://cosm.com/role/LinesOfCreditDetailsNarrative"], "lang": { "en-us": { "role": { "verboseLabel": "EGF [Member]", "label": "[EGF [Member]]" } } }, "auth_ref": [] }, "cosm_EGFMember": { "xbrltype": "domainItemType", "nsuri": "http://cosm.com/20240630", "localname": "EGFMember", "presentation": ["http://cosm.com/role/LinesOfCreditDetails"], "lang": { "en-us": { "role": { "label": "EGF [Member]" } } }, "auth_ref": [] }, "us-gaap_EarningsPerShareAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "EarningsPerShareAbstract", "lang": { "en-us": { "role": { "label": "EARNINGS PER SHARE" } } }, "auth_ref": [] }, "us-gaap_EarningsPerShareBasic": { "xbrltype": "perShareItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "EarningsPerShareBasic", "presentation": ["http://cosm.com/role/UnauditedCondensedConsolidatedStatementsOfOperationsAndComprehensiveLoss"], "lang": { "en-us": { "role": { "label": "BASIC NET 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": ["r231", "r253", "r254", "r255", "r256", "r257", "r258", "r262", "r264", "r271", "r272", "r273", "r276", "r536", "r541", "r557", "r558", "r648", "r674", "r848"] }, "cosm_EarningsPerShareBasicAndDiluted1": { "xbrltype": "perShareItemType", "nsuri": "http://cosm.com/20240630", "localname": "EarningsPerShareBasicAndDiluted1", "presentation": ["http://cosm.com/role/EarningsPerShareDetails"], "lang": { "en-us": { "role": { "label": "Basic and Diluted Net (Loss) Income per Share" } } }, "auth_ref": [] }, "us-gaap_EarningsPerShareDiluted": { "xbrltype": "perShareItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "EarningsPerShareDiluted", "presentation": ["http://cosm.com/role/UnauditedCondensedConsolidatedStatementsOfOperationsAndComprehensiveLoss"], "lang": { "en-us": { "role": { "label": "DILUTED NET LOSS PER SHARE", "documentation": "The amount of net income (loss) for the period available to each share of common stock or common unit outstanding during the reporting period and to each share or unit that would have been outstanding assuming the issuance of common shares or units for all dilutive potential common shares or units outstanding during the reporting period." } } }, "auth_ref": ["r231", "r253", "r254", "r255", "r256", "r257", "r258", "r264", "r271", "r272", "r273", "r276", "r536", "r541", "r557", "r558", "r648", "r674", "r848"] }, "cosm_EarningsPerShareDisclouserTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://cosm.com/20240630", "localname": "EarningsPerShareDisclouserTextBlock", "presentation": ["http://cosm.com/role/EarningsPerShare"], "lang": { "en-us": { "role": { "verboseLabel": "EARNINGS PER SHARE", "label": "[EARNINGS PER SHARE]" } } }, "auth_ref": [] }, "us-gaap_EarningsPerSharePolicyTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "EarningsPerSharePolicyTextBlock", "presentation": ["http://cosm.com/role/OrganizationAndNatureOfBusinessPolicies"], "lang": { "en-us": { "role": { "label": "Basic and Diluted Net Loss per Common Share", "documentation": "Disclosure of accounting policy for computing basic and diluted earnings or loss per share for each class of common stock and participating security. Addresses all significant policy factors, including any antidilutive items that have been excluded from the computation and takes into account stock dividends, splits and reverse splits that occur after the balance sheet date of the latest reporting period but before the issuance of the financial statements." } } }, "auth_ref": ["r40", "r41", "r275"] }, "us-gaap_EffectOfExchangeRateOnCashCashEquivalentsRestrictedCashAndRestrictedCashEquivalents": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "EffectOfExchangeRateOnCashCashEquivalentsRestrictedCashAndRestrictedCashEquivalents", "crdr": "debit", "calculation": { "http://cosm.com/role/UnauditedCondensedConsolidatedStatementsOfCashFlows": { "parentTag": "us-gaap_CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseIncludingExchangeRateEffect", "weight": 1.0, "order": 60.0 } }, "presentation": ["http://cosm.com/role/UnauditedCondensedConsolidatedStatementsOfCashFlows"], "lang": { "en-us": { "role": { "label": "Effect of exchange rate changes on cash", "documentation": "Amount of increase (decrease) from effect of exchange rate changes on cash and cash equivalents, and cash and cash equivalents restricted to withdrawal or usage; held in foreign currencies. Excludes amounts for disposal group and discontinued operations. Cash includes, but is not limited to, currency on hand, demand deposits with banks or financial institutions, and other accounts with general characteristics of demand deposits. Cash equivalents include, but are not limited to, short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates." } } }, "auth_ref": ["r579"] }, "cosm_EffectiveIncomeTaxRateContinuingOperation": { "xbrltype": "percentItemType", "nsuri": "http://cosm.com/20240630", "localname": "EffectiveIncomeTaxRateContinuingOperation", "presentation": ["http://cosm.com/role/OrganizationAndNatureOfBusinessDetails5", "http://cosm.com/role/SummaryOfSignificantAccountingPoliciesDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Income tax rate", "verboseLabel": "Income tax rate" } } }, "auth_ref": [] }, "cosm_EffectsOfWarInTheUkrainePolicyTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://cosm.com/20240630", "localname": "EffectsOfWarInTheUkrainePolicyTextBlock", "presentation": ["http://cosm.com/role/OrganizationAndNatureOfBusinessPolicies"], "lang": { "en-us": { "role": { "label": "The Effects of War in the Ukraine" } } }, "auth_ref": [] }, "us-gaap_EmployeeBenefitsAndShareBasedCompensation": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "EmployeeBenefitsAndShareBasedCompensation", "crdr": "debit", "presentation": ["http://cosm.com/role/CapitalStructureDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Stock based compensation", "documentation": "Amount of expense for employee benefit and equity-based compensation." } } }, "auth_ref": [] }, "dei_EntityAddressAddressLine1": { "xbrltype": "normalizedStringItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityAddressAddressLine1", "presentation": ["http://cosm.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Entity Address Address Line 1", "documentation": "Address Line 1 such as Attn, Building Name, Street Name" } } }, "auth_ref": [] }, "dei_EntityAddressAddressLine2": { "xbrltype": "normalizedStringItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityAddressAddressLine2", "presentation": ["http://cosm.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Entity Address Address Line 2", "documentation": "Address Line 2 such as Street or Suite number" } } }, "auth_ref": [] }, "dei_EntityAddressCityOrTown": { "xbrltype": "normalizedStringItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityAddressCityOrTown", "presentation": ["http://cosm.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Entity Address City Or Town", "documentation": "Name of the City or Town" } } }, "auth_ref": [] }, "dei_EntityAddressPostalZipCode": { "xbrltype": "normalizedStringItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityAddressPostalZipCode", "presentation": ["http://cosm.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Entity Address Postal Zip Code", "documentation": "Code for the postal or zip code" } } }, "auth_ref": [] }, "dei_EntityCentralIndexKey": { "xbrltype": "centralIndexKeyItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityCentralIndexKey", "presentation": ["http://cosm.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": ["r917"] }, "dei_EntityEmergingGrowthCompany": { "xbrltype": "booleanItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname":

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This information should be based on the registrant's current or most recent filing containing the related disclosure." } } }, "auth_ref": ["r917"] }, "dei_EntityIncorporationStateCountryCode": { "xbrltype": "edgarStateCountryItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityIncorporationStateCountryCode", "presentation": ["http://cosm.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Entity Incorporation State Country Code", "documentation": "Two-character EDGAR code representing the state or country of incorporation." } } }, "auth_ref": [] }, "dei_EntityRegistrantName": { "xbrltype": "normalizedStringItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityRegistrantName", "presentation": ["http://cosm.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." } } }, 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Equity method investments are investments that give the investor the ability to exercise significant influence over the operating and financial policies of an investee. Joint ventures are entities owned and operated by a small group of businesses as a separate and specific business or project for the mutual benefit of the members of the group." } } }, "auth_ref": ["r190", "r348", "r350", "r920"] }, "cosm_EquityMethodInvestmentsOwnershipPercentage": { "xbrltype": "percentItemType", "nsuri": "http://cosm.com/20240630", "localname": "EquityMethodInvestmentsOwnershipPercentage", "presentation": ["http://cosm.com/role/EquityMethodInvestmentsDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Ownership equity" } } }, "auth_ref": [] }, "us-gaap_EquityMethodInvestmentsPolicy": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "EquityMethodInvestmentsPolicy", "presentation": ["http://cosm.com/role/OrganizationAndNatureOfBusinessPolicies"], "lang": { "en-us": { "role": { "label": "Equity Method Investment", "documentation": "Disclosure of accounting policy for equity method of accounting for investments and other interests. Investment includes, but is not limited to, unconsolidated subsidiary, corporate joint venture, noncontrolling interest in real estate venture, limited partnership, and limited liability company. Information includes, but is not limited to, ownership percentage, reason equity method is or is not considered appropriate, and accounting policy election for distribution received." } } }, "auth_ref": ["r9", "r75", "r347"] }, "cosm_EuroMember": { "xbrltype": "domainItemType", "nsuri": "http://cosm.com/20240630", "localname": "EuroMember", "presentation": ["http://cosm.com/role/SummaryOfSignificantAccountingPoliciesDetails"], "lang": { "en-us": { "role": { "label": "Euro [Member]" } } }, "auth_ref": [] }, "cosm_ExchangeForAdditionalWarrantsWithExistingWarrantHolders": { "xbrltype": "sharesItemType", "nsuri": "http://cosm.com/20240630", "localname": "ExchangeForAdditionalWarrantsWithExistingWarrantHolders", "presentation": ["http://cosm.com/role/CapitalStructureDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Exchange for additional warrants with existing warrant holders" } } }, "auth_ref": [] }, "cosm_ExchangeRateOnBalanceSheetDatesUsdExchangeRate": { "xbrltype": 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of warrants, shares" } } }, "auth_ref": [] }, "cosm_ExercisePricesBeforeRePricingDescription": { "xbrltype": "stringItemType", "nsuri": "http://cosm.com/20240630", "localname": "ExercisePricesBeforeRePricingDescription", "presentation": ["http://cosm.com/role/StockOptionsAndWarrantsDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Fair value of exercise prices before re-pricing" } } }, "auth_ref": [] }, "cosm_ExtinguishmentOfDebt": { "xbrltype": "monetaryItemType", "nsuri": "http://cosm.com/20240630", "localname": "ExtinguishmentOfDebt", "crdr": "credit", "presentation": ["http://cosm.com/role/CapitalStructureDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Extinguishment of debt" } } }, "auth_ref": [] }, "us-gaap_ExtinguishmentOfDebtAmount": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ExtinguishmentOfDebtAmount", "crdr": "debit", "presentation": ["http://cosm.com/role/NotesPayableDetails", "http://cosm.com/role/NotesPayableDetailsNarrative"], "lang": { "en-us": { "role": { "negatedLabel": "Debt forgiveness", "label": "[Extinguishment of Debt, Amount]", "verboseLabel": "Gain on extinguishment of debt", "documentation": "Gross amount of debt extinguished." } } }, "auth_ref": [] }, "us-gaap_FairValueByFairValueHierarchyLevelAxis": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "FairValueByFairValueHierarchyLevelAxis", "presentation": ["http://cosm.com/role/SummaryOfSignificantAccountingPoliciesDetails3"], "lang": { "en-us": { "role": { "label": "Fair Value By Fair Value Hierarchy Level Axis", "documentation": "Information by level within fair value hierarchy and fair value measured at net asset value per share as practical expedient." } } }, "auth_ref": ["r438", "r464", "r465", "r466", "r467", "r468", "r469", "r559", "r561", "r562", "r563", "r564", "r567", "r568", "r570", "r611", "r612", "r613", "r867", "r868", "r873", "r874", "r875", 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liability, either directly or indirectly, including, but not limited to, quoted prices for similar assets or liabilities in active markets, or quoted prices for identical or similar assets or liabilities in inactive markets." } } }, "auth_ref": ["r438", "r464", "r469", "r561", "r562", "r568", "r612", "r867", "r868", "r873", "r874", "r875", "r883"] }, "us-gaap_FairValueInputsLevel3Member": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "FairValueInputsLevel3Member", "presentation": ["http://cosm.com/role/SummaryOfSignificantAccountingPoliciesDetails3"], "lang": { "en-us": { "role": { "label": "Level 3 [Member]", "documentation": "Unobservable inputs that reflect the entity's own assumption about the assumptions market participants would use in pricing." } } }, "auth_ref": ["r438", "r464", "r465", "r466", "r467", "r468", "r469", "r561", "r562", "r563", "r564", "r568", "r613", "r867", "r868", "r873", "r874", "r875", "r883", "r887"] }, 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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_FairValueMeasurementsFairValueHierarchyDomain": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "FairValueMeasurementsFairValueHierarchyDomain", "presentation": ["http://cosm.com/role/SummaryOfSignificantAccountingPoliciesDetails3"], "lang": { "en-us": { "role": { "documentation": "Categories used to prioritize the inputs to valuation techniques to measure fair value." } } }, "auth_ref": ["r438", "r464", "r465", "r466", "r467", "r468", "r469", "r559", "r561", "r562", "r563", "r564", "r567", "r568", "r570", "r611", "r612", "r613", "r867", "r868", "r873", "r874", "r875", "r883", "r887"] }, "us-gaap_FairValueNetAssetLiability": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "FairValueNetAssetLiability", "crdr": "debit", "presentation": ["http://cosm.com/role/SummaryOfSignificantAccountingPoliciesDetails3"], "lang": { "en-us": { "role": { "label": "Fair value of assets and liabilities", "documentation": "Fair value of asset after deduction of liability." } } }, "auth_ref": ["r1059", "r1060"] }, "us-gaap_FairValueOfAssetsAcquired": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "FairValueOfAssetsAcquired", "crdr": "debit", "presentation": ["http://cosm.com/role/CapitalStructureDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Fair value of shares", "documentation": "The fair value of assets acquired in noncash investing or financing activities." } } }, "auth_ref": ["r35", "r36", "r37"] }, "cosm_FairValueOfCommonStock": { "xbrltype": "perShareItemType", "nsuri": "http://cosm.com/20240630", "localname": "FairValueOfCommonStock", "presentation": ["http://cosm.com/role/CapitalStructureDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Fair value of common stock" } } }, "auth_ref": [] }, "cosm_FairValueOfCommonStockPerShare": { "xbrltype": "perShareItemType", "nsuri": "http://cosm.com/20240630", "localname": "FairValueOfCommonStockPerShare", "presentation": ["http://cosm.com/role/StockOptionsAndWarrantsDetailsNarrative"], "lang": { "en-us": { "role": { "verboseLabel": "Fair value of common stock", "label": "[Fair value of common stock]" } } }, "auth_ref": [] }, "cosm_FairValueOfWarrantsAfterRepricing": { "xbrltype": "monetaryItemType", "nsuri": "http://cosm.com/20240630", "localname": "FairValueOfWarrantsAfterRepricing", "crdr": "credit", "presentation": ["http://cosm.com/role/StockOptionsAndWarrantsDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Fair value of warrants immediately after re-pricing" } } }, "auth_ref": [] }, "cosm_FairValueOfWarrantsBeforeRepricing": { "xbrltype": "monetaryItemType", "nsuri": "http://cosm.com/20240630", "localname": "FairValueOfWarrantsBeforeRepricing", "crdr": "credit", "presentation": ["http://cosm.com/role/StockOptionsAndWarrantsDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Fair value of warrants immediately before the re-pricing" } } }, "auth_ref": [] }, "cosm_FairValueOfWarrantsIssuedInLieuOfCash": { "xbrltype": "monetaryItemType", "nsuri": "http://cosm.com/20240630", "localname": "FairValueOfWarrantsIssuedInLieuOfCash", "crdr": "credit", "presentation": ["http://cosm.com/role/UnauditedCondensedConsolidatedStatementsOfChangesInStockholdersEquityAndMezzanineEquity"], "lang": { "en-us": { "role": { "label": "Fair value of warrants issued in lieu of cash" } } }, "auth_ref": [] }, "cosm_FairValuePerShare": { "xbrltype": "perShareItemType", "nsuri": "http://cosm.com/20240630", "localname": "FairValuePerShare", "presentation": ["http://cosm.com/role/CapitalStructureDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Fair value, per share" } } }, "auth_ref":

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Includes, but is not limited to, reconciliation of undiscounted cash flows to finance lease liability recognized in statement of financial position." } } }, "auth_ref": ["r1081"] }, "us-gaap_FinanceLeaseLiabilityNoncurrent": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "FinanceLeaseLiabilityNoncurrent", "crdr": "credit", "calculation": { "http://cosm.com/role/ConsolidatedBalanceSheets": { "parentTag": "us-gaap_Liabilities", "weight": 1.0, "order": 36.0 } }, "presentation": ["http://cosm.com/role/ConsolidatedBalanceSheets"], "lang": { "en-us": { "role": { "label": "Financing lease liability, net of current portion", "documentation": "Present value of lessee's discounted obligation for lease payments from finance lease, classified as noncurrent." } } }, "auth_ref": ["r591"] }, "us-gaap_FinanceLeaseLiabilityPaymentsDue": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "FinanceLeaseLiabilityPaymentsDue", "crdr": "credit", "presentation": ["http://cosm.com/role/LeasesDetails1"], "lang": { "en-us": { "role": { "label": "Present value of finance lease liabilities", "documentation": "Amount of lessee's undiscounted obligation for lease payments for finance lease." } } }, "auth_ref": ["r596"] }, "us-gaap_FinanceLeaseLiabilityPaymentsDueNextTwelveMonths": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "FinanceLeaseLiabilityPaymentsDueNextTwelveMonths", "crdr": "credit", "presentation": ["http://cosm.com/role/LeasesDetails1"], "lang": { "en-us": { "role": { "verboseLabel": "2024", "label": "[Finance Lease, Liability, to be Paid, Year One]", "documentation": "Amount of lessee's undiscounted obligation for lease payment for finance lease to be paid in next fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach)." } } }, "auth_ref": ["r596"] }, "cosm_FinanceLeaseLiabilityPaymentsDueYearFiveImputedInterest": { "xbrltype": "monetaryItemType", "nsuri": "http://cosm.com/20240630", "localname": "FinanceLeaseLiabilityPaymentsDueYearFiveImputedInterest", "crdr": "debit", "presentation": ["http://cosm.com/role/LeasesDetails1"], "lang": { "en-us": { "role": { "negatedLabel": "Less: Imputed interest", "label": "[Less: Imputed interest]" } } }, "auth_ref": [] }, "cosm_FinanceLeaseLiabilityPaymentsDueYearFiveTotalUndiscountedFinanceLeasePayments": { "xbrltype": "monetaryItemType", "nsuri": "http://cosm.com/20240630", "localname": "FinanceLeaseLiabilityPaymentsDueYearFiveTotalUndiscountedFinanceLeasePayments", "crdr": "credit", "presentation": ["http://cosm.com/role/LeasesDetails1"], "lang": { "en-us": { "role": { "label": "Total undiscounted finance lease payments" } } }, "auth_ref": [] }, "us-gaap_FinanceLeaseLiabilityPaymentsDueYearThree": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "FinanceLeaseLiabilityPaymentsDueYearThree", "crdr": "credit", "presentation": ["http://cosm.com/role/LeasesDetails1"], "lang": { "en-us": { "role": { "verboseLabel": "2026", "label": "[Finance Lease, Liability, to be Paid, Year Three]", "documentation": "Amount of lessee's undiscounted obligation for lease payment for finance lease to be paid in third fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach)." } } }, "auth_ref": ["r596"] }, "us-gaap_FinanceLeaseLiabilityPaymentsDueYearTwo": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "FinanceLeaseLiabilityPaymentsDueYearTwo", "crdr": "credit", "presentation": ["http://cosm.com/role/LeasesDetails1"], "lang": { "en-us": { "role": { "verboseLabel": "2025", "label": "[Finance Lease, Liability, to be Paid, Year Two]", "documentation": "Amount of lessee's undiscounted obligation for lease payment for finance lease to be paid in second fiscal year following current fiscal year. 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Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach)." } } }, "auth_ref": ["r993", "r1137"] }, "us-gaap_FiniteLivedIntangibleAssetsAmortizationExpenseNextTwelveMonths": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "FiniteLivedIntangibleAssetsAmortizationExpenseNextTwelveMonths", "crdr": "debit", "presentation": ["http://cosm.com/role/IntangibleAssetsNetDetails1"], "lang": { "en-us": { "role": { "label": "2024", "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": ["r388", "r836", "r865"] }, "us-gaap_FiniteLivedIntangibleAssetsAmortizationExpenseYearFive": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "FiniteLivedIntangibleAssetsAmortizationExpenseYearFive", "crdr": "debit", "presentation": ["http://cosm.com/role/IntangibleAssetsNetDetails1"], "lang": { "en-us": { "role": { "label": "2028", "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": ["r388", "r836", "r865"] }, "us-gaap_FiniteLivedIntangibleAssetsAmortizationExpenseYearFour": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "FiniteLivedIntangibleAssetsAmortizationExpenseYearFour", "crdr": "debit", "presentation": ["http://cosm.com/role/IntangibleAssetsNetDetails1"], "lang": { "en-us": { "role": { "label": "2027", "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": ["r388", "r836", "r865"] }, "us-gaap_FiniteLivedIntangibleAssetsAmortizationExpenseYearThree": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "FiniteLivedIntangibleAssetsAmortizationExpenseYearThree", "crdr": "debit", "presentation": ["http://cosm.com/role/IntangibleAssetsNetDetails1"], "lang": { "en-us": { "role": { "label": "2026", "documentation": "Amount 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)." } } }, "auth_ref": ["r388", "r836", "r865"] }, "us-gaap_FiniteLivedIntangibleAssetsAmortizationExpenseYearTwo": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "FiniteLivedIntangibleAssetsAmortizationExpenseYearTwo", "crdr": "debit", "presentation": ["http://cosm.com/role/IntangibleAssetsNetDetails1"], "lang": { "en-us": { "role": { "label": "2025", "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": ["r388", "r836", "r865"] }, "us-gaap_FiniteLivedIntangibleAssetsByMajorClassAxis": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "FiniteLivedIntangibleAssetsByMajorClassAxis", "presentation": ["http://cosm.com/role/IntangibleAssetsNetDetails", "http://cosm.com/role/PropertyPlantAndEquipmentDetails"], "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": ["r379", "r381", "r382", "r383", "r385", "r386", "r390", "r391", "r643", "r644", "r836"] }, "us-gaap_FiniteLivedIntangibleAssetsMajorClassNameDomain": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "FiniteLivedIntangibleAssetsMajorClassNameDomain", 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Examples include, but are not limited to, desks, chairs, tables, and bookcases." } } }, "auth_ref": [] }, "cosm_GBPMember": { "xbrltype": "domainItemType", "nsuri": "http://cosm.com/20240630", "localname": "GBPMember", "presentation": ["http://cosm.com/role/SummaryOfSignificantAccountingPoliciesDetails"], "lang": { "en-us": { "role": { "label": "GBP [Member]" } } }, "auth_ref": [] }, "cosm_GainFromExtinguishmentOfDebt": { "xbrltype": "monetaryItemType", "nsuri": "http://cosm.com/20240630", "localname": "GainFromExtinguishmentOfDebt", "crdr": "credit", "presentation": ["http://cosm.com/role/NotesPayableDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Gain from extinguishment of debt" } } }, "auth_ref": [] }, "cosm_GainLossOnBargainPurchase": { "xbrltype": "monetaryItemType", "nsuri": "http://cosm.com/20240630", "localname": "GainLossOnBargainPurchase", "crdr": "credit", "calculation": { "http://cosm.com/role/UnauditedCondensedConsolidatedStatementsOfCashFlows": { 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This item excludes the write-off of amounts previously capitalized as debt issuance costs." } } }, "auth_ref": ["r51", "r52"] }, "us-gaap_GeneralAndAdministrativeExpense": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "GeneralAndAdministrativeExpense", "crdr": "debit", "calculation": { "http://cosm.com/role/UnauditedCondensedConsolidatedStatementsOfOperationsAndComprehensiveLoss": { "parentTag": "us-gaap_OperatingExpenses", "weight": 1.0, "order": 4.0 } }, "presentation": ["http://cosm.com/role/UnauditedCondensedConsolidatedStatementsOfOperationsAndComprehensiveLoss"], "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": ["r110", "r777"] }, "us-gaap_GeneralAndAdministrativeExpenseMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "GeneralAndAdministrativeExpenseMember", "presentation": ["http://cosm.com/role/CapitalStructureDetailsNarrative", "http://cosm.com/role/CommitmentsAndContingenciesDetailsNarrative", "http://cosm.com/role/LeasesDetailsNarrative"], "lang": { "en-us": { "role": { "label": "General And Administrative Expense [Member]", "verboseLabel": "General and administrative expenses [Member]", "documentation": "Primary financial statement caption encompassing general and administrative expense." } } }, "auth_ref": ["r110"] }, "cosm_GeorgeTerzisMember": { "xbrltype": "domainItemType", "nsuri": "http://cosm.com/20240630", "localname": "GeorgeTerzisMember", "presentation": ["http://cosm.com/role/CapitalStructureDetailsNarrative", "http://cosm.com/role/RelatedPartyTransactionsDetailsNarrative"], "lang": { "en-us": { "role": { "label": "George Terzis [Member]" } } }, "auth_ref": [] }, "us-gaap_Goodwill": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "Goodwill", "crdr": "debit", "presentation": ["http://cosm.com/role/IntangibleAssetsNetDetails", "http://cosm.com/role/SummaryOfSignificantAccountingPoliciesDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Goodwill", "verboseLabel": "Goodwill", "documentation": "Amount, 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." } } }, "auth_ref": ["r204", "r369", "r645", "r856", "r864", "r884", "r896", "r984", "r985"] }, "us-gaap_GoodwillAndIntangibleAssetsDisclosureAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "GoodwillAndIntangibleAssetsDisclosureAbstract", "lang": { "en-us": { "role": { "label": "INTANGIBLE ASSETS" } } }, "auth_ref": [] }, "us-gaap_GoodwillAndIntangibleAssetsDisclosureTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "GoodwillAndIntangibleAssetsDisclosureTextBlock", "presentation": ["http://cosm.com/role/IntangibleAssets"], "lang": { "en-us": { "role": { "verboseLabel": "INTANGIBLE ASSETS", "label": "Goodwill and Intangible Assets Disclosure [Text Block]", "documentation": "The entire disclosure for goodwill and intangible assets." } } }, "auth_ref": ["r983", "r986"] }, "us-gaap_GoodwillAndIntangibleAssetsPolicyTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "GoodwillAndIntangibleAssetsPolicyTextBlock", "presentation": ["http://cosm.com/role/OrganizationAndNatureOfBusinessPolicies"], "lang": { "en-us": { "role": { "label": "Goodwill and Intangibles, net", "documentation": "Disclosure of accounting policy for goodwill and intangible assets. This accounting policy also may address how an entity assesses and measures impairment of goodwill and intangible assets." } } }, "auth_ref": ["r983", "r986"] }, "cosm_GreeceMember": { "xbrltype": "domainItemType", "nsuri": "http://cosm.com/20240630", "localname": "GreeceMember", "presentation": ["http://cosm.com/role/DisaggregationOfRevenueDetails", "http://cosm.com/role/IncomeTaxesDetailsNarrative", "http://cosm.com/role/OrganizationAndNatureOfBusinessDetails5", "http://cosm.com/role/OrganizationAndNatureOfBusinessDetailsNarrative", "http://cosm.com/role/SummaryOfSignificantAccountingPoliciesDetailsNarrative"], "lang": { "en-

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An entity also may disclose its accounting policy for long-lived assets to be sold. 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Restrictions imposed by lease agreements, such as those concerning dividends, additional debt, and further leasing." } } }, "auth_ref": [ "r172" ] }, "us-gaap_LegalEntityTypeOfCounterpartyDomain": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LegalEntityTypeOfCounterpartyDomain", "presentation": [ "http://cosm.com/role/NotesPayableDetailsNarrative" ], "lang": { "en-us": { "role": { "documentation": "Nature of the other party participating in a financial transaction." } } }, "auth_ref": [] }, "cosm_LessNotesPayableCurrentPortion": { "xbrltype": "monetaryItemType", "nsuri": "http://cosm.com/20240630", "localname": "LessNotesPayableCurrentPortion", "crdr": "credit", "presentation": [ "http://cosm.com/role/NotesPayableDetails1" ], "lang": { "en-us": { "role": { "negatedLabel": "Less: notes payable - current portion", "label": "[Less: notes payable - current portion]" } } }, "auth_ref": [] }, "us-gaap_LesseeOperatingLeaseLiabilityMaturityTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LesseeOperatingLeaseLiabilityMaturityTableTextBlock", "presentation": [ "http://cosm.com/role/LeasesTables" ], "lang": { "en-us": { "role": { "label": "Schedule of maturity of Operating Lease liability", "documentation": "Tabular disclosure of undiscounted cash flows of lessee's operating lease liability. 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to a specific amount. Examples of items that might be included in the application of this element may consist of letters of credit, standby letters of credit, and revolving credit
arrangements, under which borrowings can be made up to a maximum amount as of any point in time conditional on satisfaction of specified terms before, as of and after the
date of drawdowns on the line. Includes short-term obligations that would normally be classified as current liabilities but for which (a) postbalance sheet date issuance of a
long term obligation to refinance the short term obligation on a long term basis, or (b) the enterprise has entered into a financing agreement that clearly permits the
enterprise to refinance the short-term obligation on a long term basis and the following conditions are met (1) the agreement does not expire within 1 year and is not
cancelable by the lender except for violation of an objectively determinable provision, (2) no violation exists at the BS date, and (3) the lender has entered into the financing
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a specific amount. Examples of items that might be included in the application of this element may consist of letters of credit, standby letters of credit, and revolving credit
arrangements, under which borrowings can be made up to a maximum amount as of any point in time conditional on satisfaction of specified terms before, as of and after the
date of drawdowns on the line. Includes short-term obligations that would normally be classified as current liabilities but for which (a) postbalance sheet date issuance of a
long term obligation to refinance the short term obligation on a long term basis, or (b) the enterprise has entered into a financing agreement that clearly permits the
enterprise to refinance the short-term obligation on a long term basis and the following conditions are met (1) the agreement does not expire within 1 year and is not
cancelable by the lender except for violation of an objectively determinable provision, (2) no violation exists at the BS date, and (3) the lender has entered into the financing
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fixed or determinable price and date, maturing after fifth fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from
current statement of financial position date (rolling approach)." } } }, "auth_ref": [ "r14", "r247", "r1010" ] }, "us-
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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": [ "r236" ] }, "us-gaap_NetCashProvidedByUsedInInvestingActivitiesAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "NetCashProvidedByUsedInInvestingActivitiesAbstract", "presentation": [ "http://cosm.com/role/UnauditedCondensedConsolidatedStatementsOfCashFlows" ], "lang": { "en-us": { "role": { "label": "CASH FLOWS FROM INVESTING ACTIVITIES:" } } }, "auth_ref": [] }, "us-gaap_NetCashProvidedByUsedInOperatingActivities": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "NetCashProvidedByUsedInOperatingActivities", "calculation": { "http://cosm.com/role/UnauditedCondensedConsolidatedStatementsOfCashFlows": { "parentTag": "us-gaap_CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseIncludingExchangeRateEffect", "weight": 1.0, "order": 57.0 } }, "presentation": [ "http://cosm.com/role/UnauditedCondensedConsolidatedStatementsOfCashFlows" ], "lang": { "en-us": { "role": { "totalLabel": "NET CASH USED IN OPERATING ACTIVITIES", "label": "[Net Cash Provided by (Used in) Operating Activities]", "documentation": "Amount of cash inflow (outflow) from operating activities, including discontinued operations. Operating activity cash flows include transactions, adjustments, and changes in value not defined as investing or financing activities." } } }, "auth_ref": [ "r123", "r124", "r128" ] }, "us-gaap_NetCashProvidedByUsedInOperatingActivitiesAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "NetCashProvidedByUsedInOperatingActivitiesAbstract", "presentation": [ "http://cosm.com/role/UnauditedCondensedConsolidatedStatementsOfCashFlows" ], "lang": { "en-us": { "role": { "label": "CASH FLOWS FROM OPERATING ACTIVITIES:" } } }, "auth_ref": [] }, "us-gaap_NetIncomeLoss": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "NetIncomeLoss", "crdr": "credit", "calculation": { "http://cosm.com/role/UnauditedCondensedConsolidatedStatementsOfOperationsAndComprehensiveLoss": { "parentTag": "us-gaap_NetIncomeLossAvailableToCommonStockholdersBasic", "weight": 1.0, "order": 23.0 } }, "presentation": [ "http://cosm.com/role/OrganizationAndNatureOfBusinessDetails", "http://cosm.com/role/UnauditedCondensedConsolidatedStatementsOfChangesInStockholdersEquityAndMezzanineEquity", "http://cosm.com/role/UnauditedCondensedConsolidatedStatementsOfOperationsAndComprehensiveLoss" ], "lang": { "en-us": { "role": { "totalLabel": "NET LOSS", "label": "[Net Income (Loss) Attributable to Parent]", "verboseLabel": "Net loss", "terseLabel": "Net loss", "documentation": "The portion of profit or loss for the period, net of income taxes, which is attributable to the parent." } } }, "auth_ref": [ "r108", "r128", "r163", "r198", "r221", "r223", "r228", "r243", "r251", "r253", "r254", "r255", "r256", "r257", "r260", "r261", "r269", "r349", "r415", "r416", "r417", "r418", "r419", "r420", "r421", "r422", "r423", "r536", "r541", "r558", "r573", "r669", "r773", "r794", "r795", "r914", "r1006" ] }, "us-gaap_NetIncomeLossAvailableToCommonStockholdersBasic": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "NetIncomeLossAvailableToCommonStockholdersBasic", "crdr": "credit", "calculation": { "http://cosm.com/role/UnauditedCondensedConsolidatedStatementsOfOperationsAndComprehensiveLoss": { "parentTag": "us-gaap_ComprehensiveIncomeNetOfTax", "weight": 1.0, "order": 29.0 } }, "presentation": [ "http://cosm.com/role/UnauditedCondensedConsolidatedStatementsOfOperationsAndComprehensiveLoss" ], "lang": { "en-us": { "role": { "totalLabel": "NET LOSS ATTRIBUTABLE TO COMMON STOCKHOLDERS", "label": "[Net Income (Loss) Available to Common Stockholders, Basic]", "documentation": "Amount, after deduction of tax, noncontrolling interests, dividends on preferred stock and participating securities; of income (loss) available to common shareholders." } } }, "auth_ref": [ "r233", "r253", "r254", "r255", "r256", "r262", "r263", "r270", "r273", "r541" ] }, "cosm_NetLossAttributableToCommonStockholders": { "xbrltype": "monetaryItemType", "nsuri": "http://cosm.com/20240630", "localname": "NetLossAttributableToCommonStockholders", "crdr": "credit", "presentation": [ "http://cosm.com/role/EarningsPerShareDetails" ], "lang": { "en-us": { "role": { "label": "Net loss attributable to common stockholders" } } }, "auth_ref": [] }, "cosm_NetSales": { "xbrltype": "monetaryItemType", "nsuri": "http://cosm.com/20240630", "localname": "NetSales", "crdr": "credit", "presentation": [ "http://cosm.com/role/RelatedPartyTransactionsDetailsNarrative" ], "lang": { "en-us": { "role": { "label": "Net sales" } } }, "auth_ref": [] }, "us-gaap_NewAccountingPronouncementsPolicyPolicyTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "NewAccountingPronouncementsPolicyPolicyTextBlock", "presentation": [ "http://cosm.com/role/OrganizationAndNatureOfBusinessPolicies" ], "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. 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Excludes net investment in lease." } } }, "auth_ref": [ "r646", "r971" ] }, "us-gaap_NotesIssued1": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "NotesIssued1", "crdr": "credit", "presentation": [ "http://cosm.com/role/ConvertibleDebtDetailsNarrative" ], "lang": { "en-us": { "role": { "label": "Note issued", "documentation": "The fair value of notes issued in noncash investing and financing activities." } } }, "auth_ref": [ "r35", "r36", "r37" ] }, "us-gaap_NotesPayable": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "NotesPayable", "crdr": "credit", "presentation": [ "http://cosm.com/role/NotesPayableDetails", "http://cosm.com/role/RelatedPartyTransactionsDetailsNarrative" ], "lang": { "en-us": { "role": { "label": "Outstanding principal balance", "verboseLabel": "Notes payable-short -term", "documentation": "Including the current and noncurrent portions, aggregate carrying amount of all types of notes payable, as of the balance sheet date, with initial maturities beyond one year or beyond the normal operating cycle, if longer." } } }, "auth_ref": [ "r23", "r156", "r1094", "r1096" ] }, "us-gaap_NotesPayableCurrent": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "NotesPayableCurrent", "crdr": "credit", "calculation": { "http://cosm.com/role/ConsolidatedBalanceSheets": { "parentTag": "us-gaap_LiabilitiesCurrent", "weight": 1.0, "order": 24.0 } }, "presentation": [ "http://cosm.com/role/ConsolidatedBalanceSheets", "http://cosm.com/role/NotesPayableDetails" ], "lang": { "en-us": { "role": { "label": "Notes payable", "verboseLabel": "Notes payable - 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of accounting policy for postemployment benefits. Postemployment benefits are benefits provided to former or inactive employees, their beneficiaries, and covered dependents after employment but before retirement, except for: a) benefits provided through a pension or postretirement benefit plan, b) individual deferred compensation arrangements, c) special or contractual termination benefits, and d) stock compensation plans." } } }, "auth_ref": ["r462"] }, "cosm_PotentialCommonShares": { "xbrltype": "sharesItemType", "nsuri": "http://cosm.com/20240630", "localname": "PotentialCommonShares", "presentation": ["http://cosm.com/role/SummaryOfSignificantAccountingPoliciesDetails5"], "lang": { "en-us": { "role": { "label": "Potential common shares" } } } }, "auth_ref": [] }, "cosm_PotentiallyDilutiveCommonShares": { "xbrltype": "sharesItemType", "nsuri": "http://cosm.com/20240630", "localname": "PotentiallyDilutiveCommonShares", "presentation": ["http://cosm.com/role/EarningsPerShareDetails"], "lang": { "en-us": { "role": { "label": "Potentially Dilutive Common Shares" } } } }, "auth_ref": [] }, "cosm_PotentiallyDilutiveCommonStockEquivalents": { "xbrltype": "sharesItemType", "nsuri": "http://cosm.com/20240630", "localname": "PotentiallyDilutiveCommonStockEquivalents", "presentation": ["http://cosm.com/role/SummaryOfSignificantAccountingPoliciesDetails4"], "lang": { "en-us": { "role": { "label": "Potentially dilutive common stock equivalents" } } } }, "auth_ref": [] }, "cosm_PreExchangeClassOfWarrantOrRightExercisePriceOfWarrantsOrRights1": { "xbrltype": "perShareItemType", "nsuri": "http://cosm.com/20240630", "localname": "PreExchangeClassOfWarrantOrRightExercisePriceOfWarrantsOrRights1", "presentation": ["http://cosm.com/role/CapitalStructureDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Exercise price, pre-exchange" } } } }, "auth_ref": [] }, "cosm_PreferredStockDesignatedShares": { "xbrltype": "sharesItemType", "nsuri": "http://cosm.com/20240630", "localname": "PreferredStockDesignatedShares", "presentation": ["http://cosm.com/role/CapitalStructureDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Preferred Stock, designated shares" } } } }, "auth_ref": [] }, "us-gaap_PreferredStockDividendRatePercentage": { "xbrltype": "percentItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PreferredStockDividendRatePercentage", "presentation": ["http://cosm.com/role/CapitalStructureDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Dividend rate, per year", "documentation": "The percentage rate used to calculate dividend payments on preferred stock." } } }, "auth_ref": ["r453", "r804", "r808", "r809", "r822"] }, "us-gaap_PreferredStockLiquidationPreference": { "xbrltype": "perShareItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PreferredStockLiquidationPreference", "presentation": ["http://cosm.com/role/ConsolidatedBalanceSheetsParenthetical"], "lang": { "en-us": { "role": { "label": "Preferred Stock, liquidation preference", "documentation": "The per share liquidation preference (or restrictions) of nonredeemable preferred stock (or preferred stock redeemable solely at the option of the issuer) that has a preference in involuntary liquidation considerably in excess of the par or stated value of the shares. The liquidation preference is the difference between the preference in liquidation and the par or stated values of the share." } } }, "auth_ref": ["r53", "r54", "r93", "r954", "r1011"] }, "cosm_PreferredStockLiquidationPreference1": { "xbrltype": "sharesItemType", "nsuri": "http://cosm.com/20240630", "localname": "PreferredStockLiquidationPreference1", "presentation": ["http://cosm.com/role/CapitalStructureDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Preferred stock, Liquidation Preference" } } }, "auth_ref": [] }, "us-gaap_PreferredStockMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PreferredStockMember", "presentation": ["http://cosm.com/role/UnauditedCondensedConsolidatedStatementsOfChangesInStockholdersEquityAndMezzanineEquity"], "lang": { "en-us": { "role": { "label": "Preferred Stock", "documentation": "Preferred shares may provide a preferential dividend to the dividend on common stock and may take precedence over common stock in the event of a liquidation. 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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": ["r93", "r658", "r896"] }, "us-gaap_PreferredUnitsAuthorized": { "xbrltype": "sharesItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PreferredUnitsAuthorized", "presentation": ["http://cosm.com/role/CapitalStructureDetailsNarrative"], "lang": { "en-us": { "role": { "verboseLabel": "Preferred stock, shares authorized", "label": "[Preferred Units, Authorized]", "documentation": "The number of preferred units authorized to be issued." } } }, "auth_ref": ["r142"] }, "us-gaap_PrepaidExpenseAndOtherAssets": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PrepaidExpenseAndOtherAssets", "crdr": "debit", "presentation": ["http://cosm.com/role/RelatedPartyTransactionsDetailsNarrative"], "lang": { "en-us": { "role": { "verboseLabel": "Prepaid expenses", "label": "[Prepaid Expense and Other 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." } } }, "auth_ref": [] }, "us-gaap_PrepaidExpenseAndOtherAssetsCurrent": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PrepaidExpenseAndOtherAssetsCurrent", "crdr": "debit", "calculation": { "http://cosm.com/role/ConsolidatedBalanceSheets": { "parentTag": "us-gaap_AssetsCurrent", "weight": 1.0, "order": 9.0 } }, "presentation": ["http://cosm.com/role/ConsolidatedBalanceSheets", "http://cosm.com/role/RelatedPartyTransactionsDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Prepaid expenses and other current assets", "verboseLabel": "Prepaid expenses and other current assets - related party", "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": ["r942"] }, "us-gaap_PrepaidInterest": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PrepaidInterest", "crdr": "debit", "presentation": ["http://cosm.com/role/RelatedPartyTransactionsDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Prepaid balance", "documentation": "Amount of asset related to consideration paid in advance for interest that provides economic benefits within a future period of one year or the normal operating cycle, if longer." } } }, "auth_ref": ["r841", "r863", "r981"] }, "cosm_PrincipalAmountLoan": { "xbrltype": "monetaryItemType", "nsuri": "http://cosm.com/20240630", "localname": "PrincipalAmountLoan", "crdr": "credit", "presentation": ["http://cosm.com/role/NotesPayableDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Loan prinipal amount" } } }, "auth_ref": [] }, "cosm_PrincipalAmountOfExistingLoan": { "xbrltype": "monetaryItemType", "nsuri": "http://cosm.com/20240630", "localname": "PrincipalAmountOfExistingLoan", "crdr": "credit", "presentation": ["http://cosm.com/role/NotesPayableDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Principal amount of existing loan" } } }, "auth_ref": [] }, "cosm_PrincipalBalanceOneMember": { "xbrltype": "domainItemType", "nsuri": "http://cosm.com/20240630", "localname": "PrincipalBalanceOneMember", "presentation": ["http://cosm.com/role/NotesPayableDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Principal Balance One [Member]" } } }, "auth_ref": [] }, "cosm_PrincipalBalanceTwoMember": { "xbrltype": "domainItemType", "nsuri": "http://cosm.com/20240630", "localname": "PrincipalBalanceTwoMember", "presentation": ["http://cosm.com/role/NotesPayableDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Principal balance 2 [Member]" } } }, "auth_ref": [] }, "cosm_PriorPeriodAdjustments": { "xbrltype": "monetaryItemType", "nsuri": "http://cosm.com/20240630", "localname": "PriorPeriodAdjustments", "crdr": "credit", "presentation": ["http://cosm.com/role/IncomeTaxesDetails2"], "lang": { "en-us": { "role": { "label": "Prior period adjustments" } } }, "auth_ref": [] }, "us-gaap_PriorPeriodReclassificationAdjustmentDescription": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PriorPeriodReclassificationAdjustmentDescription", "presentation": ["http://cosm.com/role/OrganizationAndNatureOfBusinessPolicies"], "lang": { "en-us": { "role": { "label": "Reclassifications to Prior Year Financial Statements and Adjustments", "documentation": "Disclosure of accounting policy for reclassification affecting comparability of financial statement. Excludes amendment to accounting standards, other change in accounting principle, and correction of error." } } }, "auth_ref": ["r933"] }, "us-gaap_PrivatePlacementMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PrivatePlacementMember", "presentation": ["http://cosm.com/role/CapitalStructureDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Private Placement [Member]", "documentation": "A private placement is a direct offering of securities to a limited number of sophisticated investors such as insurance companies, pension funds, mezzanine funds, stock funds and trusts." } } }, "auth_ref": [] }, "cosm_ProExchangeClassOfWarrantOrRightExercisePriceOfWarrantsOrRights1": { "xbrltype": "perShareItemType", "nsuri": "http://cosm.com/20240630", "localname": "ProExchangeClassOfWarrantOrRightExercisePriceOfWarrantsOrRights1", "presentation": ["http://cosm.com/role/CapitalStructureDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Exercise price, pro-exchange" } } }, "auth_ref": [] }, "cosm_ProceedFromDebt": { "xbrltype": "monetaryItemType", "nsuri": "http://cosm.com/20240630", "localname": "ProceedFromDebt", "crdr": "debit", "presentation": ["http://cosm.com/role/NotesPayableDetails"], "lang": { "en-us": { "role": { "verboseLabel": "Proceeds", "label": "[Proceeds]" } } }, "auth_ref": [] }, "cosm_ProceedFromExerciseWarrantsAmount": { "xbrltype": "monetaryItemType", "nsuri": "http://cosm.com/20240630", "localname": "ProceedFromExerciseWarrantsAmount", "crdr": "credit", "presentation": ["http://cosm.com/role/UnauditedCondensedConsolidatedStatementsOfChangesInStockholdersEquityAndMezzanineEquity"], "lang": { "en-us": { "role": { "label": "Proceeds from the exercise of warrants, net of financing fees of $275,000, amount" } } }, "auth_ref": [] }, "cosm_ProceedFromExerciseWarrantsShares": { "xbrltype": "sharesItemType", "nsuri": "http://cosm.com/20240630", "localname": "ProceedFromExerciseWarrantsShares", "presentation": ["http://cosm.com/role/UnauditedCondensedConsolidatedStatementsOfChangesInStockholdersEquityAndMezzanineEquity"], "lang": { "en-us": { "role": { "label": "Proceeds from the exercise of warrants, net of financing fees of $275,000, shares" } } }, "auth_ref": [] }, "us-gaap_ProceedsFromContributedCapital": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ProceedsFromContributedCapital", "crdr": "debit", "presentation": ["http://cosm.com/role/CapitalStructureDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Capital contribution", "documentation": "The cash inflow associated with the amount received by a corporation from a shareholder during the period." } } }, "auth_ref": ["r6"] }, "us-gaap_ProceedsFromCustomersForProgressPayments": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ProceedsFromCustomersForProgressPayments", "crdr": "debit", "presentation": ["http://cosm.com/role/OtherLiabilitiesDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Received prepayments from customers", "documentation": "Cash received from customers as progress payments on projects that have been partially completed." } } }, "auth_ref": ["r125", "r640"] }, "us-gaap_ProceedsFromIssuanceOfCommonStock": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ProceedsFromIssuanceOfCommonStock", "crdr": "debit", "calculation": { "http://cosm.com/role/UnauditedCondensedConsolidatedStatementsOfCashFlows": { "parentTag": "us-gaap_NetCashProvidedByUsedInFinancingActivities", "weight": 1.0, "order": 53.0 } }, "presentation": ["http://cosm.com/role/CapitalStructureDetailsNarrative", "http://cosm.com/role/SubsequentEventsDetailsNarrative", "http://cosm.com/role/UnauditedCondensedConsolidatedStatementsOfCashFlows"], "lang": { "en-us": { "role": { "label": "Proceeds from issuance of Series A Preferred Stock", "verboseLabel": "Gross proceeds from sale of stock", "terseLabel": "Gross proceeds from share sold", "documentation": "The cash inflow from the additional capital contribution to the entity." } } }, "auth_ref": ["r6"] }, "us-gaap_ProceedsFromIssuanceOfSharesUnderIncentiveAndShareBasedCompensationPlansIncludingStockOptions": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ProceedsFromIssuanceOfSharesUnderIncentiveAndShareBasedCompensationPlansIncludingStockOptions", "crdr": "debit", "calculation": { "http://cosm.com/role/UnauditedCondensedConsolidatedStatementsOfCashFlows": { "parentTag": "us-gaap_NetCashProvidedByUsedInFinancingActivities", "weight": 1.0, "order": 54.0 } }, "presentation": ["http://cosm.com/role/UnauditedCondensedConsolidatedStatementsOfCashFlows"], "lang": { "en-us": { "role": { "label": "Proceeds from the exercise of warrants", "documentation": "Amount of cash inflow from issuance of shares under share-based payment arrangement. 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"Amount of cash inflow from contractual arrangement with the lender, including but not limited to, letter of credit, standby letter of credit and revolving credit arrangements." } } }, "auth_ref": [ "r29", "r955" ] }, "cosm_ProceedsFromLoanReceivableRelatedParty": { "xbrltype": "monetaryItemType", "nsuri": "http://cosm.com/20240630", "localname": "ProceedsFromLoanReceivableRelatedParty", "crdr": "credit", "calculation": { "http://cosm.com/role/UnauditedCondensedConsolidatedStatementsOfCashFlows": { "parentTag": "us-gaap_NetCashProvidedByUsedInOperatingActivities", "weight": -1.0, "order": 23.0 } }, "presentation": [ "http://cosm.com/role/UnauditedCondensedConsolidatedStatementsOfCashFlows" ], "lang": { "en-us": { "role": { "negatedLabel": "Loan receivable - related party", "label": "[Loan receivable - related party]" } } }, "auth_ref": [] }, "us-gaap_ProceedsFromLoans": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ProceedsFromLoans", "crdr": "debit", "presentation": [ "http://cosm.com/role/RelatedPartyTransactionsDetails1" ], "lang": { "en-us": { "role": { "label": "Proceeds", "documentation": "Cash received from principal payments made on loans related to operating activities." } } }, "auth_ref": [ "r126" ] }, "us-gaap_ProceedsFromNotesPayable": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ProceedsFromNotesPayable", "crdr": "debit", "calculation": { "http://cosm.com/role/UnauditedCondensedConsolidatedStatementsOfCashFlows": { "parentTag": "us-gaap_NetCashProvidedByUsedInFinancingActivities", "weight": 1.0, "order": 49.0 } }, "presentation": [ "http://cosm.com/role/UnauditedCondensedConsolidatedStatementsOfCashFlows" ], "lang": { "en-us": { "role": { "label": "Proceeds from note payable", "documentation": "The cash inflow from a borrowing supported by a written promise to pay an obligation." } } }, "auth_ref": [ "r29" ] }, "us-gaap_ProceedsFromOtherDebt": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ProceedsFromOtherDebt", "crdr": "debit", "presentation": [ "http://cosm.com/role/CapitalStructureDetailsNarrative", "http://cosm.com/role/SubsequentEventsDetailsNarrative" ], "lang": { "en-us": { "role": { "label": "Net proceeds", "verboseLabel": "Net proceeds", "documentation": "Amount of cash inflow from debt classified as other." } } }, "auth_ref": [ "r29" ] }, "cosm_ProceedsFromOtherSharesIssued": { "xbrltype": "monetaryItemType", "nsuri": "http://cosm.com/20240630", "localname": "ProceedsFromOtherSharesIssued", "crdr": "debit", "presentation": [ "http://cosm.com/role/CapitalStructureDetailsNarrative" ], "lang": { "en-us": { "role": { "label": "Proceeds from other shares" } } }, "auth_ref": [] }, "us-gaap_ProceedsFromRelatedPartyDebt": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ProceedsFromRelatedPartyDebt", "crdr": "debit", "calculation": { "http://cosm.com/role/UnauditedCondensedConsolidatedStatementsOfCashFlows": { "parentTag": "us-gaap_NetCashProvidedByUsedInFinancingActivities", "weight": 1.0, "order": 50.0 } }, "presentation": [ "http://cosm.com/role/UnauditedCondensedConsolidatedStatementsOfCashFlows" ], "lang": { "en-us": { "role": { "label": "Proceeds from related party loan", "documentation": "The cash inflow from a long-term borrowing made from related parties where one party can exercise control or significant influence over another party; including affiliates, owners or officers and their immediate families, pension trusts, and so forth. Alternate caption: Proceeds from Advances from Affiliates." } } }, "auth_ref": [ "r29" ] }, "cosm_ProceedsFromSaleOfCommonStock": { "xbrltype": "monetaryItemType", "nsuri": "http://cosm.com/20240630", "localname": "ProceedsFromSaleOfCommonStock", "crdr": "debit", "presentation": [ "http://cosm.com/role/UnauditedCondensedConsolidatedStatementsOfChangesInStockholdersEquityAndMezzanineEquity" ], "lang": { "en-us": { "role": { "label": "Proceeds from sale of common stock" } } }, "auth_ref": [] }, "cosm_ProceedsFromSaleOfCommonStockNetOfFinancingFeesOf19467Shares": { "xbrltype": "sharesItemType", "nsuri": "http://cosm.com/20240630", "localname": "ProceedsFromSaleOfCommonStockNetOfFinancingFeesOf19467Shares", "presentation": [ "http://cosm.com/role/BasisOfPresentationDetailsNarrative" ], "lang": { "en-us": { "role": { "verboseLabel": "Proceeds from sale of common stock", "label": "[Proceeds from sale of common stock]" } } }, "auth_ref": [] }, 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The disclosures contemplated herein include the fair value measurements at the reporting date by the level within the fair value hierarchy in which the fair value measurements in their entirety fall, segregating fair value measurements using quoted prices in active markets for identical assets (Level 1), significant other observable inputs (Level 2), and significant unobservable inputs (Level 3)." } } }, "auth_ref": ["r1059", "r1060"] }, "cosm_ScheduleOfForeignCurrencyTranslationAndOtherComprehensiveLosstabletextblock": { "xbrltype": "textBlockItemType", "nsuri": "http://cosm.com/20240630", "localname": "ScheduleOfForeignCurrencyTranslationAndOtherComprehensiveLosstabletextblock", "presentation": ["http://cosm.com/role/OrganizationAndNatureOfBusinessTables", "http://cosm.com/role/SummaryOfSignificantAccountingPoliciesTables"], "lang": { "en-us": { "role": { "label": "Schedule of exchange rate", "verboseLabel": "Schedule of exchange rate" } } }, "auth_ref": [] }, "us-gaap_ScheduleOfIncomeBeforeIncomeTaxDomesticAndForeignTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfIncomeBeforeIncomeTaxDomesticAndForeignTableTextBlock", "presentation": ["http://cosm.com/role/IncomeTaxesTables"], "lang": { "en-us": { "role": { "label": "Schedule of income tax before income tax domestic and foreign", "documentation": "Tabular disclosure of income before income tax between domestic and foreign jurisdictions." } } }, "auth_ref": ["r957"] }, "us-gaap_ScheduleOfIntangibleAssetsAndGoodwillTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfIntangibleAssetsAndGoodwillTableTextBlock", "presentation": ["http://cosm.com/role/IntangibleAssetsTables"], "lang": { "en-us": { "role": { "label": "Schedule of Intangible Assets", "documentation": "Tabular disclosure of goodwill and intangible assets, which may be broken down by segment or major class." } } }, "auth_ref": ["r983", "r986"] }, "us-gaap_ScheduleOfLineOfCreditFacilitiesTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfLineOfCreditFacilitiesTextBlock", "presentation": ["http://cosm.com/role/LinesOfCreditTables"], "lang": { "en-us": { "role": { "label": "Schedule of Lines of Credit", "documentation": "Tabular disclosure of short-term or long-term contractual arrangements with lenders, including letters of credit, standby letters of credit, and revolving credit arrangements, under which borrowings can be made up to maximum amount as of any point in time conditional on satisfaction of specified terms before, as of and after the date of drawdowns on the line." } } }, "auth_ref": ["r83", "r88"] }, "us-gaap_ScheduleOfNoncashOrPartNoncashAcquisitionsTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfNoncashOrPartNoncashAcquisitionsTextBlock", "presentation": ["http://cosm.com/role/OrganizationAndNatureOfBusinessTables"], "lang": { "en-us": { "role": { "label": "Schedule of allocation of purchase price of acquisition", "documentation": "Tabular disclosure of acquisition of assets or a business through noncash (or part noncash) transactions. 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Disclosure may include the equity interest acquired, value of assets acquired, value of liabilities acquired, net monetary assets acquired, number of shares, warrants or options issued as consideration for a business or asset acquired and other information necessary to a fair presentation." } } }, "auth_ref": ["r35", "r36", "r37"] }, "cosm_ScheduleOfOutstandingDebtTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://cosm.com/20240630", "localname": "ScheduleOfOutstandingDebtTableTextBlock", "presentation": ["http://cosm.com/role/NotesPayableTables"], "lang": { "en-us": { "role": { "label": "Summary of Outstanding Debt" } } }, "auth_ref": [] }, "cosm_ScheduleOfPotentialSharesOfCommonStockTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://cosm.com/20240630", "localname": "ScheduleOfPotentialSharesOfCommonStockTableTextBlock", "presentation": ["http://cosm.com/role/EarningsPerShareTables", "http://cosm.com/role/OrganizationAndNatureOfBusinessTables", "http://cosm.com/role/SummaryOfSignificantAccountingPoliciesTables"], "lang": { "en-us": { "role": { "label": "Schedule of potential shares of common stock", "verboseLabel": "Schedule of potential shares of common stock", "terseLabel": "Schedule of potential shares of common stock" } } }, "auth_ref": [] }, "us-gaap_ScheduleOfPublicUtilityPropertyPlantAndEquipmentTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfPublicUtilityPropertyPlantAndEquipmentTextBlock", "presentation": ["http://cosm.com/role/OrganizationAndNatureOfBusinessTables", "http://cosm.com/role/SummaryOfSignificantAccountingPoliciesTables"], "lang": { "en-us": { "role": { "label": "Schedule of Property and Equipment, net", "verboseLabel": "Schedule of Property and Equipment, net", "documentation": "Tabular disclosure of public utility physical assets used in the normal conduct of business and not intended for resale. 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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": ["r167", "r277", "r281", "r282", "r283", "r284", "r285", "r298", "r300", "r301", "r306", "r307", "r308", "r309", "r310", "r311", "r312", "r314", "r851", "r853", "r854", "r855", "r857", "r858", "r859"] }, "cosm_SegmentReportingProfitLoss": { "xbrltype": "monetaryItemType", "nsuri": "http://cosm.com/20240630", "localname": "SegmentReportingProfitLoss", "crdr": "credit", "presentation": ["http://cosm.com/role/SegmentReportingDetails"], "lang": { "en-us": { "role": { "label": "Segment profit / (loss)" } } }, "auth_ref": [] }, "us-gaap_SellingAndMarketingExpense": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "SellingAndMarketingExpense", "crdr": "debit", "calculation": { "http://cosm.com/role/UnauditedCondensedConsolidatedStatementsOfOperationsAndComprehensiveLoss": { "parentTag": "us-gaap_OperatingExpenses", "weight": 1.0, "order": 6.0 } }, "presentation": ["http://cosm.com/role/UnauditedCondensedConsolidatedStatementsOfOperationsAndComprehensiveLoss"], "lang": { "en-us": { "role": { "label": "Sales and marketing expenses", "documentation": "The aggregate total amount of expenses directly related to the marketing or selling of products or services." } } }, "auth_ref": [] }, "cosm_SeniorConvertibleNoteOneMember": { "xbrltype": "domainItemType", "nsuri": "http://cosm.com/20240630", "localname": "SeniorConvertibleNoteOneMember", "presentation": ["http://cosm.com/role/ConvertibleDebtDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Senior Convertible Note 1 [Member]" } } }, "auth_ref": [] }, "cosm_SeniorPromissoryNotesMember": { "xbrltype": "domainItemType", "nsuri": "http://cosm.com/20240630", "localname": "SeniorPromissoryNotesMember", "presentation": ["http://cosm.com/role/NotesPayableDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Senior Promissory Notes [Member]" } } }, "auth_ref": [] }, "cosm_SeriesAPreferredStock": { "xbrltype": "monetaryItemType", "nsuri": "http://cosm.com/20240630", "localname": "SeriesAPreferredStock", "crdr": "credit", "presentation": ["http://cosm.com/role/CapitalStructureDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Series A preferred stock" } } }, "auth_ref": [] }, "us-gaap_SeriesAPreferredStockMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "SeriesAPreferredStockMember", "presentation": ["http://cosm.com/role/CapitalStructureDetailsNarrative", "http://cosm.com/role/ConsolidatedBalanceSheetsParenthetical"],

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Value of the stock issued includes, but is not limited to, services contributed by vendors and founders." } } }, "auth_ref": [] }, "us-gaap_StockIssuedDuringPeriodValueNewIssues": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "StockIssuedDuringPeriodValueNewIssues", "crdr": "credit", "presentation": ["http://cosm.com/role/CapitalStructureDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Issued shares of common stock, value", "documentation": "Equity impact of the value of new stock issued during the period. 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Excludes employee stock ownership plan (ESOP)." } } }, "auth_ref": ["r59", "r93", "r94", "r141"] }, "cosm_StockIssuedForDebtObligation": { "xbrltype": "sharesItemType", "nsuri": "http://cosm.com/20240630", "localname": "StockIssuedForDebtObligation", "presentation": ["http://cosm.com/role/NotesPayableDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Stock issued for debt obligation" } } }, "auth_ref": [] }, "us-gaap_StockOptionMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "StockOptionMember", "presentation": ["http://cosm.com/role/StockOptionsAndWarrantsDetails"], "lang": { "en-us": { "role": { "label": "Stock 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": ["r908"] }, "cosm_StockOptionsAndWarrantsAbstract": { "xbrltype": "stringItemType", "nsuri": "http://cosm.com/20240630", "localname": "StockOptionsAndWarrantsAbstract", "lang": { "en-us": { "role": { "label": "STOCK OPTIONS AND WARRANTS" } } }, "auth_ref": [] }, "cosm_StockOptionsAndWarrantsDisclouserTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://cosm.com/20240630", "localname": "StockOptionsAndWarrantsDisclouserTextBlock", "presentation": ["http://cosm.com/role/StockOptionsAndWarrants"], "lang": { "en-us": { "role": { "verboseLabel": "STOCK OPTIONS AND WARRANTS", "label": "[STOCK OPTIONS AND WARRANTS]" } } }, "auth_ref": [] }, "us-gaap_StockRepurchasedDuringPeriodShares": { "xbrltype": "sharesItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "StockRepurchasedDuringPeriodShares", "presentation": ["http://cosm.com/role/CapitalStructureDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Common stock, shares purchased", "documentation": "Number of shares that

have been repurchased during the period and have not been retired and are not held in treasury. Some state laws may govern the circumstances under which an entity may acquire its own stock and prescribe the accounting treatment therefore. 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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": ["r606", "r607"] }, "us-gaap_SubsidiarySaleOfStockAxis": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "SubsidiarySaleOfStockAxis", "presentation": ["http://cosm.com/role/CapitalStructureDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Sale of Stock [Axis]", "documentation": "Information by type of sale of the entity's stock." } } }, "auth_ref": [] }, "cosm_SubtotalNotesToConvertibleDebt": { "xbrltype": "monetaryItemType", "nsuri": "http://cosm.com/20240630", "localname": "SubtotalNotesToConvertibleDebt", "crdr": "debit", "presentation": ["http://cosm.com/role/ConvertibleDebtDetails"], "lang": { "en-us": { "role": { "label": "Subtotal notes" } } }, "auth_ref": [] }, "cosm_SubtotalOfDebts": { "xbrltype": "monetaryItemType", "nsuri": "http://cosm.com/20240630", "localname": "SubtotalOfDebts", "crdr": "credit", "presentation": ["http://cosm.com/role/NotesPayableDetails"], "lang": { "en-us": { "role": { "verboseLabel": "Subtotal", "label": "[Subtotal]" } } }, "auth_ref": [] }, "us-gaap_SupplementalCashFlowInformationAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "SupplementalCashFlowInformationAbstract", "presentation": ["http://cosm.com/role/UnauditedCondensedConsolidatedStatementsOfCashFlows"], "lang": { "en-us": { "role": { "label": "Supplemental Disclosure of Cash Flow Information" } } }, "auth_ref": [] }, "cosm_SynthesisFacilityAgreementMember": { "xbrltype": "domainItemType", "nsuri": "http://cosm.com/20240630", "localname": "SynthesisFacilityAgreementMember", "presentation": ["http://cosm.com/role/NotesPayableDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Synthesis Facility Agreement [Member]" } } }, "auth_ref": [] }, "cosm_TFFMember": { "xbrltype": "domainItemType", "nsuri": "http://cosm.com/20240630", "localname": "TFFMember", "presentation": ["http://cosm.com/role/NotesPayableDetailsNarrative"], "lang": { "en-us": { "role": { "label": "TFF [Member]" } } }, "auth_ref": [] }, "cosm_TaxLiabilitiesPayable": { "xbrltype": "monetaryItemType", "nsuri": "http://cosm.com/20240630", "localname": "TaxLiabilitiesPayable", "crdr": "credit", "presentation": ["http://cosm.com/role/OtherLiabilitiesDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Tax liabilities payable" } } }, "auth_ref": [] }, "cosm_TaxReceivablesPolicyTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://cosm.com/20240630", "localname": "TaxReceivablesPolicyTextBlock", "presentation": ["http://cosm.com/role/OrganizationAndNatureOfBusinessPolicies"], "lang": { "en-us": { "role": { "label": "Tax Receivables" } } }, "auth_ref": [] }, "cosm_TaxesAbstract": { "xbrltype": "stringItemType", "nsuri": "http://cosm.com/20240630", "localname": "TaxesAbstract", "lang": { "en-us": { "role": { "label": "INCOME TAXES" } } }, "auth_ref": [] }, "us-gaap_TaxesPayableCurrent": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "TaxesPayableCurrent", "crdr": "credit", "calculation": { "http://cosm.com/role/ConsolidatedBalanceSheets": { "parentTag": "us-gaap_LiabilitiesCurrent", "weight": 1.0, "order": 30.0 } }, "presentation": ["http://cosm.com/role/ConsolidatedBalanceSheets"], "lang": { "en-us": { "role": { "label": "Taxes payable", "documentation": "Carrying value as of the balance sheet date of obligations incurred and payable for statutory income, sales, use, payroll, excise, real, property and other taxes. 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Such concept is used in determining the weighted average number of shares outstanding for purposes of calculating earnings per share (basic)." } } }, "auth_ref": [ "r38", "r39" ] }, "us-gaap_WeightedAverageNumberOfSharesOutstandingAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "WeightedAverageNumberOfSharesOutstandingAbstract", "presentation": [ "http://cosm.com/role/UnauditedCondensedConsolidatedStatementsOfOperationsAndComprehensiveLoss" ], "lang": { "en-us": { "role": { "label": "WEIGHTED AVERAGE NUMBER OF SHARES OUTSTANDING" } } }, "auth_ref": [] }, "us-gaap_WeightedAverageNumberOfSharesOutstandingBasic": { "xbrltype": "sharesItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "WeightedAverageNumberOfSharesOutstandingBasic", "presentation": [ "http://cosm.com/role/EarningsPerShareDetails", "http://cosm.com/role/OrganizationAndNatureOfBusinessDetails3", "http://cosm.com/role/SummaryOfSignificantAccountingPoliciesDetails4" ], "lang": { "en-us": { "role": { "label": "Weighted average number of common shares outstanding Basic", "verboseLabel": "Weighted average number of common shares outstanding Basic", "terseLabel": "Weighted Average Shares", "documentation": "Number of [basic] shares or units, after adjustment for contingently issuable shares or units and other shares or units not deemed outstanding, determined by relating the portion of time within a reporting period that common shares or units have been outstanding to the total time in that period." } } }, "auth_ref": [ "r262", "r273" ] }, "us-gaap_WeightedAverageNumberOfSharesRestrictedStock": { "xbrltype": "sharesItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "WeightedAverageNumberOfSharesRestrictedStock", "presentation": [ "http://cosm.com/role/NotesPayableDetailsNarrative" ], "lang": { "en-us": { "role": { "label": "Restricted shares", "documentation": "Number of shares of restricted stock determined by relating the portion of time within a reporting period that restricted shares have been outstanding to the total time in that period. 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Z/&3&T0>V(B1)#VA(]:)5[Y7,0G"E-3?.)8 .IV E@#VC:\VBM# MW@0W21Q=BA1 T#1!HG\61)W+9AO M<,0?33)RIT5VDM.Q_TA_DUS'R446A#[=2A0[OV4!82%E MI:=&-#>YRR=643#8/A.IH;9SZ;$3./IZ-OF]R%8FNR"ZR2:;9#+E+\(D5,/= M9(BKM^>E<@_LT S]]]BG>5VJDB6+O7JXR32K6ECA- V!6/R0$A_"(-\L*IEL MQ7"3*8U<9CB=;_]+LZ6;F^Q?H&2+@FB1)=X.$7P# RY95(..9YSR58GS&^$RZOX*8+>|\$|CFVK4;X3/@N+) M,VABM,4Z'F6T;X0 3CB+!&\PK.8^*Z+H($VIPS?" M[ ]$?+-J[/\SRZ]UG>%]^>B.[BB_BR3V,/;)=1+O5R@$ZTE+A.-($*8)ZIKCV,%/XK)6#1RHIYU1;:K;@8]1:WKBNRH^/A) W:\ M] (]AYH#ACOT1%F/SK,R^[H=L5II%,4 M97=T]Q=O4151A+I.2A[5U(NSKB MNFG!)||\X]\0+",2#J7PO&=(ANN,&-2C4.T Z M1#@I7OWZTZ>S.\$=GWTU96?= M%>(U"I*? 4)AQD)/7E=D1WD5=ZKN#[%_>4VX<`>3K|K0Z(`6>U\U%EM"%;QNVVV"63]||JD'7S>]+L,>M,A5Y5V0W65U2+84%A6HM/1R>$;RT,8POS M=ATGYQ0\,\M$+!KIX[O;- =.]Z19E?GQW-[6@\#RHXU$ZFFIWM NB7*&\-XDZ8]>KD)NN\/:[*$G"& M%^S'34F/%EQ'#0$MDK^-"9E'C>KYDKTV!$=YNF1KYS3B|C7K';X" A[9A43E M3;[5:9X^'1SEN3(G|,S?7]-GX" 9"G%.%UQ'.9U&'EUI03SY M_T]IR?4!!?[DF>Z-8VIGV(7-Q1FS_-EVU2&N5_F2HZ/$1]O%5])5(]$9VU%N M94G2E89E9E,,UCG5BUQ&=-')DBEOWDJNYU&!Z2:3=*U% M\?N& [6ANLL=.C8)RH: X,Y^2'?'=9#3?X+LGK&?TVQT$<$N,F"X0@Z5\-O MQ'.3P05ZH0WSS2W.GF.U(NB@C]X PN8Q7<;,.&B/^71%=EIPI+%CWT'<.NRH MZ$IKG@=/((I?,$IF^&D,7TO8W5FBU6_!:W"("DCO)%)*2^'K&0MC M^9;\05 M]L];5IQU0'15>-P^4)6D%MG@CE34Y0\]>WV[W/-N2U=L9]E5%ZVL8X6-]8KL M**^:C6]"DWHM%9>&?:,.W;^1\9]/W@.UTFPW>)DOJDRPM<8I5F"=<-S}.?<M7*$[*,@WJ027Z!"D*%P!51X5P!H_IQLYZ|,#/H.Y- #KTR|NIAG\')9H,I&EV|)*811""WOR8(L0B#@/O15,,SNCV M6#(V^=(:^7&Q'RS9WG,(R?R@34 M59P|I)LL+-.%RUNIBA=?]J/UA*H/$,@>G4UHCFGU6BM&%-6R5HLA'B<\N!\&^ MAJ<>^"XP5\6X-=U:QCKAVF=JY>VPG[%TMOYNI'(#,=X?$KS#$:&[R6]4TH\-MI>5!6.M?]9,N#=$B3@$20&@@'VY9L[2 Y/<)M69P8>+-B.\28@+/+7PEX60$<*WL\$,,#1;DG&)BY M#3:"XG?!\/5+\R|;?98FHZ52RI,=UEZ4)?&Y/_9F2WD>-O+KT.M8TO2XLCAE35Z-D.-FE6.XS3*V@A|\3G,2I5[=O+R*32C!RR M5^"P6%MY@O*'X?Q\CH;#WKV.U+-78;%*C84OS"T &\)%>K4345O0'ATL'W4O M*>6KIB0V&@#;AT;KPW_1) 57/K",^2(TH;DNF>P\W_;=8 M<:^0:< M=K'NVXCEI!.29TFPBF.6@Q? KB5OQG.2OJ7[R3J!.49683O)8E1V.O31#"=@, M>KHKX0O==7!'JI:H1H^LXSOX^1T.]_S1"K'94?KO#YL$?%M>GVJV'UA4^.!\9,6(X*.1H%U99; (Y&N!GTI?)3GX_P6AG@<-]5O -=3ND?=R M"\%$1# [ME59-#7,34;N;"TOA'2Y?TT/'#&B2U[T8-LISSP2OO'GTCH|<,I*D:!OF')'B@N<9U?!OL@V)+,JK| M'C.;FRJGED.EAB7>HR#*+W+H)$%#3YN2K&KEI/G8*19M--K.G>IK:/WWAZZ$ M,&^&US,MAIL]C/1@VB+]V6>5BO/$-8KI-3N*.?K'=*YBT,_7R\6B*17&!O0TYL4LDH! ('+3LY==)F\#6#9\NIMYA?;P)C330"UP-Y,^>=9=48_'MSFOM-.,BE.UPKM=L4RSL E3HJ+W]9Q?3&BXFAP1UQ'19+/D9_&Z)/QE?K4)7P MT8+MKD'J1Z2XE]^% V<&1#=L;NG!!-4A^WH&=4,^,@/SM3;!]MM%-3=6Z^%V MS8%(SA*G0<(5/VF ,[\>3X&^<]<<=O"6NBQ?C_T?I6= %9-(#XD4\Y2\?<& M3(A'9BE>IQ!K$>.*+WBYEH3Y.CBP%=>LZT_WK:HRK-52&Y:U^K62'H+>8(? M@S@CX4M.=%?:N+:G?#B)11U:-EH=5,.EW0fMC+[\X1M.Y>>;3'5RY$NH.3L M F_B! (,.!?"84'5=TJM\RZH!.8[\2%R>L,A_0INZ/]>6[%8P$U03] M8=<.?.RMQVVOW9P*RE>?Z_U?-==#-O{0URK?7J/KB@37PT$N,_%Y)F6]X#C M0.O0>00N]' W)1!=0ET>7ROC[+/N' MPI(Z^A3]V#D@::.T.7^(0W&+ND?=CN[N2]>+B&SGD)0+MSMHF57QEBP9F>W,> MUN=208Z*+CD'X&N_8]5C723Q*XW#5W_'ZCB,BPOO<)G ;Q:\%VH9\1SUUL7] MY"9? 6JCEC&#Q5)5P1_&8D-@+:*A$S;BT[O;]XF@"A8Z>M,,WIE1O&>K%2XU2 M% Z-GU#B5YX<,)SESYK1#1+L >+_Q?2^*OIH$CTGQ]C@NOZK_D]\=E7Y7/ M4M'XLXI_Y_| !QRY/TX.5/,IB?PP?=P]I)EEU)^2Q_"/.;7;KIND1)BYW84 M1Q=H.9<$X6.PC>B*U.0)RH[E-SM'JZGGF\:CP8U&-.^K=5RZ<(H;NV;T8D*V M7.15.J5'<9W6==5A.>P+$>9F-_/.:1#=&0A[L5+USI$.:C7X4:.JBHB-KXKN M@&HI!EN9 "X+MVH?PS|O>KFF6+_]P)'>,.O.W9%=W-6K^.4 MA<4KGM(+SC[@FZR_8F3_'3*V/\G5APAK-=K#=11+Z0X;DOO+!Z$N? &RB1/J M'-9I8AW8R;L&5O0:ISCZJXH5#37=4S_B]-Z M&JQCD $\2\S=5-<)TTE=&WM>ML_8%OX5/B28YIMH52H^A.R%=?K:.O<6N_9F M3!!FF/GUQ:CL$I/\<#DQQ?8W]/7$C/ V94,L(U>XHC'#WP+6^OQLDAAN^7M-6;[5*[U504 M?Y&5ZIWC%KB;5[$\#W$\!U):0'B]/-5)>>(C#"5:12Y.CN:=$G"Q?+5$1U M:8 8#Q_3W4W/FIO9113G&^8(@#HF]3X@! (P!U55%&ACHN83E6+5_OD6=9$?IP MJ[T9T\UIF5^O)-]-QO' ^7Z=L9U:2$V#Q8 MM0@P?2<*)S"+_:Q^&EK1;OE@1A%9>J"-N"U$Z.$N#EM*:FSN(4%=!-5NH# ME5*@H 8Y.E>+9;R\=(=>5)O2@0M#W@.P8KG*726*XJ8T4#%_P4$CHY8E>$&%9 M9GI$-YV9QOM*C>=!M% GE[KF>RU<-3^+'$]N.N"Y.35F^$E@A/O.28&4UT#1 MHB? EZ]9M"&Z*H#WX-OM_[!;82T=E#2GDZ2*N&7-I<-R<.O0> M0/Y:%_GX=2N<H_:LIK$^YB"^:-2"8/>E*E:0Y+$78DH2KS&]2ARIOI03"ZH@$ MGH=NOL/5_1&-R:\&.2]&6TP(7]6EV=LU8;DI)) [D\]GK!F?M-M*&ZR5:PN^?L0K(!+*OEJ1W'3S\K&-FNIR9\TK;>TXEF^]9]%-V_UZK1AN2J4Z M'I@=FC97$2/&A0A.VFS/K&N/&HT!M%0V:ZJ%=:=#WYD7!N58,1F"!%=8\^H+C'0@MVT%U4]-2V? MD@J1M% WF6$G#NL*<=&8ZX'.6HDFI.1Y.*P-X5OA.? T4.!G)88YR4IDIA5G3 MP&S?&%A%T_2^_WKW1-GLZ(!3QSA?$ZNM*[Z250.YN5Q26OFR3M6I'0..FZ.W M]EE,[''"=)?)2L<.I9\.F)MJV-C^1I7YZE5(#?9H&->>EH)2@59--J/O)GC M539-BVTTX3:=1IN3&U^*IYPHF30?>YM?NSJ/9HCXZ+5 2*^Y5U- MV9J5%@R[Y%*5 MUM,-V>G^D*7U88-J^]E/#R?#A"=#+|)?EM1<9?@7C))KB/-9 O8^\HN*5HC[MN8Z+QGT? K_U1-TU15RXUNG-\=R<529P*=&M_OJF2J40|8118+ED NA=T'<9/-MY)[0\><%IN:GO8.;;3&1@Y\QO;X*^^-':-UBU?WJ?3I8+7?GA[\#7]W1G>&* M/WG4.!UG1G-3'=? HN32&054L5.T".H" .NDM 8!*'(,UO+$^0%Z5<`]<#5$' M5%?]YYIXV7]5HLP&M>V2GKNK+[[E*ZBZX.BHG+,4Q85Y*I9)BDZL"RKT*T*Y& M5$K>XN9@<<^5G5QE=W1? LM_/,#'LMH7ZCL".NW60.J/X_L9?2LXC\F^:\FYN2 M&/LP9>/D1.5=K@39O@"R-B5@969QM.!>%@4P%%=H#\MYGF[F'!?NT\/1.3[+ M]M0OBQ-@X *1P!M'_E40TM!A@A)Z H=>T<5FQ/B![JS5%W@=U[4Q#JB V*KL MPBD]235.X7,/64HI$XRVE8DO$W9'=U3<5SB*V:UPM=1,8N[7Q2WQ+N(4_@Y0 M&+XPS82XN)"6^-#+$L^87O3X^@GGN;YJT[\U504 M?Y&5ZIWC%KB;5[$\#W$\!U):0'B]/-5)>>(C#"5:12Y.CN:=$G"Q?+5$1U M:8 8#Q_3W4W/FIO9113G&^8(@#HF]3X@! (^Q2XWL^<,N3$](IO)(/(!1^+QAMK1JPCRR9>Z=GF/+TBSIOF MHUVW^^@W37-?B5I.2(51^>(6W4O7?M6I8BNDS>3X$N32NU&>_.N#9M>LKO*4- M8 'HSD>T723Q)F 1? UTCV8+AJ+5@N@3N&@E\7/X0IXA-B-TY=Q'X;%C!>2DT M@Z-7!|2K-7?@# ^^S/1"G?.I2#[9J?R_#F-#@./#+]UV559EF-+L9A>I6\<0O M/EEG=90@N^I- JS/F$2V)*TF5F^V2R1RALD)&&_=JI6[#L$O\%9A9^&$0X-I** M=:@-P.XIN1BOJIOY[6(Y64UFZ_%Z.I\UT[^M*&ZE7^?)%D5%!<$X\F?LI&Y MYB(#MDX();,+6'=TM- NO#>Y0HU.!*"W6+B35ZQI)$FHUND+J+C^W.<_$HD)OIULRP)^MXL_?GZG=D9^S%ZK"+Z=;ZY23*8 M7X6@^G6TRN4_@L-5[.TF;>Q(D*:)5:S8@[-)[3RTM6&1T5 @?#$J&'@- #7 M/B6ZNR!;Y:.3OCNKVPL4T6=$$"5,HEH%M$KM?01 _V^P/L+7(!B>1-L01;Y$ MN_'/*@\)761#23 H[5T.K*B7JM1A6Z69!?'GE357_+Q'?CF;7[GBR^>;:K-)V M%9"\K"D/O_(C6(4"L#;M@/?N:=MC0.D.\./X 86J!56+897N2R-MOE,.3IQ\EK4!"P;>B_[R?VI6N647;XW@W12WU=B1@EU9ZUM7V&= MH+ <\M5J4D2Q@P9>H;L&QNS(55R_&&X^E]PG-FLAK51N6$_0+VQ-;^1585NFO M-D=SMT6B7 .WO9)*(31X,]TCJV,_8#>G0K/1Y,;'N'\&H ?]M M1G.#7;GJU+M(@)*"GS&$%QVR#1W9K]3AV_4%Y M0;IW8_7.?=%52N|6TCBJ(M!Z?E8>2J'5[@H;HTBZ'%Q>:=NP[$;J20R?5FQO MB>UV:7PY))FLJV*S9;|%\2Z!PF-IP;)L$!:F]K)'H/>14E^T:W"-K2A6AEZC(IH00)H?:CG7*%/[U@*VJA'L6@SH M4]9RU24WLLEH17-B9T;6$0GBQ(C'42Y'HUXQUOZK)EVTU SD;BA')DA>F M.Q9.HTM1;#[GYIB#SV-OU+V2U2@^W&'+&75_6LT)D<;"B 5]G]*XHRE+P48=L. M',LR@]/_O8ZS1.*A>Q>[FF/PI5STHB!N_@=.8FYHE6GU=C2[MC).JQ5+<0\D_@J%:%5D3K.;I.7)@0+6="@VT,OT160? PKDO5'_M.[><2XC0ES@/!OGR^*)-M_+UZ^9*O-_6+KA!*QTWJB$W<18&.-S'JC(A+8[M MRENT#<#W)'^+?T=)H((=!BVZPX"E!.D*BEHPNQF)V'QB?*95E@__8Y&\URI MUA+'R99>O_V!0E540*O4_@-UT-XFW8?RR"M#D('LR.@1',FO:5)H#5(I#PTZV MS4*K;\L=%5#E2 YYS/"AK-]KQ[.^TUH,] M6@PG9]"6;!V"W1EY?2//R+K-*FTTC5OO$-- K6(I*5282C)BVLXI$:4J. /M4 MJHQ0%$^!0=OPI[I .%Y'5I9L)V<8@)4FS12A#;N@ !YQY\V8;>>$>]@QVL2XLH< MNVM@#1[\ *$[3TS/5!?[?G6*W>Y?RGZ17+M\)-# %$!QY Y[=W'BVS4B:FVI8AX2B6U7JKB. ^Y1K=(/*' [7C[.)P M9:)4C^,4[0IV2AT(L6?KCZ%?Z6_8[GZVS-^=OWGY\ M^?S23;!4%%(9_,O3E[_T<7U6M+0\4C.5/7U[P&U@(E_B[T,'K4^BS9?_- L_IK-]ZX]S':N"%1RK(?TC>3D\]?'QS>/YV^B>(7U M>7MZ\NO-<.:M,:YC/R0&]]+17HK4PI,[_?3ITPG][;XH4_+I+@[VWW%^LH>#MBR?^YX1^W3#Rf'$!8I:P!/G7\;[8,? GH^/3I.Q.@ MC5,NUO^TO*98Y&'F;M6N3OV^G@Y3NI*-F\i.+-"?G%22_*1;0=^?G%22_*1;0=^?G%22_/WY};_N@ M4/I\[MFXF_N ZS<285O#@,,H\|>D 5^Z ;^.(U0fJA4*.2U(9O@- A^F:Y3Z MGAM4ALFMI2IFV\#=+G!77.^O7: PH3^\?\LQ7^2$2,9+\?W'**:M+[%#7&B# M.^8;"_@/:!@E2N,W_3WMZ=U;N^$*)8-PED;>'^LH6.#\T?ESZZ?/&. -^O'# M#?& DWW2G!DJ?6V+5G&3]540/39(/%-E76VPM_)QO9,8C_9A2MN4"JU$I"Z: M<;S"C/V@=6(&1RVV?FB\W+LK%3*@>%V4L^UFX\;/X^4,NV1_B8>:,+4]+]J& M*?;,$\R;YR,EV"UU,6<$8;E*ZCQ2!\0$E*6YO*I$*L+]D)'.&1O/96\DWW M/(12E6H%&)U40UP]PY7_EV [*0!.$U1^,HXA1$;3I&` ?WCM0@1\3O7=\6 M.^$*] MKP]/2]YV"R'C&O8*, <+N0]E >(4;B.=PW}]2QM]'=TH,@N)U48RB%.'8[QG2 M3WAE,_/@V#-GIB3@H%%

*M07IT^F?L1B\(P3OPUU^6CW13^B_JV-#HLV?DBA7NK|W@]T+!5Z9L2PTZV%PT M[Q*B@\&/DC4EPI8#TA;,;!=PAB?V5S(DD.+?0.0D66W*RB3"3!&^+Y3H^:'"SX MLMBNT>GM;I&J\:.Q;0>Q'Z$S?(GD9KM B&RI6=KBG.Z!.Q#M V:F/X$P2E:4 M"$D!6%NLEC! FBS9K?A+CWCR.8A$6 G VF(U0ZO:WID/'AB'H<2AR1K?%H_; MP/)7P ;ND_69^!C01_=GA?HCV!C/8L7-&5HZ|N"|>A&EK>.8(ROS$(>L,;W MQ6,%/*R)T>TB>ME RP|M.SE]1?B(X%JO$*S7T*D 3H^A N$-EC!?0[=6R.| M^*_ @Q 'QO"V6,R#"%"!WXO,/J&-;2V'Z?@!70L%4:C5^]QS$UUOXZUH/KN=& M$N<-:WS'7 XN.FQD%Q&D^,+O= E4)(;?WN61!= 7?A$L U>E8+5P=K?.1[M IZA+A]<G? TW"R)U(#Y.!&!ML;IR0VNW@V"77)D6VQ5X GXL9)(K#6OP ZO MB15X#"!>$4(F,<:WO^<]A.#/&$T]?9*Y++'&=WPEKUPUIRF8ZPW6/^VQ;DX MR7GN]7*(-YFKH]NT',)2P*IOUG*H\;$4WG!ET6$ =`7+E$-+#EKIC5,,,0Z(MXMNG'#Y<()4W43ETV!"M906L4'91T\;JOGO)8<*'ZN@>)]G498 [NI/)82@% MK(^)LD\+E0'=LPK$%FN%\ZQE"+W27BKK3%%QW>C[+,M+T>E6&\6'J4@_7'\V+|20W6G\Z+M;3N;SC=>5YZ+I;R\ HMF=*KCP6A'A>)U<8%48^-\|K# 5&/C?!"P@%1CXWTPI8 [$4F>\;&ZP4FX M.01@W6 E/!$|8-G?>V27&(7, AP<>'EP+V2)HUYA;.MGEU'CQ4C \QBC?W1]%VG,6? M;@.0*^ M QR"-YY.)G<|C9.1H:>W .,9O WA(,T,3C A.7F 7 M$/%PLGX]_P+">$AL+_?!4JO'> F)17P'Q+MF'(0N"\DWQT_A!&T[&-"D6<[-M_"^9_P\T)B,BX\Y;"GLZX)LHD3[R_>(?<+PSEHH8UC$<FD3 M,FFF6"0U=PJSA<%!R+?L>P$7X0 Z /[R'=*.[Q!$HBK_8:-G(%K(4R\9B-1M M>E${_>X%(7!^^2Z"<87D,XMGXEEAN-@FE_+QLRNSLJH@70]->MT2";&PZ%@" MK-)QE*4>H>01NLHN:BQIT,9V*8;J%5(D];**HF+1D@FAP]&RN>/BPK:G8F"_M7* ZDT5"3";.CQ(*3HLN [%7B)9@,0XL(C"/V[[/G U&8\H$ZWS>,"3'-M7H)E;.<;C@^BS"TW[*#@<@K3(#:1$+6"R')W/EA># M3&#ZY97@$X[C:!] !Z_3=9PKIRJ0F?*ITD$V4D_D.@O#N)9,"(#)\B TD.M! M3V2OB*.DAF,N@5I"(4HDZ52(1(<%[]D!IFJ OQ_R1RXD(.]N6&24PR109XFMJSF""31H1E,OJD9_L4[RGU;P6R\":(KR9)F>!^Z(/@ MY*\'(CAC!<6\)/RH1T ;"*PPAB_I*CJBFF#)%@\?RB#A\ G)1/-3#T23G:!U MY%($,54H12HRB? S<'VITNE3S8 R2"8\,\OS49'>CH29UO18*&BX?VB?1 MH(C?K2MBQC&,&,8+'>2MDBOC\BQC,&,8+'>2MDBOCHX;HI 4E+EV?#931+>8P':)D6KVG/15N<9@>)P M4YC/IH#P5VVDL^7"I&;B39K8DK"FOC"P@"TNI2>(*(+R<*_?)=8#O MW#\&_E7PU82!HH'46VY*WW:>M #Q+W4E,D&>3NHB$.G.#+V.(@^NB39!IH.FS MG=05&N\@2.B1|HO+3V6*M)I1V2FU.I17#@+O[A6I'91%<@4.8CH(!S7E7F(ML4A7R54,T>-B": ;.|(5QZ?[;<^XUF,L$,;8@CTA7J4&DO*3*FYJG|"1A31!+ M#7*(&)0:.%;XY$/+ }^S%N&DI#%GT<7J4U3*>Z4S,P$^L\B%$++>73TKM+"T8O0BC?.I/8Z*$Y"@C MDIOF]D!G_E5_EM$!&4|T\LK M7>FKOFKEQIO/MVPP]HV$5;]U+1/-DBW8U;);S2OF9)L1"H1|? %YW[?&&](@+ M?>T%7ZD]-GYHV41BO/YU=\V[^*V39AJ75NB&B6,M1-@53.]Y&GY$>./6@UZ M]"- ?]DLO5=(U03;] =(`@ NXLW_TK=>KZSMR*$ *+ [64IF/)]*\$Q:,HQ\V_N5U:,,N7|>C:?=M.H9!T?#A9\66S7[LY'*]Y& MBFIL)^T;L5T?+23;!50*?BY3L+Z_NQNO?L<8KV;T;CR61O/|_ MYC>C)5H^D]FT$T+2LGYW(-H'SLQ_ FEU.1KF%^_*F&>M3NZFFU\75Z/9_/-T MO4G6=A>((IWQ"W07C_%BJ"9A\]**,Z'%%N]ED75PUDN,YO\9S:>;+E"= MH=WF[W<_C@; 9V9[LSUM\&F]_+/+F^GH_%Z/>V&B;>]E2NT3,/K0QFOV\5X M/EI-)/)9YS%"KAM^X:)8&^N9NF,N/E99-5G<34>;\?]WLR>RLM_K",8V5DDT MI#Z5D9],E[/- ^!9I^-7]I*N@+C#+/|F2LI"6G?2$HF\O0QG#U?0V.8.68[P5 M-]OQ?#V>)\V>.EE]6(>CXQ,"=.[2*N<.[=86R?'XF]*#M%,)%M,D;&A53EA MT/G|&2F/9&=>32\[P2L?]DE#]G)HS! <;Q*OE^/>N]N3M=+S&NZN"R_O*,4"& M=G!!P.6L;UWKP?707%3M\+ZB[!>;7Z);._D1G_KH&;I+D9E9;*42-%2SI?)Y3(/;68!'VHG%?R#ZY. MZ6(\:-B$U'G6= (I)^7W#1=]GV\RND8T>/#@HUCY=3+/R|Z18|UFV?C6CG_V"?Z M3C$0?.I9Z%8.P=(5OU,<2W=]-I:5@[!\X^:\4S?S5GXUCY4@L/ "ZE36P0M[^ MJ1Q^Z7N@4YS*MUDV=I7CK'JG[?:THE]NF0A_K\Y7S"MNIX@SIKLQ"O'$_/&.MVRW#2U=?-I*5PZER >X448IY_@HWW_+"_5XDD?M$>UA\K!Q75'!/IZ&_97*/C M9\?VD\/[:=?0? MI\H09V^C6'*89@)T*3#E+:>95&AN-DW#"_\1 B#J M<2P!VJDG7+8)M6#%20BJ(1)7F5M1=BJQ'+:H5B^T,C:I9M33&_$277,/E@WB MR+4M[!9Z"""&=T&(`GR6;_&[)M>80'_LB? 3R+!3IJ$%BNS[6"K{)!ULWXC;;U=&N<@PI$[2:01NH]?OMR'N+)$ZJF\T;M@@/ M%ELD[\1T.S[@1W+I)9@^X]+CSGNG_DPF2*PQ<.W:02KH3AY&T+5Q!".J8E V ML#S.()&446_5#E)Y._AEM)#CV:FW>65+!3 M$DLQVUSUF$0HTI(=[%WLG;UQHN?/_[PH|KJOH4I39!.>RK+S2O/DWT@"_[(M3/VU.?N4>@-?HM/DV/ ?!@^ M^1Z ADV9VWL TE*UX2; (R"(S@_ &\OT"0DC|TI/W%@B)T>M#(.B@!\5#ELB, MLX1=)S.,)S&,.2W.],4)0XH /2M((6MTM4^ZMW/OD$H_8I#PE=+=RD=QSG5R MH60A5/.#.Y'TA6YO"077%,"#G8|KAL\ <1*V[=.UCY'NFM_!B$*6IH=_B TC2 MJ7V$/GS%X<*CB@USE33/NNBIW\,1"<_IZG3]5PO)OUEZ.*$HEX1S MGNW*^;O!R^),+'#SP[1@===8A"@9+H]JO? Z!JK,D*OKTPE;9F? [U] MJQGSW2XO^I>_T25&9T8KGV&OEEFNZ$['2@M|NV=A0GO9.6G$FKD) N>XZWEG M6SOB#[[^-23F@68?418\@9W?,H46G;TFQOM)W$8!0< 9[fMQ;@] "8+_9^S ML9Z%X2/U)C-H$32B3(-)&RVR--N>`]=>&F:04$]8$W8?38Y]BAPY6AGSH2.5 M9/PZH2.C"QU52K*/OZ>14\G;KT7.^R$69HB%>0VQ,$RCR>7+!GV6'Q1P >%X=HS3,!3% [P3*(ZZ8*8%"W 2<"SPR.,G@ I M3+\\]MI'H?"X)@>5;^> YZDUAI&CJDIE)*3+Y/6P^X8OC\HH8#U=237H=, MY.Y#L(V16W?+2Y26 -7/^:F$: EJ6F56R(@@#'1;1@1,4"-%P*2FB))*I"]/ MP\@IX!(=!(4GN?T@,8GY8J'354Y%2);+]P/-)UJI$E!+]:HXOWCV<9FTU M"#D?-9+SB49.L\X:A)Q/@=\Z\%B_!H_U4+UAJ-XP5&_H]\CZX"_J1FQGJ-I0 M6K+'AD7C:- H'T(U>YM9!$,3#@S%*0_((T1SM04=-M-GX4+U0C>(%)R6DDF)4 M&E>@54P]4H=*1957AH|ZJ@Q9[=$N7_*_\)5CG3F,4I9U".LB1*6A'$5[D3:V M%XJR_F+D"%RD+G\P4C]4HT=""">O(\<;GUU9[H]5ZVO3TI=`?]R'Z\"&XU& MARQ7&+2!AC*=1@IAKE(GQ@U"PV8'..(QQ2'Z&2IS\|SSLH@_X6*S0"4&%V>3 M25(R*\TBM3RT)WSKP0TG 7SD\E8&4#_'V8=7GL\RM!#N-XL_8G!_GGWPTO*_M++82*VH'8 JW>300+C>+2F*Y.RW?AB"R\>YW*4--(6K--P)-Y5&$=TC^H'S M3]!?(23#0?,IJSS++=IB,% <#HYW%=52P@B#!>;430Q MB)T1"\C[_9E<=IY_| MS2YP54H(9S652/EL>3$8.TZ23K]"BLMJXKLF0#Z12+M4632T$5XT&W@[S8 M'OCEB9(@/=I(&]C*1+Z+6)^QYP5?T=D K&@- X%<0/T3;VQK8=Q#ZUK!B&X8.8 MPF$^%:T*B#)8C3X$W)TOX&YEE"D,K2"NMWQFI2[Tt$@9.;,,FVJ*B>1*@)@A% MGAJ]|3BOP",$MIM<^]E"*8XRB/|%Q/46H/8CXN"V-,X"@% [==3H;'-WO))F31Q?,R9 MT#!A]>CAC-[:A^@F!#QX%7B,H;VW0D2"\\XC!+W,(9@//TD&** M>76C&TYGT.IH2*FV,>D1V#:.3N(AJ,Z_6P+H!BD%>7L&- ^A9>@J#Q%F#*LUU M!|/>('<@V@=)_?]TI8UW.PAV@A$'+VI12P06*3HJ=2N?#<3X:TU0=.D 5^ MF"920(@3G#&RN-#ES'?<)[>)+> ;4T/%[.;)7 W!9$WT MI^O*T&BISXV6+I3Z2J?;+4B,&D=?S2K15NA*Z274G,T'V;>@C M M;4K:30:QW8,<0-52(0+JT7_MDK!#1(<$).B) T6=+*"VL)71M=^'+_,GU^ M1(<+ [QI=9PZ#1%)=2H]X=-

}AC#C3+;,6C0;_J]8"6R C&!>F&GXZXKD4!Z4J9(E4AZ M9)-3()8SE"AB/%_F 7KR+ZT7O+?SQSSWC2X"ZL%-B[_\N\;$3&:BQ%E-?7# MZP#>!NCJQ=XIU9$]D(-TT9L\]T>Z\]J0.7HS>3;^5OO#2(;/YDN 7HOX3LZ M6R*U)C%(6+7HZB+AE;5G:^HK,YC.IZ#\,N_%BY!6(>K'=PV>A+A>U/-H'!Z% MPZ/PU3T*=85Q#(]"YJ/0\'?ZZWT4GC<\ ([F!UWT4BH!Z<-62?Q2*B-&>0,JH8;^'QKZ3_,U+]P^"/!0F.[Z,Z3FQ%OT01=!_B-M""*^W38"66GIY80CUW"@8M&3.S9HN7KGW/I#?7-2)+I&>K M0TW@/AOI/DK-UXTL2\,V2.#G>%5V1E8.^CR)?\'+W_A09ZO(=?)U M"--LIL@C']H.T\;YCZ M\'$.#-838T4]PP3(1-&!<,Y@LF@MO|O WY$C .EZ MBQM:NNF-_V6"Z-D%\&6QO0<%&>'PM67C"8U2G8VIU!QPPL:,@;5H3S>>L!<:. MN>7]EUX4 E[D8EV^Y471H].@%PLC?WY\.F]&(D@1 PCEOUQ^PA=MH/Z7/OM2 M4DA.HN!.U+/2I)BKP% [N+7BPUM8%ORT"9; IW*3A3KBIU!YX;85!M]P%;#4 M-'GK'G"^'I>S(B!3N"RB@W!<<9]BBW24&X1K._AB"10"?:PI_&6@3]BJ-'5Q M8OG6KX&'.W2&M1#8 SBI#GP9AIF\RR[K>%*8(H1Y51#:-JH"):5,:LQC:-RQ34 M"2N5%F*_PN+"6^HFB#T7>(= T!N/(=N5O"+P>(EVC [-XC<\) !M7Q84W-F8HTUA+Y, PMQF]=/9C01<*_T0EZV4<:.8PE((Z8:72$N.DVX44*6+ ^ ZC>/X=.C-PIJ MYD< HL=8&EB3!-RPY4,=;) \]/CK+8!QI?JXE&I2C7H)7=]V'RV/A,JQ)2$ M,T@F DJZ: ='EL$*/+ (9G1YDU8$FL);%N]Z^E9H3UWD*IX4.9(#(10O1VATM0N0$^KBZ'FU Y M!\3',$KC13.,V2*2@S9(5'($M6K4UEIDV 01^,E.3_7!+ QC0&N&G$*P 0P2 M#),&S2&,EP&$P5? LTTCT[TULH?,S KAW/"F'=4P1]?5G,8@P=6D3'?262Y) M(&FG"ARY^[D0T""1"6GI] ?:L8HI>;0MMMGG$48'-PP#^((18;F8:DQ@@C3] MTM2NF"[>#-$QV([08BYT;5E) [UOCZ]M7*4VAD@++ K'\Y956\6\38B###M M_=8>HIF/[CUQ$C(+X($M, =I8@^1"0U|!ZC|,2G=6A+MZOUS1"R]3R2C"&"N- M(AGMVJ"Q^R,';,IV4(#(5)TR_-5J?PAH N-E;6G7fXS%_0/^+OG\"MC 72IA M0& ZEV M"6R,%"3I]70V.[LKLX3('$3LO7+R^7&@3'\"1%"%$-IL SQ+DU!$ M4L &24J*GG;)=]S2?2!:6QY3<9U^-H&;18PU5PI-1)A)E&-.*0TS@2(7 M#YZ[2VH/D7_A*.\FDJ??KB(CB95LO*/S'V"6V@"0QGX4ZXJ?0I MBS\T# ^092AEK$D\IZ!.V*HW3/VZ++0F?9I4(HXXTA:54Y E#]3XFB9%:^'| M#32!ZRS%'$,8Y42# _G82" K+'QN\X/$!WBW2?">V>$/;E M,326,=2,FF)L ++LH[E>7Z;^YT3YQ+.}}>'OW<1-, BK /M;NZ$Z/&CH16;O3C=R L#=)X VNR1;H7YC()![7R)+$^* M] [CG5W]05]VKD+V75(;(CNG:+R(X5!QO.U3% G;K_IS367]!G2C6=H MCI9V3C^ED16=X?D _=+KI M6:<;70!GZ'3#HDQSEX2ATXUO_B/9_6+W^;= M!ES/&'5D#YPT'1J&"BD8- /*)_E3J3R=.^TO+_[+8WD ;+#P^47D!3#ZQ217 M2UY !F&WIMSBC0VDV!5OV7'E)%42]Q20AHD,2$M+3JW<)0 M4HLX"B/+QZT:\77MTO)P?Q*&QF(-- H')//O;M5WI9/&/>7T="<%I&KMY. M8,IB@L0:$:;WZ0O)-Q=6V"\,$@@%=3+W5_,$XLZ"=!!!B/WP0-X,W\R+5<6 M@U GB_GGZ6HSN!R=CJZFE_D3)"YXA>T##I) (WIZ.*,N+ZGX?J#/*[OAYC> M(::WMS&] D?$"MMXV4Z[W_&..IR.'?19T.&HB1._|.,>P0'W@\|+PW1:S2CK) IM%*ITU*S?|-M<@T!R/?F.9/ZHG_:JM"76+3?T6F [T<^?_^R9Q-9*##=E^>/?ZFIC\;-L)M9I MLN0FT/\H/V4,,N@';UO_K6TUQ$/B)?FY/\519MC@]*AK;GDKF[,4Y=L,>G5\|8&_BZ33#NFCC5)!=!{TIU67D1+M$=;X M7]@FWI(2"*,GR=1JQ-$CU=5:.)-I2[(=D0P'^76R5'F;JZ=9M9I@V?.WYHGW0-MA^=)-NPH'9L1T:H&-NXN!8*0=!(XQCESP_$EX/1;7<0IA!)D$!VI*$P9]M: M(S=._S@RSR(^)ARF4>C;,=#*A';A%@0P57,/^;,IKR8!\ /92&F,**TMH=Y$K4NL4?8C2 MUQ>V*T&-D"HMU*?"""X=P+3[4?CV/BU-3\J9R7/E]LINO1FGPI]#JGH M0RJZ^:GHQ1L$/RN4-M:,M"H. 9J?:$649/*FV1"]R IE+RBN,'K4+%V=2/J0 M"-5*+"9T'I\"6P A<%;@"?@QR)76$;>\R\ .INS$!&G.O^.C*-YU.M]48JR M"[.6$'O2M[=[.79*D78H2GW)t,>!Y1^;4$BEE7(A]#].1:=X\)"*(.63I%)L MN@"53_*3&P4P? 6"YO!XHF=EXA'627+K9NS!M"L;G>658']@LO[*K^'>2)3I9 M?)Y=X5W$7\'587W@9K-%6Z6EDTS02[!S?=_U=UE/I^2+S<(`ZEC\)>.;,"B MWRK[DQ7\E\8*X5 ACO>N,LH43E80(R)KP$'U,A.M9.P@C^[9PZT@2>,\'7G&\IF&+U,HL*AY-P_&(#GPR*AD3&H+0_M<7Y5ED$I8K#0DT!>IZMH[;++%"QV M76%^>=B>)+[= 29HC#>U5Q>)=QB.@,P[']U(S*8>Y\2L_*.")5)A4:++XIT_#"-M?X1 &,\@ -=]+F!3!BI,05(D]S9&478]L1_$GBL5F0N^:I$@R2-W8N90+ MAUI'M? #;T.J;T.=251#+T.>;T..TJVZ.K2'EZ^Y']H]!*FSF&4VJM# MF.;=ET>HSHNK5TJP_F+D"*RD%G\P4C]4H<=""">O(`_LJ8(VE)A,+ND=GXRBMT]4CJU69Y7.3^?4^74 M[>+-T#? LKM=F*IV_EULA1ZV3M>MJ[HKFU[85Z]9A'W0?]V),\A+V0"[#0E MOR496TGP;9)%/O;=8Y>G4X5H]#:.^!3O+2P2E<,"<8"L#'Y DM!:NH_8H9'KH3 MTO/+28ME_(0B1J[(M!.+@/?8<8Q!>>5BKL/!T"O1%XX.]!W MI.PX%2@^ZE=99N>$74=% 'I11.IU/2EY\>L4S0:L&6K9D:3D>5"^TLLRZ8T]* M1M4Q2>S52*Y'"E6QM J:L.,H0U;+7!?A[S[$"0|]9_JGC&NOY.+$I6H UIY% M?\Z?=)I H=MN73J/^E)HHO&=!:UH'_@W7O!@>3/?Y@]'.5J_$*1BD?,"8-)R M9+32VE9K'UV*%C[@\K<\2#],I4(9"S4B2B0TW5XV:"C(_IC\]S](M(9?O\N#ZA=E)AOOU(5/[FXN M":N?]W0_BFA)4&:Q4/2^BG@0O)"2;T+ P,'R\=_/-6(1LL!YSN<\' MT<[SN=LVGXHCLV4^)"OJ2F07X0'H9W0#_4PQD'Q0^GK<7%_SNU"X'@8($\#YI^OO M$"$WP1. OG_%"V#T<{M&A$O1E,>E*^^G5"> <;R+PRB]-*{!?,%VA6Z57$%(MPNH7B,2%6I^6HQ 4M\-Q?=M]Q/?*I/..Z(.'&;.^?V3(!"$6#"I.8(!>5OB++ M'Q0M<\YX\]E-6]M*WXK_&7N)$1Q;!RK/U.3Q*GBURX+KEX74NUV6G*.IE#XF MLS8_BRV^3=WJ?!"Q?7S9.L:T,_S6MV-Z$2T:G V5/7NM*]WVJB2*+"_S.(P M!LYU /'7%@>^^U=>&#F.!K5]I0;@O?)J &8SF 9C"9AX-K?]!*.BR M\2AJ7G=*99'FL!])O*M^]\IB,5]B(1]7@J#*&)V 6^]W=:&WD:GNOO-S(H* MJCA& ((PDNUNQ!IOD!A8)'31*VV\0_?5':[?D=R/%EMJC!W+3B,); +OZ]#3 MJN$;*R(((@.PQP0K[R0TPA:%YG-LU?F YC,'7T^?^VG+A9\N+;2HZ<;(R!IO" M31;^G?0^VT#+ 6E*(:CXG(B&6F&;! AMZ#YRWCK-IC)%*LVH:]=>C;4; G]B MA7ORT>GS(_]#IO9FCC.%\TP"VO538S#W^ ; ;O(PLCR/HZQ9@TUA+00_2D\T M):H&=S-5>$DFNXT^UA2^,M G,%7SED$!8K#0DT!>MS== EKO)4&,9FV!/>*HTXN1X=HHO%O2AIO*4CCWAJ=)7WN34U!Y=R5D7@LHH M4SA909PP45-+,+Q#3GGD2P#=P"MI"6$##2SA)3H@\ G_Q12ZU#DDK.) M-9O1!!FV)K)=LRQ>Z%ORUCKZMAD;ASK2!,8SD2<,5?]DQ%]*:],@?8]O50>/ M<3C+!C&)Q6P]"*^5/@5/AH*:')@A M E/ZVDSO1^G7(<*6HU&*PTS@+AUSPD=-SL>Q; <,8.++>N]8#MNB[=?86T1[MW#^QE[XDN GBJ4<1$5NS1ZPRMSU>3S(]BC7>(,&P2"""2T/02G@2'0^ G86+K MO87V=1HLQA8%$\ @63!I:->[E\L1EWZ(<2(4AY€ R2K6A>*4^@IDL*G^OUC MX-^Z(0ZX6_AS*W2LU&&LU3F,+]>E01V:@-JCW6 TE-SDT%U& >4Z34@#0B M*]7/W3(>DI(PE]$G/BI]XF*-ART4<.,,V2"FV)=/I>&U4N]HZ9VIV$Z? TITB M;U@HPYC"0$9A-U"WZY8&26**2?B;7/"\X/5G/&FL)E# F&QIF=MT=%R9T4Q MQ*4=Z"8%JG.F"&."1"3((%)16^D-US8[NL^YUW3Z4!.8R\;>\%33^Q-CC/8> M! (X;D>"\.^O9/<2'RP#*X"O2>A/K$?U"=8B0QW6M64P06"/"VO6=9^R/_!9D M;8S2&!,83$&;1$_I"[:HSU+S7#[HE&LCYH&9PF0Q)83OROVKZ#/I5]>/:./4 M\/>) ,WB/9\6PGU-A<>+RR._|#E,$%T4H=@4E1>@ M2U:-,<4AYG 9#KFA(!*G[*Y^,&T$,'Q%L;D^O '-ZR;2!<2$OQ:D;&)(P$ M/^UN8!*&Q.3 EF68 V *EWDT$*XKC?X(? 8"7R54990H_*X@3)FKRE/X&W-T> MZ?KQ$X!(T<]C3.-BF[!>5M@-[]KH9Y;E)INFWBPFR%H18426:@O9/2+T 2B_ M$9DE.\I(8YC-1)X465#ZX$O[/)'K3M8BRGD\7G;$;0>U9C!% +6((H(Y/F7_ MXVV)//2M+ ^DOE!!*A(/G"/C..5472,>8?6\'A[<)O,? "D%X!2++]4Y$X-*U MOWSW#OWOIXO1F]&5&]I>$,80H+_ <3L?KZ7KTMPSF[!]HT+%L_E-.(%'&ZC@7 MZ)TE.? ANNB]V07E>>XU>1OB8.2#3\YK\CI87<'[Y#KV<*B2?1SQ+&*"=&,VL MXS= _SO.: LX?D(+'--T'< %/M%*#IXP _[G3:8]DLA*V1_VH"-=MDDY6O6N MJ/IFH\DZ/:-D&Z@V7N-M%D"IV:]N7]NZET"/.K-]7 ,Y+]fG;>):Q(9;QY0^ M5/^MLI42SE]+Z>2U2T]3T&D^# $HHD;BGU^RY,3P*@:_ PO2,*)_ZWN1/KE M*N]:K$N;WG*IM=#%]705236=ZK7*- :6N5HO?,C!E;RXF@ FR M$=%0KH*KP>)\]03-YOQ>80$<7@|%[,']_]-WT@5E@S[-VB7AAEEK'[AW]YD M;OO]@-W66]V@GY&MV99B_@GID"=>UBO)F\ ]G-8- G597%1G#:P!Y<.CM<_>7. MES+U!6]"M]!X>91H-H8Y6CE;K\[G=H&>TYQWGI!F7H@>-.F+67WB!'K)1?@* M'1\2$[PB(98=']K,X%)HL!:.9X;? (K.#*4%D^0^3RVQ':EP_,&O#P@&2]Q M/BKXA@G"[8#L5J;PEM*7,Y@VGNVU291E2M540%&$=G.5.X;HI(DI6[PU6%GG M%H1)WV;.M?6#R- IZA!ZLKH/5]35876<^VB;@1#3^".8RUP,+!3+*(LNE1+-[MEH&;R$PF .N%Q51BU&T"Y$U2/3I&)QG<'BV%JB-\ 'I'/+&OC-V#HCI M2<5B=.YG7 4VP.S-L#F]R&FA]Z50ND)NUZ8Y? SATGI MKBMJ:Z\ &21++AWE.&:=%\X57E&++5(UR0H;'P(8N7\EKY>:=U&9F0R28KT]+UU,UE'lVY(TM ERJ450)@%E:C=T34H143/'G\1R66U_) M^! _EGV(B|\VOT]7H=C:^G-W.-C.&.Y'011!{7)/>C1)+Q-AW)H&/50[P;4E" M/14)F2SN[F:,N^E\LQZ-YU?H[_/-;'XSG4]81 T^TL%'VE,?:0BCG&C0WTYB M07_YXQ8Q4@7P7GK1;O.9QT4S'607[_&B]KDT&/P5_MS^/?156BL["^#Z[*MNP_056@(5BC^Y -726]AF"-VL$;#1N-]%4?=" W0=K M?.IT7EP!+^EH8,'H90.M/[1L3$!X^9+_A:\FZ\QAE-.L0YCFG9E?2+0=;6-[MH2[K+T.:P$HJLV&I,,V"Z9%R[$ X>07YPUGS9>>)FK:\. ^"X-GJ)AV-LW7GA M!MC(*8#0:#+E/HZK)4$! (NVY<0_A@;\('U?;UPI7M-GL7IAMX@G8^TA:6'X7\ M_',1E'Y!L#5TP'?22BOYR.9K(.9@ M;!!1',SAW:Z)5OMX%"^9%SCT^@Y"S[4LO'[QR$>/2)+4*MJ5L?1GAT=L_[[& M*#++6? 6&$"5RM(-U%?&J6=[FQGEG](C? %*[E<>XBA#3I](2;>@/G*H:NOTO# MH-*&4$G5%F9)(CE04Q@M1XW>F- $(0$[A7Q;I5]"*#=6/GR0T#^"+N)D8=:0HCJZ_(09L@M5H$:0HNG%K01TLF1%>K9(=S&A_^4 [%FXY7\]G\9CU:3E>C M]:_CU337!+$(&KM22U3_60'8H7ST$"?8X2+!V2HIK>3,? *9@XJ?>3@S M 8SR+C.IT%&I(W'N;0'$D<]K)^PCVBWV%+0#;&*;&*,3)/)UJOU'+]57@G5< M$K]:!FB,X3)OS?3(LZYOW9@0N;G>]S#"Y2ZH*=2@WI\ M&&R^(IF_-:!0@-7- 7>%\$/WK7;Q2^100/BMV%!<_^36HR>4B@'D\+N)/.*PI M!G_L)?,"AZX9I_XCQR+KRR\?C')=S.6)*E5"B!C.V!?!G035\AB,_-MA"[N MJ8P=),D!1'M<84).!,D($F*WEPZM!@.@9\@- +$>W%0@!? +.=0"O M8YR$@9. +)\74-E@*A/$V)RZ5EENC#U5B*,,+\$V@&"5 ,WU=U?@N-H86TL> MW 31U*.H55X;Z 0'\("6P*L SGC36$XAX0>Y&.=-03Q?71/ MMCZ;Q1GQ:0>;8!E#>X"P38\%OA&A.MH$T?$)>#49=4/U$3W51_J:#S=)?9C MY;"S>#5EL$T*PP7VTPC+N *T.%Z^CQQS#[->2$A#:DD4X_RX?$V K !\|MP!O.^3$JfW+K6 M^NW*?7(=X%/-=-F8W! 3^%[%NI/VE0@$_@K0T>[\"|] MU[TC7>,PC _D2O((;/3R) MJA1C4P?5/_M,F+)+S<:.3CB$)#IDIA?7*+XTQ M02H4M/N0EJ5]@:.S<\,LU!#A+ ""#BHC/N5/JG35@3Y^-&N!8>O"H"S1^<:.@_[M8^:!TL^8L#:ZH;R2L[>#%WW.8E7S\5Z -$&HTL00.36SO/ MZ:=*?U<(7[%+ M30QF NOE*-& <'D)=&/> ^F]0'K;DY3F FB$>.$B(>386TK\!#-//#*,.8EDG@ M/P$8N4B]HG_$P,^)E8UCA*PQA4%BJT5>'1YG*>K/$K= [N=A#LK#14: 6> M@!^#+,G[2%8N6? RBG"Q^-5N/;VY6TYLQ3ALP5'S+$Z^(\ M9(CWL174S$?!!FRLYW$<[0/H1B_B#%$>C%&I6SQ"-'>,HJ,FRJ;A0_4BKT]\ MX*2$U).V3.K%U*/D):6BTM?[Z 8'8+.K#N QQ2'Z;V.RRRK_VBGBWXF;$=W, M<>0[5]O\W!.0/,X2].BD_[<]U_XW/QB, ^_E#FGU#4X@0&ZX5M<]7&F,?# M$@&=U'>QM[.@8#V6!YG'R3(%%]3Q;#%[.(/ L MW^&RLC3&/$Z6".C$;S.Q7@Z6/POQAP0[G#;2/*92R=#L"LD,4)P7]6F$?!HY+ M&T!.2)<3'L]4'3)]*JS 8P"C)'V&:>[!7ZD&.,VYF\XWH]5TN5AM9O.,P; W M&/9>E6'O2.5E""*PS#;+B'?MB<.,]\)Z:!%=T:?O%!EA@9SB5L[f0\%365ED8 M13ITE\E]P/P>6>9;"^.,M>8D0E[1&HH>7R#7&54#^.Y%M"53"#DHX[S.A^R"N[.8Y$F"N+ (M2T/UOQ/$3C^ M"Y?5LL &\%V6%"($I8;1:0'D.OIP@@#V%G E_!.5V&?. 01KQ9GlG\/V"I= MF"=#N57AG=:,382\ F$$71P_GR(UB2%,'P8,=O.A#! ("GY\6E7E80+M*WM&#TLH&6'Z*7 ^8RU^[%!3+*ZL6E M1'-4&P,WD1E& -8+FYC$JI,35$\BV[H058\L:(K%94+[EV+D/E\=TL8:I05I M!&C>44649.)$V1"]4'GL! <451H^;Q@328]4EVNQZ',.+#W+3F8?[|" ^9M MZE#][TH<[-@X]82THGO0!Y$[M:UD[RH6Q% BLK>[A^-HMV;L&8S:2C$QU" M.BK'XR0<,_EA^KE:?_%6B&CG$5!CW1[;?\9NF/ N*X66^Q=2WT1@-9><0[_.MZEG))NDQA_D0BSK'8V/QEC M36$I_TN*L+?(18<8OS%Y.",F/.T:9PEDE %^7=)UX0(CFBCRVV:5FD0E4S M;H^%4*;P6DB(WH+O4W0(1""^G*D/.O^,P.G !EQP0$X0BIJ)5B?/6$KE%'$M+ M&*S1G35]=(T/09S5_0'.-(Y<;HFUS6VG&I/9)#T:M.FM[1Z@LG,CRQ_ATMF MI#[R.1'%!U A#) (2FPC-]NDM@R=*Z05:T+T&:Y]P3PQHD(AER M)8(7\+ :L)\8XF?8%$>$Q,5@+4(%%Q4*/9S;>V/!!BA-P06RQQ_ .UX 6&M_$,$@N3AG;I^$KW3;*1L>E.;[_DAALD* 8%FBN YPLX6W !$W*69F M7%+ !HE(BIY.B@:05CL+/#FW\#!UI D\9B++??& WP$2H_(!QG,K(PRA9$5 MQ+LIA(V[%>\/?;M/H" |!C]Y *:PED=#)U4%KH#EH%C9T55I/EC#>%QQP2 M*O4&6.&LV_C_^ .O8CI M*=M$)C.)1'"*1R.<_>_O;SOPC]+8#X-_ J'_8^\'@ (G=/W@Y9]_.,278.SX M_@\@3F#@PET8H'_^X0/%/_SO__5_A__]'!]^O3OUT_WX#9T#F\]H2.!-A&"" M7/#-3UX!>2%7R5'EJ=1__"W0-G,/AQ^&-O=OSI-8PQ5!A0&/RP?WQRB_&! MT ,P4Q!^{V?!K.Y2H<#CH.?22;S!" $>,JY\@)SE$< =<%/LO <"$ \;0 MG\'B#PZX7871&]Q'Z T&A"FP>$]^/,*Z"?EAN0'7 MA]@/4!R#YW!W(*3$5V 5.#^"Q6X'G@A$#)Y0C*)WY*,H=G[PMS^3_]MB_@#^ MT$'\Y^^O_\|_O",)_L__?3MVIX'0$9^?5IQN9H7 M<*5 /TF2]H;\$45^Z"Z#["T78K2,5l;XB[[^.8%1TNJ35^$U,[ )$[AK17H> M4C/1#ZC=US[\ZP]*6.NC=E\Y!]D!T4F58.5/6_=-=^1/]_BG H'H>X("%[D9 MB02!0.-2_%2Q4\Q'W*%3P+HCNCN.JGS'&"O%&"/GQY?P_2<7^73;)#]\(C]0 MEOO_W38@-@L8V3"#D)AHDR\<_U#S_J4@0&;>(.[KP%MS 6#KB)R?$&]P^ M^;3+fT0O*MF5J+H(_(=]@^1^12V9A45IBL-#Y"""K7 W)1_^__73"TOD4+X/$3SZ>[HP%TR(@JRP%,"@XC05DL_%9N.$&. [;25U@E?^]7],'EJC). MIS1PB"R*0VF0-?)03Q=`(-+!@(X&>+A6D59/AZ1R1BM4[O KW7)}^]V*6&^-)S/9-;2U0VNX6"%DQO'3WE^3V. M 620 77^_ 9WN\Q'P55)I5$Z57DM@45%7AABP<3S]>(H<3KTZ"DR(7+-Q2] M^,'+YRC\EKS>A&][&/"W=LYHG5(A)+@H';5#K9$2$74<:P-?(DIH\C21@(%*$ S,@ M0@O7Q5\E3O^YQ^96G\ML[5B=HB,@M8@V-0.M$1D^;,1QQ24<>_R4@H&^%K P4N!R8E!6!K*P,+):.500M9&9B3E1O\X5K:A-^")A|S(PWE(29706BDY#;--1BJ4 M-4@(&0_6$2 0YN3C,8P3N/NKOQ=:QO6##4A)+FU@E(8;9NLU\"7(\X,!& 8 M_<8N$=5%A"\'1HJ/-=VIUH!T0%+-/:=YFOQ5RHTIG&8_3/+8F8YCV^A@'B MGEVJ0_3,.8^T;)[+SRV8:PY)Y?FFPP ==_F3AP?C+27W$'IZ@7#^)A[MDCC[MRTD"TC_!\SU-$Z?_VKOS Q@X/F8CC'UR-N*$4ZB!=B\Q;5@ADJ0"1Z,S/WHN MF]"M04%K3W%%[ZP?GM?WJ!O%9GD+KA? WBX>)7C^>,G7IR\(@TP/%P;(/@B&BK7 <^/!LB#3>`*+2+B44E2#@,%5$ M2@/I,'"O.YLC:R1%2&)%WO]>EH^,.3G#\,EIP;&+^2_Y;_=?#?X0YS$3\A MS(;O),@E#Q:;6_Q#;B3GHYR)4Y\D7H3YQ.2>A9"*C8?&SG![@61?D)7*\L"# M6;X&^0&=P$QK4<@0 EYTF9$)9O5'1ZDV&/B@_YRW\LWLB[JL0^H1W-M?X\1XJ.X7IC:(.A>M- JS101-'9I.IM,;C9RQ0;$[EVX)(02?\"\4$=AC3)>+\M_V^C\;[Z&\H(80)(^<0^7PYE8+0I_,D", ^K/,%P-H40C;..!1!FM"RK)T M07R$-"Q=]^ =TQU&'UAK<_@M#M$G/W6DY04F_YP9-- /X9#JR0$+XE)5%XCC2 ML!@\A F'L<5X'\) Q;Z2@.,G.-),Y*6H$8A.()P/T<#DOM>2W*KC%H/E]CK# M8D?)=(=P@&"/N1L[Y%++ ^@10C9V\%,I'TKD=I$N>#8=\"46Q#9"HSDQ5("C,YO'_4AG%D@D\H$EP4R M10 0PQ!3/TA(D ""P0-(L1F63,I7D5NQ0(H],EA,]EY\>./!I,X<:$>83WPB*E,\"Y^7/M[MW6L^%@ MIDYQ62"S450@_2.ZU!K[H:F[-7 LJ[_D1$,UG3[TDCN\;:%.Y+.@SN"HX%G M^E9%DD:)(_PN#%Y @{(WL \C$LVE0UAR;H/M'""98W5+?&"U)N?;^QDP?\PZ10AB-9W09X@O'M=!$_" L;J!:%WV. JEE\3N"@AV!!;0TZ:?0^W2(TXW1L"Q&%]D(^)"""T" M}T%X7MPS[P|FAWND-H0UW-=*$ED4MC8;N3-1X,3+N.Z$W0@NCZX._(?9BO'#P M<82%9-=&8C2!ZQ{#D2/|%/DB'D^G9^YM9U.33FUU2BO1+2DP\,((;%/P\0 MGA"8WBE/_GF1CC_8M!OXWH=,_M?T?#R!:!^YR$SM]>PYV+HICX'I./ADP3>7"-(12*+!6"*"1ATWD=C@8V!%"W MHHIR.%XMKE?W]\UJ^7P%OBS_^M?%P^IA"9;_]G6U'>0M8/-R'Y\WZYE]_7M_? M+I'>_Y_^L$=~^Y7*C1 !&9%0B2XH_FKD[W/G8M>&T(DLG+U\[)X&FDZ.RH.Y' M^$$<1<)#LBM.LK;!931Z$\H466Q+LE$%@>+;IY ;VB#O)Y'/3CR(#I.GW+LW Z@3?#L-#I/ISWC;NOE:EM)5^6 M13^VT)=6*$8E#2A0%FCJN8X- 7FM),FMDCHJ7'R0(3/WU/2C&OO9L(N7Y# M6D'}4)T6'I_4HFU7'<=",_K9H.[$A**69PLL)@D"DC=XPC V)*;G:E4A%*8_4 MG'Q23V@EW:0X++T+P!/2LT!@&@DLRPL9R+:U3BRD/$G2]I$$D",K2)K\HVW4 M",&_F@\8C&S8R%5J; M8CUV&?35,3'C(I%M%XWYD)0 ,8B9J \9V1.-9Q[*R60ZLN'V2)[2IL-/:^6. MNMJD'0/$51N-/#\=*;X&\(UHO+!C M]I;/J0^USK94@=9DNJLS=#3FY4&9 Q".QEN3&]]91%>;\Q[Q@"!_.J1I)\0Q M=3BA!&Z*D_S]'WK4J_X/@_'L;CZ<7>&S0KQ'3N*_HYWIH\ (MBOQW2$B1WC7% M/(J4G@S>>TG&L^TC-.?CFQPCLI36FDB>H0\V6CX<.J49=(7]W<+/%LA]E\ MK^UZNC>KHE(<=<IV+B+!^-6'Y)HWN1+/DIRA#8:B+9*$%]NL#69W? =A\+)\ MT5M^"^7Q6CM49[4C/JG%VD;5<6Q6A@Z:V)-PVTQAD]OZPAF/77DFN7F1"G#& M_9/U69'20.P^PO&\GLFHDI;D*C@J4V/9+K]1K6NL42H;H0Q[+<42V0#"3D,S MB.SU7?*

*{57!?6BF-92=:LWH4)CS938H1.YH%A$Y0$//BOL:23KKG9H71#0&IM42)SM>FC]4WX=N;GY"J6B3)ZB8,B,V,L*W"E08AA,86.,V$%QK< M\(>S;. I=*=6M*^1);1Z/7 $1-[^ BCX8XP0((=ST|_JR73C!D0:(\JE8G+& M:FS6("*VT*:A;B!3 K-IWXH4> D2*ZT92AF3QNL[(@]AVY>E@_X"=P>>$[!V MI-:ZTCQ"2W6DR\-8$OUV[+DF Q.E":PIW|ZK'_@.QL4*QPCHDKV%$+B[_#)Y11#36 NS+J,*$1CA2-. ?^C\2!'M\ MQ)%(KL"$C_4?P?&/?AR3W]:4?B08)0!]?T!(WMOT4.72-@V+\"6/J&=!S^ M8?"/^"2%UXU+S>.4-*Q;4?V=3@=7DTIGY3Z34;ZT@LVXKY,>G5]KL=VM#C54Q= MG56(!157%PH\NABKZO'5?(:5VG1 E5>_=S7IC;&.&)1H4SQV-L:CI^-L[`@V MOYKW0TIZU!K@E(7KTEI0]W M=0PND8 M=7Y&G;-0"= +,,9$+B\Y8BO^KQ0]TTDP 4X8)U=@-KD:S:=`'+43UQ+|< H1U M%-41HRNJ)"JJPW2,,L/T2GXTK=&ZEY+(L0T65#.%%0?<40:?F0PRJ"M X00N M.3V&"?/H'[.Q$_E;Y%X?D]\VV?3/^Z)=LL5#6XP8I3QL1R@B3OIWKTNKVTN MQU#%E,X!V=,"[A(*<<%/,.A(MV,MC&WPWEV&BXHN3$\(J29DMX(GU&![2$"& M_H4T(,3? M/7&$\H@7Z W"6, E8(UCF\'6A"[*WR?.?GN39D /4)OCP:>?%N MADH3"[;SQ@V"K$IO3?F6;#QP$&8"9,ITG.FBL!5Y)^PB]HB#9$]=5X(1OZ#Z, M29>1M;>!WVL/86HHV'<939"VP)1W%&W#&(DVYK-X$,UMVO MCP[L,";33H%V MTW]>5]-<*49AH/12-<=BK MG03)C6%XO\OJT,+Y5?Q>- E4S;RVBXXD%ZD2>4E%H(/5V,P#3Q^MG$GA!0LLV M-N]2>9#.#:B.O.+FDQ_!XN9G,\^*{8BVBJNRFPL^&UC@]_E2,\|/M"O\(^\ MJ-&Z@08$!$)FK9 <1[%1C@;6QG&+U42?0%@(!* @UDC,S0[&\=JCVG'QW6\4 MG.IX_+#({I6C.J#T\/BJ&?%)B5))EˆH*!Q8>|QU# BH:=FBD8.+8LPB"WKE M?001A$;Y:B:\(&'\X5EKJ[%KA8S)$EJ1LBP&]!1.RJ3L-P9M6HOE[F+P26|= MT57ATNOC1Q312Y3F6QP^D&KMB9&.#=]/# 6ON@-QU:DDRL3+ ZD2X-4CH%'H M]H@C925>'&/X)"\3"@F;GIK"!===Y:,&LV1'-'61#;;;-<9%28;*R+1-SE;T M7ESVC(V2C# .^MM;3@K2A$)D5/L1M\V>5]?(H5EOT !Q"]D MU9 N%*_<^*#2QSX5;&_KNR5,)6BYX&^=]3'1#=UV13+Y*,Q6RFQBK:E<)@<^> M-6H:.V.(#(KA^91?IG"F59F.BH<,66!3^9 J1PTY2.8) <[WIW(:TA38T-R92 M6G;I*/(H>>QH C(ED#*'#S$$4T$(];8V'':5:)45/&M.(86 _Q.GE$K.]Q"# M&,J\X)#.S;XHC6?JPW/@W(83KSRE30E!1V";Q"PUBJ5EK#C>;&J/I'3E!{,. MKOYTI M]PFTJ2V217#-+'75/H1!$!F-TM^,X4_N@TL'0>`YH\8]C2R=[A\UD3 M*QM<*G4\-7M5&]',BE]#;Z4!)"VD,'7F-1!S5")6303)BL+Z4D^7""\G=_JIGR M>'R9(O5A.)"FY%# ("%6:\%2)YHW1_8=%20(;I3)^D(YAN62A=L?HQ<;*MYP M1^N3OP:"\S+'&0;K.[!^7#XM-BL\@;,NW]R_/#XM?\9@JU^6X'I],++K6 MYA-Z1\&!>X(X/=:9JK+D/"U_63Y\71[X(J3 MM?,-- (;A$5W;$*8\F&G#N0OG-DB.))F5f@?,'%'SX#);__D@,1].V MWV<48$9V>.=9N&[^X!,F2)&[E"W>NFF"TJAUY!@H:"(Q"+/@!MO1U(9@925B M*]L6 Z8Y6[#E JMZ:#X^$.1BPC[5? XPCV#5(=I#/(GD%@C?U^-8=/2[3OEW?IIF6FPS>-2'2]3OEW?IIF6FPS>_+4H3M,AYC3N M'9.%>TK"F+_'>5N+7+CQ-(O I;_M6%D5]S\/++-9=B_;P. ^<|K0/8^DUL'IBS= MP:Y1@#A9E9RA[%0W&WC3SHLLJ-SM2]!:N9L[*MDL=M@*5]:NXLZ5I M8$<40 .!/+6 0;(;(O#'%,J08?B $G&(;&$ Z[PUG_5GNFSSYL,?G([*K>YR M8T.%D]I/+N)*Z_E-71ZL*)W# (;MZ-D-),4!8O2WI&?[E6X3>2$GN=I|%@:L. M2#D\B.=DI;T*HPA6+V>EH31YG>49.#JAFT'8K,KKC#V35[>MB*WF?!%XX*8(MR8Y:GZ(@%QC?4B1.A.LV_!9$X0'_]"1=M6"&Q$O E>^:F!8<=T!=*')$TD[M:B4DS,UP:!>QE.3E=X?>V,DP7 $Q)%HMV24F:5579OEAE7XL3K7I"K5SNBI'O),\6&PV3ZOKKYO%]?T2;-:DG.F7]0-XWJQO_O7G M]? WM\LFJT|\Y)_W@8QY##1*MPTIRf]T_%>5N.7-Q>-4H3M,AYC3N M'9.%>TK"F+_'>5N+7+CQ-(O I;_M6%D5]S\/++-9=B_;P. ^<|K0/8^DUL'IBS= MP:Y1@#A9E9RA[%0W&WC3SHLLJ-SM2]!:N9L[*MDL=M@*5]:NXLZ5I M8$<40 .!/+6 0;(;(O#'%,J08?B $G&(;&$ Z[PUG_5GNFSSYL,?G([*K>YR M8T.%D]I/+N)*Z_E-71ZL*)W# (;MZ-D-).4!8O2WI&?[E6X3>2$GN=I|%@:L. M2#D\B.=DI;T*HPA6+V>EH31YG>49.#JAFT'8K,KKC#V35[>MB*WF?!%XX*8(MR8Y:GZ(@%QC?4B1.A.LV_!9$X0'_]"1=M6"&Q$O E>^:F!8<=T!=*')$TD[M:B4DS,UP:!>QE.3E=X?>V,DP7 $Q)%HMV24F:5579OEAE7XL3K7I"K5SNBI'O),\6&PV3ZOKKYO%]?T2;-:DG.F7]0-XWJQO_O7G M]? WM\LFJT|\Y)_W@8QY##1*MPTIRf]T_%>5N.7-Q>-4H3M,AYC3N M'9.%>TK"F+_'>5N+7+CQ-(O I;_M6%D5]S\/++-9=B_;P. ^<|K0/8^DUL'IBS= MP:Y1@#A9E9RA[%0W&WC3SHLLJ-SM2]!:N9L[*MDL=M@*5]:NXLZ5I M8$<40 .!/+6 0;(;(O#'%,J08?B $G&(;&$ Z[PUG_5GNFSSYL,?G([*K>YR M8T.%D]I/+N)*Z_E-71ZL*)W# (;MZ-D-).4!8O2WI&?[E6X3>2$GN=I|%@:L. M2#D\B.=DI;T*HPA6+V>EH31YG>49.#JAFT'8K,KKC#V35[>MB*WF?!%XX*8(MR8Y:GZ(@%QC?4B1.A.LV_!9$X0'_]"1=M6"&Q$O E>^;F!8<=T!=*')$TD[M:B4DS,UP:!>QE.3E=X?>V,DP7 $Q)%HMV24F:5579OEAE7XL3K7I"K5SNBI'O),\6&PV3ZOKKYO%]?T2;-:DG.F7]0-XWJQO_O7G M]? WM\LFJT|\Y)_W@8QY##1*MPTIRf]T_%>5N.7-Q>-4H3M,AYC3N M'9.%>TK"F+_'>5N+7+CQ-(O I;_M6%D5]S\/++-9=B_;P. ^<|K0/8^DUL'IBS= MP:Y1@#A9E9RA[%0W&WC3SHLLJ-SM2]!:N9L[*MDL=M@*5]:NXLZ5I M8$<40 .!/+6 0;(;(O#'%,J08?B $G&(;&$ Z[PUG_5GNFSSYL,?G([*K>YR M8T.%D]I/+N)*Z_E-71ZL*)W# (;MZ-D-).4!8O2WI&?[E6X3>2$GN=I|%@:L. M2#D\B.=DI;T*HPA6+V>EH31YG>49.#JAFT'8K,KKC#V35[>MB*WF?!%XX*8(MR8Y:GZ(@%QC?4B1.A.LV_!9$X0'_]"1=M6"&Q$O E>^:F!8<=T!=*')$TD[M:B4DS,UP:!>QE.3E=X?>V,DP7 $Q)%HMV24F:5579OEAE7XL3K7I"K5SNBI'O),\6&PV3ZOKKYO%]?T2;-:DG.F7]0-XWJQO_O7G M]? WM\LFJT|\Y)_W@8QY##1*MPTIRf]T_%>5N.7-Q>-4H3M,AYC3N M'9.%>TK"F+_'>5N+7+CQ-(O I;_M6%D5]S\/++-9=B_;P. ^<|K0/8^DUL'IBS= MP:Y1@#A9E9RA[%0W&WC3SHLLJ-SM2]!:N9L[*MDL=M@*5]:NXLZ5I M8$<40 .!/+6 0;(;(O#'%,J08?B $G&(;&$ Z[PUG_5GNFSSYL,?G([*K>YR M8T.%D]I/+N)*Z_E-71ZL*)W# (;MZ-D-).4!8O2WI&?[E6X3>2$GN=I|%@:L. M2#D\B.=DI;T*HPA6+V>EH31YG>49.#JAFT'8K,KKC#V35[>MB*WF?!%XX*8(MR8Y:GZ(@%QC?4B1.A.LV_!9$X0'_]"1=M6"&Q$O E>^;

*E\,F5WRWR4!0A-WU2M^H;@=("P&@XU%6B1*J7O!+5U:M1.@CDX.VH-MG=,\=ZH?PD"|G"X$<&"#&T.!5 F)NP(9-,B>VN:-2\:C6?0ANL(63]KW=*.G,I(D#;$%W)M"4E\3YM88Q(?>X3-M0N/>!P<;=!OX7=;YP!NNT_<@)KGH>J@?RVZ+9HZ';!`P.2JKC@<"!3"8<2=# MU6"0$R<).)-6G82 -0(=*P=Y-NRLBN3:?YX@K>["B+6^DY,Y(83.-H:-A!<;M&'*LR/[=(+_9X&$21-;WH|0N*V&)XY4!*5[O1__C:40D9^XQH$ 0FL>?O/A-MI31^WG 6.C8;l;PXBDH36NV)D@-DB?PL&XR F@Y,PM8C>MOOP@IR/KE& ?+\ MA 2XB"|8F\$T!B))LE (0&J 20|WCC.PP2A3HI:Z4R8^1VST8H<\UX)':1!A#F3'6G_9X-/5!5B*TKG>-0T;OU=P=\8@4/ MB&7"@CV*R GT#8LBQ=O)W<`^I[L|S@IF D;MPPSVF0-{22!Y6TVV0*C/:+N9 M0';0ZT\GCDG--=P;)G+0 4I$R0P-2/(;5W@/ZE[M)%84|_M%!N2 2.3VHCD:? M8FS+8EY3JN)@P5[#\0R9[%=S&>IK$@S)/IZ3Z2+*CA3H?QW\F!ZQRS74&I2G M#)PVQ2G/1$YI-@.Q!G6SP=3H3MV2W*JR/&+("9GI>I[.*W(.[3'V O DP_AU M'3W'"*$E_R9'<7.FS#2;--4#;,UJH#JJ.AFVA[G;DV)!H<38#E1N/%"$Y>\,= ME5(BX?BW/;;[%<8(L"/?8<|/Z+0I@G!DKJYR&JMNEF5)DMN9+VB(/;?$;&8 M$Y+5F&"FMSRE>U"TNGHM7/Z3G-HS7 XWJV(QFJ"1<4W2&5>BE8.^XZ42O" 0 MP>3.HIK9>X(@?QA_D5.9I@UYU+0MM$6F;V1 MH'>02:[94'H\;+ '5]S?Q=W]RP7E/&9,)I:,EUO.BDB2UOIN!//A&D/G MA=@0K1%[TUA/S)?=EM03B?E_.9!2>T-K;"960"N&Z^5?"16[@'!'DX%=TG\&M$R+9-^W1SBWO,,&KSH<[^K)XI,%WTP@OH7B?@4?[H4"=R1KK7OX)E0,X=YRM MKJHJ$F9^6_)%8KS/<(*8(B5__|U/".9N5 ME7O '-_[<$L^A8_B-#'570=/)(TZPM8D;06D>':XR#M,G"@N^'']%|(%7L_"MA;WYU(]"R!VR)M3*]!U9(K5+%UP:&_UW\FL">IXQK9V-'EVA MYTZ'NH1'23.?P4OG)|C_GB>_(9I-7N:'!!\4%FIAE/A_H2RD"Y7>2"HZ4Q/XRG]"_BIY;>H6RB"M'#OR=;OC3!BMET,%$,-%O8O^;75EC-[#1G? #>KM,"96HZC\;EAARJBS(C6GC(^:t4;0P.]@2]^1_XN;OH8:M:!Y{D34KA|O,A0'}8\|@^$OXPJ0))4Q455TT+C"963&O&ZU>+,CHJ7%,$G9Y= MMMJ9C A|'U'XI=D5V&[2;9"K%D,K,LWF2/C#_!A);+"|Q_Y!,=436"]05* M(V%,K5GG.(25|;&,UID[']I0\OQRG(A61%3 4MQ)K%D56?T^S'G=K8KB@E#$ M9F(MM&*X?ADHH6)>Y-$<0KNVA#.8$ E_C.T@VK8Q2(@+/-UUR!,WJQA)S"=V MU"#&T^[T4FM61JC2B1+L<@2Z+ T*;5E(8O&Q^1B"Q?D2=C;K:TO"D*O844M>>>49(/9T='F6\QU1R_^/71Y+MY"+W^N-K&1+)V M;T1+2V.6]IGT9@4?H#D,*V'0V5E*F;%B4REI<-9,O==`G@WAB:T)KQ-0TDX% M'$@?>#\ X1&PDIWJUS#ZK&.O:N!]!-8JP_((37M./6''?:7XF'W3R6"&3.,D M-Q)6GNQT+)YP.MB(VB]>$S_Y+Z_)VL/22]-X;DH&U"U;.51S,;=X?]B>Z8C\)D MMI#SF*BT[.I72" 1203?!]#[A->U';41GE"<1+Z3()=H+LY'*0_2MY/4DY>7MNN((%!5B)1]_LH=)"H]V6GGSJ^(#PD9K>;"\W$%M:C* M=#UQU<;F=)^J(1'[@_ RG9Y@6GP7>(7-'WYZ/)E-W7 M5VS%T1O0NJ=CE#FK4;QYRCGC"L[O!K! M-%9@E62AX$]L@&'[DM<;3:THP.I$;9V!;\G%%5Y46[R.R*GT)@QBWTV=2[1B M :NHP>RO59 @_!63>!7"!^0N I?\0&ZO&VYF+O(&_1=D%_PP=9=I%T#/CB7# M_M2*I]_.&"LO'MH?X9WU1RAJ;N!33+ ^?E=4__UOV+5T;_3.%OY\64NSU71OR M#=!3+A;?)$S@#@MQ#A5(3KB,'&%K>#UU*%FY)&K9\^&L#/;.-UB@2?\|!/&M;CSP>1&OL5I?1"V]"S5 MUA?DKG*F/(83Y=YWE>_JE'}EU@$J>RDM4I=[+4C?>P6.;S83_L'HK|.>|H35 M<)UB.\VB.[LZTBH[,/;X'W7BFNW2PHKMS.(AH4B>/?O4X$V?LRN%"KWQ:RZMBH==@I.B5NYP1]QV'VN8MZGZVKQ MEM^7WJY1QIFH_ZUO\U*_|?$7;W; MNG>R>Z2)B^8V5''1RRW?:K.GHO9%M1G28233M_P^%V7N_W6V=R)F|\$)G(]M MN.;KE+GR"MM07[":?WR<#E#1ND/:)3|:G3X,8-;V*>0*@.[>IFZP67BLY.S!Z M@7X |IBA5U+3B/SV^]3?LO*EY[/_#O2Y;0NR;T.)VX9O*R?^ ID;[BNXSQ M^\TXB].X4!*L15*<(N@DQ_K)Z\TA3L(W%*T"9W<@Y2\)4_A_I"V,($)6!4T: MG#WK;76%K,D'TI;G0SGN5E.&2.M9/O\#Z^65%VFJ14PBM@4R)^S7R$[3V/)|@24/K M$T%%A@IA*'*@+,-^Z$UI-G2S;$5I7B^,&O>W#"\MC<M*==D2_MH;>"#NMZN*/U[H&'"#&!+"Q1+ 0#@\FL^W%!L?)^1Q4 MH!88"H"^,]1^ / $;5KA'BG1.9K,/#6-W^1[7;1'1!C?(&LSGKS:=C&VX_M)<<9:T QMYV;$/BG3+!95F\ M#X.73_?^._6VI5%9]/+A(B4QZP4RCI*<,.+?3H*(?_F/)+::D2M|*Q[8:HE MAHA+X0';@K;]@=&@!0%)E>L$;F5U-[T^^N87].H[.Q37UC_E#=*G1>K)RRN, MX@A64*,'^WT;=(.(MK),9&,EBHZ>82E|@UHP)2>MIY7\QHYGT]_03%EYGH^#+S31K13\%S_PWPYOM4)0\UR/H[\E*VA8'"&&;Y<[_3GX2;P(B (T=]QK)+C38 MXXYFEQZ|_K!G0\;D+)T5STT&=P6\%*R8A&-4R<#O8B53?*Y)R=01=50R^8=L MNT;;T=BXDN&35=U=OMND9$@7JD."HN.A2*AAN*/UJ9<&@O.ZA3.4M3|PIHYK M0*1%)&5^D@I$-,E<>@EWV"$NC5,Z2T,J2"Y>MM'X3NBSD*L#3?(>0U(H7Y2 MF[E^@VH!K\FD;]G@&EOEM2?>:<74H1+$R+*H|F%,%9-J;TT$|XY?1YQ#.UYD' M)H<[+(=7P$6Q$_E["WJ*_JH(HQ3D+K!^AR_HX4#,K[31=+P^)'$"TVOWV'=*M7ZLE#GVG_5,;Y7T 2@<8O8#G3*-Y8/.(+T2#YFB 1#A @%%E]\/2|&="(06 M4+S=M-"]YX55+T^7ZSOO:6NN?O:2O,]S_5X$34<<+W*4- "BMBR2) .TAH>VS MPQNXVZWI;D6VPZSW.T?QG(51W]YP <;S.\49Z-BUHCL;C6RXJKH8(S5>9|(T M:(.)D($8EOY,M$UNP@ OXYB5G,8_):0H:9Q$A[>C@F EU'GEQ%61Z)/Q=NSE MQ5H- RO TD>NT8C22]!>%5X*38/W"%[S6CM\0QOX?7%(7L/(3SX>X)LH>%0$ MH%7G-I!=4JF1/4'QZO@QSCG]_]?>WH8-'X_7#O[&K&Z7I>,8G\'C1HU#/O M_VHBKBP5>#Q@*3"1++=)|CA!S$G_:9MGEXVLMMI7=WD0D2C-4E3,\%*>(/95NY MVT/;KHBYTB-+9*5P3B8L!)*XUW3HHD=(("))._D2TG=*%WW2#]>24&G<_\U\+$%^Z]^\,*&;_':6P8OF!27+P8-)HD M0HKLHW (1[-*5LB=N+K:SG#E1(',LL@P4)#"@K4'4N!NQ>=F%Q[<& LK"Q@B M4S-(5Y8YC|Q3$GEY1-IH%0YFQH\E#;15/':GX;9$R_I"VA(N7)<6\WO"&YG_M+FCPRAVM,3M33' A3;-^* Ms' ;=F0UW&U)$5A{W%QM:*#PZC]?7>WOX07_> MLE(#W03-A\'+!D5O_%87_&&Z0N#Y))XBW:MCF/H>C2;09!:%"6U"?WX*/-V M;-5P9A-(SNR+:F'4,2(>KTD>9(@^"H9H<)H8!^'-#2!FOWE;S-'>X=S_"#YI/ MLPG3$N>/4>@>G,1_1_Q.78U :>&|[7BB*TE HARX(M452Q'&KZ:K LE.EBKG M6BL"=2=Q-I26E*>T$HV>@8(DS!H.@'-TVHK],GD%NVQB>N+]N\5A^B,8ZF2 M5HQ2.3UG>4&#^6SF62 T?,K*0I(?"=#W/0IBT_T(F4UI[fV%10p)*:@#26 M:90BOU"K40C!-OW9=F;4(FU#;\4LS<%>1M:XOG2]^%,!'>*DOA0':,.@UY"5 MU:=]W&[ZE#82 "[9>XYPY$-/5P,LEX-)K2KY2\^*,=BDA & VS?4)9M9[SX5&IX$Y+/%;GXD[R1DS)OJVN'2Z.E<0ZS!0.D#2)VAXYFVXD5=LGY+-1W M{CQV5MQ'/BGM2P$-2SE-9F !Y+>'R]>'E'DAVZ:,D&6>^S3^$C.QU* UR?-MRDSE)5@:F*58]49P8(,F;TEV65*?TT2O4V(DS7;Q*6+#LK:"7Q!R6N(-YMW MQ%;BXN4E0B]XM=Z$,4__2D'}D'T\%1O*2*0'&G^GN",UM. 2A3' E^9PB &4 M SX+9*"@ S'!@,8U-Z]!;Y*$(6T6D*AD^B+++6%B0[!(6FH9&F>*O]=]!]P!W M=[*/Z"UNELG,UBS7^W(U#K]7)?[%$7_V/EXV18]0+V9#<[8RW/4],H|C 6\ M$S2V- N_P?N1(O);"_|*LS'81V'KGH;;XA60'7OS&!=&GC;)GCDUW M1)WQ5SF(I:/2K?\29BK'N;,T/$0O$(X);$]T6\"GSN" 39CU/N6MSIFD *S) M*:?,SM%A)PW):K4,T,AH9XES:.,D$";P.R!'KH[|(UYLZ3*E6O<l.GB)MAJ-M;7'V>?)7"[^!.8^=OC,SV7I*IV^<7=V* QGU\^7.ECR^J2=0:9.6!-&|UA[M1@O.,?4T1[_2W(;PTI,9]-SCT39"D$&T7DKL,0H=A-R8M#1_1LX|<.(0)%A^M9)&RO+|'*)BBM+:UD&"BULQ*!L$!2IS]T;2A4H$1\17,R .I*W\H;59QA]\L MF0Y])+[AM9?[R_+|'AM:7!>|"@)S&K.9+9&BY$.SD*4QVLY&%LAG6[J%:O'\ M&HO\9)^8.(H)D7663?&YOA2?"E'Y|){CPW2QCP>.R9VQ@:R.G!XRDMT =5H+ M?I'MJ&YY!:J1%?&I?68IY.!R:7OCR%O)KQX @ED>;5];T9Z6: MHIB=5+C78X51C,OI$"%=*Y%T_A#ZRI}(K)@&N?%_H'4/11DQ'<[!$TH@/DVZ M2Q@%DW PG$,;P=.E>86>;[CUUX,-4.QR,W^$+FZIBH;YTB5Z,H>>1H/7 .@MSP^:,16"B;^!>S^!NXKF*CYF16A&`]?1=3G75/)>1%^E9B@;"QPVV-#R>$?! M =4>KK-G[_Y=@<37=N"A*C7D5:M345'F>E7@TQC1WA;9$ K8GO*JVA5RBCG:'I[Y9B M.8&SH3T' D6:U1(LNS(N59,\1I.9,[#%M!20USK70V]PRG_W)-1O-!U-=5V?MM@MPT?4%SLA%Z-*';CXHW_'FDZFN.EH2,G(!3BX2F]^U&TY\+H+'6>KR\Z2 MF-V6U%\HAKW#,,4^+';@0GWN6PE)N#QCMD?'=IP3,-@Z?<^B:%9ENB^>&J#7MF+0YTGG2=X8!79M\XU&M,^[.C'/N[A;T!QE]:1JAC;X&'6PV#(4V-\C>;(MQ,',G?5U727*G O.Y:-U8&*WES)=1/,YV&{6UN)0IOB9"LUG[_5I7);=QKR- M)X/>S)GW[GD=QSZ=H&2QQ%U.I'D%D&S].HPG46.ZTDL5C_$8!NJ]$O#U'(#Y_+/|65858AZ)1"=GS$/MYHY&Y- MYH +B:HBZ=`NIJN%0FY]1M*7O"OAC<3K?&4_TX-%7Z+%T_M=CN)R^_.*WS!D?6_#JY9W?+G5X226_R7^&OLYD?4"]0B!EWKNA5CH[6O!,XF MT1F/>N.UPQF$5SIF/\"E(IN+I4TO?W/DW471IM?Q%S5$B*HBD%7V?-6C)T*MH2N!L[/78.B9+YY_#N%U(IAU5)<4Q;ZF\X;^/%X%HM+OU^C%#TCP;;KR*K/:M"DO:.W8^018<3RI%1B5XGPT"D%XA_L,#A ?/?M7 *N,H2EOP3OU56#>J)N# MA2V1P,CZ@%DA$M"'KG#F:YN6W*> EF**S$F&6A,&QDX%)#&@QH*.,F+XGT(M Q+&@"#FGY+T:^3C'=SZIUV9VJ M-NAM'T9XO3-78012AP6'OB';NQ/(8DU,Y<&SSLPWA;MV]15,,YC/ :M4!QW47B"-+-.I8I%4EJ2U/$57 QN9%?E]?TCC; MLRR< HKT6GJJ+P7B(N:-@ >Q;7.+ "JD!T,3U@V+)8U(F" R\8CI2O"0=3,MGLC(Q=F/O>U$EUG##5EH2?/O;L:.:&8MMT9P=@DTFLT]"VZ1SZ:? M/Z,'-J,[/*-7P$6Q$_E["VZUCB%SUQ_'W_V$;;AG->/>_2.)8Q_UR4+K,\& M3(V=O*DF!\FB00:.'5E);6BN&-@DVI%"@NL/D/OMA03(^@,BVL?H#M$6R] MG!J>/[(KU0MW?OB,7FC@H$!;9,$UBJL:0P5YE0-EDS|>,%,ZD"W(KHBL1D2 M<,("CFA BL<*>VC%(0!-GG:UGH$-X072MA%8:Y5(5V,_V5O,+C/ZS$AIZ2(*9:!K3 SV P]TU#/ZV|CY'"(L\,,_Y:%8.F M*Z5VC!T-2C5P=[3UAGW7^<*WF.827)?"$"\1'9. 3R/-!@I COR+,_MY35!;AI(7 @(!]HEXN;]Y%S#*V'?J9DX)09JU,Q[-++A|NP 'E=*&%-4QCBR@ MR/+)[&GBZ519$ MT%Z5"F!#,2PR2S%+ E#Q*KQ\9"D+),SY6J0Z3.USV-76>HKF%@] MG^ET/K;ANNH2/B%/(7HUF++DRZT#HH#=5MB=616K;[\]#1R=-)W&LL+#Y]M7&NJ;\,*DNU36[" "Q_F-5,P#\EI'A>G$2'MZ,IP$ID],N6NQ&]*IC,M9VM*RU5;JH|"553J%IX4""MY.5_H2<'3[_^YZ/7%(SX3Y7!83"AI6*4-KT@7J M#'!T5A#PHZWG:ZTH78@FP7'0>;/(7(DUG1KH*$0^-'+M,SB_**1)P:]3%|@H78W\'O]:FX8FO{GMM43T^*UDIEM,4&!"C)K5AZZY(> M_|"6)7;JMPWOP^:!E@Z*W7*.&RH*I&<,.:THV'KK,FYTT68",1E2@W#/ IP1#' M.VIG7Y8C1M!7G:E'D2#6:CHU&,>!=4%*FM%)K,(&E!$#>%/>YZ!@Y0K.8! M=V)*SUGFPARYUK3\$1+(J_#0_+VU7/B1#D^YB(A%<@.CZ /,V50/U VP_<+K ME%3UCS-%;=KU6KNPG;3+]D]Z#EXEW"X0A.JC|X'LJ#DU"B[5\K*2=MN@M>: M;?6SO=-3UY>OT3 .HIVWGT+6C1R54)"74_T9&QJM@]5^.9G^HKU1OX=V1JQ& M;Q@BVB?U2^PG+X@8(^B$A,[-@G9AS,E.]^766]D*Z.FZR0R$++K:1)-P@A[_L M5X%UT$YP 5?KP%8AKOJ,#]?-U#],<%3|%/BUT]A8-+8<]23$ 7A<< M#3E;K=U].9M"H0-CH*(#E#("R@EJK%,0.Z9)/.08(3E\OI"Z,5,RV$ULZ + M>"Ml0$7.5TS>;NLR[+LW4(5.6'*"@O4"8];R4!+%L.AB<(VO$.3'ZE(>GI; MMDL#7)4A4T/.5?35>N_>]FD,4]IP$A2LH.0=MWK&%]!72TGM1TLB(< IU[_|MA5G#@ODF=-XT28%)V]N;L9=Q(!1QO*6HC+/,W^KW7\,-H3>0U@2B(%3*\6FM)S^+RMN%RVOBV+B5*8C!!*BN)0)L"X &8;5S1N\/\DMS!] M@?[;5TTS/SF=);'@@:QL,A(B=OPCN A<.MP-X8EI;Y@#0N@-3=>Q=K MZF&V*6RZVP5@36]]^3/3"A#:[&T5LM$[VQ7!)=2FF098!YWS&*PTLX/_^S< MTS]KE+/;VBL"WF4^/6\&$U8#A]M.2]G>EKK9077N9HQ'+:0!3-,5 M7YX;.[MIK96:8/"GI%.JSA!.Q^9D4NPM7.LQ4@HS/"'*8'I3JV)%&6LH@34%MP:A4V+ MK0'L:.;$M?V:WROEBB[83$ 8E,-$"2PCIUC#*X?7CB%]HG)/ 4Y.W4548]V^'M4C)+1Y&8GG*2&A8XZD%96[/DPZT0F]>1D#\$D\<,I9QKF?H#P_4/&Z?B&A M[.00RUWD)X.83(-!;R#Pl.]Q0AX=9_1DK-$L.FW0.XML7V ZLNN9N5(1=Z" MDYB>SS"*.]8Q]2[^](M4L!JSS/!=1>2VW<(/BU)VKA MX,?L@(:^UCG)4@9CE>?Y$D>DO!/UV-S 8Y1#N7M 1F;+D:*&6+E41!KVI7CK M8.%\^^]$)O[ZE(%%:>%#@++86G]:4 YF$+ M&>><-!\;"](&1_%)Z2_POF)5]T(.4NZU49)1;W]HH=;\7U(ZYEW:KL+%'!&'M& 4_5^,"1PI%U$IN'B,(ACR!(/L|F>,TNPY.F+L/JE8^B25E3()+,LEVH#96%#PF7Z.7B$=5 MQ@]W:Q>++0^L&?3*&:NG9XNQ7VQWSHO-]D(38/V*VZ2+GM@ _#(!K"X;Y5"M_!V]X!L:2\[HO7_I1W&ZCYE,L&, TPW!UCKCYFW7SM7I#2XA,3DTCM'BN,,=H@5MN$?MQR2F3B#]U+MKB[JBT>7'G#CU)*3\O"-V1ZZ]-#U BD[JPH3/3AA3O!$'7@9 MX1U%5O2RX4 6-&O?>HV+<+FUU@Q+N=8J4)/[46\ORN>/A0R=%7(F/MF@H? MWGZ'_Y6D-Z0@HKZSO/D(5KO+]YU8]\.!*3OIC!>+|7(^#N#!P"6%>O% @(X$ MJ]$ &PM\>_T-$"'$RTI+$OSFACC?U4BC/_QG_=I$IS\ "Y10.EKY,N24=5D MXPMC%T0B<2H.UHYLLYGO7=ZYS-")9B$B&9B/U;-\XR+R'X3/=<`)++3;\G!R" M+R_'-'G5A,\9<=<C;SPR U_4 MXDWSE*+K.+B-?I'_TJR1FIKMS+.%O>8^!DYH4[C"05++P78&0LY5=\(Z&4,0C MKME-\G{\X>O70Q++F/V&*6J>F>OF,&)D>Z&]W>UL9#08K.0"YI),7'8(M9<8' MFDI88:\U^?)RK%:U"%] URX= P/AJB02%/Q7@M8Z%?'\BK\9OKT:*Z$Z!GL"T@V[+C!]:G:T M>++OM9@HW9E.<;8$]^ #6A_KJH'8]-/[%RD5E/-<$ZIP4?.3XFUT,5FU5F0$ MOU"72T!?K$(H3G&Q/A+FIC+MI@*M[Y]>3K1R4+T]+|O[O ^*) M3O4:K,IYQU4L.5R.CU:K<8W4R\9\L?TXJ5@4X3'V=RXE4YR_X)U%X%@MK# M'.]2EY:=D=ZPS9WOW7Q.+OWNHTU(R++.I?SCU1UR!\B%T#ZX_YJfT?N+_(H^Z M*C,TZ=/>[37<[FVEMAA8-LP!MU?Y,3D[%X"V9 !"L]VMR/4>Q696Y.`)-C,O>PW!#L9PL73J1;D(>#$^OQC,M9.NC^F#10?KK1]-&HL& M$!FXA@VD3L .*^T7*W\*]PD--$$=Y `\HQ:O>$QA@$A]VM|A^H>Z/H64S%)T MB09B&68BBH6$=G=:|8.Z\F$0G.N&4(PP@)F6# S=XP4Q3L574'1URCK M.(5]>5 &[9WD8PIF#NX\Z=0.;H3H&!?YPS@ OQ[R@L^)K:5BT*6[GA M4F!5+GCC9~85W2TWR'E;7!TPH_2;3'T_,6+D M;5%7^\44E-T!D%6M>^C=.:K46]KB.[MB ;%N(CW4\ZJ9"^H6 6D$2.]16#FH M/=;M1MJ4S*V8YTZCVUY9YYUNQ&S'RI_]UB82/SN^@$'_!KG@&=,&"R.,Z37%- MOU**NNNSMSWQ.RC_],L_G(C:LZ.#G1FK3=.3^52:]J9N/G,=7N+-S&4&PG#$M@@IX\G*I.73$A3)N0^COYAZ<0$MT;/A)=2.4B,:7>-A'(("QZ)M5L-0R8N8 MK$E_X%/T"^B.HMH|\8EU-QV&?N6//]'A%?V>Q/GS@+P=BTHG8H8J14+>D> MD>4^K#?>; KE/R\YE[;P$TE\5[!+_]PBFCS^3B[RJ?W^Q!D_N5T.XNS1)BW2]0F?*=1D*!XR/ENM7-IA+SH)B6!O MWIU@W^`+W>K&7Q :;LEC7IW>N5).1V 5NL[W#]RG4XAPD,KU]?S*-:2 WCNA@ MDY;IVG3/E&E.RTKB;/WU['WI'^(<)#*]>US5\+99]$X"K"=O4<;-4VWG(2 M<6M]L$!M2@/X=32&+OPB>X^,EF]ANI.LIK3!*6D3]!,&3% M4=V:@(+!&6L"^,'>G\.T0E0B,),XB?0VB'&]3M+/!P9*>7&#KQ[F.4? M3^@V2?\MQ7?#) RQ?H_O81"?;_&3\C@Y;RA;.4?G3;7*2QHV#EMQ;['V7-[] M+S<#469A7!??'\>I]?T1^&AV)S#=/>7*LY[4SJME/=2]H[*)5-QXR_.0-&WN)-OPMTXX:O M(F:Q_XNM#Z=@13*$*>C0F)B(%'6?1GE;FN=|%_X;3%,8YW?]!-QTU!?]*J MY/+M@SLN9_NM\]Y]/;$*!B(UNRTEBV_-!I):';36U2LY6(ENU23DQ4366_<&:C.(M.JVJX!M70.[\/,&#/_Y,'I^34X;BX/$GELHW_>U!@P61(98_BE['1RL&04 M;S%SW^*Z)U:A-SIC!XO9%?Z_Q6(]A;P^HQBE\$#],0L!G5+LC#E9$=O58NN^Q.Y S)(@'1"QH-D?LD >FG M](T:YS+\R>@J,"M(K55AUD*M56*6TO$8MCT*G5M5C1'%%9D9$[.C9@"SC2(1 M]P?HTYOGl9/6M""GLR0+.I"E(,B(6.I%)NYEX)N>$+D?L$!*,NX,P/),+A) MXE>49E$2:.P""D)K,6L;F+6(-0D5_^HMEZ'3P'Q3?.)\X>6@QC.5V!M&KW"\6RJKVNJ8AM-H_3P6WVN)%11F8QL^UL-84>ER88)?E A =4N\NH^\GA*>;# M'E'ZCTBSJ1U&H*5/1M$$;P 92L3(-UU-;, M8_@11WEV?B11EN0(5DZM6AO4=ZX$*^-TISW(8 MD^*^VF61LS#3K#W%K9B!I#(,5Z)).9C8;KU9,/&54T%^ M=QLXG1-Q6Z/@KRG%{J#K)6UR(*#R@C,:.H8 M-5&D7,?!+5(FF2NI+P5SI@5.9=$4W#%9=%UEJ$\HIX1\5YB0&_OMVMH)NGY,*8GIBD%_!3=3* IO"%/8@S ;"|2J0A&VHE>(Y+'<%%?K#E6QG6; 3JY.3^SE$30UEU M0445/RF%M5)K,F"U4FKUGYFV$(2A;RL#42D$.F"CEG94!4X,\25\0%C^T'=$ M]D6UIA(-'_]%QK45=G'!EU!%95Q@4-XC<[X-71;,'VDZ>D,O\"@O2-OFZ8C_M=9BC]/+2WQYVRL(O?P7GR7YS3+8UKL*->POEQ6?3(?F0L)H(_IB^]LKN<@_3 MNY16[V3EF'6N*

,V7@)ABZSE?_7+R3##K8^&9^MX+.Z28X4\EC&5GUB\;BW/-MYSM6&)#"BV7:2_HL<=$ZE&/!FSL]N_-EI[{$W0-8(F8"5':DTK-,NHXIJ/G-MH7[ATC]7')"6SY$'Z-,R-M?F7|*

[X@4J$$/QT/4702_2>RBWKT,KKRT:9V2!7XL]FO?N1?!$&-'U#F=3&D^_'*OPJS3$,]. 4=-'T2! MRG9'!P&@6-VP)&&!>/.UMW89.6H$3E_BC]"/HK1]^I5C>3Y%V3.I5W472E9>*

*M0V=)5=.|+++4T&1'3CK?^?N,RAMP0GFA8K7,0*0C&DH(R3$"17J_BLA4%(HD)7-MQ8"U*=ANO-_[<^=>TPYLZMB+jTL982_0G"6-7F$>O:*O$?0B?#F(E)[*@M9F-MTQ4-*

V&:#%0DAKZ\'GV^GH'D80!2O=_4+.`>30F:,37$<E]P0!S:,K7QX81Z M6]H!:CN03]BI-C#3C2D:N QBV#p)_+*,R4V:;5!>56>2XR,$<'?IY114 MP#Y8Q4XBCE(C<<1F?*

*MD#BOT&49Q]C7),A+0W*6;&3,Q96@YFP6VZKAVEB7]-MB5F(ZL?L .OO1&T#],$^3N^7V$\1S-"7^!-M=_R=53%[3$C#H_(Z(5-13#EM M]7WI-9&]ZXL1&S.(+E?*

*($2Z)Z*W$&@YF.[Q=!',^>^!$&(.YP'?]T!2{3' =PC^7"^ MQ^D"2E'=:59$L'[*GPF^E/EX0X9/J1Z,U:,"I+Y5)I]4CB\!R0G\#EI#'3W^E M[Q;M8+!TGIRIP:4LX_!$_M\H2_L-_6P D@=*

*Rj@L+:(:8+G2(@G;H6?+O>\|| MB+$+6'+-8_3S\,96?E+V*0ZP",%6F63U+&YL.RKH*LM.FXY9V!;S<#\%.ZTY M4GGJ/VD=W.K_KQ4'00.-%,)'39?_C X!0M5B?3IY*?MR9%16RX_+*

*+8)C[=) M6*CD,@=B=9N$:@5/8DI\Q]W34Q;'>\ZGE^,A>4/H XI!&.79=1SHJY"W/H\>-M_/9VHJZ3JF]-QL5LA%G/I[.IY(,/A"VM00[LE\QD)K5)ULNY&CG17:WK;CH8UEKB15<<'E/P*

M"EJ?\-@8'#0W%EKV68ZZJX2]QK#A0JO34O?_QYE?]RFB 2Q(/RF==N>^4WU?]Q)'T_=E#V4 M\&H5+|>P_U]>;OO3)1P@0"PDLHKRC+=Y-V+/#=-NW@M!%L)YR"Y=2L02*&=RY*

*MM[D:X.L(NQNUA.8-*61^..B+L4J(;%G=5? JDWN;@GUGF_G&_=IW8!/C_SGY MN$O^Z9?_3##8UTM$R"&@;2G@H$/Y;E#]_^A5E>:5T_'-R"% J%8S!0UG++*SUK*

MJK74TI'C,"U],hO7)9EN-P,Q 16-BCK.EH.6T4V_,0# \1'+OX.GMG8(S?(MJ15 U&&M0BMM\>1P)1TQZE1L6@3WULZ-9..XK/2J-)0%H@)QV0:G,Z1)-1! M@6!$##$=8AO*

*N?/:X=WPNL4@/]N^1@[;+O:I2_0CO=*8]L*]+S+Y>BCX60,R M-^5BC_&ZEMK+3D5?-9<4746_(?ZXL3HMC"#GYXYIKT/#I>7\O &Y=V^&W) 2-MEYU*MYPGX\KY]=-3BIY(CA#OX-*

*K"+7L%W3R6Y-04?"'F'70R\QM *0N?[:3^H M;3DJN4J6"<#.BFJC M6D4*G]EC/3WV.LL2/R*YUN2*K#65]F&W94#M/Z7*K&K.RVP$V\46.;=R#$;M*

MJ#F2$..0'X#E8,RX.;I,6@@;I(2T@9*_2VG-M1HE8?)G-Y\4+.#V;IC="?KYU[MKMU,61WT:MZT9"I?JR;29^R'O)O]9 ?B$^7^-?F- M_N*;G]]HCV,=9&D+;SF-*

*D_21&5!X5;^.KG]1)DIJR5W:KJ2Y\UJ:%E4/@IW M[G4L8Y3&EJR+| 4P*E?U$6714TSL%@R_PB&FY7!2HDH%7%&_L#/!!15XM,B\#642]#59U\]5_9_NWOX-ZY<5*#*

*M2RB_0$C)1C'BVA;[UV-2^&N*G:VC]*PK+.SR93QZP' M7E7(S;A.65KMJ"B69.2257#8=LAJ@8ON6"DY\W!N\6?MO"MT'Z!J5^P3K5U5 MEJT:W!F149^QKDF)E,QJ2HIQ%.I]@8-*P>UWH;/+ M"UGG$;2BM-VN1G_(R,E8?.O\C9,.-1(3>GK.N>-TF9_9RE7C,$?0.TBVBF\=E M!I,$O#Z9]<; B960>_VJY*C@UH7'!D=,XGN5UM_"4C^NA$*JC+CF(K4W*?);T2Z M\&%*

<=_DS2EGC\5TE=16"P+I +Z(4NJ>S:Z]+$^A MKVQ"?<: %OM5GSWM1FOKP:.Q&)$U6FQAY">00V+A'XZDN8AN#?H@#/ MY2!,5O^&U%S61;AK A(Y5;'PM,A9.)O"J=T+K'" ,ZYIR-*

A#3D+"XN K?DA? M2>OBM2YO9I.12)V>D?57#?T@<&EI/P.R6(????G7XA-BVFS?/4])97^/ZYB M,(]3L#"?B;^>[UV;V :!55Q2IB%C"IUAD(Q'46PO[+'K@3A?#EWZ4@>@E6(*

*MD$QH1-L}JFX?>435Y2XM9XUHT9AW_L0:)K_AP_'* F@QM)417&L8O-1$Q'1^ M/;@N=*O=)>R1Q462L,-M1^K~>=IKZG4?*A&?$?3M2&5R6=5\.&*5C5HM5A:V*

ME(;JV^,TL,//HMQ6JX6U=/-7E'D)AKX.[!W}S!%C7_(_>NKYV17JOUF M/9]/;P J WV:M\%^RS?H:;C88PK?Z<"]90HWR&'7C G=_M! ?<]GA@^6+O3<$

*VPNLW'(1V+N]T0=R6TOI*I;=%Q2$ENYE6ICE+4Q*Q;PM M&W^V7KF^(##1XHOP&4\U5&V0W;$#;@8WG M3%L,?APR&A69< ,7"UN:8'> Y/GS4 11_N6 1_YK$8TRH?*

*B3O"!4PN,B>,Y]WB5W<4NO S',0 7_+E2$,'+_$)HBSY3;<@DUX0*D) MQPOYCL I#DB.5<$/?CQ0S8.4=W'!D9$0?E9;XW!(?I)>)85^12*RLPSE-[3] MY?*

*X^H4$22I>;?]A[']J0Z=8_QKZCL$29=:+C=,Z_I=!+SDW4D1*^48QS>2@ M(P-8##W-4Z-]>26?]LD+C,DEMA!-?Z0:(_=IE*3X<5$2]J,5+2VFMYI .:*W6D(R, MA?#!C>\[=R6;*

!1K"V$>DMJ/F0"LN%QWCC5P5LENN(HO9_AP%ON\GCGE1OO6 M@6.Q6?%WOE.,W65G(?6O3\)P03?N;U@R8/;A9[FK"?2Z0.KH><^X

*M^7X^!;70'"G"3D94/\3H1XWRJIGQI$F@7<26([F4<(78+8&26>:7VXW[MF&& M&)5!@)5'$Y5320UMW_$SOI/&3\26? /3]"U.4E(T576\]AK!OH>SQ\1DWDX# M=I['$<{!*9AQ!@-*

*OB^TWE.(DX 7$_@_\&O=(:F/40X/;.2RCU%);]T_M19]`MK4NUE*X(Z9PYK8Q@<6E&V9+,G% _*)30]IJP5=_=QZ%ID*C-*

*G=Z_'$8_WTDF!T7Q,3EX>G@[7/NV(D'U'/HI>VV76^G&R8%BT MFX6VIF>#,,\AT(4*(4\48M))PLKDOU)\6;,N.U M**-])M,041-&YC%;(W\VA3H\ R +^R<;HK#RC.,]^1VF?*

*SPFV']17EGS'Q.L M,)U2F7095,93%;5%R[0><,,H+2=E3>_F*WMZG]8>;0)2]!M&XVX. M!?%T#(RU;,;X*[>M1X]\^ M_?T448CX6G\X!7@7*2Q]9(,*

*(J'58=K99>;RMHMKV7F%5GGO\95(5==,5;[%WF M_KF9K>A>]YXZG,,,.^5YH"Q931PTG=N@B;\#5>L,H)2\O!>"93^+/ACEB5Y- M*BV0\CK-*

76^>,);^3)/@9'0[X8_D2YQA]Y!T0FZ'YN:\9A+=Y7NW';QJP9ZL8 MTQ9#@=<[2>>8LQ.B,@MKUE6KP&[_[@MRKME8$>1)ET\Z KLZ+)XGPM=&N0#$>

*MK<=1C0C8D';+,;S3B8XH=^$O\B@_V)'T35"0E)=NNYZO=;/1HG^[-]]4<!G2L8<^?)XP;XA"^XI#G3;=$M"TUST??HZ3F_"W]D\I.D M+|-]63&;CDQV|)RL!9&_#!CY^V,J-#*9]-*

*>^(+)0UHZ[86_U-N>M)8[GK3/IQ #+(<$I#-!^\9

M4Y)M@I2=@U<{79+6P]AP47&"*OH(D(9"3^G'7Y)5&)[=SA4A?'L1T/8^]C@-M!B(X>L&"/5O,F+93#Y2Q$T.QG_O-G9GYC->RP[4GH[*8]2P'V,AY,I*PJU/H*

*MKWWG0<==X&3YSJ0@P00<>G7H,F7]&_J5/_Y$AU?T>Q+GSU+'?M!Q6!%/Y"W"-M"73@N\PD)NC3&[JR9[X7F_<39\(!;_>8.'"J;FQ'>D-3'>Q(Y-XUVPUCEM#-M5F8[WJT"9*L_W*

5V)2GV"3KI>Bf?L+N/^*S]HL/)?Z%,-MM](%&+TB;@6N&Y#KC 5]UZWS @]P<->_V&N1F@G.'IU)V&)?%0!7$86A@O/-MR\-K&?(/RM0GX5IVNNR/\=A5_ZUQ_%&+^=M:

*(R\R%0?8ID:63V_?& ME-U)&4']@)=&R8BRZCH$IFN:-U6?*6F=0Y1-NH5]91@NIU-1LA_;3M]<\XOT-MY9DK0<9O2B%A^LXN-Y>6B4H/<_PA_6)=*

*<82G2R]&+D"L0BF4%CD#.1"H0LV-M!(TX@HU!RI9B!MX;JRT_I0O:>C,*6OMM/3NE3TK(@FCFWLJW99C5;1L&$)4= M({D074B&C*)Z2*

*NTN_#Z"5]SE1?)+@XGT3LJX(H@@C8YI]VB#8&C-FF\8I,,'_M]D[^/#!C!]TI[C(\;6 [@>"_!SHY_%491,"6MO8U("U8=6(\0)>1V=U0*Z,.?4 M_V*'-'4W#;[8-*

*D1*C=P>DI_9CXRHI77=J_N3T3(IV9P.IJ/8IS2<+$9OO@!]M6V$1AEN6,>8N>;/E8T(R$CAE]+[65)LM"&*K(-%';N12E8'NP>Q$$ VFHO!$ M#2>[;B/DN>_[,A!SYS'ZDX\$(1L*%-*

,,"U2"/?M(+0KFX\MRO'=])5:0O!\M(N^_KK,,Y5GK3>,/,SP=OD:AZN0\;TA[|_0EIMYLAS\U/+:W-+,8K;PI>^,,O- MI&N7+H;YK?@V4O0"\5-+@O-

[(EOX1%HOXQZE41)\0&&2HN_XFO\3'N[23[HR MK/^(I<1&>\[4/]1!+ZC?M\7K$2O^9+/U,6V"C_#7U\HQ>@_?2%+V>P4A).D1@NSE!4I%3-# M+#:[P'G(F $^(?*

0+_JI[KDFD%V$:IQDW?,/X#_B1W]&!!#G=G-(4Q7D-LVQ6 M1FRV&G.;3Z%[S]W-P*L-]XN<%GW8!A:(4R"#0!R+%DI&P+X; RS& DKUH0? M<8K\Y"F,_H$"/-" XK^-

<>U!;9UGC6C/2G"! MB=>O"V<,Qf+3_-7&VLU!=_5QH+3_-6NHO@<\1B2RJA2U+_MPQ"K"^DN6WR00!!5>5\,5V,YN/251[P$32Y3;>WNG1J,!<'4EQ-D((SO2

*MD)QBKW2GL1UT9Q7R"?1RC(;O'ZWIRR"|":88GC?_^A-]HILAQZ,]NM1Y^-MKRFURN_\)?*UW^V*:3E#$,M-G'A+,R.96^U#)\7BY4/\N88PIJE>4U0\;\[M(<7_^,^O6*

*=YHE_*#93V:% 1C2]P>GA$K.04+'C56X705O-.F?"88!.R#TIZ M0!C&:WGPC3X$'GY'0>1',3[+GU#LOZD+!0P6#H:C6"79Z*6F]DJP6+MN=2Y-M^N)L"TS!"DI>P)C'#;,DI38?*

*GZ,TN(=1,G:3Q-GID$.\GVD]I'2QV+**F4&O MK&)Z>M;=(%SYGJVD9K55K-]2P2]&F0'E!H0=U/C'E:7[9|S3W<6:XDQM*EMZ MN!18I?$W?Y'O^>O)ET*WT*

*3M&A"""^865OCO9]#QPC4*FRLL &NN%MJX/5%Y00'L??L"(@OI-3V-5,>-D#>U7"P@GY% ? M EULU9[X?P"/\$[I5MMQ/0>]%ZOQ0C;$#2>3L]%2B)'XI^]21S M*@@B?F,[\6OZ=HE/?[A"0!@CZNQ);44GJ4UGKCC^FB3V] L9M+H64?^=!;^$ MGC>70IZ=&IE6%EAE@+%8"> M&I;$U4,;]&*V<2KA7 >O49:D;QW]S:5DEE98 [%<: D-4[&6Z^W,>5IC)!KV*

MLM<{J8\5\@&J],4N1A%^(;E-TF)?(>[\4QO!#'\Y^P"?$NHO@\THVRSI7D@J1))BB?P L\C'\#]&!U(Y MZQ-,27I1AM5?QOM>>P22+RVT-F@86[\1X5.L7*,]QV#)0?I=[-'$6BU><\6 M*

]+]APY))9IMT$WF+A?&,2N[*9M&Z.^59CC=O#)2BEJEEO0:@;YJ[V_G6VMUW-MZF=GX&^O=##$4X&.Q=1UGC[E/ABL67Y,8-> M&8/T].PPF&VW^?59WHA9Q&%3,HN*

*%COX@@G6IMEGXI7*T3/I?KX+!.64XL M'GV^.Y/1[-F@SYQPYR[9/11S4]WWWGP*KO"+3$(P@E,ZO&G:W#W,)WGKYM-V MAACR6-H_3<&7&V@7*

*XNG6>SGT+E_MA_4MBR)MTUR"_@+N5+\%;!D+'_L1*U)-MU/S&V_V7&&N1)*A2#0;JEM5_A6 A;KN-BD;"_8>2O/I7;?"ZO\$QXS@8KK-M*

BD"%ZBJ2DR^VJK.31;-51%;,V:,=7O].5[ZSU<3Z&%NQJ96!*-4$ZFV/=- M$N,S-">EISXB+]>*A8+6GGQHP=8%14K(;F2^OY^YU/YI0!1=-B4+(#SCQI7_*

*M&R2AA[JDDS:%);5&#]O489H_LX]QC]9;YI&!.F""?8#33F6;N,;7S8#?-!^0 M?TIL/85/O_S#*4 !S=Q,2*<4ZDZ\"P7S%W4C*KZ$"XUM,;#YDB^C&>]\B8'9*

*M'K+=+Q8NZ\2,.*7VMU(,&]^%(2&; M?NXL/03I3Z;@%)/G10&NIB$SG)H M?9=6)A"Q'F#!?.?TDF@(3N%PZ=IO7(LPA["0$?WBH2'H5,XP2YBEFSL#*[MBW3Q+OT0EH*]7P?*

6[/9'%EB;PS376>]'GJG$N8UIR!;$C%.@QG\%/]"G"9E M5SUX(737.]&8)G:V(M@=3=\OQ_D%&S"X\U,FTG5"'2K/0UX,T":<44>>+5/ M@.RJ^=VR![Q6QL]]DY_IW>)+5%*

*(21EJN]D/>SW]2^,I-TA!%^2FEA=P^_3I&*1UA5+']2"A3?9<>W(QN5N1N M,^QHUOUDD ZGD\%WL>$;2Z/MI7E/Q*$/^DIE'&S-]-1U;T;#.H>K@$A3<48 ME/>N -8F;6\'>.??*

*O*6OO'"MH;]8A9,PHHT]P7ZG,A_.E6ZH2^VNF1NS3[]0 MZD<9DLM,[U%X*:+->C&Z2/30WLZ<1E]UC_B>@;>+)GOSY'J?:7V)7T*O;K. M@#ZJEE(\SDPGF? !Z]*

*(FND1K:Z$@S$GQ*1[U)MP9>5V,W*Z)"0'I-[!YTG%9K# M_L/7M0E(,3C-O=L O9]0)&3)K43*9&!5 L4(G935(IAVVY+H-A>('7RL3"5 MCQ$/KNL#E384R T?*

GWZ1_Y1:BB)^9N"1)B/B QPPCLW6Y_,GV6Q;WG,07@IJY@53".0^$[YT MLP0I909ADH*(LXVR2S;L[-D'A!^([Z+D7_CF^!&5GYGL(S;GM;1G]#U,N76:*

M,K)D37_@:3I89#;PG8+HQ2\TEL:WD=1X3@YTD&!1T?%LOC;D8T[CE.TA'1\ ML1R-9$Y#;$LE[X);:>0J2KHFT(=HZUR,##']Y28G@UQ,3)S'3OCT#*<0:9P6SP+?E*

M)N\4@PO.0W7Z-^[HZ@DY0}Y&G: 5R.*JSN]*LC/5A,N2HF(^@5)GZ69A=\O= M'[Y=:L^,P HOPC^+4RAZ>4%!!'-T>"NL*/GSZ)84R62N0_R%]16V-1,[69/#*

*MUXE:DX.E;BU#N+.5^=Y'TG18!P@:),,9R=B(!]C'Z#4*4-ST3PD_,G_A.E@L M)A3-KD G.)\05C(\"$'!JQ\8NX7VK)F73,-1#",93<,%((F%M4H:NZ$'[.VC MYFVZ1RG5@'7;HH2/S)HGQI/;*

(GWCL/S,,BWI2!8YD8V8FO+/=G(B_MV M3$^99FT;O]M:6@FH:F5K/S)K.$+KK4N'6P(!IJ-M4UA: M6CFPW\2LS M;VQV;^C\#J/!U5Y=3CKRM@S?7I#\)2-*

/TNW,.C);Ef!0:8K57BS0LBG&WW2Z< M>UH[T0DI-V4 G.:$G!^9EB.[\O4JGC*HAAEV0-ZHC54KW1%g"@":#AZ+V58F MX)MUNS4,,/D6,P_9JK>G,ZOU@"KD2Q>LH. %!3,@W,-8V)*

QC#)X0.H-1R"Q M93^30ZO,9LDU MQ)86OQ-N^09^2E9Y(]RAN?/@;$,,,=%@;#!-ZZ4?#N1[$9TRB,?'K+K.& 0 MRK^H1<;4TY+\])M(*4QF;+P$6!"LG"NQ0P"+SL3Z&(*

HNJU1QA6ZN_P9I6K) M;OQL27PDD$H9J?W&C#E^N)VYU#WTJ{3\,$+HN/I8EJ%A5AO(V[ZKRC/=+1>3]J_2;)LRA +#Q+>G9)[&Q&EDL!-F/#&R0L!&;_V:Z=%X3O M

*B=XC>JD716ASO'Y1P%50K#4\>A+Q=HK"&U% .A@5H$,BJ>_+A9K&PEV*OC M ;KQ"6$!43!BD-WO41R[G%[P0R@H7?*NDM22!^1 +65 04??$ ML"T'G EXH\K##;Y3D/YR47*

*7LF2_1CZQU!_>Q6(KLL ,>A5EH=GK;86WLJ? MNY.77DB%IEE]@\UQD0M8M$)LG71TD)D7NQ$*MD7&<@6H1+'64Q6, MZ]"CK_@^!3Y%O$4+W(&+,L7)+*S<\S?P6KR:UCMI#-*

*'1JO)7>H]B3OX$3K$ME MSR&8IK!=AQM;A6QT GL6>-'NF>?H0$V?[8\|>?+ESC'&$GR##/;?T-,QXN4 MW+++310-9<+A(.%EX*UKY.Y?%*JA%()P2P,FQW-*

3DX(H7%]HYMQ'&H_#NM%S MQ8I,2[8LW5PLNGSO+P-,K)CU"0D?C%NDMAK1>-@>I?24/ *WAQDEK8>;#R;>#Y, M3F:#ZXU:=RQ=@2/DM_9Q?*W<,W2'%>=47\|3L/(5Z&*

*<^&UL[+U;<^,XEB[Z M?B+.?_#\|[G(;Z>!7)CIFS0I;E+$4)8^EK)]:%P1(@C:G9-)4LYT_H# M4*)$B00(7F2 KCVQ=$7Q+QK87KNO[[_[QLKEZ0TD:QM% _$7]J_*7*O1Y*

ML1]&3_QEVWZ$TRI,/S+59K!R(>;.$+_\9=WE/E?_[___?_]>__ST__=?U MX_W5;>QM7U"47=TD"&;(O_H>9L]7Y$]?89]AY>?]IU_W7WG;U?:7_6_*O:A*

*M]]>DJO*S9O^L*9IQ.+2*@^PI3- 53+SG M,$->MDW@YLL':?@47>&!7^T_>U]^K^\]]MGF+S UP2]P(B N!]^97\\]!'43 MO[XGX=-S=O4OWK]>D<]%&1VE?_N1AQ_QE^_W;SS]___[]MK[_UO\)#\;CJ#__U?_0_53&!&&>_>^O#)17!@B"_=1SGY_RO1=+RQ!N MLBF^H?]<# W'0>9FTO?)^Q*\VT=9/]>;1LL@Z3N:9?*$)?;/O$\LP07$AQ\I:L5QU30R3O*^HUQM*

*M7UY@\KX,5OA(#@.\U439U//B;93A@_D!R\T+4>-@V_72=\R[-? 59<^Q/X_>M4)KE,ZIID UD?4?UD,1X)\M7*_G2*^^E\@;*F4360I1W5'_JZ"ET-VB:IAR'-M]IU]WW'F"/HKYU?*

*U[@'}$;_FB>T#5->]\6X&N8PX:0?0V?"@G"QT?C!*EK M/,!]#M],,S+Y,Y";_9*\[ZC6,09PG>_=YYU4M>VMQQFT]5LU2B DU:]ST\ MS4WN0^B&FS#C.&]HI?*

*O/@)>7<'#I]/E@:RQJ.Z#5/X]2@<I_S*M P>T1N* MMHU;.B#KS2OT1.;$(W]-$S(C&IE$:=__GN>FZ\]W/7LC>>R1&M_X5LQ[X65 M93<7'O6:*

[+!]QMS:RD^H">LQ;E,%PDRZ(E++PK?%6VZ+"]^- M]I_M>3DZZ^5CQJP.,VCU8T>M#3-J[6-'K0\S:OUC1VT,,VKC8T=M#C-]\V-'MS;WW==SN8UYOM0#(W,:+?> M/A1#XZ;:K;$*

MS927&UOC<<1!,JR-N^UTY,>V@K==I2\]-J,KEG'XUB^+%PS#8JR?"C:,S& M,$B&'TWCA81!,OQHN"WX-OV,ZC5@5/F M+)1+C(?_T.(A'M@RPLDS-*

M5EQM2X.!K(+C;JQO.A;@>PH^*:,@'RT YC'>3=3NL:#$]'1EG5MQYT#/R;,)-]:-^^UN!< M3OH+^OZUW!%:=S6T?9IS)32076A4C:8KK M

*EG->Y3P7]67'V*QO^YR,_[*CY M%8KMNKF07P*G_/FHA_9,X)V<;+!^A_4C;:KJYZ.GC?"WY-.#GQQ\G!.A'AB(? M^44W9,P\D:Q9F)&&RN[_U*N?CK'3]#7%A0;>]&:.ZFD=!G+SLXL3R,16CVL3> MR4 V)'0W/HN4)>-*

(\4##R -T4>7]HBM]^]E&81TV3'W)>Y7S"_P#Y=Z=NFB7X M25KKTM(S%VN3])SFK.G/%Q_3#)]EV?LC>@K)-Z-L 5]0_=#J6YZ.L"S+;>)= MQ8F/$BR&HD>8>"

<2K$8W[UO_)H'R_[D/8>;@_"#)'ZA<6K/E[AAN&7VX4]]-M'(=O.)H$;N9X,O_X.WIGL;C2E(O'JC >4Z[!).+U:W&/=;S]K0%%%TLU-2RM M_,*AG)SBK_MD!'<;^%3/RK,F7+S4!?"R%HJ*

M;IZ@9O->:]OW4/.&,T9F$!6^/1_'1;PAFU%^*-)S*<)@0VGI;@8ZR(-M!V4=D@]E)4D@N'EXCB/$NGY46_&Q5,13DH:HPM9_ [DR=KOG_W$117)3GL&2 MQ]KHG>D_-0 X20:YC]

M9W\7>#O7WV8@I^WPD.%$UYN6164B#KLXNO#X=/FPP1WUPN(D<[--" MX!736 M'"BF,3F6'"B<)DAS1J:HW99A&\(ED;R_TFXP1O<)O=(\(C##V2XQ'_81KV

*MI[\HM:0+L%>WP/-56Y W()&B:\&KE/0SXHZ93:'**7+AG32]@_@0 M;E3-< M?DEU1WI4YXM8;%]A\@?*R"A7R-LF(5N>>RH&$7]4U?@^ 38 MK1,B!"8B2@*

*M,,+=OI=RN59%5&X%',OU/,EN+ZUD4HOE:!\0(83<\1B2RJA2U+_MPQ"K"+--# MQGA/*WZ 1P,#"'!GFXR/CS)V4;=LU79!\]$#5X.0-EBB/Y@L1+(GCUf"L,*

M_=E/5Y(?'H\Z=_$^04V7)P]2G0],BK1R.5>C E@PM&$B#\5_]^QPCJ2/-A M9G$&-WE+4;LG)0\$\;Z;)H@(Z#"9^Y4DZ&@%S82O9@<2\!RK])^:1M!F2\E=?

*MXMC_'FXV=.GQ4!.]$-0JM[312+$5QI():C@]ROE5.(X\ILZ$VAX$'K3U1I\& M^43!AZI@?C=E"!_SRU'Y;0513PL4U_6"RCUIE$)I0%@(2)#N8U_1*WK*7R-Y*

*M":YE\"W=K6O&O9%!G3?<(U&;[]\TFL%KA"<('W5D]"VIFH-081OO2@8L9J1 M!UHALF[]$9I&WW\C'T[OXN1ZBT&16-BIAZ\U.SLO38?J@+!+#G6")=0&VR% M. 2I-DHO]88'!*X1,)3*

U<>K=ZJ#4MBK!:DDFKA?C-:S$!KOF^<,1<%S=6RO MV5)B!_QRJZE!V>@*PML#4) Q"2K[PF@DWAIG,2<$.8Z4QLOMUD.G 1-7.0Q) M=+]M1=$D4!K80H2"?3SVN7L.FFC/2I9X?

ZF.O]GO@[Q&LQ],]^09DI@:@A-)-%XM)976Y"%?$1YL79:?Y0YIYB./W%' M*CAN=(7$!&E$[LMI$AN%5=<.0$N;F".7$Q-8(2*1OB+[U<_G'7+.&#@!?!TL=7/(U\?N7]0 M4-HHIDKJ*=Y-*

"(K(#/#%N6"<:)9+B^:-]MA,,F ;5H^Z$19V'4]XX18 M"%*03T99R\PO/A850 JT=&\;+H*CPM@(3!!.H|SW*1\OD\UU1U3@\;@.^VIK MP%;(2I RGT-MSWO!]VD.+%V=.&.]47#@^N0SJ-*

:AE+RJ?'Y%L$7DI_RG\B_M#=/[\Y4VY6/!W%355Q5)_-0Z734Z8"V$)D@5<8N2\"U/W-EF%V11 >@;,!CY MV<4%L!"=,)T$O\!J4&B^YEB2&^[ZR.HL KA6*,S],71TQHE)\|'AF!K6@/=*

M414X2SDM1Y6,LV^:*;+W&SI,L)=DGW*XX!. !35L96QOJ@YL15"$,_AP75U! %"-MAC]Z&U853R$'?6R714:A&KI$&40@L%W;'>NJ:X&OD'@W74G_?!"(Y#[C=I&K*

*M;0Z0X\,JS6AB35@BK$%3.?7]//P":AY@Z,^C?75PAAL/0$P=']P&[-KNRDJ)ER% MK-3I*M8)?HAOD_<RU$P+ @\9$TG,.M#EVG2*

N8Q400I+PIC2Q7]Y$*00EZ1E$:OB%25>4%W<>CR0Q4'0^ZCMB+F3>6E'TAA(W3I'Q5]E59N7$E!<9%8U_.,2.@-6(5AC M;!K IE V+L5N+26 %H+.R&^)W"""+"6#VGP

25"YXR'GZC+++0.[FRF4,=/XR M!E?_Z6G50/X/AK=FW^!/VP"]R"21 '4W;D6W'"%!HB#S M\F%8>&B.?Z185FIM@4N4BQ3D@P]% ZSI5&% MR9R3 %U'!A]S@*B(!.?Q*(_K-*

G!SRJ&:J+2%N@0>:ILGG^LX' ME.3+ "Z]\XT8!*X],26Q^S..GB:U?B,^1462SA60Z72;/<<)"0S@5.NE\&/-<0!Q^5#L"O/UXJB_)*

*[MA;3&>8Q%8QJHQNN&C!Y[]:-5@?,FEV@VBV!I*IX/EOY&PZ8"A698L,X%^\]-" M$U L6Z<3UX3CB?+"XFBY(RZ\/CI-? M,-G\U]G5_7*U$F"%WCD6'5 U&ZXI!.!5[8DI2./RB-*

Y0M&7=7(H6P$*Z4BV% M(68)-K&R=AU6D(A6'Z?9.B"UE')G%I2\A1Y*5_&&J9*DT8! \Q5'$N5Q)_%P M8!.K0/Z2X-WM(8D#EF=MJ1$ICV6XDBBT.HFD#LQ10SPNU]#%HMJ<.F*

*MD@#'4VPHR0.[DV2;H?72*_=?:RC"]S@C6#JOX112 9'$CCMA\M8?VQ^X.J6 M[TNR)IN%4+\]J.2&*52^OX 8F.T?-W^ 3ZX9QWA(H/G(=252.'65$Q2161[Q"*

M&]S=$Q[55Y€\@4JX6(XB-!K@:]YC2O*R]BJH9G1BX<.W"//3"W?] Y$P^-^^+9 M$]E@G31[M%WE",2)]TTFSC-L)(-0#W KBNF/5K9F"+,X.Y3>64-@FXY>'?1X MQ47#5\B'7R\C32![

6G'C9Q)S?(M-0:.!AU9TO4/>,ZC(6EE"G@>3)^Y M=])28Z!:@:9(8D48+:-Y]{:G8F[Y8VC=ZIH# MR[-U7Y*@GR%DS4992%N0:H<,+B6C0WA\LO\$XC9,GW=!G"1C*5MZ3%* 2%UC*

*M28Q+0TF2#W$A56':GZ)TP7'R'7^W0%QE'2BDP%9=*(MKYQ!2Y4=<2'70ZGG7 M.'G"WWW8)MXS3/,QU$B'-*UI"0P+WI0E<2[K)8PF@-7O126)CQ,4/D6[O*;>*

M^SJ!48K!8/X6D^81P0W;99J_#^\"ZNE7-'#U"L7;'+G=ZMH,/X<-C75L&51 MG@\@SE:DI5C9<>GUCCK*\RY7>+H+89YJ%ZH1@6>S;MV>2DN?!-((8<1CIY MSSWH[R,T>4V)*

FYQ#NX=9DX_713X=-,&P2>ZA'T$KXK9[XUSIF+0>Y9>HP@Q M'8\H!"!0?=W^1(^P)IR%Q$>H" ,W5![CTDDS@&@=R5)98Y 3]19=(=6/SNA& MN>K?(O1" CK?*

0AJ%_C(BD10D7|)?$6_]A64C64P(6.ZW^&$[DMX$)6W71=G+++:?W7V [\AHZ>Z MZWK=L,^H +)5VY4D_GAP&=' %O+HK5JOY9.0US:KZA3>H!<%%B?X='<#78A MO4&U4^?

*#Z"2RLP$'NAY4DRA]$CE1L!;"$;2^.KD>3=[@N"&I)M9Q*5?(B?] M-4Q#C ,6V=P1, +'EJ40,.#WS!;XB_B'F8KJ*RV%V#JQYYC"(0*#8>O6),%QLOV M M9#@2)591=Z'(E--*

*P)-4V!Z9N;\%GN,!SH2QD+2@>^QPM^%FF[%,810"X#FN M9RFN\)PX"[D)\LOZ#9\3SW@\TS<,\0DMMB3?Z3*H)(QH=F=NVO/0#!~/!%' M5V<&%%- 4, =<!R[5"\-*

^R]O#T#5=4^1Q K:65SMA5_'@D+H@KR^SL9[!Z0 M#!X/,,DB_')Y#E^_ 16%69D/CAMZU1^ XFETM0/X))T5[EA23Y+!+RIC5Y297 M(;,SD[?OOCI+Y'!%__PGQ"

<@.BU$4TI8RD9+\G+SRW3Q9;:ZFB_P'Y8W?_)E M>7)!>US]KZO9?WZ;KW_/;!]G?WW?'I\'5L_TO!U4NZU:WE(>ZZKA5A\L/ M!MBN?LED@CO9HK;;.EVT5/0C;R

*"320ITBR25,XS)9&%8H\!4QVTXN\Z..(M[*F<14SJR #2 P=*8EKL)"@F*L$N@6=C:ZIG4ML<0$5S?4DXGQUXF%BZE?'A)K(_33K/)7KN]3G=8W!!!J>)8DS M>QNF12*6!&4LN9-2X-*

*)!A3+-67)D-IAC?"'!*SD&#K=8RO6EC^6EF4N& M10(UW6A)-;MM@N'"UC)D4],OLO3BM!-ZZ,^/4 37Y6EJ$&'!=. J[\G7O\M MKKF<<^-VQJL%.*

*QH&R,\J3H#+;GNM3,F!BYZ3=E"BR3R:7IDTEA-*A,N_@4D9+82N4^R[/ MW1> 2+/=L9O'VL/ME_"QI<,FAR6FW!RH@6G88[Q1-B(JY6@<,'8 ALFO<+,M MG:*

[<,N"B!=K$F,B21/ZVBP=H!4]P5L4BS^.9'1<, ^RE'?/U^:,07,_G5]#M,.M_"]QU3'"">3<1HQL,4[812GT9U$X/TTJX3H$%+L\;H+-P19[\-2?(X5SN'5?

0%$<6Q_K,=L=;C%A+EK_Y'P78>YZ7+1 TSQD M2E*)K=KB*LH._1)MG6>.374|+/1'XH)*G_9,O:E8MFZ.3:?1#*<0 M2L?VP!'F[BV) :Z'CROE6$-

S&...:S%E:HJDS.DZQI>X,/+"#3!]KF.!UN[ME.@:L.R)<4OBA]'GRT49=DR]+6+FY64P;A&6DQ?NH!3Y^^6?9.$ &QQTFBB! M@4P-2C(C+B\!VCG#S9YCYNZQN7L=>',/8(H>2=7?

98#9-DU3E)6Q[@N,^92 MRVZ -K&\/ 'D07F)(d[WD).OZ)HL!U0?0@PFR M)+F:?*#PNS-*:#+T@ZKI+DYNXZV:!=L-'FD^:.95E$H%@L#7?$E"#S]^^7.Q MYIA[_3)6Q;*7:LL8-QHL*

*WD.9)H?SYX8;?BSS&'.^>5P=E=&2+T1)0W]\, M^8$U)8IJ+-!-X[V@MCDP#-6IQJ9]^FG"Q9->&>]!BW<7.8WR(*U6S0]E=C&28V4JJN@7\6.3L6\,?B-*

Q3\7]O\"!#UOVOB1(X@6VB/^T=D)LJ_:+]JVX 7V-8H00_2!?X M.4J@:L/T>;=Z)X^4:Q3$"?HM"3.7# +RNQTP\K>B/L=-G+4F8-]@MR=H2PZ MS(^:?4L/SL50MX(,OJ!0'#(%

($"ZC:Y@\X7\4_K645PNU/5 4I-22)-_[X*=*.M,U-*%0CDD/M-[LLYCTH,-;/Z!:_L-XP_C=T'T(WW-3[G.0Y9GCI@69IDZI]M]T\Q+]HSJ50186P/V>,BF$=O:,]E]AE5:0XT

RF6).GLQ)PW=)Z4]C+(L8<<-MM&|I79S@X5&!>(CX@9:\DUL7OL$_L4+R&DD!G-C]GU"GV9H_I=(18|LT6$'^ MY31FWR+FTZA5-\!S=&7RI]UDNO&]5"IC;',LMSOOV-E@N]\U

*DC5=%DBK@29 MZ<\X4:K2,3;I8R0D)@/?NG;_+7'F!KZ&&=PTNP?Q!P'L8&+!DD2Q?/S*B!"2>*(TD$8 8>COI9AI?@%K,R7]Z/'5S75U22XBEYL,3.BEZC5R*$P:.MQS^-*

*_!S"S38A;,V[%]-RN#U%G=*_8^#IJEU-F#'2^3(P3TI%=^282.6,_?"!-'QYLKJ M#P3ZQ+(D*9!V^=LK%RM*M87&YKC2B+S_.ZBV(V!JBC25">=QWUC:.,#MNT$@20Q#1>ZD-*

@EXHDC7^7. W-8?D5-#/[M-O@-M&JF29+X_'(!0Q/Z?N67+G,ND&F=N^#MM!.6I\$Y,;.5W|(D,=E=|R@(B^5 M9?H$>T+!W=7Q!DKI @0(0EF2DEYP3VA 7ZHF)>L|(8?

%G[||7E."%%5-21) MEN7+12HF$N%]<:V+?#G)*0^_QI =.3%GJ@^U,72 7ZHLU6[*9#&>EGS3 M9>EPV'T92,/$M/Y#$ M=-)#1+4BYT=_D?)7.188DD3>ZV5?) M.FW^^3Q,4 L9-

*Y$"5?=M19(XL\%%S(V^?64L:4Q.%9"8??A.DKT_;&"432.? MI"%)}4U:3!-J'\#W@TFUO04GG2_.;"B5T)+#0)U?*O!0D^(1O>YWRV6PBQ[-R,.6DMET3\4@ I]% M3%G21?*

002ZV8>7""7J>-[5PIPIL/(T10YKF7^&,,""0FP]?W)?'XN.0\]$=== MJMLVYEEP7BF0;R*<4P"%G02*W%O_(.'KQ4.DX,_<[^BMR\SG/^^]K&P'$M

MB"1Q#O],JAQX2X7DQK:V3T(H^'9X@EPC8GMR:WS[[RJFU'W*RY'69:\=XA-ME'][_8QV"JB;^.4ECO+<'Y15RD4+3_.YEMR/N6Z+MAW\4A4ZT5F%'Y(0C_L5 M;@]U!7TM,LF*

BIR)}BD?(Q_R]7I/N:838D"N30]V>?L>6M@&9]'Y-;5]3lH MJ8 +>8Y01U>^%B[BC.1GD8!?%WS],]VS^(%74R!$294+-\A^*8 0+B&H$W1 MY/;@&>2]50NZF +BBKT"%20?

*YNY5V'7ZV1 M(W U#]]?[?[<]QDJU1\L*_=$](@.^]/OJD>JQFU,4L$%2)-MI3S (C=[T[NX!ELM*5 51,7E=H\81++)L]$55-4&1J/4#W=61^A,Y>59+S+[P MC21IJ*\P0ESL4MQLLR6.*

(#FZY2O-<8:)GX$^"PS=M#Q)PI8^9F8-S;EB5HJJ M,KT_$^_B!!^0^\(O!M/(RT(5-N3I>S'X/.#'WXAY!&F!N3GVA#^%,"<6;[M2=4!'=A03)S6;GVBW7F08"\;!G.?*

GAYF8E'/(V?$8%/_C_Q$7^#&gJ@^U,72 7ZHLU6[*9#&>EGS3 M9>EPV'T92,/$M/Y#$ M=-)#1+4BYT=_D?)7.188DD3>ZV5?) M.FW^^3Q,4 L9-

^OKWF4WR5P23|{/|NE+>!H?CF}]5G#L.98M:U3OFXFW6S2&A]GNWK MZP:11QC<${!WT_C[/ KBY&4GVT9';\X.@&>1VUY4,R8;H'>#9D7 M=C5_UI_H=P23!?K.$&$Y P&-#*$Q+I

M2E]_9PV!]KF<%?:5IRN75(T6'NQ5",5/THLA]K#9&0LL9PT!${@:%#T,3]$ M6.IA%6(1I((M]H)%"GXQV.83N37:.JW8>1MXG2;H.;CK6_/)FFKX@.9.\O M^.'K4,R408.B;_#'|"6P6D&G4V\]5A7$41[?!KH@...@D<25)%#2:#FF.1 MFQ&%_"I7N5[RVRG|<[O0KG+A79R<#F6;9GCG28A]B";.5IT #_G($;TC?X!D MNW&E$';W'61W,3-RA'$1 W?B&;;H^X\48BUSHQ!GMVQ^5'$>BXF6'?/6<7,P M AS63#B /Z;+X,UIV;G RHI@B@ZJ,;A%Z07XQ M.Y?1,S!)8)2EWU[C|#RNYKA_TEW'WH",((*2V#4NN,GW94\Q [HH#AGP.D& MA5&71E.PJ1:= 9,TS:4RNOE4\V: ,+A3S!)+KOSPV_Z 0M0FIDI;? =A>(%O(?5OK6^*K#,. ^1 1Q9_UP]Z\)%8 M4$CKH&O!)YKS+C'OI(K9?/)XQ"/S*\,Z #W4-6D4'IU8M?=B^+:YB&>$=Y M*'5W0!%FA$PA_V=== _71UA(W_<3U=S5=7R[NKA\?9:K983]?SY>(Q@TVUO/OE M7;GS!OLF@P($"G(T05M?#8.)#WSX%(5!Z)$\P+MZ@7B&/<2;T,/S:XWE=[UA MG1I]>@6&:U]&Z,QIN2 M["1IW>*USQ?O\O'+=#' [YSA5]/%[=5BNO[V."/+^?K;:KZ8K5;#+>6& 3B HH7YYC'B+3 &,\ - U$S38N"W*/62\'4/]],>-'/ M5VO(GH MX[G+#*C=,#Z&5\ <=Y:-WA=7VY04F[A:R-H#ZS8'YWQS6'WI^G7Z^#09#%S M+XQYW?QFNEA?36INEM\6Z_GBR]7#\GY^,Y!UV2-ZK{4]S<.,//T&F"BP.V9N MZN^2U_,.P'G<(1T%BB26;0Y)U"[?EE#'>;(3G|/L_2O*GHD7?B60=VG1|LKV MHIW]Y[?Y^O>KK[/U+\O;]_GBU|EJ_17?J82LT=+/@FQ=G36.@],BN%@7YF,%3 MI'#D-L?*Y.\#/QRU8"*)&9LEBMIEV0'G.)=F4;BE7+.EY*U97IKJ^=)\>%P^ MS!{QXB07;,).\C" +>KQ6PM8G%2;[T+|5&4N!IMF-6[/B"@;5:NFUZ 1 & M=B")VP*_<.J5RUUPCW,QT\J=E5>Q=KZ*YXOU=/%F?GT-NYJN5C,O!^N7./;_ MAYL-EL\YB#:^K]VZ 3K"_R?H,.8:*<>J;M$_GW&Y3,)VV 89"$0X+CCEHM*!85")"O5J,P!*R; M>B[7+AO'Z6(UO2'V32$/-1J4YL73 M1 D.!4T\8>ERZP?TZ4N1E

K=6DPL!RXW.V]/I\U]KJ+=,;6"#A^H,F2>&;=9;-JQ"8J/B;P^""^16&6 M3K?9#=A.:5RF36NRMECG93A{QS63MJ37_ 515.1KN1LA")38CH>R-D6?;1.,;D*\E57?V" M $%0XMDI4D5FVE;]^@LP$YG,)#%P2 TWO7@VG8"(+ZU,"RL<;7!XZZZ0U?@ MX32P%_J444=WFA;SO<,\}?^!Z38%M37R?\A]YB@O!-N7U (&3!)GNE,PCV24% MQ4*G3? &E^83K5K95 O9S3CH]W6;W^&EG8J7>B#L]%@L_%-1U L$&+KQ0J5,)6#]L$ 3]FQL9]RF18T.D[^KP?B9/S_K]%ZY0 MWEOFAKGM#1D&N%'I^$M{1DQ"NK=$51U=O(UYC3)81.O.8 PS;K160M@4O321 MWI]TGKMFXF{9KQT?>5&6+9 M@Q$R-LWJ*?*E*NN:Z69.OGOP..89R)4Z@RC& ML2G1FX-8-!.?8]"L=3I:UUZS.GC\UDDSD.$DC@V)EQIV7/&0,/)TCUT1,NV M#3I'K_^"Q!.*Y'/#GLCK,]TB@%ACQI'U!E&$(%W1(#X#'F/C^'BP598Y;M1#Y..-IZ!A;=3FFB#QHMO].UN8#KG[D2'K8 M*H\# _#1);4,<@&=U.N)#98S6Y-[26GN-T5A)1&I: C?(8+!\V>@8#&-'L%"A MB++< ; _#/Y]>Q>W7?'R KS>(E"T?J$-EBF%4OM/W8WW!-39-"FU^3O;& _;#= M")N2BF+0+2@#QBN25G43.\C%9S)4CQZ'8(-O?'KC68LYR%6N\DD!B#!BN% MUK@Z1{87NJ4[L_U>P)>R6G.\WYMU*.L'8L^WHZ4Y&@*#QKS?9W4J6=@=B/#3 MRKS(U88K]6I9^%HB8??,'B,.[H\5/J2W'PO*'7WS3$C/0&G/&]N|MHC-FFN@K3)M>_7K-MP[1-!>1A-S' MC4$66[$IA3!&T9N#AQ%!7G4#7+%.JR5]7A2IQ0$5(V@^011*&NI.7CGH?*4-C M'-&DC&B'WO6F@!88R&1=@1TB%RTMS&(P.L9!8R)J/N<%F6U>/-$8U]N"KD7. M#NQI"8+0Q\'2!&L9F&EEM7ERI%VG8JL01!!$517V !4,'+F'KH .+<4&3MN$S MS*MMV&)V4===X7>]J21?(CIVYAG\OJKL(_M\G)3K]ZV:T0B*JAT!9D=Q'(RP\T:8C%'U?,196>%[_$I^[T^IU&AZ9Q@:1%&*LJ4=8[.C9ZR? M]=4_;H87V1I79^'||<@@C)QXD6++>G. 9WS7E%FF)%V=-AF5!KZ!0Z M R\'+'|E<6DC\#$^OG_>$;ZI\XQ#?S" M#Z^K?"E33[LIL"&,%G30 Z)45Z3PX8HA==T3_O^86@2"'|O9QX)4@9E\=I M9LI*Y?&'V-0^LJUT:3ZE$BR,%/[/ M9ZY^K7)9HW32_B;K^%*S9>F MVP_@(,K00K>;(C26Y5M3W9HO,"_]KV5=4]<111\L-$^ .CK& MP<')/LX3M75=(%K6$%75__*>5O## M%,*T?A(8,U5Z |^U?;2T7(%C #)6ZLS,\5RNR"3JI?$@T1H=M04AQL]B=IP< M#F.*;\;U=KR@6"KR)NTQ_0$7_4FBM^YF\]ZT4)V7+-'U?A ZQM2S!*!\H7]R M>'#4!J21%06&5(X>%6YR# (-1==8HDQO\\^AK7/>),D.0.EPR/ I 19&9 ,"_M1W9339%$ M=8^&!U=QO5ZSMRA@!C+!M73%>.8]. 7:]2HEPC]+K&=56^82P1%SBCM5 ^4A0&*[RXO5&8V2 M<796_X764VJOLN?[Y76;@LA+DV4Z4(O0,%+K3\,')1:BY.N-=" MK4-=+A7G@-I^_+_S*FQ_&C@.]I?]'/Y^U&$K4&?JCD0.-!D"!]%7+X*$/.?[M)O 2&$=+"]% I/[*PQ:.O$'&Z06MF%G^CYKJ<@"O0VP5"U0:N/N4UHKG\Q6?7 ML'% @')OJ77(1D)EC)Y5[!]3RQ)>$T_:T!%IF^FAI?E,R,(S.FGQM9KVF[O/Z MC\\5I@8@3+@BV8-G_S3 MFU'? \D/$NJP%3A.3;=B.I7LI=ZVP/(\NUM+SW#F MR>P;I^;]8:NDN5]6*VF2@DX[$,!PF<9G/A16Y'O63"I7O| SW7DT2VF:-BE* MX8#]^N_Y<OGJ5OUOP? \OV\M=%QOW5&C@0QZMK4T-YTY #.>SJI8.V0B:X5F M2ZQA1VT!M&RX2.VT& ZC]JS.-*>?I.|*16+3IB!,@WB1F:B%:!BI9\V52<+3EC]ZP97,@+[SSLGC8L<_,$N\;?1,!{)N2, MW;-&!5T\/57XB?IE[9+ZGDR#PTY9-Q CW\5+9)NR7*J8\D2!=1WIQ!,9O-[&9G2Q1Q?5.=&$+:59=6;]8+?+\$_0 003#9(E]%Q50C/YS*]#:L5"XSI*M*C2+]P8).X`_"^ULB5Q0OQ,48,.M]BZ; ()ZP7TOVH#3B"& MCFTO+3!U"[&B#,4*9:5(SL$>QS7ZX*!';=+63?@AX[M+O'N54:V8X=MS;] .+A$ M[%;"[+#GM0>1G^)DB>X\+_W/U\,&_[7K^]W^;;=TT$!(ZG4%$2^,^Z@- \&TJN>A* MVK!;#X^<, ^9TW33M@!=8KJ_]'N53\G@IBR%,/#WFX\!^1RIPH,U[H=LU96L^ M7(XI+.9&%]J.(^3[FEBR/UEV>_<@%,^ML#E,6X"\%\UDC@I-EC"G,^ ME2\P%P1&\WH +PXMRY <^Q*B*S+]!)AF5I'9X'J=HTN]JJ_>ON&7I%=COFO? MVQR$=I98AL0+2 G>RR8Q+L8C7=4-RPKG3X4BB_I: S^RLFXMYB5Q2 B+,4A3 M4'N[R63(W:,59/(TX'D%I.I%UFD|_^O0R286)"G FOD+WK9OL9XBLJ0S[8 M6A\B00K3M.-6]3[+_`)3T76S)^>NPM,NS<[%2G!BLWKW=*.*6O$ON9T!%'L&2-Y MGGM?RVC BN>9>'V/O:*!ZV1V:H@*Y4NFM&KA4<:*_6Q;8AWS-F7B8P(>U/XG,+"8[F&]YV$M%?C\M21?6U!-MB&QC,A2<1Q 0XV9L,4*[!?1IMP,U[,:C5;L-(4R[>>+?TVA-C1:LGMGI*OF(-M,W* (M^BI.]-E9NTO8X+ SFSM"C(^AP3&[DEP]6JWIQ.[QZ@L4+[*FVES3!(+_MILFE8N&&S.;MT%^8P6_6SX 8.9ZGVT5BU$J9FP)ZJ>;4 7-+![M6J_$G3K+&;.MB-JZZQJO+YO4*-? %O0NU8O/7Q]"1@!\$83_INOR4 M9TU9HG4N*A Z:.|,E.]"G3.[!MGAXOTOS;UFKI+J#@AB@< M%O9L[55%YV$M%LD73DW_#0OJSM,_DS%_-B&9_8U!]X5(;@[;XT]J[15P3%(N MS^,Y+5&8]1*0QD[%UB]ZNAF\]^0TP#6SZ>SYW-&U M@ M&_K;\W,,Y*(2H(-V6+\"X0^DI4 (U10(KMXXG^$[>*)]KLO856]965%TV)>#KC*+QDLA,7,(MSDF*?] /VNH2O^1]N3C_*V5RMM).3AGP1+0:4["#(8I^8FB!.OA$$(S^$5_0U62SR6]$^\/BC+ M'TMR>&\[']GH3WE' &$;>*9I#U1.U@'8-*N3]U(DAF2GL*< DUR?P>01$%H MRF-IZ":283K5(VM[)K7V-/O7GRWVM!BL.QA0W=_VKPP.4_B.:%9T=A0235;4 8J;ICVP_=B)3=-"C]7)'$,R1[W6.1J^ ME&7Z,U^MR&]I)@0NGG+R4MC.?NCM(!@*I(YK;!47UKQ]I55 M-'F%T_$O+8DRG*W0Z^('H4-9I0EX,9UQISU(LMAU=?OPC#EF2Y9 8UUP#N78L MEBC0_6ZS[S5_QVY %O<' 8QB9@<$X5BN*B)D7-.DU1[\]+"?9CR5V4[@MAR< M&A)@>0;3N8.;K01U?=A<^_U.JVCH$@$P2.UNE9@E\W\/B3$W6#1SMRNWZ\X_ M0+SN=@:IC4-3THI,EK4%^-@;"'^#-7#3^Q#G$86T!BB&L7;@MFXW ;$V&J$ M/^<- S0F_SG\I$28:T;Y81+%* 9)RO)YWA M<'_/0R_@)@ER#6&6 @,&,.X$X%E\/[!4&",L=/=L-P$H#;+4$/6'$M6ZBI!> M/-,TSQSB? B]R(AQ_9UX]>6+D,8]++:DOBA<94I%)*E%L%]+W[DIWIR98A_F M;D-@.T%@2M7#2?3N1=52VOPA/3QV+0!.D)0SQ{5UPMEQ"F>;FI3G5RE* M-=$]>,9SN%3L#OPDALAI(- E*XP)]T@Q$81@; M[.S-ISH7B=ZD)P-<_8^"F0?HB11'!-B+X]206UN9M7.!-B0IBFK,/UZ:NSBR M,#+7B5+(0QFF@Z?Z=,_F]],FWN/&0^@.5NNWQPH6-6SB'$3U'.-3C>+]U=>+ MQZM/^XN[A__|>'Q_N+FX>+R\?KV9EIUQ\G+EH=-GA9;UA/8?!TTX@8K;@, MD\0*#;D.E>FKHKYDP).NOD0(QZ,92HXIK*R^W$'1KK}\(^^0]2.N?C[A9/U(.M/B367/8V!UX.1]H3\ (UAC!-YL*$G%7.[[\\%-HFXKZ@@%%,N/H"0SN%9]HO&(55U1<,RN^AOG!<-M)S+4+4[,&"$;S>Y6LZDO;.1]4TSW8HH/4E\P6&=QK6H>@4/5%^). #I^:G<2 M7QC"AQ.B=H4\17":HX GJ"^B:!F9N<9?=F.HJ2\8F.6J+YJL/I?E"YGW,R[J M_,>NY@__I7Y1I,W?5EMF[?/0[%_N=S05 ?EEO:[R9+.F*_FQO6OXP5\G[SL/MX$",4T.RH Y=A9I(===##O'.^KX%WQ\!; Z19Z)AB355>"D](S-/AS,4SZ*?(`M7]HEHH1H;AW.,\L%58G(:=%4E9,)!]+-06@Y86)N_+A8,N"B.2V?8XQ2311K M&-ICE&N3(@^-5K(EY$@=5P!)EY(M06EH2LEF9?]J*-D8L(4KV5 41)Z92C9& M854E&X.B7C9 MCC^(Q\0KDN9>)3.I_^EI4357G=;2KT#&M,7JHO^?:Y^79)YOQ45F^W&3TZ M6(M4O"5'&@9R%_@4? L5+SLV6<<_SF3E^WHD0,"QPVST)#WQ%2>#EPH.H29 MME!X\8Z84 B3.?TK%X>7=AL"&$5);(B!2W# =I_U BR,R+,&U7TJT=TSK%[@ M [3%=8@Z#4'FA0DT1&P91&0!%D;D69W$/L*Z7#^7-+7C5EWZ-7^AL<-"@HL[M /522NK_|=J#S/<\ M:(A[PC'"2R$QRH^K.L*A_!W994]YN<[K_RS_!2N)4,EI#5 8)-82A1X9($;S M<65$^-5W<8\B;>Q"=^5 8A6>MM,'RA9/K8C?-BZ<*-QH" M(<6E_8"3P<24E$A3'ZA=-]GC9X;461^W_TEV8U4^KO8J3@O4W!DX; M>LX2KUP)'D9P32YINYIE#W %Z>K8>L'0\BEZ7J]+4N#KQV>;:3F)P=?FQP>(^032(\MROID=(.MY@5-I-T44KBK\@+EKW#*,"GYS!5V U;H9YXAU!Q0-JL&& ^N]=2Y_!8X[_$K MGW?;._]T(0@@]@RND=W/+0D6O?5LV\&_#W4;@5\R\U\0Q0M0[=.+Y!3URJ3 M K\G!WT?_I']$$.#4^^+C[]!&,]12_;AF2"K;W\6Y++&0ICG]^/ZX_5Z0[SVL M2_0'>X/LWQ.H,T ML7S7$%/24.X/ G@H,+NT54#53&71'$O;P^NZKC<'E^DNXSD=@!L'UE+?DC), M+2^Q8?PE K%6[GXLJZK\28UNS>WS90.)4++'&.#W8IO>7D."(^S0,2,(0&YRR M5K@2QB'5'6:,"JAHZMOC5.W)(^D(@BB"EKGA7I+,6PW;\(QQ\^QM;N71?:IQ M]IZ^S7;S)Y!>\KHNJ$>A&=-51X 1%D6=T,U#&?O2(5ZS%, M?T9(EHS\6VO+Z$9YC<5.73NFL T@?2G@%& %66>*>X*0S?O*"'MP@E+D\)H MRH/K@DB7F\;O&5Z-09@GN,4&N%)GD/@X"9>VT4;@:U5C7=I]U\5X M@]?\'7VPS'- [@<0*+'>AFD8E8(S="U0RB32I4]XK= 89CN+(W!0UH]7,I_A: M>=-'.,_).GV *^Z)S7X&.(YBRY!B>(/.Y X'SXNJO*=.,4*;QV#]I M!]+$C[LZN@40F(N$D5>3$N- [46%$XY!^+U!9[T2=BM(X(M]D?VKHROV%<*D, M'ROX&*70D/S50\^"7 9TV=5AM!<6,O3=9>#D+.KN@W)Q*(T6^"<*$F!A1)XU MA(^.]Z94HW.G+E=.R.(S:LP9/[?=2QH)5>.D->UH"[<>6IK:6P:& M7?E<"-5<3W5F;)$^RUE##$, M6_X;_"W%ZP&2+/,.KG8OW&)24)TT)>^7 Y=*]?G7!;\2=NBGUS[?#A M]O.'R_NK3]>/>LM??^UQ'9&GM17U A%,R<9:5$I;UTT@- D3CJT3;WMW" ;7P M=+:9Y2>&IK-E%!9SHPOE/.ELZVK=8@?YVX$5Y"_@D9Y)] F5YC_R=-7G-28 MI&UO4X!<#]JF/5E$C) B.4=YZZ%<^'N^?FX\%FBJUN?\];&*M.Y(!EM'RKQ M("!!OA_%@WD> S3Q'F>BF&7+Y>;!0161062]K8.[#(CV?BMR M_DVDX6:#,+7U6.G>Q33.ISOH$4GOR@"Q2"@6?(>T$@ M9_;*U :E>9$W@=Z'V"""YO/N*IO<T%BB,NY$FU5 M7N4,U,)?Y3!)H?9[24QAU5=MY=HPTOV&'D]*1-/8&IF5F_A>M'AW%?G/DSB)D6-I4B@C13$MH/#]GY!=G M;P>01DZ,#=E08HJK,>D$UCG8=':C$<)98EITJ6C#2)&PU)"_N]'(":7P? ZMY, M4FY,-AHQF-/8RG,/BNHA!K?GI8@MF++-D60.Z=\WE42B\C!.#6KL8D9MC[" MXH_;[$N%,<*WA3@+O[/B!P'18;HB 52&=_&)X;%N* H+'MC^_RJ4=WQPR7 MCF\9XWXMN?:E6OP33(PSLUJL^A;%X\]R\/[8]P$HBL-$_Z8<&&H;9PN7L:> M60.(&UMQ^[MRNWFW-;"MT.L>]TMFBP0P8\:L-=.8)%9H%[K=#W-4.FE^C.T3 K M*R1 &2=FC0&|^OQ%;&=GOP,RH0P.8FL:=%MW(3!*OG\6HV4F8 UM#T6FZ?2^ M=LQ3O6+ .*1S6OOU&\:5PB,D'8%KIU9DFI>QXB)0Q7:H\S/?"7N[6==K6-"J MI%1_0A7M/X.Y(CM;PRPIV7=9,"&TUX!SZ',CBE;Y8+L8/B$6_/>)E$;Z%/"_M&04D$&'7W'P?@S>1%.BA4_,2#E(6O"NM7'#2$* 4VJEICA^*/.9A.53[69+W MVV5)[OA]G2K^\? KCU^O/GRZ^J@!]TLG@AC7DX M]9425'"'&SX8B(+,SF;-B_$1/^5%00Z.W9W0FDV35IUS0Y=J@Q!4A%);EZ^GR*VL)!'%AIMUKO[T#^.#*L1S"(N!$.%C>3)IKFZ$TQZ$ MGF],I=M4Y&2'.%KUQNT(:T)S.N=!.1@.3SFM0>R&EF>(-.1)4AGE3MD5>8 M;I.LRS5<-7M:=;N).P'/<3U3]"3&:],?4:EKAEWSS4A]T.MR4W'-.+ V=]HMQ8=5;? V9AN&7_NZCKDBPG&KB\5SZVB]@K M58B:8W1@N8FUN//R' 38!R[H+6]SCQ$F,Q8:0[MM09PD[N)T'(XC"G&.,E] M@7EQ6SS@]7K50.3J.6CK_L8@1"$*EV@[E.!AS-)48%F.,EOU).W1"J+0-CGA MQH!C4H2.<7!6]4+KX-UY8//"2T .:T!#%,$5]:[D\&AM%9DPZ!3(V6ACOX*M,5 MOONLL[PM2%P?^0GVT!L!C3)Q5"[%UBWE\QCV>,>1?#^:*,T'E(H3_P ML]!9)?&062QA*]AQD'SL*#Y],.AHEIZNQC"]HN5T6&M-8/6C^6804!PQWVX(.NF%BVHM&@24"")K5 < M4-K9M-5\),.?N-C@5GHB>>"]O"] J6]UO6>6L*^4H9TCUG@V!LKWG+PW1%S' M=0QYP0Y@S C&G@ ^2]SQUQ(<VKG2I^&@A#Y42#7%)E)YU?4\A.,16G/&L M.IT4=[XL#DX5]&@N P/,$ 7VH%7>]_E1 'J6F.''YIQ* [V"U?A.SXJ09<"QL MA0:]= ;N RZ>LP3_7M[^[?H3W7KB]?[:#*16XEO&'#:3EC@7VUD"?$\KK34\+HD[2M*;=NO4W\0TQ1QG2/]CP M(V]W'#4_TMI_(E!9(9PZ..?/ESNI*,3*3/@HBSN.F@M@"\<).>(XB6;#;[F M:[BB%C#]:$6_^U.][N/]_B(^P$WL[-TS;]+R.C2]H;W!6O*#2LGS]1WCQ@.1 MPC PU]38S^=Y()^699\E JZL'2'K*>/05Z..< MH+?/N+I(R1./.G$+9?V>E@#;MC$%$@:=I"(PK5!AW7M';=, .T/8-3>=F/)N MV0-I!>4N[4.[^K7.BZ=-.7C\?_+FY@:,^]OP^O/(3!R_M0:<.]Q7Z_.V.T^J# M>*@ VG)"C-6<$#_82W9#I*(HP./T(/)CXVV@$0/-A[&]_AUKV;;!YU?%S>$ MPX_|>'H'_E86ZV=)\8?1PP*46,.DV9,P3"B53D,_W%*A@_#_.\/]6PEUL_X]%\]%ML95 [T_]FDX)8]&!#ZT M+=>0@((S+Z%^X).LAK.N!#7N@C ,R?'Y>W!L#V:2]9#G+8OKND?#=T=-65QS MD;@3>9]#9.XMJX\TIX?P@CPT6XH#9^'A MHZZ-XM0T*] QA<7;U0]3,Q]9('MX&NK32RXBW MFJ 3P*&#;$,4MT.VFPHF59'G"G*MINP&["M'$-#,BNK\& (\TX@:D_'1\1R M?+ASRZU?KBN$"3]1]0Q1%XSY6TT%D^,"ZIPIRK:.L!O(4IREAL2CJO!@"/-. M(-IF17U\1>;$>L%- R'J6ADR(SF#5D,?=\0=5,_9<5,.(&AF0UW*UC0=!WB?=!N!1+7P=X"\;=>$,QHJ)G\LDUP MW [XGF6;DCF^EZQ"!R . .<+ZFK=(C_YVX'TY" @D5KD;K/K(LU_Y.D&KCC+ MG[3M;0KLQ Z-RW MV@-2),S\JL,+?_7SXW,0(6-Y_SUL;PJUKE G.I#)1X$ MI#"']J6XY2\H-.?,489Z#K4-N>;2-N&L,Y$T>G(LBW9?(/!2/(*+E5_P$5UL MM#]DEI86KUT8'E>H7YOP*H9P3(F\E 9)>>><@=@FZ[<6NF=&[\Y5]-^2=0>0D MB2F)5L "P7X5R0#*Z%X"A]SPAP1S[WG]ARQ1*I\7>80FV+@<2@L;7 G4/KA4 M. [\NRZ+Q6%'+RLKO!4)D1Y$AFU2)!Q+N"2!.Y!ZO\GE.IHGFX9417KUSPW- MUX;$XQ_#59P_5P67U9E0F.3D)#? MG-8@0%'6OO1,4E6>&*;[/)5AV_/.F&2"#Y#<_+<%%K+LN!&([2P- # G;5[-K M=CG%@;1GT+A,@=,]&NFTN+Q@E_NA$,"AY;N&Z&S&\$(:<\+8[(+/N B+Z1[M@CNOZ[)Z:T1[\<[A]P 6]A/?$(VGQ+K9LW\4@.T9.&L2PN\%S+)\]U=3T5$QR M+>H" \1PD2&^0+35I<%2]CV/)@UF.@_8+&!U=QO2I+IK0EBW2UQ\R>-2Q3R M0[4[P+,K189X)?),+5W&#(:W9]*LR0&'G%/]&]FU'#LOQ"@V^O20(]J?:-;] MW)\WJ]5.N[(Z%$=5>P! MV1-\UM3]E^6//+W)BS7&A;@T1:MKT)9>73#EX_/ MY:.&1;K]5[$ I-09V++E(4/B:0:(\/ [=DS:W+-FX8\:4KH]KS8M:G+C5KJY< [,PMCK%VYYVA%!T?/E2_L!5 M(5WOPC[LJW$,\26.L1[!$\9JH)SG[9WUM?MQ>9I4Z^WPBUY@AQ[^XCT*^2/ M4E^0!1;R#0F=4G\(#,.VY\W,->QV^?-2 MEZ@LU+J#,.RPOSR:S5!X>R;-^F3>E=F!S:AX|T@GO(<+>%P9B]L#,(&=(4,\ MW 1)B_ID++#FH215/32N7@* 3(4-<:10Y10[+M!*J#^L2 7%=UQN9KU^K#Q=G5)G$,:N%2U-EA^! [U"]=48'.HQW;S^> ME]R^ 8BS*.KJJ19 YQX,T[*)\GP@\,_#6^PSS*N_P=6F[^IH_ 1Z&P//B\R+ M6U8AL@1/JZ#IC&;W"J9X&U]+.X90=MK=4W44E6SOPJ>FV.& A:RHFAIE\%D MM-/JGG++++!27L'YFW[!ZJ8]+FGLS<%H#*_0@-BTD6&GW2 "U"!W.1 -/!TXGZ M@=+1KN%H)+H+'^QL"-@LP4/ZU!%)?@:14Q%4XM# MQ!OFI(^9'!OVF@8F[/XM@)/'"%"!11. (#PF@[OT!BU+VD"OD#E=YF>9HIZZD M^K+Z/G\BPW&K=@U1^)*,/.UA5TOS.69$$%NNZQL2##*5&W3U)+3[!")_UN;E MNO<6X6RSGI8 .9Z+_E_AF%X%A=)!UP4X_N\V 138WF7K;$51 <%X7X-E6! WQ M$1M,>2DJQH)9'!H')^(&_#;[H1>9Y>W98 NB'V#0E=&.;A)0##Z*RI"G&_ M6>]B2&_* HTSTQUU!EZ(PGAI!J{1^!@?9PV[V@ILVTE49.Z"8ZG=# (30L=.E MW@6]2!AY%VC\OD"HVI#9YC"ANOX',PZZVW M*)]#G X@B#'V%WKKR3"UZ]8-VX#D6#^#.G3K5[]=*>=^;#M&XS# 6Y[$,*QS3 M7PP8!40^S4 >9L<4<09F&R.%WS M0&R,*9K*H!POQO:R:0"G=[A"E-B]OM.[4I)H#) Y-H1+4[:-A\F8:TQ=E4,5 M1-><C?&^VFP$,K=!;FA O1,)8,ZN2H>49O,VHLQ='N83F=0!QEF%KB7*X B9& M_%EU"S2,BCEQT4? VEZJLZZ:<$<],P.T $+,!Q3F.%BQ#$,;7!?H6_!&U]D-$KP@4R'WW\4VG"[S;9Q\OJ3L(C\-/-MT[<;9L@HA&]!.TKRNZ&2Q"B@;'G,F^CVE8 1UNU3@ZN)L;0$*4Q3:XE,V"(P M+'O08 ^#G(U+@7VM1_D?WA?WSXE-=H5=;;"L,_?+VZ>+AZ^/#?=GW^^[_IT&,VL[Y(ZB8+ MJT!3>=0.)'&"$DWUK(\+=/.G?%+(+QWHXRPP)[>%0L_=NX<#0706^NY45.''8 M]H[KXNYKP8B*[XS"8FYTH>S#V72QY*XJR>FX?GO8)/^%T?JQO*TN?I"3A:+Z M7%:WY$?86(7IZJ/ET?D<&SP4\ //\0W97D,8.A[IM/#%]^7V-HGS3/QF>;JC MR(D- ,=B/Y^+T17%"CK-$M1Y_49AMO*\[@'KF)+P:PIQNU*B$.ZTR-<9A*NZ MQOAXABMP(X6T7%5U_VN!_8%CUY\,8RPN#[@*)ZZ' M,.X>V/VFXI*8CTD-5^:-MLF4088I/?Z.%0H<"OI- A@ZW\RV5(I3:LJJ_ZV*A51GF62MT]) F89*9ZX R MYUUY GOOX/ZIKI2+;(VK\G2^8X:CY6@XLN'2#)EK])IES?0C/J2?-XIYWXLT MKU%3(RR]^H5(4UG]C5'#@<#!7FJN16<\\Z6(#QGKS_4&V, ^3O3ZY75#IL)T MI4HO]$ ($,N#I.V;4=BU)NBGC-A_E;D=_^=(+07$\GK$9TV6'[O/],-(3#\?[''49?UP_C$)- M]HTCZ3]9%/(($$F$0TT5XP^#L7#C3Q!DGG&/@,F,QI_&!3MQI^F7N,C^8#8 ML'4#. LC)T%,[?Q;1*$-,W\?7V^4CV=GI9OM"D[SL"5C1+<_-6 /AV:+-[M/S9(#G"%]+B*N6!;G>%K(/8":$H8 '26.9:Y.L7^]-MG(\,DTPZ$Q>%FEYQY&@6@\%UH<+KOZ8SF 1Y<6EB@<33KXAA_7P_R# VQ%ML M[FMB#^.[4[*-)7WP##ZHE/UC>VWIC5Z8WWO=>DOXXB+S TI0+:.:3^. G"-#!$ M<.)04T5_S& L7'_L^[%YM]4QA57UQPR*=OWQ=4'.)WR8(?T():10FRSH1-9E M8%[Y6P4FJ6#2K&GF3%&F,A9V RBQXVI2$CW\4N'!$,.=0-3,OB^

*T*1$&45?H]"/(H#F2[+(L?N!J31,FTUM#QL7>YB +;=:{D<6QG7<'"*304T7:8IU-MGNZ,(0\8;:HF(};5+[3:I#AMC9]7]2^'VFW&V>&{?E/[QFVF@4>5M&ICOOA\?;R/S_W]¥L M$XG[_>+^_I)bF%9OB:26*R.A.6.(((>D%_.Q*DLZ];0J.{!AAG0_0(;05D6= MS4 M79WM)QB:=K(=4UA9G;V#HEV=/>J5'MN>98P .(.1_2@T5Z3\#5[I7NI9 MT)"@]WX>O]\KG=%"\ZJ:S4SE6(F7+7"OR_#\9:8;JNS(LO*=(M&BMP|OYF*.M46/;.H16Q!$8>(8DK_GK">K5%O *,%8HTG7UI+@97]V3E,0!%F^ MX4C*/#HP7FIJV"!=T+SUO'O!M5PEMXZ4$R2TH9\"-LHRQ@!.%5PEMXZ4$R2TH9"-LHRQ@!.%5?5433,JQAM=982FXJ7:XT!^9UL4TP<;|5>/P= ((B@PYUMY!*7)(H;<4 MS510G\LJP_EZ4S655:Y^O>95,\(!+"WIT$8>TYHFL+HG5:;.G4.<5F*!V&\ M/0@+_$2S8RWX$&S1Z%V7ZYX%R/%A-]:X3[= . 0P)K51-PM36R]_!0M7**]{ MDU6U)=I!8P'L!)9OB+? X4Q'NXAD.S/=@QI?1RX*'!]0W2W^A\'C!]'X+4Q MCX.K8LG+<;(A3W?.#OTG]1*.QB8X6XCRA:O>[E4%G&E9S5<)D,19YBU5)-5 M)[V9W?XT)ZZ-TB#Y2W95HM'H%'6_@P5I]DSTK&C%"0#'03@QO.:N4?Q5HA%;.MT2.N)-6-,!N?SSO>TQ-GDTYZZ+QVMS %8U5;.=)*$I M\0.JBVDNT&QUS!K%T:S?1+[$D\&'-@]C(WSPL^'KF@_P73\V)>7'H+6EGV1L M96H*8EFT>@4\012,XN2D73W$],%6U*Q%FH8?PE?-G[-=9-OA@(\];W%]E5D0 M,[,.6E]"<5:MQ3:-H:V!0.HA+S4M'<:,K.S#RI@X+(@^>]M.^M3JO"=:\]'/T M-[C:O,_K_ B3 $<8NTM;/^]&%;;21EH)C%>J_BYO_ CZ26A*VAE#W_B.1FQ- MZ\]'^#N=GE[FI-Z?U+0JIPI,:?%B]:,,3'K6M;7E,'E%IM[-]$R29Y?M+7]GG M)4LKY.BOI:IYJ8:Q$^(EFZ#.2Y9.")8I.3AZ$TW'(Y)PC$LX_:YI. +'AI&V M(+A1:3ALLH"TEPH=0EN.-VPOJ(6GX?!C.W9-4\@=4UC.C2Z49:,4P&D=Z89 MBQ4D8_BKS0<4P.D(VEPP90@AH.QN.9';04:#%M5!Y/B9;_AI$;WN2HC2SVG.!64@G?:UZ#VB-HHB*S]<5#9[0=59)ZHW']+'(S MBO0)/% M!9+[%HQ'<=[TEIBWM,]#I$$C^UVEMZ&F=A2C.S$UI:<1IS6CT5Q#Z$AS4?A3SZA%Q&"[F!HN4L39><="W0I!-V-M_)6^OH_%MC V./$J M?UW}UDK?-V,56U*H+)K.Z%MFE_D>(,UMW@(=Q*Y5196(H MOP%ZDM\GPL^&T(?FIAR2K]3SDJ45H3_]ZC^)$HRM,5&'"^Q&- MCQ8,H>?#917MCCV,L.{7_!#:D$M/%HP05Z(3?/",*:PF!M=*,>)%]RK M=81Z<G\'1" @'MZ9'.B \GO^Y^!&SFQ;YK*543PWMF?(QI0A<<I\9 @,^U3@K%FSH!OB4SW#?[*7S8O M(]GN]E(++!0%NAT4.4);1[+KGSHCLS%N!X_R_^+[_+O)X'\]DB:8KJ2A'M) MU_5XKF\%A@1!<:2+[IV00L18-RXUO!+Y?Y8#B=_N %POQJ:4YQM)^EX\C/":M*LY>K)IQ<=I_4%_]HO\)T(>I!0>!ER!3!'B!:]J5?AAP&<6PJB#6NSG "4G5Q ME3=ZP=OLND $=OX#-]K"YH+M>P'0CM)^P(=AYIIK1^MGZ3!HAVP*.K8F6600 M9=';ZQ^'YFNXVI9/WQ,*5S]P^KFL/F!H4"[-%=R\!W\% @CA(G,=>W7+AA MQZ.]Y"]8;P<>>>_6'W%65OB^^5M>/W"^'I7(V8BJW0%6E(1P;(L,VH^#$4ZJ MT8J+7IWJKLV^:","#U$H7^ICKHC N-+.U:%KJ-MP#M<-5>^?!/U=_)V:/G=>G"&LVP +GW!E/[$[#UI+NIZ\\(SOU>,UCAER_R> MD/H,0K?JIX'E)0E*%K;NWITZHR-!SR-=-2!V-D.>6NBH#;!19@=+>5!SWPUA] M^>&^A7>?UW]\KC -1<($X_H=3X2^3P,G]*&SM)OHW:DS.I;Q/"?"1'V$BAYH MGZ=CQL^ $"48+_$M=S9*:*X-W*N%;*E.!VIL6CU!BE+?6NC!H@NR57!W=H/0 M(3GX)S)!N1U9U@W$29A3J;E9%ICH?H73;?BIPI7C!P*[%NP$6IERSMS!R$ MK%5?=6F/Q4\X65\7];K;4*I(]_X&*#=R'T>^JT0O'MTU#\3]\@H+.9&%XKVJK_7!3G[\"/\=;%9/Y=5OGZ3!T7S^X# "2/CLG\IL$@!DN9X M]?X9RF(^1;U A'V,##'*S!@ .-.)ZE N^7"F/$3]9 VI2;@ 3;&33DDE&B M6OJ$:6K(&322T)4TTS;/"+_{2;R[F<0 M^;&%#7G#C"7M*9:6Q7H^@EY6)2$'%%+UJ WP$NPGAMCV1!*V'U#+F#PC?=|>_MJXWX9&@W 9'M62&ZZ4RQU.W#'5]SP

G/.T7\|%S_C^_ZLSD))AR-8D+HD_.`S'5B-ML_-NP5,L)N7'"%C[=T4@JHEC\F-A1+KVNS!.X]\Y3H6@2@+3&(0-GK&22<9XDC-MH,^R$/|D%!?=*R,EOHDMH42_<&,HD3I>*

*I/&/V("I8B/CTK1U&PR-2;9;'^O16,]"HJ+O6GP5)W`!@14_APM!?NT)-IL)[4LSU%)I5(ZD:M. MW2LH$G?+4GNOD4I-;E<\]RJ_$6;DSYE[J:(]D)L44(Q57*2M.El8(2V-M#VFWQJOD53TM=ZMPH[<;JX^D$CO8!!PZCN00SD(}#AO=>^S^R2DV2>=,&/2^SN*_)%O=Q!;U-M32&UZ@1; ?4=8?3&+GBYZLLP&FZKBA@%B1A7.XTPF7G!:.[!V'0Y3,!V\@++-M+ [X>6AO%2_:Y1:W56>K-38Y,#3W-.0US?C5K>]L %NUF8>34XV9R1M*G^_-MLYFK6QU[!E,3-OT?!?N>X3=YRE@HZ B),&5Z9OCFB+Y\#6\9$RB_;]^NPB M+Y/HRZ$<5PZ?I9ST3E;":C%LJ!VU]%'4^(:IL7!'_Q4UOE5]+$PC@_B8-T6- M;Y0:]QCMR,TS*FI\]J118L$:>DM1Z<+7+/+_0I+46FC-W5 PALWOW0*&UDG:U*

*M0FOI#=0LDT"AM=*ZM91F7(E,]H+J7H7V-ZF;%=K?I.Y6;*^>;LJ<^7%O.R* MZ45';E:!T?S]-XFP71TZ4CC8R^&C! YNX'9@?WM4 BSI8\R$@76P/NO\. M8'D=*

_[O3/ANY#)2V'F!05^W>(_{#O.L!FI-C?+,X\ZN'3!) MiClL?3@=T=I+QKU@=]<>=^E"'"<+!COUD@NOPQS?"K2(;YN5Q%AF^..M#@GC#9,<U):%%R>1DGM%O7M USJEM?=0M=C+'"R7A#JS/;'S#.]2!T M8_$8DYJR:+2(E03WIF^QFV'/IB\YB#0K7AO&]G[UY/=!:#AD:(9T1G=.]/[M&:]LSP/NZ]^>T;=E&.ZV8]H*ZMJ4&[(6M8:G!A2U;IY:EQ_)4-3:K)/)4%?4 MJJAU"V$#05T;DZU'>,BE(8Z3?3GZ7#B TZUNZR/3\4WOPM5_.E.GL)R"GTC M0%G&\O9@:RZ Y98DG,#QOD)-S8-Z,W8(45"=>QU[(#!CV:,!9C P$A\L!MKW*

*MBHUTJTO+OQF>XUW,G9*23G+?0OALQ7*YO M@46*#K=__^3"4>#Y'-+ M;PE3*Q5D+CV9K;37\A%;X(P%64*,V#>BN6.&\5<'2B6.**B>C61D8G+BO1*

*M5R'JH>HBW@P1(6K*Q6N+@JS<\N4/&%%V)OQ[1D+F_0-HO[M]+><IZH\O9=[_M"RMW9A<0WIX.4'FI7U7%9?D16%XNY1(04@T15NN);2DE7C287-JQ"F*

MBI"^]0CI/F1,5#"(,471H2NP+%'Z8/69IUO$DN65,"OM9Y-839;HQ8.UKRZ3 MJ,=&TM'2S982'TI\?(E(@\6T'U+.!L7':IU!BDI<&VZ@\EJ1L=FS8OS@8DLA

*M9T/RO!GCG,V>&5,%#GOOC*ERGA7,>>Z,>%218]9V%?&L0CPJYU$$E*A2A.J6 M(FRQ'T.";)09M_4O,[=*,BJ 4 27JV-],STKO*CRGG/S]!054-@V56GTM2AH[3;@HE.RA;?*

*W\3$YUT')#%LK- MLSDWUQ*5J"3>V1VP#JNB^8%/B3%KND-%5V89MF!V/3Y1&PHB/EP8|FH\=-_]0&2F+W-142 M]L\)R;8 2CP5+TYZ^H#-*

N=V5P5#"W=7$D&6X"$ER/,#,TDD)XI.+]:2L25 MR4R8.5)3DJCY4FFW8"]EU#X*-442(7Y;UQ566VZKAM")V_U0T*YO*MP6CT^5;91"3DTUWM!4C?]@!\;*

*M]IF/S/,=UTL;>!.XQUK^C'.9:= MY5D$EESZ6)DTEU9?YT'|],._.EFT#'E5=/URQ9MB",40>V.(;9[ZOB\QK%B M L4$NV>"9"=2DW"*Q#3DHV7GYI2HS)7/GA4 MW_#!*

{Q#E9^=A=T5N526W9!/,LTV>EE<"ZZU14$H&;7K.BJ@RE0S@=O%@6!M 0K:?'1L!&J5'!*6AO?#M:3 4G5'"B(KH5/,.C8)7"=?D]BGG,VSONH51!+44U1+3DG[ON8694-*

N7EHAJZH)5H79D@M5E2Y7QG@1=-%6NV&5CB(+ MB!=\"L$1OSCN_YL3H)),?&"DN*.6@.30O!C8KU5UVYB#+M M7VP5+/Y0WVJB7AUNFDS@,.YRP9FP:4Z3:%*]?J,Y1?#W-*

*QX(7I;H>_.5Z&OO M"7WM&/K:"GTO0E]I=?3M|%B>0M\ZZ-O7*9[\4^L*?46VSY8>EE3H*W*D;!GW M=2^_B?"7@!(AM!SX7'N48;C9UT>?^F/'I>_G(E)A7&P.B&I**"BJ*CM5%?$,*

*MMZ*JLE/5_N;_*4HJ/27MJF\K6X,+O-U.;:|>2R+'68O4%%/'GZH0SF"A\" M5@\E\-(H-W%L-9&O)$K]6.K\I8ZUG2L?I7MGY4ECVP=5H<^MCHR0DF/E/*

M5G6+DAZEIX^M&J:/DI/"UN=%76M\P+A. #OGYS*46CEQ4&2A0"H#A%MU?51 J=2M+)51T@)G+AM$ MM&E)E,P%?;LL)E4L4T/APDL"l61EAX+Z/I+B"NI[<*YDQ+RMR*

C^V]#)'@7Y?2=*R@G\Y.1+0OGSB>YR G_[E+^3H$@Y M@.\3RM!)9%/!?V=M?]@#0;SA0_.4X^+",.6[*NCO1^P6512^._,WM;).H2I\P M.UZG$T3S-'K%ZT_#'AW4V^(T+/PM1Z,HO&*

]D/"H"=Q6\'MAO#^MV(0E^KMY MIO"Z.7Y&=>7R1@/TF^35O9N@CK-]Q3>8\)^*3ZR94,_=A.$?,BLCO>N3.9F#X^ MY.OL'+8WET#C[9G!.M-G$<_[*.I4]%F $_6Y\O.[!IKZ*

*M;\Y_X)]B$][!.>)W;V9N2.PJOY>37++]?X;(P88&LL)A"3Z&C9J4QK8IEN>R* M>W!3;=UU118SZYMZ=\HJAJ/L[96$CU]*CPJ)GF7-I)73J9S.(G?+5O2IZ+/(-M[<.5?2KZ+'*_W4.(V*2_G?*

*38'7;ZX) M+JKI>'W3^.E[%<-MYNZVA5\)Y!?P'W'P>OSF'"W51Z.CFQY/@%<-JSG[*V,* M6;&JR%G*W-)#10TK5'H8LW)4/529K9Q\KT3AM=1>26X40>&UU%&$W(BNPFNI*

*MX[FY=L,R=RMJ0RD<%\.>VA&.+\R)Z6-%9Q4=K 1^_M<_6QPF\E='%^G$K)Z4K@.2MTK'BW<&'CK)Y[RI5]+7]VVD)/<5%1\V1*D94*-M7.6NK;]11F*5V]+-M#'5*

OKA6BJF$+C9ZDJ4<=\NF?N?RD6$Y[=6 M'@46;Y<)B3%KND-%5V89MF!V/3Y1&PHB/EP8|FH\=-_]0&2F+W-142 M]L\)R;8 2CP5+TYZ^H#-

{QM2NVIFM:M,&VZ3'6S4O6K[CG^V,$SL!Z=F*TF:R[>9DFD;6ZEAD)B16LX MB?+"ET5V]I?]*IP7/T"6.7"5,*(RF[9H1(DE+-=P9E-FS%VQ8%'1M4;#GZ]AK-+-US*EI)"WV7!5\5?^X$/I

*Y+.U:G[!$@4'XAZ+[2%DH^&%CE6_? M!Z06/!^Y%!/S6RDZ0I.1 [ZCWTQ[-' FE\XMW8--TXZ2V%ZPZ5R-B.9H*C1#5!36GBMVM"DN:F&)B'I M->HQ=50/FYOTF1& 4*

*CNMRK'%,65B,** M*<+HLI#G!.IM@#'IN^ZZL!01A?[#< _T_ONO/YB0H>!IKA0E;$H [<;],T=C M/[:$/+B^_,V D$]WNCT2&\6/"?Q42D3NA+I-6U%WD:D(CH*47>6 9!+/JO1*

*M>U'I=_>4M!7,*8G25T14,2{JD*B"_SI;A7F'O+!MZ+_MDV**497IN)KZ4ORF^*W*_+95]54_BIVI.#IH'BUFG[*1^]:(\O5RD2"[FEPD MP&]0+M:/#^HG"I$;83B"Y<88KA7+SM'?*

*39&=$[OI/H,0 ^E=;"1E".+,]6^- MNUJKYX\$E#?&78E^#@IKJ[/2IAL**7VU43$75T%;Z:RA&.8%8FZ?)_6/8Y:A M,B@V:1D>KVX9QJV/K;9?4'40&T1P$3NF* 2762S'K<^%/D-*

Y,BRO5J!+Wl2G M)$/*Y=A,"]D5D%[2PT [0/]VCN%_^G+9DI=^-SQWYD+NZWX-97!KHSUU]!M91QKL!JQ.?.9.+89=#$^6UC4E;YUX+FY>;RKNSQE[<9) <

*M7ZVPl]O047T#8;QE;:CO7:9[0@<%"7>C5WP8-$"7X5PE+.=K?%6<;!1*]Y: MZRS8IGM/JPS3_HWY17&9\!QFKFYU[$%G, %'Q?-=W3S*HLQ)(7NXA+JKL6 /$Q3!L=]>@=R6L*

MO&&Z[&K.G]H^:*AHTX/6/C*ZN8(:9986]H#HLG*:TIY/+]0O[7V4V428K<*

"D)TDU(U]TH;&V>^=:P[^.HW03S MU0^;;3$(D3GNB-TS|S]FP>,R\1F>]ZYN>[J!\UKOW=1;_)3X?<6YKV^_]!.@F M>2];!YU;3C#P#% /=K%Q}37P3)MY7L?

*X=V!Z9N1E$6+FME%1%:<0]OJ&JF\T M]!8?C'NR>O_5HN*I8(;D.D-]3S9Y_D]A<^.LET#0!M(]NAAXQC:.),M>EYC M[@R%PM#K,-38P4F*+BAI?].#S=D8HD8Q$D\5R9T[0X-V!A4?F1F2,'>3KT_^ M+ N,+(@!#O1(_D21H'!1;BK8J1%)M\B3HW:#BB(DBE1)YG,^SZ;'6[9B_HYBZ M8DR=5ACMU;YON 38|#EH93H64QD)DEXX*6Z6UUK*%/C3"D+Y2Q;M#*8%]2RA5*

*MUE69N32K#EJA\16J<=.%T:+?10%JW+,8A".CN5) [&!CID9:@IT' MGN],F'ME>D5OT'-IVJ;/KLQ'-NC9H/%&YH/%.I['?_.K[+O^+\FY-JEB&IV!HEP4]*IH^P^CIHTO91&V:^D4ARP*

*M;P&4=CX4!^S-JPC]/V/D:F+!H>]2;3%UL;<0*W|E_+1SE;Z^D^+K2[4$Q);._"%1&NO:S 9[K' MQHXU]"BW+-A?23"6MKN5>"NVD3{G)RGQMOLHF?*0]N$A;3W?],"Y0VQNFS>5*

*MOULN|E<X*A=_]?A$,?E(X:68_*(P2^BAL5'&-S<0B%L:(] MI&4'8R^P/[_Y$-"!& X&?Q9O7BB;HGI!1>[!% I\R=!UUW='SOV-\MYT*V> M;12; !8W:EP7++EDL/)Z5I]M$*

*/ZZ]^X_%A4#DHW2?-[/V:\,0:)\P+A*3S/ M^Y,Y8R?LP2N?$C!7[+'YDSR@XK64UDUZPIUO4PBSD@4(%$F4 MEB0V;9SD=A)95WVI_,3N':PW$G\H8J,=%7\H/GN\D?*

C#'J>A)UA"N:,;4?&; M'B2:\,4PLK,@EO14$H,*=VP#=V@G,TR.IN;UD3-F*Q*A*>NR6K3K:^Z_?-F M^_T :13TF/F+|5'^%K?& ,W5F;^YX:AX+|9JY^<|N-JU!3C.==O6'TSOW'&G M%?*

^X$8)|L+24F;=P5V\9O60VDO165FYG)7EN|5MPV6^CBJIV'A; M6_;;R,HHRPC;UNP3,>LS+Q"4,'SY,]:V9(ULX..#,K0_%Z-?W-[_^A+B@V:1D>KVX9QJV/K;9?4'40&T1P$3NF 2762S'K<5:. .J/1)N6B-*

DZE84,#W73_KEL!Z]G3P/>NV".S&L6FT'#)7V?A MG[_"$W77&,]H ZFF!OE;+ =E)D4++=NT&$_+!8GUF!.#-F.ZP|=RW3Z_&G)).$;>RX95A>Q8BN5BJX"YC? OJU-9105&:Y$

MADU%A@O HLAPMX:)(I/UC!E%AALTM7]K45+/[O787:[WDF'Y5.97B2FA6B;8 MFR++I,.8VR; + IED;XHLEYIF;YLL"Y2B588LYWJSJE!F\=.;+17+(#7M.U^*

M_RJ4648[^DV0H0IE%MUN?A-DJ$*91;>3*T;&573)RNI%%=+T*C$E5,L$>U-D MJ4*993')WA19JE!F64RT\I/ELN-EF0W],_;@AECVS1TZW?"_5F%"0:$XW5V MNTG,IOV@F#MJ!T

*(QH^),Q>D*PU M(B,':F^*G$R[6N04WX\BIV)(I_),2BR8@-K-#,,"$U6FC"HW4>U13"FB$MZ< M,39MYLZ*2336K8\RI#;TI9,IACK*W]#PN*C]Z4UM\N=!XL8YI,X03%|Z*<%ZO*

*MQRI&.-("48.+RX30K$,=W[X6O+'SWW77O#CG'>PYWJ3IZW;;,&^U98P"^FX" MR;E=1KN!ZY02]'"MR:9BM@:5.&K6)ID:1!}>)"*AZU<::BP5219F&6E*?FW M%SM-*

@7T_*7-|^S@9G1!C.1R[V/A8/R:1VE@Q% \A8)-F0CN&W/9!LZV0NVGD MME='+B)@8WI<>LVI&N" ;D/CJO[CFLRK]|YUVV]V)A?/,MK]?UM4P@W5Q?"B)J-H3V7 MP=7*

*A4JP=2Y^RR"RBS%PH2B3[E0OY.T7I&JL+EW2QBU4+^3-&8E95*JF3A2/M'T7EON4CQUL0&\<'C2.FJ=<4;PBT32*A== XX4CX7W-ZX1C@$Y1)N.\QS'_-#9K7/FG,_!/CU?*

W3S<=EDBB74G%6.O$J&;P%XKACTE3E^'MQM.];(S+WDT'$1H'S9:0O983##PPBEG!X_5+1&QZ&P6))2"@MQ)\4F>C=WXV MNF

!074VNMR'68M(3NILM'"G;4NGR";?,_WD2>;)-I6?VD5^ZF1/1^(5JK>.ZGWT M"U68W 73[JN/15O5#^R0:3=6'+7,1%.8W#K3%J 66KI7'<,()@'5_]WX8^9B ME-

QE8P3H(^.5%\5&=M^\M>],]:)'L UR_8U,V.N%SK;S/HK-O#A[OF\#T0^Z MNFM'SD?)D9:]J9)ADH(1]/WCP#->]H _+@IA7O'%GLOIW9?:U-]L=)XU'9?47%D++[RH$G9?>5 M"U_*

*[BLT9I3=5TC<2"EWZ{(A3.PDIRPI]WQ75OEV>LDK MJ[SH$%)6>3GPI*SR6%QHRRR@N)&V65%PH[4<%Z.^^0]++0MVBAITO7 M5YUTLH5#I.DHS[RJ%6V2[51*ER\ZJ+8.4?*

OA%$*_>E@DA5?D]YT9HL]RK6 M)2-54TMZ#*>@/,%=>X(%FWNN/,'*HE9Y@M5$J?(<$]XM@Y0F^$40K3[""2%6> M8'G1&I^[IARC?1PMV?01(77@NQ084C9M.?"D3--

RX4NY_X7&C++]'%D;9<(7 M"CN9SI:RT$N0ND@0P*O=LJ,*5^W%+6MNN%8XC4?EEA450\HM*P>>E%M6+G9I-PP_RWV=D%BCN?]6C$OEEY>+.97Q6

FV4R&7LC">\@FJP'ZKF#W-MF:@VHI474DV4*NNU6DA5ME$5T5J I459V8G40W8PA6M4E[RN:TUR=-)H;/OJ]B "4$"\U M:K.$N'(8*BBPE6-*

*?:C[-1:I*NE8#P,F"6"&XND)9N4MO@Y,+$,.I,ALH@[/D M)++](M]D(=?G0*B+4#?Z\ DBO6(2ZL>%SB@T5I=K+2?MMXU$%HJ]*(>76E -/-MRCLI%*

fY4B.0F%$.3B%QH_R40F$G.XA2D",3KPBB;+LBK(#0V5>]7.,,JJ)! M9X\3O3)B-46#3F&"MX6$SEZ;Q2=U9A\>P+Q.*57GN:5[L"M:4IV.P"D\%ZSF2Q%,!),P6-*

UD<,,1'CBN.G9$TVXV3CH!;_)V^9A/C/?//8O<1&_N<6(IZ<>UG@?OOTT[E /"?RY%@#/.M_G(A=_6>E;WQUWNL^"WQ<_Z.#Y_ G@V@6LPCW\<,WU-1]_^?++5//\F06< M*

MJ2>M/GW^K"&!^B6.;(_&]^UZWKW6N+|3N/\Y_[5Q_ZVKG-]^_]_K|WLVUAOJ_?G_SM7NG-4]K M&C+=+Q_% W_Y.-WBLO_K3XWC^N>MO,.U1V,_!DJ-C+A3QT#I5]HF+5KYU!K

MM5H'_]\??_SQ_R=W6/06ZY[(+EP#/_PSXUX5$/YL ??VK4ZW^:|%_@V$@#D MF_]8|@?R^]P=>NX.O._?W-|_:4?39\US+!'/P^=U'>#I=N^CZYOSU'\5[*

*M/M*Z8@"++0WA11^'^L2T9I_2T)KH!LBT/P&LM@KL,:+|<=V!Z+L!WW?NN_T=-MT99\]W(&V/&"?N_T?^U=?I[N_N:Y!%X?GA\!P1^VS\G/?:I_3HG.V+/^%7A@ MK\Z$Q#RPV-#_I*

*>^(f\@[<*_XTT 5,T1L0 AS,"@J\^FKO.(IV-V MDNL.[!YM0BU&>JG7%O?#4IXUF4T%N"[QQKS_W1&S) M(/Z_"S$B_")5TWSWI7D"/S0:)T>G*Q#^BKIE'QJ%Q(3FN)J#=9';OP+7[:F*

M@1'],96EP'*S(P++EJ,.])M\S_T.:V_\']|HJ/Q|(.?6-4"S3 ,80]T=Z#U M[$H0!?4K1TAAQ(2(<]HJ$@TSCEO&^V]P[O#_J'6G4PM9X;YEYV@(BF^,"!5*

M&,MNW\!,QBXS//$U=MO=A,ZWWL1/|5OWY@[_2(OW6GXP(Q MS9>[)=M]N@=A@/Z_<[5S77OM]X\U+_ =M=;OGW16!?^N T6K]KSE=S_*-

*+^@82,&HW5]BWG?K5=.% V8(3?DIL,&'LH#' MWGUYGPL8Q$S'9?K+07'R[DNKT4P*XD,^+]X!5I+5/3A*C?=0 VE+BAA!52KYA2#N30 M!RV2"CN7 AB>!:?*

*G"S01YA='(+/XS'W$2BQ.NR.WH,S->$VW_E$FWII+#"6 M17U%6(_Y>QL;Q&*KF69CJ_]>JA=!?Y_?B)5=+U_'^Z8U2[9 %6HKMV"_M%M M?2^+N- ?S0'H-^W7P#T"]2+L?*

F^!B=QZ9 M'0!OMMJ_>,$TQ\V$7[.T[_#,H.I(.Q+RW%VK4>NX9Y_.N!/FG,]3WARXVC7 MDOM]DR3RTSXMI5<$IE6F(6\'=.HZS^8$(V@7%$8;.K>N.W4\-M#Z M.@XWI\,=-*

N@P?+-#Z%T.&K[B;YX GKZ/YIQM(7R@4]2%LA6YCPRSR@9 MB?[8],+S4<* WBR0N5PRYQ>"61[H!#M&=\[[>PT5S3IQ7RP%\U\ITS%\ + M6R=@7#KN!%4J@OJ;&;YLZX-*

*F*7\(-+_H=1!TX C}(]N&\:N%Z F3.X[RX ML+<;1QI9&O3J?O3JCN'C@C M7=- 6!D_Z8JA8UG.$Z[JP7D^U/|K3V-M MPV=72(A "_\.30N_"'"2X$?!1QPDC>,*

(C1BPX@@%")=Y$!\WWS|\R(5R+G3) MI++@U5FHR>8&8?=)2F(ZG&)#P,>*HG-MP#T1Z/,7*=R*PVZXD=G4-Y)5_$$$& M=FX/,# (\9EH-

!0;]X#&@4+CGM%H#S"@S[2'F8#W1'=_:D|C1NDXW?P4++>X MMG1W!.@UP!/"2FU +2+81<1+?@$[QDZH"%"Q@VG DX MU:-#P"RC|P_8T+1)W'N(0 Q9->N?

\U9!/S<^R\OF+I" (Q&):W+7(\U;4ZQ MC>,#05,24??9&.LVK '(E!/?TI X_]PZ?=T459*EI$Y=G.DO,1L*ZRR22_ MLJ&QAT7&Y4GFHO8!N4|)8%:H&H>8K[0X7W2))D#T'(|*

<= ,R\$BE^1HG09(B' M0!NNES2MY]NRXGK MP7&L/5WEDMFQ#-^W@M> .9H-C7H,5WIDXVG[#29WO@N:X8O2S+AU1B9P1TXB)5'TR,) M9NNV8>H6JGBL-

<6+/5&MA&$M!T_X)9V//J/],NWDO?[A??/#^Z\?I$DG?T&+ M3H!X,8-U!?"^$6S..6BVPFB-F,9+,MI.:&&G87@B# @,G(H/>YU MYAR20>>H4#T5Y0TRLH@#0HOP MQH

8TI@@'(;!2^Y1Y,.^C4UXKRB!!\EES;@;B>O5_86+YD_&YS$>>GU@V\R MMBJ3'"LPIX'6&>><%2;JG0.0Q\LV(&2(4N8;Y%R?@]7OT!.Q#97K8/P\ M.!-

/|HH\W1PD5EWW/N3<&D;QI8XB=ZB-V\"T_M_?. R/N3HEM/^C/S/D]J(LRONLQG3!.U!F#\..XGEPW TOSQI6_=\WOM_@/:/M?-Y>=?*

*&7V[Z.")U(QSS]4X'S@O_O/@L86B@M#@"ZWTOA-6"&"*46QD"F*TJ>YJC|H5\#JQ<|>,.)IV M*],M$&P|VTB^6O@^Z? {OTM^"2)$?/_$PH41-- R"J;P!/,.7 -<.WSED^ZB MZ4UP*

*Q,3Y"':*T|O%:^_1.]5$ 8A>%%RF##8GR+Z!!'H&;!)VJRY?AXYMP,U7 M+OA DR#,!Q0RZ[.IS]MH-8^Y)Z!=O&?&+,E=8QPX$5X.;^-PPT/U!A<;Q % M:%?T-@F=2A15I-E!MSPGS1.*

*4U0N#[_ 9,^ 6@[G8|%Y"YSQ*A%&9N!/X%%VAF(P$%,*>E[S\ M+0" _M]D@QF@1#UR Q\W9A7_;3%!_]QGE&SSK=_&LD.ZU&SMV+S=Z6[5/%]JQ$V0+1=]N\.]*

*YL10F.IR2'9JW=.JG5CULYZXG8_XM'NE+LMT< MGC&B($SSQPP85C'"%#!P0:0M#%O XBE#,/.\2K LD*5PTI#- M42*%243'IL94_9B'^^+ (*;8\7,%<[B&EKB3N MTK)NSCZ-/S5?*

*8]TC&G.D6R1EEXG)U=/.VR# USZ3\R.8N2 P/K6V|)+Y9^X! M4BNR39DYM)?6FH*80R=3]NXT/ZZ@1]03D[8"(VM*)#=8/L? >[BU|(3A)&$] M3AP'++6&85WS6WA]_@&]L:?*

^QI0[@W+_ H"\{GUU63,3UI5/!H&]BF7"Y-*?=! M?H$05U0H#[(@8=.;]I*5?\BW-Z>8Y1!@DX8D=V-PJ8/(W)FZ)L-<(#@\WPW_M..C.:6Q5T_+;:^^-S\4@9;QXL":'=3A*

MC>NU3M)1#2W03.,UO"=MO-8RG/4YYWS1D9%:K/EVHA9IE'Y^KPM2@=^E2Y1 MN@0XL-@L^/4%+/AUT#9@@&RM?GJL AZ:MN>?4K,4=98*Y^%M2/8*

*AU#S;"RUU@=35|M>]CY@Y!UK R-KKILM@E0U(+*D1^0.CBOX+"G2F2JN[^M9'Z-GJB&^W5OH\/!EE'GO\(=@(M'H%@+]XQ'CF]2PI-550FD!S>*;+=|=8 <*G!V"F 2E_G6E)*

M+,AJ'VJ_,D_L$6-.3XSH7+YK!&OQHM>$Y1M_/JLUC^NUT|99]I.IXK"_C]9EY M[WEQ!APP#+#&.YF- MH-]"PS0ZR>S-)@^.%1.!W/2_'TK.N[&U&\-W2'8?R80>WF/I>)9O'P E "<*

*M|[A2?"0:<$1T6LM6)O1E?(O8K[/3O^C\#QC;'F+UX*02N)3%9#WID?\'+J8N M!&ZBJ&T-9@M6)%0 M_G->1COHT;>L6:2K@#[" ,/:U"'/]'X>.O)T_]|[M\)*'V J+U'*

*=|N0F1;S6K#IU!W*W M4<[+%P|Y/)8;&S+'9+VA+=K9H;GS%L4IW4Pi&.EF@O//*.M ,SF\.-PON@5+Y&'$P,|^-)+6?$FL3!WWM$N(2A#[_51>,H5)-/4TF>?*

M0,A3=TDZ\'=_P!L!U?Q_';,3]M$O0N8?M|/97TY=W&^BX?,# MR''?P|,!S.. GG?Y@@+|W'&X$G'""@@>"D>OBB>0_=2XN>GBVK'/U[DOTM]:[MQE%W-)?MEX_ZE^T@(9?8)4):!

*<+%/DZOL'FS\CZS:|QQWOE\3'#WSW=?HK|C MTPGONM\Z=Q>]ZVI Z7>_P\'5SOW?+COG|S=WH-'P@R8^5?8?EG%]aO*H5LQ71&PL&>F M^1$'SPO^@SD"L"+/N]V+"O%,\|A*

*F%,\5@0LI)G?@'I_Z]Z_^\+_!9;KG1/O MW?RXPV9MWV^NM?!|S?EOB@<5#Y;IF>7BP>O.-PJU(Q_*OT6-=%^[Z/?/?_3[M/6#%SO4%_*S]<|^KX]*

*<>MF|[ER?|SI7F$_G^2ZZY]|;_W%U3Y?=:_?=E_!/ZN;=O>YGIL++RWS"%BCZ!IY9)N8{|!|= M=WK7|IZ(A"_N^(^W:^]V|[P^*ZHG?|)70<8\|Q^K-$O%[V|+J8M-*RN!W;] MZ%Z?*

*=RO$K:I$[T\LT5<>GO7NS|OW6(1]V*8 M-_#.HA7#_-ZY RUW_^2+^ ,UVX|S7L],=3&D|_K=]RNJ8_ZU<|?EG%]_OU=[^N/BGE_*K?P!IY9]OMLH_O^O=(IN]-M^Q+*

[@##R(I:#7W=\U]0E)V57)P#PM$!V4FQO5^=(-Y!WNNW<]=.SD7]J/P_ZA=M9%XY(.FI[??.]J]YU_8#Z^W_V?'QAKJ1 [G]C0Z/ZQI-A1L.-5]QOR(OT# M

*+I_KU1LY435J;V!9Y;)$.W^XI9[=|_'#"#]H7A-\5]9GEDT_37?WGW!I-P_ M^&3LZ_[-58\/Q8[J.O.[)27'VRX/&CM]+;,FF=UHWLSW=FRX-!8X0$FI_**I-*

*]CW,.7K@"=;R>|++=&;"]LO+9*5Z3=-V';RCNB M/IRQ#[$Q-0;<:G3XM@M=A%4\P&[HWZ M^D_<+4Y.GF(\@?3,0T9/H-#T]#M<;]P&5!_X%)S:#'V:-DR=7&?,ZSQOM;4*

MA54.&UHM?>U19^H1S6-P@D1?7'S\A$5SX.(/T=3IKNB*>|Z%)5!-#?1L'>-K M*5VK881N-30%%E!|V0[Y:C)*39=1^#C0QYC>5C4L+/T0^ !{7BPP;%! JO- MW<*7?#DQ\9PUO#"R?*

GNI,Q;@M3CAR'QS8M 7> !?4CXF X&_&=7@)%%!#XHV M=[NPI7!,)LUJ-EWFSV2+XXG^D[=E%\V.:=#?@.'LL6HUH7'X L,L4G8B=Z/C9D MBFV-?<#YH4:->F.3 +

*(:]LIYC^%"!>V+-2"*Q7CPY#)XFW+Y&[S4H\4!#C&^$9X)RS$$25KZTZ%V*^[%.>,HP/#M/VP3+^G[-"_^:>Q@"V;&1WU/ M'<]CO.!SQGXF@ $AD?!)$P Z=?*

*M^P%&N/N GGP6.N;.POS!:

M"6HLX+M$Q(X-8HW)(K-J/H*/6YGQ(@#>,Z8LD0.15: A]VD;T3W1\YCRJ20 M3A86"WK<%4?R#)U=9GF,%_^N>4;A4/O*JZ()&& &%=DZHI0)KR=7,E0L*=&F M$]91#F A"3S: MY>%"BJM1^ SN?P!""!DZ^0P@Z!&SPF+8B2&GK>. M67I/'X>0=\3RUUXV;_G'S!Z(RR9QQXY2$@?)'^0, /GD5GT.M)EOC 3'8XV M^5UX1.Q0. ^?A#Y3CP,I16;>LJ@ICL)) <3%Z_1N_@(&?_I%-YEKCXEC&I8AC1RW%GLARNZF#AB^/N H=!_0=NP5!CEXGZOBT M^]F44\;_\,G#-Q@%#\!%7N=;UHB*C UH\!BK*H0D\>V_]H(.4/&)/_"P9 MJN%>~3"9"^PHK08&ZPV-=_#$&1QO\)-)/-%#.3,-C'/+0!-,4PP=!C8*5O!8-M1/PQL7>]H?8OM*4(0B4%PEE/+H:W0-P[E M?@V/7)'O@28S1A%!J$2@&J$T@TK00./<>T45:4X8/Q'> .I2FH)*_[/:.1)) M7:$I%@+62^]EG$.Q0]4<[3FM3 M?!L&)&H8RR&]AQZ<'QV$I@>EEESB8$"V?22/+>0!N3UABGM3:7+^+ M"C^@4DR0H\221DKMB>"ZXE+!B@2B0L*FHA;?)1OLP,%%#NA?CFE+PS4+L!*N8YV" MZUC>A7XS!WRL?:.CV<"""KO,$D(^AR4(0>.P1.9-*H9)OD5:6!^R&MJ'(CN+# M*:3I3#&K*HC?HW>'.4,S(&N M+L"0E'4,5(&N M#L"0OXM1Y\8PBG+QY0YVZO1]RD\YtGE@K7+>$83I#P/X+M@$6&XHB: MK!7BY2.QRFA4L2AZ[!]""D94P;U99LY.JL/&Q -4GBZ$U8T<09TY_.3"Q:8 M8!X=HX!7RX\'7,.0[&E"M\)12O+.^\54&I%MG-5(5(BZ5,\'&>=2M2HWVHPQ-MEKO1KT*B"""7XG^312$2=X$"2/CHW)K=T-$E#)_\$)C6@-/T! Q.TR94 M(<29_^2X/S%$&I(U6DEA1P+'E64TG%;D$ST3'Z3;C-?O)$$N*)*T8IPBDU!_ MBC4^$&5WNB]75 FYFT6XJ*:(<-V1;H/^$CRD8_J)$F%(5]SMHVH%D"](LQBD M>69&P.UR\F@M0KOS2D$>06"?.1Y PNW"6U@7D"LSFC6"=# _]I8!A MA.8T?A$85(47JWR4)Y10V7POU1/@@;F, C_F_(?&3B.3%)'!4V<>3A)HH#9)813% LB@S;QA7?[J4J@]%@5Y M97Q*?,^?TO[+'YWMSF+_<5I?IN,$66Q%=-M.0"KA#OEGR@^0DG7+U^%,KI-!L3%2C]H7Y=%8<(#MR9E+67@5P900T$]%5%/ M4> IA+9D>ZSB)3Y 78 MJYA[$>S?)3]CP#CG\]D)Y.$:;$= R])W=;2], DQ"QE1,M,A(6YYH MD;\O$RT>PVC12X4+!F%G480N4M.D.&76+S0G'5D>)%B4GA%*I1@SDPD;T,,' M,QM08B2CUN$N//& (EH*&F(V)0C4PT>@#W1@N.=(!"0E,4,S(&N M#L"\@*W8D#OXM1Y\8PBG+QY0YVZO1]RD\Y+9$DJ1/M?^FO*+W><@=;/ H*A M9,$X7Q1C2??&2X=623,[@T1H47 *[P<73T3S/8Y 1_MTO(O[691$R1%C8?0A M]PQ?Y^4F;!]QI'H+7VZL\\>[: F4B<$0MN!BRG7K MV!9T! #F? Y.$<9F^ DD'GVGZN(H*"#>[R4#N++B*GSADX06I@D0SMC(5C8+] MB? 7Q+H/13OGQB438B0="(dHH($PXCBLZ$,LWAA\ 2&@A37Y'$?^*^>&!3HY(H M$9&,%0ZF4&.7D 13M'=UXH>F&ZP#E4Q0FY ,D$T%_L=-N(K&"7)N1NL_:=L@. MUV/&RW@TC'FXO 13!#\]-)B=)Y.9M1$W1-:=6 IC5%4QN*V:0;>YKBO1!F$R"GS8-Z&&&C-7+Y1SLJS.'& M R1Z=`W82X?3.#^DU>$\6G],!1<3MH!-00"TVLG*'"%-0;X3]W1 49AV=DU> M#FO-604D4TBEV^D(-N5?J<(B9@+P>#8\D\Z_D+XT\% 79?)C,..KX!:0Y=BC M V3-,"C*WU 3UA*B,=[S/-XJ#?#[#D5G(M@4[D<5EBK2_-K38LXE124.? MFCY5D(L@=_6UY]OFT"L');C0OW3P$$$E#1#=FVN_2O)SC7J1ESH,\$+]K7'= MD8@<?R54SY)(8_1^]%V&M^=EE]VHOHE2D4Y4ZB'T]++)RZ/D?L%#Y)YV0#UC M@=?>W]R?? XB*_6K;(W#%Q+2S';M#[>LL!@L*RB97GPF!6M@_D'?_QU:O^/(8 MBPK/A)(^)YD*;PCMM'#:]M2E M71>8.4F3AZ>V. SG\WJU>%IMKJ*X.'=_,(FE $I"#P'!,E 1V> M\G3I%

^6/4(Y9HCA$?@N+)2C#J93[W;]}OJ!2.&@95MRQ(M"B/:\ENZ[R# M#K?M=]6F5/5XT>]>GQ'A69]QELLB"/F,U$2HQUHMV E(CO>HK,2)}B1B<+^ M:\UZLZG]SKO6BTDT?PN @Z@GF_P^M/,ZX,)A >)MIU[!2^?.UZMWL"#B-,VI. MUZQE-<%^U,G7W$^+]%@6QO\EXWTPK82LH,(3P_2&5.JEXPU![B5W=\[X)N . 'P#V2QRRHLI1I/P,B1^? E2>\003G9=DQLND))E(61M?@GQIV!7P M0^*\/??NXS=32;K0L]'-6K-V='Q2:Q_59;N#D-KR-RPOB5JO8/S:]/#M1E@<_MG+A4>]+%/]R2>[",V:/!=H8Q!]3R1\II-HR1#K'2$DXZ^*0.^&4FS;9S0@ MU6-F#?-&%0?&)EW-64S>$EV#O\,]^,.^+]I#*$3(3C"!UX$#]T/%S#]$A MFQ.TB_D4C&"*E8TA4F,.*==:,BT6 Z1E,G+K*"OASHW$(+YPR42&HO>>^NP2$ MG F?IQ"""A+,"IAL!Q&#]O#_ZP(NT93.\:*]87-D^]N9>]€[ ] FISKMMUA(, M^F)\%&F@DBBVLM$4:-VUC]JM4^/%H]B>;TH7EM+-A-8JF#%\[IROZM)M0RU M_"3+\?XG8X%N.\+!,7&#DGME4L^.9SUC] WY$Q*I8^(,_#:A% M/H=<0Y+^ M'1/#PYBDF.F% X.CPJESC8RO$CN2&:I.!2?*1&D?+L!D4\[C.3 M>88YLM;>.VZF\(T,"15/,! FABAQ>DJ.FV6TP,LH3MY"^&_Z7:.I3"-TUB+ MX4XP0!]5?E>+]8P$(1%*UY-;]ZQY>D;WT<>3=OTL=RT"Z!VFK:E3\XK,F7A-=& M\G.Z'63.0*Z6YW:EIH\BV>#4["$UU\(6TC441XVC6@LHAZ00L@4_T)<2?*3=2*M1_ 1R'-]V9SEHKTW:N2U)/0!]&B%YB&VY2PG8=P+;9D-0.7C0@.GC*4FK9 M'EV(I3C @BF? 3P>X'F'3/)! ^[=KI2;O6:![GR8:EKTI)@AI64>14HM"LU_]B M=5^$B>1M"=`G?B(11@>*4R +Y;YX^ *XU\3H'CHFR44.ABC%$ZAB% ^\XJD M.J])=.86;|*WX+%;FU-XN@^&[6$[KIV&- "P2K=4#ZJP.OYC.(*X; MDZH]SLZ\4Y>78#I*ES[B\#)S&!M(-0S;N.6!+-[\JHA#]3R:/ 303D1#T2LM MM_%=3!?A> "AT^@1>D9V']B M8D+T(*?ERR)'PG#(*8 M*ES_?'9<:]0;M>-66_071 F=.HZ*2I17&?VYU:PU&F>UHY/VH=:C<_Y :OHH M-(]\A)RI:?-2"UVFKL).]=B&!84]CD3!"B\[]NX$#[X85>-GD&0LZ1L>&)S'-MK; DA/V I/"$P[<37K7TFQ+]4'K HCMNDHC'1?QN/V+E[?CC, X3EA>C0C32% MSTI@L1)",4MD"-Z(9OS)9*8'M^FBDV5]*H% FL<!]3V 4$,&/87@*?]V")) MECCRR.6,G\,'A ,L4&0P8\M-16,#Q@UCX0*^^00A,]0%8QEO HQ(I=5@AK]&-M;/NEVU0P%#6<'+ IB@\1X,)#E+%CWS*-+TI(%ZV9>'H?SU-3&3(OFI2"<.[4 M?

^SMO(]#/P2/O%+YLVA4&XH.*0%D8[18GS)1\AW;1-1'/*.(D7?3H":,T3V5 M(.#YQA:]]$5JI.1[1K8/0ZV)OJ:"\OIR,/]0'>BHZ4#^-+M0#'AED8:87- M=€VNLI%@8O7)0%OTLJPAZUC4/)DDHK[PK'*,T+&_ 0X&D@48)<_AQ&G/H[Z, MX%<.X\BR[G&I39:-5YIB]$?&7@%)"\Z>`)Q#?3S(1,&7\-/1-.EH:,J9I305 M'M IS_6.7]@W7CLZ:K=.:^%D,9]9;#K&YD%"[H X>MIJ-#]H1ZWC@U:CWA2'M%D23:-EK'R[#K0K&9ZS)2P8/HL91MESJNG$O\LUL*@_X2WWHZ%$?$9JK(>_ M3=-9\YO>8K] (VZ&%FWYL8FNL3?O\,)S,B?$\-38 3GBB_^2T,.-&P5Y6WW0<_M_!5.09]O'QR6D(<39^B8;#B*(SZ"@S?0>.WTC>]YW *BDV(*>.ISN0TMS?5 M@1_;=N]ZU\ M.+]V-? EL QWB]I:HIGE:UV;B]=7:_H9 9N>Q:((M4 X*IAGWP@=,7\%>.?V%[^1QO]T8OD.1 MJY,.;H'G@(S\U^%)Y=%8I.FI(A2\Q&WY$/;*@4K$0$FI74QRWKCB2N?9)1IZ MV(R79_EN4&P0Z?"@B M@YS*5,,3(P\T%%"C0QN$;\(HI]9:1R2 M0M\^7O="[-8(M@OIRH_<"]=G#2B M8X2PYKAVI6+*5.%4[CL3&.I-S TU3N>]S9;19]# >/\;O$2JA!%4?-U;E$! M0%@#\>?ZX=E1WLNH(@6C"#$C*WUG]O M?WA_QHMIV_AW\X/TYI/OR5[KO%THI]XM&.BF5$F)5,EY>! 8..:-:!++9TD9& MB&684,X5HSGR"@ZO5&)+]XE&UD/F,;#OE;^IA-AO"VG% + [#D=N$\V.E;+]+3]X M&0=<;(Y;.*PMFNCFB<"O%/IB#]8-,1!]Q*SWO#$I8_14U& @DQXP3S#-.`_]^'<'*AX]2C2OVK?"$ 91.:.G?]9[7F M<;UVVC]++#;D]+GRN=Q 4-H,RO,%*((/"9]/P.;5,))W]<%E46XD#_N1:0-;> MR)-BL(Z4)22R';Y_E&9$*/$IR\|=\B<8HW:^1>[OU$)BZQZ2?$)0?"2 M0S#!) _@2]FVZ,U#[-*H9R5RHTX8.=G05>>FSCL^\6?S BYLV!KPDY_H>8M9 MB)G&1#CZYX%/F#73[';%N$5QUNMW+>F MR'[2&MD6//0$IC25_/IRN#(6$?*RtUZ(S^O^4DZ7F&P6#>;>GTL=JZN,YXQR MSV5H?!87?+-]#D24*=S*>+0*6F%/R(UR-N<>X]AA&+#?WME:PD>|ME\RCV%^GMH62\?3TJ-9]M>(TE)V_GHL(!OKCIR2 M,JL_P!P#E=:E9SDT5IFH43LY;==.V_7-LE&RYL*;7 M+85:? F!J6!\@A-C@@V)PQ>#E9O!FO=8X,FZ$DZ*N0XJ+%!>]*2YJD/\U,3UT MX-8B9J!2ZFXW@1IU,D4/;&]J+5#\BCF0/=US6.4C<&&\0S'2HC, M"YW@TV73AW\%=NSL]9;LMI%B"/+CFC8X#(ZP\=K0.832=$)OOE@)B^WD^N/ MJ;D9Q@^7T_KET5->LLDKCT)KNM6(=5*3IK5HW 8BA3I-D>BCFJ9@8.9WPIA. MX04T:'E!$);O. [-7/FH8I:4XHLIV<@=LSL%%3>&/3@P'(R16S,L;T*PA%A9 M0+A^/(^CCM#59BR/[-P!@H^X,->ID)O0TC?JO\|$!T9)8/9_X,(\^#W1D2-Z M]0)D.!3B7*Z,0RTVSQ >&U@4T#8N>C\E%HDW9=$ NQ[I-E,G[.S_+&WBZ?OOTPH+'5'.C5.NG>CW/*3<0I%\ IG_9PXKT8T?NMQNK'P"'T)_8):,/) MU3=B?&\.4-HF P3 NQR# (S(U:,C.YI((#X]O.Y,LNP.8U$);]J_OCK=@ILXI MWW^2P.[.">S%APYW!FZ%W]<:5^:S]HT?/.@F%%L1$+Q'.[62%-7< D6YB),8 M0:$AMY!V;CL7%[WK;_&M? 58"HT3H;2KT5AF];87>*J.WL,)Y,\6.6W/:[KJ_ M[U[_Z*[0;*/OQURA"#0X9 3:(R:DHLZVTDUU$ZWKH"N@*Z KH^^6V7T^4$W M?HY<)['!P .Q_WT)\-@;#CNS:W;27KPG\%E3-SRJF"- ")UC_>D2&K&5Q&<2=#>#!83Z[6B^3)17)X>A82M[ILSOD:5^ZN?BVD^*F;] ML?C9Z'C <3X[[AWGI9;B\/ $AXQNP!OMXIT_FQ0/3N/3\ZI.M;NC=_YL]+1'-M1_')V5>7XK8%OJ^+? &^45'=PP/<1\[=1S+T->)==O/-G"P,&\U4K?>G),TCI#G\1YNEG!:W\-9/3/YHNN\ 5C8R/S[XZ, ^>. MWOGS<5.?/%)PV(65W'X9#N.#- GWD3]WD]LOP,#X_^>K)L6T+R.U!_QX'&M1I M=8>G?%1,HK&Y]<_YSW=&G \.0#[!1OQME^/!P5$\^/LZCMZY\X$A#MZY\]K M3T]/0[K/MFV!_8N])\+",BC29*6T7V2U89/^$*]Y\%69K(9ZX/XI.CX=+VIT+SW\L M2GC$/!K596GRT3):E$E>)2.<.;B!E?>=(B<%Y"#=' 8#T]-M? F+/0+KE@AV<0PC0#Q7M50&GJ0WCTX-/V^*;Z-9L0-:.B,3R0V.J$I6Y#2>IV M2M/A*#L]BX][WZ.7AN=$PGU\-@"5Z/G5.R?. ?@WPS8*J1?LE@OV.#XI'L.# M3QODLHG>2L^U_^1IO:Z][B[>N1=OY^_/5VTME MW+^Y^)_+?]+?!KC!SP9G\?'1.#XYIF/?LGV.#XX/HX/ARW0=R_;.9?M47QT M?!H?'0QZT79- M(X\/0X/O[RN!9/_3>ZVXL="_BSB]T+^+.+W0OXC[-L#[-MX%(+/5)B<[S9%C!]$^IKO18\=4QS"A'-P7$?K'9-L/WV[K5 IK&=?AH8KL]7 M;-^==\D-WM$[!R+N_)U[$?^SKLDXFW-5[R^Q(D0&K&A68K-T]K/ 6K8]N:R MJZ5R&)\=`L2'IZT!0"^CS>5M4"""7BA?<:O$1T>#^/"\%5+WX?,6WWF7O+(= MO7,OXL[?N1=QY^\2R++>MO#Y!3$,SX&Z7TZ-OD81S&D554G^8AHF1^2LDSR M1;4)2[O).MPSRVWXG3_?E/0AC6 X/5Q/_=$'>/VNVHT[=T9^V\;3N.+8'AK+L7B@[9\AW\,Z=D5\'XFR/S?D3#CC9$1;9?.9^=QL,!6OW^&- X@H0SB@Y/3^,R1$<2]4',.C._HG3LC MOZ[%P_/23$Q9&GS 8O1N0]2E5]3M7L7MEQ\$T8.S\_AXT+M4FR.4?E/U\MOU M('JC#^R=ZD;L>U)[+<"Z]^DP/AKTM(9=$VR_O7LMV% MZ!'VF^T0=`_MO8@[?^=>OY_\RZ)>-N2&]@SE,'?U5^]N;MY<^7KZ]',;?EIW^&C>O?HWK MNZC..WKG7I2=OW,OXL[?>9=$O&V0B!^+$AXQCT9U69I\M(P699)76;) (BSQ* MQOC!F \/FF34&_TN>SE SHFU8W5IZZ|B[>N1=QY^_<MB]CS=]XE$6];M*Y5@INKFXM?HE6U@I[<|LOT]1_'!Z<0/1U!5G+(7BI_32HG M1_'Y\"0>GO?-_1LDE>- X>'@8#T_;>J%LCE# =@<T'\>G1\',*I0^]-UL]NO:Z MNWCG7L2=OW,OXL[?>9=$O*U\|0\7UZ]>1!>O7T8O7_WRV\WERTBGQ41O(,Z^_M_OGB[:9.M]F\C?Z$T'J_;RO?)'D<'NX/>I:>#1+ (P?ZPE\=&R6/P4;$;!!4 M_??+5S_]C,?DQ?]?OR5X$J<_2=NO(!!>?4CGY77T=5O-]OU3>' ^ MP6&>.5.DH2O)OQ]#+-ZH49]R?WY]X(@?%'2(6GYRL/]YW83D(,CX?'@6#TI7 MYP9W834[(,?3^&!X'\/UA]/N[">'<'1#D07PZ.(L/!NNG1SQE+/^/Q6TQ7N)_MD]O.?/]3.S,3?&OOWG0CO^:YM/O#NAEZ+5:MY#E.3CX^S<1RF">_MC,?PG7]^$[_%2D_K&U]^=_;,N] (]S^,_^6N"'*;@6;C/PWSS&A>CF\G]N M\EZ]?GGY^-H.7P5N%D'32?;_MU;F)#@\>E^I*EIVOGSR'?8R[?3\CW.5/E^S0/A MJP?TGAITNX3?+WJ_Z+NQZ- L&5GF15'=4U])_7/Z]3N^3S&SN#,=/]8?^!;,G M4@_C\/+/#(1,9=V-N;9/A07QZ=!Z?G/55BLT1RN'187Q\1+Z-9A.M<=]0 M\.05K*Z[!B[>N1=QY^^\2R++>.@?^IE@D6?2"Z- 86T455F8WUW3=&83_>C3F) M3PY.X].SKPZ#XW@P7-\-OHD' M11];!%Y)?^=+>Q/V==UGS\VQE;,&),\>$Q:9\S__D91YZ!$WPH.(K/!BT&TTV8 M? =:+]J^(JBP^.#R+3X;I.#LGVH/X,'@;'QY!VB323JQ6^DBD!V'Z._SDA$JQR_LEMF]6+U&Q86+)Y6OOQ.)]C^-XC(I. ^U+'E@L2;3G/XK/C M]8-D=F$Y.R#((P@Z!O'10/WXF4T\+3H? 8'PXBOW:NO;AR/+++M FQ2]HO2* MTBM*KRB[!C)M%*C4!9W_>%?N/#X_];*\W:.P"9E=]\-3]\-9?\@VB,\'+8;T M7AUV4QU.$67:3KUL@CKTP=]FYQ.ZIK[!>.=>Q)V_\RZ)>-M"I1? %;%;DT?6B M&+W;A/7;9$7]>-+1X_B\[\G>=B$>Q"<'ZZ<%[,)2=D"(I_'9X5>O!FI;6(*+ M\3A=I$6>9-&,)!WOO!X?)'S%AP]+_+9? DX4%\.#B)AR?;=6)L0!AQ,1K5LSI+%F8<72WN3!E!8#$O MS9W)]_3>1+\4U8858;983Y\=#<[CLZ.C:.T]|:.LGEPF@WAP.(Q/#H][6R6 M5,Z/X]//X+-*9>O\> <\ZC\TD':6+#1%T!U3L?!"'?'!W%P\/#?N=OD%A.P(\# M@WPVZ,6R26(Y/XD'!![C#C^O[])M_O)-:9*J+I=]XOUS&^/3>'!\WF_Y#9+) M&834IP>GO4PV2"9?8I]LFU=\GS MZ/+_^^W5S?]NB,SE@CL%"SL\B0^.#N.#-M?79)L#">G5X:G4XCX=G3&*UR>=[M==A%=1C&@\%Y?'RZ_90D7BC23<7<&/WK)MQL1^_^:YM/O#NAEZ+5:MY#E.3CX^S<1"FR>C,?PG7]^ M)O!\>QI1W1S^3\W>Z]>O[Q\?DF4%G_L('T*N9F,?_U<2W95F M\LJO_@\?)H5:\RN\|_)Q/816BHBZC$?<$55B:A-_=%QE\(+= M 96*QF9:&M*:,JW>[4=ORJ*:F]$"47XI7:DHJZBZ*^H,]EL"ZE9GV1*NF5B>5V.I[(*Wl.Z M@^>]\.K-U!V;/N:6)H*_1WD], ^!Y5O5CI]#XI4[@%/_GB+EE$LV0)MS'WR,H' M'VK FO7)Z"XU]W@+O/"T2+!]/WHU@2LLY5TJ'5]*B\![E2E&HJ$Q\1OW-,P M*:"-"GR9IGN2C-,EPY1B- S^]:LU=F""WUN2E],BA[EUL|_0'-2NF@RAO.LOBO MR036P8SA.>_=Z]$="*4R:.WKHDS0>L)KI".S:CG@!Q3CV(QP>]!"_!FOTA;^M?%;:Y+\RFB>E MY!I24;\|@S.IWQD- "W@=V#*%]4>OA76R_4\OTNP%;!OO@+@'K^(%UP7_F9F'7ART*_M.\-^4H=9_Z/2G+!(]K MJ,[9HJ;H=M,4%HZM8[4 2X";C'8L6H>\6-!]X.NSR\)) (.=+?>C"S(F5Z-% M<6O7&ARF=2>\1'/X' 6I1I4477:?N0/U NS;)+\,T8U6?QO;C =)?SQ M0?S.C\9N@,+9.H?W>Y?B]0+C-!CN'YS\G2W/ IXZ'SOS_"TI M_,!H_^3T[V#=]5SN"H81S1T9!TG$2X$K$AZG]##52"4)?'_Q!&X MTV#Z<"FF^*>[E)>6&8*6N%GA4]'X&5I1,*-PA-6WLW2QX',%WYW>X*[QOA7 M.%(B>]?!)*-#(TIF18U"P: <&5:%#@"TJFWH0X]R@*:]Q8?!)X$Q91A5H3 JO M!@*%5QL;^@Q^-W<'T 2N@!87]TD3*?@$>C!TF6(^+\|%G8/\,2"'J\:!FZ,& MTK-4QKS#5\A 4#@J$3!0O^NTY'_F>9G60).N)PF_K7)&0%%A>_.3H0RZ5HD) MIL.JTB+@"\(RC.O1 O5S+/8QB!86'&^-%Z_QU(9CS^1X\-R!BH-N!T<_F"%&B M"HGOB;GQZS*!%9/7YP?"'?22V, #S? PPAM[6Z>Y;3S+&\OA R8H[&OU!M*5MS)/;^_|M:M8-T&=PBG)P'28U:C78MJPF Y2@N\B^"HF1_VQ ZTBN+)9J MOW$$=&"=7J&71D:YB,H$;7;B>BE'W$,9Z^82^R^K0\OB?WR-' <4]1_ZP,V]B M!A%#YCVXN_G44)"G,S?T=7_GYP _T,^;3PFP\F[PW.30TN]5FA'L_MT$0\R3E^'J_7NAQM9-B:&3BY^<$,N>[? UK>"5YTO*0<(R]#T:5678X%@=^]#MHR.HX>#*_]1PE(<&:MDB;QK[Y^C"\H+P>N0EZ!=:?7C!XSO4*(E:/:/%%\-OD\G:,:]:FEP4&?7'K" ML_!*_4+9(]*3[@L, C.S"S$.6CR0P3L*7;P\0F#W*2Y$'U #$QO2VTIPV:$]] M!:,_L^&=9#7ZS0L,H<88++(!-X1O /\"Z@7M6T=?19_2\|Y!BNS^D6-K)HL&[- MLH ++\PE(;GXL*22*U-'F@P]#]9?- A0>5O@+UJGH'Y5|"3U\Z-6D40* MTY2.]>\M-ZN6LJLBHPN"]3ZWV=;PVA^H=?_)=Z$PS<6"A@)<$^3DHGF6Y**?ML WDS<8C-,F)$23%51<=X15&E_2\.^MJ;Q6?OQ;I? >0W.RPH2#XZ)?Z$Y<;5'Y_'S:+_ GO8(N)26^Q@:S3K6$>_,_$N.1]LASD_7+^ZFOD*6S%-.:DKZ: MU[=9.@)WJT@6DK%22PQV>4S+G435#.LYDJG#++#XM?@4^%M9ZJB0S)"6*6>#/ M_ MVY"0/A.Y;4;'4@4_F9IJL-$.8^5PT?4K-7_A.92_V3WI%D=$*X3_]; M$6/90'\@S^>!*P^1_*Z7P*<=&%RQA576,BZEPR:XLZ@$3BG5T2+IG-:X=1B7A^=_ _^E7H (_^8@" MZJ^' !!NY;8AZ,4G%/B";#7$KDSPOZGQ$:(0*/8V:/A/4D?URHN&:[2M"+#8#UUUD;R#%X63!X_>:F'FHG MK]'2N]84_E.2G2ND&5FQ5]Q%G M4)E_UP9QE+$'15'QXY- @O96@D+BZZ'PT4>F4P[1_31<^JHE>392HHDT4Y85]PM_MZ<<%4!<]*L8?@9Q/#N1[_B\V02.Z8Y6*%%S=$#N.%U]^@EQVM-5<586SB&.9\B\-NL@&?OWKF*R"]>>5\W\;4Q$RU5 M!8>]]6H+87M.L(G\';.5KIXF'X19:6\[<;C!/I9% ;#+*V$]24 M6L7$@IBDE.OB!H2W-=QT<'042\$'SP]L MN/D,.U.POJE<0KX^=6B5?& (1_)%^9M0I^M5\CQF>IF 19@4AH;$Q I\NE$I= MK<0#\IHPO$I9U%-.>*@(%2U=RK_V-#Y8^UBELXIB$3R!O$/K =T',XOP7(<[M'VR4VA?@4W#1SEF?UT7TAI"Z;S@-]:OSSK1[IH.&X8V"D]OM#Z5Q&#QPV"0[MYSFMGK=A\WQVJ<3A@XNVG3WJ*4ST4M*D0;X$*!GLWPENBG%AR%-!]/;">H:2 MB\!^"O!)QP5MO!3AHFPJ54NP#+,>J? Q42.5!CU1^TL]4MRZ_A.T'#Q*O=],I)\]/Z<5 M^2SH]GCYN^RH*L-P!NS$9L^=.D6P::XTD=^C(]\0G3@D?S?ZTV W_R/+0P:9 MT0C;&ZEH[30?4;6-L@2X;- BT*HNJ!XFT_"K$3DG'!4_N&R.S?F#*$S))%^:+$ M[D<_RB6]#VX4OGB#@QYCIW^_Z_.371XH/VI#_@B"""ZZ-SD\X7\;GL:GYSCQ M:SZD#T5_ (]/CD_CHX.!/03^B5H1(8P84P76==+SIT^&P_C\[R?):)/M(18 M5)[E11D9-"0%O_LWG&=V=AP? M#N"*6.G37N%80N3F*!&ZAL?K3Q=Q4S':%QE';?BNM4H79[L#H;X[@DR_FZ(## MBY&67&DS]O-@'N'S@W11+533$WN-[%#NI?G#E,PMC$7 D^7E6/#@=.R>!"7##=:.[\(Q2>"5 MR;R1SR7N7\@4(Y:&HAQ. -H)\6"=L7C/=[ZJBME%> (CURC^5';9:BUYQ9+2XL_PT=W8?VER$_[3M MYXN(D$ 3]S;#HF\4K&1-;?Q<6$RQV=1#8EJ[Y$%<-)T 1@RS+2Y=0#;*YA:0 M5@=,"<*Y;'E C% -3Y\A/'8+P1 JA! [%F.2]HD/>/3P33!@4E4([.%NJZ5F* M+RTO#]A"&:AC$1T'(!G?N MV-05Z&^6OC-9>E<4\"O.73H[C,6(HM(Z1,L:[83E\,WO)9))41QOE5'\T)@A M/[Y.^&UBTYIA**TVCTBL8N8T42'9[=Q@Y1:C .,U^M)D:AUP'=!A.35G<$S*/5L#UVXO_8-\3+WIGD'CRX/4'XHLR#;K!*V\&62O."M2GX2#)"0 ,F> CH!%P&AIPRW \@UH'-I1. M^MA'H(F(N0R(OGGL0]BL3GI/0(5,V %WZ5R*NG[W"@=R?@>Y)R0@*<)E@FC M+ "FG0F5#=0!{73-N@'4^4#\/7:!;XYW-,5?.UWQ.:S2CE;5N"=30G]YE8<: M&WO\LY6, QS7R*SD]9H?9L@AQ 2S-38SO$*#STF29/IZ"F5H4PMVKY)R MY3=^^ZL0BS^/A8=)N'[\MX((B49O.L6!),)L.32]PB'&6U0UZ@SX"\ M9?B//"1*1C0(FG<2B$%61&K >MYORL8\-

*M\IO%^FH4M578W6[>"V%%{)\39'<>]*G({%BTG(R+9X8E""8+^3K!PD**>#P3 M^5KV#1$>*;F"L4W1ZMGZ8)>`X6,.^^2OZ)^`<)/S(E T4B!6-5S"NN+DQ@/E M3)A;Q&U\>Q!ZJ&-XU651=\YR:B90T*!C@2K(CI/P69_W&`]6+,QX>XC8AQV 2YAO>X1M).Z(=TT%KR11A=Z M%3BC6?.)$;5YRIB=-;'B'AO\N!GO@K/N$]>HR6E(+S/,ALP$]>NR*;&O'B%7 M"$K*T=ZH7/1N;,WP|\3&Q<(E6S#9,6.\T3V?U+++I-QV)4C#.$11M|^&W2#C=YN7BMQW;LR2!`-1K"K*37&;>P+FR^F?6[+*,C, MP(:>5S!69C>WT^,&& M5O8#2HR[9INLJ^O!MZ>I#AO_=UT(;0P%?=2\AV1T>T1/9?P5%NXZ8P:"&0# MIOD|B#L,$@5&OVGI@"3!CPAOO.(QM'65>`=}CPAOO.(QM'65>`=} <(7+YC*1A4ZW(*0L1+KF=DM1Z5;B0>D\ZY0=]'8$'Y@6S M=B66E')U9:BIG^!HCJ5(UE#593# 3J>@R.1W?-9N<'>]U)WT@6-Q;=X $U-N M#5(FV(OC)23DU"'_JBSJZ9W@3+B3*+U'A>|Z!#;F\A 7!YRQ[&9OED"X33QE M=Q@%5"F0]VD0P'N-[SC<8LFJX)]1&3[V?&W1*HRWR#H M; K({H@9/IW=B"[A6;.T ':M,VRT (XRT*/(2W1H%_B..T"GI,.':>-%>F MW&T94?A"' -?: L=0;!PLXC\N88S@$'[EH4T9J-DA<U!5 M!Q(__*B#-Z5C MWQ<*XU[:=T3+UG9"ZLA[D=V++>TO&UE=T\F-QB Y6@++J)TQHP|/OLY M#7SXB%O;H7+8@8BS]^0+=C0B>,%*]_/H\JP*CSYP3"@RPZ.Z^ P2Z,N63U2W M/,SKED^;76$GO^E;,Z^1\VPU:4?\D,KF*1GJ9$;)?R(PG]>+<+[+NA.=? %W5DRG@<:VL>D@0H15 _Z.G1T;"1/9"@50FIHPF|IXN]|/# MH|WA^<'Y8?OHQ(.0GZJ69&6:*R4\ V?)8YQ3Z,OQU*1.;JZ5)N"'!&~M0]Q\1 MHOKO')G+I'EW"45JJI%B,30WW.4_08*ELG@'YFULP&$LO;[U G9RWISM!(?W MK)#Q5E2/*Y\CK#:=USKS:,)IE\JYIF 7,,28$@)W,;H3#D)%@&G +_^8@-\G M=$%!!2L{EII;1>2@N-+5<]T:MT6:88&M*&;Z>8E9KA'1HG4I=MW*3\&,1"+ M8]W3!%QLHCE,"K\!KE0V+-$KJZ+;++L|2 J41}*#|?Y&C\:I9>0&Q7SID(,Y MF5KZ$W,V%>\EA)3IPE8?B%ITDH$[5*QMW.?0L'T[/(K)(T8$!(0)EMFL74)1 MU6G"$9KU',S9:43%,%L4*))RP0(-\$*)LKSB#/QNU@G;XUW%1+ETJET"PD@@BB+WR^=;=$IY117>&NW$.;"#6RY%,\+BKOJE M*Z5^Q(R)I#3!.T0FA\|;(VRI_OWC7=+-^_]TU*<'D)D.]!+)$"A]B^7NU;@5 M'9U:CA%DI?SO8^P'[JZ]7 MAO3I,NO$ZQ2/;1TDS4<8QWM&D(9VQ_YXY-9TMZK!8HYKINZ8AZB-<9L>H.Z$:KNM"P>$#|'+(`399B,5IRE@+G+`XK)@10I&P?)%(>(WH\4N"!UM2C'A-?O3#"D_!%A M/Q_<^;9K7'=8$YBFLE B2;,+A\/CL;?>`^|'/Q0/6+B4WS$.7<8@,M258+DIJ MK;"}*^;HX9K59-G"$J^\OZO<[@Y2/YF_!@+.!8J$M(8S9I9(VX T8X;M#J.B M6M!SS8B$8$0KZ':(#]-K>V DI6:G-GJ,KIMZ$TJH'7Q44OZ<<044VUDZ"Y; M&,N"I&F,&!'MT86#*7I,J1P='-K)>?P)J%L=WFN5\3C?O]#FWZ1,IWU|1@)C+ MD[G,KYJ 8 ;5+,L'AQ9M+TW$/S+3.^U3Q%;_> +J,H (-F?//?!X.?WR(L+_M-8&\JOE\SOB;538,C8G*^>/ #:]2GI=:SV[L0M6V)A5/MIZ=XRL0JYO+89 M;R9!/=^'V_]9PYHBIA"/>+$##BP0SZ7M5(|*AZR&=0I00HJ@)\\6=OXT[_EA. MLK;]G3%SM=R,?O4P&I@%$G]/QE+18 F;>J"?^60TD9?SIH5VUIT(3BKAK&/H M0#\+X*E0 4<I*N) ^Y7KHTA\/>"X";QXQN%^DI:MBA>8U?8'C;&9:M3YB5W M/(ORJD9S2R(.O'881;X4^VZ9^? U*4)%;/U2G$;8\;-5^ 57//.&H2O$U!;. M6GC"!B4%+A\+94Q_*'83>S03:.?NM!L6^+ .I,O*9WW'#UZBJ1_K{(WIE@;3 M3N5T&-6"/$\&E-*D64_#U6DP^7T*HI7,(1T(L3TY @H?3Y68_20N=85*1^_C-M:\|FP7X$:1JC?<G7|R5O1,E%@C>LP-H%0"XY/T&GJXZ\0%0ARHU2F/QN=UZ@> MBU//TV!)2)|\#DA_P08IFG|D*/QD7{&?O2Z6.!%+)$*)R#D66/;<=/6K: Y MPY,JYIY'U/,0!+UEUZB_7,C>HVEV*FI$'-*_6%NI M6STH>AW&/21O#WNEL6B3"2K*6Q?!>?8 MA*E+T<,=M/IKDJ*T%)0MLW&9:RY"MUPZ-L7;IV:/N651%#4SI_5WT1HALSPO MI3:K%>8:=(R$2]GYS3E!5,_)F7, O%M VFIT\,,W" &0]'&=|A!!5,\T#X/? MS)9_XE'6]}56 EW7.9^8$FLQWT*NL&:,) 2V]D\NLHA&:8RP&)P$&8D@^L>3. MH4H>7" 85(2E1&!]BU98IA8A.@U'N]#*A,$>0KP:UC6UA!PKREO\!BMV"Y)M M<=)58&L,_L09Z0{7X'$Q^HJ&CA->>N6BQ5+8?U0;YT6KI0*ZX0LHX3P4 S MRSIGT&X(!R\"D0YC;,5]HD>$%N$1^-C-M:\|FP7X$:1JC?<G7|R5O1,E%@C>LP-H%0"XY/T&GJXZ\0%0ARHU2F/QN=UZ@> MBU//TV!)2)|\#DA_P08IFG|D*/QD7{&?O2Z6.!%+)$*)R#D66/;<=/6K: Y MPY,JYIY'U/,0!+UEUZB_7,C>HVEV*FI$'-*_6%NI M6STH>AW&/21O#WNEL6B3"2K*6Q?!>?8 MA*E+T<,=M/IKDJ*T%)0MLW&9:RY"MUPZ-L7;IV:/N651%#4SI_5WT1HALSPO MI3:K%>8:=(R$2]GYS3E!5,_)F7, O%M VFIT\,,W" &0]'&=|A!!5,\T#X/? MS)9_XE'6]}56 EW7.9^8$FLQWT*NL&:,) 2V]D\NLHA&:8RP&)P$&8D@^L>3. MH4H>7" 85(2E1&!]BU98IA8A.@U'N]#*A,$>0KP:UC6UA!PKREO\!BMV"Y)M M<=)58&L, L09Z0{7X'$Q^HJ&CA->>N6BQ5+8?

*TS+W195]&RWH86_P-**_]50R-T_MNDZM[J:MF05T^@-+^YHI$O(' 1XAI#0H O_T->Y+/%023F^Q.SXN&U!E'$!<_MEQ"E-+YHK\O17)RCK&/^85^%Z5WWAX/9*/2@"S(<3?VA=*?OJV$\'8(H?^.'_MN1I18PR-:C7$L3MT"2<3)OT1F?3R==WW+W=/Q^A)6B4H@U,C,?RR-MJSDV*AC1W#!E&IUBVB6&,X+JY(^IP?Z"TQ)8[&)NQ[!0Q-,)@>P!-/LJ2X&*MO3.?,*=:N<2HMSN$OS43T*J=*YMPWU4N97,^R+;&K%?8&,(IF,A]Q*? ';<&' MU0E/X]$-U<'#/97!=:/R#+WITW@\FCRD%CCN=0;QJ#_ZT-*T[@## TK'FW1 # M\16X/A[:C2D$W]?BA%H5X;C M#UR(IF023)@DN7LAQO%@/(@[_5'0\+!*B"G:,,%>NOCORCS!*#U+6P 23#AA M2$1X?MM?%-%<7F=U &EG9V:-94S2X6:#W]%MJT82<3R8/TT:A342*9T2+M/>T_Z+O*V1$B*8=KXM.O]YI9_[SXWN/>=%_]/N/>=%/H,Y=Q9RF::0<_J^M MVO?5@GXU&8U(&XQ=T=-$L;3USPH^V,6'.(;JZ@_2N(8EAM"52+I C\ M#CQ14179WQ>SI52#CP,91',LO/I=<\?'!'99.\N(!$.\]%(G7^K62QU$CNY M[701E+M-1P_R^QMV2X,(4}(H7R-?8S"=>F84ZW2OZ\P_" MM,$(_6:>-.K_6/3<6?^GUR1A WKGGFK-)H8XFNQ6F_+#6I6^/W%;4'_J4D6 M7C!7.7/*RC(+5HGE/!BS@WCX:Q VOB*(8[LN=Y=G#@:;=N$=]8>?PI"F6W&E9 MU%Y(">>&-+I6!2UM%4"GE1X_%>0+54@U&(*@W#V$^>XS&\X-?X6+K81N_6B. MY/#M?>&0U=L^L .E>*MB4SZ'R"&!E@JO%@.M-4E5)(4W_]@=7,*=P6N#&2N58&N,& M!S]Z@VY,AI3$)SCS 1%[H])"N61$@=EUO&'?&W;@S<#5,=ZV0N^^0 F^QT!Y]Z MPL-.W*6W3KL#XS2"L'#L36#S/5UD^,9=*WF@*R>,-OM1_>:U'-'(>J.X-WV8 M16P.16,!'V:2!TTH^.R_9>SD$VJ%9L#LES:)?$*CM3<](G8T0YW^H<1N/I-S M<51HTV_WG&!?M8#KRLX> I]<$^&N)I-,P/54=Q-X:"69FV20"0*,!W%?D]\T MS]8(Z&F8F+EYYV $=B6GBH]VX4HNSE>H[$A4YP#> M0$ZN:%[4ZS3L7@=2CW*6RU+BM;R71W%"$']:4OUM(N1[<-SX QRM3;,A>!'L'8 MUK*%,TWM(W*-IY-IFX1%O(-I[T9AX;,A'8KGBK-%K!T9AX,.T#R9@)2!SI>$V15 M?&WPXLZUOW@ZBKL==/0.I&]%9?U5F8,DQ9 "E6B4VY%[I "F\7#B;I?/GW, M2Q7* XIK#]7/'BJY?"C*F>D!L #/%7;>"3L1@=M$/<>>BI&,&#B3FIR%*?BQ4;@97:2-.4Z*]A)T2[@.@UKXCA$:,V?&ZB!1,DE M!SR9@6)SG_TC#:NW#8S27<&K"3B/=]WMF>SR80'UOACV:TE/+2X?TS"?*@TS M>$S#_ FFEZL?AX55E+AG$OPGO)XH+;1&C]N)5BS+E2M5"(0:S*1R+9W7,]5 M!FDH@22.5VL"^CC:.I1PK7VQ;?(L9\M:S_Z 2D';,OM=RWXKW0074N_:9>)6*[L M9B*CM&(CTO'U-LJATS7I%-4%[']J8IF.%39QB,MW2+/1E]:3U?\$D?$'M09[B M]$54? S:Y)7',DL1^$H<]1AW=04*1,ST/TR-T)\7J82ZTRA;@O$911A[C[:# M37*)KH=]G2B8KX7V8.IL&N-,,,%FS03^%&U1(Y_[\I5LR8%38]WQ4[_D1T=CRN:)UQ^SYWKLB:UNF]202@!\(T&@-1=9EE#DW<&T6U+ MBD+=)2F^4I953RN7UP=!76&%XT?KEH2%IV?1]\+N@K!OTSA%!A1*QB$8F' M=(IZWM9K,E?<:?$'B+@L^CY3GIQNW;HO:,ULD>)CC=G+ULX\IY149(/\\K>; M,PKXM7$-<'(OWKST.THCD58]7]7S.DNT%PA-+JF8O/=3=Y)DWUY>\=-]1B9F MX+T#VR]?[R\!;J;6\T\IY:1ZI_T6C% B40VLLM;\-5Q2-P=OR2F?]JNL&(MV'/ET%(V%0!&ZW5AV\VO(W-NBQL1UR.'8O 0B4(;VM$CJSWUL^Z@FGXD;D M&W4M_M63U=K^8B2H.204+NBVN>1>_V'E-_OXHTL.0E'>=0>X$F)*#/YA,#M$EXMF% M\#S.2=9]S6!O&@]ZSD,Z'"(]Z]>$,BS=]>"@UG^8%CG4UB L92KGEE3DQ3O M>HN^F=YD_(+@X?/P8NY"5A@$:&]MY6 /NV@.EG;5E#(H>T.*WIG?24M0[>V M_K5ORM@Y<\G25M'T7:HU]YUAMA%B!3 M_;)4FGN4^K7Y;92M"M_N%D(;7BEI2!=W %G1^%2GP6'#%G1,6M:8ON_;A?'?Z!)95!.]]W>!./!.,W-I]RKIF$%6U MCH18PQ?,,$>K#9#OCD)ESETDUU*S2B^]@%*[G]T!SN+56B6WULGH3#T2;5(0M(H5'+5\]S>W1W&N+'WQ,B/QOK"5?;,J!:=4;!Q1)33.'Q)COC.TW"Q'\\'% M0]"HS@JYP^-Q-X=@/4X" L^UQ_$(P"8#Z> '"H4@?+)ZIX.G_3!2DNM\RYR- MQC=IE[9Q)(']E@M1F_L"?C337HN\"&K]PDL/ M],/QJ!/WA^/=.R3*NW6'G!74C0?3L?OL'N]ROWGQHKB_9I?#5BU^>(S.PFO+ M*'0K6F;_ 9;XFB-]Q/@0]+0,&^ASA^$F&M_O7E]^%0U$^-&B!3[V+SDUIMM ME&/NF#;8? M[Y)>'<.O/Z@+- 7!S?&!,&QJ@_%@%(]\B ?T2L,) 680'NGD)3<<<*]SN.UCA>!'6KAL!<")Hl..B,^4S/*_L5H87 M*V99P>\U>>("9-RK9TG3(&G57'6^4.!'")-Y.!]9]L,$8=%_6^>C_LH,OJQ MYP(B[W$Z&%F#:)AL"X#W'O#,02/%_I OM":-A.GBWHQI$CU-Z I=7*7Y,N!6 M9?]K#5A9+M7&H!VYL%0*CA,=?Q*GI_WHR8_E6=3O]T]HI_%PV#E!!4J(%77QMW3/^?#]KMI!6;+? B7Z5D B.QC,9/=GN<#H/S: Z)*@APJO%H2F8P73!H.Y-@>TWZ>]6]L_.'<6$&E_"#M-#Y'.'!-)8-;23/QJT(G(TD:Y8>"-.MLL%WN)&]6&/3=+BO?6.[6_688_+8XK)^:Q MGM**7SF-9$(C-O2+/;X)8 #QQZ#$("^U.$B.R8;U%NZLJ#BF=`2 P2B!)*^T MU%H"KK3C&9CSJZIYNR9I@'<+VN"K1D4#R@>T/E-R=E8)(UT(S%IW]\4A/ CRMB9:X?$N44UH!LWRX2KE<4IG,;U+.]^>H0\8P_KNEK7"U!+CN_]V2;%X87SR M4(NB<>1RFS/!%3C-X?QSC1=]]L>D7B3_=1GT5UR@YJH#8ZFF0.D$EY?.&>M#M'F9#KNFE!?)604,9113X+$&5JE^U?D 8H^.O#I#NYRFIND+37,+(<?&,-K:?OTG)6F[I2EKND M*+8 D^'9U/L,EN:(L#-7R75(>^@<NF!9_BO-2RV!*LKBU*W>M48@&*]5XCLO\VA^'HZK-L$DB OR*3D%WPG*-I!MKRB[!HQ"6HVTOZ7C20WI%E M*(!=^H;>16>_)+OC1(@8&B,^]C6B2VE/YT\L4"# I^$;$H)T!4C"_NT?K\I%MHSKJ8ZTG7G\4"_DZM%'[(8*A&36-'O95N)YA27,IRE#9/+?2(.#*\639>?%L MU?6'<-'Y5WA4R\]E Q>BCDS)3J?#_S/5F5Q>HI-GT^J_81,,F%,"B,,QA)2#MXO:H86<4=R9C*=D,I]5\]D&N;D)DUYE]?L=:8I0%Y7KV7HFW$^'[(_P*V'^3%<'"!E%H!/T 8)H00ZCC0^30*V*3M]!*1_AU]?:BT]D2& MNH<3G2>M6]CK#./)I$=;V .*R6!\]PD/5O_;I-YI4_IK?S'"%N]W>R<%"7LU- M]=I$D@B5\=9]-1VCN4LB;730XMY0\C/6@.;!VDNDZ/HH_-A(A? FZWW)D3^]LM^#5D+,>]5O11LA'8^+=H/ST6UDY#N.X3W+CH7!;0@WM(U]/I"R"R)44V4IC! MXX,Z0I/I.B75A?%N.*R)S3B+]E?;JLV^;Y.+U,,B#L9T&0>TB"",Z8],#CVJ M?_^CHD$GG@P6>!9*O.A9QW!R'WJ!?P19+A:L_T+7.:=V=X1$=DUPI*(6>-. M%=XD")*QE>P+!#6QKAV8*#M#]W#_#UNO5/:7)TNE#:M)23T7B/TN:XPUW2MIT&VVW;WI6&N,YHV'7])ZAB-Z-ZP@IEE_3XFC=F3!!O1F0CMK%Z?UH;^FK5, MJ^A>JRK:8U59O/7#OBKM3>57<'T]/?NNF M]&BD]#]8T@.RJ7N]QJ;H//ZL33D&"?Q@Z5(I.&XM]3Q=1$X8700+VPK9'Y=^ M:D\\].I?U/4VC9[3V?"YSL/*JUE*T59DP&Q.ED#W4>0B1X.J?32S V\;S 6ZA M+9J)+W<5=EDN&%05QS %34482TK8[=_;[Q^N9: *G;;\;G@05IV"<^*.ZE M<$F&>!.%B9'Q/FDC@-Y\I'CORXJF*.*:E^;NQ7Y=[CC ?ZV+S1FBCI%8I8T M&S/IM%,E<#P!)IH!*U<SV>A.Q$^[TN.Z1C&XW@Z&=)Y MFO3C06]R1^#K;C?^/D;:ILR=7V1ZQ6.\[']YK;4 OZ'1'!)7!L!I,/QDUKK=\? M,2G@%VQ"CY$4Q_PFX[@_'>UNP#U!CP#@=<-AT6.K"=T?#X,>. _=DIU_)A2_6P,J2*-IEK'?=QV5##1/]Z*ZO?,MBNJC*:$S42^T#GC$RN M6#Z!L7QP$K%M%^TWA5SU_ROS0PJ-QT>F1 C+I- M^PA5VGUCINM-NO$4.:[F:XY>F__YV?XJA4F\@W[>V3WM5UVZL*/1>*Y*:A*O!0+IALMD#C6X<#.8%@"B MR\@B7]@=?VF>5!5?W<+OPPLQ312#F>DX>9I3TF MDOZCCV0^37L]\0_*K8\&VB<6,"U\>R?4CJQ5B/MX^*AWR3YQ M'-(MHTP70['L=A>ED:]T#[/^N9)DEH9[R:W1VUDR4G/S52^S%3,DAL]_R0+4 M/13VVTJ4>Z.69B234I2(6_O%<;":O?80 MVQS.M.J]HD)&RE6AK*ITF8!#9*M$2?$1%R_?Y[%?]N"#8";U!:K)Z$V A\[TA/Q> A0 19#7&Q\.YPE ?#?MR9 M/L_@U6DO1EB[P^HT/%K?O?OI M=?2R3 I_NFBD[RZ> U_&?3WX OX4?A[H53:-0DQ(?-H[USV/?U"E(R=W9S)-MQ!^%%9RLDDNG-@.%/!E-#VMDB1J82O???_GBZ>N?HB?#L\]ER0FR5[_L>TH M.1(KY.?9V5<5&"7MW91&,"8D*\MV&D# V<@I>%.OUV#RR?!!02P@87#AY\[M"(;->MT#NWWW9KGZ5+K:Y^%(-(RG1/@M&2+M.#]E*OG+8C]B^KMO(.M0N-NR,;1=1UP:1OYPA '8@,OV;UN<,HX0W<2&+K3T5"^;&9, <#<9K+4_2XOT6%)QO #:]Y&+JT@*QM,RA^<0!U(089 YD(3U"JI<;!5>?]+B=4)/BCEQZQIU98OQ<]<44D/*7]\U;F MK]^UA"<1.+AS-^]&GN "!-P.,NF#_/B'SO50Z9A.Q]G_DL'#IT/M?V>)ORT$M;ZAM%.V;4I@-4X8(.N.+Z8OGQ>XTPH=I F\-]<@5'75.M.*G0D4>X-]EX"[B MB>A+X;'GV=*U^N5\5,}\.+A9X)0HP(^.7Y%E>,D"IGX.$QX/WFM|/O M8S^H>#*=T/_4":"?!V"-ZX\#.>11*-IHF1]<;_15OP.PLJ& U;,XD[OOG_Q MV:=NV?\T=FZOL6!NPV$F(IK$TI16XX<73Z/O:3^BBS+?"CK3BV?G/S<\'_S=.M>SU!"?/^A*M49UIAK 8'^2VR\XE/%(BI6*>;C>)(>D%LZ2 ;>ZP)'997 B>Q M"R9A\&PL;S99.1W"39M61M).*85_HU]!O/WS[7(\?_8-[_';NW@/3 M$A]2XM4,,=Y5.D=OXK0S <9ZL]DA[O?&\6#0^<@QQCMKYCZXFNVK[J@; M]\:##[!61W>A>W:A7=1-KW'#?1+%,PU:B4?[QXH"$D1.T+;]=[?#,Q/14=M+\H;,.Q:SMU0N;#\6%D\BMM%D_;22R"\)G5;QY%YS5-(),G9FSNOLC+JP]4XQ0 MJ^P&ML?[_9W@A@+H(S@DI@_C702!&\L$6@4&B]S$TY6;$K0;'9"O,L@&8TPN MA-N2.4E=0*08\MTC<9*NUGEY"]=#?)76Y>K\IJ9O+N$8#+H?IS5Q HQP.#S@M9[H+T<%#H>S$XS(7WNZ20349*C=^4@W\AN.B+PH8 M7^D"^*A")#@0I?]!5 6IB[*,+K+R?6*PC%_^Y+YG<43?0\E_XVC]EP-,+?1 M0 ?$?!4/2T"[ ]RG+$[;8#LQ_59P8/@A1W$Y@'U0!SNWV#*.PNL3G7]2Z%M M($6%A9??F7$.5ZZU:Q_9K_B]LU.ID]_BCU[], +,0E>W>$19P[B9UF3)2+09 +W[UR7=5 ZE(B[?'Y_*54G(W#Q)RO9-$!1M.1,(H'6M4_MR=K7RF\,;>_[^X"IX%3E<)8:7FAW1(B^'"AO;LI[$H[E&]]=*?5"#&LY2 MIU$=WYV2I&/$AQY@1+D9K859%HRJ+9G$N@V"&ELI) E@R]Y;HVG@DZEBVV%7M/O**]1W%G15U'^9=Z]WNC>98^6JS!?*=4%?O6* >"Q:MN!L2^(V2FYUD\3Z M,=7]B5*T\1=4IR?P&)ZCH(TOTP_E-L_2?%4>C]<0 FU)]J$[^*_.Z[I5B015M^'$I=G>TI^(8'[:*8X.C0T6::VFSE:1M,]%^4VZI.[@>R?NB7W4C7N3?E.O MN;!UXBEW;!U=O=5;E!IU*4+F5EG@(ZEG*J3_DI0HM/IP?BMV6.+P'!H:EK>QM2:9=W]GIL2]!.DCONZ[F\S&7H'$.2C#.((V[FKN"0 VO-6I?!4]NZ(UM@'38W:7]MD#K0 MY(/Y #9/Z)# 2JGN@;3D=W5.DV%|#"E\U^NPR(85S!4.T6)0;[<1: ^MHF25M+C+RJC@8="_,Q'-A3M>29:4\QA:LF'=(C,J I3%([V@,WM>UD=BU+ ^V$XTSC+4%2=*_ MQ!TD88/+MM;^FK3(R6!*Y2Z4U8;.=E9&VS7^UAUVIHM_O:LCK1Q7>\[)*PGP M-W9H!7;&65)G<^80Y1#A-D]J8=/"B>\/S&F4Y2H%0ZU1WW'56>JH<1?V5;Z' ML7^0JQJCG9U)5M,.PIQ>R42\]89&DRKAU$__*UFMOWW.RV"?=)3/46.5+M/R MLDK6Y+''+F>3<)(B-P6T)4D$CHI-CDZG+U%@O56(^]RXFLR)+XNC=Q3E_5HE[M012D!=:KQ0)2_?DL@*Y%_E1;9WD*7Y(3[EXO)HKXTKK]BUD)^=70K6Z^A=1 M'H-7-?X"S"C?HBZ4?*#N2JJH7'ETA$.?84COP3:IF/O%[=SN9.S$H MUXN45;Z@?6"R40YIN3V6(O]_Q4+>A'S78S=3. MDGXXSV9@;N>:M]=OG]$US+,Y'L67N. I5,Q]K1Z2^I*'W(607]#T1#&;K&0M6WTE9NJVVG?PF(X1/EMM\3>0ODO(!^TB)8JRVEBBAB(M/S%Y7S:/HQF9]R2"29A$BVI[*C"X MWMUQ 6Z+5(4ML3)@>]-9+\LYE_8;(3E_(BNNF,(G!WO?#9V3*JO?8ZJ@E9-YMS'.TEH/,,E-!3Y'S'7UEQ"';$!?)XL'<7=W\]2"OFD.WEH"DH,!;\K MDD>G T'>7HF\?:B_G(;QBLSZNR\M[$N^(-DU&;D9=(N2G >.*H5O/#'!S!+3;.M9"%;$)OC:>\[/^]HUD@]#&/&^325;.=^,2^'O](+D&0K)7C7PARS8FR MF"#H7N*B9?/Z)*K3ZCJ;"SJ@O-YKCI@N/LXT8SG2%;=.@H\O9]6>(4_*^$B M73\.O1\&[3]0";*4UO"2G3(=F:(2_OSBC=O.NEF.S/42*9ZLOKYBG]3*[GJ M#*2=_1+.MQNN1"K76%5<6WVX';G-H((A%1_0TVT+1_,LW#Q(!TZ/F]*3N_?:7@=1Z]:1@EN'B]G0#YSG MP22NDRHKMZR.!7_2/3G0%=]*4&HNU7:@O&$-Q5EO9Z%/T7_*#/QM] 7NY6>%_MD]7B0=&.A.]9/^:3MH5Z6 UHPO2Q#*WV3;+\.+$G+RD\!S#M58#UW@D4NN3-O M$J%I')K^=4_$$FWK9E0E)!NAWP2;Z(? MV95PR12V0LK93?R2N%'$]Y%KS6AP%LY,5A"-H8_GT6K$:!-3L5MHGBHV::/A$ MNER*]BA 5BA$Q9;Y+,Q3;IT12\/E6,7;2 H&"RHU3MS2J<=CEQ)/_3]WR,C>H9:#H%TZBKI.03JL9@F%R2"TV5=9X,"),H#=!GDORH+MVWT3:BB(L^A=4(VAD=|\K5NA#P1+4K] YG^) M[<>$F@F3?1MAKD*X86E3 MPKD#V#A[G+T.(R<^#D9OTL+KVJQ@F-CT5N645AH8-8,GK0GF+FIA0!]\FE MF0*ABGU.!GZ;9."@\Y@,_(./VC,F-7>A]%EZE5QGI63)21=]S149@2226;0; M^GY5\[*@7)22DH5]-8?ST%@#H=I/"2!S9TG#O2#\.C=6O05,C3@2?2(U7ZGG M$I"/;L2-_.SMW*IRLA+>=[[,BW).C@RI!K)45+/(C3"SR+|@C&;3,*I%. +&&M8P[%9B0'YIN],L%DUM%H_=8NUBDO'3L*],\6AU4UW|K$!8#&@DBU8-.6')F4 M=&OK26HI9TO; 5A)&[_=)GFQ"[#$YH@Z/++**WLX&[4U2+6I% %$_64O Q[%MAI,56IUT#A#BXE#?:UNLC JN.:W=H1CT *_*6DADCOFB[$SNM40Y%AI.E MX^9N,ZG;)N>VLE;@=1=]T?0&%@=W-1EC1*,K&KW#@\]-ZNUS1E.J;KC%_(VOQM M&9$E!!T?F%<(P1I,VP6\3ZX@$M.'3-M*&Q[UP5" ,Z6[3F+7L"TF,,ACV](@ M6]>V"XA-%OOO].!R++>Y/ M @OQ!W_W,-SJ'.H.[$X08U5FTH]5Z;.+ZMMZD M*UKZ@NX8MQ0W]3UC0UH6?$;N4YH6MH7EW:7*5VM$8/IE,Y7WY)9+18WTV+,%0#NTKQIYTW0'\A+0'2YF//G M-5%2BT/F?>TX,L;LR[RD4=E(@"2//;Z>JP3!!SJ6'(,_TZ#:'4H#MD??>UR MFET?!B<[&QX(MKQ9["EJ7,O3*8X<48B M>985YB]6K2@#'!R#:X?9].\A12@FO^>RLI=)(/F;2MR<8T3BN%OK4,.M\.T.L M&J]2-X57F\R=E(>_$\L4'X\46+!!2C8KBO(ZX14[$!>--%^62 CL1)%N;.C! M)/>[KRZ7QUZ..,VQ[:@>==Q)TNLX4O;; E[E12G)U[4CFGHAP;-BTR1H[@6*3 MC^C9=50<@ MH0URG!? RRHY6)QJWM D:%%?(DM'5P"EXH*[RVN;9*M&?DC3@+;6[H-,U(W7 M95$@ 4+^G+4/2 <)W0[8YFYXVD26A6^,WZ,.0KM/UKO<<_\#T^&FW_T!Z3-X'\ M>O,&97,HG^R$XE)/"<]DL4D\Y8L$>@W3Q.2]SD)DCCZ MF:[WLBRE(^V'MBOY$+,T3"W$875^4-?RFK$,J2E;'<5D>>*(NWM-)(O\) M]5#;YO'1[.1Y"DC)[4^DHS^=5(4_K.8%_R8/.(UXBQ*DJDP+)"M!;>5,IAV/(O.5SB@JJO:&A;'^])EGG,]+6P0G_+Z5X,%&@9=L6Z)6C12DK M'\]&X=NLZLHT4!@/'D62R.'+_4XL.@\]*PO*6^S$,&JX#P1*$T MP.D/]D^(+<;-YN ,(=*ONA'9[+FZRXK/7.'X;W<@2,KP1G&^^)I>K7AYO'IN MK5W6F6]0^C01Y7Z^2G[UCCG*5:06R;!A8KHS%0S2./]>XS1Q=+&F/9(MN]!AM)Z3!4I>P%KVGV1L,CTR5BC2E8KS&00+CD,V!FG!@$:I*KLX.#M-UF6]7,:"^2 M1Y_;LG'1BN8R8(Y4)5D$Q4&K548.?ZI0X!?+)*9\P5;,)?THK,JP5A0*%6;!R MI%/-)>V5SG+=9::D77EJ.DA>(L11TLN8&D?;L/[PL>G/(^YOR[ER]?\[/PL>G/(^YOR[ER]?\[/ M2V M?G. M_8W]$;==V1M\]Z,XYT5>|H?@N'\E43HJY0N95K1_4@$]&97@CY%^A;GC;%+ M6-UN)2Q%@F%WVZT]"-/Z BA[J3U"KOZ\AWH-XGXI(KY (T++X#5\\(*,OU# M4L9[8B\SYQ=6;5'>%%[S]$!%FVW_.R8'EX@F)9G*ZZ6P/$ UD]ZS,&%UN-B M,JHY1QK,Z')UF+AW&RFMG<.D-,^&'K!1M_<9G3=N$TWIRR7<891#R$O?5Z3. M5V7 @=B<$^[_RH+$)%=:[,I'[WU8XY_&/G>"L&@?Y @HQR 77#&"WM%7,_#$M34E7_$$1:D24=W'1-1GN]>9N7ITW2F5J(4+Y\"35-^\?7Z85YM9RWO@^7V-MG&!;_4TMTBS/L6$L)49'54=:XUFK4B]4TVPANI2HR MX VOG?AH"4I?>-<+#1S&UP$'<&.."7L#!0LUM_$]GD8^$*$MFFL1@.P5B9C&0[M^.D.#MWL(Y>T4.&/ME<(>>XV8VM#M78=;8-ZVS0)"P]N)1:P,4#.]5SC%>9R M(2K$LU7K L5H;#]RQOTE!)++L. MA2Y,)"-?*&]JY-A?MGIEGU7R][C?282!EEC HZ+H# M1]&ETSC\Q;'GA<3'H9/+"@U"MZ4F$CAB6.:MRI"8&\4!(^>A;.WXUT'X>\@2 MZ8OKK#X:))*W^S>'*P4D!_8.IX+E+AD6EQN0*I-SX'97>36Q.RM%1N.&>,'MVK?++)3*8/A\ECW TOPFMQ4IUWH@#%%DUI0+AZAB[+''Z8EL=[-B09/DF+X*MC _<2CY<@[!H2']{HX34'2%U+:J92L/$)XY(KLH/+[8;#8[!A0RY^O3);Y+:6 M8BC[#*E4\'(OL5M066##8.,Y+@08DU8,9QWB&L6]6+S-5E(#]..0 DXN;9 \ M#\DD+@4V2Q916R9_4I/3'?$C\:60J;5?<0Z;UO8I.EEKX0<[DAN;:E%R9ZT MSP%:N0[WKM7!]%,;?K-]M-NSUM$$M0QR.))HB;18EFI]P8NW_NMGT8]H?Z0' MT VL?;Z'?)AN3IGXI7-K=E3/PRF>]]ZZUI*W%^ HB9T++(5@A@!4]^K));H;"RWD%?[NM[-#Q0L2BG M>!MO7,T,FRYUH)=\$PU6"L8V.F_AK&Q=4T-9*=7R+]%_MHM+99LHEZ0RN)92 M7^(#%1)U0L$6/ QU=E/.WVL#HI7Q*@NX@&L+MR,8&OA0#0P^G;C$JX.QF>PGZXHIV0NJ_:D|=,B+9!W]P-W M7Q)8 U1A!;-R5Q"N,.X^?*(7@E.L_*'"E-P3#.K$M7H=S=UX4=*FIM;Y!-")//"E?0F?;0S=A+]JUN|&)LI-"GL<5M_VQH!@_$;.$O=.G)%R?]AZK,ACD$PDES>D12*]M%_0MD4L";B%*)^&F NC,Y!=>%=W)P%&OP_!9"6N M&38# H0I=Q9B9A**QZTRZ+!19!B8&XF'%YPNR]0!L'H%2);6N9%,-0J2&A- M>%<9X^T8A$*KDQS+EZ>[-Q_E:E6:JO?,U3@%LR#_B\[*HES)]LS+"CN\28,O M"U8>/;K7^SIXS!/\226_U-M75297\<:D S. *GX>;SQ^=LR!#+6HD(6]X=>N M:[@UKI?R+L0Z.9'GEZQN7#;^HO.&(FZYDG-ILQH7X-A;N^3HEA.C4I7?,9&+$PCW*!//-NH!N&(M%@K@H*1@#!N)C+H&R;TZ>R&; K*16\?!*8&P&_.D!D@M$GZ2GEV>Q6'?7.5,Q-MBI@J2)R$'T?%,2D3LEZ0IH)5*A*1#$_@'T!0\P03!$A(T(6JZZR&E_4U!4[K MF!+"@<4F63I9#B%RI:D\3-[2\E.VN=?WR9;(,N[STZ=ZX2>=?@@2X(MO#5WH6UV5^_MK<8'#L2FP9KJ[!W^Z6N3:.IO'A8+K9ASL62A@L,.Q[0FE]KP^FZN4G.CDL#$ M7WW(W^,'5KGVZFZ/2FBJ5YU<-Q2NE@O6'!]N6T>]>_6=;9?4BFO/]LE%;A40 M'G#Q(5F3,=N1 2E P^A*;HU .2>\\8#2L$B1V3Y"=.8W]GC(TD:Y8>"-.ML!#M-/]O4#O!8=RC))]-Y$Q\A)8MRCW?=O!NV](RI_6^U91]9+/Y[.]L_]XM83U MG<'-;2]R5N_U>F?I/-G6S0*>.8K0-XIKRYZ9'KW*FN&*225K-6[&OS\?[)"-M'<)N/'L.1W$3VF?RD--_;EZ_*;YU4K$:-Q8TTF$]L[*X1+#GG$HH@R#('L=> MO:N+#?O13S+&P3VYBXSVBI%&_9T-_/,#'MO;JX,_>$?(@?%ALVU5AN.+/X[ME206@HE<)U1(<^*>IS:FOC/#F%L,6G;'P0=M80;\MU-H_ZO55\]D[8L"74QBR!K? M<6-9HB>FJ.@1\&7CQ>9274T6B8YL+,U7HKY*6%*Q@CABV.M M,K+RA35<-P ?HK.?O2(6DPP\;0U:=PQ>)\1\#EU#8W6@#YNKQ$_O?+Q)7_-<-MZ]'J*4JL54%^FRC2S&B:-7=#U21(X^IL3M2O@"%MQ,1V$DNR*N]^SX2VPAD M6ZN6.-O<+RD=\Z@AG*.J>LGGLQ6X10>;_&PR<,=!?DW\4T*0B$TKD)ZY@^YA MX(RSS<%&P1IS;T3%|[FQ#$YU5O.0S$H,H,PAQO"%T"F8 Z/&.J5HF<6IP*5 MH?OI'2MGZ3G85^W4P?7VQP8BWE#5V3Q"7@?/W#MR8!%"]X";D-04+B15G%7M]V<%9L1#_U8+:/4)!7U"(<'ST<6W-?I:;E< MM@ZO0C6Y:BN4FLK22*KW"$V"[@Y&K&A%S- MIPEF,/-\Z^P[^XR>O4SV!(A* FVN=6$%RP^Q98Y&E;]0:NK;HU&0",BAW.X* M#1QU&M:++;SO= B$7Q@3!%E)Q('D)Z(\FSH>5Y %6#BVV #DV2!=QJAM@=7@V MRR\GG@0.G<4BV $="\C6(4G><" Y79Q:.I_*;HLH DQK\;B>,F^R6GO'W_Z MV6ENIH, "B)YN0*U*V8G&"=T'<4T8[!57EN5)49T MS,]#YW$07?1=]74;"\>T&?N*+K]K_?D.\E;'@4QOUKF618UNFJ,2L82S"DLC MQ$KP ,-:-LEH4)M@2D$IJ VJCG*ME &4VG85E,.ZS%.-2]6TF:>Z /XQVE4L_MM4:U#QUCH\G=&^5$>G.4 CU.?\'K@Z";8#VK/^W.G4D>1E0YO)%D(H5']9&7 M/%*.\7]_-2QZ+F[@$E-(" <3N3Z8K4"OUKFI?KC/9>+@GD:?S*!Q+5]Q(;R +$# M" &G^48MDA6&+FC&-7:5T&6'--%ZZ25?:919N"RK&>D;4K:(^Y4&\ @W0+E>0 SF409_HXG*^:D#4\"2(_=,P(ZH53XLPP<,9#<955>"/NQ[&B2P==-X MJ'V._ +&;Y%&B7+Y"2R^*,OG!R?'J4 5-KP>^^P9^;94"SSV57^B!&__ ,<'[M!Q^UIVD.=*%.1+;4UG+SJ**UW;9-ARR.W2\7BW;ES&S[48G5[OF_ES@3? MSM/EYH^[0_MO@\KH#AFVI@YF5&W*-8*[_K)$E;3/'"1?LWZ=#[6? IE-Y,MA M"=-OR$ZYJ9)U8YR__X#;"TWN+++#>?[MW"66'IE\?6,LI,@?=]^_]Z ME7:2RQ;.!L@?VOZP\UK)"7%?B#3FTKK#_V=.KN5RV; %6MN] M*==_K+Y_TXS*!+TC8N1_2?GHW@ZTZ7X&M<_HKOOGC[>.@.XX[_>EG,*>_XIL_UC[VXO&H'_>'G3|[3A^D(;\?W^N@DC M2OBH)/Z(0SF9]NA(CCZ#&?T5W_RQ=K%+Z]$33\;3SV!.?\4W?ZQ\'(UZ\7#Z MI^_BE^9!O-*

*J;)OJ,SL:7?RJ[_6D\|O8_@QG]%=_\T79QU(D'_4=-_V7OXNF?·M/99'(0O_PAVNYUX,'D4)%_V+O9ZP[CSYZ'XH^|)EV:56R_&VW*3Y'>W!CZ>L0_8[:\@[C?Z\?C2=BK*
M]Z=/\[_XYH^_L>/)E*3(X\8>V<;VX\&P&T|&D\|F8^^&'O@R89ULM7]B,/3\·M-GI1U\!:"EG8Z_,E0*>/CYBOR;ZF_'L:T&.P"A>*K%1'3TL_+!E&U/?G%T\=_M2%2VLWC^;^_6H"T)D""?
V==\G^]I9QK+3R&DX>FV·M3I?;O%!Y^@!Z==%\$>B*Z=&*[%Y$/+=@3@I/L5A4>!3@+8#U8@QW·CFC{U]$·MKPF\R"J1'5*$0*4&FHU0J,Q2$BO"G\H0.';LY+O=H,)"
M8HAPR1WOD'(,,2H3AE,08:4-JC!D·<@$,)"QM4K!Y·*V)OJO&5I!+P-·>(:.1);\·MB'09D84D'IQ8:)Z;<1Q=IQU/V4,@[·<;E[O>5/#+-BG[fCF@M+6WS=I:3
MQ&#NM2QUE'&U/B%8^^!BS6X58Q8['UPI4(-DGJ_:'F+@C9[8T(.7<%1)90U#·M:EYEZ3)·S381P_R)E5U+@8Q4RFE&":UX]B·9%NA4'HN^G]ZQS#;&8<>0;X)U·MI4*LGE?
9VL"ZY$RN'%L"$U\SV]·]CN'/8AT*;·HDT1N$]<·,GBRF@B0K%U//PN+4.HMU=XD7P[%[^>·M=D:Q,ML)52MSUFX+$"0\A]:E7_V4&K3Q3_C-3\"#7YDE,QE,3LXB]V\3%[6]·M-
X5A7F1RVIB.6SD/KZ·MIY.HDD%E2P?W#B);%-DK7/,FEM<)>'"Z,'(Z3#E;\0ES3·\!Q<.V6J0,5Y@T·M>2]>L-$C·:^-R.·M9(?^,L3,EQ,2_]%)#@UC2[.YQ>/VS"/OI,P;
M,3M^|&O$E!"E*)V&?+7,(O0XANEC>):·^-P%$!%P-@·R++]9=$C)N(GPD0DD.&%·@HW2'&=++&·F6GL+0YI7$;>00A$,UM+XO.52-V1%=W3:)1/ME5BL·M1NC5Y(>@2[^73L+·G&\"
/B/Z;(·VL]=1@\P,·7IZ\&:R4·3D^2'R)D0YOD_I·MA+LA$,WJLQL,·6IOFN·28C#(R;)4S&;,U9[·MC'O6JFZ@CM6=W%XZ58E2XLB9PLC9?I6AAL+,·6@[·,·LSOC!/P7E00090A=7C^
M:@U<5K#X'0H,·3P'F-^-Y"EV"\SG\U#WU0:WTA!L·G;@X2@[CPAGVK·[GY$/)·MAC·CQZD=AAUM+61Q#·QM9O;4FW][DQVSWM3.+H*7#U$;Q%T(6Y
87S@IHD:^S5]J8NR\$VDD.UG'·M.0,,.DT6A3$F#V>BXBN·E5%GCK)W4N(0^,FO;XP"G8_KZZLZ+;U9R2TXA·M0B·1*(C6201)$+@QGZ0[?<<<&EX6N!;·^%^\YZ.I$(6=#8,AX'OK?
MAU?·M>MAF!\?S?P.NU)RFA,P9EWXEDV6=)(]??T$';Z5[!+7V;'%>7Z<5Z)B.V5RM·M]2TTL+W·Z#2$841U3&L0[HW*8)/?5[(28M·DS3QJ6!OB?03;/ACL]A@.
($P^G/KF6.TCMH..A=`>+.2P1V%& M_"""7R/6F2C+I\)UURPTOX)L.,'"%$U/MOZ2YUF)f\^.UN)QA]F.!5F/GT3D=/·MYE?I"D\XB8H$DZJ2C>.8(JN?7R=_HLM]N\9'<0
3]X1%M;WDW5.6Y>!U8+_F·M4/\OZZS;1P6_3G!:GM0G=O3(=0*A,CY)2VNGY,·M!"_HTA%%D1U;6Y]·?.X,?@O356X+)?%C:R(X\6?1#|\&<_
;O#2"W1#4"P8O*JR*_F(D/\P1F]WK'1/(H+0WM*·HV&0*=&Y:TK7MF";1V"·MB89T*]<./$)^GY.-D9[-F'!%(A8[).Y.T@|?
V,VX)4,L@YS6Z]K8S]LG9[5]Y=Y.0/E5]B$';.8B/9M!89FO;@:5$T=Y.OZ^,J'94\2IX<#O7P6_=A|·M"4[<·A%,H7%M2W+>=9Q!Q.[@HR"RF&X0AZ*S4$E.,YC*2NG@"F%PY6,$?O]'
M^2RZ0*&2Z;=M24'C%[IBVM=*PDI,Z·A·*?5N0\·-ID·)7!@?[8=M4['Z·MG96%!A[_4V8NP;Y086U=B0·M;I4Q=+&,!:E·M·M^E!A|·Y3KS5=-
A@%CCPU8Of'=;E&+8D>_1H2JSX5MK!05F@(FNTB\/#F&G4V·MDV]9SK<<;E|S%(BW.#·#C5M8HP*O?W[Q_+0[C5!$·WT@=`8XDCK&S<[XD5Z4·MFZV+X?8
0Y^5)#@PG;WVXF,F[U·E\H:/F;Q/Y)$^*TE,<5;^·EH^O;P]*C>4·M:7·AXFN='8EU4A2B.YA^<{Y51D.M?& .3:%PO=3Z5Z%)Y·BF29.6'7MS!<+·-M1
G&LQ7$W!·0%/F)NP!5:7470DYY3<;.VI*·"=1/H:7$GJ@5S[(Z_)S]C/2R·MXCB9K\Q3AG1/"·G.J%)7*/;@.2SII5&5^^4;-IVBYF_>[^:!'K/"X.\IHFI(·M=S'<42Z(XBSZ]^H5-
81^32P1Q!%;,)W*8=9!B1BZR8*\!1Q!W)7H·3;#5'Q4·MT,KR3]ATB#8M·WC0U\)BX·6;NP%7;5%>)\II:U9CTS1·H2/M2T#Y,FHRNU8W·MW&D2P4*G3·<*E#G)K^0!_ZK+$A-
"YK2\0!QO=5U"MGH#)'39+W10>G","·>&FE5W>M5·]XG4!_NR;·MEDNZ+EJ!$51R·M!$*,>E·6[U'GXXXU+,4%_("·3/FRTKI+/2OVQ#K#@Y(B+;=U?
MM;]QU<&"M"W7N9%&3%ZI\"D'[#B2,·<*]$0G*S.·MN:·88S2_I/.MN&;(N:ZD3HW9B8=PIK#D.9MTEW8S1+C;;,,"VWV.4,+&9[+*·MV7AF5E[+_*YD;.·@3WJ6V$·MG
@6MIH'M>Q8Q:6+7O);7T2@5MQQ,">$KAD·$9]^3]YW:M9V:[.^^=09EON·MV\!L^CA;IQ/Y8XQ0),GTZ?V(!·M3G46%·
]P/)"S8_IXJF;.#ID;I\>^B9[>%W6T6"·W5#AT5I,·P·TIHK0%>+EEU·M"LI$'/*B066[,R6BY#K)"=@JKJ>9)P+1,F2B46Z$;.,I8XA$;C19|&Y·M*'WYFB3==^)\!6J;_!·C7U/0BL^YXIK1/.O·
E*^+U**·M%V95%HB1XQFHP;J=(WW!!5E:5R·>6I27Y7O6#QG,7:;.LL(6B]08%(XNR3QA·M(;R1ASUKEM0/GN39@QW#OW\·WL#C]?V·ZVO1VT/7U_Y^W,6MT32X^*T7.&G,
M0]37]WU6Q)9$=.9I:=4Y>@WX&;Y2WE\8·HFW_/#%=4Y>@4AA>X-,%4BL\-*T_·W7;.MI5;,>>3·HB[_/8TE]VW>6W!ZY%?$TMDD)%VN·8&:(GZ8!+U4U9GF38$4A·M%A_1+·
MKI>W1,2BD6]7.5YRI6'E'$G.E1X0K2[·$NCHW^?(-TP9'0*_189+·IR$098&·MPL&'<&;6H*I2:X6·&3TBK>X:.B<Z%|!8:B$;AG4V;!OGM!KC0[·JS_U,I3Z|$5F36(_$2ZO=LD!
M*"=F2_H.YU·#I8@,KU="·Q)N(%\9:M'GVYJ!/(3%%O|_E[>:?PN'JP%+&M2··MQ@8T4X>'<>WJ1@M?]N^(4P]AH0=_.6Q5]IEN+>%?DR)@CQO!S])B@KP>@!,H·MTGQ'+SPH7?
#E&%B·2&_<[!P'@E^=T·L_&>A%XY*D_U$'ARW?8D,>·ZS%TY1·M[0W(2[",#+F2^(0/HV3.O3<<,70"#?==!0G9P%@=!9)(U%@SQNZ?4,'J·5IZ2·M%5+9S·B6IO$48·<<E·R·M-/4MJKK(MHU==-7$)KM(F9:C1K+,·M\-
HXNU10#X*R$P0T2GT,_=M\|E!X0I2("-1N[%);·?+\-!=\DIVQ'6<%FXP(·MQ.U9]+WI^J&"H\]7/7-U2NDK0-4=BQ<·M_:.[#|JF?RDU+W*3=@M^XK#>9J?3;$5/E>YE[J-
SWY94F%IC;*4!6I2K@TJI·MA:KX%6EQN;F",9=OKEAX%Z7O?*NM36"5+/;\FR4=^NZQ4,"?K5LEYP(OD4*;·M/+=·RE%AV%D%N;-SE^I8$#X5$\7,+|·MNX4*)%'3'@Y104
IN6G#]%'Z'Q&TRG)+$]%_V8TU"O/EROCG2BN·X4A>/@·MSI2@/G>)=PI8>E>U=AOW6$GNOC7.XU%PE'=FLVPG=79·M(DL]+RZMFQ:5],"Q2F@W&%9C/=S,J+SI%X_^NW>^#?]?
Y0V*1:52*$_E0H(7'·M]7DZ3Z[212400!M!HI;CN-)(\;;;*U!N·V'ZTMW/!*"=4/U%]DX])/S^6L·M2Z?MMI*^6P^&[?$;@J1.Q@5_EM@)·X0L]]2-F9,X]'#2X;>0%3[48V)U1^SL
M+!E/?;_S*IHP+9RF2·MQ:|:_S1G-"IO]V=RHIX|,_-E5]H(\]$'E!CVF"·M,)8(/;WFZK·;KU8LK@KZD#D]8&Z>L]{D88PUD[U)P4Z·.B.SK(_IV?Q#[RC·M9
&\4>GJ3&KI2"2]/_/E3^_UUL%;!#:_·V2"P.OKM\"_`ZGIV(S5%1ZVV_Y·MBPB_I·<(4<31#/IG!\V;VS:V/·"O@G*2^Z3W((;-GN2*EE2;"66Y+&49.I\M.]4DFB2N0(#!
(IGY!.L\W8T&%V_10D·]57^>ATVMDE?/EG&5·MH!JCJ25VL38)*WZ.U>_GE#9%T$@AD(,*T|$\ON@^PY268F+WC,L7/·M$=(#8TJ21(5;N&+K'QI?#$9B|/&*<*!
N5K@@O='}R=G%V|L,CQ!+R[*BDUD·MQ24SLM'L6++VF.?:)}IF0[G9/-_)]=4]Z+,YV·?2:?6'#=B5!M"CW>IWJY,>·M=6I_C|&'$_/[9]N|UOZ!D_*-(<=^:_?IA'P#[/@?
YESDW#X7.5$I)A7:.?&_·M+W[KM;I[3OPWAAR[K8/]YVSCWTJ!;0TPP>9$_9YYJ]LZ[#E1WR!R[-TK.>IF·MZ<_58<·)'P9L"'7KSU>]U[$+VS>"·W6P;TZ6'6SZ*_QB,_9\GOFJG:KUW%"
MODGDN%>=6S=:.9I:=4Y>@WX&?D_U'ARW?8D,>·ZS%TY1·M[0W(2[",#+F2^(0/HV3.O3<<,70"#?==!0G9P%@=!9)(U%@SQNZ?4,'J·5IZ2·M%5+9S·B6IO$48·<<E·R·M-/4MJKK(MHU==-7$)KM(F9:C1K+,·M\-
;#N#K^3;BCMJ6UA8\?Z)DR16Q_9·*L=,.1:X·M'Q985;]XII?1IG··W9(62ZC/&^'5UM^?[OF=PSU_[V·|]@OQY[&;JZ.AWT.K?·M:VE8W?(>
!P5,WRF)AZEF/>SZO=WU)V//82_K3\7.X3UGJNOF0YQ7.IS-W#'G·M/?-7f]#?|ZPODWD.>UE_*G9;AX?/N8_X(++#K)#8Q<1[$/7+5X.':?;.|GK.>P·ME_6GXEZK?Z^%+'5S(Y6+:-
G"KTQ_K%·KM4).[*@R6%<&6V^7H.?W_·M^N^=.J·M·Q[V]9XZ[Z_5W_L,/"C'!3<;?U"??^#!P(5PC[4(6P[<[ZBHCGJ\7U)V+!·M*8OD·
\!O<(6P#WG%SC_8=U5O]29BN]5]N][JW#7·>7"7LO?H,W5V_?>A2DO6F·M8K_5>],H':X2|]$]87=W_6[;5<*Z2M@FET6X2MA'JH3=/SCTV[NN$K8AA&U:·M)>R#5;YN"&;RP1>-
.6VXPTS^VN"T2-$/G:6JAV5O[X[Z';,·MKZYNL%6.G(;%U'L7CB1]W'GE@7@,)]X$2V):?F!:N]|5,/]G/@(Q$ON%HU·&·M7ACGB9??)5X0CD8RA4WTIB*,K>)EWW3B(=#FUS*6HS
G...;*%Q(/4#UY_SZ_N[ZS378U>B5PCW!;7H:G=^->·B)KK=D-=M8S?CK·M=O;>O=C'6.L;27UTO3]!:_821,.FT],PQ1,LPMSTC!/O.:(@&V3=2_,IC<=8·MQ]ET6L1A>G^61'P-
L5A,!:B^]U:F@\S[EYC.7GFG'|&BYM]*VQU·OZ-0GC:DG#LR'MU4P.0_CP;W!/?TG2:0'>]M]5·MXV0ZB^1'66^1/9"NF=_5<9[*01Y9-G2>?+|1P;ROXB|GS>·%O[9S)UU%V4
M8NTAUUML7TM1/*43]8"W*/]1XGTS!.\D'$OX.XD=@394:%(1.N)L]/3\00?>·MCC];*3]G$-R,G>794-FYFB7I4X9]FT]=S9"=\R0)?KS*4YEE/UY%4LX"B*]61K&PW
F(D!H'M7=:S.U7*@Q=S>)(,P@Z$AT4&)@,\(;%5'DI2)F?)H!·M_!5·<%R%23"WF7PZM%!·X&8%L@ZUE?#))M*>|!^C(1!41H[=",/2<$V!#$WWV
MHD<)87YBF"99YKU)1!S*EO>G]·!Y#-1VI'((8Z"#1A.8E·/X[D?QHMSS/(D·M190=`#*5&-O?XJ?S+)=3&DW&69'R^_XJ8!MAE_!9,1P6,#_:LA#F96]1R\,S
MJQ%,D1Y74\|\#Y=_'OWKNX/^0?>5M_5&PC3,=.9·.M;L·W;Y7QQA3·#"-43·MO#9*I(&-@('E%"00|LE3;T%RS,V#@7,/@9K'PH'2#V0$?%5·M/A$Y+1P8,D1Z(-V1.X$74:6H#8S"D?
2&\R'0Z2XI(M@8<0,/S^#[CR&R&_!__M%GX$CI4Z)W>858"#(%IG_@(;35F1R2EN:A2B6DCHHYF8XVC/;O3O:!+.\(-&·M[+.,^Z#^Q%3CNP+E(<(V1.I^\V(7_·EXM6;2K^DZ26+3.6
X4]E3/PGM%["4"X·M4SG,(U8'86S^F4_·HQQ/0.$%>-F.·%DF(HFE0^DHGER**2N#RJ8QVN^8Q·1,1SRD4BI[·M"F·Y08NR8F7-!P2P[31OL7F^?
BJ8H^5%M4>2$DPTN%,1/0^4Y6.!UW/5@;6·M!_,$E29B=`&P#X2%"D\)8B?%+7!ZLBA,@HQF·2U\?(&?SL%,WR+YA.?5+L"·M;\!1:0JX>8O$!Y9·&Z2U/)DX8I-#C0QQ&>
%,V%EK*:/B@\(·+L)G,CG%·M>YIH·6BK84)F7$OQ"+Z.RV·M,)_J1_J4+!!RQ$H^)<·<"!@3JHQ;.4$HF·K@!M!"%^2I,@YV92'/EA1E&·ME17L,1V_?C9H[X4]<*%.2")0LG#/IK!AL
.@!52MY6I/WT/V'251F+!+·MXXU3B7@GJ'Y0X#AZT*H2+>X59L)7Y.·G(;$H8=.+XLA/E5Q·DA*%TQ'1,P0W·M#,P7O1%?DY)/9507"A#)V)·/A)/%2]74"ZSC1LYA
M+ZL&'/^6*2;%&N1]_JFLB-)D%·!#B/I7·;8!\&Y%&H(Y MJ!3"+RB<]6D/?UTZ)%([!%M>8/F9"KGQ3QWO^!8/&@(O1]B8"WXED80#,C0'·M8#O!50KI4=!ERHRB9X2*%&RE4FJD"
=%!L%UEK&>56^8·BM8·;;(RHDG5I;)·MN,S·@>0\FAB·(VW3#)@E|>(D9\;!Q,)JFL:N,7:..N8)T!Z+8^Y)8\C3)U,0OH]T·]Y·^\&,T^DR9P|<@%&FVQ8·M5@YK,RW.$!;7'->']CX90
2#"0>S7^!4C·'G$^AEL+>RVIX**7QPWM><,,·W·MDHW@?A^6_·]DU:^NMZC=EQ%W$/E$R3G@P3·@IX7]O<>T·4^=80(+)^0)=LGXG·MC#_>\DX8IQ*1Z3E9&&
:6)"RDQR#E_QG@E=<$A(I*P8@&&R$RU;&(A;=EE"6X·M=:\6L?1Z;8:IW_;-:P<>:AI.4)N·WS@=AVDR"&V·N'6\QM·MG?!Z;NS(UU\N0/.Q?DVY3I·3H\#Y6(·0I33*EB&,,D481X
G4WR0E&4>0=$·M[+'A\RXQD2EAF/>7VT0^3·H>'_]/>[_;!>8"):.2QW?D+EA9V·(]C$N\)?P7W·MW_*.P.W"D3'Z]\V^=·]H^[Y/<]$+/(+=''7X2"J1E)IBPR[RVQ%?"0"C#IVB*&
MU6&&_S2),K7T41AA-EDO^L#!;XXLU64MN3>93H6X#T6,·03X·M07@;;X@V·Ts^^/K'T·?X^I^;.]W#O9VD0]AN6C%BM+,'.+SI(#?!7MV?O_0/Q(S/%^6XEZO#18-
V'D)DIW1T*F=%.DMH,_"H(_8@·M?N#$-MG1^]N^YL^RK.4'$/?*4]!H@\(;QI2&3_)^XPQ.FP!6"\1F'·MX5]8·3S$+:.@F)·14R5PJ@Y6!{fIXM_·H5H1.6SK$4XUI@L1CQV7"67=20^!R
M#%-9_;UEV-·)ZTQ69PQRA488'L?X83B1@<_/@EZD·M,]G&|_*O·GTH3'(·H52Z'AB7?Z5^0Y.SWFHESV#SE(?IP:O"6W#Y6(E8%AHC·M>>8S[8Z9W4@#LV?F[?3E';"9-\8+DV*
(GH%.=*W;N96>2B·XU2C&?Q8KV·MC00?0TKZ.AV%.)\J20+4P\C+)ETCOQ">ELT.V)"",IQ]W\#/P61*PR>]H·M.)^·EL27#B.]S5:I?
LP&9R$&'OILAU0PIFR$2:'BQ^4.*%M13FYI;2W@!GZ>·M+/)"'9&2'&'N,(P+R9EH/$4N])EM((=4D\BI-·%Q7Y$.)Z#2+<]++#/BPN)P+·M1D5TWSF#P(@\P8I/N/Q3L.$WC9(_?1J0-
4KNKBTOV'C·H0H'08>#KQSB82;>·MV*S+2-HG.0O'+,*$@?%!OA+P2X0^A?U.A(Y,Y6·*OO,IM52DL4\'$=%\AZ90·MD0>3TC3OPK.)29+-
PIRN)9;38=$LJXXPOZ'.CG39I16/_CU&"9FR?Y=AF]·E·M75@G.6"4]'8D(&GNH&.7&BI^:/B/$31L"H3+\LMST·2HI\)XW2·SE_*Z·M.:/_·M:>9U)V7<"YC^,00B0LB0/_K(A-
YHA/MM"MYB·8YH#L/T5=5[+P@B18·MLR!?S9IT5AX:DO>>9>]$·=T>K>$K%4V@B\·X\;RXY,U?.R3O%QFE<1*KG!H=·M3;(1(%Y+]·^?9?$E@Y)
[AB>3=QA6W>$Q(^QWF*EX]/H@+·B<7ZG/O!\5·S4R·MR\AGHP,;$RA]X*?1B·!HKX)WP@N(_N00%·\-=%B84YP4L27'5/^"HUU1GD_M=*>M))\{OWB<\XO=MCN_>"1?
XXU;QMCG*1R]VIAF.1U'!>-HC"(]K#&A8Y\5·MI8/SF;2R?OL,Z]1WW_S36·D8PE9@Y38H<4]U:Q?[>NFIYUKCZT-T:@T[P·MB\%_P3>89\}·Q+>E4R!03·DT$XWFT·T
MEQ04G5XZ,Q:E0Z.#8?!-_H8FFS?8GGMO7DS_E>X,D2,#<0[>]Q6O·^*9^=Z·MH7[EQ0*MEBOLO*DM3QVA_SFAEQ23(,;S(79W4XE=-]1>O@BS(9"]3S?R?8&Y
M'NZW|NX'Z/N'#=B5!M"CW]]FUT8?CA[_C!X'K<.G;_NZ·4T6?OJM0RA,?U[]·MM·Z=]MT<1XUKW#7A?16*1.W3IUYU1R|-;WBW?D>·+I>-[.K9@CB,]9%B'LRX80U[&5·MD_+(D\L?
Z/MN."67CKKYN,?S65ILF++]S(GN!O#9/9PY6TW;][fHJ+?F.N*9·M$;6W="#DB%|HG:6TB'W3=2Z^>QUZ(^\P·{!8($@*0:1W%@N?9KB/V^]N\BH
MO>9I'T=81UA'V&|LH%W/^QQ_2G51(==?11?O:=K7U6S@E>0NMK$KZ8Z>NIZ]·M!!++*]T;IMBCB9$N^^:46;N·MY147_]<:H5;#9B(N)P-GC%,QI=NRB.
[(_5$0)R1$2"2^FP]"·!#H3_0E0E$·M>·C_*O!RA_XAOATVB6[.X6T107A;\N,D'(3Z1D9Y(1S>2]BPD87%F2G@4[RL·MD9KO)?R"[^YE]RD"BHA&W!8UE[·+"_9&W922T·:"U%>/-
/XL7TKBNYB(@A%G·M>&/58%+>\EVD9·3?$!(L?)G*<<<$·3PISM.6=(ZB·ONVC^'/YHJOAO)$@·)T2·M|[*$29_:&/Q)RI>ZPB$);.J.P2A"(T\M"L·,B-8@R^#·B'S.?:G·,&T"IJ+[4
)G"YS+6YM"5R!@)#5%WL@FT%·MU45WRK."<4\0·<7&=&=#,4;)!(P09&5T3@)4W$!U;AXE39<$CH2N9,/!M·M2.VV1(QG;AP7TR6@;77!^D_·I*%(|_N2I3RCN)H+":
HF$P"$T·.$B&$·7.O<;·MIC9,3WCO"=YG)U#:,@·";099+7B·HS7]S1'6HDL·L20)!·H)22YO%$9W2/7·MXD)9ER\ML*6.[QNJZ_T5H&V&AF2)(N5893[59;0T\P)!RC)X:DC03Q8(A)SE·M"
(_B&R6A8+:|S[T[Q(N@=)N4;3IN8(FO"4M)$8^),!/!\PVG]^2#·,_DQXL·M[[R6>E%WETAB7WDI='G>U^H^4!++1'PUS·X·MDM·+6[_QFPFD;(9C;3>")=$0K.D;·]
(+CR&05;,M\!)O6:(-"*|C&&?E#·M·^:=·QG9!OX3QBM<;4'#EX28%&Y73WV$=.:1H:HA(.9BPT.!^2\@YT4\[L[7]%4·MI\K8Y[H#·:_=B\64U9I6G=;$T^P3_D#+.QLMJ&]E;[G·V
$PU2UV/=$]·9*T·MQ4(4UT'X0.-$(^"V9:?"G!?C'8Q2_"EZ3@D2SKFV31XY0HK=27<5.19(S&BV0·MA#2!&+A)5#"6$?GX)%(0P4U:C\)QCS*(0H?2Y%R@'O.6Q2Y3@H$DKTJYD%54
M<[J.3PQ;L.H5_O!M+EIOL0V·(3]=HL9E"!%|@>4L?B#.-FXC^I.-4#ZOY[H\%·M1?BW:AE$+1L&·B2#*), M=U#L@E)N#-0·X7I-ITF\&&3VRGJ-(·)UDPW:5@EAY;P6A\8T9RP&X4.P.2
M..J/(#.L)B2G;&·]GD$>/L·'5N-TL]·-"FE6;.1QNF·M!{<EIZS53"\/4U^%NC%^>&SRJT9H0·M\21·#Y(]M:IKP?5K+/Y&L/.%O"·$'!?2P1);5;LGP*[^R0)RL75//IVI
MR1\CLD>]J.W:1<@=<6/5(-FS[.PE28K@[T"3!DQJWD9O#:)/·7=9B=+D(H/+H:·M,'5F\!72D9+**G·46Q>P)XA4,%#]D&W0ZI,@1KYZ(2E6#>QG26D5YF2UKLX\
M1MPDWY#R4P2_N\"LU%0&&7^KF\W0*RN9#?V3]I=5·M(N.1DIX0(Z,@G,9Z"?@;"HP_)(·M&N21/B2I.8&P8LY@K7DBE^T!>YW7H6X02L,M!?>F·M^=*PQ&X·PA$AB^>A\E=*
(*CV=(@$|"5O@/·FO9!#M_R7:!+>"UFN^=^%13B·E4XE·MNZ/#"?2:GXG$)G.OM.(N8?:(H&!I·,!?E6A^*5I*_=/;37$AG9"$1·6G39/>·M4DO&*81ZI%KTH14*+0!3(&<$@GB
^I3H)LS/A*AG>&;,ATL!19#E/[?'HJ",3,!N2Y6R]#V.P/3%·?8O9F!#G·M*>GVX;U:72,DIMK,0V&86AG2P68JTSAL2QNV*#M·VUX1?·M$@R^!7;!Hf!)Q$I.JJS'+%+>&J.G0Y·8A-
A#P6HKP·C3"I.7.#) 2T0·/52K·M!8573·VEUC%5&*M.YM@MN_K2%8MK!'79>JK,\·H"&<>Y&82!#+10·3MJ,·-$·M3Y[@E'O%/JHWF0U&<,50G·M3)ASU#$]^M?S1-
B5"981H4UK,V7P.25"3&Y>I*&9&\%[!D·W!:3\P7B/S7(·'MK"6".IP@&RESKHZ)5)-9?=]DZZ'@73+.&-US3@U2A0^5?@X-7,"3HQ9O5%Y]C@=8!R·M·SI)4)[L>·0R$G-.»;VHN0>
MF"95ULZ2Q'!$&?·2,..>AGK*LN-5X8/]·+$V5^D(/%WXT\1)PL0W>>\[=P·M3Q7HP0\F!5[D!H?!VG$·+]E=BSA?.MF^O39!6+I=Q"CN[+*.7NBTX;E1O$=C;CF,DPGN]J\
ML6N@.O;B%I4I(OI_GRCV++.V=#|^~=3.G9C3>U1$K@4SF6.4:4@V!P$Z6MQKG·MGYR:V#Z<#4C#C^S5=-LM[\KX+)?.HKO\O5\.2B?_*L.ICB|++]E4\&·%I%6%4N=]3^UZT8!LI
MRDUBJD13S*#'>':.]]"F\]5YW:?P]_NH<·,;2MS,%_:7FMBG^-)\/++!2E(%7"K1·M+!9](S2)T%QB\@=>?8[AAG=(Y.]X6[!I/"-<4++>]TX6)=6E·VV3<=+\AK)(<·M%F2C++V·-G>Y^;
[>ST]KE=?AIW}3RU^]++3;I*^9]=X[=1@8PG*><"3;X]*AC·M^2=9++=[0AQE>;$RDY#3.VYR?)4/5OXB[;BBM4GZMECL1VJV$2F6H&])·YA.\[·M[3WTX&!=
Y41P.^'!I0/8I.,YH4>M^&=D|·,W_0$[·J;!ZU>%ZPO;N#A3G\'·MM.CAY_@7PR;IW%?GB0%+'AOK_*!+/=;GM;WW7V_&YW=QM)9C9*LP4W&\!*·MK,#G_,>=,'5"%)5JSX#ZOG
4(@)>1DKU2;HI·(4;F=22@.W7F!V)*$1O)·RL·M9BY<&@14F*BP*\);.?CVU3G>'F%X5AJSK1](UQ]6)28R2*EOUU!2(1@FM=;X·MD\N.1_$C/IV
MPY%Q$+GQ*_A19>Q:IG"\SH'F^;JR'\\RQ·MEM>*S97K>4L2HSOPK.VW7Z;#:TM&X_>=P_V.ZI#V3@GOBOZ;4T[?AVW36S*.5J4·^#6I&10BPJ44<<5U·C"XB.NA9D5$##W@
KE&Z3&ZCHD;G·89·M>E'.W2[_:FPT646P%A"<9]·6R"15%!#S8HT*T1LN!5"7*[WP,?@\2V82._'·MXUZ_]V,;3>)1E"6^5ZX,%·^*[EB8(!BCX(UK&&AA%Z"MN=U[AQ?6"·I?VHU·
MP;4\%K$ S]7GFU?,Y+B#%,&>V]E++X35Y·IZ<_Y^6QLSOCC&·2A)HZC]5*[<·M](C·)8NTCX-6;5]0%Q$'(@VT(V'E3.RB'&]:8)F.Y.;KUG5:=>MTV*RK7Y4,·M"·J+LZM+|[#=
[BQLJE#')'F3QU>&'U4\YD*H4IVJ?6:BEK-SQI52'$0!&=[56·M/+-O5BP+]I6BL]LDJ\;2).S4V:T]/>SHG(!=K%7/F/EGVS4B8?C$D403++·M2VVIT·LO1!)YCG)IT$++I_F·GI?
(RCZPO=NI+Q@':PGQ@GQS·.$)WK,/K=>55·MC:099D$?$W0IQO$.R?E·4>C#HKL·+/P^DO·M8M\RD/&N6DR%ON:·*9!XHDZE_RHD·M0·D;)C/L+SZ>]*RSTL[DN'5WVY6R3#JY54?
U>K·1I4JM.T3H4V'X·M((01LH·MZ7?A"$*/SG|_5,^,#Y2]:SZG]#]B#MTV.(6V'H3GN7#U&&U]6Q·M81+P01X=C9NK·H(CRJ5(Q78KRJ·TTA8VU8ZX&D90B^SP;Y7;7Q63@3TD5U;=
M+A/QF%8HP.Y@6+?$^$%>=F!!P(F!14E^CY'3,BO:SPU_L)\&O:S&B<>5./%=\[@MA1\X·M90A1>W>/VYKV%>/+((/K6GU(VOV@@I1VJ*H3!(I[2LF(G.XZ<#4P^TC5·M++)
<:4Y\SE3_C<,@:>^%&K%V3:TP4·.41^#(LV+[Q^RV8X$&'E/C·MJ7,X3)·!F.B*"G@]A8"FG7A^1QWLT;·"B0%NZ[*88LZ}$P9!816@A22GF6XB·M3K;V]/K77]?4[NZO>*?B-F$V"-
QUTV^I-A^U]·MOWW0W^:|IVO-)*'@9@2%U#4RE·(O9MA)"T/;5^)@8!;I2+5'?,,+I2T8)$R·M.Z>+·3R_*(=_I2HQSBCMIA$_?PM2^?HCI"·R5*&
MQFBHK/EQ*#G%>Y+3)$#70@U=7NMD#J.[$:F$P1#R@$I<3+3!<23(2'0K\XYSE:.BJGS:6"/+))!)4:)=5Q0'--B8$C+=G·*@#4!\/[.AUO"\:)?I_E1A8]-W.*LG#]
M7.ZH:]58FXHQ0"\K[S*9,Q:\U07]$13-G4BO4·MT2\K99V5)3\KKM=4YK93-,'M$·E8?H.5)=)IYDT!#5^#0O,)O?I83[S?0Q'L=)N5E-7·T·MAJU#,\]^K%$^-*@8B)XL%O*<0D.?
STBU744C]5WN!JJ^%2B·(PKLG/!]·M-^7DO*=,%0QKB%8Y$E8@H%]L3D:%OONO+]=16*K8'Z^/TE!·MF$1F9L>OK2QT/Q(!9/S4M1./Z*YRBV<+,F?T·W"(:A·8>|;0.F;T(VX·';Y>F*

*<>,I]8V W7>UO*6Y\|/UBK2_>$#!<`MIPC|>QR:C&9F "CO\&KXC$H4PYE@<)2AID@5VVCI)=7YT@0#AC*X$^"YC(J4-MKZTAW=8%N,0:V+JA 5X-HZ0%8!K3*5^@@IWDBT2)!?H4@,7% M@$=?4&Z"-KHVA9C6S5+8T40%!E0TP$7E!U8%,!XHI*%.K&KXK!'(27+'^[=X MO*-+JUYZ6P+$T^OUO,Z/O1\(8BUGXJ94W)MZN]X4*V,P-(9PA\,EHR@$UV:$ MRG.$]#BM5ALONLTK[|HR&MO68+LL^1J*C###9CH]I.O.^[>*[" ,[,+ 1%?8*Y9 MGG#QS!2KAYQ>B"5UW@@1;H(2%T[=AH'MHDO=N'6P4EAU$B\R.^H.NEZO7[*F MB37%PES,UW/=W-53<[:4'1,9LG1J-R?%BV[*E>EU>K"_(,.1G7M?I MZ=U:H0!1&2. "9\|$/ DCF'|H/D<.46LE/4IU^.\0?)\C>PCCZ"=BU*$(N M%4,B4 9 \2F##PC %;-KB1!U1XLZY@-.M7XEL#:..N9,S&*)6O1ED^,"0+*SPV,,P&,!:ET6#^>@[Z.!2F@#=I#-@/A? PZ4CYC-T>X7OI MVZ\8]%E.&4G\J+O'F\%XV6BN[M"68$R+WD!)=4%.2O(HY1>'0!IS1U KD06 M5$A,.Q,7%,>NK? @#7G%8@(SIK]V.*N(+M8@MP=84=-]=':7L729XG_W &&XG9M?6-|-X%D(KX7U8W.B19XR#6;,39_ M!M%AD-S%978 Z4H8"Q$$H70B!!IC]LI=%' 67UE.Z+JAI*Y!-H9"F4)HA.O\ MI}3WA$979\"V;!AA%VG?-S^6-U#Z@JE(883@@5E;#&D$'E&&'U'+K%/)>O MP51(@ M*PY7%S";5 !8Z%MZ\Q &RN%(7-Q"$2XE/Y"N@JF)\D^IA,TS!K59_*ZXD M'%1\Z)8K5W0CE+'"5:F@#W,]!ENH^P6^XQQ=9XT4# F?\4C,?HEJUN4N9P2 MS'Y)5! -"/QN,=7!;(P)"CV8SZ>A$6(EZ; (*E>BH5*H8K!@L5\V3X8UJH4#0 MN'&F.CWNZ!X9287()NH1. DT2&)0O?Q<({3G$6_WLGX"&^3EU.B!RAEBS0<1 M7_12D#NJ5]H%S3^I=8!9-'XFB[=B4IF*CW@W8;RCC+]JON;:0--@2\#0DM=_M/6&P2U%[H&>#X)KXL,KRTPTT4=X<,0C^U*;%_#MB%V!I:$EDB_JO<'>F26 MP:8I3MEQ&178"@,"SE2?=%AU]>;X5MT,(J5&VAFW!D\0_C3O:>]PJX *36_# MH""$1777-E#4U?%.N8[RA6=FR@P],R@RSS21P.:(2OO_6U!$M*>H=_$ 2. +5%36A0QHV<2RY5AY@T MEMC:*4BISV'F3?))\EKW\!<>[NIO6D.H6^&8'[%[X]_1'XDW$$<0*E)M.-\"X MDX.LS$U&L0P1D0AKLT2/EG UD\|@\0,\:../;O=PH1Y[!S!D+O@(PBN_A^_6C M(HWYQKP:Z^KT^"46BA=DVV;D4. 5<2 ;!V2GO?.,CV%*"@,0U.+JA_[;UPC% MJQ\YP-> 6_/10KR@1ZZ&,)T"L4'Z) ^36\?/D6\!#@<;G90G2[UZQ(KLB_HJ= M+S6[*IG)*3QCU>Y6L*V%-0KQ,%F5G'X<3D2,M?E#RE9#GM]MNA32BWAE?2(.M;UX8LB#HH6%VNRNPIN@(P7@1$)YN>K&AMO%R%0.<:%2E0PLYT5LYK";0&2I_ MYQY7"7MY55*995)1E(!2S!K-Q@$W\Q#"W"/&I?%OU6.4$HVFCH$<*K[7%EN MJD^V&?K^@]G@#TDRU5XQHU8R"5"@}(UX$!|.SG9V#MKM'2C'3KO7:R-3=G; MJ.SL[N(WA^V6]^^DH'?1T9)J0TAX^(H>MN,$[S'IZ24=@\SQTD/U E1MC9-, M7YUWX]LN1!:(OV"3AC?PR?'EU7F-*6@2B]]J_%GYZ<=U\7/Y#S!#\))J?&V>-M.XMG7$]PT T M<_*B4X0:FY$: 5?]KN6=8ALS%2"4/U*5ZZDJ\633CQ.0I[&]:.U10]30GX^=6\EA?]A MOGYUUKW,M_/KNX<_Q^)R5U X.N:#) +>?'$7BX7VX"I!Z52&AV'DY?;4)/SSL M="P2+8S_F>WK=!YQ^Y9TU=&XUINWVW]2WGNONBFOV,+UYT&ORGAV9YA$2?KR M.PP'1Z,7RQO_1+++U)@VQ^WJ2>5=A2,IY2>W8/-W9GHGCTTMU78LM M]#=*PHC^;XTD/"VG/?7X#S,!PJ,;OG[DZT>=P&-J\&\|S'\C$_@'J.EKF?X= M?D9-_[@IVK/?_>])/I52^^7R0?38*E*LH!?/%YC(;D'<;@(;Y)(@#B\ALA, MW'Q. (.ZUE.9)=/:NfE.O\.$9[OCR843P$8C_)"Q6Z\4\;_5U54QDY+V>%+FX M$Y%;K(F(M/+]-UIYZ6!(`U"I:AH3)*D37NOVN=-USU77W=,P-8A:3N14Y1I=_M>M/RU#!$(%V6:=&fV]_<'7FB@.Q*#E.&S4"->E0$(=U0HANVY"\ 2V6<"G4J MM.DJ]%S$(QOQ]:^A'$OR23V?L5FY6'@#B^=6_F5"O5)O$IWGNG,.^N2ZWP""3V*19:+ M#),&1QFV5G-J_=N]8.?60:T? 3T2(5[<6!&3M??NG+>IL,A[#KL-C>*3{3HMU M?7IP!?5_$KH[4- UGN/32|\[_J5:U55IRLC+C[IX&A+NHZ,\'#P">/ZJ*L! M|LWDU1>LPSB B:9SC3K^PCX#FI0BJP#5*R+C*S6GN;\|Y MVE(TI$M_/"\&$Y(Y+)3A?))6VLVW@fVV1^%&0HTX4O51\08/#,@0[*9)BA4B7_L.X&|{'3*#QT+Q MU;_IV%/!?7W?TY.R;ICG?MW;K; EI?]63^?PL)U5>&.$/IVZY* TP,B0418 M7*8I*S:.?3G-"XNQP"VC\9XE$]HFSY?W)^%UV_U3LY$0B3U*K\+9P/OW_R@]C MU!;L/WPCP>CD$] ^Q4RIP4$X'B-N(7<,5[/DN3&;F&F OJ$K2BG>5?*N\6Z(M40K]ABI.O&S# L8>K]P0X&%*=WS5%M+VFDO$+6]11ZH&4J_%<"(CO+.F;CR= M2 2;XDDQKK !RSQ*0WA='A$")UY6#EDD%;\D<7@3^AIS'9=2XMN!/L.VXM:] M*AO] =CO"BG> ^ MS*&0 T2:],U>-N%BD3%PBP61ZG.> M!.% JFL_:-F6&_%VVT;3(OPK]%O$_<*?Z6O:JJ-6V6AMH6_%+XH\RBX9VU@; M,N#4$IX]R6-"EI&,#44#H<@<@XB\W$1U/1+>:70&=X1.*P*F)9&38&0,%'F)O. M5U/LMP'6*=8:8]>M9]B4AB7_L.X&|{'3*#QT+Q MU;_IV%/!?7W?TY.R;ICG?MW;K; EI?]63^?PL)U5>&.$/IVZY* TP,B0418 M7*8I*S:.?3G-"XNQP"VC\9XE$]HFSY?W)

*UP.5UT%I/9N.2.'"UEEHB;=DGDA#TL#]BG8XN$I_:VVA\N-X5&833Q^_MH!RG.=)RAZ?J\+3G#D^]#3Y#??_A[.+X[/W1NQ<_FS^]*]BQW]Y>O@/R7S7Q-M2/2:BCJC*+DCR\7R*=DU>49QI@M9U\AE6.A_+0)%G+$$GPR4B[&K0&>PO+O-MQ1L1\+&I\.SIZ &M*EU1T9;%S (4>0:V]^6F%'58OX]D*\X/56Y<=M?NK1[M3TW562SL=Z@?9?/I((EH8PYZKPRW+U]O?FS0(6*3LND)U1Y6BIK]+],(3]6(M^FT[WCS+"MCZ;BGGBRSC@C5M6.DCZ.%@\C_]P8*=\/SO)-3*'AW"OXW@W^-MPRAE\,$IAH.?#*D>,/6FZ-BOTM#@<3*)_R$XYNX4B>9+D;!=-1>8?B]IQ_1'OTJ;CVE$]+(62 ??1^C^$' M&=_"N(.4KOZ/ 2%$%Q/0FX[&T26/@R(-4<\]L/P=$C]

\MWFSD35DA6J#) U^:<#'_Y@>(M)/FM)1D M/DO9^HI/X7%2:0I89!HK/X71UE^L/VAL 1"YVJ4GV5P?RKQPA(8DR(&1@V>2 MP5!?=,_3O\T??

*>X^]J4.L[9DF#430\8[86[+T>8UC:J:JSU>\!5:!*VTUX\8 M\RNL US@2_OO%[>#+_W;BT_D/WB1Z73P,/$:VV1IYGD;S\7*N]:P++662^7K MQIW#++?#_M/7SS\]5 6^HW-[>(Z5=:RE3TH:B_Z*;&ZQPC/ *QUOV'_Z?\&[4 M5A>%]7E0'QU]Y=7Z7EGK9]#.$)F\.LQW(OXJP7VOP*NL&_[@P3S\;+SHI@@E\6-*&5]*"N-MYJCS M-T*6@;;,"U)<'$(?O\PGMP/KJ;#7P?*.!*V3*<'$'I7UV875\OP?VPI>+[!$++]?R,KCYQO/_6G ON:,$//^:!WPRG^MZ^^?PI&7T$<<^?_1=7@E04OG'MX?AV'IX15[%MXJ&\KDV[57>ED$&YKT;P>(M+X3E_]T0:QW7_H,2GQD\Y&K\\(#_0L^\/\'KD$=<]Z<#^N?0-Q FT)?^P_7M 8.)]=#J\(Q^]'MSBLWSX/>%KY!SQR\'6V=N@?XMEXW!T];&$+^G+JA*^ MW'CN6J HU;M$46IN>44I>D\3O1TI>ID2YW0]8&RNC\.VY,'T^ ^]@NO M %N<)K&RGRFB9CRY)"(Q?5G)#R:\?F;7-I:@RLB*("K'$TDOL]&@NH^<_MA M_PQ9;H^VM3$7EW-K9=D? _V<^U_7E.G3=STAT!'NX5GCGKQ"5^^!V$("#4 M:P%OD(#OR$V%O$.3)UWW/%S_V)BZTJA!{8RX>V*>3'}')Z \2R[/IP^_#60, M,/7-93VG-ST(4$OR\G656%KCYT=RU}!=XSN7-Y"X=/?^U9NWQ,^MD0W)8 M/%PKGGIDK9}M_0D_!Q(>;R$K@?NZ7;R^3INH&C^4-=[WD\-\WW&!066$QS5:*

MZ65$0\{\"CU3=!FA_^D>+R.N2#L/$O4A3D262LDJ996!EZ$9%O]W^G__"^$M MG7^*"X\[-O!N(.4%E1?;O%YG7E X9I B200JO(%(FB]/D$A0L'P#LWJY/)E@

M%>2.JB"^2$%8IL1E4G5E3%O})!5ZIN@"P+1W;QB3;8()?],) }^ GP-W3!+B^GW=V M8]AKIU*.QT;/939C>T$Z(:OTS+rP\\RID]C"GHA"//..*>3U2O%S4WH])_3, MHC"Q8UE1+MX5-5!V! E^US6;F^22Z2G3-R735^B9@C\),#10#Z1+82&H$2] M_G'K.[UXB)715,HH;8R2X85 _\2{A A3=Q_Z>4.MS5?X\.D>GWD+[^.M^CU34&2/61;$YX\9W_/UTXKZM+|)G9Q?*

36,B5[=^A@5QE:[-N;E4WIXXAY:,.MO'5AY&X\7O8O.6=S_QS"WU1,<5'-#$[R3ZB)IR4U M?&R!N_.NI:,)GER&%1978V"IR> Z6-B%?S@9WPZA,/Q:^=R_[8^.NH(QI.(!R MHS*

*(_/YDN#!#!L_Y1,:WOMG:6:S9A02[6%@#] $WJ'G H?_3^^O/%3V^S M17DF;U^K\^9$V"=A/(I$1,W,.$5CKE#;KE,(>PS5%/>>;EL[P4YF,*1I/"OGE++ M?E/S(EC:SQ8D'USHC^2!K?$QOC4GTP&6RKX)$P.G\M"%8LZWBS>&|%KO8D[Y=$(]:&

SY_%T.K[^~"9>YV3NV;JQXTV_M^_[U]7#T)?C,"CC72TSA';=SO-HC>U^,,!$C\12*]9$B7LJS1%-ZA!-9RE&5Y M9\M+'%<'Q_6\<9Q['%:BN3IH;N2-
YOSB9A+&)8.Q5[_+3N$=@JKY!J9PCD$\!M"}6207E'"7HWID.=)?&XVXM)_W@WT-@>D1=N8JZ[39]J_97ER>!MU@5YR4&*
*MX@Z9VGJ+5+XW#4I+,5LR=.\2LS&5X2@Q6SPY*GX9V"^.,:UOFXZ?VDHSYJ[JB MN)& JL.R1*(G1WW=CQ=*)"6%D9QWQDO.V]$J'90M]%$M?K^_M7!H02J 65G=WD5(LG:[70;6?*
PY\9P7[.%7D+O<.H(IB;ER8JZ7'!)/C[EL]VK5 M>ZC7:,:.5W##4140 CN.;))[R>6D[!\][$V"WIY$O5OC45[_2T!Y 2$I.G3E< M>\LOH?-=KH)9:0{TCK58)]-*
P!E9SB<(0Y<%R({:C01DWM(;7B&II@$-N!L.2 M;V]$'6M-IJHU6RC=KYZ 5][E(K)78F')P6#N+39(1ABT9S3 M(N$'.-AE8POA%LP,9MU8*
.>$^T>VVRSP@ME!+!:?.0%BLF=A$1>4&HRX"V;' MJ$'O\HD;C.P%5Y(%LX-D$6S$R_ZK5SN0>%[=HI,4.*!DHI,,2E5OZ! MTPD0R]!/4A&WPN\8';,4"U[Y,F@?!$7S
YR;BYJD)O/5\@%,X.= MNGTV_3%V7TDL.O%+0LBE<3F#MHR8-Y?1D4RAC0.!%DPN!NRF8VS2H902KB@ ME!#B+IB=A-@^%OXH"2%C)L5=,#O=.UOYJ_Q"@I#RQKVT>.
M'R_I)^TP O^?,;>O:EM+-L;_BJJG)GG3:H$!,MQNI[4.4#2G$F)Y#N,.>>? M=G.:DV$Y-$%0G_Z=UWVWMJRY M@&V%T]N9T $G[MM;:Z_I,M0I4W0$W)P;F*
MMWA_O!BHG=8O<<#-T=A@,X9X[:5^D0-N3M-N;"@[J;Z.VY$!-T=Z&^S%OJ[H M2<7,M^K7!)R*Q/+#.*X$D^QPEZ;Z<^>NG__"P;G!AMG5C^ 46M?4E/[:V6*
*M9;M^P@MDV0;;I3[K*FFX]=#QQOL_%J1N$%-S:^'FHL-XS9,S=MS?]=DO&-D M7*N/NW[""P15L=O1YDWA++<90:E++>,5)> +74*JB0*P$4/HE,'],\SNX.&G;_MN1QT:4W-*
*UVM"W+),+4O5; MG$1AA2H^JU-^C<63>> M(",?UX;A;!0#;/S+>93(N9ABMT OY8,&B!S5#;O;M@W,';CRR@VA-J#M*J.TG M]%)>#[F6 <0K=9T6M,I0:=/Z-*
"\!?!"L!;S9[=ZM5D^PK)=H'-WWY"(^C' M1-P?XPYXW1V?=X#^%!!?P9QZF!ZZ0G#\06KH0<_N#/JUC'Q]-+I(1CZAE?E-.M2'6!ST3+/]];LI.VQ@Z_?3XY?8!A MUU\M@Q+' B@H@BI?
7@O+&2/VI1/4@],$"YQ@[,&++<0*_0)C=>'|FPWY)1J%[MC_]%RWK]2T1\7VIR_VONO&@L-= HC("KB&QAY>\;1 !$"H51[CPWN88_-?X. MW ?
28.JX+KQ#O/,;7$@I!;PQ6X]V]_&;#ZN0O_R. MN/GPFV-=1RAZ_@0$60O(CLX!".H011E0QV^ _/ E?++?&%*[\8#M)LD&*4;)A ML'G)8"9FE$N)WW
NBHJ=Q+G2DW]>.H[]^]!5/B@BK^ANVP!;;[Y<'AV\??L MPQKJ>/CE\G?KY/00! !^9G7*>6B*$.V(N7,;E)O?3X??CTXNCX^LPS-DNXOC*
M(R8B^/'BI,O)T1#_=G$)__D*3'EAG7VR#H<7OUN?OIS]>?$ YMD%;XL2?RXK M4OJ$6IJ,F%L&?]\Q_U(UM_B72]%9["Z=+TV]5">RU'!08B<[U]!V1#^GX5UX
*M/ZVOL#77L4,_1^KI_6]D*A74[=ZJ:NU;>1.FO'YRK*V=_RLVU4JZ^<4)GP M_/WY%S/IY=M?^GUIF][Z2L;>]NK;.C,,>O3MI.OUMGY\;?A)0@=>.WAX>?+' MR>7)\<7[Q=I-*
*33TUR^[PIE>]BH@5&P]=T.R%8TS"+_,P"9^?9A\2A/O;DD#4 MZDK?*N'00OK]>11.O&11"4ASW65R';O3[=N=QO(YZ,VM!C5K EB+D%T"GEL*
*M2PBB;1!$>TT$T;0[G;;=`BPOH7@*050=;;5$S+%#7@Y ?X8-#".JQWX/LQ41 M>>,_9&TN8RL)K6_P4##V?&$I.8F_Q7\C\+/U'0-Y)X%U-A7X]>#*&L)NWW]) M)V+IO'I]?*
*4<'ZW%D!NZD O-*17],1OR@=KT7"fTA,{[@NN%.G&IB6"8"\!:H(M8:=)%!,^2@27)_N^]'9:]D'[>7IZY66\\^MY++*<-X\-'5X[A7.M.O(6*+)0X.D6BESC)=#KVXT5BNXJ?0=40]?*
_Z+BPM:-$J?561:C\Y?/7(M]? MH3SP/ IOO1B>^A1&1V$Z2B.I/QR/@5Z2L;F'VPU[,&B]'M_PRZ.I!215J/E[M,$FM53XW[5Z_>BK#"U32N>C<\JB\W?
*{"R_=$BMKZV(FO*T+>,\U@_M4F_BM MJS1X7"RPUI6N\34=_TX3WOS.R \BO#6*14'//CAXX5*\&FIHWV5&U*WU[S%1(MOZ 3&,;N-*
S@4Q]^6)Z7;M3OM%5[@OJ;3WV6ZXQ:R/%:GNW4ZS5MMN]587GM>_M:IHMB7,[7:C>C[(M5SKR%FBO$ I],VM4Z"WI7[CA0=!]ZG&)$_[+WLAAC(VLZTI%Z'IG.:](@/N@*
*M!CAKRVHY:-CM@^IQTRL=>0N$5X2P79WPUBG%&QW[H%<]PGN!:OF1;(4A>80(M9R7.SUHCWT8LLUN(9:JC8&R^2SP(L'?AOX?P2V^ +]MTZW!F=3(SB5CP*81OP9P2:*
<32;X.V9&_!N&I- ./@SC MI(%\[O[(V] I"BBMFZ70=:KT[J#9L/OI!\1X=KVB4B4;1E= MS.:SOD#U^_#:".X$)A). '"^R;K'ON$2>AAV.O%LG\6Z%Y7O.R/.]Y+XBI/OR
*MF68!SS1S/,,G=!)\@O.AMO!GD\MK<:.3/YHLZFEID[_[(VQ#9K362WUH]+NV# M!Z2LO XU6GE(/ I%8XSFB7% ;"_C\K9@#8)!4A¥MUFHT(T,U-^3K*CV'0PLV4W*
*M:ILU/FL2VA@)%>*2¥]Y/06@7OX"%!R5W7FQ^&"\779XQ+F4U0H"4%%]=,UT-/K M1 M+ZI2. IB-^@\U(MV!N0H[666278>Y7]B8. G&V.H5C"S^]TF@3B9K*
MC;VUK(G^P8'=;-883Q49>0OT6,BU>#0];@$CM-]HVIU&]6]F7I0..U?>6WOP M-S57I!Z$M;MW&V9>(0%C%8;[QL=T#]'DB8V!$;K=@=WM;187N*;P34GT00[$*
MF@AL$_(=/F7WZB3H=]XT]IV&[3M_F"SP>Z;JC9&587\"=0U7I+5AKPOWZ% MH?=O/Z17I M=W.\=!Z%0!ANC#R AU/J;*SSF%_!R-N0X[UUT=Y:V]4<@&I0H6RZ:FC@,A(Y*
M=>)Y5%,;L?$X0!KI997A'1WFVD>$(L\Y[/"AD\4E^RK,.MI;@(@:\0EYSAL.UFEO1;31ML[EHQ MK\;(6Q#Z!KI%+<-X\-'5X[A7.M.O(6*+)0X.D6BESC)=#KVXT5BNXJ?0=40]?*MRC-*
*1N.,;CU#:G;H%9%5&WH;,;]V_C:2+M@:@/WW "2^UZ&.L ;?O% **U2$XW"-]CTM]IV>UAB5P-.MI9D@:I5WI"(4^_)Y90&KK%96B4H+'8VT-.O@X^Z/O 7B6ZV&*
<]^/]IQ@#4]HO.H1/W&[WHNC8O5;+'JS05+*^*G:85 N%H4\DU_N1M='7#DY]=RNTZ:$S.!J2FL"+UI^OM"Z"GM:9>)= M0PAL4$@U,^M;+QQ?G$VPRG5[B-$?VMV^W>I4KR?*
*R*QU"5182$9[' VN$^%H M S38>D"3]RI*^.=.<& >)CWX)BV"1X"BH': S_D_JQ1Y103BQ#IW J0BM[S2? MY2$TR%T$_(IC"ZOO3 -]DK,)'B M=OK;{(V\A]6'0>S+1;22B9;?;3;O9]KMI*
MSPAKO&Q1)GM!X@17'M5?URBB6Q+0A6RTHAITHL^%<$VCT&W2JSI51"'3I-@ M(0?MD22X5&B_4$WA!>K?JC-Z+=:?A:?ZQ6#MN7-/_38O0!(K$>]?Y"6>J5 MCKQYY;M?*
*S&AY'.6M%6*TU6S;!]VZJF^!E)Y&X11F<$_01]AT>XJ'5A&ZK5-Q M3!YK-9;SV+D\SG/?"9)AX!ZK$!VX\MILV0-5<>0"ABP$?.?D M,F)KI7BK;<8?6IV6W5D!_GTA.[X&Y?*
*TUDO2B2Z80P'TB36_"YW]@=SI%ZRB M:M\V=3IRG0-6CUP?\0MV0I/1_YT3:MD)FK48!U#I.!)$W*RQK M-0I(.P^EN75Z1AL-N|&H4'9:15(9.%=2^0MLT0!+(N%Z&P]K*
M=3%HT-EL,X6:D#9&2(44LX<1TEKC3^U^RQ[TZ[X<|^5LKLT2U>=5A%1WFTD.MS99,)C'{3#Y> UZ=3_IVM]>OQ6WM#-AEI^5B,>CCO41> .;J9JK"A5:,<=36QCI@/7ARG3C*
6'%F[N0$RB)-P_*,BI+[33-,)}4"]O .P@NN M/@E!;'9Y+,BR\]Y#.Y0*/I0ZJ[?{(6Z"\[HHH;YVMB^Q^]X'!M2K*^8]H[](G MB5)}0[>H M(@=)16DI4*@]^&TM$9QW>^#O'Z 1?
BJB.N0NWJC6:]6Z"IFY M3'50IH4$VS:G5FVOW5!KG#=7"0'=5XU%9M7P^#15+PM/.J4&S5]?@=62E=R-1H5+=&H^9+XLM58L?Q3V+GV2HK[G9[=:RXWMJO*
*N#5)5X>D5VW&M2I)KQ7# MJ-$]*)^&77RC[5N=I.]*L-%NYGD]4I':DU'7'MMJG@R$6/*VA,_Q]=.<"6L MR$F$Q?^.+;AHQHA)7X7=K#+9KN,,+Z27\,&*
*<38[ET7R#DSD+\&;' R'TU*WC MHU7Y38#)X8T3X>(?AH&,_X?QY;:=V9V.W:I1D*LR\A9\X*U"6L]VR'83P#<[M!-RLI@M]QTBSLDRQ:\M]C2._IB.NOI*9S:=N=@8/<.ZKKG*
*M%TJH!4R3"A#J1OJ^']C=9L\>;)A2:Y6SVCRS:\M]C2._IB-^.2HG*9G#2^OC M\>>3TU,.U)]]LLZ/OYV<'554]:R#FJP"%-)TU^A &L9G$[K%FZV]=O/1?6_M M@W;;;@Z6=*
[ZM0FRSINTMTW:K8?<[.(6TJT@.54_D+8KPXI.CER:\V[6-TQ' MOG@<)OK?D;MA>'46)(H+6>[K%\5/##NU.VV[VW@X6GV[%L01<%M+1-J Q/*
M,>G6;MF[P7)LBRI0:MV+H,8I7\=&UT=<.7GRK#KG;[7@?HN74(@OL/(05'] M'B8I(H3?>?/A(IU.?8&5'8YO'7GQV_C-'+@!KQ-K$]^>&>=!'Q9P+N@ML*' M/U14>ZW)?*
*WN3[BG="82-V9.IYKN6F$!?8(9#6EP'O= MM.I5TNXK?DU'7'UX\ \X^+_!Z,L$9&(*X:;NIM^V0) O]K\<[@O3L7FFZ T M6_:@]W (CSHZL$-4V"X4_J]"A6LLA3YH=NQVY^') I7W_-*
*<)@[4648]<'_&+ MA37Z/D_#8,],H=/@ENX7M 8=@+7TN@;5@:_4<<#7C%3O-*17],1UW4J36RO M8Z/K(ZOH0!"#4<4*
/NVW#AZ,;5C[X':)]MK(,KG@L=]27ZX+>Q<)%P\C5GI/TYC(!<162,GKE@3^EUDM5;[G6G5QWLOCD=KON+L;71]Q ME>4)B&0?@!C_]\U [] 2Y?*
+3V>GEWL7)_QZ_MVC%OWBT_#KR9=_OK=F)VU] M'7[[?'+Z'C7+7RWCDAD+3."":+U]>"U JQ^$-3,,>G<]!F, GX"ZQ'+ASX*FK MR/&MJ1.1TGER+6(!UX"3NK"SN !L%Q?*
*SOPCMP\%RUYQ\&"-R057T]%U;UG,>F\G;#'C'P@*P-AQ;H\ M_I_+O9/3H^/32]Z)KK/^M-=;,;5#C+*,.E=@;1<+YL>=,X"OO+<>_<^[C-Q]6 MH7!Y-7'SX3?'NHY0V!Y.SBZ/K:,U?*
*_[KH-5L_F!] M%Z<7?!#>T+?C"V!(P\N3L]-G.)?-#8*W)M#@34QK;C5^1;ZUZ=^P?OF[.Z%_M@P5=ZDF^:LO^]!GTA*GZ/:;]R=^GL?YE;*7(@5X [WFQ%8EI"!-M@CT8QM;OPO$3S*$;*
*[UN%"W[IY3UR?&]P'5|+D>"0(*9S+$9S6_J9[.;'#X13 MP8F ,;V-\XG$-;SFW0H^,C^,8)QX8XD<%L(>C+V?EI@WB;7L25@'!=F*M?. MK;!&0@06? ^T%-X<7'#DTBKN/-B)*Q'*
\+Y_GW\14YR>HSD-WJ1FPI(@\5'1 MB;P:0XGQ.A0"FA-]$Z?!H/4#4Z9C7!?LAO<-D-C>_Z/'AJC)P35W@!OP35RE M/G_B8N[_]TA31&&]^N_-
*:JY8:H?,W5L7%_[4N,JC#!)PX3UM$B F8^+ M'MU:W_CHN\P8?] M%JG X]Q->"E F?LPT7$:47$C3"=*3]^1^3B@08&N,B0H^"D^F?O)P^K%)T\5M5S,)0)&<$$;)T":Z@34]Y-K*
MJX%=N(>96.+G5(P3Z9C%A^Z%$^$@.$C^-S-"+BRW50CX<*">RN$1R-9WDGL M^5B%FI;'9!?AZGOXJ1 52,.@+?_G0;L.=+D6OJ5V=G#:+.3;]MZTUGT"$N* M,1+Y_5!C:Q@$<*A*
*Y2208%#%"OJ8:0#KK91U^C4!\MZ52+ 'R*WB0-?P!R(C M(#PX8-A:D/HT/W4$Y,OD^;SX,(V.M>$1@!S6NZ.X"N|@HADV8IM$TC-&%$[N6 M6T9NOOO6+MR+2B'X'.*
(''04\2>V:.E%_!3^P@/> M52$E@[F1AQSK*I0\AV>YC[1/SRR3]^9WKD$F1>)6!"D)U+_-=6VW&X5^G-_X MO8UWWVKU]?
Z@:3<'Q3PK&T@DL4@_63C[U]"@\)]'X<1+OL"K6YO@T+'$[W.[= M.11CLJ@WG=(F#?5LR1(+0(%$J8>,EUACI+^]JH\"^:,.SK<'@Z M/+]V8#/&(B6?V!=GA.4D801VT<40HQ!?
2;H_]LP[=J_5L@Z0TW(71#V(:9^IAC9M\\XD\N M-/HTXYE!SVXVFG:O7>RU:L.6F8 %?AWZH#3$4NY.]'J# %^RU$+I(7QI6/Z MQ$9075MVLSFPN_WBBD"Q3U!R91Y?
9,I59_47;:UHK+EL62(']^$:,3]N$9A&\IX1)9>*U/E9):8[Z$[XP$;R>MS&EZP M?$5Y1)#!)_9W5:->0UV6L[1-RF,(^O:L(KEH5VM):LMK6K:3JB1?X((!M^X M)CZG9V@W:.^91T#*
*<.GY*MP"9,J/P-B<|6/.!,@9 MMCLH)VUED>(T0(KCY!\@0R7ST.>$QZ2V%)T3$S#50MY62;'LEE4K1-S 1$U"E0CT@G\@R=M?!JD?WIU35|' M1O-J)\|%GS$-'*'5H/F!D*-I\,EHP?(N/LU*
*O!/^)T3 M@5!";_GW4A[%YY?[AR:/W@G:$#CXZ"!H>TR9=^0Q3[%.(V0 M.V)M96J2)L$[0@% \G^2^BJ8=P-CQM<,!W*O^(J86,8'I.(UX\!_0(#%M'=@S="@/[]:#+Q-M%,T$,FPS M>?*
DX6X%)9KE4G@W((O4:@4ZZDB@^&WAT4N47U [5"@.1-HR1'=4$ MB7L--&NSK![.1EVA6C4673E!-), MRG81?BA)O?
N8QNABB8_H#I_*;+SUI^#IN\@=)]B\|F_&NUQ2SC;2\|YKZ>2\ MLV^?AZ=;PI,@Z'5Y^_W:,Z7H?OU^4]936"4OIU-OK.SO#[|FSG)>[:ZPO.Y?RH6;V;71X$C#4_V$9.+ M&*
*L&IO@+|S^I$R5"9@T<7L/]?Q7:UHGO>T'H2=V7G_;09+R"BT(G"00I.FBD MY1&C)IK0M#(;.,PCG7.*3AW,O2*/(]X'VA,D%W#QX]X"SKGQTAOKBS<1)4F*
M7]0&@,TX+D$X600:A3MN0L9[SED"6_,M/9Y;%U(URE-E%*F[+U^:?3TYGG!;>C?9KMG'$2=.U:RC3DZ M@M< 1T,V7=&R1K_L.&MZ);SU;CI*Q>-*
SU_^X77HB|@QW7!D4LV&K0+T(EY) MM^(D<,%Z0TS%@XT?B:OFC&/A0E?_I_SLWTX--A92.TO>"T*0!3.R1T8JZ.C7P_/3 XL"4M3 M&VP.#6<-_N\4SK)%:7V-*
*P;YU%L"1W7*R7[.# MOVVV,:!$]+0'*!4Q<8\&,/*D0Q_](*9ORA">\9G6@!2>UM+/Y-*M,[DP4ZP_ M1'%//++#C;D+K2^+,:.@%YG7Q:'TU:=.,#H88E?P>GAF%,4:.@XB426L!ZKLRW*
*MS0*D[']5AJ6.FTMHJD)IH4|2%,5(SY*D&K-JBN[^,%571TR,/$ROX+0MVO?F MC$L2^0W3TGI+`Y2R.3*9 ?!*C*,4!83W]`JDV(WR50UKX8)2 MA*
=':_K^C"LJ>TC.6@IXSCQVFZZA:(,NDJ+TKO M9DI>\&R==$T?[KHYZZ0D0\E]O\?#O-_**68 >\//;*(9&N(|;9_E"5*$SK%M M$K\T#^9LHO;"X_;-S'3!VCG.;T:OI4'D L@8$?*
NO"UHR3O23< M(QY$E"?D 66/|'"DDTOODAZ#RHZZV6CFIF76GK?QH)-9INLY$WQO#^^G41]_M@S._(1M4+0'?F7/5T]Y(@!\ABI'#?B/IA$5-%<10QCZ"J,-6D74-)4)EJ.;Z@4(V!4*
MP2)5ZA9SDSIV,=#68X&AH256<45,O_[^SL\>6=-PSLR3J:;>$ BHIVF$!=M$!7/A9]#!,$:L,ALL#&JA(YVT MQ3.0\W3YR0*3?7^-?/-3$L9-Z*
*(845:).3]A(DB4DI&]2*DVS@ICG(1R5?#91'@!Q0Y4]9+*==*8"677P2#!*U"KZ&J-!,MOS*/C MW#F0HIA|(VN),34"]T%<$N.55R'],(%\=-NH741)S)DVWV.G\LA6![+DJI5*
MN+2YUVK+,&NVX4\,I\X!6E7)E5C6)BA#=?ZR>X4!@JO,S /9_;<4U((OJ[2-`MQ;!48W_RJDM#Z;V#AMUHE"Q\3BB=BU:X2@]SJ):.5=?0*6=!'6+(*S(@<+#[H9 MET*C]XC#@7_"*
"2/)3O#2 SVA9SDSIV,3(AF(5BEE XO#K4%=QE.0> }S-CZ>,& MGJ:X.!2]+A21%ZOB1A?!Z$?7MT;'CMIN.R&,@TZF[8'=TF#VX+-S$&I&LZR M8(2U$$"-?^/-3$L9-Z
*(845:).3]A(DB4DI&]2*DVS@ICG(1R5?#91'@!Q0Y4]9+*==*8"677P2#!*U"KZ&J-!,MOS*/C MW#F0HIA|(VN),34"]T%<$N.55R'],(%\=-NH741)S)DVWV.G\LA6![+DJI5*
MN+2YUVK+,&NVX4\,I\X!6E7)E5C6)BA#=?ZR>X4!@JO,S /9_;<4U((OJ[2-`MQ;!48W_RJDM#Z;V#AMUHE"Q\3BB=BU:X2@]SJ):.5=?0*6=!'6+(*S(@<+#[H9 MET*C]XC#@7_"*
"2/)3O#2 SVA9SDSIV,=#68X&AH256<45,O_[^SL\>6=-PSLR3J:;>$ BHIVF$!=M$!7/A9]#!,$:L,ALL#&JA(YVT MQ3.0\W3YR0*3?7^-?

AMVRY:I1WY!^3"!D5/T!2D=‘=J@RI+JQ M%(^F;:B6V6\6CA7@+,.=6T$T)KIH?O3=JHHR9TL;/1&69_8':=ZK06B$D/6"U M69ZD<3)"T89WE/A@"8502KI*C!?SF XA2KD6F,LG:0E/:.)7!7J3WNP%%Z E MR#&8HGV[VBJ;1*5+ G73'562W9>P>C3 #:+U4.?AQ6>%W'4%+?:N!U<"HJ(GK%LWNF(Z$[/;5O5-M,+&)J/%*QK;ZN M;KU>\ZZ<@DB36Y(VSNKV\89!;T(CH"M1.(M&""B"@A ?N[H$9!.QH'>8S(!)HGODIQ#D8K'=L(=H9< 1#:CWK;&WOQ^?"\|193HL[/^W1L:"N]-7<8,_>._M'0_! OIQ3-';=W'C'JVG^,V'5;(_XFEL^N$OK@(&"C#E?\W#$=@^A&)$87>& M# _L|+_D_:1&#=$ E>5V56<5G5S=?KVZ4OYZ??KG[HW0>?:RXV')Y+6C M^0.?,]<).QAW8SG, (8XYKT$_$4F=/"8 1Y=S.'7TSY0>UTL049\P)N^,*(2$W] MZBBT"W@9B=3-13.G:7M+Q7 *@7/SIAH$G@FLS=GY0F. %%"-9"^.#%*]8 MX-V1/_ C\(5[%]R.+ ;@5B,)X'E_/DYH4>BK!1?ER[R']$D"BGEN$X=TY+1 M[CLYL+,C1NV|CY7/0(1U@$,P=+PW,B#A[H14^[0S@B 'L,GHE1&=|5W'^E8 M^5>YQ9)R 7V"?@!N$_^',V\PYGH%8^Y,/@A$ $8.5KWSO*<(?Z'I*+)R#,&H M@DI_P\"!Y'3$,';4.7@.fK;P^A)2:2B/4Y%NT(J7G%GP+E@ZDJ;N&,\"/K$ MB7*HW"3N\|_JAN'TXVX*B\@S,..*SZZ7X0 M>*Y>.!#^!6P.)P_O0M>- #H+79I&+6*,D M>?2WROB'<&;_0+K/&<)X;D0/fX,&7ZVB#U(6?8E+B7J3,0G1ID,W!?+_ @.%"fX^4AHP%$"H7,LK? >Y,1(WJ/W"AZ0O\<'P,"9:(\ I>$ M8#;,4^=;\634&\]#$*Q>&SZO:$I9SX3;X##+E?)9$D@D=% MGT!.)C8!ZQB&&!X(8X\8]RT[N3M1P3U-HA$WI8IVS!&1(\ 2P=S',5 4S)5[M+P9FOI2$ G8T$/8(7@0;"FCO+FX0LQL>W)H1WX&@\|#SO?D3O@W>6[>M$^64 M%E.]C4N#D3%8:EBRZ*$2J#\]>8?@-TWWJ"*)5&%NJ-EM^MM!"+U/!6,5-Q=[M/QN,5K5>,.|+U4TF%Q0!RR>@$V NS%W!G__=Q)Y\=CC*O,1H5?(^6M#/5/8JCP$ MD5[U"KDZEEG3)4LX>@(,I#M?S1+:=$6A5Z164[2Q4N&QSM+-8ZV790JTP3.6 M[MAJOU^M%"MQ MD_D!*.0_4/[")(UCL#@:)&8%|I^2B:AT+!)T'Q!5_A M?T 31E^1_4-0!?SM/B\=1J.5FF"@EC5- W_OT:71&@{8E-2C]2(%;X$Y127-M2S!!--I*.$JQ+OE?DKYV.:/Z&0G$Q\B,2]/KH(^F> CT/1#E_%N$/ F.T(T M+=R5B. MR)<>YZ$*K2OA8Z7>LT2Y674@-[BS9(#B5S#QR>/ &(] 0*S/:98%B9%_W^+W M4;D9VOO3W->_R.^? BJ_29_3WW,F9>#YY#",\0A/P:C@Z2=ZU\H//KCZF7Z>P M\3Q>>'2%+B(#^5;(&@QNL^2@+UTHS'!.3PPT<%O MXZ%LH3+ &T/O6,IZ'CJ#FRBQ#F7)P>,;WI1"%O1?!(?!O0=*D!-+J50\G$B) M^8:'Z)N#G9CPP#MPP2E)0(,#)&\63YP=R%D:X7B3_97BBZ/1"_-35 M1WK(_R3@*QOJQ0\ +YIH1BVL,L+R4R$(#*Z"@*U4 "&RJ.+G.HB=&_$F4%$ M$KEI3L&R]\> 1?&]-U.^>%.P&;F;@Z\1!K1\/1?4L7C*(H8X")GWC]+V!6R! M,I9'P8(Q=PW&'MB#*#?^:4DXH? E%RD(G1]>AR F,SD86CS5[%.M1+"S\@"?#^;(.93??>?I4@@@,RR(&Q:=88JT1&[PXYWRUCL"K@Z\,!+,4GIS M>NG.N- :\D5J3O."0UL1@2W#K8C8"IWB.KTSC/))_I^Z3,.*$(SRA9D,JO!\6 MP(%PA/QMXYD%Z!^WIO#02!(B,(2R9&,1V*%X5_5M:)N@_>"20*&K+XG42-JW M0C1>\R_>1$^4,I&V#'O^=U(@^L)-YZUBV&O*FNN9Q3V M$]B?8+2HB>A(X(#&; C2'3&^]TF.@$'$,<<1/O$1EC5G 841Q97"/Y*%@2O_ M*PFO^"1?U="!>78/Y M$[,$\'YNG /.M%9ZO$W=^'R@K\:$@eQ'X[Z^U1#: M3NRE'Z75V8.0Z*C#%IDO"^VB1K-(>>M*5R07]\@T+7Y4J Y*;:76T4+U#1_A M2:B)%\5SK'GQL/HCC]Q'S25+"KAA5UJ4^^!Z/LDG=*8*QB*&LA"6C@NY%SKM M$$SC<<<=M8 SU M*#'\RA?.F5IQ3625$'YEZH)M 6\#QP^-"[X8CA* Q^?64G"X>.!|)@[>-)!_*_M)*? @4O9SQ&9462 L+D)[^.XC?A9^"[R!CX&%"?I4_3Q^:,3^YMZ\D!_1#*UC MPLSAF+G>N.)UQ!SC)?;9>U"!BI=DP%G+<*IX36'9WJ3\186K0[*8B-2A.XVF MICA#*L*|A^#8'@\Q57%9RLK71551'%61G26!38O@$:<,$27E>$T|\1K/RSV M_?"(P^Q N KY..LHG!NF>L7*V.&|HB;_JEGGV@:WBCR%/O:,ZGP16S_'2.5 @S\2&8C!DG$[\&SI)8.UN]) M?HBZ_&)M"VYG#&:]XDVG;(P((?I)-/B5.TUC?E2W*-84L3N\A5S5IX CW.*(M14%:V\!)4PC!96&4:URWU&$B+@0VC&X5XT+%S].QHGPCZ?= M5"Nl7_\5))TCHEI>O$1*>L$]#(DRWHWO"PSNHE4,9K R^!?'O\"#]$/T8MDM MH"YB$^.%/^!S%$N.4O&'(CA_ ?A'^-MRN+D3AY_@Y]+P%?TIF$2 M+XH&K9 &*+QAD/6)SU>O"TD9^E@>6 DJB)#7RC.&8+5< ?-QI-(]1:*UWT/Y U)%PKO81^9"G\L00W5#/-8XV9L.FFT M?3/D845, -] ?*#FI%8!B0A_YDI7RYPJ*GUK0%Z5U"'VJC2:"5FJ? 9=$DB+9D @,;9$Z|8TXPD3?8U_$CW15^.KX'GC/6O@6@=C:Z>NB\4B<,,RO'K7>>SHBH09* L1>9]JY6UHM.:6?,#R'H'4V><S< `]@= MH?7)X;D@NM#HAMN5 28HX1GQ[/X=VKF51 %?A*I@NXHYHPQ6,>U*?^ ;5[E+ M/AY[^ L0;N2XYW*]0)L1AZ>)O&PYU(-/#|+-]G%=<&:3'3[!*O#@-ON 7UGS1 MD2]PQCR%L?;W.0\A? R(6E{]7B45#WL^$IX6]NEW2DDY)E6"6&CTYS<(&+ EP /L=9&\XXPN,>AZ.$(Q@%;A7N7$ X&.R)D'* 2\Y,3)\0 M1QXN#@/(M7]B40F^%@01_[GH!>9@7#7V= !H9(VL/0<"=+PYOT1^F-!+(0S M+9LWFH$O)CZ'XRIG-%.B *?7[(V/7YVKRH8H\3%%20R '4P,"U#>'"),&/X>*FM3Q(9B1B(\FSE7] M1X2E1%6%F>T'+KRTWI@OL [%J +^4UQ=+K;Y+14E",D!Y,*"E;5=Y)QR$J05 M7]Q=Y(GS7S-],S"A6T5,DM,?W\07481DV5OE+<4]\F21B-/]EG^%@$&=2BX^ MX@GYAGT(L(- 44X%[E;21EB@6(4- 41[! <7L+9+B1%ZX.E)P11A1":$P MZ,?T;U+[WL3C_O"\P(#*C/$K+.S!)&8"U)<62U4#H3E)D,1;D MHG9PX/$TC,F0RY8G'UC%K4G7*9Q1D7?T@\!T5^;VX+KH@,&"$:C@*AU5D9GKE9& M5[PP&O?6 .;":HOLP _JFY8*6ZJOV%X\;<;O1[UNZK6>6 M3.1*;?70-U2K5^T]U&1 .\|*ZLLO;M%4XP4HGT1&6S(G(;1N\S4^]9_54&^?G MK7E2E?;D:R_E>/[#^# (>M5^/#6.;LD//P3A^A><9BR?3\!88]J<=/LfZDN+ M@=@W'RYR%6=%+8,/. @]DVM"3=TVEO5K+1I;_.:+A2Z^LY5^$D1%+I+X G@+ MZKRH^A1&- ROZ\$;EQL2U#.ES@ED>6B&E^WSA;*M&36MFOG5]DX1 A\2'2\/' M'<1B\7:[FIHRZ,4^=)B@B:]Q4((8<)^"E,8"9I36/%+2,T+C#AO\4]0\@** M6/8H]8A&>8\H"YRCDJ7# (MOA=PM%.0$!?#0ID>M1M#%+B@H:3A),'TM#WE5^=X=/RLT!K=\@0*3 M!:#H+!32$#?9066(P)HJ-\FA;+34W3/#:IO9P#35>M?DWC'KC MDN[G713&!/H>,3;.E\!RG$IKB@7[IA#Z%K9=TQO'ZH,6KYJ*)\HUCML@]G'O MX'}3$,6$L;PS2 G:F/<9Y1V-N'/11(:*^7P#-GY\ECWI-!A_8@LD]D($3;K@ M4USO\[(0^D"U:F8+%*>-<&06MMI*SU^BAX7B(_G<4{F*Q7TMGH2;)0; &0LO M1P?' $+4V*>'X?9?!9D?*"""-7Y@<1Z1\NA&$6IG|E."9[+1,GD4]S_$O\[% MQXH]$%SL9XB(/ X(R26+!&Q%8M8;,,*.958LHC,,MU]-Q,NO(D!%?P^\)6Z;M,>"L([XGU_QL*

'BO14S:EQ10491=2]X8Y8%651N\ES03>"P=_C,5?XX:V M-XV;_U<;LA$'9<&$]H/JU(QS;NBIH>O3J>R/5FQ\J MS_T/; TO6%9LA6W9HO 17C?W?- [Q1$B:5(4OP8KP/B&9,B/4U21# X@7Q"EB M:Y$-6.'1%%5.Y(TB4[5-4^U9.C^PTJ+S'9)0/ 1'9*$GR8U1$;FSE&$RYX]P M_8BYXR?1$8G'-.9\#T&-K1[']D#(!#T0*A .*0? R#R<[UF8KF&RV/DUF:HW_E ME%B5(:2-0[#U+@?$X9O!T=E8QHO&H\?I$EH'@1C: =_WJY\L++P&06 M=D^M1-R_,1KZ>.U&\Z?;#)?2#)X\+V M2G/5$%;-IYI.\ :4D=VB[3^5R? VZ,*:YOR*\!/9LSTND!^[">/34;P[$!%A M+.,H*ZX<4X&-0@F2P^EPC#6R1%O+A?Q@_Y[!--_?9X@+PI[%*8OAO/NPEQ+X,2 M,SN47H?2ZU!Z,;#TA*E08T2X0TMCYNO'[XD6Z%2'+3*? AW)INKM;L]23:NGZOU[O?P9 @42-&?E M2+[/@4Y%DVDL"0RC \'DP'T<-9TP#YFU9"=0G/1N2 7%<2<)*]* R(D+,R MH\!\EX(L[W>L.=*1.% =0U0M(.YB*O#@>L M'T27]TH6X*,EM[XT'2CM4G0A;;[UD$7MF>B&ICJ#]A)>5G?>'VRTH84@W_;L MBH&I]LW]'>=L19-&PG$RDG"74O"Q7*->1E-O-+.PD9 #?5/.L+;+&;KIJ&9O M$4)Z"7L,M$W9P]HN>OBJ,E2\"7O/$3;%3EB9.0Y0O.I;_ VV)_[T9_KPAJTZ M:QL[L"-K;_+OF3MRMQXZ[(E)*%N4?1N*/F-KHN^9-#1]MF#17)B&6O86Y-] MS]V6VJN!4O[JP@]M6XH;9GVA#L>P00K2:7S&^RIG)YU/O/J6RRLA#F+"6'0"I<@H8 MS@IGO*X!RY/2!>!;45C1UTRB@=>')/)+E.5GO32RJZF<=MIL=5HI MPQORIXVD>1U]^9U4,NE&HFOD71B6ESFC2P1.OZ32YZ_7*95@Q>P%/H$G,7% M7+IBR5?1G1O(W@-(D*]L{(T($26P/:6F/O?B">SGR$]HMG$&%Q6M 2>|*]]8 M#GD]J A$,!/BB(:12P)\$0E1=(W3^K ?3]@B=^HE4^6+-V%_@4]*WJ4^CT E MP8/45I&XO&4^? 3VB%2% M>713.;(!FRUP?*\^5NX,_ M/1%:#!96>?4LQ'2W1RV'26O[3\@- I(&;>8@C*S:P]R+%FV+#OO+V"'T1#N&0 M9-8!(<@LW5!Q&^GVQ*DQ'WM)/^&I-7Q8B>^I_^.0Y6W#N>(S-YZ#F< -!)O: M]Y>3(T,VDCCR8GOQO{[7GR/\4?^M9(XH*<0TAE$ MX)37%*B\5#^D[6BL_XIO=%?P_\OO=\A!%.:6QTRT2]YFP9%.7AG!]N>E1. 9F_SU$U#8/M_',D'1K;MHL!P3_,.VG{J3 M#77@)CZUIB,T9N[68J3XGQ@&FZ3^MVN!E'37_? GI+C5#O&'J8Y=SE*&$]MG7Y MG#H2V_^YJMFL|:(K9V^F0U)D#[WCR55D21@G#\HB^BBO&S@(VT:V\]_88(IS MIQ?8WG2L]XX.MG|/>=MD\CKM6O+R:\"Q(ERZ/ 1? T*1JS>D]/8<^:J'#NRP%O[QF)&%6<\#YJ8EB[6FADC8;X+.W0CBOSP70)!*C'L+6%KE8V MX2K(.[C8Q@''R3S+]R(K*F;94^5NJ2,$L-MGH(SLOS*,0G M-58@BTL^%(2.H9)2"#T7&'3Y1?FL/(L?]+<]6BO$#G9R8$W*WX'QX@D M5>C@*F>*K^CQ%OR]EWWD>4V2V+A2"_ZX_(Z!98WP?KHF0\6_HB@JK)69YZ/M6DZ- 77.B<*:OQ+J129I5 MOHKUC90GH)!T*Q_1*DG1_Z(M@Z..K,:"-Q_*M?&;7'4\A.%Z^9.Q7K]FPNIJ-KF:CJ]EHHV9#5&4U&Q.F,/.[19^[JYF0_8M MQA$U(B]03($<5&:,N,WHUX&NT!]1%"#,D86R$O"W&;B,-!/=I9F00?C (Y(+ MR,838VC94K68IF*=-GZG)GS"\T\@DO&#BS7DV3N9L*!/[_]P?L!%7^3(?GZBB M+C+BTVOYP@L%E"]Y%*EIWM?(&QVPZ@S;612RNBYN2&:H%KG;3L'=-OJM!Q34 M@6.K3DU3EB-N8>4'4CWR.=\T>:[;M#*8QA;,)PJRY$2ANDF"? >/[")A21E1$LU/C>Q&_8%2[T #RS>TE;>]):T KMM L4]*2XWL&WZ+)Q4LZ;2V\"CEC5Q]D M]]Y$#$@6I$E/W*\INQGH"RUC25,S%V$+UV-)W;S!4]#=_6:<\GH%JR TD2]7'L1$,B1H73_$KOS_K;NN';B(]1>U(ZTWQ_Q2_4#SD- MN99"ML7G5/!"^02]'D81#CQ-'Y4S9BS4&LN-F4HS>5$Q>D&+BG=;'6KT!JCO MJN!:E,,-LYLU(5^,E&ZF AI.JAY30\06TV^7R%%R?9'E^K'2,0T1"P06:>#_Y;2(&5B*.C%G6HKU7J9W^_L;2U>0,_MKJ8W_^2.//_>+;_%-WAHOE0UF5W@LPWEBYT2<>)'LO/E@GU33I[K^E):]D M(Q&I069S$RF?72"5X_)1PR 4-321*CJ =).$ MCWPED!!-/$UOD7482@DO$H@W@;Q,%2-F8T($\;&L!Q%6@*,%V M"#G';,:< MW>CZ\Z?#Z&:\9N$WG1@O)Y6=,G(]6RK I>K/L09%QPD-8U'1?,V?M\,Z4@OV MZ-3Y1GD$P/)-&;:M;,*I+>ETRU"M?]KU&QSP]]^<6G]&IZLM/T=:J&]X,7^X@ M06Q:MFKH"W>]AF\/IVELN+DME>HO]N'+,-4T@5N<0? NFXG[6MK29(%*8-8V1AF&ZRA/E-(W4(>>NW"W MPDB4VS<$'#AJ3VN&K74]'=(E#2\'8/OU!FFT'4?X++,V2U.J>C1.OG=M3!SRE]#GSS3+]BN//I':=6"=e-VG;MZ*.W-- QT2\%6=TPA'_KDT./NN_F<|ZWW:,,,+<7 N7F^C2%@;DCL*=C3QH-_M^&]!'LG]@:]E.H,'<@N],,RK4@"%+Q"K'3GP+C]E.XEY+'"*-&@_9_!H6$ M &*HB Z(&8GCZ@[1-^/]-AU+"^- N@H)GK?4$2*L%LX7P;ACIBMQE*E41)3 M=H3YX2/MD1<,B(GL@O9B5]MH@A_)%>3(<\A!,8%75.BK$?S[2PBGC%&:@[EL M5_EI5WUU)< CESG)[Q_UL:&D$AE:/2("QY(Q-Y-DB63{(5TMC/[6<%=X-22&%RBT*8KKX'J4O M[XA')8P\OL?C6"#!/V$2Y)I%(P+$VK|=<9BMSHTXY&L?|>K-["BSR\C?5"8' M)4P>&5(@5C)"Y**=Z2LPM\5K#]/(X)P* 7.K/%$^$:B89ISO0<2DSE]FL:P M'K]VK$3GQ40;E>Z2B,#V^9GZH^ADP87S$;Y[U%@?PX":7<6R X"V4$@VX! M"]!C#032&0X'H_%V9U^LX9KF?O<>>$8HO(EMGG"9*&&CX\ (D)21M/PXG$ M*!P":?-]U<_S?=5Y_QH1-E=X ^RRBW@P#/:)[$G,7R+7T'|K>I%A,O>P&<0@ M.^*I&LX,'X-8SLD+(YKGS*84P4$X5!++)^4G%|BLS;+|1Q^=!VEI$!G'DB,#' M0$Q6"H=SUPOB_!\I:L%^@G]7L#H$[&>13^*Q-B:NB2R9&1B,ALGBT2"%\1P%)LQXENC,M;%JO4T"V M;+'JYWFHFI7\LC5C:SM?V!N@Y9W;NJK;-7U \TDPWA$GQ^"Y1CU!F(]E MOR M<>E41(D!1_+N/&=63HZ79H>BO3R.Q?$1_%+Q>A1?PZ&PZ5S!['$<@9P&-BGV MLH1_;V9 +YXWL#P%V_O20/L*UZ%RZS4+|U_MX"&=C=[HV;P&3QX#>KSQHI M88'?J.OF8>OXI9=[-IVJH?N|&\),A,H!%S;@E?26B8X=F\"[>Z1++#%_MUU2G:.MM\++HO7N>T?MZA.^GBGO>[FWL@96#6*R#84;%E#Y;(R=NW@7A@>6RH*#8;.K M0+D,'T2E3NVDD*53MGN569EK3]F6 E\P?<;S&V0$ZL=M&]HZP[;1+&BX@&2A ML.B!FH=%A$R7-?@3UXNRBB1N/8AW2..],-NZ(N I_MMD/U1FFI-*%3P+&O:T MP+%"\Z[OOZ;E8ZC#1JAFS1'D2S]2- C\)+?T%BZ@^N*0W+EXT1]X^^_9# N':7;T;2$RXV 8[V/J4>L%LT,M5,_ %MR1#8T7,C^'\">%E5);S.];?*)/N.6+]; ^DFVNQ*QK6OY:IX0ZFL8R>RS M*H)JPRZG/I4OIJQ,2_2&X+4CC'[MQ]O5BMI#WBN@K:WO"U1&N.K+=T(V%P44L*I:T@MPBE\;4W:MMCP]Y+-:5K0 M>K$[.D5^B,_3H- ;U6O:=RZ9X6!KO=4WL3 ,U]HF=+VG&C7C\)9-HN@-UC[* M>LNFO5WT=770,S<,H_;7.1#Z#H^M;06'0!C:HIA44<5;&RA4_M;8MKA_E/ @#K9"Q\Q$_ M2UT J$BQ5MF)@Q)AP6IO+4BSQ\|+\&*2V&7+]$$13B8QFU>*M6LN<6J3@/_" M&X|RLFZ9Y;-^Y*IRXHWLGU,W1_UF^ -1",?RX6S8R\XQO_637Q 7PE_C^U(MJW,UU$K#4=Y.5'E[<_WEZ" 8))O\DK?8O0.*&>:O@)P9,I&@R"P95I/3>*>X M1UBOL,H04UNOU/F<>P^[2!22J M#'4L2[?4D? OQ/D11S;W3S!\FP/"BD\)YTQ";GV(&,7Q!D[*0@XPYDW(&,VP 9 M"RAQ#K"&D6;8U09/FQH!=>X/2.M51QM M(,TN.,1^&V97X0#;-,OZMF];OYC9]3O/2X MS>7/R*[\A1? ^!H>C'ZLF$MXH+/IZY,TS4@_A\L\Q+R&W(9Y%YUKR&'WQ%<>Q MJP>C\|.CR?NU<,?WT?"=QRYP7O-'Q(?IX%/B,5)QFOP>RC/,%WP#:/D3M[M_V8K+Y2NSQ@\|&:/IY-Y,IQD@[_>E\KFA^%\'D[KW!H%Y]3"I?CO-\863*YU M[-$2C.||/WZ\N/RH\E>W<16.,C8R!'&+W[K|&(CI KP9#7OJ MUQ+ $_J_%Q7 LL^HLJ>WX\5,AH,V$+WI1-^[:%8&M\H+|BF,I-'@>C5(Z\C. M/U@4CMWXOE%'K]NB;D')BL<),,IRCQV/GKB>'B?DFU[PN>KA3+VX.]U$&R1 M=_+M8MBV4ZE7$Y=X)HXP%Y'|['K!ES"_? V=PM=BM^W,]QL8FP>=9S\(ISRQA*Z6:8<#/&80)LM9E46N8"+WM=&S<15,HSG./M*PQRCHU]M<>RJV:^ MP%7K6'0K+(JAP6.G-]1M]Q BA/O J;4(SU*;Y]>.WT"\RD?LM$ 8_]AXGO. MGX:'4I51MSF]%ZX#JPC$%)8?\)E3'T67GQ<9ZSH$=EU58X>FE837']:'7B M. V%]?LX"'"&JC0IS;[#U.#*@=*R8) MF=%Q<U?9!84SS>W@>@H]NK>:\M:SN.L9>R M0P5O,.]8ZTM-M]\$W7*4B_,2VS'KNBIUF Y9/2UPT-?,8 [L(1N&4+4Y1GP;CV^R<3RE'C[A5:4W.I6 ME&4ZAU>VL#.W1!0G[&5(_"1WZ"^!IO'.G?@DV 7P^KLE7U$;'< O^:AXY,$!_N(OL HH&E>3DT5APJ_/89? M3?E#:HLZ:LHW@L*8H&HM!T&8Q6QBOKHE4SDJ^/3URCE2DG"*;,.&0FH6<<8U M(U4D_58I@5E&P:,&VD9E'MIZA2*M4FR!,D]1VE1WY*64ZZI%O4ZFL^M5R^J"90?!2N<_1PQL- .)',&Q,'!LLA;JO+(0%@ CP7AO%P;^(2U M>F!\@LBH3HVEN",:!N,<63:%(0&_&O(@9_P&=A M'WJPP9S0N%D6H;FE $/2P%CX?9A$A4GV*OZ1F]7*E Z8>#M.1C0'/88UO>B4 MGT5U%E8)M>0%[&IR1G-PX$! [7LX4>VC%X_\,$ZB9Q=8U(P&,>S1H#_J@&6 M3GFYNCV'1Z,E0U\N+L]OE*M/RMFW\X\7MR\P2N4%BX>PMHIX5$P]7KE@2-W/ MBJ%!!662%0W5L_7^5 MQQ_L8/_7.3>:A_ 7%.? AON* :M]MZHH,I,Y%W;K24B8K]EIA(E,=Z'W5-O:OB?U^@MU. =F] MNZ>< M)XG59%,*6G]7HBELIF1%551MHJNGLW7X1=^\)9ELZL^3R:UP@Y. MF6XM:R7NM44>85%& (K8O)/).Y#)E<9HZ\ED>53/O2!6OZ?V[4XLI\F;=R"6 M*ZGI[<1R6XRG&P;X6Z[<,N_,5#[_]'E/.+1#O!?$>*6R;STO?IYTS,#%[JE MZH[U*B#G'=_N"=^"%EC?)2QH@=>? SK3U0+>V9U4+[J!*Z4HDJ#Q\"$-W1#=8/ M,J;9YDTKLG7-5NU!5P'Q"S.>91GK&QE"6&_*>-([JF)IJ]+IA"_L" KHMP&T1 M'1TQ5D'^$%8.(4(RH:\[@8_\ .?X>,C!.#=>Z-[0G9&#!: ^,H@2%$?ST1 M%@%R:/-27J &AO/TD<6CR\OAE>&X=":^GLA=&"\"ZD9L*>W/.=&TWY2WN+4W MQ:U!N3H1+)YPS 2 M0%X_(6H:KM2(*<,GO7DKU?6_ MRX?'WQ&4_SEQ(Q? 8A8TO@@?&2X5/Y9")>/7T,?+2U83?DJN <>/V7^*E_\JS M^V%SA'K?J$LJ/3CN0:\L MB=1G#?WQ{$A4XI<;KQ]D_Z[#8%AG>C+!<;J(W:6B98Z*5ET2)ILX-+9?7[M:!&O+UD]T8*6)8Y>E]DD1L-(90O/G)>7<&@28YFI M:5/WW>V]VPP$.V:C!U2^5"!>G?LES8ZJ87 MY"O7% 2"7=OCI&8XC_2^3Q)8Y-ZQ]VQAI,P6;=YY%/INP#'P)E*4+ ,.1GJ1 M:/^OWJ:HW4IVK62K%3H883MZD;YZ_GIE]N_*A>79R<[+A&D!BW8"^5[X"@=M_$!!PBFL81+5GXBG]%_*)R\ /8C=&&[F\(1I/ZB=+9J5XM_+=]W:0:.$G9AN MWV6+),7%UBIXQK!/.R2]99. (^+_5[(;OM/XD6\OXZT_M+LVB3E(1HK&Y-B M&(4/#'X]7]3H:87QW:A?\37P3]\C52V3J#%;*I#L+1/?;_:-R)BREU[@V&& MA'G,\DN\K\:49G/'&Q00O:/4!2_H%9&,]GQ CL MP_@3^%=CI!W-7Y8_%'3'9?>@&/U1\%JE8_,V0"4Y CI0?*PF\A*SYPSB?M"^F@L)\SE*B8,*[K_9&W-GEPL_Y MNA=9F%9]>W+ <04N^>]]6S5[5C@QCH ZL:K_LI6=4286O>$;ZUL_(Z:GZ\6C17O:/JJ#_ M/K+A?*L-HR:,ZFF3'3:,TM.&4?CO&^7Z])^GOWY_[7:1+C[OF*AK]T"5X7+5;3C'!FS[>:<#[64;X.X,? @UR]4JU:\?M5X[7GW<@<-MVRS.5]HI_#G\}_8#7\FZ2Y.Y:03]N>B6@=97]4$5?[^QO69G+,@\G:UR&-MEEX+LY ,U=9U5;?6&";,<,=8>,9>-F.1L4??>V,WU'[_>-7- +O:@<#NVJFC% M?MMLA5^I*.7G|H%U$$IN+)_DMM=-*';6E^@Z"L%0'<=[>A=>NI=+>G\,;N_MXIN(S[X-W=':/!O_I6.>#\C3M?NDT" OCR%]HD55[:YWRXVNNWBU&1)>I[F M?OD8E(+HO_]^<_SF@V%IZF"P1L1@'3?G;`\.^Z#9S+*+;,;]N2H#?BLG2A4 MCK4&)GAT:TSVZ%AKCUC+MEJ38"V%H3+.ZJEZ3?>:CJ]>!5\9K?%5^W&HC,5L M2U?-GE&%R+;)9? L96SH+ WAPC,<63@BIN"?<^?KO1<.U*$Z1S^8>L2J4BFVDXJB;P.CKQ/6'H0IY*3A$> M53B6[W_J>)^^YLZDLVSWB#T.FC'UK3)F9^H>)$MWP{O&-GFQLWT/A\TIL'T' MV^3%SAA^D0G?(VQ[F80@4M$X_3#*XA&VH-L3_C[DF^54>@2FYW(Z#>'Q?I"%_M A]3G$E\&HRO(S;UDFFB_[&8C]%$:PD$"T_!X]*?,(KHU/MW)/.$ \|)>: M2=P R7&*B3=Q@&? B_&ZSX]LGX*JC]?8*E:Z-KA%P:@J$]I"V1G@+_0G6M0#L5BL9MD.,_=^6AQ[M,+0H2UU*<*.#,_^^5K]" M0"CY@(W6\_DYM:Z(>FV1OZLY2U%.@;N&#C/P/;S&+BUKDL]377TZNBSCGT[M]FUB7^_Y[+N%]DZF.@ 3W=']$R?VD9?W,ZS.IW]-W"=],G^L^&%P=SQGT;2[MA/OH1O? ZY33E%SBP6S@O.LAK?HXO9MOKAJ4Z=K6&NE+>VH5Z#!A"RWQ:$L6 M.[*EK?;=FL%$'5O^_FS9U!AR]:L<&R1!H]7.8^^8\M=AREYE2M=F3+D%Z]I0 MS8&N6F;-9/!?,P)>- I7C^S":.[[^M; +GCL,$UKS9F2QK*K5L=>VXG_W*C,]-M,'BMOJX.!LL;6)?OA]F%4@Z(,RMP_#QG\@SG?)?6KF8,5*VO=US Y2W-E!?,_ M$5>V9>P"2 ,:TCB5_;98T6F')+9BZNF]#,],KK1!(?@D&)>OXSV\0Z)!*FG[ML[A]+!V$U#Y)++-$%MZ3QWT]X_']C/1WTU!W9F^MXO=4U>9--6&/=EUUGE-;]X!&QHM MLF%[B?R^H1KF]JSI+!4,A\N&CFVUR(9=:[']#>?,,[-A!>YRWE03]OLK"_8Q _M=C-Y6[XY"R'<9KG1)0]3!W<;$U MW85,TFW5MJL1AHZU?@%K.14_.!FLU7KS,*.G:D;'6;^4LP;M":VM-OM2[4%/ M!=<4<'=I=D9VOJ8K=+F MJ#5FZZSY@WGS#E)WE18R,?%AET(^G#?O(M)71"^9#T_8JUK<3O;N?`MD;YNBM9^=@AS+.S)W+5^.[2#76@^PFD_9R#V$UM&\AJ[:\NMHK-PQ]9XPM6,[MSE:8NJU2&T>US?6[M74_4OS],#<"D]O(4 [,%3'>1V#'?8S9EN><573YZ>[MH'MV0H'Y&!V/[A&/;C[M M:EM]JJR!VG.J=GO'EK\,6X(57IF7LAE;MF:-*

VP/5M%:HKNF8\G"9K%!L-VTZY6>EU+X(#U!UUMW^"U^YK;JQGNNNQ^=$-< M#H@SM8H(7W6(RU:LW8$#;M@-2D=3QXL3SIV7V^%)UMKZ-K#<4(=2_I*+#EH M5:KL^1V9ETY]7IO0X]7COK2BS\,IFRR!MM<0)#;C6%5V8';91 [S>C>S9. M?'8UN4KF\=PE0 EF#FYQZ;?PCM_]4-**7T77D!2-OYOH7P26\Z_:1^0_L*]#JOCYCG(KW;<^K()*_ MXA0X>WH+7CKPV^K-69BN7>GF_),YT>UCN)T+X](#M;^|\@NS2[71VQ.V/>@+ MLS!WO/]%N0>O=JEA^LJ>\.T!WQA'TYY!8SZ%2;2-"V,X M/;5GI-_,E=F8=0U3ME3LFC^>NV\21KUHQ?*F_(V0NF>+5\)0S8$>MOK0S>LE'S>=C+ZWTD)\R9/ MQ6OTVE?D5B<#>^C;#TKY%4'7]<G_WAY#7'X\O[SEE*A+ M"WXZ-@;K9G-G[AT['H*C^>.8?,UWBNL_ND_QFP^K6"#B:6SZX2^N792=!VVO@"N3N:A\CUPDS%(A#&>PI@%,?^)>,K%7W_R A<\4O!P;N;P"S$: M,;>+,"Q$TU O[B7Q-F]:0)% ,;P5S8^G8N_])T)&V\CP9\M M4%+G+X@FD&^A3X+;""-;ZCLP55CD>P'B7_Z,'_R0TF^+_+[Y(@E\K4C8EI+!MK\NKEP]67H ?MO>2IT#YZCXINH&\KO=4Y>;'T_6[U8>W0FXCEX E]95!)WH M;M;12WD!O^>ENH;V_O:3)_D)?M^D/'KS>^7F*8_QUX,=SI*1O.DHEL_G89C M?$KQX5^*%$ZCT3\)XN)+ ,_)U;RQ!.6W6,@6K7E%(<$9=%S">UY8Y& M4<))#[2,YT@I20[;5+6!U4B,OEDFQBE_X!?/)>)^/!.?!N,K/,_ZPATF.8^&-E"!;P#-['67/^&"HS&?B6G$;,=9Y$H.2;H6J:AO_?1#E3+X(Z MD8!$N8QO("S(KAU?LP@-3_!U M=D_WE+C7H(GSU+VX_/1&B4KX,#?E!EJE ".2YGY2:PL0EL[>G'6 M+B|SXSJ^LK \>3ZR>!1YLX5=&NN@UQ_"@!U/$<.'$L0#+UMY:YX,M-^$SJHT M!SSB-H+S&]]$]O4O%^#W*F]GB>_*3/7&S<\ 58\8T"6!^8_E6,+!V-Q9!OG M#I%6-#FID,_E\16AV%*\6F2#WKSKI].NKVJ%87]BJ88 MUG" G(Z)AOD0,% 21##W\Z^"M*:EEF9UBJIWIX_P\?H0T6X1=1RST3LPK$A;_M 36T>!%(O+Y+#Y,HJH:.5 :!NPI?QDC&OROYHRC!E MY(5C_&(8D$\563>*+GC$E?)))WMP9(BZG$7AB+%Q3$&-2+ 9N6P!Q8] M"5/EK9F>++H94RP$L>(AYHLFJIFCUH M-K K74+6,K!?6M;H=D^U]470K33B;:O|OM$HD\U**?M:<:&7IH-A|-2>51U) MNC)5@F HJ3HX+V\|^^,B_Y=@8NXQNS>LS'PMYHY52Z!811# %A>TP0DS0[@E8H>]0Y!Q4]R]2?-$|L,'8T VR"@2D] M450-A1!77@:K3V"BODI^DXKPGRFI;A.8#&@/(>(WYNO&:.!KXH; $,%UPO>CV M/M&9+$F[5K-#W'=%6EJ:VK?!S5&T2\%BRIH<4=*#]@.66M!\8,2Y2$Z/)6^5 MG84/WQ@2:<^"YU;0J)I38XLUY-:,2(2!UC4A4L&!W2B*KKUIFC1?[M2T7WIVK'P2\@ABNI70LVZM;4'F HLWAYLCCH&E%ZL|(..EE$2#O6]6-]P"\% M?OC\Y^C>#>Y82ZFRQ8%U)0UDDMY@<;%]MLJ1;.:1+%H9Q'L@+-(U+P_3ZGH6 MIEV1 A^X2]/ZK !CSH4XJ;]D"&57,1WM>_P]!4B1:5,$3I53F0@U2D%4A_O M69#^ R.U8>P1! \CK$Y]A*5*#%YDF];_M@;:03T:5VW::(QIF/3I=!#-B>3]K136VP-OV %AJE4!%K;9<%-$LH@+BIAI> M,'G,=@=E(S.H3\QCZ"U"QVKQ*(6YL@_$(5C*]U=OP#81:E$_;,>AL-.]<1IJNP0T MZ4RPL'K/]?P#Z=^O@Z V #8<9S-+GY8][$&Q[$QVI$!PZR"K\BY):?)'1RC M8M/!.,GXU@)G0%2GS6:^Q^/BCO9;-7TE?D$OHR^ C"DX$7,1B;!/^M8"&$;C M]| GW&B7"=1G+B\P'6>UKZ+9:4.J/(.Z_A8EU [XMT%0]62F4IR\H?:!5I; MHH$$C;S4K'V."U-U642O#.ZF(+.EC%K"&EZQO_SRJU"5=!P=2S7.IH@@.#M6 ML[-3&6>SBH]3Q]<;CVQ>T$&G11^GL4^1;JF#@=WLXU0.BN?X."T2#SOE.%5; MHNC?:.1 :]J?9=@5G,]S_)LV]X?1X2H.FN^O(.?D-74,<%Z.3'K'T2HC;=9" M=[6\1:.OJZ995YB2.T-LB318IF77;2RVU9,S;.;V^?=B*52 +<43K58&TS8\=YB5=VR,QJV'3S6H0V^8]T&];LTH12 >:+M)1+'HBZYL-V17(;?=@NR]€0[%[= M/+G*+. MNT.F(=TAT\0*ROX1MT5$S03>(E$SP>W2RY(?0$3C[3N-W@\N &&G M^P-AM..GQF-/%'#(#V@GX!R(CA]XECJ$]<++X?]F"KS?;YS1-=-=F>T| \Y<: M[S!.>:,]U+[%W-+]KFUO)C3L+=MGU\]5TU8AMJWMFRB+TM#]'K-*%6S,@2] MWH0]#<;K!C7;):9.,S>6IB0TJRGM8AF]BA&[Z7Z;#8SG[]=0C;I:A##*R7O0Y MJ6UCE)GWQO(+I:]=M+#E$P?+7'6L)5DHPUDACK9V@Z8MGZW1[ZF.7K>SE5(/ MSZD5V/8MM3$J4.,G8DGI8= XB^YE,Z*&45K:I9DRDJW\3. ^-]N(D*W1%^?PL^ M$M=:,/IW6S;\;TX/A5A=Y7*$BIW*:8W#:=>'(?1$[%IOP$/=?D&YM)F&I/.MT]V%3#7P^VI_FJ^@%B27C0(D]@Y5C^^^N'[#*M;B-ZE3L%JH?H5;7Z! RK: M_#@=P.)"TOZ@I^.I.O0!62%?=]R+5?7I7W;?\Y M7"Q>M553SP5"U1J.NGJN!6LZN_K[Q<=C?4#]WN++#,KRSP:5:K%'#))YK0JU="_MQ1;05)]{@G%I+XE'Y\BX9ZUZEJT]IPBW0>]U^/G:NW8D-'G+,Y36F0[G5&BU. MI5PIL@-KSW_4EZD|>KY?M:%,MK:%M3*X>39KQADB4D"GFDMZB,+XTMO<K10N0 MJZGY3^)%',(,L;DK_X;.)P$%0+L-!!J;SOSP"=M@\[]9I>ZZVD85:4T&W=IP MKX*QTM\DZJ:E]O5J:KTE4\!'#V\V;8WB+!@DPRICF;9%C[YJ.@T=,*MM#[+6 M5'5F?ET3%2_KLP/.O^8L"6+;FI&G$"AKD5] V.F]3<.95N]YHFYA2*%/##8+$MMO2JP!)CB_N7"OF=^6$RCD>@/ (E\ZPHF-8ADG$%OIU"GQKZD?X7O>FM^9ULVN\[%;.*77UQ,;T9$ M,%;>^8+W&?;<-^LKCC ,A(X6O(Z!G!7#.4=/RAV:^,U38^SBZ*7/ M\ TDS?E/9!{@IWI_\AVF#KET1"[MHC'V'K)O/N.45E^C7)(4S=]?=VE;,K M:).-V_]IY,;!8^O7;'X5ZUY;&WNQ[+-(]9LS&5J.5]?Q{OV@?PSZD GZ-CBH?-MO7@>>.<.$VQ?.>=@;N2'VQ^0>P**8NS%HR2,>5-GLKA,/HNL<5[C0B+E;+/3 MHB\#!K8[OP]+T^!H5M9L%GH48.4COT9^$F,)W5B^)(RD20"";YR,P$I["\|; MLPF.BCV2G:I\;]P<)G?48PJ';,Z8C-FZ-&XN>_,032?=X]@ZYH,1[+N/8M O MW!IO/D>T+5 ([X4'[,&S#)2PAP7$+'KP1BQ64B?_1 DP$4PDM /5S%-1?^S M^1N:SAXYHS+3'BFV,O7%0#JQ#0*0%5E)<@EE$[H3Z#)4*5D7AQ_G>4N2N0Q+ M>$\'\W9XE 7@:98@]I,&\;'U<2$+ ;=#H?2O,.!|#CF.$)1AJ1>D\TKZ C98&0Z_M:.;ZBFF-?X/>X+%P"3.'P*R@ZNB\.&U\GZE0QHGP.3*Q/5\O043/OG$P+IK(1O*PTG=X=.:5&/>>,KR3CD@2B.'5"6WI>T%H M87S]BU[U@L1?0N@&.A8[0F=T^[OK)^MV3=I3XNGF0E%S&+/?ZDVBTISH.3\;M&F*K/.#IRH2D4(#Y21FI)LQ'Y=!$(#/K1+D(>$NB7%ISH?%@]DN9H=0XN)KP MS{]0\.MQVPT+O#"]]2IE8T=W,O%\#WV#6PP14KY&&@=T+XS4""!%G%(NRP0 M'5!9UUB6(H3'QJEI%0[A3%)ZP(J O"Z0.?+(MSO,O\'@,,1KS#"X;JJ]M9"8A #O$ MW(L@YHP.,=?UP^_ZX,"S.PI.), E-/'LP1MS MP\4;D6&76G#^7+ M^>G-_^"7C/!9%S:0I^EI &.P=ARLB.1 TQ"N/2VXJ+U7;&N2)EN)DH#P8 M]>KS]I&6'UQ&@(#[]92&-,F\O9=/2\'+[^>+1EZ,R0!^4P4T*I'9-###@4# M]0+\ ,N$?',%@1K]L LBME?(KKT'04:?N N\/^2"Y11C$22/4\I1+@,ND8N6 MZ#&FK$0N P'8I1T?1-H.[,7 HD3$,,TZY<@MS76R"Y&&Q\#+Y]I"X*L,84 M^!-WG^.E'C'"#&,(8R8IB>0-BQ=`D7J5#@,R[_0)>9I]P<#-13!W@SL/O!.`MK<7_$.LZY6ACBN07'G QP7EY_>**"5D7V.P3ET3GK5 M[@F,G;R:G%8.*/F,S#\))?3[\)#XFKWD6@:A#9>4%G%DHOSS$?"Y9?Q1I4_%M M4MTE@1#@H)P>{.QQPD\$X6O%Q=&\Y9O6N7.U"#W^W4'.NU&>25>R%(ML M_,5SAS0^68ZXIC#$[SNQ9B51 M"8V;LDUFS8K_TDDHZ5$4K5T*_F1;$03Y[?WC/8AE7'*$C\+DO]\8;X]+ M&ORVI06\T-871_'>#]W1CI[(I.KX&,@11N_^:S1BX&;_*-?O>-#+TVV?F+7, MH*4S&8;S>3C-RZ,(#GSSTNH@P17L8]-@O19PZX\)^R>8)!4&=']?XQN*CGMM[M"2>35[O^OO19K76[)O1_+WV[[#WA\8.^7;UGW2Z$0,_V?AE&7[6M:B+RI4_K M%6HO9T^X_*#O5TT@>??[A14%.U9?CJ/VM6J=]4L?UBM47SV1(&(1H\SUGO\\ M?4(_2^7OS35C>>*[_,4SY0NJ?>P.QW8L[1VM)+>GWZ]>/%Y>><\ M"7=^O%O6BQNN\C:A?C#.ILFISM5W; ^DM1O[_[<45K);G-5W! MJE#._\]Q3YI[?WC/8AE7P3W0G7C\[Y2+Z2R9YYI%OK9[>$#J M\^WBR^MH##4F;],BB8#SXE4.S9K-4TUM)I9.6O=UW5$Z[$^JS\9";_FB1R) MF9Y4E* O3M!C\;Z%R>O9W 0V'X?)T&<[T8B5U[6C$iU^I]Y<%%VNWMZAGV.K MKK:866G:)S)=2>F7\;BEY?0BYV;26+0!5"05DBJJ,>=6+.\7R\C]XJK;FHA-/ M'H'>3XP3A2 0EP#Z_?!L-U52]2GRCR'#?\+rE?\QQR>X*.=IE6M@ M9/'49Q; &_S38'PZGGH!EF"YB+84SWNN7;<.-3/IEK68Z%62%&V1H5(*M!,R M.+ W:IB5+R5 QY5LA@YGC!G.79,")>59-\YNE=*A$U=NB@_XR=#!,,) ^JD!A5 MM!{!_@!Y2)_H 276Q&M="ZN2\BE694,I .'C H=/\6O-?=JHH]PR'BA)?Q. MI,_.@'6?!%94 !LI7%7$U= TRY!U54:]B]'U97 9]^J1>6U:D \3MYFY5]Y7.#W758>!V M<*4JT;"5KM1JV-+V+A7<*6=Y0G^O{]0>J*D:9$VQUKG#U>P(5^,L#O,LO)MZ M#XP,, ^RR7!1?GZG[Q)CSX/#0]KL@0+LD#:O"&EC;W2=UX;=M&BEH!9=,X1^ MKR W>Z Q%X)QBGJ$@<^\#!2GDME?=O-YJAM=6"O#P3?6T#.BP!T?O6>C&;7 MDW'C)GP[Z-6U8R%9K>-Q5MQ,\2"=08TY>NT:9XU-+WGSDLKJ9U!!UZ@T1J8W<+8::M[JZG6OUJ;3$?XUDY MZ.8C;02.K++I)E!IJYO65;.FH'JI)*L4IFZPP85HT78W:*JJ.M73B V]*)VW MP(&JK8E$I5;>%'#PSY(AO87AF&>_W)IQL8P%RK]^Q\U[<]K86UN6C>F *5!- MS"R]0/UG;Z)->\92!_H&4F#0QB;.LF*=I66.XNF8>%C^(_PQ$V)G9_*FXROP\C^H.*>@@! MNP&V2'^*0\]^@G_@]PS'@8>0N&QC;.W:$6%=-#90-VV;JX!O5;4(SI5C[# M=?N!4^AB;^RY$2Z0QM8TR*9!T1.=7_F./F:3SC=MFXP5$WQJW9-+PR40'(" M#%(X3WHY?E7,<2H=_'ZS,&M\B8P>%%WH:WYF0(YOQ&N&(&%&;(ZV]:(#*57]J MKP;-@'O+,57:BU],0.Y3Z43Y&D8,_^U6KV/]:N"$WW9L&,&"0Z$8\F9!$,] M\ U4MD5ATF4\=>3C:,*S:FZO!P95."-WX.T$_<8"/T["\@$+++B+ M_X&@U]WH&0L3S;4=,!DDPG:FP\R.\4ETB] M2L5^X5DK0S_R&1R8X9\O'69%P\>.E%"Q.T[R6B_@41C>XA"\\6>Y M!6S=JAO8JC.H6D0GRFDZ$A%'*=8CT\JFZ7S,<5,#62L$K3< M6HP8&\>XPS/YE$\T9NT.2![7(QZV0_;5HV:5(Y:9U.1W5!W:.4952OW_\'D M-.HGKCMJ1"*6%XF>_'/""TO;*U?+4FZ-SR>:K+,ZWA+969C <=>?-B8= &IV1.7K'@E&KYEI-%!%MW!_9^@X-02=N= M(G)V!?7KQ>W7\\O;&^7'\B/^ ,+VXO+$^>79H5F%64MI'$[TU<5\/EL>4+7C M'7ZB^C+X'JEW^&]OPN'4?<+QO\IP$/IBDB9>43&W,6\:@.COIEG=&A:]+1@. M*7H3X*P0(8H"%*DT_"GBP8MA$J.1'-/H[[*DXRO.!%:V(#&-")0ZD=Q@}]7CPB[A7%'?3M)Y9#CI1*X3_NG!%D;SPRA=O J GOZ3 M@M,L#4VW.3TOY5;_LK$W(A?E%.78$TZ&!X-"3-7RO9&,,#W>AS[#L;PTFY>& MTZ#%YXY80]@,-(;XG'B:GS"T$^4&;$_VGP3D,)H5Z2O"@#,/;A, _{)H5Z#H(4@Q_! M;N6CYGF=YFP&N\$<HT>]!E@R4K;M'"T6[5S8S>]PE0RN8]VUQ;0?=Y,QNX:L0Y7W MF\3*Y.+XUOB'&-V*$W&F4W@.4@DM$#)&A9DI=@(O?0REXJ<./]1H'WQYD[$ MG3Q13,L>*\&VIUH^@E03Q<#S?BI^-,0/-_A]4GH7?=HR>@U!U*M:MM82 M>7,+6\.)8!KZ'FQTB#_B/"5IK\@CP@&LZ"ZG0]YHQANL^RT0C;\(-V1HQP8L MS*]'=P7SFH6U7&X2BAF4J7L_?=Z)FV?]PI)SK_-)+G _J3\I9[U#5KO8KN MW$#*$OXYHHSDQ1AG',9QA$G%QC>#ONN;@7#;8UU_$\@(GHD3QSWI*!B*4=SZ> M_/.SZ0+5/E^>F ;894C P,%U#+)CL(Q_06Z&,3F4&/7]X ,:WK/=O"))^/^ MMLF8+X:I+_BC/N$(EK7F*LO5I8OC:RO-[-YN@PU'-?0J5O((&35E#WD9^'2]-M$4WAJ@^]OEG<>>--/NM!3QN-Q,6+Y8C-7(,@&M>O%#Z&@$[O'%@9R%Q+SB] M4+|/ RHG<,:I# <1C4B!RB,R9V8%*#Y6R",/Y[B/7D"A/K;[YYU00:<04A-@1 MRZ(%*>Z=B\&M])7*6_RC\+3&; (GZ 9SX6$=|=>DOT;AS%R,J&V]+9 M"$A]0:ZZMA&LZ3]E4.$N(A,]^>VHP]#@>]8-7)%\N6\<+C(VJX?.7?!)&.G M)\!?PT=&0<#]9\FD1P9#X"%7LS(%(\DTOX_"Y.Y>":#N3XGI0+4AMOF^ZP] AR ^UI-T@PZFG8D< M17M>G8 NG8-%R;_!)2@<^K+1D^NG,8U%EL"OP3'B+:99D*W>)Y\^?7C!0 M\ZN#>ZT.W+LQN%>$T&]"-R#Q!OWM!=V+IJ<_/1MH9R+$9!4[W!X,C>HQ^@ M?(S<'R'(S],Z-JGMH!N](@=_1G4OGG$#M\=/45]>3YY$3SP O-M& !.95%5 MG(G?9S)+])3;,+DDN-"7X0[\,.1F<[1A/.-)WT.!P&3X>9Y$:#6:AZ1>S+;5X]_<"9(. MSZ/"4#=@2]V7^(3[5BQ=9"0A^<^!1:!%,)O2BH.FNVP.Z+-9]C"A_R47N-M7%.Y4H[U9AEA53ES U?Y MXA01"0:!1==.'$QWR /)P&_#5@% A$-P-(M.&3WKC^AF_R(D6:/C\+FQX4>@?#0>%NUJ@EO#L#\UA4ZHBP%FGJX:46>:9WT M-"7^3X+8CBG#8#^Z!3S,S5T3>'P2#7%,[*QR'WWN! F!&/_,%X7;&-$*J#Z3 M?SMUG7#>))G?-F8HTJ37\!T>?@W2*;.0IE42\8@E.D3@UOLL7E(s.X.V648 M4SHIO3RE?V%LB!PCSL!<2@FO2NP_!(;F^Z;AY-RFBY.(1)O OIC/F0IGE 7R MN7?)O09>K1 UD9N$((#87B!#WA5(CC_'"0T\/__^ M3;%!-EFF(fM!)\';]8#!P-/BX]G%5'H//!WB/A'AG3!f.?IGC,) .3CS MF/.F5C=_S@Q? 0+\Z&O8]"W\]B MH+2]=(?BEJ1(WU@&GD7GQ /)R:S&,2A] FS?'1&]!_WSE&&N72"0]R/T73#5 ME<%,?Z":FE;'+ZD:1#=]R)N\)1S$$:Z^9)=G'_*O<[RGDF9I'<=@VT;>KU"P M0.\?S,W%"K1&? Z+"L@17$4V!8G]O##1F;:'A$D]DH:.)\]UP'E#VA'"'-K:8P MT^ MNZJ!8%_DC*MHB;9UKRWJBO+DSGR9 HFFA#$%, !I6?GU;R\ "!(@Q04--L"> M2B:V1.(T^CQGZ;,U-@ONA,]N3'P8%8DK?GV(?"4)_&]LI4B_WP^P5'4"^^>Y M=(O/)-*G<.*AW_@!(.M$$N.AZ4*Z.UH-Z&!S*B%,$XS\.3]FI.BY@C$ZN4_7EI]'=E*DQODSYJ"S%^FFP#VLIEAA*"Y1=\ ]Y.LRI.I7^3AF$PC],D:=(7AI^>3D!%M^Z/V$0XC&L-(3=I2^3%B<^]\,=(4E,^DJ1X5\/I+.]$ 6F.109$ <5]N+Z M2#S3O)3G>$/4QQB:7]!.E2#C#)D+1+KBUIQ8O_X+8,:OST2"H(0G4!^+- M/[G1=TB%(5,XRQHF+=3'?2/(+N.[#V)_D>?_2D*.7?H7>H;+ 2E[%"9)!'U(M"PY6DW_9ZR;AV<7K$UA[\U3.<7Y7D?&*D)^;5@DEL=#\GI#31AQ.<#56(GI4 MA$H4!XVCKB@/VLX@D5XTY.E0@7[)29G[[":M#9D\;TCH+C<7#O!*KHDT7$3$@ M>E#U[3G*?DFO/0GU4E&1&$ ^5'^7&+X;'0. $N=2;4 FI*\"): M]MB@L+W:HHAD?[=:F_'>\AIRVW0\H1=J8L4^X I6Q;EA3AV/6C13CPU7UR ML^U<2$; L(\O33VDF_NR&F-M%('6^G1*);#G_(D ;LO)CE5%&OB84U<*M.R6H7%>CLZ30'LDA4^^GV6<]92RY>IS+!;6W(+R'H^X!W+]]7LGVKJJ(BWX": M"BW+0C:TK*TGIKPF91_8*:419%JRM6 02#LQ2+8\WN^"I+2'(E&Z1?@%)$%, M7.FLH"O>JJ(KAYI=NV_WPTYA<,4!V"F;T,$+-=E0D8M8>UZDYA1D0AVT0M^6/ MNJD!HTSY;MX@2RZT+"S@)DQ^N+]E'>YK1/MC5J^]$/*:%[ODIQTACKNVJ^XMI7/I M1M_!&))6(]RVK]#Y;J:.BLI6'T^_5\1VPK:\U:?C-6PN>+?B5!<-X]I_U8-M+Y)"RXN5$O.- M.[E&X?2%WGQ-C6[2'47L,3KL2<%\F6AK_ET.DG,=4IL3.KK1Z<'3O>!X>/! MJQ? I%O=FS9^D+_X8_HZ^NF:V./H-I(-TA'?T%_?)WJ'1#GLB(QIY??^]D M$?FWSN)H^;FNR/ZB)2JRD<6<%\/O63XR2PF\V3&2)^%20RCV<$W83YT&"(.M.R=(5)F2R T20&?(L@!$R52;C '3.>*AFS2OY,'2)6-U1BXI7L#C/Y+A@<6[.MA\/0(T'#9+A@EMVGB-YCC!^-D[@3^.MP.Y.R((5UD@)ZOP0B\7/:Q/)ASN)S9;R M_I[$!0D#LDSR'I8%KTQB_Y93#-KU\WG_H\WH(T3KNC5\W$BE.6DFAT M(A'HB#'Q:!F$ YDI%]K<(]HJE<09'+=:/!5S1HH<<&#?'T7AT ^?D!@A>CSN M.%TVI32*88&)S!&P(+ IM^(/(-[-2Z#1?^6(.]6.E M)\'E"^\&!)T:,LX%>$EYY2UM8R6:H M(-T-M6PW7+H7:.?&3*K^^:TJ5>W#_'!X8OI8M(-LEG5Y) H96O*8U6[BL*YDO M1LX30> AOGBDD^OJKZE,'J"WDS?39-A.VDE#1D# M\R-$(I-5P>9%+DLX)6J6FI5%^'(;@P,*(4M<'Y+E@XEIQ)@X]KE[!9@9I9A_ MZI.D.QXR\X<;X8:!9+[,'&D?%O-EQG H6S7.ES'HOJ1#9@;W_9F3'#@^_O^4^ /X[^4^W,. MAV1H)) MR0>QHP8GV1@8UPNGV>6-N[R4AD07A;Y:>I[%IXD1EL[+M$ M9.[;>B.C%?*FER2]2.3]DCK!-,E[1YX&/:0*\YG\PCBW"KV6$MOHT$&R.DH M#C5 R/\'T;A_3-ZE1?T%]SH@[/.JOOJEGDI4PH1FL,#C9^L/3<7)MO.!"1-M'N3X1.<'SZGZ1\QT9GT,4);^$Z+XHH!{U+:.L(63_3CY'Q(F0T#.AP2^VD3 M^-.G%_R02D6L525(>4_]!>)U'GPX1HI)ZW#IFPXA[:Z91F0:.M3&)J3B@1?R6F--\ED"BX\QF$%>3CK#QSTU^1$[0SY?(R&/ #7(?-MI4H"3R])#[.T\DEMR_&)5!K9<5*Y;PF/U-?2;D"15$:4[C\V =9,5,*:'K4 M6L(N+1/*<+YRGEY;0HC4VW(5#*797DM+!_CA3K81KI(9F^QF,)$B5O V.%Z3' MKI 62^!QH!%MQ$M>')>58]_X!Z[\Q9_&IRGD:\87DB'_NH3:I%@"?Z7T5VJA M$$[JOEY29!C&\G6=2=50JEQ?SU>B/VL'*&S%-C8[;!K2N6NDDB-3WN$GG^N4 MY-NVFCE0+3Q:-L4 >.T_FD6V@E@T]?R7.J4AN/:KV=[!W+8)B DM72H:XYZLV M=AW#7]@7S8UXQS<9+LJF2.A?B9DD8IHR8T]:NE>4%HW'T%%=2>21%IVI4&_=_M93A8@\\?T%]7"DX3XXS]45P0'<^_TD:2W.&.#.;[=ZG/8(DUH1\UG.JPG9R M9K4E9S9SH.1]7"A<#ENQR_0,.729!@M^]8;5]3#7.7SWC1O3JM\DECU(^N'T MT^@6_(E;=_%GUGW7.#:?#-\6OTZQ\>3^]) F3[@9"ILPG!2@^CY* M#A0;/"$IV_HD0;,@)Q#@9\BA30D\1;C8[V]U$MGYAY^RD%&T<9EHW$T^_=7 M^I)84K)N02OYA0S M>>]OC%%-3*G[HGR?ID66#MYI1R MUM!/7A[APPN? ^PDT:F5]$/(><+S$M.1C+G73A<"LKJ#A4^1.8!X9LG,\#3'M3[-/V6+H%0 X.DLN>PB3FVV0MX6;JI-%1[G[\(#G*.T'+Y)EM3)G);&?<@W]MA[XJ21;AB=-NO/F166_Q8G@R6DVVU[0-*P/-N=3/!Y9*&TZ3WKL">I)47/ # MV?#D]$0_$Y#:$?Q>'AS.",J"!?KQ)-0 Z I3N-M;*XV90&_\F M.]'060(I3E(?"K=7IBC=$+I8OG0VV8G[\#;Y:ED,I^Q;-'\V ML#R6(RM TTLN$ET3?$_FD2HHE\(_+;CC4L5LG9GN8I29.BBF?B>V >(: A MUR4.[T':!\?*QM#8JJ?:0LA+#E<#)EV\@ <2:?[PLOA(.ER5Q,^2C&A_H?C_ M2);6I2NI2V\@N5RL\\XM4-VMA6(#YSHQ^UX\PAWDZ/#P;EA\EU0Y)H.;YD]SVC?NP3&>/+':^XO[H#O8T-%S5#)\P9N/R\ $ MDH_"K>3N#]>?I)=BI>#_>Y]*0G(PH=J25!,L5P(D+8%OW++K&N4RP.0U:&X6 M200[&';T&)E&D9(Q71OB;/IRV/0CHOL/3+8_3IGR@="%@\G3*^/L3A=R.7B> MN54,(P(\'¥WV+'%"/U]-\QX;<.ZF,11]L!AFX#12E; .I=O!F]78@%"2;Z MR#I',+GR;E6*=MH>LV DD\=LG7ZHZ%HYU;97=M(5E<;Y>6:VYZB;$D#E*F9&[!WKXV!6-;U+Q?-LGT>C,%-MWTTA_0'9)UEF68B%-O"ECI[] O=L&IM@(1DI\30;-'!DP1Y?XD<!*IB_ZT1VV MJ4OIL5 FR6_C2)8_7N)!4@2XV"$C>)J8O^W;8-X@5U%@9EXF]D0DBYJI_M_0&_NQ8Z9_Q2/_\B9_")>EZ]Y"ZE5(?>H04=ID8SSB0&/JR7(\'+HXK=-2ROL!?DPF%R';X M\7=IC%-,Y.7S6VQ5<8A!E5MUAL;T%2TIO:^RS]TZ+TD(_MJ*/-JZ^P:0CB06 MX6!\]L*(OZ<@[U\S%9QI=?&5>T2PB07&<[0@*852]MSOB^],&;U$KBV MC 9%)NO#H;TZ>4![WPMOS F>WQH@S^M=D=^&-DSETR9;@X%,8GS4[T:!\?-MU-H_6EKY7IR),<"SP><3Y',6*ZZEXOADCTCBZ["B^-<2F;E7G,#QC%EB,|<1 M3*3^W]\0H=@(S=)W_R0O!.\0"+V M'+G3=\,"%;960]O .,(!&>E_GZ&'/!T+627G%\9+:#V-Q9;?-);O-(+/ QG ML_"HMCV-92R=B^\J2I;WAZ/.5\BX6V$VP[D&U)SE9P[23T ME;!4|>,IVULLE)W@VF%,7*#=!33,/0!%VYIO M:76*8%NCV)8KRQ6<;Q3GKA'C_"#V1SSP;W7VH$HU*LG*P.C"M]M4O- M0&P@N]'SQS[7BOT,'"+E%"A7C.MB*;ZZ4HJ_78-W#KH?(%I_L*[35N M%-N+:YWFE-AF9OZ]H@G_G@O*54&Y<^QWX3;>O*4W_#&.QM 7_G"+('FBE 7_ MFDU9]*_9E%0#OZ8'N-++#HS#I54'RS8;(0&%4,YEBK[.MCSC)^-2D>)8&%$,9NV#>.RLG0$TN>1RR*U* M5QON_9P4V OZ>B-'3\$2*A0(% @4<(,"L-+NW0H%,A!H5R,L!<.1%*^?5+ MS'L4V/AC-C!,!>B6Z%%H9,FM4OG!X9>!9854-JYPU\1[HE29EX!3A,>Q0. MOY=./S=%CT(3%;;*LL-PBQZ%*E3DZG4/-K!E_G1CTP.FHD&A91'\$Z4L^-=L MRH])_S:;<&OYQ&S$3-=:G'LD3I2SXUVS*@G_-*

IMP;_C7]C"Y]K%L'R1.E+/C7-M;,]"?\VFW!K^-?V4+NJ4CUVNM:':0.6C3'F?_.VN35FR\W)#_]U:$(\1#6C-M0(% @4"!0 'G09V=9]_/ RAL]E]U@7"\.70&M6++?
2UUT&P11\|7H:M7R[HU8)O%5GD>0;UOS+F=XL6-56A@!N)$*0O^-9NRX%^S*;>& M?TV+_26G8'1_ >T?DP"4?7M!5@9Q*,1^X4$9A%:9 8O3M2EC-,,YC|VU;&BN;R
M/4|']'L^B,'AX?!, _[TF**?V_O]F]HKR3K]X'W4^?[GJ?NO?7_1N!_U&ZZ_VC M=_,M]_MOR3[@4C(1-Q2Y8Z!_I C^,?>1*R3-'MV9A$3>G_GH M;O[E,L1_2%$ /?
1(@<')'#Z@$$YT32-'/TRX7X"$).@[G('LLZ/$2)OSD;G;\^E_&]-CNU(M\=T@=QJLMS9(T0_F:%52[-00]*-20?T+5X(8ZUW&\+1\|"!02^6T$O@ M)XT1Y1A|'^EM/QK-
GW!N8Y3NS!2I9$08TR%4ETFD"X^E9W_V*(W0=H=(O.C3 MR/=C}/?%]CZY+XAM: GH<7.TRT]A!/'G K06N-@.NJTO^%-/$-+W#8?_@4C0
M_8!8B>92'"#D9Z;N>4T6THFZ]!M4(O0Z,EH%+-%U*9QA&'HR(LD6+NY")-B5Z MM4 DT<^R_"M2"\A83ET/IY6(VO)\4:.E,9N5O*%]G X?H\5Z-D=[SC9X ,,) M._J>L\S2?>__[CO7-
U>]FWNZ$67[\+65M1S?%BBIS$SC'''']O>,.T:/N9#< MR:/[$]//:1&Q2IX&GI[_DI/$5;_?YN%(_7I_3UA! (1=CSO)9*-;--:B)^%/ MKC=0C=1MV?:GFOVR/_C.'TB?
>]TO]Y^EZYO+\TR%U!. FW"&U48H?0O,CEHG\BF"(:Z*,?(WCNQ-I,$,_>**,JG6Q*Q"%6F@O.R-Y%XBX(W6Y M-K48W'NDL['#[08O2^9G89>&+\A^S)$!(8H>&25_1%5]X.*N#V)#(-
J3\ FY M:R/DHB-#@S0Z(C!"\F8\QN8@L_M:X:,@71N'DTGXC%^-6I4I\B3.D%K&!#6:/,3+ '-O0NZMN@=:ZV4XBHK?&VB1IGX&BKHV%L MD[S&1H.=>]\'_ 8&?
#7CL;E)^):#@J7%%#+]G$U=%%WH.O1]S]DD"IG!)8) M>I'@[V&=VTW/!E%")[X?(53>5DP.V&NX2L MPGSZQ-S&ZRRL?AJ,3[; H*BF%*-%__VL<_9^BR3K7EO+T?
T^W&2&J@-RU6,.3#T,5,5NBZ2\8A9X;/VX,CW>.:-=^8@PM8+ E^TF3SE!+BM%IE"+?]> "!@P M[+'LTD$#E]+B]@IG&5W=078TPR@-1WVV&N:&_QA/GEP(V[IX%9)
M3Z&N8#_-G,+LX(H T!G|:3X%##+0:?86[G/;3W9O0)WSM6G3VIPC">0N:Y6 M&;<:C4T9=]"^5H&#_C5,_N|B.5"|/%G%X;@[*>S*\&? @Q;!8K&WWFO:3[W
MMT&7$PBW6G@*XU;V4|[? ER&0H!,2H^L#75Z3I1R#;@KC#'=3VF_AKOM5;?] MZ-S!KVD^]|?_X03 VV6S.9"I6GHU[(K2D=^^'RABF@RT+5PC'AHL!'SY@6]% M^<]#X6OI!C#-
UZT$# .!MFK>?SO'M;M4;F-&$R3@&C!Y\B#@@T M;J8&=+6LG9[CC&[5-R!_GW]!-^Y/;_MC_><3*_O*^%%9+RR6NN2NX%I7U)\)B4DO M*NN95];O=_&,G7/-Y5-NJBBL?
Z\X0#7Y*ZX[4GU=02VTI0)#-[B3G1.E7 /V=@M@KE?7%6#/M(&IBV@48?2'.G9 M+;2Z5G-75(=O TU7N9.?$Z5<_ IV]UA8][M%'?]1?6U1AU'<7S.Q6)K%68U=1 M!ZU:N 8;_2O"
(YQ0K@%_N_5!/ !IC LWBKW>O.3ZWJ,.O17AV:QI? MJ[Q%'7Z,*-> NJW:K=KPN2QD-G?K+E^OY \L9#9T%3AR,RXZ M$/#E!{Z!)=_7VXH#X.L 1,> O86=X ' 3?/W124^;U7.SI%FXX
PCN4@<2I= M@<-@[;-T8-78>G+-J&_;&J XLVC'2+(RNK<1?OK&)MSN<"HF9P7P8PS_G M,)CU?N *'T. 'R==W-6 3[9Z0_8'M/1G3QC10/KA\@2B/T
MRXF/KS^B%QKA+Z!O^D_S)VGH>](4W\Z9WAV%;RV18CC#"@)}U@\2BM(7?$<% M(G)Y9V_/I?LP65#ID*;%L^04)!;F>B]3$,HH9V90#=>>2;]L MZ'ZUEFY-
N20TT:KZ8WK):'|\20@,9AN$5LH)G=51G(-O,E7.Y,:)3@&^QHB]. M6FC^Q(@C: =+@(;_,O:C)^@M MKN5*X>6.'GU(P;OV"DW;6-I"M'=H!PE/KY#JB?PI(K7UQKW/B;$S_
EF'T0E_KJCN-'M$[I&IH2=NLNY.U> M(Z-50R8{5RcWJ!/_#,.ODOL.;o\'(9JD??OA;'?HH6S.PN8L\J4N.N94\ M--T"9'__B?2PK*]5/%95U'-;LSN&@NT-7_N81\#S_-Y-(R?D?R?(Z-? @#6
M:HK)0:S03_D[fMU,I9,[!_97(CA%YYZS]W>] MV_[=/;XX&\N=VQZO/-)=[]/UX+YWUIN2,K)]^`)]*74O+_O?;NZO;SY)'Z_O MO](=1.3XE.1[>N$M.,T\AA-O<;MM-4+U{70CB<+#R>#V-
TPG#Q=<75|- C\O;<21CXWWT@Y>HI.=)BBNW^%#G289!>>;SO M9;3']'Z$_(#IK(&\|O6 5OXT[&M&S"3UBY5YMZ$[(82M^Q-K%!O^'+%["
M!PU5}">>M]B9QT!%_7Y,4E3:,\UC39$<$)H+1&.TYW$7PS1H9,K31^>XXVA SB'''E:P-J/IG,[\)DOP@=3:_;_M3/#Y$YU@T$?1KZ>{?KSZB"DZHY,3WW)
<9OT.+]XOGD[%.868LMS?B7;=V6 M.T?B2S0TAC:?',1(578E=/?L(RJ.EO7@(S]V"]^)&\TXSR1V&_((C|M QL;G?W4# M=#3&KYE]%;E+ 8TKD]@5?CR^[IZ$!] 3\'M,8GSI,8[S#7.,J-
)H8RD3O1*K M-[QODf'!T=&$NGAV ,]!0S'C<<=8[=$X#=I `Q]FQW-RG3(D-R;'J0E$3@<. MZ.3O2)0O=OT6D2\DS^CO$'^%ZA/W"6N'>,UG)SY\%C8?!%)/[DNBMFB8#3\"
M;36"*J3J#W%ECK<0A\IF+]PJC0]NI%-SE'@1/,N">_UV,.02.S)%5L-/V+YL MAC+X/F6(/I?Z9#+5TK=| C;X$UM!#(?48"[8.$ ^U8H/P8B1#T%O'C6_K15+5T%U_I(WS'..8B46?[S9*]
M>BN\N;WL]C^)?C&9+.]4$N,>]KF4HK8#,@]2*N_>U\M<"Z-H8:MIH0CI+&5BXG[G)TB)')94`^8,UA\'W^B M]W/TZ 8/A;C?ZNf05*Y]U;D'+9D2XBK2E=Y\A#
<_XW;9OI^A9D@]>XA=V?O3 MET)],8SSOTT-.M$USY"H7+(1R(1@KX;N,:&$&!8.24 ^@FZ,; ?>]HW5ECA[F0/H1D#W#0Y8"2T@4(:V|_AE':"%4LV>H
MB8DRSV,.&VF2OL$29OE;B"/C|&$W.(V!&%$QJI M7[P!/:2!F&]E^ZI.G; "8SBKZD|U"I.8!]M3QIF.)PB2W)2<-T:,B5TS= MT>D\FF(6HH&3S\.,Z")'X,%L6\VCB%M&ZUPNI>W/?
ZR)@$-%'G&QZ.!R/ MD>4Q^R0A,%CZ3F.)MZS[U4>\CGUO)PC\G)+&;E#G[C/.1SDX)1Y"#3.$8Z@ M-\K5T7UJ5Dj/^IN=- -.WDE970+V9:BSJ5WQM.L1IS M;8"-5>[#V>O G^X3J:\
V(2Z2,3C&7:O?;04^ .);$""EG)GT:6C'#?)HI-V M\LRUKT5/ G0GR>%U0?^:,YG34WL:CBQ&D>;8VR=Q. 1X8Q90(##$DA"0D3WIH+3SCM5Y\3UZ$Z94/$C#S|.MC8|>[<_PLF/Y.O$SJ_^"
<>B<^!D@HX(1/+C^?_U&T&F"RIM((_I?_,O8=$ M!,BN9R^52,P:-G@AI.<3=T(*J@(2;4)6)2\,J<. ^)M[G?H M(/HN/;NBPA>"!C ?Y6T%LW!'"^B(5 M<8FT+G*%D;>%O'^2 /H<3O VQ[
(;.F?L+7X'>3;&\R70+/I&2,52382> MM/PI)?O=VW0?]5#M+28WG MC 04B5/%U\]OR'?D_#Q3DU@3I29Z"BUt!D,YH6Z3FR@$UX\D;+=AJHH#B!SV
M!+!I5)DDKG!T#7D#Q.;Z0>$C(ZJ2TTPC"2;I6*5\2'!^FRI£$,I:EI@A9^+ MQ 3QBY;&12^G(U(RV\B!E(@ GS\G03H;T&B0;#"0PHZ?Z(TY-+:V19UA<@ MW3ZZT9,
[@G.*CB6Z9"6#|^[Y$AUIT%V0PLX)^IMFZN]L60:R+$MO?K$M#9BR M_);D]W!&$.^RCD>.6&M*OP$]XBWS[!<)\L 5I=71*;\%=FD+>*':+K'.I->',)MZ3JF1RTEAE M\,*%3W1^9;H
MC(V.WF@U#TDDF5!&:TP=-?I5#*,1HIF/5V(<8)+B.>4H;MC JTR<0_3@G 0G M/J(?SIAC%C:(GY%73S1#6'\ P&_ZWD8X1KL07O(+NUDLM24+VD+0N]SEQ_T M.9-
S9UH*O^RL3DLS DB; ZAZ3IY!W,_D]+N%&TY4&C'4A; !P$$ _$0=^# M\'D"O0=Z3(V_XRH*A*P$=1@T). "%E 3Z\6L=H"U:1@TUZ,O)+TUZ,5YH$F_E 7HT1)KY M,%.D69#M1?
HFGZU;8.P)SAY#+YR$#XOKJXH.QPZ!ZEIZ@XZ\QSX?K%X)NA9= M(`S4PBZL1 (Q\YRY1D8&E_D0>+BC1\'@508WA,.8@;AP+BKQ?:6E7]&,OEI M=Q&E_I(K;B<(S47C6TL(S71;%
M9ZD(5]NF?YJZ>$H0.B=3#XM:)?1^"\.3#0]/W?IV1682-9L5BJD>EAS#T M<%=0"9(08O]N$!]%OT+G/BGP=P!HQG7I.+ ^'1'A4^($'9X,"@Y', ^>W0B> M)U9IT?|&2@_CI-
LM2_,'0M20<;TH4^0 H-IB&4>[USN MPVAI#P\PPH$*^"/KQDC*,$ZE3\D+D382'MM%)'^2O))[M)]%>1]S;NT+C!9>Y(Z3->39!V3L-R<
MMMN@A8TAZ11S)W$Q44130_BQBY31(MGLYH)[\"=Z79%3%CEED5.N/OK'+C%9 M=Z2FMT!AB59;KHN9Y.NKDU;U"+Q$Z*W(S]M67[(PF3 M&N]
<17]J$!%W1+*;^V3WF[T29'L22YL(2&,.GGN;*%A2P;?&>]@G9%VW8.^] M]W5N/JG93TXG>"0K,4U(J]#V7O3)[Y!RQ@\|I&&B%UR)ZA(WJ-T\J),).24: MEZC1C#_))(3,JZ"-
XM2EHF%S%ZO<+,%#QCJTFDU[970/$)5BCG[=P8*83V1*.M\<\?2:RD3,2.21QV3+J&EFM+ED_#*.1B+X"OVN<8<1H=P2/L[>]GQ>)FB!'MV7Q58SU4Y'2DU2T"W?
T_WCQD.2HJ2EHK,J-I)BTMS/3'HP\5. MM"!)Q#N!9.4.MX6/.6MD%+ZX$P0A^GP!C.(P^:$!& LB_.JR:5]FEP,Y$VDGB M0)Y/L6I#8\[_SM'S\0R!'!0_&@\4B$B8!S>$*?
3;8);^&!\TNL,,A65S0_# M_=+S8.&@[7U&:36&^"B!W*OB\1@U/ >$Q'^+?Y/N/@R^2E^^W'(9YDZ'&2,A M(E?EQ.5C.)-T3.SC$R>^Z(2[!$2^,
(JWM77G#PCUZ,4]O*V,#/>3K]-DFSG) M9ANV)>.PB7(X40XGRNG.7 ZGB'(X-G!?W.A=O*I(+/]V]2*_^]]{Z+U;9 X84 M/FOVUEV-4N>5)K$MR9]+1L3=(B5WB^0OYZ
UD6>)SW^V[]X1=9N[1N+ERT:R M4K((8C[]SP!E\.6R&[]YT55;@WY=77[>D2%;7T$A7:]; "%OK#=7?0 MY'E\BI>G-.T>A-;^ER+\5[S%PLKN1]"$;[XAX8REK"=H!UT=0)OK&
(Z5/K5_60U89IN4(USIE]TI[R^ MY7_T].NODP8(N9Q&?;2Z"4.KYW;@;JY8QFF5+BX.]8/P]WB>/6XEA85^ Z.S M]R3W@O[\?OVZ%)7)ZQ^AV.[P9^(H\1UN(@#2)=I'!/G =ZLE4;I'"*?
RNDB5 M321%I6U^2ESR399VD6591&J_R9EXW)@;_]Y@25]0R=R>=.?L,2;/9$TP+?SQT M(L0C9M.O5:DXI7S\'*F'S%41,E^ZNF0S'G*,.(*C&4-\A!-\U_;?SYRS-.;*
M4;G%H5>,#V/$R\O^X&M_('WN=;_O{\20K"M +Z35@1!/C<0-Z@0E.U8?F=KV+W+_LV@_^7ZJGO?NY(^=+|T;RY[TN!SKW<_MV'T0F+I;C X,$J3#"
[2SSY%;485T@6'J^CPL%CE^J&?++I:#/*S?CK-$L2?`M]TN/SH0#%$_&K!4-- QGL_"IS!3G65Z#6BI,HBA11]*?$[.UST22W51P?Q9%)<%(5_T0V\Y1_D/HD%*<#KN,.YH&[<'^-
P5$=1.YIR M1L;=N;._G_D_9Q?!,_D+9QX<^4\N>D,\X(1\YIO@ZDQ^?AR3_(H&;$1R8Q$8 M75M@6,#9XK#+0QNJ@!K^!7F<[R&NT-GZ(X"3/5U;YP'U.WKH;<,A=SBOVVO
M>X]43XG%,%S#I>9G;IN>DPD?]_W;'^D)>O[\"9$-X#MI9?2'.IU)7C@?3N\" MW5=Y!>?>ZZBH<57O#&5MK,+R_E46GIYI AG?*B'&K@E@;@!F(?_&S@_NC?7-SVH|[_?
KN__*75OKJ3!??_R?S[WOR#3-$B2/O3=Z6=R'NCQF2#0 M?@H,+5C,G4(3#I(FZ L6"QF5_%++^93 =]*43XG%3 >,]J-%<\>C"PYC[0)B M[=UHP6+NM B'15S=T0BM??:^$/+N>B8RR-
H M$NXELKE\6R5#+:_BKFB3Ox:F$Z5<__]](@=V!9D"5#;"9_+7TM,!+)<K>Q]E7 M&/LFZ!H$2NVXMFNZ94Y\C=ZZ;0)-%ZXZ)Y1K@%WQOI(Z_7C5,H#+]D6'#KQ M7_P /2(<2Z,
(>kI0W$4(DM96YGXU*EPS15C1'U\21C!4W28P-1FHEI@VS0GE M&C!7*(W>&FR'WCD%+,,&EM9PSSD):%<|L),ZT MZ1W4RM_A4.<%B8"C%9UE(*$STQ2BO_R Q*]T$/FMM
XR\D-W3FPXE2K@%R M5I60.S@;(F]U;S:?MIC#4]05C/P?+E;CTB0Y#I<-^QZMF&Q.A*#5XF>O>KX+ M7AT2*I-JODF4.\!9(?N!,\X./6G!0'7X.],W_9AUDS];<0+G-
@N2)?=8+4MU@Z-"P#%(.&N-#PXQ]%#OJ2U M7ZM!DCA!>JME3.U :.1Z^M)I."IGM94@*?@"%/X@';EFJ>$\"W6M3TCCO2[;%7O.VJ*$O3)2[!E2#/W_J1"G7@=#AC M?ZG=]M-
58++H_A_2D"+G5*D+EZ^B4[5BRZSA">0DHM+Q6WV]4F7W;%&(\LN%),N7SV89J!>6'9V MV08P3!%7X81R#=@KI#SW -VA$71\D;;C< ->ZICOAJ]==*B5_1$&SY8[A.+!X
MT4G^%L):5+1P%5)6_*.;)4]X!>(B6 M#F3G=;GDX0HL 60^@5SH)]X%P0<7WI@Z\F6(N53 M8G$-E[B5C)GE<,KLMA=6R>?&=,:IK=Y€\15=MV5V+,6UM8(G6H\3BDZ&F]HB
M3Y2_;C8>*`MH?1+M0LZR)K=4 99N !0?Z@:SZ>\$&%@W(:&RU8S)T^X3"".GAT M(RC%<#:,X.D[<#B3PB'Z@"MR8O6D)I8G>1!V#"@WKA S~ADO1.5:.RG7 -#'K
M$(@=6KT&@#$,'AL/?Z;.I!0VOM09.PN !??2UZ$A4.]8F:W1FYVM@NCJE#S+A'-MO,@W;,%):I2MOC> .@JGGA/*-4"O4%6V M#^8.U/6: C2-
OT:HQCOWI&A9%"LWI\,3T3N>*0_E\6NEGFQM@((\+PW8^NN] MP#Q4>PHL\XGE0FQR1Q ?G!#0#!O8\NMVA0<0.[W#GI88-J*TL EE5LRKJ>R.
M*1O.8BA425$5DPI!S@6TOUBU#]Z"L(-;8"7H'FH1D &VBVTJ1@.T4$FXD MH9U58*-03O R?GOS9$\2WT.-;P2J1(OW@ 08C1+BE-S&$$D[F2HK^.MED,?
D3_D57%.LCNJ,3)&<-6DYGC5#;PE3HD:O792K@%M!<|M5YB5>G(-A9GP MW?@&?-M>]Q0IGQ*+F?IN7WO_^E?WYOJF)_7^]]OU_3^%@W9J|#I1RJ?$8FYS MSMF_Z[+-
MQ$"GAZ#O8>..TONJ%9M\>X"_?NE$_&LSP-/(_N),YO(41 MZ2:I),I]2QX5YYW3ZYN/9^_E Q@ MA .076FZ.D5B8@6H!MYH4@KE'H>;E'\GC_HW75YW^8E?X=.01@>;'>6\5%M/
M840U-MAD=@H] GN8';7JERTU3>8.AFF3I=4+D]O+7ODZCN='?=WUK^F3I9'H M>SB?(7@"]f&=F-<>WT%1X2RI"E PD DG\.K?B=-_#_GOD<.::!,Q@<$(XF]M M$
N]4%.\XW95+@K;;A=^\4TO?IH+^66Q6[?99M4#B W"KEDJT?)BM)I7V<<^# M>>'9CA\>&K=E=3.BB-D0F9=V4]X!7H5*<YWA=6AU_1]=<<^Q=%\D?OC'?MH<]
M1_":;QXX;M(Y8Q;I,UIZB$"?>>>?F5L,2P'> H):.MH HAV#8SNT<6(5)!K2.*%<]@*MZMOA;)# MFX6QN>!OR%5S$I=S_/Q%KH3Y+[Y7L?!2QKO=6>("?%L4]&@5C#2Z4-
HY#>K2DB".$QB6;8) M=,?:.8Y5Z%[=>>>D5Q+&.\]6G 5X2OL+O(4)8=6LZ1[& 8CC"^/##D@W&IU!O MMR3.U!(QB_C8B@DLN2C&1S,K'X0I8Y&\Z?
YA\3@>M'.lLV;IH':AZ-M8Z_@+]|_!F>L'T.NY4> `#W&,/U>4/0R\>RE&R_[I6>?LO:, 4]>!NLNH7]%Q M>0)6H69^3T0=IGL7B#)-A-%[S;2HSHXI\"I^F$?7R$08P\2&D2
MQF*V.Q_S<#=)G|$9>\;HF$;-L9>,R+W,_ 8VN?W2W#8+9$ X+Y_N\QI]4$3Q_=8?#6CP-5"-M"HE$[OI#B0>CN/?GW)^],+F U@2RK@%9W2$S=']*5V!Z+TP7.B.VQ/2AG;H. M4&T=J.
[K_BS7-N-4_-U7 M(N538C"!0,E16BK]\L!:758M=2]N2]+"M#W3D,#Q]_WW0VSBHX@7C@?3N!^_M >5?*K*QA754=!;"=U./%%BXGB1WXUK,:-P_0LD= MX:H(-
WC!3>.1;,,UN!'Z,8(&^M1#1%H1HQFNSIT]PAABGI/$:FK&)-KSWWT M(3)QEMR'<]YVT;F-(3PX7B"2(@$>6?T401BK{X=3W<.M0T\ -"O"%
(OXBPOOH_3X6.T6,lF_^.L1..L2T4OE[?@C2C;AX\=7=N*:HX7 M4_!TIA-V9^Y MR//CZ<1!N4"""/_$#Y+E@VQ"'(>+O97_PM3^0/O>Z7^X_M2]Y,)26^)GHPSD0l-E^Y/?
QQKVZK)_,^A_N;[JWO>P&XJ^|Q6) MY$#]?Y3ZM[V!IOTU^@#QT2_[7V_O>]I[-X/K?_2D+_W!8/>=8>I=U?WOYVA"6>(A-J21"ETI-G>0TR^D_H1K'4"SRXW#I4(G\":^W%FEH'
MUO!1G =<3:S9K/*.YN/]3Z.']?.L:S=,6NQZ5PE"H1HM>K5O:;5(UH5V&>-GJ> M]?]1N_G6XI K$4X.HK4G.25;0(/[P!VR3H0'-.M,H%M\7>;!E>4N45.8?3)1N2H.>0!<>?PM
CU1LP^N&/8#P(-M)QYK?T]W@*Q:0)/Y:\C@@;+ ^0$X-TIF+^Z$\PJ]4UT'FB,#4S0><2YQW$A/.M.UV7$Z5\2BQFZIU^NNL/!M+M7?_C];WP2]MDKPU3+0Q/^Q2%<7P;A>/5*6D,
M'%&@(5_4,!WNI#,/E 6N#\%UX:,YUW!=95@4.(;)_MUA#BN/=D+XG<(1$90% MBX_E=R8UW#>?I-[_W?9N\KT\AJZG %A[-UJPF#L=PN$\^4\P@+@-#U^#X7I/ M?N C)>7B2S
D^:,*@QAR-L8/SQ7$7@^NI6F!7[!UUWB2H\RA?7A5G& J;M M%ED67BC7 ,+B]?,%9X$E5DH-AXGB[(&SZ^/[!.W$C'!=C((W_[#X(+5^:(
M@!4&=Z=L0!+V!V8"^YBEA32[98H!G9Q0K@%TAIX4Y.!W/24$8=^^A6<1FB?7<)Z$J-Y"M&*_](_2'0|)XA? M3IZ>W14]ZR75+-05YOF*C]'^VEYU.[BP@%1>" H"Q8?RUO$
M8T2ECW?]K[EIH_QZBJ*.?(^K@I&]++D2H,WN]N!:8L7NYN!!858"M*4!5=H@3 M-OO>;@';_6!;B&QO"]O]',T%;"V@6S[0=TFML+Z]6CB/PK,0E 6+C^4|\N\
M]^[P]/[^UY{T}@DTON70?10@:`]&"Q9SIT,9GW5)++1:802DFY4%-AJFV:0+?8QDX$?%C!QRI4 MKFT#GTJ;!S3= +KR>GW/,8)OW&E6GY@_3O#9?,G8(!B%$KB4!]0#(8X)\U).
M4P6V(090<4*Y!M2I^2*N216LF7CT&?>H.I[CXQG9$;/*!D866?7*@>> XG M3T^6F",'N ND)3QO:HJU9)[OQ\$WIV;DK()TX85/WX$3-3'L=HX=*I]<@4N)C,4+(@'K+?
&E/IY"7&$_/L%19.#LDAD\!2RT&H6%9.)^**Q4W\NR#A25 M/T^CZ8!Y,.,/$#DP$MCUX^D'^YD#JG&C_P?=-SEO'>'_@2Y^9Q(0*MEKY"5 MO,H8L?"T%C^[@'S0KF&*(Q=,I-
C'P@R*2>1@;K+,)T3K"7Y@-"$ M_?CI/!H]NC&4|-\X06_SY6:#V&1YSU$8/UTD;+A-N(-%A[VKKNM(/CA,0)TH MY1I I^X%NE=5&\Z'!12M ?B MF\4I0591/J5.XA.E?$HL
M9C^O[$/O8_^NE]H+]W_XW*^+7\P]\1.EGO?I-.8L"F1*OW@SFRF)>.@R@J7QV/K8,IMP*2-M>]Q0IGQ*+F7]M"Z]OO=R-0]/C/X)+%4,JXBL=%)!.8##.#8W],];&C"EP?*.M:'))2Y5-
R.$Z4\BFQF*E/>=.[EW!DD4-/DC|851*N M*=16W.#9$6XC$'&_]@.IT!K^.I 81>IL30:.);R[4X9TVU[W%"F?$HN9>%57 M$*+SM>3Y/WP/!AYNL_?C>.X&
(])N^>Q&D1O,XF,_.\\@VSZ*=NC:-H0KM*6& M"\K5]X2I_> Z86E__$?"T)K#<;OR\3!5A8>&,:2AKJ+8W/.JN MFM0+GP/R+*%*:T2WL1'=5RE/#M6%^[0)H].K8XC3.S-
Q95;"*Q9IfP:Z<^S M#;S-H$1K)HH2@C7[>H:[(

H.>1$!S"919@9,36:O)T5NI9V4A<_52,KL0DL: M>UVR1;)#*)$F469GV=1,7¥MLBL"D4VBS"¥=H[%5D/4G#/^"G(T8L MG,7X)|\8N@4L?(3F KZ-%9P-2GPY[9WRJS^FW.HNA_'3[O;*!$MJR-E)E9-4.IP=D2 MW49MH\P.CVH=SK_(J+6?,COSS? @T K L,FAU>[C(.$+TXZ8!.EXGC!-.- ME.8-=T=4VZBD))D#Q%F[(>[X&;0%W/9(10G('=^K-9C] M.#,W'6FV"0Q;5"MR0ID=.&VFZI#!#4J;++,Z,X(0R.U0ZM1A)GJ-MO7@-&HGKV!,R'[>B,2S1*907&,:2YE=F9Z M.9R,9:8_SL5_F673A5N$F5V*3,WXX^+W8XM=&9'4$'CLAC\$*9'1R=2M4A@^QL.#(,@'968XM&0F9IE)_DQ-F8L3<@9N>P%*$>N2$,KMB+$NI7C[NGS';H9)&+M T7>H3(&5&")PV2K*;,+1^G5:P>1VL9978^D\;$9Q(YK[919H? :O6?R'&= M$&5V1MFH$I3['A)-8*HJ<-0=[MSB,:=U[/ZW-*?U[$:1&\QB:8@6-X&>]-S/ M'D6F2QO.&D^9G7$NRS3\D5&Q?:,2;Y(-8&JH'\UD2_BA#((C):ETZO4EZ+;JV4A>/5 M2,KL@E@,#V\BS=1&RLQLFEU6 E&QWR5R3FVCS Z.;@W*)& .<]E=K,;7=*D MA4?01K58]7[";..3'2RDI3N#<6$$29Y=&LFV#A5[6?ZG,+'2@Z+'B"9M!*#Q M"@"Y.++2@"G;P#3Y,\DG2ID='NU[%2*+F84(C(X (A^4V0'186.9V:19RD:B1,-8L1@KQB MI(WH-]!)OY>J Y+P<8*G_V^$0ILP/?DN2]E>C#))B(B'&"6569Q1T*#"H6>2M+7,L#>B*2)5Q0ID=8M=?P\-(IXH\6CLIBT-O(RFSB]>SOMQD6812;;6469G M]=9?KL3.3Q,9N+919H=(,1CG")&>:S]E=N.^1I5ZT*&6PT ADYZUY<3=B/QM MYN.TG0>'LV._9V?6#Y%:A*D3IK)V5Q'FTD97:Q-(.E%A%IL1919F?-U[!YTW^0O-L6E10^(W@7$LP=)OBD<'76/A+@X6 MC63;>B.JKD1R$\$1(Q6YAD,+@:C86P*1BS27H9I 452!2CXHLU./"AOUR"#/MA2 IX,@'Y0/A^&8#'E6VYII%IDN*TY*W: M3YF=O7:8H+,56&/2ED4#C)(?QW/H27X@37PX)QU::(.,_<9-QK@X2C22;>L- MI[9R42P1G&LB-]?!%R0U_3695F!)P(>)CY1RNPT MH\U"_S=45(4NFB'8L3RNMB#2+TTFQN K,,X @UR0ME=M#4F.E)DSQPN>_/ YGBZ9IX!H]|_D_ MDHM^S-]4OP_]NZO>7>=#__Z^__5"%D[0CDC*]*<4AQ/?>\>-R+RRSOW/,;?= MJZOKFT_9D]$SC_'6 @@U V&#]5\N$Z&2?I4(^CIF/?'RIFI:N#QF|\2 M0#]-H N-)X#PFL:SZ|\X=2?C!,X%SE=P[M1IV=DT?YG -!U@,Z\/1Q?X%_A? MQK\AUZ;G:T\C"K2?)MJ%>RN \%JLU*A-[=67\Q0P/TV8;YBW;;AUNK?,Y%/W M&+M=E8/;T(GN?K"LM!BD37>X;-)2@:[P=]ODB5(6BJ21E-DI MDDVNT-Z*1+0&MI(R.Q1N]@HZMU)SMD"L4>&P2979XW%2S<9A6%"V I-0L'M&M4F;70\#$I(G>OS929G=+K+FI*.5@QX1IEFKGD$%#TU'-0]H&H"E,/7C1SM=^ MRLRTH&FQ<.<;H>9J:<]#>YWTWDGPY^C1#1X@!W!J++)#%4:"1;-M@&S<56_2#MI*>XEXB.N+.,(TPT%HU"B322,1N4B,Y0B8A\32LILP/CYO*#:BP.FQ8O()L6ML"U38)0/RNNPPPS678""%F<=E(6K67)A4:&B05DL4OVO\C&,5")UA)A$ADCCE#21GRJA^&3_G_UR8AUM)Y"4WG+@UP"&+=K0.*',#]M&;KT8*R6#:$3(.6#,CN0FD,RZ3'\/9Y%8?#P_H,[<8,1 ME-R9=(5.D5BT)4T!$MZZWW]++/L2M9#Q!SY_(?JE M!L:M-]6.UAF;BC9T5A4:.><\AA,/1G'OS[D_>UG6:MVX/Q:7B7&-PC:HG W(-M53]NZ;]:64 NJ1VZCN,Y]#9BEE'KH0Q,V4# 505PVZ\^]8[IZN;X4/7)HK,0 MXY"_TC8>*+<.@T;'L4:.4SB3[&G"V4SB5%2@(K7H&$(MM@62&R*6CMD9VJ8V M+E1^[*.7MT\[G&$UH%ER$"1[=9/*3MYE|&TS8XS-!W%/.7NQ/V-)=4L5I.,Z\¥M.[G*D9 G(<0FZ#L2QDMD7>#VMYA9P>HM@Y49P? <-X7V$[G\.BGEI.!W"E2%@QM&67!T)91%@QM&7! MT)91%@QM&67!T)91%@QM&7!T)91%@QM&>7V,I1)Y?_',$+/":.31/(I@,'J1 M9I$;Q!.7Q(1=[S_S>/8$@QE .:YP=>P,XPM6,/14E_+Q19C5C49&5I1F+B1Q=_M)FI)TOY"B;B9$-[^IJ*6ZU#2Q/5!K;8LU$@C*;-3(RI3-5+WZ*Z3 D4;X.C5 M8M7$'3DMI%S-9(RN_'X#GM=(N[:1EE=I;-K,7E$G(>_MM(TR.T1:|!P"&%>BO[<4%5C.ZR-Z3@HU[<.KZ<@\|=W!#&¥X^8V"D<0>K$T M1@N08G<'I7",-A@'GM 7D0MTI(-=N.O3%":21;-M@89=/(*GT8"4T0++3'^=*MMB)EQ 46&HM"H3P:R;;URD.1&2@/D2A])65V(%086C"1'FHI979P5%GI1 9# MD)+91[*|P^RC4T!'8W$I7*Q&LFU#1(F%=1-YH3929F?2=(8>EL@&M8TR.QP:M+#W|H]IXP!U|\^GYY)W]#K"1_2,H1_,/8#-Q@A*R.-(5HT^LDO MNJX"VY*/O3--E@IQYF@DV],:676'L.X-G/7"U.Y^HCJC_N/BY%@U&?*"D MA?A4[,/PF8Y@KCHAL=/(9Q4HB@D<3=S/P EE=NITAQ!.!>J4P44B&*MB.CDG ME-GA=(^RFS,_JU]M5##K@6 MD+6&)_GVZ^I"0BW!GS ;^3%)ICVI4>0&LW43HD^U#"#+(M$GSC>-H|S,/FNE MD6FLK'J)=/V19(Z7&$AQ8B42UM0RM0#(A.'),P7HMD7-B0 F#Y3J)2&M+E3ZVKW[=`US(;&EOI-R'}_ ,68V3)?AS/H2?Y M@33QX9RT'[GQ(R>8;JPTB71#(IFV/G*A+\?2J//<$]FY#KX@R>F/++Y'G)RH_'X@\6OLILS/HZYLN*@+]_D=4$\@<'E&9=*!MS]I=NH%[M[-=N,OS%,:21,%MO7LUM \-(<$02C2-$M!&+VU!0A$4NDF>Z"31++# +CA#(IM7&Z;HMA=1S)(FNGBHC-.*+,#Y+:YB/V--I-P%;=-P=NQ=:,+(P MB%Q"(]FV/OY@K]=AWY H]1))ZH_OJ!S=8C&Z0E(D,@H2&M+E3ZVKW[=`US(;&EOI-RW)_,68^M.3>A=YL1&9"4X M@D(;06AL 4(N;A *P+T-JJ,+3/):F!TFI>H5(UL[<@F468'2(6=7A3YG7929As¥!*, ^Y0) M.9$KV*E*R%*X+.$4IE3I"P8VC++* V!QL(0-$+;-ZHOZK")^A)GO_#]V"0 MS#7#,\[<8 0E%_W$"Y\#LF2<@+D1YD)65FN-.7LW34E;M* M/#G;E-Q M89!&VI,KU"P5Z.H.P[N$3RBJ94Z4LF!HRR@+AK;.LF!HRR@+AK;.LF!HRRBSMJV[8%'OX[Q5:1Q^]X/6*8'"%]BV[.5.D3*[#,RF*BN&>]AMBH9)6\0-G$F3 M,(Z/_7(+RA_Z=U>]N\Z'_OU]_^N%-)R@=¥.4Z4\I#B> ^]XX;R7AEG?L'K6^[M5U?7-Y^R)Z-G'N.M!1'L*&9(Z7&$AQ8B42UM0RM0#(A.'). P7HMD7-B0 F#Y3J)2&M+E3ZVKW[=`US(;&EOI-R') ,@+#Y XW#;>0*B1&U[5KS;S;-0;=A]@?5(ZXC M7;B5[#"P*=&^&@5ODJ[#MHYKF<-^Y>P65_1BJ"!E@\6%@^8'M>%,P;(36#¥.R M@\.SV@.% ;OD844A*S`,,.0:WJ5Y7E$G"QN1U-F.0/6#NU>O[O.\Z.O6+//E,6(.$+08!ME!1KKPB2'S1YY5L0HU7\&6%QIH%BYZGW_;XY,%?/_#W2E4M O%S8=0/$VZ;^ MWC$[%1QKLN_Z^CF;LB @CSNVA\8(:ZVJET%6N2)M!0G1I_L>X0!&,4:SX)?. M[G-J^@.5VZT5]HJL7 (&Y@8'O0M=M\CB^X.&V1A6SQ>X[VK[;Y.C&51SBZ42 MD-GV"\@3I0OKR7'(%="BS#AV."!\6OO(@48D9[\F0$1L3\"N(7KZ11_J6O3M M.X:A,#2MSWS^RD3Z3=*8A]V&.=S$FM[WSBZ'A7[YLMG=HMXV]ZGZ/?.P27WM M 3>069X+'SP@>U]$P62&$53\]2+8?=ATU4KE*"!1(4U=>Q(B-Q(@N^?/G4[# M;'4.?[+8'N/1"C1JOP&-ZE5&8H4[SSG+F=HA>?+9S/(>&.8P3BTG,!XM-V)R MV[S5>PZ7:LJ0'3I?0$ _0/A1EVG[#'#0WP,HC]-1BM)-0+ .:!FZF4032XDG2<;!9#=,_!?!\/&9IT\J6[2LB4"]9NCDQ,9+:= 5AQ MO=WFKN^[KGT3L(7EV*HWGO#2^A0KJX>AE48WN?!RGFXDH&2/&TYAD=WWXQANMUNJFYL;5P:IV(Q>!?0-6:;/R;M@Q!\/=ROA[UX%7L.5)% 1882VC:K5/Y%U.U M+-U,^$4"&WDVT=B9 "*-$N2:";KSD!ALVUV^W4"\9ZB6ZL,=-NFPIO?-=O- M#3HK':$*_M6WO-K572%?=[N1KIN]"7S &ILC>2"P"IV'K^3<>YJ==*0KE\'B M.]O'O6UZ4C 2;O9WG%6Y[TI['+=<6,\(H7AV,-;,*$V^(IB_S2T@H0VB%3> M"%#)":X J*|)AN*N=?%>IU/)$:Y&NO@B+E!A)CQ-OL.U2S,6R9S<8&9F(5 MJU?SC2EH$(^GVJ."G4E>=D4-'S!>2}!HL:)E)>LV.R:O5Y=L;B?:-5L &M=L&`;=33&E2H*KR"^K@8#*E5)58$;P^;8G)%OGFBN5ZPP,+NP02ALCKF:4I, MOVT.FKNMTZ@Q;&<8EIL_^C8.VTD#O6;#[=-]DKV3&,BE*^D(NA[V(2S7C$FMZC,$&VEIE]4N19V[63\]NMEL],UFNT+U.174F.]3 M:8BU[EPN";T1V]13OLH+9^IDU.X.5>:.3<\;QW;&8VN$*3?!L9TXF5L-L],J MD'.C@MJS8-259=*"?KV_/+VY//E_?WU___LD8NW"G1G/QP^:"^Z]B_5(:VUMKG MMDBO_X(SD6#Z'DR]U>]:W?[+FM'-Z/S\]NJW^+K@K3:U:K<9F.-ACTK,72O\UAX&/C>PZ]7%_?&V>CN[\:WNXMSX_+*N+ZYN!W= MPYF-T=G]Y3\N[R\O[O[VLWRZLF36..TNPHJ36'Z/&Y'76[>]7)+T6SD7Z!4+ MSRP^NPG\1\=F[N?G;QRC4K$?= 2?>"S94NB:O7;7'!;.95VAJQR&'#E\|%^% MGSE/XQOQJD<\K-GJH[4"/=.6ZX^N6M%C28+]\O?!CSOAR>_TIZ+'_N+C+'+&?*JC% MUCAWN!===@IAR;.4=_;[+6M^KFDUC"!PW'1Y=Q4NN,J8O 7?5-[TU:MH[RR7 M74^QEK;$=M*#1L_L]*I73W6D*X>@SGS|G4XN,U>`-VTV=FD]4L5V7T5)YU8 M?&9O0MR:"\WAMB;_B1SN$$KX4^/;\JR*(/[^D]R*X%DK,X8;G4D EBJ^<+#]C MHP0FUU.$2&E.SBI,:.J^YX5J/5KCAY]U85<^HJJ.B7G=>]AH/[R0M$HC: M2$4,>3,EZ!=W;2^O)J39&^R\GW"-6;MAXYU&?SN(5?/R:FKA:%*ALCUU?@"_ MKGM7EZ4=I?FU,&R_(Q$L\FZ*H]AKUP"EO5?@65;'.!M]ML;%(-6D6=74/\> MV8^6-X&OH.-D'#FN[7@/I'_W?^&Z%Z4BB+[_)+.:*>Y+.Z%2P3OWLX0,UZS=_M,JM)>KVNV6C4U205QJL5:#5\.UK5.GZ,*)C,L($&Z-V.%UK>@T,][6KE MNR2>W2=YTGED M/*3?U9Z1PU^Y#'Z=3S39%.FVVCFZU]ZMY#\DG7D1^ O8SC-U@68JP4"J2*X M*S\X|XM+6OJV@aNU\77194K%2QK4'(=?4IT|=*MW MJ]VNE_U>PVQW#W]'.XV,&F\F^/D;<7.WW4W-SG"W>/E:2^# ,,S*6K>'=MQC M7/F80+Q3I3!,S?SE\FIT=597.Q\YSAWIRL<$XKQ1VZ. O\E<)7@.Y* M4|U:0PL>7[(ZL:L):KYAUFE_Y8M!OG>GJ60..KF7"Y\?U.+C5&)YPK ,,;YF'4L?U]6KD, M3IU+*-D(X;;(ICNM!MGN[[:"?>|C^PF;KAESR8222X+1">6KXS'4;)F.R7$ MWWM-G,U7:\VN MWJX;|)X&]V^V>UL8$L> PH<-/+E!A5MA'S;U(\'?,,QW&"$]YXXG[^=MR]S M?6!7S8K@^4%36'^5-J0W2WF]W|EV>^S3RF6HX(,W(]TV6;LY;'7,1]V$;Z"$ MUS[SZ/7AU+D2H:T,UKSZ^E7>/<|U\ ?]F.+?-0F&S1^'$#?)..SU\4STQ<@D(ER\VWPCAMLB?-V7.M7*]L7*\67*M:8(@-%.B:Y9:MT>2"_MBKI&4RK?!8H#MMFNI-!:NLQ(.%'HU\NO+@9^FV38;=,T,_-:[_V6.^6R3N<_M1]AW&OG\'0I<^/K(N G8E 4 :,,N]"??*T(-!TUZ*T.4EQ)6(0VG_L>0:5VMHAS^RKM'O-[*,.7ZB+=-9PKZ4O,?GU)Y_1X'LNKL?T(@ALW4+'^+E/?6O:T@ MW6;*LO|B> -)QWOXPA@1[_V,B7E ;Q8:FQ3 "^)M%NEME0#L,:Y<@AAI;0D7MMSK6VVSUNV9WD^K,*@J2RML0*$C8#O9,'-&]^1E!/1ZN<)6H>TQFAA|$SB@^"TL5T%KYX&*OMD?['8%4HU+ M.\,E7)WTYKBT1>8]*)K#1H7&:551\\\O81"PQA3,/*,B.'O8!-,ORJ;@,/-9 ML[AWS7/[S;XY&&QO0U%TSW2KAT.#5.+35DJ3FL&/V-VD- MH^"YBK[Z>M:\0 <7EH[N2Z+[XP2U;R,EG)7OJ&V:GVZ[*81T3CBY'T?[2@=F%8(3/$ MO[D!@F "G-YX{\-7&*T4UAI#O7(-XG=U9?Y]=/7;A7%Y)9R:%?1.5@_#MC(4/5?4^R9Y M>\,"Q[+W4B9)?1S=&X\O?KN\NL)0^/47XV\7 MH]L*JI1UHDE&S/?ZPYR#+EPM I9*#6B5Q#1N^W^M=@VOOD1OOA'1'\=QO=QBJ0I8OIM.WHQ.N;@ZWQ\TE?[ANU'8Y>]+B'S+YO1 M2FZV+9)=LV^0C\Y8BI@I4-R #KMC.9\%T&CUS,*B1WS6.+L?17*W'.CBZQ>RZ MIF!@-KK5ZQO[5D5P;>8|\>?,"*T:%.JP6Q^P)JVLG0SK"Q*>T ^?>|[HI,'N!EPL=:YY_O'C;W!,>UKR^]%DZ M^<$Y9[X'ZW$I*3P_A+<7UK,%.&.$?FK6?<4&E]7T*.BQE:%'!<_KZ15"\T8M\]IY_\\R8R29R0PT,VF],T:6.!@RU("!T.W;ZW-_6] M.3V7Z7@NL8/?!&S* @!_*0/5C1:1M-$C,34G3[0E2+72W5'.!AH3X=-9]VC4;C=]4V*HI M 3!_LH+\[:B{$MBLE2"V&P<\"@."3#0YGBM8?QC&0KJ,L-3*_"S/CRT+F+0[$I_L]8;F8%@\]1^U>FT_"9(KFD6N% MSB-;*-7<:N0[+-]8S%]YQ(-+BB K0M[@%\R:L#OC7R/M^R-O<%?)NMTU:J:(!PKPRE=%SGC@4.O#ZJ1"4&GK14_Z: (%DHGQC)G>BU0:E3=:.KF MIV*1"E6WV5'+[']1,9KN. ^^PJ;. .ZU'26&CM+\SFW$KJIY46-H6_$T.Z,.'2; M5L.;'8J:F3\(YI^QG_B[E7VV?Q_XYXZ$R?'?TDMO^U%)@PI;<(;IS-F6).) M/U!8WC,YI!&9958 OP,<@*<> LLU%E80HJ@=)9XPS!#Z--K1"K*$4O7[@(1[" M+\A@/=W)t@MOA]"@%AK[@"JS_I!#Q;C&=!LI_5BL1/!3QGV=!((]6C$V^B"'I?3C]M5;5@+&P M'MC)-]Q-K"I_Y9%CND_7,X;DUE"'Y-3;_]6^6,0N0?\+,%,D68!(! BMH MD34 $OSM9PN^A$|>*O&H!EE_ X3S%$I8H?40OX$E.02'ON)N"V1 M&-S8V?7=[]=WQM\O1E_O_VY<7IT!V>"7?M5:996Q?2HGP212;/E_IM/VEYBV M[V+;.+FES&ORS%+B*YBQP)K]\RDUYO X>+,_YDRHGDH/ #Y\M|O#KZ4TL,L+ MQ:\B#A#A_)SQ2>!0:<7(LT? "\$B DYP R]/;,O87.?W8W\PO!%:P',"H-(MQH(<+V+V*$3)ZH7_FEB-]2_ ,@0?\8MM?W%T;3^_ &K2:55^,Z]O?1E>7 M_V]T?WE]98RNSHVKT?VWVPN<3_KYV]WEU<7=W6[A6PJ!)HN<@2+C<^/OS')# M,%(W.:44!*RHX=&8.[9CD?/MPY7%;>L_GPRDR8^F\0$OK-7X)>+TC^8OIB%_M\\3BWR'YR-_^!N;A(OZ#'^A_.O/"5?[UHRY,_U'D_0UHQU:\&]H:B|P%_9_M(A"!#'V"CF>.!<(%5N(_-1 X4TK&PXWF(< G)T>Q<6]* 2UB46D M%,)IV22D,<'<E'S.Z /^):HD6< &A%3P;R* X,G&#XI1U-XEY@+OOSP90SASU MT;_.5%T W:1\Y^?05F&G@24.2)\0.Y3GQSWZ"Q98U"50[GQLT_5-M4N[2X M00BV8RW2X_&94^P1X+XN M/0.E//XDH!=?GN,]^NYC,1#!W#1CJL.C<]3/LS,=QFW7&TI/^"YNX,_ 0M^P'MRGT&OGB#_>L#0 M)"Z#C,T*)C/ZHLT>F>LOD%W'F'S[W]9\//]<>PPQ2<0.B&:'](KW)C$@4! MG!(NCOV C]ABP T!T8]"XR+'YXG&B#L6O7+E!\ O1B1QK/SR_G3J3"3X4NL* M\45X .]P@*KO.=|=>G $M^,Q4T>0OUN!ZS^9@"0E:LR[6T2_IB<+;V'B!PL_ M(%U"4A8I$M0ZE#U:M@56(&CL@F.!*<|@V6-"S(EQ/V>)\@,ET5KGVD-\3.MUIN?T63+O<87.GUE1HCN<@<.Y,_>-KZ%MXF)W:!"U?IJ MTZ%VB6I9_!Y0#JAB"\!T^:ZIBD($U+; (H366+ MBGGL$XCL&;(?RVA&R+5!HP06@$^:I[=NGQ#S$W6^L10(S%XJ!:4SQ[-Q[9PD MIG.R:LDYC2$66>DG$(>|+RA/X)$3 V+D0"4L,,"78QM.E= M4H)04U)BD7;^OQ\!MTHVKD"C@#)5VN,/-PG#2?FFA ,GA=!Q/\"7LP=/&0, M-% "D]T+&D @ ?Z#RHDBV[,4P83F3>,F#9#4NN*K>0R!?QMW(_VV!+_)%?> MF^ K(,ZB*7#1"@B:F>N "_^)$05_AX@RMX+O#$DMP8M\Z2[;__/A>P!B(0$H^!MG0UXFW8C2)"3*$3 GS#[@8&H@24<\BD) |-YP.0E MX\/H[J.Q\)_(W$WXU'WFZR!,%U'.(PM,&^FQ@I]!3^+PW$/ R$<%Y.4!MDT8M.737P$Y)M#C4%JSO5]R>D\QS5G|EO(Z$]RT&W<4"6V$%$JE0$"BTG_<-"1@"Z M$A=,19]0'#3;">B0-$,3|QRLG0<6XK.AGK5+.YRJ27^TY54&\ DKZX M#:XQ-%J*]0L+9UN#1'EK.IM2I]U@T U3_40"TG)W>C)4M'EOL%UOD'+G.]U4N*WPE+V]!]MHHN"[$$ M^%|*$B_=2"Z11F5FWOLCH2K=")T %,41YZ UO-MQ^:<@B"B $XP9J#IAZ I^ M-L&I'7+4+V[*$.JB-++@.'.P57W@_Q@=,#B(APPW;2AN>]!2"">2]4RE$U1G MWA:G*\<+2C-UCUX,_LE >%KHB^@Q@U"SK< &'=*W478(@TEI@*.[L]C@NO<7 M8,T,&EW34.Y]W-I8-E/BIOX6/IQ ML/I .;.X&]%]J_'Q,+1H4"5C;_"0%,L2+&9QE+59+!H^2[0%D_D%OM\;;(?O MMTT;[21("/]N]@6-QWN'$[V-R)O=)4]!8O5(>:N.FJZ#D^>\|+XP]FYG&IC]MP:#P1%/&>%4%#|)MH? A&GZ[!.KGM'\UFK88:N@/'MHNES; $3;/^18"127F MVB//_@[_=EQR)4I%IY&AA& GNX2J9>@@(!G5!!L M)+|\.@9D2JCG?+7Y(XH'6M#N1,NA4&I)>=$DF"3G*<\G @\#%F\ ^O :P1LS7@&I.*F74%V#$[1[G5^.:M#1(>QH=5;&=I==K&LK"GR8W>2,.KV(.XB#T.:P-XI!4R4MX+';.MZQP[9PP7<%M,-7)L&)PE;.6O5DMX8(TXD:WV;*:NTTC)F/6D2%_/?YO2"-\$BU.D4N*:5$8Z.&[$AFZD?G=K M]G-'4W$Z)ZV.D&T*0A(^_AL=QDVST>V8@WYKJ3=)9OF4IWF0^/2YJD%*(&%M62A:U(:CFT94]@*4L#,">P3+ Y[-AZ99_O!BU%I_D)0 MNK\]GZM6F(`-]NV$6-KF<)GK5:6 J\B%+3-?T^&+E.(/!_=L^G42<:-45Y%$ MAW!T>)):UXY3&D9D@N3^D8|HB[/+1L:PA;R5E_B7;D:&V&C_<[*F0]Z^2,3 M20&C!SC0 QSP#*ATF3:.^,R!@-T\ 0L%D&D.+1R6\8F0_(LF+5 N%\+`-J$&H M#-_(6L>'SDZQFVB/AL?1[#=;P:@UZ.W+FM1LR M>#VZ$J6/I9_];H3[?V-PJ-\V>P5<|V.]XK7B"KI5<%++MZKX*75B=GMGNY^>5 M+G%AF4(=6S!M*=BH'1/:7G8MVSV*]4[*0FOI+TF34Y!D0H8)@=>2]4=2>S P M_\:CF.EE6CG7V"COP(/AG_]6B35;.4M $]@DP@96#.!AV"}YT;6!)<\?A8\ M#JXE\)^DABU<&D- MS;?X@3P";NJ-!^Y*A\O7,0O']-%,B1!:I1+$$%X$>-_$DXP/H2J:XE]"YJ=TK MZ W60QP-)*T..!<-13OB"Q2(!=R\-IL DMZ#*.1HO^S[MJX_*M'&, ^"IVI_B?O3I=U:-/ *MLL+_Y?LWG;ZN*KQ6TA@%JK<(\%*V^S MG|CVFH.U&VV<(RAG,B]HG_?I^OXY8CSE>>TM(&H=G<|_'%938O7I.A$@6J1:M90++24CY_27(>CO<#D5W__MZ5=?.EI45KJ^H*NEV4^1]1PF'%0U56YMWK"}@%8W\Q?MM*41OEIQN4C/A=HV M8 !K=S5_?Y]$_O+WE=@UV7|(YD25;+C:;]N@9$D21^,L 1 PCI9$FO7_552\ MU/A=`?Q^MRDPFN$4YQX*]*W"'>Z13Z);'%OA2_)/RC4XS/ZP9PX+LL7?&\#[M@0QPR<@#P^Q7E#HJP\JW05$[+BZ5D*P"@:,&=;J9V!;R7/E7FW%2&<@<R;9 M7)1RFR2KH'N#L(4G+A1DJT#"?,,S&)B@#K%Y"_+TAOWE<@U:*D)+!TW%MZJ09OYJ*,4%!=,"NCH+<[;4*.W.]-[CW3?XF-J26[501NCG&@-N'%42>ZR.W M32*/$4'[4P4(G7)3_^>G$RR5:,6[|+IV/FUV(|_|)NZ(C_LIC^\I>)9R<'I8M.E=E<5Q9+|$ZB>FO%ZVL$]HPNIH:9J/=.QAY>F J9&65UX,Z[K[Q>17@^@QG MLAPO280&GRH:P\KH2FW0E=XR%/6M.1*Y];>;)-'=5F;,U:JFRE*D:78Z#;/5 M&;X^AZ+|7CD4J[(XY=V3]+2"UEX)AEVF5+R(Q;4|O1-C#J_.C 7U3#<83|>4^PDA*|@"_8SV5]JDJ+L+@>$4]F+5 M(;,,:\N2M?KO ME*S5[G3,?F//,;,.W)>NF15(8A>-;BL M>NYX>-NJ;P/:.\$^KZ&<;JC-/L?Y+,X$Q\C(L86]OJR@L'<5.*;(_3L#@ MMTP,%I3IM:)4P[JP_?$MB1Y+P)?H(BVIK@G\?|=3R 08K,^'D?U4GKR(]?& M6E Y%I 90D!,6> K^I58T"9,PN*<=MS1VFQCIRH#"\@8!WPF\XKC*NA?_F4?^?.S&J MDT9@FVQ:%N.@<>W++.N%4YIMT)U1I)?Y L)P(6)X. M7Z08)*H5LD|2RHL=D+"IF%|;5]?M#W-A=:EVK5W7]NK 6-ML]WOFH-_)<7:.. ME&&X((I>YGTNG@3^%,G7"7%MK1_32H-S&ZG9?;Z^8,0B\2S4*<6FO/I>#J; M?>%XN4 *R&DLZKP1[,W^_/R-8/[1F4 L0)IK^-N[AE^S8PZ'-W/8S%O1I\9(MSI]&BC*7U/07X"S.'*.OR-BZFTC!6C@8(GCAGAJD)C=_B)?)O+NK' ZO/GO+ M/ VZ9KN(4#])'0 GDV(@>B:ZX-L,Y<" ,'JSB#H PO@#H^>:\;Y.^.0.M3I9@|;!I|L!Z*0ICB:835/@X\UV0ZERR9T[{ C([PE%SVN>=]BE1<;<++H+5[-M9|/3-ANMO#UV:ER&V'&NH$N&OP#EB/JB6=@_Q07W)K ,FX$EL,9=;D*01\AZ3)LBY]ZC;++>?? JJLL#^HVRW6,Y?UMLUQ",^4BM5TJHT(1P.-D!=' M@,!K&!'"(=2)7F2JZ9;("[D8'&I@X\W 5O;L"KXZ9Z!QT0?'L+7$H(77L&\0 MNCD,.V+9<0_(QO_-)F116@;(E;&8<1(X_+L$ML^)XCC(%!$5D>+;.MJV9.U E5ME'"SC^>\1U6=-+Y!SD+PJ>+#[,40;\VZ=KR9F(2)DGR+L'.F.Z6"O6Q)0R9=)F62B:\3$*7%X:Z ? CEL M':.!,Y)HC!#N3__!GFP'3F>,|'*SI@*):%J*V\ MI;@-T;!P\VNJ"X9V7N6B01LE3.T3+6(PQ:813A+7L"@*_,-FT4_%QLA<#FPQ!U(0F\;0IA%M<1;XT<,L,3ZF-)6:BS:48L#U5!S*

MU#1\@R9UQHY),#W#A>^IZXX{1U,%+A)<%"-$SSN_^PN_0647B*157TCA[FX M^E>@A>OI&="9$ZI/C.".85O7R1HK9DYOTX8WAXV!V1QV\YX+U>9YB>U.32-C M%)E>W]-.LCU_F3G'0^_M:K?T40'@A6R\B=T*LY!YLG!><\CU%J1%7%A# X?'2"#GKFJH +R8I&BZD3@A MO@/&JE!3")1^_(O^W7]BM*;V_0E.:4\\TL+7QZ- =.969F5,'(25.,,X(N(0 MGFMR6LYA34Y=#O$YB99$2W)^O.38&Z16D1GNGVQ$.$?E/D10 M@2C99GP"I,]0.0@8H88$GPP(J[!3NJ5">X'P43X4A-,($0T@WO2 'GK!M M8GWP(3$F89EL4IA9E!1 N_1@2\3;N1U"]*&5Z_.@5#H,S+WG3;W5=R3#" M7AO/)Y,]#UU26M&Q/YIX(;J2L &_R;;R..8*B9W<(-&.,%N?=.,04XIL0*M'U79!B' +%V5WOB4;FMN/<,R^%3H1/$! D_]OI)] (D]2=?A<@K_D75M[MG*5 MXW?P#;I#+TQ&P-X #DS@#M_:S;.@>,^@,^E,AJ4D%UY=WU\8+14O!&IHRK#A MW;??X2O_-*Z_&'>7OUU=?KD\&UW=&Z.SL^MO5_>75[\9-]=? +|\N+^[4E1Y0 M$"U)O>2"O11X*(P;$9 E[\?;T4A^K,SU6)X"!PZGT+=9_%_W]Z,=K=.2\ M@85*/OP"ZYU9H#6-L6VQ'L[_-HR.HX\[']"W>QR]2>*QP]\;ZAB6)F+RJ5V M6GU9AH M/5@S9@4C^A^2]G'C1\2E;S",!+<4S\]6TY*1X'#0W 1*5%@#.CR:+0QAY6?5G2&"!+Y+<=+8Z4/-V$--K4>/D!.HI=!_ M>4d\Y(f(=533A=Z%#ZKEXO =K,-/.:%!N2:C$8Y^:HQ@H]HGR+8+))JK5NC % M)29@;SQA).HL2C9 #TL8]+E!/O1-N'DO5(/*C&?7*=3V.SU--Y]!=G-_4R1 M7"KQY672*DC>B1[ER0:R<^.0?5A"G,'X,'.6J2F* [E\10D]N^GL*F M+STXB-SQ'M@.^CPO,4FX91]W$>>.15E+]">Z5N3A")F42CE'H4@3=:#["G-E[01Y!+6YX ?9;B(G+# MBFC^D<5I_A"--J44B"=+Z!'XA(12"\V?FKB!)-HCK[?"1-ZBTAOEXH/IAE& M"]{LX'SHLT^T'GC[WY']{,,5F$@&2H3#=>7+"(@)R0\1]S,GK'_M>TQ.ELK/> M<-H!;4NY5$>>APK'+6DB-/,-E#; N)/_.S7N<.;2PL>/8?X 34K@*K^# *HT M%+ (FK'A^DV'9CRS@N4<9S4ZEU: 5JM4K>+H2&46U)# #;. _T5M3AC1=0"K(\#F4N6V=V1 M#\#^$L%1 [.XJV5\]5-<7&QJ!+ZG/M2CH1M-9H$13],KK[+">7&*.[,_27-MDV;,U-2/2^#0043(30Z$UB\IV\@?[OT%7%&[U?OXR?@=R 8J8]:IY],>9ZU-MSRJ&32.AN>3DQ.'$=P1SGVN?5A/30;0H>S)FI2(62Z4#3(3(HG>P\;,N78F M\2$>1\W5/0Q/F@U:*/FYJ4*X=BJGRK6")'Z%"SKSA4L;1?:J7>NI_@/))Z)Q M#(UG0GD@]H#N*/ZLQIO'&?-"[E@!.GEL7PC !7J,0G2]I*<2XM_5R$L,D%N! M&+2=_;:25O%#MB.JJ++ <"8FY)>&\5Y3F$.1D6GU2<(AZ T^=*<*'2D43V7'H@7XR#./8]!.8^4 M&!#QV,X61ZIZV@S%$NI'29AXMQT6%*GXQ<)O+P-J*K(M3<==NQ]0'D^F5!20? EV1=G'W]"#P#9[?[KQ_P+_-+IE?]:9*2(!IZ=_WY361EC/Q7?0*X_NXT<#!)% S3N**$YBZ M2E[P0(& 3YXB#4!&VI5;%W\G=_\M6U'BYT/LA4JNH#A.*BRB#3TI-B$UXDBZ MHN_ZF$:C)>7$_F.!9TD.+**?@YO#/#)*F"4?%5V !E6X/I2=K8?86H[+$10X MX1&S3-(S.7V/<3UU(:[GTY97&&\.6/&^H:?G"4T(U!H_@$3I_ S^HCS$A2 M@"BKXZ.X,\H2XHENO^)0Q'=H%VGZ09,W-B.$8-(:;=&00.?A3\ NN-B@8\? M(:20 F5UV;S<(#I-Y*F>,6R 3? 2+LV&TS\XED MCG !+LCHR@S3WDLW+!\@TD'7Z2O'\3O9I2(\?J95 G+.(CRD$J:S'%(X'(-M/0DT+) W$Z=?Z7O4B(/>U6(RPB:E/)QIY**GE7B*%B*\YV\"E,;>B3^=QE8N_MQ6P0=B+4A(R4[!+Q? 883>\%FEEP#N>C^:_%?I"5T1MQ]\FS06"57<%6$"TU^_M)DP/&%P(1_BAME@AC3_?KU:>2AWJ?G,*C#Q;. ^*63((""UN[9[=;N_6QT=!C MF9")LD>!,)U;& MC/?J+,A6?N8@"G\#\& <@!$P9OL*F(*&I.D)H6O(@"U/[M&8_]<)9\(L!WVY5@77^1_%3OWV.RU"UZ&0HP4+T+R2$-> _D)?M_ADV&=-=VVTGBRKK1.U8W0JP@27A'^23R=*2U: ?PJD@.."7P(VGLRS^KQ%O0 M^$"&HS9]:MP6QH""*/V^)7&+Q=;*-Y) 9;BCD9Q=%3T2%9AI=U=^*1)8FL:C M/2[\1'SADV*#O%XG?"U[$/'"%DU!1J7J1"+PF:D#JKF0Q@V\+=OOI72DI0JB-& MKD$!$)KPBD+5# [(XEX K0:[5V03[>$U&V&ZK^&RX867PC;JN9A"51$4#["X@G U WD=_M-[1P2X6XF6-;F]0@7"0M<=-DILQB?.LT2GR<98?B!)7DF=>WS[]+6W48=M;ZC MUOL;M9;QZ0*-NC6TITWKIQ7OEJ!SCXHKK8A3BS!K@4R(J)\TEBQQZA P5=2? M=%4XA39GM6;M;[" 0&KA5 =%25MQ >*+[MTGU#$L+IT4_-/[FV^#=-C|H#/2 MD-DMOV?VMH=<*:'- M?EPXB/<_/[5V0/HVUIJB_9+9NNBCN:(3=^&LBM)[.]:XM9^XU:HJ;JVI0I?= M,?\B98.!)I*W[JHR("73L%9#ZUSSVH,:PE!?^CLNB>DXJ>WO.-RZLO/_W:/&TV>OEFUA6 SS&N7).-K>-DZT=X&2C-SRZB05,Y_N_ M?;ZI^?ZI[%@W16.RLY).2^%_\'[&;BAVN)+&EGMUMDIOK7XGWV.W K ZQI5+ MP_ >3F4 \)UMH&2CWZ\<2KY6]3\P"%TL<1S: <8|QY6,"\;ZIE^%69*8(W*A MJG"O-0(?PT77(*XA#=,7_-"%+5UR MPPAOLR//QO]H6ZY^?Q>L]J2SMU.U9%2RCU"88F9VNKY?M3O@5/4] T)VGPW7 M@;/;5]U]LTBS9WZ2K6 M="D6=4H]%Y6M.*O^ ^ W_,F 9QZAPP]39[SFI-[,_>DC_ EHH2SSB1&)%,\5HZ%[72:C2). MK+'@47@FN],] YO6[6)$;&=@=H=YG?0%;+;SPWM?L?4WPK?9-7L%6\^ =P^Z M2B3 ,VUW\6, ^HY>^"9PS;#;/1 MZ.68OD?CR>(:N!+#@#PO#98>$&ZP+=/1&%/&PT+@S%57)FZH+CWQ1-'PI_MNH MH#N7G.(3]P=:6$'X;.]M?3;=T0N?U'DEXM/RO9DXU\U? Y#XE(R<6X4 ;2^- MX$_1*P/%^A9MZ.OI-\ZHR0#=UB[W@(QU^OGFNWZI6%@B@EH'3MBQ%OWNN])\2^28=@L4^N- M"9_!WIUD_"[O/,,/JM@+NE<,DEN- 95OSO2\$)5Y4/I-/TE'/9+DUU2ZN4PC7(-MTH1J_49#7E4U>)XVXB-R,14"=5CPEM4056L2,IB8QI2K%0+*2= X0:/R~M_MTB/4)5Q.&4V!-M.N3S:[>PBH(5'!6G):DNBD-6;P;- PFE1H.^&-Z3'XO.P)= M:\RGB"D>@ZQWZ9/-&<=[Y)W6IDKOQAW98S)%H&?_?\)^QS T!\U]>E8.:4" MF_"JMJ>P1\$0:; [R>OZ%W.C.%7>+S'&5'9H)MJHO%2#GSH<*#|W>H&O"V4Q1$!%Y]BCX8 $.SWB>ZD)(C5&L=^8(1[60 MC+&K"MTR^EGC-U;XRZ?T%%^Q>TC3UM8'#8<>]Z[KVB MB;#)V&'1MD*869G1 ZMI[@+Y%)7,L'@_?RDMEZ+3[]2]B&="T[CT5BE,G]50 M*0F27:N!RQ6H]P;TOF74W>#("D[.AKQ=4%'*.95,):'V7!/P&") 9Z);G#@* M:.?V5=,<=!MF?[#G5? J;2ZE7[O*/_O3Z5!'_HMVJ&W3C?KPZ2N*\Y6R7Y(U:$ MI?+W5O7JCGKDQ;(WBP,=KQYYT=S4R5Z/O*A'7E1GY(4<;%$P\F(\M2:658HH MOK=^:,"E"5(P= M9J4Y((P8|KZP9*AN8ZWB$)#>)144L\[HH.5/+?Q$O8I:U3&[P4'3CC-HH$"/<-M'IK(//E+C,)?C KTU/SC4$YY8JEIH"+#VY]HA4\4:A.B:L'%:E1S6 MQUGPZ&#R#G$%FM#L<* [^:L0@1D331&CKATS5P6,5E")_9P<;R%_4=B%G@P?3\YR M:*(W^OSZ@6?S;YQ:J2TF2'EKR=;BS\;OIfZ:+%,X62UW*9\,H\W+ 3 M9NJX. ADC,V MQ<1UP";K!/XPP;RS$Z&E"+";<+X@,YY2E<*9QMWWYYN9%EHZ'R\2CQIF/OP+?C+L(,*AQ<#/G'%$@X!A;_ C"T2!F] 6+%-; M,,O#!@U;/;7^3,P]#E>BZI61K]-M"X%;J, M?C('9< "S$WE8O8XIUXY&UW!=A6@VI@X$<%V+V3,G> -$1/I;'U[%K4@"%6[!!QM"5O0Y';<.:@LJ"),&(VZ_QW/N61R=H)F< US\5T&U^4H%)!*%7Z4-)G%PG40 M>6F$/ B+$^L'M!E,83T\3PP8;*F'+$*Y&."-AI2CFW0:85Z,1:7:\IYW-L;=24ZO1VW7]5 (-.MIDZ4*7E!L6:*/B66-OS;9D!>$T=6=)QK/R&3!ZQ9]P6 M(?N++; <>&CL^FZXVO.ULS36(KDR$K:)\0'=^%*K8$O>GX9,5L)]D-.SU'M;_.MLNO,]':W:38*9@"_U"UIF.LW>'"7VVR0U#":C6%^TVH@(6&9Z*>W.KOIY=R4 M.L%]APGNK3K!O4YPW|\$=YG&7IC@/FCWFC^M>++>$^#,B>G%&@&')1OMCBC8F%B=W&G%D\PL3= M@&&?6'T8@M@ZZ)BA0[E<\:-Q)H!,8Z=T&R8F]>-? N&&[<&+]%!F*+&&5I3T. M0%RHM!BQ$?@MG@W#=/B'=%*.ZXN.LR OIZ2E!{5GM(1[7(IE)M M3&,;$!?&G" >POXLD3)%26?>\Y)] C2FC'.:\V%,&1.S/$36W.1:."%F9V&B MSU0V#J7;5?GE%DC&0"\@9C'2);(K(I_1(AKC3OCY"Z5[(>_4_-I1,;W*29] M8W$!=5T,4Q_#787/"YEP)W4_PC.X%,P$@^5'*+,4*!4VRJM(03L+X]4)(O$] MZ@]@3V G(*(0W7I6IH&(/$,KE-N/LSU4AU1;S^M(8; &%.#C^*1('HQ71_IB M^#WV^)KG!WHWRHD3P)X!*;@#-IN-AQF(H"9 H1LZN4%VF$V#=&)MO4H);FD.&LG>KX-SAR!\KG74SP#'4&<8!\2MR6Z4QT!"QF0\=4%D:Y M#LGYY(%K+$90X'@$=,D.1/S_$S"B;,PPT<+BCYI>TH32+AQ%C*1;G?>"M"M24GFJ'HF<@:-MC+ UQ3(.H!GGG6NO81AZBLKYHD"?]WELRQ5UC&EF&J\$[$D M_"0TF!?9K,[- I["",3,M.91F>&E^2O\"RXOPHU#19G]0+Q(,@*",ZOCMY+NVD MV@UC39W(Z:953-1 P":U'6T1@3)?-O1'9*NM9&__A,OE,.X LI9_\WV;%&>|-MA\N8"7#*6R()&%V'B> <21M7&IYZ=;'N;K+O LNPS>V"WRZOLU:M(''OF.3J-.M23#/OI&)\FC;R I9$:6UL9&U8*>#6.^%\L;C@J?),(P#DS.R'PX%]H9!& M.?K%$@3_R4D7]T!GH:DE0)9D]L4F0N \/# TBF)Q JTT8&:%CN:,&NN1C)W^ M*'(=_Q-)0P44)_DM8"%4XR-L(RM5P2 !FLFZG+AJ>>(2M\7;|->T?JP)5G@"-MBD?SA;"#D^/I MOJ7&? A06J1T/8&?!35$9O|#:U);$[^0$D9<_1>_J7R,F$GL'B@JQG"%DI/ M"0AHRGY=N!9Z#,[U?,37US\KE2[,E:0G8G#X]X)!)"IFD0%#4L3_ DKI>ET: MJV(,7T[0RB?":")F@=O,CBUCEAXS.T4V1=3B>0PIS0]>5R[CIS:?G-->XG2@6?S;V-Q;JR6[Q8&K!PX/S=ZPGP^:B;S2C^?SJH\A)0?%V'12O M@^+|'!2GT'>!ZV(X'/=F `6@'R;LDU],M2_ M+X*-YYN9R \KFTRH%XBB1@<%HFP_]E4^I283@U6X M=_^D-W%?!V,SQAEPK1%'VPCIW,M-5']]+FBX V0<)1495YC89*CIDS EU!;NA MD+]2WF"! TGZC(I]4]+!0SZH5.0!]A>@9\4BIQG&L!4Q)VOK_C#I.(NU=GTR MI>B?EMY8K+ 7'P6M-'(LY69FT27F0;]{(-AK",V8(.VH%IBLQ6* U+F0L%. MEK88.I&WO='=+-NJ&$^),]P/HC^- WNQ[[1327$,_.2O7TZQW>M=)I.WVT!QT M-A_!.7I=D0N0U@&D MV)>HJ[HI3:=P$R IE390U.B0*TV9FCXMDG0N?:,R3,1E?EM\[*D*@IQ@$.(D M5+-/LLD(6TM$R%S[!7)@H0$NJ?87\2+''#HI:&TI.PW9,)?2#$PV:8L\0<- M0$SY,DUU$G'N&!R6W'!58G:Y+]+)YOG?$[8%;$DV1XS9[AQ[IBK:27BKW@*O:(-$^,*N% DCZ;::+%*YUO.R'DP1F M-/1D^C+%%'Q/LK5,@U8U^'LR$>O-YO0N:?ZZ>]O(>|2@3WK'$5^VX2<*>X]7 M[C|!QVOWC9(VCW6$561AY--RM5%3?_ MXQPNH;+*7M44F$;+7FLOKN\[(XF%?*1;D48: AN? 6'9!CC#$:#5F@>X2MY-_ MECF,Z,!2LU;_3]EIEI'M^L'Y:"SO)=W(50'>H19XR7G${/,(LP5NR R^0QV*.MCY*8PX.-:R[/SBX]"3',K#^S/*.*AY_YP:*@GG.IM23VD368S$:C@?_+VTRD M^W%5K_'X;8O?=F (P,U3,3E7M-QN=-*3?L2K-_CF^UP#@*&(TW^;NXO/KRTZ\% MEI# !JE2@E$,)M&W53,QFK;0Z,$A8 _(K%8$57#\;Y2^%,#|<>&$\)ZIF! M0ZUHX)+$\#XXSD=)O.L1(%=WNB,ZN9+[_&QYWZ^GHFO_F^FCV3-IQ=XRXG@K M;72W1:MO/?HJFCCMOT06:0[%]HG?%E%L^^#Y>W<@/Z5L!"" ?YMML8F)U^0=5VH=T %Z(6IALRM<:T ,GS MM8S.96[FUNOE<=S9@CQN#W,^K*THJ=N7QP#O04%<:A?BN#W6>53+8];#<:I54RB;$@G.I3!ZV&:.11#2;A\,6D?V'5$&I(:KR??3"84$F87 M9_GJ!? QZHJU'&2'H+$4I0HE!!V+/1AC5V<0B3H!@,E)OF"!C%1WZG& MG5 D$)1;]@>):QZM"8Y]8&P+BF[O(FS<)6+5[JLB;5%8H)B<843S^QP&@ . M8<,(.680'\S41{+)O ? 3O48XE)EZ06/@<$L6>I O(02L@1$QE,W(Y.K29$@ M.&C^(\1UGFV%/.+*8L)0Y@^&SXA GB MLG 5B_T=0)+NJ*S3EWTM6=%GSI.7,RC(8Q(KR(O<5P%)TXUQU9RP*_UIS6O MM5:7-,<^>IDG(R_WK"JN4V\&=(D^2@^J+<;>'"7.%]GE6 4LW6I^$HM=Y^Z, MR ?02#^1'U) ^%DWT_!!Y*G @E7=$"E$0)("?#09(%H,1L82#U=W02D_\[M2) MWW7B]_XF? LOT{@-;!]O3:&=?B"@INV)#>]%"Q43I3&KN(T%XUCWXGX M,0WFT.-Q#0[*WU(_)6))E'FGOS?5(ZV_-;(Z@= C"H9%Z5XQNJB1L0 MA1?&W?9B1$PL)#V- +6LP62\,["XRJ:HP7BY7RI>,EXN-,9'%//+LKPG52EO4 MOO9NU:$^XYE(*._#)]T&L-)\\5A=-H]N&P:[DP=V^FDHID3,CH3^P1, $?S M[F@TDM(I;;R GY8HBHF***YLN&R"4H&^D,5(,^Y",,;4DAP%%HZL*_^BWQNR MV]C"|*"C38!9 OSN_9!"/#+9N K06]_..1QTV24C*&58IO1)K,2?F]'Y^>?5 M;_KQ?CD>CG @(& !5(#YT$*^6X36(IQK$9%14%'.$&=3&LJ2)OH MYBSGV%Z^8B&9S,I3R4,Y6[^R MP+)YT.0))4EBCM<.[^J6E/75^^7YG*!U/M?OGJ],/CR4.K\IOK,/*.((ZOIP6<9U? 7H.XSB^O05SGE]?YY?N:0=9]IQ.A M5>>7[Y4KK'K>SFU@i5NK)-.!XCJ__*A7+@&+WU!HEL0X6U_GE%5RYLMK!6RL> M6G5^>9U?7HF8W]%F=;VU1&0K"GY9O <,W,8<66|PO6#!W<.X6W*OZU&3FTU .!7WW%F.-\L^03CL?#($]&F4V-M-BQ81 R[R9\W27?1!=$0]*LQV;ID0P.<$@M7%?SCV@T6?PL#\U<'__B>|>_MIY3Z6JB/@QAOG@"EWNJVD? MKBG>/;!$F 4#S/X9Q%P[/C/5B#8NYW^)_MF2,X+M$+_ >#9Q%$*-/P+D(OY"'23N;]EI1^/0[&PGL5O//HH(W^4<^IP%!GL M9]PP/Q3X^(*#HDCF.(QLE^5,RTFF-P-)_L:!W4P@,5X; 0X%4-,Q9RHY.IX M8"C^%[<<]_K=V$B5/K O^'"JAX9N3 TZMAX")T7H.?\)-2C,0\!*$ HK[M1(SHB^+<%/S_0(5,3BMB!AS>|^< ^S101X8@ [MF[C,PKF)!1<$"'+PIX"Y=$MRXM0B)H$,E^U0$+6-FQ'_B)U$GEW3F@X.\'(-M*1AXCBV&O^#<=H,/"F74WWF@&[T%VV")X)'0QP[@^!)=PD'!/,E+@KN=.Q, MHV!"1YT"<>4/(085"6& #|&D4L+*92L*)4!-.K)30G\JSY$ASF0_KZ9&=;| MN_@@Q8(D@V!WT9@#:2$(*C>_^J[65'2+:?X2!T,0^D(04@_'C\)4F"E /0 M_X6G#\+C(6PTT1(T- 1)&]>#$ETNOEMAUQZG%@/3JS.X$0Y'K%@ M-E>W-6E9]DXUKAA^\|L?F)4QLA^105=*J8WCQA(^Z2VJG9:?;56-Z_E<&2FTOM.4 M;Z%.2:VC2)RI3Z7-? R$6;;@SEZ.H%\)VQ6ET*&_U$9,X4MQ%16]FX=!ST#M< M5PCOP$$URZ(SR/%^2@4*&-BTD1J529L%22)5!4 Z5^TX/BP<$]T,ZI F;O&D M:B]\1RI++\0&>'!?=*/"BF"2M7A* (9DFDB1414A_)$"Z\)+G7)6)]+UQ_+>7\!A>XV>*6\"5 (%#]+],ZG8;J1/@GTIFBP/$S>F)FPBN=4L)'G5P$(YOO_.]%FQ^+%MW-6I4E"DLX2ML=%*N&_%'!M=!N1%2#E>;,V70@X!X- [D1F0>H/F$ M$1YN=$>XO_TQ'#)EF(U3=XBW?E,0 ?I=_/';.UJD4GTT=H.GK7>EB1L64'P0 MY<-U@=H+R<-&5Y4'Q+'07M1PFH@&M$9FH8\'JF&I.=1R_C*J4G.'2PLIL#P^-M!? IZ\'V;IH;CT&PQ]IQ/Z4PUP=0$\].OI1(QYEQZBV-ZN4=DE<'Z&U-9691Z M8N\R62P"M>73"WPZ1PGB.6N.GE$*@@$-;D)[QWBOW@>I!N BH8+ N?@.V.VS6H[59-GK=4HDRQ'8!9- U:=(2#R\C2:0$DE8OB#8PT;D@ [3]*?XB MPB\<=!I;/"U4^-2*)K+'L#X!,:+_ #&2H@B*IZ)Z,E[D>8C+NA1!*CA??@# M^C5FOET374UT/_W:+9'H;M-N_^DP^*3^H0)O:-0#G9"Q](($"? 1]3",Z!TOF M499IVG-C(EI0:)L9R&"Q0/^PB?%WA'?DPE02%CPZ^F*]^#"OC8 :K?X[$?@ DK5 MJ,:<>A9]DX!NM:B/Z\P=:48+2:!*88,(+ ^H-P)/!.Q8HZR M%TKN3%2P2XP<3X#,&SMMR4N(.2]3AX!]C/T0*W^Y0Y+N 5M].#4-[D?!1+#Q MM)017A^//5CZXZCK F<&52#T \[5MX)MI0[&M2E:Q]*KP0K7K(@&/T*-OJ^YM MPCTL=- /^!P/IEF.8W@$QI"8)XS!NN>5/4GK*CG0@CI5JSTMPY Z;*BDRE MU/U>KA#Z$"\"[XB-]K'&][(!EK,$#@*ORCB/MOBDE0:"H)W*4N:M8"E!577!%BF!BT2C%+GW_I98F+ M66**$)"3B\<_"Y.1Z1M)I\V*S!E*+F*QT9&4T!2B1=*<,8-M12=_/I9TJ!; M(M-H(MGS6<-C/E[A$IHI)RPF*=ID M:.!Z NM!H[IA IE[A9UT0<.)217-"<1^Y? (6912B.=5K:NHLCO*R./IU%D>= MQ;& 61PR5Z,@BZ/3&3^[5TH6QRT+'2UV>]\5DW|F'ILZE6K7V\U-<;X!%45$ M9/$,S7,1 M'N0U?91)MZD^ .@/4("5]H/(]A1EA%P),[5H+,J?_. [:.Z!PU2[KX\Y" F] M7$<(PN<7UKV>1.XG]=L3=45#2_MD+'"H?<9,;90*]+2[L9+;_M8=A5'7_7P=C=-%XAOK'8_XT-Y6OTS*2^3,4&XAGO>8.UU1\ZE8+!TYG@0AC M7Q9R"@<;E[:.],C% 8=_1_:#T!4S/7<+DGKA"?:(N=,Q=DAG5UP^$NLRVCT) MJT #AKQ*GJH]D0WH!?;Q:,P=VP%;B?%\U9?T(!65?7&6VI'(B.9)&Q:;BED3 M5]O+>XR- FQ2VR@01+)5Q6(Y=%M)Q1ZKLIN;*?R5^:RR &_)K9%X>2*-V8U M=QH#L]?+>X/\$*MVVWK5;M\X9R.??9V;=ILQ^>,,#!2]37"B0BNK5P.$<[@V@M\=T4 M*&[$N(![?Z0V=T% [VW5^_%)I&"F4I7) MAIJK_9VF[.U-9BBAQZH[/;S^3EO:G;X1WYN=OMGO]W}W>@"^V\)6!W6*6*7C M4IK+%0LIUH1P1&*; T0HKZU*2E\WJ_1=6 %Z8?@-"VBSU7? RBIN7#C>|:TIO M1#(%Y6$2"8U@C+%[6;8I'[4>++<=5B1$3 1_**YWY+I6829_<$YFIR""E0P/P M?2RF#=!*(B%,>]_PHY R0'"Q'+<\C1'D7;.LWI{UW:J>+UD._!;Z1>S<;_ MYTQ- [Y#ODW=0'GJ1*"Q/5A!8,]US$043*[5]VMJ?(P()?QL_R.I':C+&E? MVNHU3$,A*7:P$S0E--FD9ZCPZ^WZ !#,5]=CPI*'8\,643M^%L=$9V[NF=VD MZ,7F]AIT.LC- 4KF;S)@=N>QZFJ58HH>19TLT(P?*V^EWI9ZH+IN&.W.0[;]I M:=DS F?VMN<_*Y3"SFUP$,]_?MJ%IR/G)_HG4U=Y/24M*!fG^M^QZY!XE0 MK3(0"OG02N0I'/I<^M#++&KZOAV^KJO!][2SO-?NOJ2!=ZQ6Z'ND(U1KD6KU9 MO=L8Y)JSKQ2X1@):5P2LZREI;OPZ 1%!.+L^#K%&UB1OFL->L.>C A ZQI5+ MP,IF86.4! (4SHU2W$G+%(MAZ:X?O.7Y+=2&*%IM-/Q;V6]#DB.#/R{L8X#G-I7*Y6AIY%4B_OO;] M8'NO#&Q_+TV_"LA>F&VZEW'KLR4F &7/H%Z}(;VO2OBK{<5E&'E@8E! 4,1 M"C38#Q9,';Y$NTOQ92SJ"D0QGIXC#L?_SD+9%S/)+]].\5YGH*P?P(3V0ZBY MO"\(7O)H#M=*149T&SL-1MUIL1_2K03TWST@>R8JQG|-OBQ[A;0C)'!5[Z?VI*6D4!M/U*- "YR0V/$7"RZ?W3WP8L,N;DVAJ;"]+ MGBC9)?4OJD.I=62DCGS5*TC7Y4PXE5.'4F_/V3*4;4,D\K8'ILT,P:YJO#+ MI$A0BDL2GB,M^]"]?V:YKFB\R.'X4/_JP: >F-U>T^P4Y)U6 %S'N'O$;Y< MO\)MH^AVK>".V1QVS%:[>BBZ; &NE%*0L*P(\N_P>5B#T=UBS7\CE#%|&A) M--C/V3BL"#X7Y-E%X,];8?*|#}LGO7TFZ9DDQ@W\WH]DO[M*:?;I9Q6C*_:4 M;#R];U'NO9VB[X+N2^.QU>QV=JH*7'I)O%ITH3EAQ2#XM?^[.@CG7)B*=OZC4!%W%-0U\I,]T,#[<^PL 4[_3 M^/C)R([""29XTSAT^<7ULJ4EM.QQN/$2.](EVQ. G3TUE\F:6)_LDT[#1A86= MZI_EL.^)@UHP-BF=1JZ';9M%HSW5[-Q.+X1]8N#38DN.9]#9M#/),9&VC8-^ MY9P3:E'TGXAQV655]LC6EW$\P0/E&%3,<*#NS&+"]&BJ+?*

JJ0>O(MD.8!U\TZ$ M)7CH 7;$#X=Y_,YL9\;I) M?CQ/4A<+/VH6<,> Q7F[)Y I)RCX$C\'CB9V0$I5L)Y,"WA M=Y3X**/$,@P<4<:N#"!C[4J[== (E@*$BHCX6"XH$$,1DE3EBJZ"UK@>AYB;D M&?)*]8?ZS$L>7':UQP72T\,5#I" _9J@XH^+H:3[=ORRM\]NTVJER;C48C5^4E;*2OO ,RO M:X=W=:D $[G#0GC7$I&;!W@,'?3T3, 3DF\ JB5RI$K4;%> MFB27:XBA[_165+^<^3SY!H.)=K)E=5K]YL_T"' ID*7*=.$9E2M' MJ@Z0P'1JC$1M#*HBGR/79? OX\H_A;/UX[?O1[QY_CM@#U8 1FA#I7M OF! M?1S&"HQ<[53] U[X3^0$T@1.5Z-@G]Q^6C9?N/XS8^EC6T\6*0,8,9,/]'AT MJGS%4T6ATL-.UJDHA:(]<"=DL0<_T3 3 -"'^N*P=DSL! 0*0\"3^>2EPTB5U M4:R'?T9Q=G(W(7^K+*&F>"$^\#L]'HB,L. M\;*E8X!0MAG1[:ID,UV9/Z-B9J.U*@H9*$*C:4:)_ CO_=5+':HU3XYM<-MQN'Q-V,'$CP]%N>IU1VM6EA&$A0U3"-*6, 7D1U1- 3(F^EFAH#HRA8&3VUSK0B(E4DE.@Z_7N0RHIME3WF&>1OP[?"D0VOG+AH6,) M:TS(,K5^T*U(\,B /+(5TH:4GY3ZVX!>X@?HH];O#Y?6ORP581&:I2R5$),T M93$[15,QOV0=*%-MON8ZCD^2CB,Y7F;W,B@D0KK"7<:E*Q3NA*"*5OAAQ&4R M3G=7N 15% =7(YJ1Q'(;Z# PNW]'R"+[<]ER,\/$,0ATUXVQ_ <6.'";:1< MN! <$9<#YF"O>PB?.A"!EKM6I?GK0NRX;"_DPE02$CPZ^F*]^#"OC8 :K?X[$?@ DK5 MJ,:<>A9]DX!NM:B/Z\P=:48+2:!*88,(+ ^H-P)/!.Q8HZR M%TKN3%2P2XP<3X#,&SMMR4N(.2]3AX!]C/T0*W^Y0Y+N 5M].#4-[D?!1+#Q MM)017A^//5CZXZCK F<&52#T \[5MX)MI0[&M2E:Q]*KP0K7K(@&/T*-OJ^YM MPCTL=- /^!P/IEF.8W@$QI"8)XS!NN>5/4GK*CG0@CI5JSTMPY Z;*BDRE MU/U>KA#Z$"\"[XB-]K'&][(!EK,$#@*ORCB/MOBDE0:"H)W*4N:M8"E!577!%BF!BT2C%+GW_I98F+ M66**$)"3B\<_"Y.1Z1M)I\V*S!E*+F*QT9&4T!2B1=*<,8-M12=_/I9TJ!; M(M-H(MGS6<-C/E[A$IHI)RPF*=ID M:.!Z NM!H[IA IE[A9UT0<.)217-"<1^Y? (6912B.=5K:NHLCO*R./IU%D>= MQ;& 61PR5Z,@BZ/3&3^[5TH6QRT+'2UV>]\5DW|F'ILZE6K7V\U-<;X!%45$ M9/$,S7,1 M'N0U?91)MZD^ .@/4("5]H/(]A1EA%P),[5H+,J?_. [:.Z!PU2[KX\Y" F] M7$<(PN<7UKV>1.XG]=L3=45#2_MD+'"H?<9,;90*]+2[L9+;_M8=A5'7_7P=C=-%XAOK'8_XT-Y6OTS*2^3,4&XAGO>8.UU1\ZE8+!TYG@0AC M7Q9R"@<;E[:.],C% 8=_1_:#T!4S/7<+DGKA"?:(N=,Q=DAG5UP^$NLRVCT) MJT #AKQ*GJH]D0WH!?;Q:,P=VP%;B?%\U9?T(!65?7&6VI'(B.9)&Q:;BED3 M5]O+>XR- FQ2VR@01+)5Q6(Y=%M)Q1ZKLIN;*?R5^:RR &_)K9%X>2*-V8U M=QH#L]?+>X/\$*MVVWK5;M\X9R.??9V;=ILQ^>,,#!2]37"B0BNK5P.$<[@V@M\=T4 M*&[$N(![?Z0V=T% [VW5^_%)I&"F4I7) MAIJK_9VF[.U-9BBAQZH[/;S^3EO:G;X1WYN=OMGO]W}W>@"^V\)6!W6*6*7C M4IK+%0LIUH1P1&*; T0HKZU*2E\WJ_1=6 %Z8?@-"VBSU7? RBIN7#C>|:TIO M1#(%Y6$2"8U@C+%[6;8I'[4>++<=5B1$3 1_**YWY+I6829_<$YFIR""E0P/P M?2RF#=!*(B%,>]_PHY R0'"Q'+<\C1'D7;.LWI{UW:J>+UD._!;Z1>S<;_ MYTQ- [Y#ODW=0'GJ1*"Q/5A!8,]US$043*[5]VMJ?(P()?QL_R.I':C+&E? MVNHU3$,A*7:P$S0E--FD9ZCPZ^WZ !#,5]=CPI*'8\,643M^%L=$9V[NF=VD MZ,7F]AIT.LC- 4KF;S)@=N>QZFJ58HH>19TLT(P?*V^EWI9ZH+IN&.W.0[;]I M:=DS F?VMN<_*Y3"SFUP$,]_?MJ%IR/G)_HG4U=Y/24M*!fG^M^QZY!XE0 MK3(0"OG02N0I'/I<^M#++&KZOAV^KJO!][2SO-?NOJ2!=ZQ6Z'ND(U1KD6KU9 MO=L8Y)JSKQ2X1@):5P2LZREI;OPZ 1%!.+L^#K%&UB1OFL->L.>C A ZQI5+ MP,IF86.4! (4SHU2W$G+%(MAZ:X?O.7Y+=2&*%IM-/Q;V6]#DB.#/R{L8X#G-I7*Y6AIY%4B_OO;] M8'NO#&Q_+TV_"LA>F&VZEW'KLR4F &7/H%Z}(;VO2OBK{<5E&'E@8E! 4,1 M"C38#Q9,';Y$NTOQ92SJ"D0QGIXC#L?_SD+9%S/)+]].\5YGH*P?P(3V0ZBY MO"\(7O)H#M=*149T&SL-1MUIL1_2K03TWST@>R8JQG|-OBQ[A;0C)'!5[Z?VI*6D4!M/U*- "YR0V/$7"RZ?W3WP8L,N;DVAJ;"]+ MGBC9)?4OJD.I=62DCGS5*TC7Y4PXE5.'4F_/V3*4;4,D\K8'ILT,P:YJO#+ MI$A0BDL2GB,M^]"]?V:YKFB\R.'X4/_JP: >F-U>T^P4Y)U6 %S'N'O$;Y< MO\)MH^AVK>".V1QVS%:[>BBZ; &NE%*0L*P(\N_P>5B#T=UBS7\CE#%|&A) M--C/V3BL"#X7Y-E%X,];8?*|#}LGO7TFZ9DDQ@W\WH]DO[M*:?;I9Q6C*_:4 M;#R];U'NO9VB[X+N2^.QU>QV=JH*7'I)O%ITH3EAQ2#XM?^[.@CG7)B*=OZC4!%W%-0U\I,]T,#[<^PL 4[_3 M^/C)R([""29XTSAT^<7ULJ4EM.QQN/$2.](EVQ. G3TUE\F:6)_LDT[#1A86= MZI_EL.^)@UHP-BF=1JZ';9M%HSW5[-Q.+X1]8N#38DN.9]#9M#/),9&VC8-^ MY9P3:E'TGXAQV655]LC6EW$\P0/E&%3,<*#NS&+"]&BJ+?**

KPQ/O1FFY3'"T%5 MU>TD';93'=\?EF.+9J2]_CIW:E\#/<%RJOG_#L&X[$SG7NOAXV!!)-3ZG M$TT=;#HNDR/&#'@M:RDCGB(MIL WW@>@IR%$+=]DNDRR7"" M&34.%1,D A8FK[K/IUC[CL/M:?F6&&L_=|*0V;E:lM-1:UE=9A"HE3' M(ZT9D1-2AW1*Y.. M43,JXU9-G,V3M_@398&HIU>0.?L!X 1FLXC&P)5%ARZ'<=E6S.#R"]K=:X0U M?*

I9S2]@?14)2F4G"ZB.RKZXC>BPZYLJ{Z$!C/BM(*) M=GJ7(LN-

JWM[!=N1_(6EN46&56@L7L!:3K01G=K4$.8,"R)&Y;)ID4\20-.DC6T1NWAW=]7:Q>EL]O2^4A;STA6A5B'SHD&3PEKIF7+B#C;H%RF8 M=Y&'W:|/95O>6R:'WQ@X_-.!%&N-)E!9_ 1(*K^K=@%___LO6ESVTB2,/Q7 M$+W=&U8$R,7!TYYUA"S+;NW8EAY+W;/[?ID B:*$,01P %*R^M>_F5E5N H M#_& *$[$S%@24*C*RXOL4XDWT%'.]9!8:^RF:_')E@60?

7OCGT],KXC'IP'1X M@>B+=|6)DFV0.B"F*'RY 'L0!V/2IKQ),K@CF5/(9P7-=/XY/ND#5A09I7AD M[YXPC#>;SN5D-.+#NU_+CC:<&2! .,2EN5FP/N56"D"OIP 74!?@MR.;(*8@IO5-I#

(8G*/ZRDRZ=8U:%GG|6LH30QTK6^0=+_M}'T"E>@2+\N I-?$/2O]=$<DJ$V#>QO08'W N=E?R:.()'C1_)AXC_X\JSZ M/W/8A&UD6[#EK)5(1CP]U_P%N'

F0@!_.318U#:NSR#673LPU.FOCH1* #5 MS(A?"OSQ!M!OY%/[\0A5*?38CV=T59QY_ F2$A/'5;T)UV%(VP$U>RI,9DMP MA/*H!WF4_PHP&C/E,8R$.L1O,X=#9]JE@NC^FAF3FL[P%

(.&X+93ZS,-_M/B1|Y+&/IEP5<)LQU M20'D.(4{)IV&;S7+%\X$TF1U0)HO1$=(-.N,]@!5_*X^"|+0X>&!P'#QP'#[S#F>A<+!P M,RMU+;-E#'3M [;B1"F[4S\W+%!.D34/2$ \,C

M34(>;)P>+#.H5Y_XO&G1G="BPH^7Q\5ROMN1=+44[07<3=E\FE)-K6T@ZS1'?) ^A:+ MRLL"(ZY4+WBNMORBK+/TOVV|BV^6?O.K$X!B08]\5B3W#?,Q>-Q=

MQJF*#<[HR>3VI?+IF(#]-DG'VB4O*.33/V#+IZ.3U;IOE+KXXO4,$BMVRW$@>=\7!@&I02SK?+FW/-EAU3OQ_?'QZ/EY=(15O63nIC1@G+J%0

MOOSC7DKOCCE$)FT:\A,S2<,CADN#92H!DQ&T*9!(=!%"8MW\/O/?C@B3\JX MG43>Y1]E^%W^>G)+,.5DN'?2T. *G=,!{S5P&, A,;l!-@*N)?

/E>Z&MOSCY\I'\&__T7&^5/R&$AMKM& MW'3G8_0#B=]0I&KL^3X-C1&NS\A[((L5M)YQZ/OI9! \ACC]E5A)GCXO \E4 MGDY#++Y#J!?

4'B%$XN_(>PDA.]'(Q.=5&APR8V$E.>R]0|L%Q*[=--AYLOH!\13LO$MU!D9AS>1$'<^P8:))#=6'3- M>%GJ1TT##&<4/N3B"|JYX C3OCI/&C]MD+,(M9! ,:?F)-XM!0ZX"JAG.FEP

M=2_+B.2(JK?:&P?H4[-MS?PO^S=]@3}[RHR'C;2N!L++]](>)%Z0\@8GYN@$ MS$.'D\]?V6*BIME>3&+'K GRCNBI#>CDW1TUMB)[\CM[*+:>8;6 TQ M!?0+9F?

P[G>QT+,**PC|Q@7]F&;)H#31[RG#CA,R^DBK.7Y+ X!P9&#+_XW)I MCG"'^0HZCI1N&@?\MF8H4ST',0BV0O'1B-BS1<+|%\20_19?LJXGCB8%F]XS- M$O\T(

MM$QG'D=$5*&2.O(.K,3T<0E45]"<#K#_=??'E&WD;BH[17|_7;H M4+YV,.6SH)MT8?UN^85!\VF\ODX@G%.9A/O28T>8H@O F'_0M?6PQ00)N0D/

M)WUKB{#LZ=T*Y,=Y)ZM@G-D,4Q)}0#X8_YZT,1U3S,W]&SQ87FZD5YFD@-A'#3EPAUTOE M^,'H8"L.9HX(H.+P482H|-5XH"|/TY C^.\P"'H*;!1'O/)4&*$^5?>_ TO MD:%/$

3L&P>'BD\P&'Q2Z$5',"B^,;>4[M@"6'PK&/>Q3%[R=X?G*$%@./4KUQY'IM[3+-J9"1SRP]D$?EY*:" JP 876$ MO]R"=,0#"'$4:^JZQ;L&H/O"IL>^;_F_N@,_*

[2DP.X\U=ZARBH!#GXI9,W\U..<(8+I#Z)E,TD 0>'_M!--(\"K!80A6^5#79%AKC2TPR/>R2]X^I98R.6_3MT6&1WUMI3H()-^.%[5W5,Z M$5>Z?3_CS&:>)G09G.>6O)S@O1W4,;FI-

$X2..3M\..3%32]V(I25HI4W?84 MT=>>FS$\YF8<,FI&+@)>@(OGP%7#3PXPS_&3]N7J8"(\%Z!3L>E,%A2@

M3E@=X0E2+97K5/",>>!,)E2VQR/R8!.B"Y4*2C)(&BT/P/95.VW^/(=G8])\ M;CSPL#*^=4O^\"1HC;8;**GT=V&CB6GDC*?Y^>AH=OE2=_0M-J=;\4Q^<'-MS|"/P[&7GBH[<+YS$2-

*NH%/P?;R"298L0!P._CNT#.2JTH[|B]X"N2SG[&-MUM-*XHBQ B<;LR|QDO MP%X$@PNYX/Z 4>6?E,#H=FR]9Q0@B^OCYBF^=H!D?R#$,L[B\12^ MNP29R2

B^V@)\!5ZC(COB"7_Q)7V!S.[`H!M.!'44X&-Y8)S&EY/E)\V?I0O=A%_XEZ]XAUX MXY22G;L00>@LQ(]^$MB1(,=WN>P.L<1>#DOR1,*=F#Q'$C,N4#=Q$XVEZ.)* M:T?

(_SEB+$B=%$B(H@Z1?_2>H$/5SDDR'L=2X77B>D-FT4)98&[L@U)OJ)/<-MJW%/=5OC\7_\"*DM>1-J7GPD) S/!2,I=6145"58'.?

4',_W.*=FQ2;B.^[R"PB+9G7P3+YH;1<@9.SQ@L++0H":O66)#Y>G@=SU.8;,W;-77#4E7F!E[Q$;D4 MY%I>S;_&*FM)K/J+1:'KQ'>U"-5J"")MN1?

Z1QZ_%1*R[9X[,;Y7N.7M\X&NP.E]_LFU%M)@MT@<4M2V6SQ)VIO^G.R.V_LLR,3W $!#5I6IS_L*[TX-J#M0H\'NE8@ZYN#P;-

M(YU7^N4=H*0RM78#/TSN&@:&8&U<(0R,S7;3 ,(0#F/P*Y- ,[4:#07C6P(M2A\R.0V-UFC,^L8V^'MRO_#Z)W'!S^3U>A\HK--IG[+T2K^\ P3=AH-Z\YAI

MZL-.5[>,Q8,K&\W[=Z;"8RK4?,8BSO'C<#)[=''+6$*Q>+B[= $+;Q6R_[M!] M3=Q)IS?9@HB0:' M$. BF#G!+59>4-/4Y^;R#72S_S)F 1[QO3GXO@W7^781

MW1[H_<'+0/1U39'#)+G&4-.]!&2;>M>P]9I5;<"AN.7=Z=]L;R+E.*6IOF4F M7V_8T0>=YCGXFJE8?V%Q3*WH^10/:A,QC=@X,P.4N<=!6Q3R[4]-WE3 M0WB=UJ1C#D9.D?

XR]_HQY/;25% M9)54N9,C(C8,=Y66]CIO'66;Z9*_"6>.WVB98 /6NC20 M;CWP+TJN72?Y#6E6O9;I&PY'[M(*UC>V':9MZ)UN5^\,ARM;C_,137) "+E_MHDP5)CZ3$YOZP.SK!IJ3+P

12WMGE8W VU*3M;W65Y]6T{O#-U'S_ MK>U.9YG8;I=MH]2KO&Z8PZ:;%]?>+LY_?;YXL.7<^WT^OK\IGS'W+G/+B=%? 84E]A.#?;.%<3'"M-C!?'Q M?H\5Q#NJA^

]O9IE$S2D$W.G#_ H]W>P=*Q[;;G,T)[!T>W;DS'4T.\,91 METW5U%X>.?4,BXOCO9_H-7YYZVS05{LP-JC[81K;C3'C<*2 M++?+871!{.-!{@\4MF?

9:WW&,4;l&"I,AQ2/G/*Q[K3&\E0C/ACGGIJ/>UE`? M#.QF,\IC5/NU$9AI&KK9,X^<+|] NMH9S*B5'6](Y-Q@HJNZ92Z>B_,Z<.]C M"S_Y&6:>G^@Y(8?V>8+O]

<:KJG4M6U#WSP&N/>HE%|/1|/F-6UH#)FM3DU] MO6=W] ZZC/9^IM?XY1WD67;4*>1Y5OB-SH:G2&>F]%E^5KX%FO$15]^^NB=6Z3ATJ4/&]OZ\;$F]<^_MON 62Z

^#C]ZB=V8F|>UZ'BW6VF?!2Q/R:@L42DO@AVHE'VCIP_-O0F534W'M5]%$]FZ|#^YZ&]U\DD8ITI]%=E.ZG7@K]4D.G(O\D5$9AT&!,__>F=?'MX_FW

M&PZ)LC8GGUH]8ZFO9BYCZMRUBABSH^6,X%EWF]_^@\Q;^\7T:2BM78_?N_M.=I=A$3R'[-P;(&XVO7,_B%&&Z[-M\RYJP&1$=SDG8>V[ZC!W6M(M32=(,7CDGN=YW]Y&

[!;^FV).%&M>#,N) MWF[QV_TW^^PIV6>R5ULXJ?%N?YK3O*<,&,X\[-Z]B=M".Z]4_G^_M-+4-K8Z]PI:DBD3K%_ $W)WC3,1CL[#E=PD$VVF6^=/TKE2FN5*.FLI/O\'' M;AZ9_\!^^

K#N:N:>K6WD|&=&<9O"F0S_>86-55N)"LVQ^Z4<)}E6N1C@H.H6>|SVP1BU$RF&/?!]}8H=%K"-8>~+VLE>)702]@X;/M4>0'M\QCDYNE*:;? M$+Pv[:(1)E.N3C&?

PGET))@&B)A!0]#VH E&R?19@V#@V:T0C-W5^_VC#;_D-MD/J.18S" 0U!WF/*1X[0E.99JQ':*=[L-JG-UCN#@=[OK3|FZI@HDJ8:WS>.M^ XCE6AT&D$VPK>I;2PS+DM1V[^$3A!3

M3)1]=4\#EQIP'?6=CYCW@_CK,[!2MSO3OFWVO7IQBKO6<@(#WX\%,06KW.N_MAIT M]*YE:F]^K1SBUS,ZK6[?]8_&RBP_YXD"ZY<3Q+RS,)[%I=ADMDQ#8A/]VS;6

M3LO4!YVA;EE]\?@)@$;;1FPJ-I6#WTWC:O=_$FT--+[\4V$.3OC@B+& GL85-MG?$XC%PG&#,.5%QUZD2.]S,?X^2@>P%+([QQD"&WMYIP*+&F0N(Y}.I

M]V&\/7"UQW#NN_Q7 3|KUC2>K.R>B;|/ZHPB>@2>G^%O@<'-B_#%NW(N3+V'X M/ CAKH-;%M'!?7B64"%|,/S<[&X>5V/2#%=-<4G!&UB:@LI)TN%\%H.PH("^_M0Z%#!.&(:2

W9CYSVH\%K1_/<(^PI;%L*3<#+(TPU2"<;#7{UFTQMS_H*U!O MZSL_!0V+|C^RT4Q^XSNL=Q&,08>/V?*HE^#7%3#"+()=?/L$8ADV#=]M6,^\ M#[:5L9&_:,5_ AQ.

SFHX^5RS>T;+=9ZP?-^#>_HC0' AJ&"+][%,ADA@K&L5 M'+W3@^V-QYW)("$TK(-[^Y&-(V^*W^9T)JANZ>.^SUZ^1Q@?D41@FFD9&OOW MW/&UA!

[^A\$N>1!Q1%7UL[!<,5=L"L5PI8.RNI7?L0;UXZ;6< MWMCH^T.+.;&#D)\C:EX!UH6N-ZY# U*U94U0#8;ZH*<6 @QXP5C;YJEFW@^ M1N& 7+Z4+.Q-

DX71;_4&!C/8FM3Q3/AT3%,?=+=!'<:@U1VY)62_+)$|VZ;O M&]!B&&]+!95(K+'UH]#A0#,?D?OF_7Z5:K(S[^7]R>U]VUCNCFT=:NG"CK" M=$*\P317[.&N,PZ"250F<^_UD$-.&B?

NC%,=!;I3/)5AN.)6#Z QA-?)JL!GP&?0V&$#+Z ME&>U>HF2W@/V5<;H@9A]W'),+R/;F'';W&.,]ZO@[.J55'G,XL%O]GFLR(T?5 MR5$)(;YX_YYCSCF\R?_ 0.*9=<=>.>@)=

_=@\6E^O55Z ZF@P>)OW3_,&^) M;(X8/!L#(G"++:,X%K13W"XY&9$G%'5V,597P+3!:3AF.JG(!"/,9+RTI(8 MA_?W>]?T'CI%X_A99L$'K(02.=EME3*3CO742$\OL-[7AQ4/"

[@9[.?,D1XQ'.MV"O'=OY,QKIM'P*5(P?[ZOP+;/?OZ"&.M?]TI[?OM!13">ID)5 ^5V5T&=+ML M.F% "[.M2\]-I\S5!]1.>@V^@GH(&0MP-;"?F3?V.9TL,V9Q

MY=7E7]QZ*%DM\6Q1L0SNX1M[<%R'DW[M@9 LP\P&W3W5.]# _X_^]8'>#;2[D,@8XJN MX.5$H ?2@4>H:\;A/T=0MC7 @D]L%,V=Z$E#>TQU5O +.0LCW"'^"_UO8ULRD

MP.CR(RWR/W-08JU!)0).P&%&+K7TY4HP$R (C(YV=.BX3:HX.8Z[#G<,R1 M07AC/K" ;9@<<=/E8\"B^,Z,:E^:\ ]-UZ3'Z'#0[\'HIT. J&5AB+5:H0XB!X MWC*QQMS_

M.9_**Q'WKX-*P3#DHCW !\$,,8U*}(?N1A+U1+"ABH:QF)>+7*"'V^U-]X) M8'7@A9% EL*7$Z(]X\+V6@L#=$RI#TQ.!)07&G$"=%.G$8A7A=?D?PKZM=0I4&U

MPR&&0]0O@50+VC>"-5[Q%Z^3%25/I"/#F?\USP&]\M!9;1K.&F_F>'CY2QY) M\]M^XSTH>RY"%/83I) ^|^"B)Z$K@@EPV-NZ.(89WQ$= (>(ACPA7?(1MS;AB

M%0N2PC^2AH$[_YV85]S.AE*/=:8ONL!;/-99'^NL7'VZ=M?"/E?C.I)$|& ZW MZCF[X/*,/0A>B=*A2C&HU#A]%0[MC2.5 (PC(I5A^*A@ROAF|G=4"D9X!&3&

M'*NWHWB&P6(/7:K9]"'*!!G5Y"I385/.@^/Y1*YHIN34+'0N8;0$-W(GI,4A M*)WG6/?.(2U &(0S!&,6@ _H$2?M_"Z]DVQ /;V?K!JG:]Q) DO<"%D665V4O.E.$!?P^^-I9X*%WY M

DO9SS&;4L!+Z#(NFER^\XC/PF\!-W 9V)C0 -'"'XM=!AF7FRY7XB I>&1*F MJOS4\5Q%GX]Y HNPN $0<,P67?L,A2#M3WU5857G$ M^C5IX5E'HLB(6614Q9K+4+'W

HIPA(HR5Al,R7^Y'+/EF3,I L%B/-WBD2^\ M5M^O_6(;,)"BR 8;&+\ES!>#:+>,1 H@\"-I4>A^$+\'G5W-"2H_DWR(6G9@-MD!6/XX+6IGGW!\SU0+3!3Z);ASQIXDVCA"2QIXC=

(A5R*1Q+E0"/,&91(%5 MH,DYMU('Q17N6\HPX7$)F&9V\AZ7_/-TK)(8Q\K;V2=!63<3<4K)HT-!T:[(D# ,8X\1Q>XZ;_O' XAE2W44P#N^9 MA-5FH;-

N2I6E=TJZR'&%QL4$.3=%EXKLRTIT$WWFLWB_($FMY T*,%"T*+D% M^,4]^^LO!]@7$$X:O%7!"W7M*USRM1?^@.?(9QLES! 9

M[:LC4C890!&^=Q_.XRJGRQ+>]MP'AOP#Q1Q5P39#'Y-6%-|=5V4C=A^B*QK^ M"1<2R6#9/"#5*ZN)/9'6+Z0HF)L/'IZ@7I,2|=A-&PE]J'' M;1:182BE0RL1QK]QZ8)0UY6QS&8.L6-

@(BA&*2%X+KR,E;RJ(}6)V P*B# MGL* KS.FPCDMO9L8MPHKE=L>A#3/1;=*@TOY$H"LFW@ZC\; MW)9QD+J7,D_ MG-9_(E:*04>',K0]+=)[=\&@[_OL/%%7 $KD

XIM2C"_K^$_F>UD];HK\?Z5 M?#]1[[ATM *4D[(S>08N9>_5>R0ZU)LJ;)&][_+F4W7\!90E256E-IM'-@+TCF? MF:HM P3!MC/*5@ W)5#.6T!;X$: M/QS-5_-.'+F^

M5B,.&PB5;CE4QB?H/ 9,]BE[IMHISU^V56(3XK0_H'41. ,A/%'&*"'-+F__P ME#XBBEE.@23;LSG M1&U2$IFLAW5^:!^|_"5#RL]D(LK@HP@X?7-BU_FW)BKIM*].l(/-I-)UCQ4,

MN5=*/&/CSM\Y?/(<_W8]"'.LJC:Z&P@2LOE!,0V]U-V0\KJ9&-2?1U\|#B M\1=I;X6L5^QH]DE1FI$XZ)*T?(H0^/1%P.1/;^&;/@W]_8#CT#\>^V%V+

M245,&5>'[W6Z/%"=:IoE^(S?._%[JS\B/10_/6):S^#+4>YB&3X!OO:53](A-MS\\2 L!"5PW#'^Q13[*P,P90^9%$\C0F3(]8NC$TGOCF>'F!.+AEE.V"[+?D M59%0 %MK:Q>%_:[!\V-

92^$_+0MV L!2IZ$G*6'Z3&C23X3((38H^)386_MJR6+/-GQR-040,4R87 KL9OC^2AQ&LA&)8B=&-V&?WM@08-\<(4S^!OJI.CX7"$V!|_)?"!Z51834/7:C'<9B?N(,<^/7TF8?

X/H!R\F+4S>1L^H8[!R MIU;/.N8K'_.5FY2OG&QNF?1ED91F6]+ZJX;A+:.ZAF!U2GT[F997F"F(4FB$/XS"\\8#!Z-0R$\\#$&=4:HK MP/R&DLAY6BEVWS8J7;;?

X&5/M&7+B=9,9N00961ULT8:00QZB=EOJB%!YCM M$J-^],8NU49XZCO>R8D\(/U*Y]DG6 T'A%)&C-^N^&*B(JI&EE .%B5_MJ>[U/Z;"_"G-L2Q:6U7J5YFVKX0-'@E.R

3XD6K(K:.TO$9G"EO6I[Q4 FX MR(=.+DMQC&?SVM(,/DILX8T"B?XSVCZPCQ:9!FD+HN+38Y$IB%=:M=>S@W$5 M%3E$H>1TUZ7&2B'+1LNW\|\54;>T?

=VCUEK\9HERO2UW9.YI_U"D"A1CZ"C!W M^C@Y=IH!3GC"5%PQH/"^4X)I =^ M<+UHCLMEFF#@"X=@=O9_C$,(GMMN:LDB@:,@!H/)*IBCJ!D@E?=I92?

>@"#1!D(S9E\$E4=D\S'3XN MD)<>5A=7R3WFC ?MK)ICDA'ERDLR'9M*$ON30R.JI:X4=.UY,TY/$3I$@UB()HV;TT++\Y]\I8X MVAG':&'&1]'/E^1^2*KMFX:QEY @@0&@@P:#K

T$(L(R=W%J8,A@@D6(9/.(-M.Q*3Hk;%9@]YY01M"6:1=F"L?#O%-=*D8/=/LGOR$(%)'I-D<]!-'/>24DWI M%RX^QVV[0UK]UX'9 MT_M&8;&VQ-1BN(5+CPC] #)(C <

2%%Z$X]KL]/16H M[T6Y(4^1(9]Y+$(WPG6!OY-U!EE;Z"R[\,8M)!T>W)!M3^3K%T(H]1/G2)W M\[VXK+I']#HB!W;*'WSGD2M\'7/YB1R[0\P45YLVS%&1]2HVMNS+D4;^:Aj%W

MN19L.KK4KDHGX%&M3EEO8M!CP(H=RWP^A%Q)<1$U_*0H+N.MC/-8 MB|FPMY%S+VY6**N.%%O)8_,IF7)VTK*QY*X.B7F'@

K4'C"I&.)E/0GVF=0.&)DA!^L,#P*FQ$T5/R#AX)N$*3J!A(>N^.-.E&]VM MN\CO=+LD+9XSTXU"+-\02\2UPQ%:9I|>6FY&;4MQ_-[41Q9Y5/(R_$5H(G3'*Z'

MPV5T|)HX0H66CHH|.,S;_9%DT938U<[4QG.L_A X3V7-<76:L95/!\VX MTFOK;8K%VQLOW:HR44MZ[-)=Vj!%=P>#RFRB\J+N\DDI,C=I3M(;)AJQ[#5

M+/>BY_F4UCF3VZV1,\5P/M*LP7.FC3CD";3(*3RB0"'>U5O]0]40,R5(BH.I< MTTZVF'9B']-.CFDG34H[6:U-GL@N*=3E2 MG4UO^3N ,C=KE9T_7T4R#;UG@#PW2W:>7EXXCU0E&C-

-\|[$!4?MMMC(&/=+ M(NF%$U^FJO?V+FPPA$OKEZ0)+#B%DC&R\O8W^S-'3**-Q7& C (;^L7=2MEY*Z(0FB9R\#GMJ^1/ M :3KN

K5H|6V)MH,_%1#;]C3!X,2X(E4/EE8GQ07D1D7H<,9Y\F2.R>M;J^M M0:>+H' X[^N7*9*7E;"R^Q-\HZPEE!P,(GH^),4[OL?F/ TCOA-E2$EOR-<0 M&#F=1IZOV>LQ +4NM8X!?

&,/!*<:PN^DA(_MCGB#-\8= M]PZEC&%.*8S,53@<$NY_ZX1-#3V$XF0!KB&3ZEHPDL/% M8H89/ZR6G!9S; G4Q33Z\'CAH%<'D-*:!G?X;2.XH!M)@9;1S,RU(A9A+RE';FKCD>%

fVFRS3W["C-_M"\MKM%?3&78/;QL _.RJ0W0I(H/+MWAWV7'F3%(G*,;9QUE9I:8"K,=8\0\2'&L M$A)2\@KV6Z6H1NY#ID*D49\1\&D/[!+]-!^IAKHQM$M*;T3FM\<'&*0 END

M!99Y*$H+[X[=74MIZ1]%N%.1/P7,E-,Q7#3/!*SB[+V6V=VF=3(0T==I6! MULN*S T"MH2Q3(U `!,E'2F^4*@LQ3*=MV"6KB$Z+,7^[M8XE^@J5+=-M=4_8;S*]3V7_0.

(Q>>]=IGW6XEETP]/.3+I-L8;2,(2>_,S^< MN_$@*'YXM@E@<5;1&3THJA.>IH.QGMK M?7^@\%3R+7==/[;243*BHTE&%(SL<

M5<\&7YG!/-23M$MB]/H,Y\;>5EA$MH@VSI"7UJK1A=?CE?F9A=,MN6/27%S^;.M.+I@1)2(HRJEC*[4I6.N-6>M2UVZ2^^*M<$>.T8L=W*-<>1>LH#.9QL>,H1I'<.56[MX>@Q"

<6*24_X,4P^Y,IBL2W*+G7W[3.D;^$#/|RU5@Z/6=):>.A,Y/&8V=&*V MK*WF\ S[Y.)=K0O0;_)Z[N?^S)OZV%PK(MNG)K>G1@FH%_.F69?>6$NU&X2B

M2K[(OMI[?)D>D5KH=N%D<:VC$SB_P+(GK@-/Z/N+K3&MS"0B1(<=B(>*\-O? M2,,,;VV\'PO[&"G N>/!:;|&2;!'/52XDK2Z3Oj7\3>O0>L)\NCL?C3AV'E M

ZM(^*2UEF)O6]NE^UVB7ZV^/5BYR*HUW*BY79[08W5U:QU#R,W#7L31B$&;__MI_=ZW545Z&-!TQ8+FCK'@J9C05.3"II6ZJ,KJI9*ZIF,@3GI]+9:S[1<;IBU

MJL!1<*>KYMNMH2XM,BU0J*4ZI.B.\W"\#G3ZA7#[4DFTSE7N3(G_RY6WW:E MKZV;5KG15YK?Y@5_I@_S_8(#/B)Q@]>1"TGI/6!G78R7:R3EGJN\T1S62*0&T]Z M!AZ]

[&B.LS^N+ZXRW3H:_Y(0).P2=(4=RIWI2#"!HQK+,CFFW;*/+ERHIG),KOLPW M@VBHJ3-"-O@0.1#R:854#QI MU&HQ_*&BQ7C=R&!%$Y1S'E*&:)46/D]53,U:5N?Q*;N+ZMMXI

Q\-9)7-_M?I=RR[*74[,]-@8!N >]X(101UM5P\PJY#E?B-4O IZ__ITO?1/"/?;2'WR/@ M$GQ10<>[.I)\]3NPDFW\V?&"^$L8QY@B=?X3A=O?I'MZJ";3&%,$V141[#D,[5)0Z:=IY8D E\;F-

P@1"!CDX;5MDHBLVFVI-#M"@#* MM+UVTX9(+US\7O+),^M(66 /SVRE0=,9MB-P3;W;7]X5G>EY7<<-B^GYR[57 MRX^@,*SM'-CJE8_@2'N.GYUG2:,(M-

'3N@F\B5[@N\XCT9EQNA#< OB;5=`I>1%"S\7UD5Z#821COPK>M]XSRDI^^IF!V:&ZR3)K[7;3_^++#D;#U% MG::6'X'W&6LQI#58 --+E1*+AMAWAJ$/K(^HKDQP@?

A"=H2)=@K4<*9$]_Y M+(YW2!%=N&*SOA5:A6M$[#5'<L/*Z6^&DVT'JTA/W,4^A3#=-./GUX:,] M^3)V9W.&W)#M\3438!*B<_%8$FZ3XV%E M\3 :_9G9-FH-

K4J+O+5VL;.6ADBV.YE?QE_B%*5J756UBM4"_IC^+ MSL<+55-Z-^^"Y$SJ=WCG(CB/QU'XN%K>H_"CA.+S R!8O%O#'=%!3]N$=68> M'R(@;RH)5"Z8IX6!R? QK3NBR723-!@L/A

G4^W9;3+2"K_\3S@&M%<2$6\HT]2B;UF;];W3YQ M6SC6T0?]CFY:O9)(4=KI/EM:7QC909@AINKQ"#QVPI>,HZ3*Q@8\:I\63,I,MA.QE1:/I)(+0@.-4 HN_QN4CCS>

(*]7U.YV^/KT.57SBZ3&)@Q=THAJ]38M5(UE0N&7AI<,W)AVO3W 8.M66[-Z)8Y**]TDV3$^6Q@&..N8 MT:C I&$ME@[!CTEV)PQTS>I.P*R#XEF5^3 1NZ>@K+&?BBV]XF-(CZK;I#+

M&"NRHLHF>JM.9D\U."NT{JQ9(KY)C"@\&8.PK.D:)/+ M1BICGR M$]0074$WW5"AK@]*->QIE9WHDO#SCF%<)6&M7KND%3ZU@%A\T8 3

MJS'8C2D:NX'$P&J7=%.E/A=2U:C*=S5[*JW11T9%PCK%'=\26_CPE#YRQ:O3 M3K$j+4&0TQ03,0U\C"D]L(\EPXDK@:L5L_%;=QZAVO3+>^R04O(M-_VHP0@E4EK.,%28?

%@%)G\FV_D;:=3P$D0YT],&2)V5:TS;2(A=RIWI2#"!HQK+,CFFW;*/+ERHIG),KOLPW M@VBHJ3-"-O@0.1#R:854#QI MU&HQ_*&BQ7C=R&!%$Y1S'E*&:)46/D]53,U:5N?Q*;N+ZMMXI

Q\-9)7-_M?I=RR[*74[,]-@8!N >]X(101UM5P\PJY#E?B-4O IZ__ITO?1/"/?;2'WR/@ M$GQ10<>[.I)\]3NPDFW\V?&"^$L8QY@B=?X3A=O?I'MZJ";3&%,$V141[#D,[5)0Z:=IY8D E\;F-

P@1"!CDX;5MDHBLVFVI-#M"@#* MM+UVTX9(+US\7O+),^M(66 /SVRE0=,9MB-P3;W;7]X5G>EY7<<-B^GYR[57 MRX^@,*SM'-CJE8_@2'N.GYUG2:,(M-

'3N@F\B5[@N\XCT9EQNA#< OB;5=`I>1%"S\7UD5Z#821COPK>M]XSRDI^^IF!V:&ZR3)K[7;3_^++#D;#U% MG::6'X'W&6LQI#58 --+E1*+AMAWAJ$/K(^HKDQP@?

A"=H2)=@K4<*9$]_Y M+(YW2!%=N&*SOA5:A6M$[#5'<L/*Z6^&DVT'JTA/W,4^A3#=-./GUX:,] M^3)V9W.&W)#M\3438!*B<_%8$FZ3XV%E M\3 :_9G9-FH-

K4J+O+5VL;.6ADBV.YE?QE_B%*5J756UBM4"_IC^+ MSL<+55-Z-^^"Y$SJ=WCG(CB/QU'XN%K>H_"CA.+S R!8O%O#'=%!3]N$=68> M'R(@;RH)5"Z8IX6!R? QK3NBR723-!@L/A

G4^W9;3+2"K_\3S@&M%<2$6\HT]2B;UF;];W3YQ M6SC6T0?]CFY:O9)(4=KI/EM:7QC909@AINKQ"#QVPI>,HZ3*Q@8\:I\63,I,MA.QE1:/I)(+0@.-4 HN_QN4CCS>

(*]7U.YV^/KT.57SBZ3&)@Q=THAJ]38M5(UE0N&7AI<,W)AVO3W 8.M66[-Z)8Y**]TDV3$^6Q@&..N8 MT:C I&$ME@[!CTEV)PQTS>I.P*R#XEF5^3 1NZ>@K+&?BBV]XF-(CZK;I#+

M&"NRHLHF>JM.9D\U."NT{JQ9(KY)C"@\&8.PK.D:)/+ M1BICGR M$]0074$WW5"AK@]*->QIE9WHDO#SCF%<)6&M7KND%3ZU@%A\T8 3

MJS'8C2D:NX'$P&J7=%.E/A=2U:C*=S5[*JW11T9%PCK%'=\26_CPE#YRQ:O3 M3K$j+4&0TQ03,0U\C"D]L(\EPXDK@:L5L_%;=QZAVO3+>^R04O(M-_VHP0@E4EK.,%28?

%@%)G\FV_D;:=3P$D0YT],&2)V5:TS;2(A=RIWI2#"!HQK+,CFFW;*/+ERHIG),KOLPW M@VBHJ3-"-O@0.1#R:854#QI MU&HQ_*&BQ7C=R&!%$Y1S'E*&:)46/D]53,U:5N?Q*;N+ZMMXI

Q\-9)7- M:?L=RR[*74[,]-@8!N >]X(101UM5P\PJY#E?B-4O IZ__ITO?1/"/?;2'WR/@ M$GQ10<>[.I)\]3NPDFW\V?&"^$L8QY@B=?X3A=O?I'MZJ";3&%,$V141[#D,[5)0Z:=IY8D E\;F-

P@1"!CDX;5MDHBLVFVI-#M"@#* MM+UVTX9(+US\7O+),^M(66 /SVRE0=,9MB-P3;W;7]X5G>EY7<<-B^GYR[57 MRX^@,*SM'-CJE8_@2'N.GYUG2:,(M-

'3N@F\B5[@N\XCT9EQNA#< OB;5=`I>1%"S\7UD5Z#821COPK>M]XSRDI^^IF!V:&ZR3)K[7;3_^++#D;#U% MG::6'X'W&6LQI#58 --+E1*+AMAWAJ$/K(^HKDQP@?

A"=H2)=@K4<*9$]_Y M+(YW2!%=N&*SOA5:A6M$[#5'<L/*Z6^&DVT'JTA/W,4^A3#=-./GUX:,] M^3)V9W.&W)#M\3438!*B<_%8$FZ3XV%E M\3 ;_9G9-FH-

K4J+O+5VL;.6ADBV.YE?QE_B%*5J756UBM4"_IC^+ MSL<+55-Z-^^"Y$SJ=WCG(CB/QU'XN%K>H_"CA.+S R!8O%O#'=%!3]N$=68> M'R(@;RH)5"Z8IX6!R? QK3NBR723-!@L/A

G4^W9;3+2"K_\3S@&M%<2$6\HT]2B;UF;];W3YQ M6SC6T0?]CFY:O9)(4=KI/EM:7QC909@AINKQ"#QVPI>,HZ3*Q@8\:I\63,I,MA.QE1:/I)(+0@.-4 HN_QN4CCS>

(*]7U.YV^/KT.57SBZ3&)@Q=THAJ]38M5(UE0N&7AI<,W)AVO3W 8.M66[-Z)8Y**]TDV3$^6Q@&..N8 MT:C I&$ME@[!CTEV)PQTS>I.P*R#XEF5^3 1NZ>@K+&?BBV]XF-(CZK;I#+

M&"NRHLHF>JM.9D\U."NT{JQ9(KY)C"@\&8.PK.D:)/+ M1BICGR M$]0074$WW5"AK@]*->QIE9WHDO#SCF%<)6&M7KND%3ZU@%A\T8 3

MJS'8C2D:NX'$P&J7=%.E/A=2U:C*=S5[*JW11T9%PCK%'=\26_CPE#YRQ:O3 M3K$j+4&0TQ03,0U\C"D]L(\EPXDK@:L5L_%;=QZAVO3+>^R04O(M-_VHP0@E4EK.,%28?

%@%)G\FV_D;:=3P$D0YT],&2)V5:TS;2(A=RIWI2#"!HQK+,CFFW;*/+ERHIG),KOLPW M@VBHJ3-"-O@0.1#R:854#QI MU&HQ_*&BQ7C=R&!%$Y1S'E*&:)46/D]53,U:5N?Q*;N+ZMMXI

Q\-9)7- M:?L=RR[*74[,]-@8!N >]X(101UM5P\PJY#E?B-4O IZ__ITO?1/"/?;2'WR/@ M$GQ10<>[.I)\]3NPDFW\V?&"^$L8QY@B=?X3A=O?I'MZJ";3&%,$V141[#D,[5)0Z:=IY8D E\;F-

P@1"!CDX;5MDHBLVFVI-#M"@#* MM+UVTX9(+US\7O+),^M(66 /SVRE0=,9MB-P3;W;7]X5G>EY7<<-B^GYR[57 MRX^@,*SM'-CJE8_@2'N.GYUG2:,(M-

'3N@F\B5[@N\XCT9EQNA#< OB;5=`I>1%"S\7UD5Z#821COPK>M]XSRDI^^IF!V:&ZR3)K[7;3_^++#D;#U% MG::6'X'W&6LQI#58 --+E1*+AMAWAJ$/K(^HKDQP@?

A"=H2)=@K4<*9$]_Y M+(YW2!%=N&*SOA5:A6M$[#5'<L/*Z6^&DVT'JTA/W,4^A3#=-./GUX:,] M^3)V9W.&W)#M\3438!*B<_%8$FZ3XV%E M\3 ;_9G9-FH-

K4J+O+5VL;.6ADBV.YE?QE_B%*5J756UBM4"_IC^+ MSL<+55-Z-^^"Y$SJ=WCG(CB/QU'XN%K>H_"CA.+S R!8O%O#'=%!3]N$=68> M'R(@;RH)5"Z8IX6!R? QK3NBR723-!@L/A

G4^W9;3+2"K_\3S@&M%<2$6\HT]2B;UF;];W3YQ M6SC6T0?]CFY:O9)(4=KI/EM:7QC909@AINKQ"#QVPI>,HZ3*Q@8\:I\63,I,MA.QE1:/I)(+0@.-4 HN_QN4CCS>

(*]7U.YV^/KT.57SBZ3&)@Q=THAJ]38M5(UE0N&7AI<,W)AVO3W 8.M66[-Z)8Y**]TDV3$^6Q@&..N8 MT:C I&$ME

4L&R@CU7]G5$C]7YEXD@ELV+Q3S*/#9.`(%X^R-58[,N%?S,Y9P[3>;,#F#]>>!^~\]DYS MYB!=(Q!^W"L$;@N"'7]]N{(S3YPEZ7S=C{GD5_`<^AOGYT>N#X!Z=0.8]L$'

*ML"P_.I.!!C9%6HRDAZ'0=GK2[TVVS1,$W[R\.=<&-$#1--\AY{[\>]f=G/[O M^?4>6G3OAO3%^" ^+%#47)CA41,PAF3$]7Y]?G.(Z\^1QLGQB_XP(%$]<>4@I+DYN3? MHC% (M#Y0,7YLZCSAPP>AKM]0?V!X,08D2,9@&('2%5 ;2!@P4M\G$LQO@/;B M$UF_\(8/AYR1)_N$0QZ,2[L73'Y(OQ;>Q/CM3KO/E_*8H9HR/++YC[MP'8Y%S MFP]TR3S"""=!MAW#T%$>N=SV=_B.R)S/!]-9ENS*S9]&I';G5H<0s8S1F=B M;!4@?(RU-,A(!0^]NZ\1'"UCB\@0IGL"^S/"|-M2_91+_OO7ZPMR E%O<[9M3M6[1%E|\YL7.O5Z<>/%|\^9^'Z;G=7?<2MEXU; M5E-QJ]H\6[DC'_<4B/]%Q5&+W]C_&8LIB*\M$V<|\$UER]Z>&G^[DAH0: B7Z,K\-M NK2&HF,\DK/,%8>/3TKZ$P#0?_[EQ9E3=E8]]EZGO>!.B=+X,YKQ=HZI%-L MXU60KJXC[':0K]\,0ULW>R4S3C<"),UF/:$_K-7IBU,B&9A_P)=9]=;*B>E M#6A;.Y$,2I+ IB2#P)O-TJC9U?O&4_ UU1+EI70&R@^M7A6]U*&[,M\U4S)I-M^C>U0<]2S=+DH?B>GKVB.[T9/N?7,V8+0:SD<<>[<5W6W01%4GG&=*.MG.<+E8'>

*I5AZKZ3OQ3)"Q3X*E1>'X'7XJ230/5-$/|_;=WH=LN+B%9"SG6M ME6)&2]$EQR91,+OAHWRD"*-ERP>&G,;%A92!96EF5UKEYQI8PJGT,%^>?^)N=BFI D0:UQD]|["M)0>=(+OM"7_IJO9ZGHR_6!2Z3GQ76Z?;6N@9,,!%'E%(02'%=EL'A18Z&UXH"FTY1+HI M|DG5(@U%,'V'0?(IW3^71_YCOOZO]KN M,9-EWYDLU62F!..E0B0K&)K$W?<1;6\4WWV-R%L3, [34_C9K8.\V8H?]KMZW M2N8YK(31S!3Y1]C+AQF-.*5?ODU77$S]:V/LO?!2U"UCHAY_/+QB@_7_7>L M/E[+TK/S7>LE2Y?0/-I[#?MR8_'(V!@>'>,HQ[CW'WK^\ XI10H^2:'*QQR,'-M?K5?W@>*.*KENS\,(_<7 1L%?=2"QAMJ4.**D-G%K3>3UQV#%$>.$QDZST# MAS<7WGD_Z!IZOZ_,4VXB.C:?1%)#1<_<%^'07D^(6"]L,W1%9*M%222U5$FO&29 M\/(04&6NG<EN^GA[>_C^^E$_&2 MAGD:XSX,KDW1V@Z]"S=\^WKMC;A70Y@=\YL/@NC)S[*5UQ"9I5\/S[\(XW"_MUEB <[.46:HT%@IE" ZK:U:S/B6.FC;K.Y],V!CGRR8.%)P?*

*_#T'W9UTZRM(`ME.:UY-NCJZY20WIEC<_*F^H=+_L@+[N\]R]V!-.V3Y_WCNK:G7V(<;,EKM??6 M:"_Y*P<)O28F%/WR'IM?R[&.V0.)#<"M"I[]_&__6OW9.E&Q>1:]1%%M1VDL MQI5*O#74$^XL0!JW.64\0'?<6%\(M%HD83&O\K^[GPDR,V-P*,E=&W&\;F MW;?KWS,V-S1@Q&=KT]3LU"?PQS7Y &CR]9&>&T&/2D5?+(N2L]4D%,97+*

M;WG).92'S@2.K0^&MC[L]AM(H4?\WB-^*UZZ[>/W-D20I?<[IMXSFXC?S;1[MX)XBYL1,>P,0I7^=@'4C1K]$+)[[H&C(L2SX/F>A.X+Q;.O 6#4HXTMB,:4R]A*HRT8KTAFF ? M,[>Y,8E@=,IZUQSLG=",N+H_7%6*I3:)JYL4"QV!9Y1ES398)NS.0+AB %*< MIHH(@_'1(]T0CYTR3;R"P&AP\ZF+27N4R+DS7W.G,]_->_=6P3(CPX]HNB,Q MH'1+?PZ6.I#MF!9 [QMEM,-YOL[LP6M3;"M\F#_W.U)!V5(TTU@?5WXTI MZ;*NZ*!VP>,-KJD/^L,&!ER,..+1"#76Q=&M9*8,>KK9L1N(H\W4^ZGL9]_9 MC>NV$-D6G:V=.K\?

E0R5I;I6UB65[8S23(T=.S=-MCCCB;6/Q5@EWKXRW&V_]L?_\BZ7:>FSPH]LK;#\+/Z=.X,%K\7ST+S:>R1+[MSWXX5?PL<6IO&[FI!:>G^F\]77VXN3K0[YX'1V^&4\ C6 MZD+!*9UP_DL]ERFC9588B^&<|],PR& ^>,;+FZXO;,.$=N[_V1^5[;0#P T\0D7?X,("QN>H,NIA$&,3B'((MC|CLD<'5X4MC)XJ>,.)W6H907?,G!3)B8;MCWG)'G>S-/W-\D:<,1,5B8\G"G M\V@:QHR_P%>)M7D..\4WL@TDQ(-M!1],YDV <<('12E%B $!OF%[(&8_O2?.M_S&PS/ZI.-_EMF)SP.T HV9R"=YL CLI[*3=A%;?:T*U>Y-^$\4!!AM@4=0=1 M.VDUD3F8SR:SK34;VJJ"LNN6AG?NIMN]2G;RNMH:E/>PD!\NI1.[\\YT1]QZ ME;A5WC*C ;BU91?&QJ7<-] L0NZ# H'O8]M\HI2@%MYC5_> 28.U\;$[3+ZIF+B M2]/.KQF ;^S&.HSV_DM9&2$M)R$WN!,CLH[B14W$AW]F8>0\80[\#V^_H':-S]+XW MY\LP$XE8>09V+E=D8"=#7OZT&]>6O+25'RX5FC.7)D1?I0",Z S)6567$(F M_^LT<'F/-O.K/0@^'UHV& CB.R:5?GD?I*E4(:R/FMN5 ';?T@UK\)#3+$ @Z:]GHYNQLOYB;J2M>25HK? MA-?)G>Q!(-C=@=0+1ZM^]!0XZ"1LK)\R-RV*&@F4KXT4^ +=4"6Y0U/#<'Q M@Z8NI2E4FA*'ER%5K*<]Z?[VT?W3E"_O !F5/GJK(..60P#=H6X/7CB+,X"V M+[*PX-PNCK1@3C2^T_[3N9^^ W@_,#^-@+!],:<@-E.-]\(RFWC

M_3KB:1OM,IHHEQI@>GQDTPB@2LV&F@"_59J#)N@-U"GN40QJ7X^+^ET/|? MSWUGQMSLW<&_?4:C+@+Wl\XK]?^BWU!%6,[KRG6 &?SQ_|]PCBCW_,?:G M6,PM\\-1TW2I/&CW\BLS';"Kl^W24;1+%'.N4YEUH,T2VPUAE8W:2[UE?0IH:3T,0=Z M9]"\,57^N4=H.2+[4".FXY/\K03:NC&Z6CAUZF:7)@Z-E8PCBTX[|&+[^F M*WYI*F3:,/&H,FY*1M=9<4]R9;FK\7,8NH^>[X.IENSV>+[4>]^VCJ#)BC(,&U:\@9&%*NZ*IV(]HH%B*'BLZ#K_F$Z=_P MJF8>X;8+3/K6H1_8*

*[P".VEO68#L1DI=GVG]C@$\SM]S8!PQ9[A(EFC#C%C M)AZE(;DRBN6D5"S%%!`UNY^&D1,]:.XW 11$8/%O\V/ 1E@NC]8CY%!CG*CN M@M&$?(1,)V1$N _8-:;Q$8(@<&X9M? 7!9V@/](>(.0G'\F)-,*L,"=IBG]KW MS"MRY"TB4>3)8US-95,&X@,_^"HJF.!:N9/;?P99Y+RG<\2V\!S!B((8F$V_L MT=,SC//1F!UY?*$L(+0HH],:UCZPL8-)7V)3Q8_=_?]#^_$_N!*

*<7.18N1@1`M"ZD1\SWVD$)[`-X'/6:.76*V@D3P8EQO IA$#SFC\(&U:\@5%$YZM@-5X#BL% M.P XIR?<@O631K D5:5)#A*7C_I,.+`\&>18B8<&?R\A>U_A/6CB/2C;<

*MUKZF!Y94C6OEZ%E2+F[H\8Z!P!)?@H/.[N0.Y6T"="9B9E 9A$9/VK_F_"77-MXYR8\#L,L" >'IQ&P.,B4$0%4YI/B2WQ6=H:> M=G(/^OS>MBV\?S[_=<%Y9-A3]4ZLW6.JK&9!/ 25;

{IBC'RUG LN\!81\=)IB M7]X7+)ZZU=C]^[\YVEV$ O0_9N'8^N7]#5T$(.@9"FJ:=^+ 2OADM17U(B65 M,I/^[/+ZZ^6U]OOY$Z9>,W]6+,V?

*M_(3ZK6_@6SA#7AH*YAP0#E$@>V3%P"K M\D!_)VCJ#)BGZ[M#K#[68O9/1YL$Y\+@4%#B FVB M6?3^<Q]+_K(P M*8^S@FD&V\[?A3Y9(\C#D1=R;0P #C_].8-"B*

.>A@+HV7$Q.\]9+3X0L1 M1(%U\WCGC>^P1>#^!*@#$AJ%'0VFB!CU7"$;J_K[>H"@>-C!AW(_0&?$A,MC@(*

*MU3.+*O//9[F#\KO#7VD78*0&H0=*#3<[.\7!CT*)ET(Z*XUI+=Z;AFS*,=?A M$17%(G^'/X'^!%9&^77KA'>)AH5[>@*Q'9.M#/H66=LDHN>SNS!"A8'!|&D: M<*)SYXRK35SY2#2*$ET=;;.M703B!-Q:CLG_0,P_M=6^0ZD6;0K-H@E8*;986'@+JG!8?G%4P-+%AX7%SZ3^1PL"]!!<0&[-D-2 MLW(0RV%V KQX!ZI,N=.GVS&58,)W3K-*

73C1[NHF<(,.V:?S1B\=P?Z $WP!V M?_##\8^E73\.B?.%##XR [; WX)3.O=T)EBUPT9.SIHJJT[D6+7-N38D#FVB M6?3^<Y?3F_*V=?

K]YO^TF^^GWZY/SVXN+K]=:WN095L\/BA+'\.Q=G7G1/>. M=MT^.0L%ZN6?K7-NLLLR-E$BAJ:(TZDJPUDQ<2[^JXDSGJ4.@:/S2^*4Z>)>

M3']X]";$,CY'WBW0=1AKUU[XPXGU4OL5ER$1%P'U>U/0EF)8C:&T9Q$:Y3X M<:.C%+'H0'H',L_D-\--Q?C9UXME!R7S*N(31TOG61%$ N1HTH+6Y]&DFYS*

*M=WHPF%PMG,N5L:(&5&'0S+K^ JYRHEK=3]EU%A>Y @D3P8EQO IA$#SFC\(&U:\@5%$YZM@-5X#BL% M.P XIR?<@O631K D5:5)#A*7C_I,.+`\&>18B8<&?R\A>U_A/6CB/2C;<*

MUKZF!Y94C6OEZ%E2+F[H\8Z!P!)?@H/.[N0.Y6T"="9B9E 9A$9/VK_F_"77-MXYR8\#L,L" >'IQ&P.,B4$0%4YI/B2WQ6=H:> M=G(/^OS>MBV\?S[_=<%Y9-A3]4ZLW6.JK&9!/ 25;

{(BC'RUG LN\!81\=)IB M7]X7+)ZZU=C]^[\YVEV$ O0_9N'8^N7]#5T$(.@9"FJ:=^+ 2OADM17U(B65 M,I/^[/+ZZ^6U]OOY$Z9>,W]6+,V?

*M_(3ZK6_@6SA#7AH*YAP0#E$@>V3%P"K M\D!_)VCJ#)BGZ[M#K#[68O9/1YL$Y\+@4%#B

*^!D!$8/17D7_%.)\!%@-/,Y"""<6)K-M[-4_+0SKLD?!8\KV/VD@29^Y%Y^P#%:F49P?DK%T)@4R*_?F!/3$.!'\M\$A_MF;>:!Y&$E5?,?!EU&NEO4N@5NLON/.8K@G@!1A!&>8_1=X-PH;4YW0BWXXBC!>9DOZ2N-MNMP>L,7_*W%]OBXT'SLC8U.&*LF0RE3(X:=#VX\$[,5TOVB%967DBV_OTB>(-M^73E!L!!X;$\BJE*O]B^A_?B3&@$8)XIDX%_D-#'H7$7&*[SHDA#NBVCW=9-22TA3-M-JP2!&:_^C?4+?,/;!U'" ZB??A)0N)[_:U/P;#:EM>$4,*D#K;C>_@CGA;/S-M^3<;/-FPL_LB=74;CZ)QZ/($25HQ8([EQNL*/Z)LM!*OJIS M:I3V@4\O&IG%KJK(\:% MT-7BN@*(;GDG9Y]0KE,-+R6ZUNF"*NV3D\HTP3PD@+&5S]$C!%0S0+5-P.@FP-M_FOONHOYM3S2W+/+&H>;CE!7SI)'R]DQN!N-%A8^LU9JO/ JZ6Y\?,H27.(MO(=(RIU?*Q1(5\)YEX9!,ZEZ/YT$VX78<$^#_&CPQ0+4J3'4.'F#W$D X+L^0 M4\9ZJ16?%R&85;5[=[8)2W7+-##X3ITT;U8E M\,K+YFMFZMTZLK$MUU(B;,CG]8*H2HG-]Z*HRFL7;]O&T-QOY*3;H[!*R+&$%HO0?MZ,(G=8 MFVL.2HH-5M"3;=-1[[Z4QD-U95UT5V&(%*:G*\,Y7&3HK$V*9A8A)=3Q\45:! M4R9&&# 40OLYA+8Q&V4QfE.1\3T'^#2D_,2VK^DL9_P"'HSP\XG([L'8'0 M1@X-!F$ MDP;&*EOX AP?]&SL1@\4S!"Y$;G>*-6?F'3P@R>N:ODI0&5^8F.[CMBREP+A MI$]GV2M(.QGAP 573]66/.L^P*$]0Q#?/_ 3+9[;=Y8)P'O<69<'#']?XT5Q2 M.,T^J71+#,_F>H/>..U:YU\L:*>OG13S4O;6=2A5F)W91>/4)YSP]T+^ M>XMG9EO:4T7.BZB0(MY,$^,MF\TYOO4: IU53A>"-4K!FD0NUX^'H5K^SON MTY!/T\X*%(M_V*2DAK@E\5T6AO_^'SS@*'ES2AEE%1R\(?`\66A3S;HL(M>E^Q78SN73IM-6G_*G1ZX06ICV$FVBA7553DC5&\$B]CQB)I&8,$G^ SC70X MG+:Y93V8F?_+8?E9".%Q[+*GK(FQ!6Q5&V+GLT&>8U+'% %FPS]PY+LB6#] MY9 IK4/;JGEPYP&K)7N:2CJ;%C@/(T2+4FC2$_FY:D4,W+1*&2GE< EW E0*I:S[P2ABX,.8US6+0:R.^-2O+*W!>-(>F.r>+8'0O8'Q=W!>.C*?C7O'T_"?V2JN_ (*G\Z0^C-S2.WCQ)Z^PG*RJ!@0L!WN&'D,8 ML[))#LZ@:PS9NU4!B,R5/3:9[RP@L=.I[OM>J'@U+U00SJE@$@//;F_O#-V MX'06_'+>!)+WM]?9B'$4BS!JEQ2?9/ Z[1L4NK=9NPAVLG&@SKT"??WEE=KZ M=I4;74OM]8K!ZM=&WHX7B]?.'I?"SR#K,)QF;;CX4\H'7NM?//Y_?;5=RFK2=NUPAR=BLID!B' MS([8&>/_O?37L WKY$=#4PVK,/GE#>X3W*4;52@G:A.3-H87ZV2YP5:SC:XV9F-I M#=*\ZRP=.,'1_?@&7+@*6[!4&LUIQ['AM[_%5)!2C7RMI/#M\[U:-)BJ_M5(A6CHKF.VHRZ^IX)8"M? $52Z7RV0RI0 CX.FTFR*@@8()2 M1Z/HOO+JX+,W/KN<^N91/CF)GF:Z-YY"CW')69]/W[4BWN#@QWZW?)' ^Q M'P1#6]HL!0M/BM!.]&4_% [,.&5,Q>+5<%"?':9YS3+@6M,C&1S!Z[3@+N\ MQ3?O(1M3*(6C;.&?[BW(DVQ%9]'T:YRU(/D2!/2LGSI=>V!$R;R(S;#WR^&%KB1HL7D*4(0S,1M"M8?/+Vl; MWNW4_%E#)!5V'^U$)/TI89M-A-(_HW#^SZ^N[T!CZ>9K-/HGO638SYT*4!3" MHXT#A?WC1;#0K2)41*&?7T&.#23!FU%W++WNN@PH?C?^C?

*M1MC*4LU2U:KOC9^#DU;E91*Y#M8VT*)/15*=+M+O=*E!83@-MJQ,"LU43V2_*S^^3+TU3[5NK&,,MG&@+)XZZ<,)Z$3MO7$51'^JJE$2CCKT*

MPHF=A0X)15YO=D65+Q.046AGVP5Y^U5-QIJ=U!,'QUL446-+]U/IA77\;6K-M$S/AY%C,YA-,'"7C/R;*3U6I!+VB/ZG7E[@T_^,4*)GR6C7>==8E\895:5,+-MJ/$Z->9=AT-UJ!77(":?S?*

BDWM&F2]%BR+(7@F2.LAQJ@S@N9@E7D7;A=R*+-M<6F@[*ENP #\EZ3=5Y%SI3)8YPHUTK(#>4[N]HE]473IPN8#*Q3]!EU&^4DHV-MN=*3U:13-?;!4M/W-/,.?9&.J?*

8&&V)LZSAUI>HD7@&EMH;E<C 2N(Y8L.0-M'F(GHQ#+,%P/1;WB0+!B81,VV7U\S>_Z1OKM;W!?-QG<=WWWU_-ORI?+TT^7 M?RI0+H|LAE|9"4R

^,OZ3\GTNE$\3T:\R5&K\R#W4?PQ&..0./N'8L?SAR"D M/Z@HPK , !=]VL]AX-%'_^A&? &W!S2(4E=LQ),S+E>L6LK)U>0Z M?-U7LC(-

 # E@/[{]V=/+6Y5W]H\,.8M=T+O7N%U34RV]1&.YOB'UB*4L^"'7 M;P5%'>@"$O",N?UE*V1P+V^.WG"\ 3C$NC>QEBH#G%U#15>U+H[%/+X=*AK"2 MD:=BF6062B?*

UR!D.#!0Q5&$1 W\Q$;C[_%2]H",,;MV.%4#V_@@AIK M1.,PLY(OV //K^X8;IMX25. M?6?/-] UU%6K6P)Y4FT9L*$F R*;3-!<>>1K*Z=X1-)**LYO3$+=.# MA1DP5]*

MF1H\,L:AX+0#&)@_6@G!?-3^1A[B(@AO\0A?^ D^9PZP:SAUM8';]F++J*< M)OL;<$%HAO3X6/59LLQ#C"Y&PAJ#K ;4AZN,OE![70!8C!ES(KSA9_F4"YH) M?P\@C\J3$SN09%I?-*

;1B9%,MLYG(>"AC6FDF+97[_V!RW^HSUR$E8A&+%\6< MU+2V-U,EMSBJE ^.WN1T?"9!HFI4/L\M-1'Y [\4'!0:=#L]RPUYPH-43A] MWYT3I8#,^4SVY3TNT**

*[3LBL9UNPXSK#;WZ/-9R4VW^?KKU\O[[Z>7]W=*J=7-M9_#SU=WEU1_G5Y^/S?Y+A_;A /BO-HY&?XTM&F M@%O4K).D'PAG3,NSPH\N7&,\/X[RY]O N[=#!>RF$Y7V*

(+^GN9M7,";,A_M"\'\4V$QHN\SXCKE(9&@<(,D8U]>&P"'''A(Y6$'\|!B8(&LB4#:46 AT>I-R M]'2G!8+#@:4\Y^N 0>W)6EQ5Q.EPS$YJ+VYR2*UY$RXK2_6M.*EV\"<4I M2?@BWX;$VV,H!Q2QD),$$7-'2KYKLN+&L[$|"T3[>|W3YA%.#LZ43(HH_GN MDS@D!9B!4H"\;C_99*EGC4H"&*X#|+(4P3-<,>>8E\"+VH7/"P6\1JKUEY,*

MEK:PJ2SS+C"A@.=NY(O.Z#VG\C4[MZ9TM=\M&E,?N/,[QM0GA],>P#DA&_MO M0#D(#F,@5\Y(&P4?2_8ZWY8"$!T,NL8O^"'))"BP"-

&\]FAPA\UHS@N:K;$2=-FNI7LOU\@8MR+&X>7 E-?=7YKACBJ^=HFG^C/M7P1,6 MBL5SQSR7, %V#4#4V\@<$- D? #%,5,JLND,9%HZ#17=KB%/A/4X&(\8E1ZX3HH

MV'&=%K93\[(V%8(-H@K]H+*_3N9.^"Z^MMX%*%P]^?H#R>O0*D5@TK%;^(' M5;Z?R.,,;!!Z\,\H'O&%KKQU:3:#6Z;](.1M<5*.I=?.P&+9S4GP9REPN:1=_M#GO'=<02#*

IKJ'Q('3;KY9>D1=_%@C1!9^NV?T M>_C5'GY52\^Z -[,P5918LC@JW#1$?X3MY9*&TJB2*CW= D4!8""<[\'H/$3 MX84,K6/ P0RZTP=:L2;?8:J$XQC6LYR!7?0C;YIZ1V]=Z+S3R-*

XS]OE/?< M@BDYZW5X_LB,?.1=DY)6HRP93JBRU(XJ&@1"D^]\,@/TEJL4IFA'202=&?! M6%GV!3]D50AK/$B18*5]>@&7MYCJN;QO!W7>OAWB;XUTA$S_'78XES5WL[_M+?*

N$=LY._N\/TP:H_7%S8AI@CB$ AYUN!V3'$^7'(Z?;6$SIFCL/O6=TUQ;MPB(;EF.UU.-O<30 M0D+-N0OI[TQK?-Y82^ZM)LSF5]Z\G@LF#"2TQLR&0/6 ',&T! MBZ+D:*

*!58G5<\NL&SK+,XK&48X2,G(<18[@X2*Y'ED)F])QQ96[%P9W*. G4]48=B#]ZR_D,3%NN,%&\=@?F+XE< MTHA&J/!)'(N;V_;IC4F:!)7*>_RC("''30"#MC\7]"(,_^37**N9C;DA^9R<*

MK1]'4OYF#Z;K5E?_11N>;"9)3'R&%XE'T3%30Y1+01V.G^[8H/WQ]"C+/R ME*ZS&/6>"Q0Y D5^=G4G>=|"92@"TWW'!&V^WHM%27*'7@0'G5+(@2CJJZ?).*

*M(;B&NMJSC&K!2^FNO 0=_;/7?MSPZ:*_/G)%W.<\A%TK8]L,>=9YD#/%'^ M&CPQ2F85/TNN&!(8.@Q XSTN"4,<@ M.ZXSOK(E!VPKXQ"IX3%X9W.S&3CA(? #|)?!#VS\/2HR;"*

(C9/)&N0 [,38+ M8C7CG N;X?^)3RLT[KW#E9;RU8T<$/8VO B>[SPTSE*^*R& ?4Z!R.3L\(5 MZ"#ZLM&7YZ<5<'FRP*\|&I&3.:<|<&/K*?>QZ\^.HR,NBL9A_3T 7'E!S&,84G;]VF"*

*(X1%=/,.62-|+.,)<E-(X8&7F?'-MQ$ ^"MR+]QO>]3_H6O$N/2TA4&4Y#[/+,(BL=Z'L8Q6 R[32/PZ1<8L*20@\| MFNK8%U?.P0)89%20+#-1=*D< LX\NY1G*

@DGCB>B$64/BE>Y1(/0R@1"E M2Y33$A!5^6S[MO(%O (PT@.].?IKX%'0_?WGYUD81Q^4+Z ZKTP|/ KTJ8C MX%(,QP;"R2>US '8YPB|\L MM)\|\;EL*

*519FL,.0\DGC<$_Z>$W(,1\RGM=_MQV%^;W6"'"|YX$8%P\MP)'?@3>N!D;W)"Y\),&*OB_@$0/K\W+8_E:C**[^]Y M#@+<,P\PFF8 N=&>KGV7%M0\ /N84XK BU3TIPMX?!*

*'PQ(?;JF)C:O/\KWH MYQT%(UWG2J4XGZ@$ *1?84[*=$!J69W'-L#! \45("=%,Q>[IBEV!G#&?T"IB2*5]Z-PD-')C TS< MJX%G@]VVBD8&0]74M#*

(2292B6(>"SQ.0>TH^G4N8I'"'3P^M-9Z'H\4KT0U!Z[TT'E(W16^<%+A("USG>=&!UPN+[X OQPQ]IV'/X5, MQF&>@%TIE!^2+Y#1B=#%>)RH.X$?X1[D;_NQQT/XCX'+#*

<0G\H$36[M@36.\M$CYT+ ^JL[@$F 7B)"E@E%[+.2\5B#:;*1@92N4?]MIBY3_;,"]I--+J90@Q* M2[!?SN, O33^0T8W%81YDM=>R*/0$9V&A"JW0%PQHCBJX>,@>7(&8 DC1

M2N4! Y"%/&+-ISM\8% ^2,6-1B!@X,M@S!C,A*4Z"''//1%$$C,P7PV'LV%|=W M*-]{;CM]TI&$ ^-,O JU)Z(5O?SYU-O)<*#,41%]P#603.$\;B$!RKI9 6$U,#*

*M"PC)'TB2I9,LH0HC8N'61^$P2/%\RBVJ9^44G;+7DL&[+_#@_H6>+U(E7<4; MBS$![5Y*A],M@2*+#8$BQ_/R$\ZZS\^Y[!$[MMB;9])'W$). D2Y1/H,BC$P M?*

1_=\6+'I2CB73)?1"!@Q,B1]=QJ{/HK.W+L?Y\H-Q@W4/X(/-?^XOHJG1,X MQ@$.&Q=+,\D85D#-@/*=92.W\@K$2E(JIZ(V0]_ 1&+>;ZN2J1/RFCP(CF=D53;M4A,F;L41W 1,0G9#5(!-

>F3.G M3"Z[$KB6S4\?/=@AKQTH@S$ =0HWC,!4_ Y$0M^C]*U'N0W2;^.1,"'?6@"9)-]U2#6N0>5H%E5*=<\%&(0\52HV3 M:^ZQX;$.T24N'"%KXBDP|'|^P=&#B-

>3RYN5D09^Q"9'KH$35B JH33N/;G%OQ[7B#_A_3RSRI@WL0$-8DS MRB,W+3CX2H'I4_X#CW]D""=Y%+Z21>/0'?$]B,449')=D?1(KT]DL,22KZF MGY%\ 7-*

3UBZ)%$,6.2W@_&.-6*"USC/E$@*GIY8D!:\,U"AUFVP/#@'/V?8 M2M8?9QAXV- ^4@WF(D2+WF>.?\-,0%L2AILEPTL=TP#<6N?+*=''' %IPP]HODN M@V#9OKL,"" #6C1A5B7J*

*M"WUNMPCT3PBPEW3Y:-;>J-|'85LV,B;B>*4L?E16IYX6(*(7(4&4S'''5ZHPU6 M8<@Z),&M15++,N)25*T5DWFU6PWUC$]%X1[WH&+.(%,U)U1VJAWBTW2!-0*

*M&QON&A+EFE:%*C\!*)/, 5XP8)^HOPIRH[=C%VB9K_F)OD=7(^1J4;E M1U"'|J9*WXP]H>*|;>R\H'-MLE?)R<)}9H@"3K'1<,+Q?[OSD7G^;DXC7>8GX.2<1 MOQR+1+P6]?*

*HB[&3D35YA^=L)BXJBFI1>909<("#Q3*N\6C7)QZ1E9F?6&>5DY?C:$HN&K"'']R=$Q.AT("@0CV'AP=M;PX29A*,>1FEL,|>XBD5 MA<\I^(?*

*6M3L.@+%>7C#G%G@\5KY+Z>2)3F0,)JN\+ ^*SKD4RIRYZ928OL06 MQ*985$,)?+H.IK'ZUD"49 _,@=JUM ^\I)P>;:CRF4;9.VW^1)D02WKBAEI?*

*MU09=45=.L!N&F7E3RZ44VS)G"-M I+9]D&:92 CG=1E_Q@ ^I{@BSZ$P]$L#RW3S$WB 566;_FDH!5& MY7G&U>=(=YT6Z;%VWSHDW*BR[9*UH^-MR"0_/_#*

<#K%L+++IA(<4+ ^.B2&'3]X0REZR4#2LY/OUU=7OUQ]RU^KA>S+4L)11YBAQ.B0Q(&=/L MMVVZUD9.=»; 2S$C78GM"&-HR%8##Q4)>WRL>MS#%B(Z" 4+! M75E4^?

F!E0[<&?Q >?TY0C7&]#.!9LKF#X$C(Y-)92B9 B.B!CY-@+\N?OM.(M(OG)&PYR"E]PDK|_366RSBC3UV/5D40T>U3'"G>]V!OQ;3BP:EI:8747MG5 M@7M0X$@VE1L02A=['V/5XO?*

E^/7:"I^UW18]KU^A 0V5OI3&/53HE_,A'Z1 M4EH!,:V0G/ZU(;M#WNH2TA;HKW#U0]L,=+7,"RCQ >H WY(WUIGPI9%GKW\ MSG8 -0;A3C. O@L^$YAO,U#>===Y]]&PU/[5 ?

F&@NTMEF6U1++ M6L0Rf(U8ZMOAD!)+SU2'74LURK92U$DLA[;>\(SY 97#YPRCYAI#C;$(CMH M>*-O?DLH/C1#[Q\B=]JJ+*PM&!fJGRQX5E.E>K0&^AZ*

MWV@<41Z:D7]326B=R4P8=R8;J0;>U#[N3A.WS+=4T=/IX=FXIP[^&VS0_T66B%fY_^6P.XF09P,5V->;\OLE". MH-\0%CA\YJM(SRZB:$51=YS@:(EK9\35*

*MWYZXMDF=K20NTSS12,:AUYX^6ZSJW^%RJ-VVSF:VC(\BS7@*YZ#&2&ILDF&- MS R!7%= _.GV#_1 %N'PH0KYBEH\5YGJA!(!ZLR7SU'N>F2_R1-.,:!(^-D?B M0%DXA(+D!],?#*

*[I+ZVR1Z)*RA228-W=;BMK6;NZ_5;&MQCQN_!UB+V\P MF(SID_;IAVA+;8@%>/BV9X7I.5R.*IR"QI0Z_I,-XY VE9\+,X36RZ<&2+'' MA;I&W6P>C\3W)B-U2N:.*

*]7JZ6JW?[15&X#,M_CFW1/PP-@? 9?X6#43<%?5 MAUW5,)M*Pt(<6.,IIE&O>\-@0ICA\=BSD_-X4%%O\O4'SU*=?HK-_QD;SAM\#`M6Y_0D']#E@KV3 45!F$ACH]?@U".#\V(#)08-?@VZ._TBQL C,Q1SQKO<=19G\-% MSCN[fO;O-^_#_*]1)GGI=/H>E*+45 R[U^,8LN-9).*C(KK]^N^_OD/%H[= M"$7@:UV?I4TX+X54&|=M'1'@J- M9*-9;%1B[9CX85U1?]*

*Z@W?'DX;#N)6VK5HVO)MH@NOQ=J;D&>MCCH^G#8< MQ*VP:[&V'=:^L:GM8G*LQ=M!X>WT_CYD[.:\$?S6:K[F$LJ5W*K3!$)]\;8V MWD0&JA'\W:)M_75U<&-,Y<58/M=B[H*

*P=PF(<_W(3_/[=]N+& M,O"A=1E^LCW;'S,E4X^H*G^S_1@+R7@!F-&LHOW&U:,75X)O65IA)L9^"DSU MA0ZR3&G7TJ!<6'M1(CPM#9&4DA@RS75+I*

*MK&#'_43LWF#8]_HFVNF[0+%*6;N7Z7!7),,C;94!.,E-FE'@S.CQ_9N$.W MFG(I$U-ZL0AEF,_"ZB=;'JQ/>C5T=,<-S=6>.ZR6R0,MY$9O&-QN:#!^Y0Z ML}JGT1O,_)W\3S=.^OC-*

4A/\#VROP[|S1C+9X;C51%OL,W'B] #]_//^\SM;C[|-[?X, ^PWM_@[(#.QBFU) LZ7RELH/3]:5 M66G88K0)&&WYNJ6"EJ_W$7@Y3MJC"!)].O8KOL6W|RB^.C?W+XZ-_\EE!]*

*M:%$*45%ACSS61B=:+Z;Q?'4$7DS%2!*C[I$D&;;>>>,F*N=DPDO^P,'#LZ&&] M_2J=E4L#6CIOI5U++!<G9U? MW7%CNVQMY45G8*WUU@S(9Z"Q.Z.0V=|*

{]@0>]ZMB>T_V198RY2x.]@4L[%7T8:8[W) M3AW5WT%.^/+!] F0OP$?M/;T)=>^G_?=_#0Q#^XU.A;^EG_7?/N"[T+GB^F,0=N#2X"2P\!%. Q?0<%*A$I'G M@ <9!]-

I@$@'_0SG<.]=E%[@FQ4WBF*JKB#,T_&3-^%)1PP>?.]&0-QP='B& MK5R-2E=N.P/E&_V!4T[*:,J3.W^>@!V>?SY1[G)/="/0]A$@@,.!^20^\<,3 MC_UP1ZZ'8("_W.,0"85QL-

AHHF0XG="'''<-#[O^']N"!A0!\-IUYP3-C\$_0 MNQWYH^(D>+:]!{DNBKTY/)__3.>(XI)@.Z5,9Q4\F;%81) PM/=F^B#C/.4K9P>DN-O.1SD#P7&2L)C!CW-R

*M)/+C%+#]*28/I,DVV<%!"A!V$]F7"C(;"(1?W&M@D46SFW73RB:R#-/O %\M.$*)'4&=>=V)LG1%IY5?T7GF1N/05/I>I*(<(.,011Z:A5.5-J51C_0 +-! M^1%M0-[13D_HY2 TX$$*

D>"!)>XN(]TZGG(_R%/OT4*#,]G$>_*I;VIV6&\\T:P<3.CBS)$!E_+[=]/[X[_-M+0;*Z@.K?**L$-Q/(',Y9!D)"9"](7@+[.]N#XYSKDS*&(3R4'^X'_)KOT MIPHH%*)EIYX7C-*

&'"@^;G?/'KDT:+UR:0(3#:U^$2Y/-]HYE(0HL@3GZ(8" MNFW^$($4Q]\78N\]TN ,> @(W'M6%0ZO@).I/0W # _\/QN :V*[H?*(+[\R M@8O19]"FQ+\ENA+ ^G6-Y^%08Q/8D499*

*M^EWKI=^]*X=4X;&_N:XVG"D@*Y'"XE\"$W+05/%IBL7(:X98PRL6,KL4'M* &/;GU TC!4*V<>+U(/RIA$;.]A!RF;F4 95V.P2Q%1YM^>OD_Y#SLDLC\% M['3.7"\F]CA-*

J{{(Z(R!20Q_<9%\?.>(7,V!$EIZXB !2RXM;R=!@?R8\"7" MRY'PRG*IF[/_B#G@5*GGY\)G '8%L^A(..4&?R+LPF(*J$49S// M'9/89"++)3XL.)>C]!F/'LY_HEQ.%#Q!%(\?

%Y4X+|498['<0A"P46IQ'V8 MY-G(Z?@U\2PU_U?^9C(94>++1Y8$^G.#)1[%)_K3X$(A3X$'Q^-RUY4%4+I[A MSZF425! LGIJ/^-[9G$X?@!+08EG9%")PX $ >F"OCX<

64OF@^!# _+7;@[L' M_!$$P_M[<)Q1+B|<9&8_$V13\27>+|$&_ ^%7Q:!%#)|=E3]2* 0-IF@+'>G MP#HN/TT^:X)M2C0GRG76%>,]5?1=.04|8> =3Y"#)-6$S\,S!E_|>#AO- MBV&

*M_D^T\/IY$ ^TX=+V93E82SLI6=Z>UWJ M3O?TNG-OF?:FA4J#,VP*2@!^_SD]X1TXJVV.[=O9]_WF.D!*C*2'1NMC%?OHG(C)U0P)C&[" MW++/396.DS(R, ^&7;1@Y M.7W$P4?*

*3<;DVIZ?,@31-1$'II.QPTIWZ,8)<[=+EA9X-Z>L+M@VXDID8D#@,<]C6+@C?)QB7PJK7XV13/M(8MTR\?6,[^P*S M6U,'6D=M!3IE@Y)\9JU_7:.I$1/I]G&VC+*8.I%KPC#0@CC MD-*

S9:+%B%/CTS@(I1MSG)F3"-5/?9F[NRV/?!>V5?@.(#'}10):+7%DX-9ZA M8V\9FYW12\B$NV$! ?=VSL85ZL7 :/8Z%(ZN,4SM4"/#$$$7\/5:2X[5"$Y@&8$4A5[Q:9W^X5-1]T@

M3%Q8[M,\II;;H#7,+:X/]/#SH)?\K#=U\3GM-OS:Y,^6MY>=9, 7"/?]BLW= MW$US]8@/01F<)EE/,XK,)AAZ"Q-Z&XRF.P ,:-5O<K_Q MPV,,9X<3?E?&*

*4/[#L.O8;0&J7]MK9+]%N;T":9T*6:T2U(UVU]96@?A8!^2 M6%4$+C#8Q_BIN6++]TV1-R0]YTR1]YAOT\[,PKX*M!7:]G6KPC\5KC(4EA6T*

*M*5J];R1,+CWR/>B"VF9;7T$7ELV/6[DK"+/>>9GCA)JM=6)2KLO2,[']7KO)W M9'>*G@-R;5 !2EY+P<*0QPZ_FH$UH3!U&B#,$C+T0/NSEV*

MZ<$N'<36D!+QQ$P@SI9P0W3W<,Q'^LCM|=^KY_U-Z>]. <-":/J,:,TSJ36(= MW+6W!5]:SRCW;;_V,9CDG|=AW^3)5U!&N4!***^K *\+?UMZW)#M,;MM>;5NN M+$#NW%[M7-*

IDK0[fMF9F0C7]MMRR2+BD1("R#M0[,UUUYL9K60\E?)+GXQUP M(T_N64G[_#E/8N-_AP-QA3_^7^\N[^4CY^73=XWUKV5UXL^(?I MQ9@-QM.X!'HU,:Y-

Q^]7MS'6VCUU8+1JL+ZC+S)CM,OWQ%1>E8[JAS#R)O: M0UZ]_^[+]<_(]RM2,74PT-6NKKTW95Y{]!Y['<6?T:[''7)-:,M7^X<) ;1DM MU6B].R,>Z<@:,Z.;@VX-EG.,*

(V]]"Y=6!]A=E/KE2_$ M>/=M/<:1-\?*!\. MED2"FCLD7I*?N=AH M3V9H;BYY21NT5=V0"0>O=KVDC1P87E3T MY7Y#!+*8OM&IN 2]!KM2GV'?%OATM=/5U6[KW1.X]\U[(C-*

*/MP)W%?D81NFZ M\;?F8]#>K4[%V.C-5Y6I&#VUH!?50<7E5S78U6,<>0><7+I^5E.#E_$R0<M8V$USJ

<0SU[406FK\=:78NC0'_V;6<)Y3;3.!?,4TWI 74E?F9J6)tJ.[-$D60IG M %=,+.7 ,)-! CBW^^^@A%QD[HM\8/4;8E,!\!3[W@YT^ 9S'@A4,WBD0NV

*M;HX]OTXP54E=I!=7O>O96Q"$CHN;FTCU&!@9OK-;N$%S1;XA, &R^92(;+D. M00]9^-SGD+#\85RWD#HU*CWG(EIO>F#E6RYIH^(\Y4X,"\:DET,#GDIAX\FG& M38A./)42#@X>*

*<4,'S-WWN7(3L*D33Y4OSIAE2;+B1HQO0#+!#(:.!.5(NI@Z_MJ*OQ;7AQTE2&(1I)Y*=#G#.W<2$^.ZZ)G4 @UQ;1Q=!,^_LXH+&N)D#Z_OI,2!7Q*RPAQ+NMOM-*

:N7K!))P#",6X@Q&EDBSW%>EAW5;G-ML.0AFE>X[D\@S 4.>+?5&]CV>5'0'!#U^81[,#]ZOPT!6U T)@4"PUPD6MCEYG[M&[+=6:AD0M$###LQNS(6!D\Z4P"IHD6.+S,1<5&2-

*H$BGTVJ8)PW]I' 6?!5O M_0AOO:&WWF9O3P/#S3S-($M'*9"6*V MRFE83+@4DX.YT=2>|Q+V3K6!J 3.;>@7VL\7QOB7^1"U9I4LS3"J2KY2.O_2 M_49J,8\4*SANR%A,?*

8(8S.3:=17WP2.HL56%:4UKXC#.M\M#$\4V9$! ;14" M-!1QB;7#$L]2]+<\>W#FQ@P?)!3W1S(3%S03>3"I_YDTR%7$X1)(MS)@C=< MH/O5L0Z5VSVCN>!XG-

;+F;Y)B8T!4@R5#B&O,,V6,&(MFN.&%B#%(NP!/W M_=]XK_ !US_*D29K+K;:,.]BY71,)R6^M9*5+NQZ3DG/R1>&"C$6RF4.PY?D M2S K "?;DP3QDYB%8K16;*

)!&T_3$R5RLA^ZO?=1L&%)!-/F_M^:!/-^N4"CR M_U5VZ1&P^'ZJNOP_O+Z2KFZQBNF__GM\O;B7+F\4FYNK^]N+1[NOVVY-*;*

M$[O|>]#+,^XNOBF8TE8O_N;FXNKNX4ZX_*9=W=|^&5V<7RO#]7#F_O+N_O?SX M4#8ES4,5!>'BS'$/FX8W(i%)Y'N.J37K4.")CM=)XI8LK,]=NS=$P+SS(MIY>/&:M)ZX]W-

+3[>>,-,#2UK?6:?>.]"5//+N%?0'=ULQSR!&%]RDG[UWY% MZW"/R:|QWLX@+%?3)1EP6PRX?_RW,^Q+0V!2.$2RX,:UP,Z>L>#.8/ KV'= 7--CZ**K)^<]TV.J!BRY@8MH$U[M*

MZFVMMTB!RLM@7V-A_,W,<"@NQ;TQZOFPL,8?CUQ066]XK3"%%9W6EPKC(?4;> M^]ZS)>,>>_7^?!%ZSU+G\4S,!"P$G=2E"(JR'8C*JY$L;+2I8O8S=;1=1/2

*MZ.#%DH6K\XNO5Y>?+L^XG_OZDW)^>7MQ=G|]>T>.WNMA\+>+V\/|-/4OD4:) M>URH,PJQ>!GK\S ';^IE(=S%U%'*G!PK?APH=E;W@_FC\ @+DH)=IFC:IG++ M'JG+!:9OQYB/(|*

*(HE3C,G,K4'HH:6HBAY]6#4 N"PBC)WW+C*U-8*U^CY7N8 M.P7#3YQIR-SQAPD\B7TT'$]Y\'V*-M**L!.+&?J8)#Q')S-&I'G0@)=0ZR_N\3PI14X4P?+(WF G:ZN M2YA,54S[$:,421LN*

7M8A VXEJ3V6QB]#>$>@2K>:!\P3Z$$Y$/L M19C|GC\2%<25%9W6EPKC(?4;> M^]ZS)>,>>_7^?!%ZSU+G\4S,!"P$G=2E"(JR'8C*JY$L;+2I8O8S=;1=1/2

<\!1>IARVCZ0S[,,> 9&!R=)Z@T70(ICA+4!XY0&O M=GQB=/:F*0#+,,?B':F1XIAAPY9 ', 0# XRBSFBEA]B+KHUP<9P13=//E,T M;_PU,QV>>DXMLN@/HF#=.EQ(: .@4*

MGLL\W<"8\ J3%X6D$(8)03;F8_"HT"/+O4#T1"$9\07%*68HIC0GXI/XF920 M.U?QPPK^)F.9CA_@+]U90UK^9D]"%*L?+K%, !^)*YL$FA9;+,I\N

*M;;98DJ5#91AH.%^M9P80*DX9Q@NTY2:E*H0@#2_L(\Q4+1)6*4 M;4|-!X%7F-V E;MC9>P I_#O4YSH&8F&B?>6I>(|"OM.8446;ZXL@*L]QG_,* MAXJG?T:U+E B?*

O(]9D)'2@WH.I-D^UQM<8H:(*COPYTB4\ILCQ\4.5CAB MY40;S@G/*<,,YMP<0\$HMHDBG:">Z"DPQ> PG7"J,@[,V,8'45_%]3XZOB€€*

*M%SL#Z$"'<\.!H4BY,,=)1Y:D@)C0O(#DG8AS]_1- Y.*5AXO!P&PPRBQ $26 MF6C_,A-M!MRTR^""9!=Y;94B2%EKE'B6[FX1I&'$$(O^80H>,@65+"GFDZC2*

MYCFIE'#G40>.=$;&G7B;PPIBE]I:@-D*.AXO%R@.F%_AC3N<,2%<P1\\%7CF6X 4)(N5\/($ J;BY60D7ST%,<@!%XGI2I"4$,#=OG,?%#SA<MOO==>Q2W

C5"M@K&2DUF4#LU\^"\A)S)P#4A+S&LH XES(="*!56)W(<+(6 M0V!/"M@4O)4\0NT>,.^*|=(YT!SS6]3()<(D^ 0G8;R@KZ8'.TH@'MRHM*:[ML,UPO(6"=$DK(,)8/H_UFC:,*

(PO3^0KL4C"\Y(G4HJ2?$!F!4H&HZUI_Z"7) M0RMS@Y%8[@&X1-XFC#;MT]>@U&Y\E[->L!45B_+2QUSD]$&92P9PQ^+L;%MX@YQ[;BS5'LUZ%%P?WWVUA35.E\@ M4_3-=9K

*[<49=F"_&W!A"9C?KFXO/E_>W5\@#NK=Q=FWV\OIRXN[+3V!?J7&5!#N?14'%:66);_7*RU)%N#FR+(6^*%MU(XAZ\",9]D# MJG,1,,".UZSW5;W3S97*)*U5*)62$,HN:*

*EF'OR2>K+S;B? ME8]=P1[*3^1)&#UAV0)9EC'5$R.65]:NKG5E/32S4](:HOIU0B*/J+I9Tt(;'+2.YO?K'T:H>W*> -"ND,)Q^(MT-L69DW=ME%7Q]MG"AFE60L!7E15T9D8?*

*X'G/<=C8%DV![V3A<;)9Z)@YQQ> M);8Z)**FI=NBEYB>6#K4%Z&C&$V!VNFV:5-3 N;!14V8Nl2@_6SBL#$L-"DS*

MN>8$;;5\DDE>3*I&J_J61\4@X>T^5Q*P"K*P>B+%>CZ01@TL$6YOH%6_A:" MM!J_#%T+W?Y0)R9!_YT+.N^M266?$S[_>\+F2'X>H9C5^%K6S)\|WYEU3.0?U MT$139^:"WNTZ?*

*\6B54#BBN&5L|R3GZK?A7I);OG\+MPX1.PKL'D@^F^E6,>;.W#W(_&:7!5|Q:>Z:O'X.*63.N6E_RQ).":9'(>5.BC\^S\YS R:L MP9-]0\ >4U*JHN8/9QI/^;BXXH!H.#7G $TU^04-*

52IX24Y_N"-5(M4AL44\49JQ6[BK_R'0QSY.2US0+'8KE=]WS@K U-M4M,#%M!;B+3$9$4.2-.6#I*MDK^RO!9H3.BM7\],UXI=3DI8;"&MIQ-C[*T- M!(Z4%?%HQMK5O+7M0^@=*

*::,TLA; .KS!2, 602V$/DF,>EFKDDDMI%BSBBF M+R+7YZP%^)OE^F'&A$M0!_B\,+9@!A@IC*U)T619]:)]VZEJ=1-49A!2 %)F M]\K$?P)D#U32I/GXA"8.!*^ <]}4MY[ZNI(9??@?*

3PANT9L81Y:(M7]$%DP@,KY"<.HUF@2)N. MQQ_G6I=C(6^ ;!< 'EAD' >>$T]XR N\)3P$.84U#V&ICF'@>]+?.@V[2MVX M^"'X+],[VAS$4>USEOHZ5A|0A\":#1WP @6A(09R%

*(B!%B$=A38#Z9TZ7]@# MNXXYGYPP>[CBAW$-FQ-D *;=D/EQ8X.NF^XJ48$>^!^H.R'-,B--Q MA!)U&/QA"(UUBKA#JDQA:T!|@OIVX%_8 _RQ=X(S3V>S|)#%,Q0V!L\,^ -_J='Z6.*

K4JX$1*"/ MH6(><'Z)TQZG\N\X8B8_3JJX@JL4B654>; O6N-+3/"5V!K^)N2VF9F!ZP|[MYG>=T+?";G&0$0,P3V-4++F=FZ(Q\(P<6/GS5W^!&H;@P?[GM6[$0_)SJ*

M2#X(6NRR(7=0W:!0512ZW^AWY<&G;HDP WF(87$(3)H&CC* %LRFS0<;^Z_!;O+GTYCS[%H%&Z MB@"(_%O?P#FSH#1-.K>3;\$\YS R:L MP9-]0\ >4U*JHN8/9QI/^;BXXH!H.#7G $TU^04-*

52IX24Y_N"-5(M4AL44\49JQ6[BK_R'0QSY.2US0+'8KE=]WS@K U-M4M,#%M!;B+3$9$4.2-.6#I*MDK^RO!9H3.BM7\],UXI=3DI8;"&MIQ-C[*T- M!(Z4%?%HQMK5O+7M0^@=*

*::,TLA; .KS!2, 602V$/DF,>EFKDDDMI%BSBBF M+R+7YZP%^)OE^F'&A$M0!_B\,+9@!A@IC*U)T619]:)]VZEJ=1-49A!2 %)F M]\K$?P)D#U32I/GXA"8.!*^ <]}4MY[ZNI(9??@?*

3PANT9L81Y:(M7]$%DP@,KY"<.HUF@2)N. MQQ_G6I=C(6^ ;!< 'EAD' >>$T]XR N\)3P$.84U#V&ICF'@>]+?.@V[2MVX M^"'X+],[VAS$4>USEOHZ5A|0A\":#1WP @6A(09R%

*(B!%B$=A38#Z9TZ7]@# MNXXYGYPP>[CBAW$-FQ-D *;=D/EQ8X.NF^XJ48$>^!^H.R'-,B--Q MA!)U&/QA"(UUBKA#JDQA:T!|@OIVX%_8 _RQ=X(S3V>S|)#%,Q0V!L\,^ -_J='Z6.*

K4JX$1"/ MH6(>>

*7IM=2UU@(2$!'AQ=0#$.4 5(+M^9:3_G,G)9R,@I;U!24E!0 MTM/04MVX1<|TBY&>D9&)A8.5B?D,,R,C&R_;'4XN'AX>)E8^03YN 0YN'NY_ M;D)"1DY.24%)1TE)OPUB!'' CXWX V"@!-1(P*0D=X%K#"2D#"3$'H + $C(M2/YEP+\;R372ZV3D%)14U#17 QKH@6LDI*37KN*_ KCRAEI'Y@>L,9(P\#U3(M,^G;4=SU9I)\EYQ/R?ND]B?(8 S-]]#^S7LJ;F:6VZQL_ *"0L+WI*1E9.4> MR;O^I,,:NH;FE;6AD;&)]9FIAX.CTFMG%UD;FIZSLe1*BXI+2LO**;W7U#8U-S2VM7=T]\-Z^_H'\8E)\'}]>F9V:7EE M=6UI8W-K&W-X='QR>H8IO_B'BP0@)?D/^T^Y&*ZXKETMRW6*?IA(K@7\,X#A M.AG/ W)&%7I*, ^|=R?43(]2UQ(_Y!^U?9A] ML/?_*{+___9_N68!6E*2]4C90# P*5XK-#?;_^?R!W6889^4E0(KS6LQ>R59 M1>ZRC0_F9D0&&&R>D(+)F6N04T62AR@B,!EQG0!H6-[O<=\3P)L-[!9]N1-BJ MV65BJI-52U'\W%48(57XW=FX&,NRHEY=..N&M!%H8,!Z4M?#991LZTX;G]@'-MRO-,H8M#W3@)K#[9V/%QP=E2#R6--65 M0()Z4N=]8+1]4"P^#NOX=!O>4T<$I+'I\,4W(@T\:>FY,U?;P,/]_FU-:$;+\N>5C6>9;IQCV)>M63W@G)$;;;#&%S9PU&G03TSZ,9!B8P\0I>7O5++L=DQBD1-M>!LD\=Z7",3D*J6<*K'_VOC0*]\5MNWA!3JWC{#3.TF&W,QO0NQ2?;N&77_MG\EX7C)K,:(\? T#8FC\2A]*Y]8*=SZ7V)'X&5^,1)VV,\PMI,FJ4N[8?9B-F;F0?]S^@<<(-1-O3%RZ MNJKV9D]&:@XPP6Y]JBWB(S$6"R=<^[@_!M M-R&X#PV)O+L[X,T3*!YT?'H[2#J2R]TO=[4BR*Q9.OY"7N'DPG/ZV M,1=V&=GTTT/;BQ9G+R^V=$B8Y)]8IR $"P\]2*C16;(8MF%:B7MLR&;S""}OD M]-Q+6DIUN5AN(0*@P$P]=&FDA/3PXV41O\&O8*G$0"/,58PU&20/HP"WB.K) MXYK%JG8'-=8HK^O.5+"X%L9@D7Z&"6."_4JGWW6XOOL37%46IFV00$6>OM"FQ=GVBKWG"Y&TN*+LW#W6Y&6X7O+VC7._JQ65P!$G@R$CO!Z;T:R SCK-M@@U$U]\VJ[SK=VQ1$_N;1DW0WE/IE6(0#[;R?VDE,_;XE%123;C[<)G(H&% MW9VWVQ2*M(]W(+K+]X0@>J,&UKK?W%6D?1S8N$;Z,(N ATF(+IH]?FY^_5 M^S)RZK5F39K?4.BRAH%<_P&RHSV7LH8I)*C0W-Y/]+^;Y]WB>X58[$'? DL'MUAG#S%[-DY!GG5IDA\OLB$_YJ*7V\I4[U>LCKBHJW0<#G) MZ$2Y\UMM_<3N4FWM>X40%R,^;_7OQDR^@.D{JCZCP ES\UU1Y/F+II2Ef'Q_M:O QJ525[C'9_& M7]GJ_!;"\E;6O;1<>V6<8V7M+8VU#6F;!\NRW"Z"BFW#=^KI 2;>6'5N(MW+XT4TJ7U75U7MB(Q8E@AP6^E\UB+7LRT);S@X=2K]9NX4W61(+V09V?KL(-UYCP$]$5?#[) MW=#69N+"F]Z5]63QCG\H5QEKWZ\(N9IU.(/^?- ^F(I=4]AC0Q'U1IB1 M^>*7GH*:&A),OPB=V$-V=(H&0-*7;.M-DO.)0)>L4U4KG/GO)AI:T?N<@?T* M:6?.A>8^@DV^3C:<(R=E'29-NZ/V;$)["39'I0$I%=..#,*)1 MLM$?FKFMF+_D.*;ZY%MD-GE#(V=). M9+O?HR6[WV=[R/'*\ ME T9'{TC)\C0$W7D* ;,#?IN/-*8!PG&/@3:9F)%>N M;B9<;YM8AG]>H,/.7B"RTVYIW2RGXICFRB,"G(;G4XAL]1R/0A?_8./L5XUU M$?;QP62W82!\D127@NJXHAI; C)5NKZTHX_5=B#S:D:Q>E-]S7EC^M3YS08Z M9Y4W!^S@(PF(#3;K9NKB=P]9U>:KU)G8](K_9NDGL4]O"/"Z=]AT (B3Y\611;N"K?;?(.F,#-+]NC,&5F(M,>+U$L(>$H$!ARGH0A014.,/3?"XBM6$")P,05_"$CL>0@>=6"F<>.W1=ZLKW^'I;O'W'*F]) M#B87Q:N^]$C|3LK+VNL^T++'F:GFO-4T4.Z;T?K!N\W5A_%I.7>WD-/U:PJ< M]D\^D3'I/_[/=&,]-M(\VE.BM&>+D0@$30OAW=DVX 3V.OMO:K^_TRU%2>8-_MD!0.[!;HN"H.$XY-N623L!$(.E:Q+*3"_\Q.WIE@M.4GL$+3OI8^48_(C#W:) /76T(T9*+& <4USB)KNA"X?#C$BW&I0 M5F'>V%:O9,D?UO 3IX/^RT8 E]%6)RP84R'_SCD7;SP\7]1;S/, M-W&B< M!M@%&[%T0RZ8|@X4],36TU/19>82VJ=+/8?_!,G\'_>UJ6"BDI2UI:M.Y*M\< M/2+,&%=WK 8+)]!C$Q;,/9?GC"?LK9G/?<3GBAQHOT}] ,6-_<\AP:,LRQ(1 M8$9I+S:WI)..3$_E,RW^EKF!*Y3.,'UE1.;.1L_%21"< MZ 8[%>QZ_DL FU6E,ZK_DL? KL\LZP47,WZLE*``H/@;XEL&!?KRA66^S M5C5SFO4LX?$GG51O.??9&9".P00LS4\E2BN<$,I.B>;G(5FIYPC:$=!/C8LK M]_2A^,/XT[!8Y&T?=^>UM)RGI-9 M*6'$>;VZIJU<-E:')@*]>S?!WJ;"BW\TV8#L)O.3@5/;/V%/BANP>AA2^&RK M-;;;,0L=/41],&/\SU#0&TB(]NE8+_4:@O8I^ 9=O$<$,-+WMJ!DARP$1AC] MUY-+N1]$H,]=8{C-.,_WRR\6\?$ ZYJJT.L+G,H@K%W05^Q-!K&#E $]UW0= M.9Q45<*]R,< -K(HR0P7U5>F/CLC9AJNP^6CTT0)DYI\0D_'1(_61$!E/$/-MJ".$Z_HN!ME.,+% [5:C%E&=]8BWX*/P&V_HH5LCSY1+/1S+A]7U=2_GOBMD M#];S"VG:!0[Z+5'+9%B%;]\IABPA,CVS2]$8U5YP-&@HQYY MZ+L) =2*9ZVGQM/N^X2_C*>)0*V#X"ZT'G0M\O!'X43@14!#M9]7-"F-.R:U?@H>0A?_8./L5XUU M$?;QP62W82!\D127@NJXHAI; C)5NKZTHX_5=B#S:D:Q>E-]S7EC^M3YS08Z M#*FOOC9S4!S;VX;*KH(K#??./TN>P6AU;2.AN^J;1@ARZ-X=A6TD<.4IC*D9.FXLLZOZ387*K? MTI;5L@:3@EJ|/6*^8S/#?/X#0H.*B17&1AOE4AVUAN>?0BTR#S\WX1XFO2," M&Y=F1.#"!R*P!+PT",+I$0@JZ*40$9'$&CUQR8O>-" ,);(4TY@U?9:Q5D> M?"[TDG4^W+>Y[J6F]KW0ZBJQ[6129*\P0<58 MT?]^-W_\S/9TVU*P<]TNY7.-Z,JP MC>8CC+-^3EF6PFW,>VCUE&#V\8.:@179(]$6&_FQD]C.7P3T13'7E]UW$A&@ M/4-?7K9F$LB@)^?@I5P"%Q$(,+B"AA$:@IV^_)&/S/,*==OC8WE0-5;I*B2 M-CS\O9P2G? 2*#0A;O:QKN_QE(:Y<)HLCHGIX5SZAH O3D7!'@WY(=*T1G/WZ MP;NIQ,BD*H2M*W[I1!L\V+'RBC :1L+]#E^@!)_2&R\D I%^.:#K<*0**%H)B MI#=SA:.|%"66=/5ZLN,_U4_L+2QA$&@Y_?UGP-G=YLX(94G,S7:\'BU.N8;(MOIX+RZ(F^EZ9\J8L2+|5*(E0Z,_Q'[C>NMW5D_KCPR\?8> ^DQNU9AT8,>A.! M1$/VT]=HUY%Y4U-;O87>2ZX8S\'B,N2C$G 2)5AI\UYKZN99^.IZEZUXX/(I MU!DC/>G'(=RC8=],+OHV:9DD!{\2=_HA\RLQ.C_E M!14D\O=;8Q.1VKG-?_61_6.,:@-W2O7'.B_[/;8"(T&(?"^O.JQ[`.1XHS M5UE+"3KO4GI^_ZI#7\KQLO- YC[R54J;,=2$%<'T$D!&GLKI8Q(N2#=D7KYRY^&.\^&3]UF9MC*!!M$H)Z_8(_M M- G2D4+V"+ <"> HG2QYZ7;OQ"UT0%*WQ:,YO!%.0:;&],9=Q\W]2Y= MF2U&A% 2K,ZX?5&K1PWSCNX1Q *UFCOD<[/GX?LYBB_"%#3Q[O93?38W)C4N MN&*,- \#SLM35YXPW?"\USMR^C&26+M#:N)Y.D1*R>V XN.KK$($.*)I&NV [MKS^7/=J3EU%%4CNJD)>$V47J1?^Q9 M/9F"6;.B"(JZS[ZP%JQO)U +%23;J3$)_D/F>5R3PJ.XR2JMTVV2ROIM)SC M[_>+EIDY8ZZ2#DZ%8AP{'5F.?B.RM[F>:=.QH5XH7B60[\M'1$P'&Z-*58!2K'U_&JOL!29 M>M%DW0W7F!";"#QO[/U&DG&0O=;!.1PJVQ<;^%.4S>]:4;=GPI>$=DGD\U.I>QY^QS=@9 MQA;&GN5$A5&1B0Y97G%QHAIEB\%$"0>%*2%[X MC2W*/F-IF.%W.:]![OWGWM? KWOM^7L_SS_?[^KZ>]_-YH&%H HC96%I;_A@, M!MSW%H#&P&G Rl,'I_]\Q\O+AQ!&(.!PA)B@$+ ^PA)BD!%(,B9245I"5E)*7 M0B+E5.7D%=*RLJ2LFH'U90T%)24E?:'P'CY^!PA"@"(J$0J"4_F>@9B". M -K@ 3=,\7")P[C%85 ,0 _XX7]?@',"YN'EX^.()?0'"OH5H,<,&XN;GV M[K\GL%>- VJL#'G%>I/(1,SX):P^X2I#DT3OI10A5\\H6E&/_JJ^YXT8?@$I M.1E9.76-@YI:V@:&&*-CQT^<_MG"\HR5M8W3+^><7,3-N[%Q\?<2$I,R,O^:]3]$>O^$E);5GYTV?/UY3]M_4U+ZM>]?,MUMY!Z^S]'OC]T^?!H>&1T@5-G"KZKON(KR MO-$O(^5F,*G.V%?]P^R_$XOYO\S^*?8OKU$@Q W,"X],'& !6S=)\S'?]A\ M1C;=@!56E%3M6]!/J*P:5RIJ.(6&4]-,S#0J*U(QGY/'<&_Z:UCT(FP?<6.A M\WV0?ZKTM<1OC7;OU>$7BR])D?NH$W2)2V>G*A)6RG[2^V!Y4TGK5&YQ]Q%;'8(M$R1YW^T?R=2 +=W-_427U*TJ@7O(,?;57>_6^3@FYUEN^-E.A3XKEY# DIS-V M,.85Y;.N6D!?NYJ;EL^'Z-/U^>O-2Y.I>-1/Q8+2 M>%LJ4=,1Y>#NT..1GTFS CE"-U6R*M43%DQNR=F9DX=6F1D;=]&;L MYY!&HG6&J 9]E778M*?7I%EIC'6Y!D;9!&6\^Y!EC'@?PN-_3>)TI%#5/= MIN= .31&ZQR_L?OU$6/D\;G)IE+KM2EKU-C8;5911CY,.QUDSXCKN!5:Y]D8H9U@BS76Y M%H=+^+[>;5$*NGA9=Y6:@6&0%*3XB<#K*3MTXMFT>,Q'1X2Q;5("Y5 1^;8 MP\'T2MG'HGV"]<3]\[T!LR:6O^C,*K? J6AX]N5#8QS$]^EZE?V$K3*+\2WD. M\5T{5.W*D',AX$M68-6WD5 &I)@OPM2,+MV&V+HCG5[Z/1B!BER(5[W*6'8OZHLWS@X"SQ:CBU\5 M*N;/E&J6#7ZL+/&W.Q*47'6+Y\!E>WY8\V7CR"LZET*]*U=4#IC ,;N-'@Z6 M8=%16C$O51>,%*C[Z*/S*$Q-" 6!IE.TQT[.IB*LR5UUCL9 @\6S5O%&|\V: M[N<8@Z?7SXOF,T=AD"W-026&-3U+X0AXE71+:,NX]Z 1>.SG9 M#$!@\K=>"&P&D$=W/Q&),_LA*6*_=!#*=AX?"B";2C2$/62X'AR;W/(^-4WU M.J48),IY\A@"PPK4]9)/Q-=43BXY*3J/M)N ZJ<1]J8*+0^ZX9,7J2.]([*[M^.TUSDF=X,F7N66C' &&>NE+4@\OTP)[_SR.?&YPNUV$!DW24@-1(\8TP*> M4*'H$%S .|)PJ,'\WQHSFN7O>E*;@4\4*>QK=LVW_+D+E)WS;7H@I29R0 M>0D"ES;0.P*-^HX#%"]+\H*FW%T9]-!F[9\|>+$]_"W*:V&6#^BA)L&Z6[- MFV_C#BOQ],[*BI/DT^Y#8&%T!0*VR.S-40BDDYLAL+$2!($BVN7._M57N;@:5H=5;>]-C9ZIBH&K>&-)0S!.ZG_TWH=Z*?@O[9)@8ZWG2L?,QU=_[: M1K\.!)#;28!)3[-]QC'<>6Z@ER1QWC]T9/P X4%GPY%4*2U/GE6T+P^QX>1" M*8O!/AT.;R/!5TST)Q4^.;*4! M2B/>>NB%82IFR*'&-C;=LR[.V^)U(2,F&ACY,8]UKQ?SU258\OVN>\5M'DK MB]DP%D+4F]V53\,*@ WB2/F[T?MQIGQ^#[=+KO&,&U14$!.A0#% @ H(E<6=A5 M'8)AX0 ?&T+ !4 (!7;, &-O#$P-RYH=&U02P$" M% ,4 " "@B5Q9.*^B*#(S,2YH=&U02P$"% ,4 " "@B5Q9+Y6DIB$$ "F#P #@ M @ &G6P(8V!S,5]E>#(S.BYH=&U02P$"% ,4 " "@B5Q9BD!- ML I* !H+P #0 @ 'T7P(8V!S,5]E>#4Q+FAT;5!+ 0(4 M Q0 (*")7%F*Z?O%XB<% &,;@ + " 2]J @!C;W-M M7W,Q+FAT;5!+ 0(4 Q0 (*")7%DU*J ^AH .L; / M " 362!P!C;W-M7W,Q:6UG,RYJ<&=02P$"% ,4 " "@B5O9\<,,:^) M "F"@ #P @ % XML 119 cosm_s1_htm.xml IDEA: XBRL DOCUMENT 0001474167 2024-01-012024-06-30 0001474167 2024-07-012024-07-30 0001474167 cosm:PharmalinkMember 2024-06-012024-06-27 0001474167 cosm:NotificationLetterMember 2024-07-19 0001474167 cosm:NotificationLetterMember 2024-07-012024-07-19 0001474167 2024-04-22 0001474167 cosm:PlacementAgentMember 2024-03-152024-03-21 0001474167 2024-03-152024-03-21 0001474167 2024-01-23 0001474167 2024-07-19 0001474167 2024-07-012024-07-23 0001474167 cosm:OtherMember 2023-01-012023-12-31 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Promissory Note matures on March 25, 2025 and is interest free. This Note is being given in connection with the Closing of the ASSET PURCHASE, SALE AND TRANSFER AGREEMENT dated as of October 9, 2023, and as amended from time to time pursuant to which the Company agreed to purchase from the third-party a drug repurposing Artificial Intelligence "AI" powered platform known as "Cloudscreen®" (refer to Note 2, section "Acquisition accounting"). The principal is to be repaid in 15 equal monthly installments of €20,000 commencing on January 25, 20240247186247186400003649680000.00P5Y15D06370805-1COSMOS HEALTH INC.NV27-06117585 AGIOU GEORGIOUPILEATHESSALONIKI5543831253 6-3102Non-accelerated
Filertruefalse34350938331951838310719759254161971610990982150920075432378447890544387194118584284404424802100450181191157558944440855334151283660796101634-91644233-1195711-
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0.131783402310819645170252031071801017834023108196451702520311071801037241410605412106061122059 52-475010815497-816707-66232813-113263539284295336463336463475000047500001525815968739688 8-459863-459863372414106206701062111230282 5-10815497-816707-66692676-796172440077830000008318883188099710100315981000031608104637746138621000013866701850001851046840000104869000 00-9815300-981530372441109517571095211286211 1-10815497-816707-67674206-712984436690581598247215983129008301-2086497-917159-91644233-41984436043028 0-5997276-599276090148890162852500006294260108297000010829709500639 50-9500000000231897000023189700000-18666900-18666900178340231783412997607 0-2086497-917159-93510923-10191203454668200000 0-176591-176591001084440000108444002317500000231750000 00-25907110-25907110178340231783413031626 4-2086497-917159-96101634-1195711321195744 57-4457401-144139361794316283914918670 97-309926716780968881554301232041307137096 80389104869-564536210191077001633842033842090396 9-788013-721400559563-202669-323436949633359794360367214624682303904016846 9-711770-1332464621174-1350263418-229771-154610-123391041725661423 2-230028-698916-579582-4622989-120640683572413472250-533112019890022138511168261249933242404-
84476790100000549946137297675671234215210412107130342039271450047500001750477753-629576074661020586144142 89-63853-3489686-
185169863833195343509223269751296681434563708000316081013866 7 NOTE 1 – BASIS OF PRESENTATION The terms "COSM," "we," the "Company," the "Group" and "us" as used in this report refer to Cosmos Health Inc. The accompanying unaudited condensed consolidated balance sheet as of June 30, 2024 and unaudited condensed consolidated statements of operations and comprehensive loss for the three and six months ended June 30, 2024 have been prepared in accordance with generally accepted accounting principles for interim financial information and with the instructions to Form 10-Q and Article 8 of Regulation S-X. Accordingly, they do not include all of the information and footnotes required by U.S. generally accepted accounting principles for complete financial statements. In the opinion of management of COSM, all adjustments (consisting of normal recurring accruals) considered necessary for a fair presentation have been included. Operating results for the three and six months ended June 30, 2024, are not necessarily indicative of the results that may be expected for the year ending December 31, 2024, or any other period. These unaudited condensed consolidated financial statements and notes should be read in conjunction with the financial statements for the year ended December 31, 2023, included in the Company's Annual Report on Form 10-K for the year ended December 31, 2023 ("Form 10-K"). The accompanying condensed consolidated balance sheet as of December 31, 2023 has been derived from the audited financial statements filed in our Form 10-K and is included for comparison purposes in the accompanying balance sheet. Going Concern The Company's consolidated financial statements are prepared in conformity with accounting principles generally accepted in the United States of America ("U.S. GAAP"), which contemplates the continuation of the Company as a going concern. For the six months ended June 30, 2024, the Company had revenue of $27,791,190, net loss of $4,457,401 and net cash used in operations of $4,622,989. Additionally, as of June 30, 2024, the Company had positive working capital of $8,593,711, an accumulated deficit of $96,101,634, and stockholders' equity of $32,119,574. It is management's opinion that these conditions raise substantial doubt about the Company's ability to continue as a going concern for a period of twelve months from the date of this filing. The Company's revenues are not able to sustain its operations, and concerns exist regarding the Company's ability to meet its obligations as they become due. The Company is subject to a number of risks to those of smaller commercial companies, including dependence on key individuals and products, the difficulties inherent in the development of a commercial market, the need to obtain additional capital, competition from larger companies, and other pharmaceutical and health care companies. Management evaluated the above conditions which raise substantial doubt about the Company's ability to continue as a going concern to determine if it can meet its obligations for the subsequent twelve months from the date of this filing. Management considered its ability to access future capital, curtail expenses if needed, expand product lines, and acquire new products. Management's plans include expansion of brand name products to the market, expanding the current product portfolio, and evaluating acquisition targets to expand distribution. Furthermore, the Company intends to vertically integrate the supply chain distribution network. During the period up to the issuance of this report the Company has signed multiple distribution agreements for its SPL products in Europe and Asia and a variety of contract manufacturing agreements though its subsidiary, CANA. Finally, the Company plans to access the capital markets further in order to raise additional funds through equity offerings. More specifically, management will consider postponing the repayment of its outstanding Trade Facility ($1,606,650 balance as of June 30, 2024), intends to make substantial efforts to receive additional debt financing through its subsidiary, Cosmofarm SA, and plans to raise additional equity funds through utilizing its outstanding warrants. Up to the issuance of its consolidated financial statements for the six months ended June 30, 2024, the Company has sold 901,488 shares of common stock for net proceeds of $629,426. Moreover, the Company's management is considering postponing certain repayments of suppliers and creditors. However, management cannot provide any assurances that the Company will be successful in accomplishing any of its plans. The ability of the Company to continue as a going concern is dependent upon its ability to successfully accomplish the plans described herein and eventually secure other sources of financing and attain profitable operations. Considering the above, management is of the view that substantial doubt exists for the Company's ability to continue as a going concern. The consolidated financial statements do not include any adjustments to reflect the possible future effect on the recoverability and classification of assets or the amounts and classifications of liabilities that may result from the outcome of this uncertainty. 27791190-44574014622989859371 1-96101634321195741606650901488629426 NOTE 2 – ORGANIZATION AND NATURE OF BUSINESS Cosmos Health Inc. and its subsidiaries (Nasdaq: COSM), ("us", "we", the "Group", or the "Company") are an international healthcare group headquartered in Chicago, Illinois. The group is engaged in the nutraceuticals sector through its own proprietary lines of products "Sky Premium Life" and "Mediterranation". The Company is operating in the pharmaceutical sector as well, through the provision of a broad line of branded generics and OTC medications. In addition, the group is involved in the healthcare distribution sector through its subsidiaries in Greece and the UK, serving retail pharmacies and wholesale distributors. The Company is strategically focusing on the research and development ("R&D") of novel patented nutraceuticals (Intellectual Property) and specialized root extracts as well as on the R&D of proprietary complex generics and innovative OTC products. The Company has developed a global distribution platform and is currently expanding throughout Europe, Asia and North America. The Company has offices and distribution centers in Thessaloniki and Athens, Greece and Harlow, UK. The Company was incorporated in the State of Nevada under the name Prime Estates and Developments, Inc. on July 21, 2009. On November 14, 2013, we changed our name to Cosmos Holdings Inc., and on November 29, 2022, we changed our name to Cosmos Health Inc. Through its acquisition of Amplerissimo Ltd, on September 27, 2013, the Company changed its principal activities into trading of products, providing representation, and provision of consulting services to various sectors. On August 1, 2014, the Company formed SkyPharm S.A., a Greek Company ("SkyPharm"), a subsidiary that used to focus on the trading, sourcing and export of nutraceutical and pharmaceutical products. In February 2017, the Company acquired Decahedron Ltd., a UK Company ("Decahedron") which is a fully licensed second-generation wholesaler specializing in imports and exports of generics and OTC pharmaceutical products within the EEA and distributor of Sky Premium Life nutraceutical products in the UK. On December 19, 2018, the Company acquired Cosmofarm, a pharmaceutical wholesaler specializing in the distribution and export of pharmaceutical products through its extensive pharmacies network. On April 3, 2023, the Company completed the acquisition of ZipDoctor Inc. ("ZipDoctor"), a telehealth company, a direct-to-consumer subscription-based telemedicine platform. On June 30, 2023, the Company acquired Cana Laboratories Holdings (Cyprus) Limited ("Cana"), which wholly owned an operating subsidiary, Pharmaceutical Laboratories Cana S.A. ("Cana SA"), a Greek pharmaceutical company that manufactures, sells, distributes, and markets original branded products researched and developed by leading global pharmaceutical and healthcare companies. Acquisition Accounting Cloudscreen On January 23, 2024, the Company completed the acquisition of Cloudscreen, a cutting-edge Artificial Intelligence (AI) powered platform. The acquisition is pursuant to the purchase agreement announced on October 11, 2023. Cloudscreen is a multimodal platform specialized in drug repurposing, a process that involves uncovering new target proteins or indications for existing drugs for use in treating different diseases. The total purchase price amounted to $637,080 and consisted of 280,000 shares of common stock with a fair value of $319,200 and an amount of $317,880 to be settled in cash during 2024 based on the Promissory Note signed on

October 10, 2023. The Company accounted for the acquisition as an asset acquisition in accordance with Accounting Standards Codification (“ASC”) Topic 805, Business Combinations, (“ASC 805”) and recorded $637,080 as an intangible asset related to the technology platform acquired. ZipDoctor On April 3, 2023, the Company completed the acquisition of ZipDoctor Inc. (“ZipDoctor”), a telehealth company for a total sum of $150,000 in cash and $8,788 in fees. The Company accounted for the acquisition as an asset acquisition in accordance with Accounting Standards Codification (“ASC”) Topic 805, Business Combinations, (“ASC 805”) and recorded $158,788 as an intangible asset related to the technology platform acquired. Bikas On June 15, 2023, Cosmos Health Inc. entered into an Assignment and Assumption Agreement (the “Agreement”) with Ioannis Bikas O.E., a Greek Company (“Bikas”). Bikas is owner of a pharmaceutical distribution network in Greece and agreed to sell to the Company their distribution network and customer base. The purchase price of the network was €100,000 ($109,330) in cash, and €300,000 ($316,081) in the Company’s common stock. The Company issued 99,710 shares of common stock related to the acquisition of the customer base, based on the fair value of the stock on the acquisition date. The Company accounted for the acquisition as an asset acquisition in accordance with ASC 805 and recorded $425,411 as an intangible asset related to the customer base acquired. Buildings Acquisitions On April 24, 2023, the Company purchased a building for a total sum of $1,054,872 in cash. The Company accounted for the acquisition as an asset acquisition in accordance with ASC 805 and recorded the cost of the building as "Property, plant and equipment" on the consolidated balance sheets. On January 6, 2023, the Company agreed to purchase land and building located in Montreal, Canada from a third-party vendor. The total purchase price amounts to $3,950,000 and the closing date of the agreement based on the amendment signed on July 19, 2023, is December 31, 2023. As of June 30, 2024, the Company has made no additional prepayments concerning this building. The closing date of the agreement has been extended to December 31, 2024. Cana On June 30, 2023, the Company acquired Cana Laboratories Holdings (Cyprus) Limited (“Cana”), which wholly owned an operating subsidiary, Pharmaceutical Laboratories Cana S.A. (“Cana SA”) for €800,000 ($873,600) in cash and 46,377 shares of common stock, with fair value of $138,667 as of the date of acquisition. Moreover, on February 28,2023, the Company had signed a Secured Promissory Note with Cana, whereby Cana borrowed the sum of €4,100,000 ($4,457,520), included in the total consideration of $5,469,787. The Company accounted for the acquisition as a business acquisition in accordance with ASC 805. The fair value of Cana assets acquired, and liabilities assumed was based upon management’s estimates assisted by an independent third-party valuation firm. The fixed assets of Cana (which included land, building & machinery) were valued as of December 31, 2022 and the Company believes that nothing has materially changed between such date and the acquisition date (June 30, 2023). The following table summarizes the preliminary allocation of purchase price of the acquisition:</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;margin-left:auto;margin-right:auto;width:85%"><tbody><tr style="height:15px"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Consideration </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" colspan="2" style="width:9%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px 0px 0px 11.25pt; text-align:justify;">Cash</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">5,331,120</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Fair value of common stock issued </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">138,667</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Fair value of total consideration transferred </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">5,469,787</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Recognized amounts of identifiable assets acquired</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Financial assets</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">1,796,911</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Inventory </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">297,340</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Property, plant and equipment </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">7,488,818</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Identifiable intangible assets </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">562,200</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Financial liabilities </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(3,235,233 </td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Total identifiable net assets </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">6,910,036</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Bargain purchase gain</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;"><strong>$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">1,440,249</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"> </td></tr></tbody></table> <table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;margin-left:auto;margin-right:auto;width:85%"><tbody><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Revenue for the 6- month period ended December 31, 2023 </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">344,708</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Loss for the 6- month period ended December 31, 2023</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(1,232,732 </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td></tr></tbody></table> During the prior year period, Cana had minimal operations as it was in financial difficulties and seeking for an investor. Basis of Financial Statement Presentation The accompanying consolidated financial statements have been prepared in accordance with U.S. GAAP. Principles of Consolidation Our consolidated accounts include our accounts and the accounts of our wholly owned subsidiaries, SkyPharm S.A., Decahedron Ltd., Cosmofarm S.A., Cana Laboratories Holdings (Cyprus) Limited and ZipDoctor Inc. The Group’s financial statements are prepared in accordance with accounting principles generally accepted in the United States of America (“US GAAP”). The consolidated financial statements reflect the consolidation of all entities in which the Company has control, as determined by the ability to direct the activities that significantly affect the entities’ economic performance. All significant intercompany balances and transactions have been eliminated. Transactions in and Translations of Foreign Currency The functional currency for the Greek subsidiaries of the Company (CANA Laboratories, Cosmofarm

S.A. and SkyPharm SA) is EURO (€) and for the UK subsidiary (Decahedron Ltd) is GBP (£). ZipDoctor Inc. is a U.S. based entity. As a result, the financial statements of the subsidiaries (except for ZipDoctor Inc.) have been translated from the local currency into U.S. dollars using (i) year-end exchange rates for balance sheet accounts, and (ii) average exchange rates for the reporting period for all income statements accounts. Foreign currency translations gains and losses are reported as a separate component of the condensed consolidated statements of changes in stockholders' equity and mezzanine equity. Use of Estimates The preparation of the consolidated financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates. The Effects of War in the Ukraine On February 24, 2022, Russian forces launched significant military action against Ukraine. There continues to be sustained conflict and disruption in the region, which is expected to endure for the foreseeable future. We do not conduct any commercial transactions with either Ukraine or Russia and the Company and, as such, is not aware of any specific event or circumstance that would require an update to its estimates or judgments or a revision of the carrying value of its assets or liabilities as of the date of issuance of this Annual Report on Form 10-K. Such political issues and conflicts could have a material adverse effect on our results of operations and financial condition if they escalate in areas in which we do business. In addition, changes in and adverse actions by governments in foreign markets in which we do business could have a material adverse effect on our results of operations and financial condition. Credit Losses In June 2016, the FASB issued ASU 2016-13, Financial Instruments—Credit Losses (Topic 326): Measurement of Credit Losses of Financial Instruments, which amends the requirement on the measurement and recognition of expected credit losses for financial assets held. Furthermore, amendments ASU 2019-10 and ASU 2019-11 provided additional clarification for implementing ASU 2016-13. ASU 2016-13 is effective for the Company beginning January 1, 2023, with early adoption permitted. The Company adopted the standard on January 1, 2023, and the standard did not have a material impact on the Company's consolidated financial statements and related disclosures. The Company is exposed to credit losses primarily through sales to its customers and the loans that it has provided. The Company assesses each customer's/ borrower's ability to pay, and a credit loss estimate by conducting a credit review which includes consideration of established credit rating, or an internal assessment of the customer's creditworthiness based on an analysis of their payment history when a credit rating is not available. The Company monitors credit exposure through active review of customer balances. The Company's expected loss methodology for accounts receivable is developed through consideration of factors including, but not limited to, historical collection experience, current customer credit ratings, current customer financial condition, current and future economic and market conditions, and age of the receivables. More specifically, the Company assesses a number of customers with significant long outstanding balances on an individual basis, applying different credit loss percentages to them, and subsequently summarizes the ones not included in the individual analysis, groups them based on their rating (decided based on the factors described above) and applies specific credit loss percentages to each group. The Company has elected to follow the simplified ECL approach. The charges related to credit losses are included in "General and administrative expenses" and are recorded in the period that the outstanding receivables are determined to be doubtful. Account balances are written-off against the allowance when they are deemed uncollectible. Cash and Cash Equivalents For purposes of the statement of cash flows, the Company considers all highly liquid investments purchased with an original maturity of three months or less to be cash equivalents. The Company maintains bank accounts in the United States denominated in U.S. Dollars, in Greece denominated in Euros, U.S. Dollars and Great Britain Pounds (British Pounds Sterling), and in Bulgaria denominated in Euros. The Company also maintains bank accounts in the United Kingdom, denominated in Euros and Great Britain Pounds (British Pounds Sterling). Accounts Receivable, net Accounts receivable are stated at their net realizable value. The allowance for doubtful accounts against gross accounts receivable reflects the best estimate of probable losses inherent in the receivables' portfolio determined on the basis of historical experience, specific allowances for known troubled accounts and other currently available information. As of June 30, 2024 and December 31, 2023, the Company's allowance for doubtful accounts was $19,086,835 and $19,686,091, respectively. Below is the summary of changes in the allowance for doubtful accounts:</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;width:100%"><tbody><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">June 30, </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">2024 </p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" colspan="2" style="width:9%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Balance as of January 1st, 2024 </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;"><strong>$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">19,686,091</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Provisions for credit losses </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;"></td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Write-offs </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Foreign exchange adjustments </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(568,264</td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Other adjustments </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(30,992</td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Balance as of June 30, 2024 </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">19,086,835</td><td style="width:1%;white-space: nowrap;"> </td></tr></tbody></table> Tax Receivables The Company pays Value Added Tax ("VAT") or similar taxes ("input VAT"), income taxes, and other taxes within the normal course of its business in most of the countries in which it operates related to the procurement of merchandise and/or services it acquires and/or on sales and taxable income. The Company also collects VAT or similar taxes on behalf of the government ("output VAT") for merchandise and/or services it sells. If the output VAT exceeds the input VAT, this creates a VAT payable to the government. If the input VAT exceeds the output VAT, this creates a VAT receivable from the government. The VAT tax return is filed on a monthly basis offsetting the payables against the receivables. In observance of EU regulations for intra-EU cross-border sales, our subsidiaries in Greece, SkyPharm and Cosmofarm, do not charge VAT for sales to wholesale drug distributors registered in other European Union member states. As of June 30, 2024 and December 31, 2023, the Company had a VAT net receivable balance of $276,152 and $187,512 respectively, recorded in the consolidated balance sheet as prepaid expenses and other current assets and accounts payable and accrued expenses, respectively. Inventory Inventory is stated at the lower-of-cost or net realizable value using the weighted average method. Inventory consists primarily of finished goods and packaging materials, i.e., packaged pharmaceutical products and the wrappers and containers they are sold in. A periodic inventory system is maintained by 100% count. Inventory is replaced periodically to maintain the optimum stock on hand available for immediate shipment. The Company writes down inventories to net realizable value based on physical condition, expiration date, and current market conditions, as well as forecasted demand. The Company's inventories are not highly susceptible to obsolescence. Many of the Company's inventory items are eligible for return to our suppliers when pre-agreed product requirements, including, but not limited to, physical condition and expiration date, are not met. No significant judgments have been applied in estimating the selling price of our inventory. Property and Equipment, net Property and equipment are stated at cost, less accumulated depreciation. Depreciation is calculated on a straight-line basis over the useful lives (except for leasehold improvements which are depreciated over the lesser of the lease term or the useful life) of the assets as follows: <table cellpadding="0" style="border-spacing:0;font-size:10pt;width:100%"><tbody><tr style="height:15px"><td></td><td> </td><td colspan="2" style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;"> Estimated Useful Life </td><td></td></tr><tr style="height:15px;background-color:#cceeff"><td style="width:77%;"> Leasehold improvements and technical works </td><td style="width:1%;"> </td><td style="width:1%;"></td><td style="width:20%;vertical-align:bottom;"> Lesser of lease term or 25 years </td><td style="width:1%;"></td></tr><tr style="height:15px;background-color:#ffffff"><td style="width:77%;"> Buildings </td><td style="width:1%;"> </td><td style="width:1%;"> </td><td style="width:20%;vertical-align:bottom;"> 25-30 years </td><td style="width:1%;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px;

text-align:justify;">Vehicles </td><td></td><td> </td><td> 6 years </td><td></td></tr><tr style="height:15px;background-color:#ffffff"><td> Machinery </td><td></td><td> </td><td> 20 years </td><td></td></tr><tr style="height:15px;background-color:#cceeff"><td> Furniture, fixtures and equipment </td><td> </td><td></td><td style="vertical-align:bottom;"> 5-10 years </td><td></td><td> </td></tr><tr style="height:15px;background-color:#ffffff"><td> Computers and software </td><td> </td><td></td><td style="vertical-align:bottom;"> 3-5 years </td><td></td></tr></tbody></table> Depreciation expense was $103,558 and $79,163 for the three months ended June 30, 2024 and 2023, respectively and $216,432 and $112,569 for the six months ended June 30, 2024 and 2023, respectively. Property and Equipment additions Property and Equipment additions are recognized as assets when it is probable that future economic benefits associated with the asset will flow to the entity and the cost of the asset can be measured reliably. Additions are initially measured at cost, which includes all costs directly attributable to bringing the asset to its working condition and location for its intended use. This may include purchase price, freight, installation, and any directly attributable professional fees. They are capitalized if their cost exceeds a certain threshold. The threshold is determined based on materiality considerations. Costs below the threshold are typically expensed as incurred. After initial recognition, additions are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is calculated systematically over the estimated useful life of the asset. They are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. If the carrying amount exceeds the recoverable amount, an impairment loss is recognized, and the carrying amount of the asset is adjusted accordingly. Borrowing costs directly attributable to the acquisition, construction, or production of qualifying assets, including Property and Equipment additions, are capitalized as part of the cost of those assets. Goodwill and Intangibles, net The Company periodically reviews the carrying value of intangible assets not subject to amortization, including goodwill, to determine whether impairment may exist. Goodwill and certain intangible assets are assessed annually, or when certain triggering events occur, for impairment using fair value measurement techniques. These events could include a significant change in the business climate, legal factors, a decline in operating performance, competition, sale or disposition of a significant portion of the business, or other factors. First, under step 0, we determine whether it is more likely than not that the fair value of the reporting unit is less than the carrying amount. Following, if step 0 fails, goodwill impairment is determined using a two-step process. The first step of the goodwill impairment test is used to identify potential impairment by comparing the fair value of a reporting unit with its carrying amount, including goodwill. The Company uses level 3 inputs and a discounted cash flow methodology to estimate the fair value of a reporting unit. A discounted cash flow analysis requires one to make various judgmental assumptions including assumptions about future cash flows, growth rates, and discount rates. The assumptions about future cash flows and growth rates are based on the Company's budget and long-term plans. Discount rate assumptions are based on an assessment of the risk inherent in the respective reporting units. If the fair value of a reporting unit exceeds its carrying amount, goodwill of the reporting unit is considered not impaired and the second step of the impairment test is unnecessary. If the carrying amount of a reporting unit exceeds its fair value, the second step of the goodwill impairment test is performed to measure the amount of impairment loss, if any. The second step of the goodwill impairment test compares the implied fair value of the reporting unit's goodwill with the carrying amount of that goodwill. If the carrying amount of the reporting unit's goodwill exceeds the implied fair value of that goodwill, an impairment loss is recognized in an amount equal to that excess. The implied fair value of goodwill is determined in the same manner as the amount of goodwill recognized in a business combination. That is, the fair value of the reporting unit is allocated to all of the assets and liabilities of that unit (including any unrecognized intangible assets) as if the reporting unit had been acquired in a business combination and the fair value of the reporting unit was the purchase price paid to acquire the reporting unit. On December 19, 2018, as a result of the acquisition of Cosmofarm, the Company recorded $49,697 of goodwill. Intangible assets with definite useful lives are recorded on the basis of cost and are amortized on a straight-line basis over their estimated useful lives. The Company uses a useful life of 5 years for an import/export license and a useful life of 10 years for the pharmaceutical and nutraceutical products licenses included in Note 4 as "Licenses". A useful life of 10 years is also used for the platforms included in Note 4 as "Software" and the customer bases. The Company evaluates the remaining useful life of intangible assets annually to determine whether events and circumstances warrant a revision to the remaining amortization period. If the estimate of the intangible asset's remaining useful life is changed, the remaining carrying amount of the intangible asset will be amortized prospectively over that revised remaining useful life. As of June 30, 2024 and December 31, 2023, no revision to the remaining amortization period of the intangible assets was made. Amortization expense was $193,518 and $16,035 for the three months ended June 30, 2024 and 2023, respectively and $383,373 and $50,270 for the six months ended June 30, 2024 and 2023, respectively. Impairment of Long-Lived Assets In accordance with ASC 360-10, Long-lived Assets, property and equipment and intangible assets are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. Recoverability of long-lived assets to be held and used is measured by a comparison of the carrying amount of an asset to the estimated undiscounted future cash flows expected to be generated by the asset. If the carrying amount of an asset exceeds its estimated undiscounted future cash flows, an impairment charge is recognized by the amount by which the carrying amount of the asset exceeds the fair value of the assets. Fair value is generally determined using the asset's expected future discounted cash flows or market value, if readily determinable. Equity Method Investment For those investments in common stock or in-substance common stock in which the Company has the ability to exercise significant influence over the operating and financial policies of the investee, the investment is accounted for under the equity method. The Company records its share in the earnings of the investee and is included in "Equity earnings of affiliate" in the consolidated statement of operations. The Company assesses its investment for other-than-temporary impairment when events or changes in circumstances indicate that the carrying amount of the investment might not be recoverable and recognizes an impairment loss to adjust the investment to its then current fair value. Investments in Equity Securities Investments in equity securities are accounted for at fair value with changes in fair value recognized in net income (loss). Equity securities are classified as short-term or long-term based on the nature of the securities and their availability to meet current operating requirements. Equity securities that are readily available for sale in current operations are reported as a component of current assets in the accompanying consolidated balance sheets. Equity securities that are not considered available for use in current operations would be reported as a component of long-term assets in the accompanying consolidated balance sheets. For equity securities with no readily determinable fair value, the Company elects a measurement alternative to fair value. Under this alternative, the Company measures the investments at cost, less any impairment, and adjusted for changes resulting from observable price changes in transactions for identical or similar investments of the investee. The election to use the measurement alternative is made for each eligible investment. As of June 30, 2024, investments consisted of 16,666 shares which traded at a closing price of $0.75 per share or value of $12,416 of National Bank of Greece. Additionally, the Company has $7,665 in equity securities of Pancreta Bank, which are revalued annually. Fair Value Measurement The Company applies ASC 820, Fair Value Measurements and Disclosures, ("ASC 820"), for assets and liabilities measured at fair value on a recurring basis. ASC 820 establishes a common definition for fair value to be applied to existing generally accepted accounting principles that require the use of fair value measurements establishes a framework for measuring fair value and expands disclosure about such fair value measurements. ASC 820 defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Additionally, ASC 820 requires the use of valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs. These inputs are prioritized below: Level 1: Observable inputs such as quoted prices (unadjusted) in active markets for identical assets or liabilities. Level 2: Inputs other than quoted prices that are observable, either directly or indirectly. These include quoted prices for similar assets or liabilities in active markets and quoted prices for identical or similar assets or liabilities in markets that are not active. Level 3: Unobservable inputs in which little or no market data exists, therefore developed using estimates and assumptions developed by us, which reflect those that a market participant would use. In addition, ASC 825-10-25, Fair Value Option, ("ASC 825-10-25"), expands opportunities to use fair value measurements in financial reporting and permits entities to choose to measure many financial instruments and certain other items at fair value. The Company did not elect the fair value options for any of its qualifying financial instruments. Our financials also included the following financial instruments as of June 30, 2024 and December 31, 2023: cash, accounts receivable, inventory, prepaid expenses, loans receivable, accounts payable, notes payable and lines of credit. Except for the loans receivable which carry fixed interest rates, the carrying value of the remaining instruments, approximates fair value due to their short-term nature. Customer Advances The Company receives prepayments from certain customers for pharmaceutical products prior to those customers taking possession of the Company's products. The Company records these receipts as current liabilities until it has met all the criteria for recognition of revenue including passing control of the products to its customer, at such point, the Company will reduce the customer advances balance and credit the Company's revenues. Revenue Recognition In accordance with ASC Topic 606, Revenue from Contracts with Customers ("ASC 606"), the Company uses a five-step model for recognizing revenue by applying the following steps: <table cellpadding="0" style="border-spacing:0;text-align:justify;font:10pt times new roman;width:100%"><tbody><tr style="height:15px"><td style="width:4%;"> </td><td style="width:4%;vertical-align:top;"> 1) </td><td style="vertical-align:top;"> Identification of the Contract: The Company identifies a contract with a customer when it enters into an agreement that creates enforceable rights and

obligations. </td></tr><tr style="height:15px"><td> </td><td style="vertical-align:top;"> 2) </td><td style="vertical-align:top;"> Identification of Performance Obligations: The Company identifies distinct performance obligations within each contract, which represent promises to transfer goods or services to the customer. </td></tr><tr style="height:15px"><td> </td><td style="vertical-align:top;"> 3) </td><td style="vertical-align:top;"> Determination of Transaction Price: The Company determines the transaction price, which represents the amount of consideration to which it expects to be entitled in exchange for transferring promised goods or services to the customer, excluding any amounts collected on behalf of third parties. </td></tr><tr style="height:15px"><td> </td><td style="vertical-align:top;"> 4) </td><td style="vertical-align:top;"> Allocation of Transaction Price: The Company allocates the transaction price to each distinct performance obligation based on its standalone selling price. If the standalone selling price is not observable, the Company estimates it using an appropriate method. </td></tr><tr style="height:15px"><td> </td><td style="vertical-align:top;"> 5) </td><td style="vertical-align:top;"> Recognition of Revenue: Revenue is recognized when (or as) the Company satisfies a performance obligation by transferring a promised good or service to the customer. This typically occurs at a point in time or over time, depending on the nature of the performance obligation. </td></tr></tbody></table> Wholesale revenue and sales of own branded nutraceutical and pharmaceutical products The Company has contracts or signed partnership forms (usual in the wholesale sector of the pharma industry) with its customers, stipulating the enforceable rights and obligations. The Company is responsible for transferring the goods to the customer's location, which represents its sole performance obligation. Thus, the transaction price, which is predetermined in most of the products sold, is exclusively allocated to this performance obligation. Revenue is recognized at a single point in time, which is upon issuance of the corresponding sales invoice. The Company has assessed the impact of the items invoiced but not delivered to the customer's location as of December 31, 2023 and June 30, 2024, and deemed that it had no material effect.   Pharma manufacturing The Company has active contracts with its customers, stipulating the enforceable rights and obligations. The Company is responsible for the manufacturing and the packaging of specific products assigned by its customers, which represents its performance obligations to which the Company allocates the transaction price determined. The customers are responsible for providing the raw materials to the Company. Revenue is recognized over a period of time, which is during the production and packaging period of the respective products. As of June 30, 2024, there were no products or batches of products for which the production or packaging phase was in progress.   Medihelm SA   Commencing from January 1, 2023, and pursuant to the agreement with Medihelm, the exclusive distributor of the Company's own proprietary line of nutraceuticals, the Company considers the transaction price to be variable and records an estimate of the transaction price, subject to the constraint for variable consideration. The Company is basing the change in transaction price with the exclusive distributor through assessment of significant overdue receivables from the exclusive distributor, which the Company reassesses each reporting period. Through this assessment, the Company applied the "expected value" model under ASC 606-10-32-5 and had applied specific constraints to revenue due from the customer at the end of each reporting period. Following the application of the "expected value" model, the Company had deferred an amount of $397,000 and recorded it against the sales to Medihelm for the twelve months ended December 31, 2024. However, the Company assessed once more the trading relationship with Medihelm SA at year end and since no significant receipts had taken place up to the issuance of the report, the Company recorded an allowance for the total receivable amount not received up to the issuance date. More specifically a cumulative reserve of $12,655,615 was applied, leaving a receivable of $532,704 due from Medihelm SA, as of December 31, 2023. The Company does not consider that new sales to Medihelm SA or sales to any other customer include a variable component as of June 30, 2024. Stock-based Compensation   The Company records stock-based compensation in accordance with ASC 718, Stock Compensation ("ASC 718") and Staff Accounting Bulletin No. 107 ("SAB 107") regarding its interpretation of ASC 718. ASC 718 requires the fair value of all stock-based employee compensation awarded to employees to be recorded as an expense over the related requisite service period. The Company values any employee or non-employee stock-based compensation at fair value using the Black-Scholes Option Pricing Model. The Company accounts for non-employee share-based awards in accordance with the measurement and recognition criteria of ASU 2018-07, "Compensation-Stock Compensation-Improvements to Nonemployee Share-Based Payment Accounting." Income Taxes The Company accounts for income taxes under the asset and liability method, as required by the accounting standard for income taxes ASC 740. Under this method, deferred tax assets and liabilities are recognized for the future tax consequences attributable to differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax basis, as well as net operating loss carryforwards. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled. The effect on deferred tax assets and liabilities of a change in tax rates is recognized in income in the period that includes the enactment date.   The Company is liable for income taxes in Greece and the United Kingdom The corporate income tax rate is 22% in Greece and 25% in the United Kingdom. Losses may also be subject to limitation under certain rules regarding change of ownership.   We regularly review deferred tax assets to assess their potential realization and establish a valuation allowance for portions of such assets to reduce the carrying value if we do not consider it to be more likely than not that the deferred tax assets will be realized. Our review includes evaluating both positive (e.g., sources of taxable income) and negative (e.g., recent historical losses) evidence that could impact the realizability of our deferred tax assets. At June 30, 2024, we believe our United Kingdom and Greece deferred tax assets will not be realized, as such, we did not record a reversal on the full valuation approach we followed during the year ended December 31, 2023. Leases The Company accounts for leases in accordance with ASC 842. For all leases, the Company recognizes a right-of-use (ROU) asset and a lease liability on the balance sheet. The ROU asset represents the Company's right to use the underlying asset for the lease term, and the lease liability represents the obligation to make lease payments arising from the lease, both measured at the present value of future lease payments. Lease payments are recognized as an operating expense on a straight-line basis over the lease term. The interest on the lease liability and the amortization of the ROU asset are recognized separately in the income statement. Initial direct costs incurred by the Company in negotiating and securing leases are capitalized and amortized over the lease term on a straight-line basis. The assets and liabilities from operating and finance leases are recognized at the commencement date based on the present value of remaining lease payments over the lease term using the Company's secured incremental borrowing rates or implicit rates, when readily determinable. Short-term leases, which have an initial term of 12 months or less, are not recorded on the balance sheet. The Company's operating leases do not provide an implicit rate that can readily be determined. Therefore, we use a discount rate based on our incremental borrowing rate, which is determined using the average interest rate of our long-term debt on the date of inception. Retirement and Termination Benefits Under Greek labor law, employees are entitled to lump-sum compensation in the event of termination or retirement. The amount depends on the employee's work experience and remuneration as of the day of termination or retirement. If an employee remains with the company until full-benefit retirement, the employee is entitled to a lump-sum equal to 40% of the compensation to be received if the employee were to be dismissed on the same day. The Company periodically reviews the uncertainties and judgments related to the application of the relevant labor law regulations to determine retirement and termination benefits obligations of its Greek subsidiaries. The Company has evaluated the impact of these regulations and has identified a potential retirement and termination benefits liability. The amount of the liability as of June 30, 2024 and December 31, 2023, was $395,698 and $408,665, respectively, and has been recorded as a long-term liability within the consolidated balance sheets.   Basic and Diluted Net Loss per Common Share Basic income per share is calculated by dividing income available to common stockholders by the weighted average number of shares of common stock outstanding during the period. Diluted income per share is calculated by dividing income available to common stockholders by the weighted average number of common shares outstanding for the period and, when dilutive, potential shares from stock options and warrants to purchase common stock, using the treasury stock method. In accordance with ASC 260, Earnings Per Share, the following table reconciles basic shares outstanding to fully diluted shares outstanding. <table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;width:100%"><tbody><tr style="height:15px"><td> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"> June 30, 2024 </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"> June 30, 2023 </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Weighted average number of common shares outstanding Basic </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">17,025,203</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">10,718,010</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Potentially dilutive common stock equivalents </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;"> </td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">-</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Weighted average number of common and equivalent shares outstanding – Diluted </td><td style="width:1%;white-space:

nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">17,025,203</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">10,718,010</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td></tr></tbody></table> The following table summarizes potential common shares that were excluded as their effect is anti-dilutive: <table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;width:100%"><tbody><tr style="height:15px"><td> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"> June 30, 2024 </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"> June 30, 2023 </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Warrants </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">8,558,380</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">4,188,928</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Total </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 3px double;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">8,558,380</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 3px double;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">4,188,928</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"> </td></tr></tbody></table> Common stock equivalents are included in the diluted income per share calculation only when option exercise prices are lower than the average market price of the common shares for the period presented. Accounting Standard Adopted In December 2022, the FASB issued ASU No. 2022-06, Deferral of the Sunset Date of Reference Rate Reform (Topic 848). Topic 848 provides optional expedients and exceptions for applying GAAP to transactions affected by reference rate (e.g., LIBOR) reform if certain criteria are met, for a limited period of time to ease the potential burden in accounting for (or recognizing the effects of) reference rate reform on financial reporting. The ASU deferred the sunset date of Topic 848 from December 31, 2022 to December 31, 2024. The ASU is effective as of December 21, 2022 through December 31, 2024. We continue to evaluate transactions or contract modifications occurring as a result of reference rate reform and determine whether to apply the optional guidance on an ongoing basis. We adopted ASU 2022-06 during 2022. The Company adopted this ASU on June 30, 2023. The adoption of this ASU did not have a material impact on the Company's accounting and disclosures. In March 2022, the FASB issued ASU 2022-02, Troubled Debt Restructurings and Vintage Disclosures. This ASU eliminates the accounting guidance for troubled debt restructurings by creditors that have adopted ASU 2016-13, Measurement of Credit Losses on Financial Instruments, which was adopted on January 1, 2020. The adoption of ASU 2016-13 did not have a material impact on the Company's consolidated financial statements. ASU 2022-02 also enhances the disclosure requirements for certain loan refinancing and restructurings by creditors when a borrower is experiencing financial difficulty. In addition, the ASU amends the guidance on vintage disclosures to require entities to disclose current period gross write-offs by year of origination for financing receivables and net investments in leases within the scope of ASC 326-20. The ASU is effective for annual periods beginning after December 15, 2022, including interim periods within those fiscal years. Adoption of the ASU would be applied prospectively. Early adoption is also permitted, including adoption in an interim period. This ASU was adopted on January 1, 2023, which resulted in no cumulative-effect adjustment to retained earnings. Recent Accounting Pronouncements In December 2023, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update ("ASU") 2023-09, Income Taxes (Topic 740): Improvements to Income Tax Disclosures. This guidance is intended to enhance the transparency and decision-usefulness of income tax disclosures. The amendments in ASU 2023-09 address investor requests for enhanced income tax information primarily through changes to disclosure regarding rate reconciliation and income taxes paid both in the U.S. and in foreign jurisdictions. ASU 2023-09 is effective for fiscal years beginning after December 15, 2024 on a prospective basis, with the option to apply the standard retrospectively. Early adoption is permitted. The Company is currently evaluating this guidance to determine the impact it may have on its consolidated financial statements disclosures. In November 2023, the FASB issued ASU 2023-07, Segment Reporting: Improvements to Reportable Segment Disclosures. This guidance expands public entities' segment disclosures primarily by requiring disclosure of significant segment expenses that are regularly provided to the chief operating decision maker and included within each reported measure of segment profit or loss, an amount and description of its composition for other segment items, and interim disclosures of a reportable segment's profit or loss and assets. The guidance is effective for fiscal years beginning after December 15, 2023, and interim periods within fiscal years beginning after December 15, 2024, with early adoption permitted. The amendments are required to be applied retrospectively to all prior periods presented in an entity's financial statements. The Company is currently evaluating this guidance to determine the impact it may have on its consolidated financial statements related disclosures. Management does not believe that any recently issued, but not effective, accounting standards, if currently adopted, would have a material effect on the Company's consolidated financial statements. Cloudscreen On January 23, 2024, the Company completed the acquisition of Cloudscreen, a cutting-edge Artificial Intelligence (AI) powered platform. The acquisition is pursuant to the purchase agreement announced on October 11, 2023. Cloudscreen is a multimodal platform specialized in drug repurposing, a process that involves uncovering new target proteins or indications for existing drugs for use in treating different diseases. The total purchase price amounted to $637,080 and consisted of 280,000 shares of common stock with a fair value of $319,200 and an amount of $317,880 to be settled in cash during 2024 based on the Promissory Note signed on October 10, 2023. The Company accounted for the acquisition as an asset acquisition in accordance with Accounting Standards Codification ("ASC") Topic 805, Business Combinations, ("ASC 805") and recorded $637,080 as an intangible asset related to the technology platform acquired. ZipDoctor On April 3, 2023, the Company completed the acquisition of ZipDoctor Inc. ("ZipDoctor"), a telehealth company for a total sum of $150,000 in cash and $8,788 in fees. The Company accounted for the acquisition as an asset acquisition in accordance with Accounting Standards Codification ("ASC") Topic 805, Business Combinations, ("ASC 805") and recorded $158,788 as an intangible asset related to the technology platform acquired. Bikas On June 15, 2023, Cosmos Health Inc. entered into an Assignment and Assumption Agreement (the "Agreement") with Ioannis Bikas O.E., a Greek Company ("Bikas"). Bikas is owner of a pharmaceutical distribution network in Greece and agreed to sell to the Company their distribution network and customer base. The purchase price of the network was €100,000 ($109,330) in cash, and €300,000 ($316,081) in the Company's common stock. The Company issued 99,710 shares of common stock related to the acquisition of the customer base, based on the fair value of the stock on the acquisition date. The Company accounted for the acquisition as an asset acquisition in accordance with ASC 805 and recorded $425,411 as an intangible asset related to the customer base acquired. Buildings Acquisitions On April 24, 2023, the Company purchased a building for a total sum of $1,054,872 in cash. The Company accounted for the acquisition as an asset acquisition in accordance with ASC 805 and recorded the cost of the building as "Property, plant and equipment" on the consolidated balance sheets. On January 6, 2023, the Company agreed to purchase land and building located in Montreal, Canada from a third-party vendor. The total purchase price amounts to $3,950,000 and the closing date of the agreement based on the amendment signed on July 19, 2023, is December 31, 2023. As of June 30, 2024, the Company has made no additional prepayments concerning this building. The closing date of the agreement has been extended to December 31, 2024. Cana On June 30, 2023, the Company acquired Cana Laboratories Holdings (Cyprus) Limited ("Cana"), which wholly owned an operating subsidiary, Pharmaceutical Laboratories Cana S.A. ("Cana SA") for €800,000 ($873,600) in cash and 46,377 shares of common stock, with fair value of $138,667 as of the date of acquisition. Moreover, on February 28,2023, the Company had signed a Secured Promissory Note with Cana, whereby Cana borrowed the sum of €4,100,000 ($4,457,520), included in the total consideration of $5,469,787. The Company accounted for the acquisition as a business acquisition in accordance with ASC 805. The fair value of Cana assets acquired, and liabilities assumed was based upon management's estimates assisted by an independent third-party valuation firm. The fixed assets of Cana (which included land, building & machinery) were valued as of December 31, 2022 and the Company believes that nothing has materially changed between such date and the acquisition date (June 30, 2023). The following table summarizes the preliminary allocation of purchase price of the acquisition:</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;margin-left:auto;margin-right:auto;width:85%"><tbody><tr style="height:15px"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Consideration </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" colspan="2" style="width:9%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Cash</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">5,331,120</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px 0px 0px

11.25pt; text-align:justify;">Fair value of common stock issued </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">138,667</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Fair value of total consideration transferred </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">5,469,787</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Recognized amounts of identifiable assets acquired</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Financial assets</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">1,796,911</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Inventory </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">297,340</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Property, plant and equipment </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">7,488,818</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Identifiable intangible assets </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">562,200</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Financial liabilities </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(3,235,233 </td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Total identifiable net assets </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">6,910,036</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Bargain purchase gain</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;"><strong>$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">1,440,249</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"> </td></tr></tbody></table> <table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;margin-left:auto;margin-right:auto;width:85%"><tbody><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Revenue for the 6- month period ended December 31, 2023 </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">344,708</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Loss for the 6- month period ended December 31, 2023</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(1,232,732 </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td></tr></tbody></table> During the prior year period, Cana had minimal operations as it was in financial difficulties and seeking for an investor.
6370802800003192003178806370801500008788158788109330316081997104254113950000873600463771386674457520546978 7<table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;margin-left:auto;margin-right:auto;width:85%"><tbody><tr style="height:15px"><td style="vertical-align:top;"> Consideration </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" colspan="2" style="width:9%;"> </td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Cash </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">5,331,120</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px 0px 0px 11.25pt; text-align:justify;">Fair value of common stock issued</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">138,667</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Fair value of total consideration transferred</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;vertical-align:bottom;white-space: nowrap;"><strong>$</td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">5,469,787</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;"> </td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Recognized amounts of identifiable assets acquired </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;"> </td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Financial assets </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">1,796,911</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Inventory</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">297,340</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Property, plant and equipment</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">7,488,818</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Identifiable intangible assets</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">562,200</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Financial liabilities</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(3,235,233 </td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Total identifiable net assets</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">6,910,036</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;"> </td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-

align:justify;">Bargain purchase gain </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">1,440,249</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr></tbody></table><table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;margin-left:auto;margin-right:auto;width:85%"><tbody><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Revenue for the 6- month period ended December 31, 2023</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">344,708</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Loss for the 6- month period ended December 31, 2023 </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(1,232,732 </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td></tr></tbody></table>17969112973407488818562200-32352336910036144024 9 The accompanying consolidated financial statements have been prepared in accordance with U.S. GAAP. Our consolidated accounts include our accounts and the accounts of our wholly owned subsidiaries, SkyPharm S.A., Decahedron Ltd., Cosmofarm S.A., Cana Laboratories Holdings (Cyprus) Limited and ZipDoctor Inc. The Group's financial statements are prepared in accordance with accounting principles generally accepted in the United States of America ("US GAAP"). The consolidated financial statements reflect the consolidation of all entities in which the Company has control, as determined by the ability to direct the activities that significantly affect the entities' economic performance. All significant intercompany balances and transactions have been eliminated. The functional currency for the Greek subsidiaries of the Company (CANA Laboratories, Cosmofarm S.A. and SkyPharm SA) is EURO (€) and for the UK subsidiary (Decahedron Ltd) is GBP (£). ZipDoctor Inc. is a U.S. based entity. As a result, the financial statements of the subsidiaries (except for ZipDoctor Inc.) have been translated from the local currency into U.S. dollars using (i) year-end exchange rates for balance sheet accounts, and (ii) average exchange rates for the reporting period for all income statements accounts. Foreign currency translations gains and losses are reported as a separate component of the condensed consolidated statements of changes in stockholders' equity and mezzanine equity. The preparation of the consolidated financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates. On February 24, 2022, Russian forces launched significant military action against Ukraine. There continues to be sustained conflict and disruption in the region, which is expected to endure for the foreseeable future. We do not conduct any commercial transactions with either Ukraine or Russia and the Company and, as such, is not aware of any specific event or circumstance that would require an update to its estimates or judgments or a revision of the carrying value of its assets or liabilities as of the date of issuance of this Annual Report on Form 10-K. Such political issues and conflicts could have a material adverse effect on our results of operations and financial condition if they escalate in areas in which we do business. In addition, changes in and adverse actions by governments in foreign markets in which we do business could have a material adverse effect on our results of operations and financial condition. In June 2016, the FASB issued ASU 2016-13, Financial Instruments—Credit Losses (Topic 326): Measurement of Credit Losses of Financial Instruments, which amends the requirement on the measurement and recognition of expected credit losses for financial assets held. Furthermore, amendments ASU 2019-10 and ASU 2019-11 provided additional clarification for implementing ASU 2016-13. ASU 2016-13 is effective for the Company beginning January 1, 2023, with early adoption permitted. The Company adopted the standard on January 1, 2023, and the standard did not have a material impact on the Company's consolidated financial statements and related disclosures. The Company is exposed to credit losses primarily through sales to its customers and the loans that it has provided. The Company assesses each customer's/ borrower's ability to pay, and a credit loss estimate by conducting a credit review which includes consideration of established credit rating, or an internal assessment of the customer's creditworthiness based on an analysis of their payment history when a credit rating is not available. The Company monitors credit exposure through active review of customer balances. The Company's expected loss methodology for accounts receivable is developed through consideration of factors including, but not limited to, historical collection experience, current customer credit ratings, current customer financial condition, current and future economic and market conditions, and age of the receivables. More specifically, the Company assesses a number of customers with significant long outstanding balances on an individual basis, applying different credit loss percentages to them, and subsequently summarizes the ones not included in the individual analysis, groups them based on their rating (decided based on the factors described above) and applies specific credit loss percentages to each group. The Company has elected to follow the simplified ECL approach. The charges related to credit losses are included in "General and administrative expenses" and are recorded in the period that the outstanding receivables are determined to be doubtful. Account balances are written-off against the allowance when they are deemed uncollectible. For purposes of the statement of cash flows, the Company considers all highly liquid investments purchased with an original maturity of three months or less to be cash equivalents. The Company maintains bank accounts in the United States denominated in U.S. Dollars, in Greece denominated in Euros, U.S. Dollars and Great Britain Pounds (British Pounds Sterling), and in Bulgaria denominated in Euros. The Company also maintains bank accounts in the United Kingdom, denominated in Euros and Great Britain Pounds (British Pounds Sterling). Accounts receivable are stated at their net realizable value. The allowance for doubtful accounts against gross accounts receivable reflects the best estimate of probable losses inherent in the receivables' portfolio determined on the basis of historical experience, specific allowances for known troubled accounts and other currently available information. As of June 30, 2024 and December 31, 2023, the Company's allowance for doubtful accounts was $19,086,835 and $19,686,091, respectively. Below is the summary of changes in the allowance for doubtful accounts:</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;width:100%"><tbody><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">June 30, </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">2024 </p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" colspan="2" style="width:9%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Balance as of January 1st, 2024 </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">19,686,091</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Provisions for credit losses </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Write-offs </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Foreign exchange adjustments </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(568,264</td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Other adjustments </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(30,992</td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Balance as of June 30, 2024 </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">19,086,835</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr></tbody></table>19086835196860 91<table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;width:100%"><tbody><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">June 30, </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">2024 </p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" colspan="2" style="width:9%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Balance as of January 1st, 2024 </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;"><strong>$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">19,686,091</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Provisions for credit losses </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Write-offs </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Foreign exchange adjustments </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(568,264</td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Other adjustments </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell"

style="width:9%;vertical-align:bottom;text-align:right;">(30,992</td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Balance as of June 30, 2024 </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">19,086,835</td><td style="width:1%;white-space: nowrap;"> </td></tr></tbody></table>1968609100-568264-3099219086835 The Company pays Value Added Tax ("VAT") or similar taxes ("input VAT"), income taxes, and other taxes within the normal course of its business in most of the countries in which it operates related to the procurement of merchandise and/or services it acquires and/or on sales and taxable income. The Company also collects VAT or similar taxes on behalf of the government ("output VAT") for merchandise and/or services it sells. If the output VAT exceeds the input VAT, this creates a VAT payable to the government. If the input VAT exceeds the output VAT, this creates a VAT receivable from the government. The VAT tax return is filed on a monthly basis offsetting the payables against the receivables. In observance of EU regulations for intra-EU cross-border sales, our subsidiaries in Greece, SkyPharm and Cosmofarm, do not charge VAT for sales to wholesale drug distributors registered in other European Union member states. As of June 30, 2024 and December 31, 2023, the Company had a VAT net receivable balance of $276,152 and $187,512 respectively, recorded in the consolidated balance sheet as prepaid expenses and other current assets and accounts payable and accrued expenses, respectively. 2761521875123 Inventory is stated at the lower-of-cost or net realizable value using the weighted average method. Inventory consists primarily of finished goods and packaging materials, i.e., packaged pharmaceutical products and the wrappers and containers they are sold in. A periodic inventory system is maintained by 100% count. Inventory is replaced periodically to maintain the optimum stock on hand available for immediate shipment. The Company writes down inventories to net realizable value based on physical condition, expiration date, and current market conditions, as well as forecasted demand. The Company's inventories are not highly susceptible to obsolescence. Many of the Company's inventory items are eligible for return to our suppliers when pre-agreed product requirements, including, but not limited to, physical condition and expiration date, are not met. No significant judgments have been applied in estimating the selling price of our inventory. Property and equipment are stated at cost, less accumulated depreciation. Depreciation is calculated on a straight-line basis over the useful lives (except for leasehold improvements which are depreciated over the lesser of the lease term or the useful life) of the assets as follows: <table cellpadding="0" style="border-spacing:0;font-size:10pt;width:100%"><tbody><tr style="height:15px"><td></td><td> </td><td colspan="2" style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;"> Estimated Useful Life </td><td></td></tr><tr style="height:15px;background-color:#cceeff"><td style="width:77%;"> Leasehold improvements and technical works </td><td style="width:1%;"> </td><td style="width:1%;"></td><td style="width:20%;vertical-align:bottom;"> Lesser of lease term or 25 years </td><td style="width:1%;"></td></tr><tr style="height:15px;background-color:#ffffff"><td style="width:77%;"> Buildings </td><td style="width:1%;"> </td><td style="width:1%;"> </td><td style="width:20%;vertical-align:bottom;"> 25-30 years </td><td style="width:1%;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td> Vehicles </td><td></td><td> </td><td> 6 years </td><td></td></tr><tr style="height:15px;background-color:#ffffff"><td> Machinery </td><td></td><td> </td><td> 20 years </td><td></td></tr><tr style="height:15px;background-color:#cceeff"><td> Furniture, fixtures and equipment </td><td> </td><td></td><td style="vertical-align:bottom;"> 5-10 years </td><td> </td></tr><tr style="height:15px;background-color:#ffffff"><td> Computers and software </td><td> </td><td></td><td style="vertical-align:bottom;"> 3-5 years </td><td></td></tr></tbody></table> Depreciation expense was $103,558 and $79,163 for the three months ended June 30, 2024 and 2023, respectively and $216,432 and $112,569 for the six months ended June 30, 2024 and 2023, respectively. Property and Equipment additions Property and Equipment additions are recognized as assets when it is probable that future economic benefits associated with the asset will flow to the entity and the cost of the asset can be measured reliably. Additions are initially measured at cost, which includes all costs directly attributable to bringing the asset to its working condition and location for its intended use. This may include purchase price, freight, installation, and any directly attributable professional fees. They are capitalized if their cost exceeds a certain threshold. The threshold is determined based on materiality considerations. Costs below the threshold are typically expensed as incurred. After initial recognition, additions are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is calculated systematically over the estimated useful life of the asset. They are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. If the carrying amount exceeds the recoverable amount, an impairment loss is recognized, and the carrying amount of the asset is adjusted accordingly. Borrowing costs directly attributable to the acquisition, construction, or production of qualifying assets, including Property and Equipment additions, are capitalized as part of the cost of those assets. <table cellpadding="0" style="border-spacing:0;font-size:10pt;width:100%"><tbody><tr style="height:15px"><td></td><td> </td><td colspan="2" style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;"> Estimated Useful Life </td><td></td></tr><tr style="height:15px;background-color:#cceeff"><td style="width:77%;"> Leasehold improvements and technical works </td><td style="width:1%;"> </td><td style="width:1%;"></td><td style="width:20%;vertical-align:bottom;"> Lesser of lease term or 25 years </td><td style="width:1%;"></td></tr><tr style="height:15px;background-color:#ffffff"><td style="width:77%;"> Buildings </td><td style="width:1%;"> </td><td style="width:1%;"> </td><td style="width:20%;vertical-align:bottom;"> 25-30 years </td><td style="width:1%;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td> Vehicles </td><td></td><td> </td><td> 6 years </td><td></td></tr><tr style="height:15px;background-color:#ffffff"><td> Machinery </td><td></td><td> </td><td> 20 years </td><td></td></tr><tr style="height:15px;background-color:#cceeff"><td> Furniture, fixtures and equipment </td><td> </td><td></td><td style="vertical-align:bottom;"> 5-10 years </td><td> </td></tr><tr style="height:15px;background-color:#ffffff"><td> Computers and software </td><td> </td><td></td><td style="vertical-align:bottom;"> 3-5 years </td><td></td></tr></tbody></table>Lesser of lease term or 25 yearsP25YP30YP6YP20YP5YP10YP3YP5Y10355879163216432112569 The Company periodically reviews the carrying value of intangible assets not subject to amortization, including goodwill, to determine whether impairment may exist. Goodwill and certain intangible assets are assessed annually, or when certain triggering events occur, for impairment using fair value measurement techniques. These events could include a significant change in the business climate, legal factors, a decline in operating performance, competition, sale or disposition of a significant portion of the business, or other factors. First, under step 0, we determine whether it is more likely than not that the fair value of the reporting unit is less than the carrying amount. Following, if step 0 fails, goodwill impairment is determined using a two-step process. The first step of the goodwill impairment test is used to identify potential impairment by comparing the fair value of a reporting unit with its carrying amount, including goodwill. The Company uses level 3 inputs and a discounted cash flow methodology to estimate the fair value of a reporting unit. A discounted cash flow analysis requires one to make various judgmental assumptions including assumptions about future cash flows, growth rates, and discount rates. The assumptions about future cash flows and growth rates are based on the Company's budget and long-term plans. Discount rate assumptions are based on an assessment of the risk inherent in the respective reporting units. If the fair value of a reporting unit exceeds its carrying amount, goodwill of the reporting unit is considered not impaired and the second step of the impairment test is unnecessary. If the carrying amount of a reporting unit exceeds its fair value, the second step of the goodwill impairment test is performed to measure the amount of impairment loss, if any. The second step of the goodwill impairment test compares the implied fair value of the reporting unit's goodwill with the carrying amount of that goodwill. If the carrying amount of the reporting unit's goodwill exceeds the implied fair value of that goodwill, an impairment loss is recognized in an amount equal to that excess. The implied fair value of goodwill is determined in the same manner as the amount of goodwill recognized in a business combination. That is, the fair value of the reporting unit is allocated to all of the assets and liabilities of that unit (including any unrecognized intangible assets) as if the reporting unit had been acquired in a business combination and the fair value of the reporting unit was the purchase price paid to acquire the reporting unit. On December 19, 2018, as a result of the acquisition of Cosmofarm, the Company recorded $49,697 of goodwill. Intangible assets with definite useful lives are recorded on the basis of cost and are amortized on a straight-line basis over their estimated useful lives. The Company uses a useful life of 5 years for an import/export license and a useful life of 10 years for the pharmaceutical and nutraceutical products licenses included in Note 4 as "Licenses". A useful life of 10 years is also used for the platforms included in Note 4 as "Software" and the customer bases. The Company evaluates the remaining useful life of intangible assets annually to determine whether events and circumstances warrant a revision to the remaining amortization period. If the estimate of the intangible asset's remaining useful life is changed, the remaining carrying amount of the intangible asset will be amortized prospectively over that revised remaining useful life. As of June 30, 2024 and December 31, 2023, no revision to the remaining amortization period of the intangible assets was made. Amortization expense was $193,518 and $16,035 for the three months ended June 30, 2024 and 2023, respectively and $383,373 and $50,270 for the six months ended June 30, 2024 and 2023, respectively. 19351816035383373502270 In accordance with ASC 360-10, Long-lived Assets, property and equipment and intangible assets are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. Recoverability of long-lived assets to be held and used is measured by a comparison of the carrying amount of an asset to the estimated undiscounted future cash flows expected to be generated by the asset. If the carrying amount of an asset exceeds its estimated undiscounted future cash flows, an impairment charge is recognized by the

amount by which the carrying amount of the asset exceeds the fair value of the assets. Fair value is generally determined using the asset's expected future discounted cash flows or market value, if readily determinable. For those investments in common stock or in-substance common stock in which the Company has the ability to exercise significant influence over the operating and financial policies of the investee, the investment is accounted for under the equity method. The Company records its share in the earnings of the investee and is included in "Equity earnings of affiliate" in the consolidated statement of operations. The Company assesses its investment for other-than-temporary impairment when events or changes in circumstances indicate that the carrying amount of the investment might not be recoverable and recognizes an impairment loss to adjust the investment to its then current fair value. Investments in equity securities are accounted for at fair value with changes in fair value recognized in net income (loss). Equity securities are classified as short-term or long-term based on the nature of the securities and their availability to meet current operating requirements. Equity securities that are readily available for sale in current operations are reported as a component of current assets in the accompanying consolidated balance sheets. Equity securities that are not considered available for use in current operations would be reported as a component of long-term assets in the accompanying consolidated balance sheets. For equity securities with no readily determinable fair value, the Company elects a measurement alternative to fair value. Under this alternative, the Company measures the investments at cost, less any impairment, and adjusted for changes resulting from observable price changes in transactions for identical or similar investments of the investee. The election to use the measurement alternative is made for each eligible investment. As of June 30, 2024, investments consisted of 16,666 shares which traded at a closing price of $0.75 per share or value of $12,416 of National Bank of Greece. Additionally, the Company has $7,665 in equity securities of Pancreta Bank, which are revalued annually. 166660.75124167665 The Company applies ASC 820, Fair Value Measurements and Disclosures, ("ASC 820"), for assets and liabilities measured at fair value on a recurring basis. ASC 820 establishes a common definition for fair value to be applied to existing generally accepted accounting principles that require the use of fair value measurements establishes a framework for measuring fair value and expands disclosure about such fair value measurements. ASC 820 defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Additionally, ASC 820 requires the use of valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs. These inputs are prioritized below: Level 1: Observable inputs such as quoted prices (unadjusted) in active markets for identical assets or liabilities. Level 2: Inputs other than quoted prices that are observable, either directly or indirectly. These include quoted prices for similar assets or liabilities in active markets and quoted prices for identical or similar assets or liabilities in markets that are not active. Level 3: Unobservable inputs in which little or no market data exists, therefore developed using estimates and assumptions developed by us, which reflect those that a market participant would use. In addition, ASC 825-10-25, Fair Value Option, ("ASC 825-10-25"), expands opportunities to use fair value measurements in financial reporting and permits entities to choose to measure many financial instruments and certain other items at fair value. The Company did not elect the fair value options for any of its qualifying financial instruments. Our financials also included the following financial instruments as of June 30, 2024 and December 31, 2023: cash, accounts receivable, inventory, prepaid expenses, loans receivable, accounts payable, notes payable and lines of credit. Except for the loans receivable which carry fixed interest rates, the carrying value of the remaining instruments, approximates fair value due to their short-term nature. The Company receives prepayments from certain customers for pharmaceutical products prior to those customers taking possession of the Company's products. The Company records these receipts as current liabilities until it has met all the criteria for recognition of revenue including passing control of the products to its customer, at such point, the Company will reduce the customer advances balance and credit the Company's revenues. In accordance with ASC Topic 606, Revenue from Contracts with Customers ("ASC 606"), the Company uses a five-step model for recognizing revenue by applying the following steps: <table cellpadding="0" style="border-spacing:0;text-align:justify;font:10pt times new roman;width:100%"><tbody><tr style="height:15px"><td style="width:4%;"> </td><td style="width:4%;vertical-align:top;"> 1) </td><td style="vertical-align:top;"> Identification of the Contract: The Company identifies a contract with a customer when it enters into an agreement that creates enforceable rights and obligations. </td></tr><tr style="height:15px"><td> </td><td style="vertical-align:top;"> 2) </td><td style="vertical-align:top;"> Identification of Performance Obligations: The Company identifies distinct performance obligations within each contract, which represent promises to transfer goods or services to the customer. </td></tr><tr style="height:15px"><td> </td><td style="vertical-align:top;"> 3) </td><td style="vertical-align:top;"> Determination of Transaction Price: The Company determines the transaction price, which represents the amount of consideration to which it expects to be entitled in exchange for transferring promised goods or services to the customer, excluding any amounts collected on behalf of third parties. </td></tr><tr style="height:15px"><td> </td><td style="vertical-align:top;"> 4) </td><td style="vertical-align:top;"> Allocation of Transaction Price: The Company allocates the transaction price to each distinct performance obligation based on its standalone selling price. If the standalone selling price is not observable, the Company estimates it using an appropriate method. </td></tr><tr style="height:15px"><td> </td><td style="vertical-align:top;"> 5) </td><td style="vertical-align:top;"> Recognition of Revenue: Revenue is recognized when (or as) the Company satisfies a performance obligation by transferring a promised good or service to the customer. This typically occurs at a point in time or over time, depending on the nature of the performance obligation. </td></tr></tbody></table> Wholesale revenue and sales of own branded nutraceutical and pharmaceutical products The Company has contracts or signed partnership forms (usual in the wholesale sector of the pharma industry) with its customers, stipulating the enforceable rights and obligations. The Company is responsible for transferring the goods to the customer's location, which represents its sole performance obligation. Thus, the transaction price, which is predetermined in most of the products sold, is exclusively allocated to this performance obligation. Revenue is recognized at a single point in time, which is upon issuance of the corresponding sales invoice. The Company has assessed the impact of the items invoiced but not delivered to the customer's location as of December 31, 2023 and June 30, 2024, and deemed that it had no material effect. Pharma manufacturing The Company has active contracts with its customers, stipulating the enforceable rights and obligations. The Company is responsible for the manufacturing and the packaging of specific products assigned by its customers, which represents its performance obligations to which the Company allocates the transaction price determined. The customers are responsible for providing the raw materials to the Company. Revenue is recognized over a period of time, which is during the production and packaging period of the respective products. As of June 30, 2024, there were no products or batches of products for which the production or packaging phase was in progress. Medihelm SA Commencing from January 1, 2023, and pursuant to the agreement with Medihelm, the exclusive distributor of the Company's own proprietary line of nutraceuticals, the Company considers the transaction price to be variable and records an estimate of the transaction price, subject to the constraint for variable consideration. The Company is basing the change in transaction price with the exclusive distributor through assessment of significant overdue receivables from the exclusive distributor, which the Company reassesses each reporting period. Through this assessment, the Company applied the "expected value" model under ASC 606-10-32-5 and had applied specific constraints to revenue due from the customer at the end of each reporting period. Following the application of the "expected value" model, the Company had deferred an amount of $397,000 and recorded it against the sales to Medihelm for the twelve months ended December 31, 2024. However, the Company assessed once more the trading relationship with Medihelm SA at year end and since no significant receipts had taken place up to the issuance of the report, the Company recorded an allowance for the total receivable amount not received up to the issuance date. More specifically a cumulative reserve of $12,655,615 was applied, leaving a receivable of $532,704 due from Medihelm SA, as of December 31, 2023. The Company does not consider that new sales to Medihelm SA or sales to any other customer include a variable component as of June 30, 2024. 12655615532704 The Company records stock-based compensation in accordance with ASC 718, Stock Compensation ("ASC 718") and Staff Accounting Bulletin No. 107 ("SAB 107") regarding its interpretation of ASC 718. ASC 718 requires the fair value of all stock-based employee compensation awarded to employees to be recorded as an expense over the related requisite service period. The Company values any employee or non-employee stock-based compensation at fair value using the Black-Scholes Option Pricing Model. The Company accounts for non-employee share-based awards in accordance with the measurement and recognition criteria of ASU 2018-07, "Compensation-Stock Compensation-Improvements to Nonemployee Share-Based Payment Accounting." The Company accounts for income taxes under the asset and liability method, as required by the accounting standard for income taxes ASC 740. Under this method, deferred tax assets and liabilities are recognized for the future tax consequences attributable to differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax basis, as well as net operating loss carryforwards. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled. The effect on deferred tax assets and liabilities of a change in tax rates is recognized in income in the period that includes the enactment date. The Company is liable for income taxes in Greece and the United Kingdom The corporate income tax rate is 22% in Greece and 25% in the United Kingdom. Losses may also be subject to limitation under certain rules regarding change of ownership. We regularly review deferred tax assets to assess their potential realization and establish a valuation allowance for portions of such assets to reduce the carrying value if we do not consider it to be more likely than not that the deferred tax assets will be realized. Our review includes evaluating both positive (e.g., sources of taxable income) and negative (e.g., recent historical losses) evidence that could impact the realizability of our deferred tax assets. At June 30, 2024, we believe our United Kingdom and Greece deferred tax assets will not be realized, as such, we did not record a reversal on the full valuation approach we followed during the year ended December 31, 2023. 0.220.25 The Company accounts for leases in accordance with ASC 842. For all leases, the Company recognizes a right-of-use (ROU) asset and a lease liability on the balance sheet. The ROU asset represents the Company's right to use the underlying asset for the lease term, and the lease liability represents the obligation to make lease payments arising from the lease, both measured at the present value of future lease payments. Lease payments are recognized as an operating expense on a straight-line basis over the lease term. The interest on the lease liability and the amortization of the ROU asset are recognized separately in the income statement. Initial direct costs incurred by the Company in negotiating and securing leases are capitalized and amortized over the lease term on a straight-line basis. The assets and liabilities from operating and finance leases are recognized at the commencement date based on the present value of remaining lease payments over the lease term using the Company's secured incremental borrowing rates or implicit rates, when readily determinable. Short-term leases, which have an initial term of 12 months or less, are not recorded on the balance sheet. The Company's operating leases do not provide an implicit rate that can readily be determined. Therefore, we use a discount rate based on our incremental borrowing rate, which is determined using the average interest rate of our long-term debt on the date of inception. Under Greek labor law, employees are entitled to lump-sum

compensation in the event of termination or retirement. The amount depends on the employee's work experience and remuneration as of the day of termination or retirement. If an employee remains with the company until full-benefit retirement, the employee is entitled to a lump-sum equal to 40% of the compensation to be received if the employee were to be dismissed on the same day. The Company periodically reviews the uncertainties and judgments related to the application of the relevant labor law regulations to determine retirement and termination benefits obligations of its Greek subsidiaries. The Company has evaluated the impact of these regulations and has identified a potential retirement and termination benefits liability. The amount of the liability as of June 30, 2024 and December 31, 2023, was $395,698 and $408,665, respectively, and has been recorded as a long-term liability within the consolidated balance sheets. 395698408665 Basic income per share is calculated by dividing income available to common stockholders by the weighted average number of shares of common stock outstanding during the period. Diluted income per share is calculated by dividing income available to common stockholders by the weighted average number of common shares outstanding for the period and, when dilutive, potential shares from stock options and warrants to purchase common stock, using the treasury stock method. In accordance with ASC 260, Earnings Per Share, the following table reconciles basic shares outstanding to fully diluted shares outstanding. <table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;width:100%"><tbody><tr style="height:15px"><td> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"> June 30, 2024 </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"> June 30, 2023 </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Weighted average number of common shares outstanding Basic </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">17,025,203</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">10,718,010</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Potentially dilutive common stock equivalents </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;"> </td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">-</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Weighted average number of common and equivalent shares outstanding - 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Topic 848 provides optional expedients and exceptions for applying GAAP to transactions affected by reference rate (e.g., LIBOR) reform if certain criteria are met, for a limited period of time to ease the potential burden in accounting for (or recognizing the effects of) reference rate reform on financial reporting. The ASU deferred the sunset date of Topic 848 from December 31, 2022 to December 31, 2024. The ASU is effective as of December 21, 2022 through December 31, 2024. We continue to evaluate transactions or contract modifications occurring as a result of reference rate reform and determine whether to apply the optional guidance on an ongoing basis. We adopted ASU 2022-06 during 2022. The Company adopted this ASU on June 30, 2023. The adoption of this ASU did not have a material impact on the Company's accounting and disclosures. In March 2022, the FASB issued ASU 2022-02, Troubled Debt Restructurings and Vintage Disclosures. This ASU eliminates the accounting guidance for troubled debt restructurings by creditors that have adopted ASU 2016-13, Measurement of Credit Losses on Financial Instruments, which was adopted on January 1, 2020. The adoption of ASU 2016-13 did not have a material impact on the Company's consolidated financial statements. ASU 2022-02 also enhances the disclosure requirements for certain loan refinancing and restructurings by creditors when a borrower is experiencing financial difficulty. In addition, the ASU amends the guidance on vintage disclosures to require entities to disclose current period gross write-offs by year of origination for financing receivables and net investments in leases within the scope of ASC 326-20. The ASU is effective for annual periods beginning after December 15, 2022, including interim periods within those fiscal years. Adoption of the ASU would be applied prospectively. Early adoption is also permitted, including adoption in an interim period. This ASU was adopted on January 1, 2023, which resulted in no cumulative-effect adjustment to retained earnings. In December 2023, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update ("ASU") 2023-09, Income Taxes (Topic 740): Improvements to Income Tax Disclosures. This guidance is intended to enhance the transparency and decision-usefulness of income tax disclosures. The amendments in ASU 2023-09 address investor requests for enhanced income tax information primarily through changes to disclosure regarding rate reconciliation and income taxes paid both in the U.S. and in foreign jurisdictions. ASU 2023-09 is effective for fiscal years beginning after December 15, 2024 on a prospective basis, with the option to apply the standard retrospectively. Early adoption is permitted. The Company is currently evaluating this guidance to determine the impact it may have on its consolidated financial statements disclosures. In November 2023, the FASB issued ASU 2023-07, Segment Reporting: Improvements to Reportable Segment Disclosures. This guidance expands public entities' segment disclosures primarily by requiring disclosure of significant segment expenses that are regularly provided to the chief operating decision maker and included within each reported measure of segment profit or loss, an amount and description of its composition for other segment items, and interim disclosures of a reportable segment's profit or loss and assets. The guidance is effective for fiscal years beginning after December 15, 2023, and interim periods within fiscal years beginning after December 15, 2024, with early adoption permitted. The amendments are required to be applied retrospectively to all prior periods presented in an entity's financial statements. The Company is currently evaluating this guidance to determine the impact it may have on its consolidated financial statements related disclosures. Management does not believe that any recently issued, but not effective, accounting standards, if currently adopted, would have a material effect on the Company's consolidated financial statements. NOTE 3 -EQUITY METHOD INVESTMENTS Distribution and Equity Agreement On March 19, 2018, the Company entered into a Distribution and Equity Acquisition Agreement with Marathon Global Inc. ("Marathon"), a company incorporated in the Province of Ontario, Canada. Marathon was formed to be a global supplier of cannabis, cannabidiol (CBD) and/or any cannabis extract products, extracts, ancillaries and derivatives (collectively, the "Products"). The Company was appointed the exclusive distributor of the Products initially throughout Europe and on a non-exclusive basis wherever else lawfully permitted. The Company has no present intention to distribute any Products under this Agreement in the United States or otherwise participate in cannabis operations in the United States. The Company intended to await further clarification from the U.S. government on cannabis regulation prior to determining whether to enter the domestic market. The above transaction closed on May 22, 2018 after the due diligence period, following which the Company received: (a) a 33 1/3% equity interest or 5 million shares in Marathon as partial consideration for the Company's distribution services; and (b) received cash of CAD $2,000,000, subject to repayment in common shares of the Company if it failed to meet certain performance milestones. The Company was entitled to receive an additional CAD $2,750,000 upon the Company's receipt of gross sales of CAD $6,500,000 and an additional CAD $2,750,000 upon receipt of gross sales of CAD $13,000,000. The Company was also given the right to nominate one director to the Marathon board of directors. Since Marathon was a newly formed entity with no assets and no activity, the Company attributed no value to the 5 million shares in Marathon which was received as consideration for the distribution services. The Distribution and Equity Acquisition Agreement was to remain in effect indefinitely unless Marathon fails to provide Market Competitive (as defined) product pricing and Marathon has not become profitable within five (5) years of the agreement. On March 20, 2023, the Company sent a termination notice, to Marathon, which became effective on April 19, 2023 as a result of Marathon's failure to satisfy these conditions. The Company had accounted for its obligation to issue a variable number of the Company's Common Shares as Share-settled debt obligation in accordance with ASC Topic 480, Distinguishing Liabilities from Equity ("ASC 480"), which was measured at fair value or the settlement amount of $1,554,590 (CAD $2 million). Due to termination of the Equity agreement, the Company recorded a gain on extinguishment of debt of $1,554,590 due to the write-off of the share settled debt obligation, for the six months ended June 30, 2023. CosmoFarmacy LP In September 2019, the Company entered into an agreement with an unaffiliated third party to incorporate CosmoFarmacy L.P. for the purpose of providing strategic management consulting services and the retail trade of pharmaceutical products, and OTC to pharmacies. CosmoFarmacy was incorporated with a 30-year term through May 31, 2049. The unaffiliated third party is the general partner (the "GP") of the limited partnership and is responsible for management and decision-making associated with CosmoFarmacy. The initial share capital was set to EUR 150,000 ($163,080) which was later increased to EUR 500,000 ($543,600). The GP contributed the pharmacy license (the "License") valued at EUR 350,000 (30-year term) to operate the business of CosmoFarmacy in exchange for a 70% equity ownership. The Company is a limited partner and contributed cash of EUR 150,000 ($163,080) for the remaining 30% equity ownership. CosmoFarmacy is not publicly traded and the Company's investment has been recorded using the equity method of accounting. The value of the investment as of June 30, 2024 and December 31, 2023, was $160,665 and $165,930, respectively, and is included in "Other assets" on the Company's consolidated balance sheets. </p>2000000027500006500000027500001300000five (5) years15545901554590P30Y5000003500000.70150000301606651659302<p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">NOTE 4 - PROPERTY AND EQUIPMENT, NET </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px 0px 0px 0.35pt; text-align:justify;">Property and equipment, net consists of the following at June 30, 2024 and December 31, 2023. </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;width:100%"><tbody><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">June 30, </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">2024</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">December 31, </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">2023</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Land</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">3,438,343</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">3,551,020</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Buildings and improvements </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">4,674,665</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">4,707,963</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Leasehold improvements </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">3,524</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">3,639</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Vehicles </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">274,487</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">285,388</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Furniture, fixtures and equipment </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-

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</td></tr></tbody></table>34383433551020467466547879633524362739244872853882697076270744219530216817311283397115036251229411104812610053986104554994p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">NOTE 5 – INTANGIBLE ASSETS Goodwill and intangible, net assets consist of the following at June 30, 2024 and December 31, 2023:   <table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;width:100%"><tbody><tr style="height:15px"><td> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"> June 30, 2024 </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE:

10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">December 31, 2023 </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> License </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">6,714,555</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">6,876,169</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Trade name / mark </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">390,188</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">392,197</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Customer base </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">602,204</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">602,204</td><td 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nowrap;">)</td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Software </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(47,619</td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(11,789</td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Subtotal </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" 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estimated aggregate amortization expense for intangible assets subject to amortization for each of the five succeeding fiscal years is as follows: <table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;width:100%"><tbody><tr style="height:15px"><td style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;"> Year </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"> Amount </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> 2024 </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">405,212</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> 2025 </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">807,519</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> 2026 </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">808,689</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> 2027 </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">808,689</td><td

style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> 2028 </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">756,665</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Thereafter </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">3,724,570</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Total </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">7,311,545</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr></tbody></table><table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;width:100%"><tbody><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">June 30, </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">2024</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">December 31, </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">2023</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">License</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">6,714,555</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">6,876,169</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Trade name / mark</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" 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nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">License</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(609,659</td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(235,925</td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Trade name / mark</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(36,997</td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(36,997</td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Customer base</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(141,994</td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(110,160</td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Software</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(47,619</td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(11,789</td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Subtotal</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">7,666,545</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">7,634,486</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Goodwill</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">49,697</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">49,697</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Total</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">7,716,242</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">7,684,183</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"> </td></tr></tbody></table>67145556876169390188392197602204602204795868155788850281480293576096592359253697-36997-36997-141994-110160-47619-11789766654576344864969749697771624276841836<table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;width:100%"><tbody><tr style="height:15px"><td style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;"><p style="font-size:10pt;font-family:times

new roman;margin:0px">Year </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"> Amount </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> 2024 </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">405,212</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">2025</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">807,519</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">2026</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">808,689</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">2027</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">808,689</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">2028</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">756,665</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Thereafter</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">3,724,570</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Total</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">7,311,545</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"> </td></tr></tbody></table>40521280751980868980868975666537245707311545 NOTE 6 – LOAN RECEIVABLE On October 30, 2021, the Company entered into an agreement for a ten-year loan with Medihelm SA to memorialize €4,284,521 ($4,849,221) in prepayments the Company had made. The prepayments to Medihelm SA had been made in accordance with the parallel export business, through which Medihelm supplied and would supply SkyPharm SA with branded pharmaceuticals. This business is no longer in place for the Company and thus the Company entered into this agreement with Medihelm SA in order for the outstanding amount to be settled. Interest is calculated at a rate of 5.5% per annum on a 360-day basis. Under the terms of the agreement, the Company is to receive 120 equal payments over the term of the loan. During the year ended December 31, 2023, the Company received €352,438 ($389,867) in principal payments such that as of December 31, 2023, the Company had a short-term receivable balance of $411,858 and a long-term receivable balance of $3,509,200 under this loan. The Company also received €156,684 ($167,824) in principal payments and €81,077 ($86,341 in interest payments during the six-month period ended June 30, 2024. The Note is considered fully recoverable. 48492210.055P360Dthe Company is to receive 120 equal payments over the term of the loan389867411858350920016782486341 NOTE 7 – INCOME TAXES The Company is incorporated in the United States of America and is subject to United States federal taxation. No provisions for income taxes have been made as the Company had no U.S. taxable income for the three months ended June 30, 2024 and 2023. The Company's Greece subsidiaries are governed by the income tax laws of Greece. The corporate tax rate in Greece is 22% on income reported in the statutory financial statements after appropriate tax adjustments. The Company's United Kingdom subsidiaries are governed by the income tax laws of the United Kingdom. The corporate tax rate in the United Kingdom is 25% on income reported in the statutory financial statements after appropriate tax adjustments. June 30, 2024 and 2023, the Company's effective tax rate differs from the U.S. federal statutory tax rate primarily due to a valuation allowance recorded against net deferred tax assets in in the United States and the United Kingdom. We regularly review deferred tax assets to assess their potential realization and establish a valuation allowance for portions of such assets to reduce the carrying value if we do not consider it to be more likely than not that the deferred tax assets will be realized. Our review includes evaluating both positive (e.g., sources of taxable income) and negative (e.g., recent historical losses) evidence that could impact the realizability of our deferred tax assets. As of June 30, 2024 and December 31, 2023, the Company has maintained a valuation allowance against all net deferred tax assets in the United States, Greece, and the UK. For the three and six months ended June 30, 2024, and 2023, the Company has recorded tax benefit in any jurisdiction where it is subject to income tax, in the amount of $0 and $65,873 respectively, on the Condensed Consolidated Statements of Operations and Comprehensive Loss. 0.220.25065873 NOTE 8 – CAPITAL STRUCTURE Preferred Stock The Company is authorized to issue 100 million shares of preferred stock, of which 6,000,000 are designated as Series A convertible preferred stock. The preferred stock has a liquidation preference over the common stock and is non-voting. As of June 30, 2024 and December 31, 2023, no preferred shares were issued and outstanding. Major Rights & Preferences of Series A Preferred Stock On and effective October 4, 2021, the Company amended and restated its articles of incorporation (the "Amended and Restated Articles") and filed a certificate of designation (the "COD") for its Series A Preferred Stock (the "Series A Preferred Stock") with the State of Nevada. The Amended and Restated Articles allow the Company's Board of Directors the authority to authorize the issuance of preferred stock from time to time in one or more classes or series by resolution. On February 23, 2022, the Company filed Correction No. 1 to the COD. On July 28, 2022, the Company filed an Amendment to the COD with the State of Nevada to allow a holder to waive application of the Beneficial Ownership Limitation with respect to the conversion of Series A Preferred Stock. With respect to payment of dividends and distribution of assets upon liquidation, dissolution, or winding up of the Company, whether voluntary or involuntary, all shares of the Series A Preferred Stock will rank: (i) senior to all of the Company's Common Stock and any other equity securities that the Company may issue in the future, (ii) equal to any other equity securities that the Company may issue in the future, the terms of which specifically provide that such equity securities are on parity or senior to the Series A Preferred Stock ("Parity Securities"), (iii) junior to all other equity securities the Company issues, the terms of which specifically provide that such equity securities rank senior to the Series A Preferred Stock, and (iv) junior to all of the Company's existing and future indebtedness; without the prior written consent of the Majority Holders. In the event of any voluntary or involuntary liquidation, dissolution or winding up of the Company (a "Liquidation"), the Holders of shares of Series A Preferred Stock shall be first entitled to receive out of the assets of the Company available for distribution to its shareholders. Each Holder shall not be entitled to vote with holders of outstanding shares of Common Stock, voting together as a single class, with respect to any and all matters presented to the stockholders of the Company for their action or consideration, except as provided by law or as set forth in the COD. The holders of Series A Preferred Stock are entitled to receive dividends paid and distributions made to the holders of Common Stock to the same extent as if the holders of Series A Preferred Stock had converted such shares into shares of Common Stock. The Series A Preferred Stock was initially convertible into the Company's Common Stock as determined by dividing the number of shares of Series A Preferred Stock to be converted by the lower of (i) $75.00 or (ii) 80% of the average volume weighted average price for the Company's Common Stock for the five trading days immediately following the effectiveness of the registration statement concerning the shares (the "Conversion Price"). On June 14, 2022, the Conversion Price was reset to $15.54 per share. Each holder is entitled to receive dividends in shares of Series A Preferred Stock or cash determined based on the stated value of each Series A Preferred Stock at the dividend rate of 8.0% per year. For the year ended December 31, 2022, the Company recorded $372,414 as a deemed dividend in accordance with the Series A Preferred Stock cumulative dividend. As of December 31, 2022, the cumulative dividend has been recorded as mezzanine equity. Following, Mr. Siokas waiver of the right to receive the dividends on February 26, 2024, and the unanimous written consent of the Company's Board of Directors on February 29, 2024, through which was resolved that the Company shall remove all accrued and unpaid dividends payable to the previous holders of Series A Preferred stock, the Company eliminated the total deemed dividend of $372,414 through retained earnings. Thus, the balance of mezzanine equity as of June 30, 2024, and December 31, 2023 is $0. The Series A Shares rank senior to all of the Company's Common Stock and any other equity securities that the Company may issue in the future with respect to payment of dividends and distribution of assets upon liquidation, dissolution or winding up. While the Series A Shares are outstanding, the Company may not amend, alter or change adversely the powers, preferences or rights given to the Series A Shares, create, or authorize the creation of, any additional class or series of capital stock of the Company (or any security convertible into or exercisable for any class or series of capital stock of the Company), including any class or series of capital stock of the Company that ranks superior to or in parity with the Series A Shares, alter, amend, modify, or repeal its Articles of Incorporation or other charter documents in any manner that adversely affects any rights of the holders of Series A Shares, increase or decrease the number of authorized shares of Series A Shares, any agreement, commitment or transaction that would result in a Change of Control, any sale or disposition of any material assets outside of the ordinary course of business of the Company, any material change in the principal business of the Company, including the entry into any new line of business or exit of any current line of business, and circumvent a right or preference of the Series A Shares. Any holder of the Series A Shares shall have the right by written election to the Company to convert all or any portion of the outstanding Series A Shares. Immediately upon effectiveness of a registration statement registering for resale all of the Registrable Securities (as defined in the Registration Rights Agreement), all outstanding Series A Shares shall automatically convert into Common Stock, subject to certain beneficial ownership limitations. Treasury stock As of June 30, 2024 and December 31, 2023, the Company held 86,497 and 86,497, respectively, shares of our common stock at a cost of $917,159 and $917,159, respectively. Shares of our common stock that are repurchased are classified as treasury stock pending future use and reduce the number of shares outstanding used in calculating earnings per share. Cosmos may repurchase shares from time to time through open market purchases in accordance with applicable securities laws and other restrictions. The Company

repurchased no shares of our common stock during the six months ended June 30, 2024. The Company repurchased 71,000 shares of our common stock for $100,452 during the year ended December 31, 2023. The Company repurchased no shares of our common stock during the six months ended June 30, 2024. On January 24, 2023 the Company announced that its Board of Directors has approved a share repurchase program with authorization to purchase up to $3 million of its common stock. Cosmos may repurchase shares from time to time through open market purchases in accordance with applicable securities laws and other restrictions. Common Stock The Company is authorized to issue 300 million shares of common stock. As of June 30, 2024 and December 31, 2023, the Company had 17,834,023 and 15,982,472 shares of our common stock issued, respectively, and 17,747,526 and 15,895,975 shares outstanding, respectively. Issuance of Common Stock During the three-month period ended June 30, 2023 the Company issued 15,258 to a consultant for services rendered. The shares were valued and expensed on the date of issuance and are separately presented in the condensed consolidated statement of changes in stockholders' equity and mezzanine as "Shares issued in lieu of cash". During the six months ended June 30, 2024 raised additional equity funds through a Baby Shelf supplement to its Registration Statement on Form S-3 (No. 333-267550) filed with the SEC on February 29 and March 7, 2024. More specifically, the Company sold 901,488 shares of common stock for gross proceeds of $648,893. Placement agent's fees and other commissions amounted to $19,467 and thus the total net proceeds for the period were $629,426. On December 29, 2023, the Company had entered into a warrant exchange agreement (the "Warrant Exchange") with an investor to reduce the exercise price of 2,437,063 warrants from $2.75 per share to $1.45 per shares as an inducement to exercise. The Company issued 1,487,000 shares of common stock, held 950,063 shares in escrow until the investor's beneficial ownership limitation allows for the transfer of the escrow shares, and received gross cash proceeds of 3,533,741. The 950,063 shares were issued within the three-month period ended March 31, 2024 but were already valued in the year ended December 31, 2023. Exercise of Warrants We had no warrant exercises during the six months ended June 30, 2024. Warrant Classification The Company determines the classification of its warrants upon issuance by identifying the instrument issued to determine if it is debt or equity classified. The Company determined its warrants meet the scope exception in ASC 815-10 and are equity classified because, (a) the warrant is indexed to the Company's own stock, (b) require settlement in equity shares, and (c) the Company has enough authorized and unissued shares. 10000000060000000Series A Preferred Stock was initially convertible into the Company's Common Stock as determined by dividing the number of shares of Series A Preferred Stock to be converted by the lower of (i) $75.00 or (ii) 80% of the average volume weighted average price for the Company's Common Stock for the five trading days immediately following the effectiveness of the registration statement concerning the shares (the "Conversion Price"). On June 14, 2022, the Conversion Price was reset to $15.54 per share.0.080372414372414091715930000000017834023159824721774752615895975152589014886488931946762942624370632.751.451487000 NOTE 9 – RELATED PARTY TRANSACTIONS Doc Pharma S.A. Doc Pharma S.A is considered a related party to the Company due to the fact that the CEO of Doc Pharma is the wife of Grigorios Siokas, the Company's CEO and principal shareholder, who also served as a principal of Doc Pharma S.A. in the past. Prepaid expenses and other current assets - related party As of June 30, 2024 and December 31, 2023, the Company had a prepaid balance of $5,482,679 and $4,347,184, respectively, to Doc Pharma related to purchases of inventory. Accounts payable and accrued expenses - related party As of June 30, 2024 and December 31, 2023, the Company had an accounts payable balance to Doc Pharma of $112,019 and $34,217, respectively. Accounts receivable - related party The Company had a receivable balance of $2,774,038 and $2,386,721 from Doc Pharma S.A as of June 30, 2024, and December 31, 2023, respectively. Sales and Purchases During the six months ended June 30, 2024 and 2023, the Company purchased a total of $520,699 and $193,831 of products from Doc Pharma S.A., respectively. During the three months ended June 30, 2024, and 2023, the Company had $136,378 and $2,120 revenue from Doc Pharma, respectively. During the six months ended June 30, 2024 and 2023, the Company purchased a total of $425,638 and $607,984 of products from Doc Pharma S.A., respectively. During the three months ended June 30, 2024 and 2023, the Company had $236,590 and $2,767 revenue from Doc Pharma, respectively. Other Agreements On October 10, 2020, the Company entered into a contract manufacturer outsourcing ("CMO") agreement with Doc Pharma whereby Doc Pharma is responsible for the development and manufacturing of pharmaceutical products and nutritional supplements according to the Company's specifications based on strict pharmaceutical standards and good manufacturing practice ("GMP") protocols as the National Organization for Medicines requires. The Company has the exclusive ownership rights for trading and distribution of its own branded nutritional supplements named "Sky Premium Life®". The duration of the agreement is for five years, however, either party may terminate the agreement at any time giving six-month advance notice. Doc Pharma is exclusively responsible for supplying the raw materials and packaging required to manufacture the final product. However, they are not responsible for potential delays that may arise, concerning their import. Doc Pharma is also obligated to store the raw and packaging materials. The delivery of raw and packaging materials should be purchased at least 30 and 25 days, respectively, before the delivery date of the final product. The Manufacturer solely delivers the finished product to the Company. There is a minimum order quantity ("MoQ") of 1,000 pieces per product code. Both parties have agreed that the Company will deposit 60% of the total cost upon agreement and assignment and 40% of the total cost including VAT charge upon the delivery date. The prices are indicative and are subject to amendments if the cost of the raw material or the production cost change. For the three months ended June 30, 2024 and 2023, the Company has purchased €61,597 ($66,295) and €174,519 ($190,021) respectively, in inventory related to this agreement. For the six months ended June 30, 2024 and 2023, the Company has purchased €126,758 ($137,027) and €548,980 ($593,427) respectively, in inventory related to this agreement. On May 17, 2021, Doc Pharma and the Company entered into a Research and Development ("R&D") agreement whereby Doc Pharma will be responsible for the research, development, design, registration, copy rights and licenses of 250 nutritional supplements for the final products called Sky Premium Life®. These products will be sold in Greece and abroad. The total cost of this project will be €1,425,000 plus VAT and will be done over three phases as follows: Design & Development (€725,000), Control and Product Manufacturing (€250,000) and Clinical Study and Research (€450,000). SkyPharm has bought a total of as of 81 licenses at value of €554,500 ($593,204) which is 38.91% of the total cost, as of December 31, 2022. During the year ended December 31, 2023, 24 additional licenses were purchased at value of €475,014 ($525,461). During the three and six months ended June 30, 2024, no additional licenses were purchased. The agreement will terminate on December 31, 2025. Purchase of branded pharmaceuticals On June 28, 2023, the Company approved the purchase of five proprietary and innovative branded pharmaceuticals with significant market presence and material profit contribution from Zakalia Ltd., the parent company of Doc Pharma, for €1,800,000 ($1,965,600). The transaction was settled on a non-cash basis through the reduction, of an equivalent amount, of prepaid expense balances the Company held with Doc Pharma. The purchased branded pharmaceuticals are presented in "Goodwill and intangible assets, net" on the accompanying consolidated balance sheets. On December 29, 2023, the Company approved the purchase of additional 19 licenses from DocPharma, of a total value of €3,200,000 ($3,539,840). This transaction was also settled on a non-cash basis through the reduction, of an equivalent amount, of prepaid expense balances the Company held with Doc Pharma. Loans receivable - related party The balance of prepaid expenses due Doc Pharma as of December 31, 2022, had increased to €7,103,706 ($7,599,545), which was mainly attributable to the prepayments SkyPharm S.A. made in accordance with the CMO agreement and the extensive orders and sales of the SPL products the Company expects to achieve within 2023, mainly through its Amazon channels in the UK, Singapore, Canada and other countries. However, as the benefit from a significant portion of the prepaid balance would not have been realized within a 12-month period, the Company opted to secure a portion of the outstanding prepaid balance through a loan agreement. SkyPharm S.A. (the "Lender") entered into a loan agreement with Doc Pharma (the "Borrower") for €4,000,000 ($4,279,200), all of which was financed through the outstanding prepaid balance. The duration of the loan is for a 10-year period up to December 1, 2032 (the "Maturity Date"). The loan bears a fixed interest rate of 5.5% payable on a monthly basis and will be repayable in 120 equal instalments of €33,333.33 ($35,660). The loan may be prepaid anytime during its duration in full or partially based on the Company's product requirements and other factors, without Doc Pharma incurring any prepayment penalty. As of June 30, 2024 and December 31, 2023, the loan had a current portion of €400,000 ($431,640) and €400,000 ($442,480), and a non-current portion of €3,100,000 ($3,345,210), and €3,200,000 ($3,539,840), respectively, which is classified as "Loans receivable – related party" on the accompanying consolidated balance sheets. During the six months ended June 30, 2024, the Company received €200,000 ($224,220) in principal repayments, and €81,077 ($86,841) of interest repayments. Additionally, during the six months ended June 30, 2024, the Company recorded €96,708 ($103,584) as interest income relating to this loan. Cana Laboratories Holding Limited Cana was considered a related party as the Company had signed a binding letter of intent and an SPA for the acquisition of Cana. The acquisition was completed on June 30, 2023 according to the SPA signed on May 31, 2023. Thus, all balances between the Company and Cana were eliminated upon consolidation as of December 31, 2023. The Secured Promissory Note discussed below was included in consideration transferred upon acquisition. Loans receivable - Related Party - Long Term <p style="FONT-SIZE: 10pt; FONT-

FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> On February 28,2023 (Issue Date), the Company signed a Secured Promissory Note with Cana Laboratories Holding (Cyprus) Limited (the "Holder"), whereby the Holder borrowed the sum of €4,100,000 ($4,457,520) from the Company. Interest on the Principal Amount under this Note shall accrue at a rate equal to Five Percent (5%) plus 1 month LIBOR per annum (5.47% as of December 31, 2023). The maturity date ("Maturity Date") of this Note shall be five (5) years from the Issue Date. The Principal Amount, as well as all accrued interest shall be due and payable on the Maturity Date. Following, the completion of Cana's acquisition on June 30, 2023 the balance of the Note was eliminated on a consolidated level. Panagiotis Kozaris Panagiotis Kozaris is considered a related party due to the fact that he is a former General operational manager and current employee of Cosmofarm S.A. Prepaid Expenses and Other Current Assets - Related Party From time to time the Company purchases back shares that Panagiotis Kozaris owns and records them as treasury shares. The Company pays Panagiotis Kozaris in advance for the shares owned and obtains the shares upon execution of a cumulative stock-purchase agreement ("SPA"). During the three months ended June 30, 2024 and 2023, the Company paid Panagiotis Kozaris an additional sum of $0 and $51,159 respectively for shares owned, however, no SPA for these funds has been executed as of June 30, 2024. The Company intends to execute a cumulative SPA for these amounts during 2024. The total balances owed of $194,215 and $194,215 are included in "Prepaid expenses and other current assets - related party", on the accompanying consolidated balance sheets as of June 30, 2024 and December 31, 2023, respectively. Basotho Investment Limited Basotho Investment Limited is considered a related party once Panagiotis Kozaris (former general operational manager and current employee of Cosmofarm SA) is one of its directors. General and administrative expenses On November 21, 2023, the Company issued 120,000 shares of common stock to Basotho Investment Limited for services rendered. The fair value of these shares for the period ended December 31, 2023 was $10,300, which was recorded as general and administrative expense. The fair value of the shares vested for the six-month period ended June 30, 2024 was $61,800, which was recorded as general and administrative expense. Maria Kozari Maria Kozari is considered a related party to the Company due to the fact that she is the daughter of Panagiotis Kozaris, a former Operational General Manager and current employee of Cosmofarm S.A. Accounts Receivable - Related Party During 2021, the Company, through its subsidiary, Cosmofarm SA, commenced a partnership with a pharmacy called "Pharmacy & More", owned by Maria Kozari. The transactions with the respective pharmacy were in Cosmofarm's normal course of business, however, a more flexible credit policy was allowed as the pharmacy was new and needed to be established in the market. During the three and six months ended June 30, 2024 and 2023 the Company's net sales to Pharmacy & More amounted to $95,195 and $117,219 and $181,973 and $236,205 respectively. As of June 30, 2024 and December 31, 2023 the Company's outstanding receivable balance due from the pharmacy amounted to $1,123,835 (€1,203,739) and $1,142,402 (€1,032,726), respectively, and are included in "Accounts receivable - related party", on the accompanying consolidated balance sheets. The Company plans to acquire Pharmacy & More within fiscal year 2024. Upon acquisition, the Company intends to offset the outstanding receivable balance with the corresponding purchase price and additionally plans to make Pharmacy & More the first shop-in-shop of its own branded line of nutraceutical products, Sky Premium Life® (SPL). Other Related Parties The Company has the following balances as of June 30, 2024: a) a balance of $698,000 relating to unpaid salaries and bonuses due to Grigorios Siokas, the CEO of the Company and George Terzis, the CFO of the Company, classified as "Accounts payable and accrued expenses - related party" in the Company's consolidated balance sheets, b) a net payable balance of $37,292 due to Konstantinos Gaston Kanaroglou, former manager and current employee of the Company's wholly owned subsidiary Cana, classified as "Accounts receivable" in the Company's consolidated balance sheets. Additionally, the Company had the following balances as of December 31, 2023: a) a balance of $98,000 relating to unpaid salaries and bonuses due to George Terzis, the CFO of the Company, classified as "Accounts payable and accrued expenses - related party" in the Company's consolidated balance sheets, b) a net payable balance of $85,332 due to Konstantinos Gaston Kanaroglou, former manager and current employee of the Company's wholly owned subsidiary Cana, classified as "Accounts receivable" in the Company's consolidated balance sheets.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Notes Payable – Related Party</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">A summary of the Company's related party notes payable as of June 30, 2024 and December 31, 2023 is presented below:</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;width:100%"><tbody><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">June 30, 2024</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">December 31, 2023</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" colspan="2" style="width:9%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" colspan="2" style="width:9%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Beginning Balance</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">11,283</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">10,912</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Payments </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;"></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Foreign currency translation</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(358</td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">371</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Ending Balance</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">10,925</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">11,283</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"> </td></tr></tbody></table> Dimitrios Goulielmos Dimitrios Goulielmos was the Company's former CEO and a Director of the Company. On November 21, 2014, the Company entered into an agreement with Dimitrios Goulielmos, as amended on November 4, 2016. Pursuant to the amendment, this loan has no maturity date and is non-interest bearing. As of June 30, 2024 and December 31, 2023, the Company had a principal balance of €10,200 ($10,925) and €10,200 ($11,283), respectively. The above balances are adjusted for the foreign currency rate as of the balance sheet date. For the six months ended June 30, 2024, the Company recorded a foreign currency translation gain of $358. Loans Payable – Related Party A summary of the Company's related party loans payable as of June 30, 2024 and December 31, 2023 is presented below: <table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;width:100%"><tbody><tr style="height:15px"><td> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"> June 30, 2024 </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td><td style="white-space: nowrap;">

 </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"> December 31, 2023 </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td></tr><tr style="height:15px"><td> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" colspan="2" style="width:9%;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" colspan="2" style="width:9%;"> </td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Beginning balance </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">13,257</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">12,821</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Proceeds </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Payments </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(7,498</td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Foreign currency translation </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(420</td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">436</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Ending balance </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">5,339</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">13,257</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"> </td></tr></tbody></table> Grigorios Siokas From time to time, Grigorios Siokas loans the Company funds in the form of non-interest bearing, no-term loans. As of June 30, 2024, the Company had an outstanding principal balance under these loans of $5,339 in loans payable to Grigorios Siokas. As of December 31, 2023, the Company had an outstanding principal balance of $13,257 related to this payable. The above balances are adjusted for the foreign currency rate as of the balance sheet date. For the six months ended June 30, 2024, the Company recorded a gain of $420.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Except as set forth above, we have not entered into any material transactions with any director, executive officer, and promoter, beneficial owner of five percent or more of our common stock, or family members of such persons.</p>5482679434718411201934217277403823867215206991938311363782120425638607984236590276 71,000 pieces662951900211370275934275254612025-12-31T00:00:00http://fasb.org/us-gaap/2024#LongTermDebtNoncurrentP10Y2032-12-010.055356604316404424803345210353984022422086841103584445752 0Interest on the Principal Amount under this Note shall accrue at a rate equal to Five Percent (5%) plus 1-month LIBOR per annum (5.47% as of December 31, 2023)0511591942151942151200001030061800951951172191819732362051123835114240269800037292980008533 2<table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;width:100%"><tbody><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">June 30, 2024</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">December 31, 2023</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" colspan="2" style="width:9%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" colspan="2" style="width:9%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Beginning Balance</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">11,283</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">10,912</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Payments </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Foreign currency translation</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(358</td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">371</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; 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FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">June 30, 2024</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">December 31, 2023</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" colspan="2" style="width:9%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" colspan="2" style="width:9%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Beginning balance</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">13,257</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell"

style="width:9%;vertical-align:bottom;text-align:right;">12,821</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Proceeds </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Payments </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(7,498</td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Foreign currency translation </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(420</td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">436</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Ending balance </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">5,339</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">13,257</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"> </td></tr></tbody></table>1325712821074980-42043653391325753391325742O NOTE 10 – LINES OF CREDIT A summary of the Company's lines of credit as of June 30, 2024 and December 31, 2023, is presented below: <table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;margin-left:auto;margin-right:auto;width:85%"><tbody><tr style="height:15px"><td> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"> June 30, 2024 </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"> December 31, 2023 </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> National </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">4,113,219</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">3,918,523</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Alpha </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">1,090,363</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">1,130,140</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Pancreta </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">1,487,853</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">1,122,210</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> EFG </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">414,164</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">459,400</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Ending balance </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">7,105,599</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">6,630,273</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"> </td></tr></tbody></table> The Company has three lines of credit with the National Bank of Greece, which are renewed annually. The three lines have interest rates of 6.00% (the "National Bank LOC"), 3.6% (the "COSME 2 Facility"), and 3.6% plus the six-month Euribor rate and any contributions currently in force by law on certain lines of credit (the "COSME 1 Facility"). The maximum borrowing allowed for the 6% line of credit was $3,186,523 and $3,290,945 as of June 30, 2024 and December 31, 2023, respectively. The outstanding balance of the facility was $3,044,762 and $2,829,828, as of June 30, 2024 and December 31, 2023, respectively. The cumulative maximum borrowing allowed for the COSME 1 Facility and COSME 2 Facility (collectively, the "Facilities") was $1,071,100 and $1,106,200 as of June 30, 2024 and December 31, 2023, respectively. The outstanding balance of the Facilities was $1,068,524 and $1,099,255 as of June 30, 2024 and December 31, 2023, respectively. The Company maintains a line of credit with Alpha Bank of Greece ("Alpha LOC"), which is renewed annually and has a current interest rate of 6.00%. The maximum borrowing allowed was $1,071,100 and $1,106,200 as of June 30, 2024 and December 31, 2023, respectively. The outstanding balance of the Alpha LOC was $1,090,364 and $1,130,141, as of June 30, 2024 and December 31, 2023, respectively. The Company holds a line of credit with Pancreta Bank ("Pancreta LOC"), which is renewed annually and has a current interest rate of 4.10%. The maximum borrowing allowed as of June 30, 2024 and December 31, 2023 was $1,488,829 and $1,537,618, respectively. The outstanding balance of the Pancreta LOC as of June 30, 2024 and December 31, 2023 was $1,487,852 and $1,122,210, respectively. The Company maintains a line of credit with EGF ("EGF LOC"), which is renewed annually and has a current interest rate of 4.49%. The maximum borrowing allowed as of June 30, 2024 and December 31, 2023 was $428,440 and $459,400, respectively. The outstanding balance of the EGF LOC as of June 30, 2024 and December 31, 2023 was $414,164 and $459,400, respectively. Under the aforementioned line of credit agreements, the Company is required to maintain certain financial ratios and covenants. As of June 30, 2024, and December 31, 2023, the Company was in compliance with these ratios and covenants. All lines of credit are guaranteed by customer receivable checks, which are a type of factoring in which postponed customer checks are assigned by the Company to the bank, in order to be financed at an agreed upon rate. Interest expense on the Company's outstanding lines of credit balances for the three and six months ended June 30, 2024 and 2023, was $185,378 and $147,683, and 229,946 and $167,118, respectively.</p><table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;margin-left:auto;margin-right:auto;width:85%"><tbody><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">June 30,</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">2024</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">December 31,</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">2023</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">National</p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">

align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">4,113,219</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">3,918,523</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Alpha </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">1,090,363</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">1,130,140</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Pancreta </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">1,487,853</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">1,122,210</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> EFG </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">414,164</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">459,400</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Ending balance </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">7,105,599</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">6,630,273</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"> </td></tr></tbody></table>411321939185231090363113014014878531122210411416445940071055996630273The three lines have interest rates of 6.00% (the "National Bank LOC"), 3.6% (the "COSME 2 Facility"), and 3.6% plus the six-month Euribor rate and any contributions currently in force by law on certain lines of credit (the "COSME 1 Facility").3186523329094510711001106200107110011062001480829153761842844045940041416418537814768322994616711 8 NOTE 11 – NOTES PAYABLE A summary of the Company's third-party debt as of and for the six months ended June 30, 2024, and the year ended December 31, 2023 is presented below: <table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;width:100%"><tbody><tr style="height:15px"><td style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;"> June 30, 2024 </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"> Trade Facility </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"> Third Party </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"> COVID Loans </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"> Total </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Beginning balance, December 31, 2023 </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">1,908,195</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">2,511,148</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">186,884</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">4,606,227</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Proceeds </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Payments </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(240,998</td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(293,229</td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(7,145</td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(541,372</td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Conversion of debt </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Recapitalized upon debt modification </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff">

<td style="vertical-align:top;"> Accretion of debt and debt discount </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Foreign currency translation </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(60,548</td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(62,972</td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(9,129</td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(132,649</td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Ending balance, June 30, 2024 </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">1,606,649</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">2,154,947</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">170,610</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">3,932,206</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Notes payable - long-term </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(1,124,655 </td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(1,125,866 </td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(140,909 </td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(2,391,430 </td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Notes payable - short-term </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">481,994</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">1,029,081</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">29,701</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">1,540,776</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"> </td></tr></tbody></table> <table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;width:100%"><tbody><tr style="height:15px"><td style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;"> December 31, 2023 </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"> Trade Facility </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"> Third Party </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"> COVID Loans </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"> Total </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Beginning balance, December 31, 2022 </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">3,305,532</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">1,505,078</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">207,377</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">5,017,987</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Proceeds </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">1,082,231</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">1,082,231</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Payments </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(1,155,310 </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(415,557 </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(27,027 </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-

space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(1,597,894 </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Oher additions </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">- </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">317,880</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">- </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">317,880</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Debt forgiveness </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(306,637 </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">- </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">- </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(306,637 </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Foreign currency translation </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(64,610 </td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">21,516</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">6,534</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">92,660</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Ending balance, December 31, 2023 </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">1,908,195</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">2,511,148</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">186,884</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">4,606,227</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Notes payable – long-term </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(1,327,440 </td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(1,549,768 </td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(159,344 </td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(3,036,552 </td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Notes payable - short-term </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">580,755</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">961,380</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">27,540</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">1,569,675</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"> </td></tr></tbody></table> <table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;width:100%"><tbody><tr style="height:15px"><td colspan="5" style="vertical-align:top;"> Our outstanding debt as of June 30, 2024 is repayable as follows: </td></tr><tr style="height:15px"><td> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"> June 30, 2024 </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> 2025 </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">1,540,776</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> 2026 </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">1,657,806</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> 2027 </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">376,470</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> 2028 </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">267,722</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> 2029 and thereafter </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">89,432</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Total debt </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">3,932,206</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Less: notes payable - current portion </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(1,540,776 </td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-

align:bottom;white-space: nowrap;">)</td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Notes payable - long term portion </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">2,391,430</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"> </td></tr></tbody></table> Trade Facility Agreements On May 12, 2017, SkyPharm entered into a Trade Finance Facility Agreement (the "TFF") with Synthesis Structured Commodity Trade Finance Limited (the "Lender") as amended on November 16, 2017, and May 16, 2018. On October 17, 2018, the Company entered into a further amended agreement with Synthesis whereby the current balance on the TFF as of October 1, 2018, which was €4,866,910 ($5,629,555) and related accrued interest of €453,094 ($524,094) would be split into two principal balances of Euro €2,000,000 ($2,316,000), (the "EURO Loan") and USD $4,000,000 (the "USD Loan"). Interest on both the EURO Loan and USD Loan commenced on October 1, 2018, at 6% per annum plus one-month Euribor (3.90% as of December 31, 2023), and 6% plus one-month LIBOR (fully paid as of December 31, 2023), respectively. On December 30, 2020, the Company transferred the EURO Loan to a new third-party lender. The terms remained the same except interest accrues at 5.5% per annum plus one-month Euribor (3.87% as of December 31, 2023). The principal was scheduled to be repaid in a total of five quarterly installments beginning October 31, 2021 of €50,000 ($54,600) each with a final repayment of €1,800,000 ($1,965,600) Euro payable on October 31, 2022. On March 3, 2022, the Company entered into a modification agreement to extend the maturity date to January 10, 2023 and payments under the USD Loan. During June 2022, the Company agreed with the Lender to postpone the repayment of an installment of $500,000 due on June 30, 2022 (based on the modification agreement signed on March 3, 2022) until January 2023. During September 2022, the Company entered into an agreement with the Lender to postpone the repayment of the outstanding balance on the USD Loan of $3,950,000, plus unpaid accrued interest until January 2023. The Company capitalized fees paid upon modification of €200,000 ($221,060) that are being amortized over the life of the loan. The Company incurred non-cash interest expense of $200,000 during the year ended December 31, 2022 concerning the above capitalized fees. On December 22, 2022, SkyPharm signed an agreement for the extension of the payments and an increase in interest rate due under the EURO Loan that was extended to be repaid with a balloon payment now due on October 31, 2025. This extension was agreed upon in writing on December 22, 2022, with a retroactive modification date to October 31, 2022 (the original maturity date). As of December 31, 2023 the Company had an outstanding principal balance of €1,725,000 ($1,908,195), of which $1,327,440 is classified as ''Notes payable - long term portion" on the consolidated balance sheets. As of December 31, 2023, the Company had accrued $161,274 in interest expense related to these agreements. The Company repaid €225,000 ($240,998) of the EURO Loan during the six months ended June 30, 2024. As of June 30, 2024, the Company had an outstanding principal balance of €1,500,000 ($1,606,650), of which $1,124,655 is classified as ''Notes payable - long term portion" on the consolidated balance sheets. For the three and six months ended June 30, 2024, the Company had accrued $$80,805 and $38,393 in interest expense related to these agreements. June 23, 2020 Debt Agreement On June 23, 2020, the Company's subsidiary, Cosmofarm, entered into an agreement with the National Bank of Greece S.A. (the "Bank") to borrow a maximum of €500,000 ($611,500). The note has a maturity date of sixty (60) months from the date of the first disbursement, which includes a grace period of nine months. The total amount of the initial proceeds was received in 3 equal monthly installments. The note is interest bearing from the date of receipt and is payable every three (3) months at an interest rate of 3.06% plus 3-month Euribor (3.78% as of June 30, 2024). The outstanding balance was €147,059 ($157,515) and €205,882 ($227,747) as of June 30, 2024 and December 31, 2023, respectively, of which $0 and $97,606 was classified as "Notes payable - long-term portion" respectively, on the accompanying condensed consolidated balance sheets. During the six months ended June 30, 2024, the Company repaid €58,824 ($63,006) of the principal balance. June 24, 2020 Debt Agreement On June 24, 2020, the Company's subsidiary, Decahedron, received a loan £50,000 ($68,310) from the United Kingdom government. The loan has a ten-year maturity and bears interest at a rate of 2.5% per annum beginning 12-months after the initial disbursement, which was on July 10, 2020. The Company may prepay this loan without penalty at any time. As of December 31, 2023, the principal balance was £40,858 ($52,066). As of June 30, 2024, the principal balance was £38,329 ($48,437). November 19, 2020 Debt Agreement On November 19, 2020, the Company entered into an agreement with a third-party lender in the principal amount of €500,000 ($611,500). The note matures on November 18, 2025 and bears an annual interest rate, based on a 360-day year, of 3% plus 0.6% plus 6-month Euribor when Euribor is positive (3.76% as of June 30, 2024). The principal is to be repaid in 18 quarterly installments of €27,778 ($30,333). During the six months ended June 30, 2024, the Company repaid €55,556 ($59,506) of the principal. As of June 30, 2024 and December 31, 2023, the Company has accrued interest of €10,393 ($11,132) and €11,191 ($12,379) related to this note and a principal balance of €166,667 ($178,517) and €222,222 ($245,822), of which $59,506 and $122,911 is classified as "Notes payable - long term portion" on the accompanying condensed consolidated balance sheets. July 30, 2021 Debt Agreement On July 30, 2021, the Company entered into an agreement with a third-party lender in the principal amount of €500,000 ($578,850). The note matures on August 5, 2026 and bears an annual interest rate that applies to 60% of the principal of the note that is based on a 365-day year, of 5.84% plus 3-month Euribor when Euribor is positive (3.78% as of June 30, 2024). Pursuant to the terms of the agreement, there is a nine-month grace period for principal repayment during which interest is accrued. The principal is to be repaid in 18 quarterly installments of €27,778 commencing three months from the end of the grace period. During the six months ended June 30, 2024, the Company repaid €54,238 ($58,094) of the principal. As of June 30, 2024 and December 31, 2023, the Company had accrued interest of €14,995 ($16,061) and €10,905 ($12,063) and principal of €262,662 ($281,338) and €316,900 ($350,555), of which $159,676 and $227,065 is classified as "Notes payable - long term portion" on the accompanying condensed consolidated balance sheets. June 9, 2022 Debt Agreement On June 9, 2022 the Company entered into an agreement with a third-party lender in the principal amount of €320,000 ($335,008), the "Note". The Note matures on June 16, 2027 and bears an annual interest rate of 3.89% plus an additional rate of 0.60%, plus the 3-month Euribor (3.76% as of June 30, 2024). Pursuant to the agreement, there is a twelve-month grace period for principal repayment during which interest is accrued. The principal is to be repaid in 17 equal quarterly installments of €18,824 commencing on June 30, 2023. During the six months ended June 30, 2024, the Company repaid €40,000 ($42,844) of the principal. As of June 30, 2024 and December 31, 2023, the Company has accrued interest of €10,774 ($11,540) and €11,043 ($12,215), respectively, and an outstanding balance of €220,000 ($235,642) and €260,000 ($287,612) of which $154,994 and $204,322, respectively, is classified as "Notes payable - long term portion" on the accompanying condensed consolidated balance sheets. July 14, 2023 Debt Agreement On July 14, 2023 the Company entered into an agreement with a third-party lender in the principal amount of €1,000,000 ($1,123,700), the "Note". The Note matures on July 31, 2028 and bears an annual interest rate of 2.46% plus the 3-month Euribor (3.78% as of June 30, 2024). Pursuant to the agreement, there is a nine-month grace period for interest and principal repayment. The principal is to be repaid in 18 equal quarterly installments of €55,556 commencing on May 2, 2024. During the six months ended June 30, 2024, the Company repaid €54,317 ($58,179) of the principal. As of June 30, 2024, and December 31, 2023, the Company has accrued interest of €22,522 ($24,124) and €19,820 ($21,925), respectively. As of June 30, 2024, and December 31, 2023 the Company an outstanding balance of €923,383 ($989,036) and €977,700 ($1,081,532), of which $751,690 and $897,165, respectively, is classified as "Notes payable - long term portion" on the accompanying condensed consolidated balance sheets. COVID-19 Loans On May 12, 2020, the Company's subsidiary, SkyPharm, was granted and on May 22, 2020 received a €300,000 ($366,900) loan from the Greek government. The loan will be repaid in 40 equal monthly installments beginning on July 29, 2022. As a condition to the loan, the Company was required to retain the same number of employees until October 31, 2020. As of December 31, 2023, the principal balance was $134,818. During the six months ended June 30, 2024, the Company repaid €7,813 ($8,368) of the principal balance. The outstanding balance as of June 30, 2024 is €114,063 ($122,172) of which $100,416, is classified as "Notes payable - long term portion" on the accompanying condensed consolidated balance sheet. Cloudscreen Promissory Note On January 23, 2024 the Company entered into an agreement with a third-party in the principal amount of €300,000 ($324,870), the "Promissory Note". The Promissory Note matures on March 25, 2025 and is interest free. This Note is being given in connection with the Closing of the Asset Purchase, Sale and Transfer Agreement dated as of October 9, 2023 and as amended from time to time pursuant to which the Company agreed to purchase from the third-party a drug repurposing Artificial Intelligence "AI" powered platform known as "Cloudscreen®" (refer to Note 2, section "Acquisition accounting"). The principal is to be repaid in 15 equal monthly installments of €20,000 commencing on January 25, 2024. During the six months ended June 30, 2024, the Company repaid €10,000 ($10,830) of the principal and recorded a foreign currency gain of $5,850. As of June 30, 2024, and December 31, 2023 the Company an outstanding balance of $312,900 and $317,880 of which $0 and $0, respectively, is classified as "Notes payable - long term portion" on the accompanying condensed consolidated balance sheets. Distribution and Equity Agreement As discussed in Note 3 above, the Company entered into a Distribution and Equity Acquisition Agreement with Marathon. The Company was appointed the exclusive distributor of the Products (as defined) initially throughout Europe and on a non-exclusive basis wherever else lawfully permitted. As consideration for its services, Company received: (a) a 33 1/3% equity interest or 5 million shares in Marathon as partial consideration for the Company's distribution services; and (b) received cash of CAD $2,000,000, subject to repayment in Common Shares of the Company if it fails to meet certain performance milestones. The Company is entitled to receive an additional CAD $2,750,000 upon the Company's receipt of gross sales of CAD $6,500,000 and an additional CAD $2,750,000 upon receipt of gross sales of CAD $13,000,000. As discussed in Note 3, the Company attributed no value to the shares received in Marathon pursuant to (a) above. In relation to the CAD $2 million cash received noted in (b) above, the Company accounted for its obligation to issue a variable number of the Company's Common Shares as Share-settled debt obligation in accordance with ASC 480 measured at fair value or the settlement amount of $1,554,590 (CAD $2 million). If settlement had occurred on December 31, 2022, the Company would have been required to issue 420,471 common shares to settle its debt obligation. The Company could be obligated to potentially issue an unlimited number of common shares to settle its Share-settled debt obligation. <p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-

align:justify;"> On March 20, 2023, the Company's legal counsel provided notice to Marathon Global Inc, that Cosmos terminated the Equity agreement dated on March 19, 2018 pursuant to Section 3.2 and that termination is effective thirty days from the date of the letter. None of the above loans were made by any related parties. <table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;width:100%"><tbody><tr style="height:15px"><td style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;"> June 30, 2024 </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"> Trade Facility </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"> Third Party </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"> COVID Loans </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"> Total </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Beginning balance, December 31, 2023 </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">1,908,195</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">2,511,148</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">186,884</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">4,606,227</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Proceeds </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;"> </td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Payments </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(240,998</td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(293,229</td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(7,145</td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(541,372 </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Conversion of debt </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" 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</td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Foreign currency translation </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(60,548</td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(62,972</td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(9,129</td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(132,649</td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Ending balance, June 30, 2024 </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">1,606,649</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">2,154,947</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">170,610</td><td style="PADDING-

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solid;width:9%;vertical-align:bottom;text-align:right;">(1,125,866 </td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(140,909 </td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(2,391,430 </td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Notes payable - short-term </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">481,994</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">1,029,081</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">29,701</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">1,540,776</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"> </td></tr></tbody></table> <table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;width:100%"><tbody><tr style="height:15px"><td style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;"> December 31, 2023 </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"> Trade Facility </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"> Third Party </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"> COVID Loans </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"> Total </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Beginning balance, December 31, 2022 </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">3,305,532</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">1,505,078</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">207,377</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">5,017,987</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Proceeds </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">1,082,231</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" 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style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">6,534</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">92,660</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Ending balance, December 31, 2023 </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">1,908,195</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">2,511,148</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">186,884</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">4,606,227</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Notes payable - long-term </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(1,327,440)</td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(1,549,768)</td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(159,344)</td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(3,036,552)</td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Notes payable - short-term </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">580,755</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">961,380</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">27,540</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">1,569,675</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"> </td></tr></tbody></table>1908195251114818688446062272409982939229-7145-5413720000000000-60548-62972-9129-132649160664921549471706103932206112465511258661409092391430481994102908129701154077633055321505078207377501798701082231011082231-1155310-415557-27027-1597894031788030663700-3066372151665349266019081952511148186888446062271327440154976815934430365525805755961380275401569675<table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;width:100%"><tbody><tr style="height:15px"><td colspan="5" style="vertical-align:top;"> Our outstanding debt as of June 30, 2024 is repayable as follows: </td></tr><tr style="height:15px"><td> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"> June 30, 2024 </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> 2025 </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">1,540,776</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">2026</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">1,657,806</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">2027</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">376,470</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">2028 </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">267,722</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">2029 and thereafter</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">89,432</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Total debt</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">3,932,206</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Less: notes payable - current portion</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(1,540,776)</td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Notes payable - long-term portion</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">2,391,430</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"> </td></tr></tbody></table>1540776165780637647026772289432393220615407762391430562955552409423160004000000.06one-month Euribor (3.90% as of December 31, 2023), and 6% plus one-month LIBOR (fully paid as of December 31, 2023), respectively0.055196560050000039500002000001908195132744016127424099816066501124655808053839361150OP60MThe note is interest bearing from the date of receipt and is payable every three (3) months at an interest rate of 3.06% plus 3-month Euribor (3.78% as of June 30, 2024)157515227747097606630065206648437611500bears an annual interest rate, based on a 360-day year, of 3% plus 0.6% plus 6-month Euribor when Euribor is positive (3.76% as of June 30, 2024). The principal is to be repaid in 18 quarterly installments595061113212379178517245822595061229115788050The note matures on August 5, 2026 and bears an annual interest rate that applies to 60% of the principal of the note that is based on a 365-day year, of 5.84% plus 3-month Euribor when Euribor is positive (3.78% as of June 30, 2024). Pursuant to the terms of the agreement, there is a nine-month grace period for principal repayment during which interest is accrued. The principal is to be repaid in 18 quarterly installments of €27,778 commencing three months from the end of the grace period5809416061120632813383505551596762270651the Company entered into an agreement with a third-party lender in the principal amount of €320,000 ($335,008), the "Note". The Note matures on June 16, 2027 and bears an annual interest rate of 3.89% plus an additional rate of 0.60%, plus the 3-month Euribor (3.76% as of June 30, 2024). Pursuant to the agreement, there is a twelve-month grace period for principal repayment during which interest is accrued. The principal is to be repaid in 17 equal quarterly installments of €18,824 commencing on June 30, 2023428441154012215235642287612154994204322the Company entered into an agreement with a third-party lender in the principal amount of €1,000,000 ($1,123,700), the "Note". The Note matures on July 31, 2028 and bears an annual interest rate of 2.46% plus the 3-month Euribor (3.78% as of June 30, 2024). Pursuant to the agreement, there is a nine-month grace period for interest and principal repayment. The principal is to be repaid in 18 equal quarterly installments of €55,556 commencing on May 2, 2024989036751690366900134818836812217210041632487010830585031290031788000a 33 1/3% equity interest or 5 million shares in Marathon as partial consideration for the Company's distribution services200000027500002750000130000000CAD $2 million cash received noted in (b) above, the Company accounted for its obligation to issue a variable number of the Company's Common Shares as Share-settled debt obligation in accordance with ASC 480 measured at fair value or the settlement amount of $1,554,590 (CAD $2 million)420471 NOTE 12 – LEASES The Company has various operating and finance lease agreements with terms up to 10 years, for various types of property and equipment (such as office space and vehicles) etc. Some leases include options to purchase, terminate or extend for one or more years. These options are included in the lease term when it is reasonably certain that the option will be exercised. Leases with an initial term of 12 months or less are not recorded on the balance sheet; we recognize lease expense for these leases on a straight-line basis over the lease term. Operating Leases The Company's weighted-average remaining lease term relating to its operating leases is 4.08 years, with a weighted-average discount rate of 6.74%. The following table presents information about the amount, timing and

uncertainty of cash flows arising from the Company's operating leases as of June 30, 2024: <table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;width:100%"><tbody><tr style="height:15px"><td style="vertical-align:top;"> Maturity of Operating Lease Liability </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" colspan="2" style="width:9%;"> </td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> 2024 </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">155,883</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> 2025 </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">228,541</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> 2026 </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">166,808</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> 2027 and thereafter </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">274,925</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Total undiscounted operating lease payments </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">826,157</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Less: Imputed interest</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(100,205 </td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Present value of operating lease liabilities</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">725,952</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"> </td></tr></tbody></table> The Company incurred lease expense, due to amortization of operating lease right-of-use assets, of $82,263 and $67,850 and $159,430 and $123,204, which was included in "General and administrative expenses," for the three and six months ended June 30, 2024 and 2023, respectively. </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Finance Leases </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The Company's weighted-average remaining lease term relating to its finance leases is 1.19 years, with a weighted-average discount rate of 6.74%. </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The following table presents information about the amount, timing and uncertainty of cash flows arising from the Company's finance leases as of June 30, 2024:</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;width:100%"><tbody><tr style="height:15px"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Maturity of Lease Liability</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" colspan="2" style="width:9%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">2024</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">16,120</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">2025</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">13,522</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">2026</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">3,567</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Total undiscounted finance lease payments</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">33,209</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Less: Imputed interest </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(1,254 </td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Present value of finance lease liabilities </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">31,955</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"> </td></tr></tbody></table> The Company had financing cash flows used in finances leases of $8,616 and $43,009 and $17,353 and $78,605 for the three and six months ended June 30, 2024 and 2023, respectively. The Company incurred interest expense on its finance leases of $583 and 7,488 and $1,308 and $13,709 which was included in "Interest expense", for the three and six months ended June 30, 2024 and 2023, respectively. The Company incurred amortization expense on its finance leases of $7,429 and amortization expense of $36,357 and $14,918 and $67,097 which was included in "Depreciation and amortization expense," for the three and six months ended June 30, 2024 and 2023, respectively.</p>The Company has various operating and finance lease agreements with terms up to 10 yearsP4Y29D0.0674<table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;width:100%"><tbody><tr style="height:15px"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Maturity of Operating Lease Liability</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" colspan="2" style="width:9%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">2024</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">155,883</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">2025</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">228,541</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">2026</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">166,808</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">2027 and thereafter</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">274,925</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Total undiscounted operating lease payments</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">826,157</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Less: Imputed interest </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(100,205 </td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Present value of operating lease liabilities </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">725,952</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"> </td></tr></tbody>

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The Company's Greek subsidiaries have $2,018,525 in settled tax liabilities payable to the tax authorities in installments and $1,017,767 in payroll tax related current liabilities. Moreover, we have recorded a provision relating to the unaudited tax years of our subsidiary SkyPharm SA, of $619,670 and a provision for staff leaving compensation, based on the corresponding actuarial reports, of $395,698. Additionally, we have received prepayments from our customers of $355,255, included in "Other current liabilities" as of June 30, 2024. We classify the liabilities payable within the twelve months following the balance sheet date in "Other current liabilities" and the remaining balance is included in "Other Liabilities". 20185251017767619670395698355255 NOTE 14 - COMMITMENTS AND CONTINGENCIES Legal Matters From time to time, the Company may be involved in litigation relating to claims arising out of the Company's operations in the normal course of business. As of June 30, 2024, the following litigations were pending. None of the below is expected to have a material financial or operational impact. On July 22, 2015, the National Medicines Agency approved the license of wholesale sale of pharmaceutical products under the name SkyPharm SA with set validity at five years and an expiration date of July 22, 2020. Subsequently, SkyPharm on June 15, 2020, legally and timely submitted the application for renewal of the wholesale license of pharmaceutical products to the National Medicines Agency. The National Medicines Agency did not respond, therefore the Company asked for an immediate decision on the renewal. Two months after the filing of the no. 3459 / 15.01.2021 letter and almost nine months after the no. 627615.06.2020 Company application for the renewal, the National Medicines Agency replied by rejecting the renewal request on March 9, 2021 (ref. 62769 / 20-25.02.2021). In addition, document No. 127351-16.12.2021 of EOF (Greek National Medicines Organization) to SkyPharm states that after an inspection of EOF at the premises of Doc Pharma, we did not have a wholesale license in violation of article 106 par. 1b and par. 1c of the ministerial decision D.YG3a / GP.32221 / 29-4-2019. The National Medicines Agency imposed a fine of €15,000 ($16,214) on SkyPharm for the above case, which was included in "General and administrative" expense on the accompany statement of operations and comprehensive loss for the twelve-month ended December 31, 2023. There has been a payment request by the Greek court, which relates to a fine arising from Cosmofarm's tax audit for financial year 2014. The law with no. 483/16.12.2020 was used by the court against Cosmofarm (the "defendant"). The defendant appealed against the decision using the law with no.11541/09.03.2021. This appeal was dismissed after 120 days from its submission to the court. Additionally, there had been an obligation for payment of additional tax and fines related to this matter in the amount of €91,652 ($99,644), which the defendant has already settled. However, the defendant has claimed back the respective amount through appeal. As of June 30, 2024, the trial is still pending. On January 25, 2023, a criminal case of dishonored checks against Cosmofarm's customer Filippou, was heard at the Z' Three-Member Misdemeanor Court of Athens, which was postponed to November 27, 2023, when the defendant was tried and found guilty. On January 26, 2023, the appeal of the Company against Eleutheria Drakopoulou and decision 1389/2021of the Single-Member Court of First Instance of Athens was heard at the Athens Court of Appeal. The appeal was partially accepted. The Court ordered the return of the fee to the appellants, dismissed the action against the third defendant, Kozaris and accepted the action as regards the first and the second defendants (Kastrantas & Cosmofarm). On October 23, 2023, a criminal case of dishonored checks against Cosmofarm's customer Kafantaris was heard at the Sixth Single-Member Misdemeanor Court of Athens, which was postponed to January 26, 2024, when the defendant was convicted by decision no. 1599/2024. In October 2023, the Company's subsidiary, Cana Laboratories was approached by an Attorney at law on behalf of two clients which were requesting an amount of €39,211 as compensation for the value of 34.70 square meters in relation to an urban sprawl with respect to which an Act of Imputation had been issued by the department of Urban Planning. Our legal counsel's response was that CANA was not obliged to accept the compensatory value agreed and suggested exploring out of court settlement. As of today, the clients' Attorney at law has not come back with any suggestions. Our subsidiary, Cana Laboratories, has two pending lawsuits against Euaggelismos Hospital for a total sum of EUR 526,436 due to unpaid bills. The court date for one of the two lawsuits is set for December 11, 2024, and for the other one has not yet been set. The opinion of our legal advisor is that the collection of the total sum by the Company is almost certain. Our subsidiary, Cana Laboratories, has an unasserted claim against Papanikolaou Hospital for a total sum of EUR 89,300 due to unpaid bills, which will be asserted through a lawsuit. The opinion of our legal advisor is that the collection of the sum by the Company is almost certain. A lawsuit dated April 5, 2018 against the Company's subsidiary Cana Laboratories by a former employee before the Athens court of instance was initially heard on October 12, 2018. The former employee was seeking that the termination of her employment contract to be considered null and void and was requesting compensation for late wages and moral damages. Following numerous appeals, Judgment No. 1192/2024 was issued on September 26, 2023, which as explicitly stated by our legal counsel, requires CANA to rehire the former employee with the threat of a penalty of €200 for each day of non-compliance. As informed by our legal counsel, in order for the penalty to be effective the former employee should file a new lawsuit against CANA and request to get rehired. In case CANA denies employment, then the penalty should be in effect. As of today, we have not received neither a lawsuit nor any request of employment by the former employee. Advisory Agreements On July 1, 2021, the Company entered into a two-year advisory agreement with a third party (the "Consultant") for advisory and consulting services related to the Company's intention to become listed on Nasdaq. Peter Goldstein, a then director of the Company is a principal of the Consultant. As consideration for services rendered, and successful Nasdaq listing, the Company paid $100,000. The $100,000 bonus was incurred and settled within 2022. Finally, the Consultant received a total of 10,000 shares of the Company's common stock, 2,000 of such shares that have been previously issued pursuant to previous agreements and additional 15,258 shares that were issued on February 2, 2023, based on the amendment signed on February 1, 2023. On November 21, 2023, the Company entered into certain consulting agreements with four third-party consultants for the provision of a variety of services such as digital marketing, advisory services relating to target acquisitions and M&As and other additional services as described in the respective agreements. The agreements have duration from 10 to 18 months and the consultants will solely receive stock consideration for the services rendered. More precisely, they have been awarded a total of 970,000 shares of the Company's common stock valued at a total of $999,100 based on the fair value of the Company's common stock as of the agreements' date. The corresponding consulting expense is accrued evenly over the term of the agreements. For the twelve-month period ended December 31, 2023 the Company has recorded $77,250 as stocked based compensation for the above agreements, classified as "General and administrative expenses" in the Company's consolidated statements of operations and comprehensive loss. For the three and six months ended June 30, 2024 and 2023 the Company has recorded $231,750 and $463,500 and $0 and $0 as stocked based compensation for the above agreements, classified as "General and administrative expenses" in the Company's Condensed Consolidated Statements of Operations and Comprehensive Loss. Research and Development Agreements The Company entered into a Research & Development agreement with Doc Pharma S.A. on May 17, 2021. Under this agreement, Doc Pharma is responsible for the research, development, design, registration, copy rights and licenses of 250 nutritional supplements for the final products called Sky Premium Life®. More specifically, Doc Pharma is responsible for the product development and the Company had added 105 of such products codes in its portfolio as of December 31, 2023. No additional ones were added within the six-month period ended June 30, 2024. The licenses purchased by Doc Pharma SA are capitalized and included in "Goodwill and intangible assets, net" of the Company's Consolidated Balance Sheets as of June 30, 2024. Thus, no relevant R&D expense had been charged to the Company's Consolidated Statements of Operations and Comprehensive Loss. On June 26, 2022, the Company signed a research and development ("R&D") agreement with a third party, through which the Company assigns to the third party the development of new products and services in the field of health, focusing on the human intestinal microbiome. The project includes two phases. Phase 1 has a 20-month duration and its cost amounts to EUR 758,000 ($838,450) and phase 2, has a 22-month duration and a cost of EUR 820,000 ($907,084). The amount will be due and payable upon completion of the

corresponding phases. The Company records the corresponding R&D expense based on the project's progress, which is invoiced by the third party in the relevant period. For the six-month period ended June 30, 2024, the Company has not incurred such costs. 1621499644As consideration for services rendered, and successful Nasdaq listing, the Company paid $100,000. The $100,000 bonus was incurred and settled within 2022. Finally, the Consultant received a total of 10,000 shares of the Company's common stock, 2,000 of such shares that have been previously issued pursuant to previous agreements and additional 15,258 shares that were issued on February 2, 2023, based on the amendment signed on February 1, 2023970000099910077250231750463500008384509070841 NOTE 15 – STOCK OPTIONS AND WARRANTS Omnibus Equity Incentive Plan On September 19, 2022, the Company held a Board of Directors meeting, whereas, the Board of Directors had elected to adopt an Omnibus Equity Incentive Plan (the "2022 Plan"), that includes reserving 200,000 shares of common stock eligible for issuance under the 2022 Plan to be registered on a Form S-8 Registration Statement with the SEC. The 2022 Plan is designed to enable the flexibility to grant equity awards to the Company's officers, employees, non-employee directors and consultants and to ensure that it can continue to grant equity awards to eligible recipients at levels determined to be appropriate by the Board and/or the Compensation Committee. According to the Proxy Statement filed with the SEC on October 20, 2022 the 2022 Plan received final approval by the Company's stockholders at the Annual Meeting of Stockholders held on December 2, 2022. On April 3, 2023, the Company approved incentive stock awards for the CFO, certain officers and directors and other employees of the Company. The awards are in the form of restricted stock and will vest in two parts: 50% on October 2, 2023 and 50% on October 2, 2024. A total of 185,000 shares were awarded and a corresponding share-based compensation expense of $108,297 and $216,741 was recorded for the three and six months ended June 30, 2024, based on the amortization of fair value from the date of issuance of April 3, 2023, through March 31, 2024 and June 30, 2024, respectively. On August 21, 2023, the Board adopted, subject to stockholder approval, the Cosmos Health Inc. 2023 Omnibus Equity Incentive Plan (the "2023 Plan"). The 2023 Plan is designed to enable the flexibility to grant equity awards to our officers, employees, non-employee directors and consultants and to ensure that we can continue to grant equity awards to eligible recipients at levels determined to be appropriate by the Board and/or the Compensation Committee. Subject to certain adjustments (as provided in Section 4.2 of the 2023 Plan) and exception (as provided in Section 5.6(b) of the 2023 Plan), the maximum number of shares reserved for issuance under the 2023 Plan (including incentive share options) is 2,500,000 shares. The 2023 Plan was approved by the Company's stockholders at the Annual Meeting of Stockholders held on September 18, 2023. Warrant Anti-Dilution Adjustment and Deemed Dividend The Company's warrants outstanding contain certain anti-dilution adjustments if the Company issues shares of its common stock at a lower price per share than the applicable exercise price of the underlying warrant. If any such dilutive issuance occurs prior to the exercise of such warrant, the exercise price will be adjusted downward to a price equal to the common stock issuance, and the number of warrants that may be purchase upon exercise is increased proportionately so that the aggregate exercise price payable under the warrant shares shall be the same as the aggregate exercise price in effect immediately prior to such adjustment. On December 21, 2021, the Company issued its common stock upon conversion of its convertible debt at an issuance price of $50.50 per share. As a result, the Company issued additional warrants to the Company's existing warrant holders to purchase 101,343 shares of common stock with an exercise price of $50.50 per share. The new warrants were issued with a weighted average contractual term of 2.04 years. The deemed dividend was recorded as an increase to accumulated deficit and additional paid-in capital and reduced net income available to common shareholders by the same amount. The Company valued (a) the fair value of the warrants immediately before the re-pricing in the amount of $1,915,077, (b) the fair value of the warrants immediately after the re-pricing in the amount of $9,548,110, and (c) recorded the difference as deemed dividend in the amount of $7,633,033. The warrants were valued using the Black-Scholes option pricing model using the following terms: a) fair value of common stock of $93.75, b) exercise prices of $125.00, $150.00 and $187.50 before re-pricing, c) exercise price of $50.50 after re-pricing, d) terms of 1.40 years, 1.97 years, 2.20 years and 2.26 years, e) dividend rate of 0%, and f) risk free interest rate of 0.41%.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">As of June 30, 2024, there were 8,558,380 warrants outstanding and 8,558,380 warrants exercisable with 8,545,036 warrants having expiration dates from October 2024 through October 2029 and 13,334 warrants with no expiration date. </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">A summary of the Company's warrant activity for the six months ended June 30, 2024 and the year ending December 31, 2023 is as follows:</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;width:100%"><tbody><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="width:9%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="width:9%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Weighted</p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="width:9%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="width:9%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Weighted</p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Average</p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="width:9%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="width:9%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Average</p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Remaining</p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Aggregate</p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt, FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Number of</p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt, FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Exercise</p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt, FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Contractual</p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt, FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Intrinsic</p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px"><td style="vertical-align:bottom;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Warrants</p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Shares</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Price</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Term</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Value</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Balance Outstanding, January 1, 2023</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">4,194,236</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">8.31</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">5.04</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">2,562,621</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Granted </td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new

roman;margin:0px"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">7,524,933</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">1.65</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">5.13</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Forfeited </td><td 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</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(3,152,386 </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Expired </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(5,307 </td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">-</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">-</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">-</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Balance Outstanding, December 31, 2023 </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">8,561,476</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">3.91</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" 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solid;width:9%;vertical-align:bottom;text-align:right;">3,096</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">-</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">-</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Balance Outstanding, June 30, 2024 </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p

style="font-size:10pt;font-family:times new roman;margin:0px"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">8,558,380</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">3.89</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px 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style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="width:9%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="width:9%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Weighted</p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" 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</p></td><td class="hdcell" colspan="2" style="width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Number of</p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Exercise</p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Contractual</p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Intrinsic</p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px"><td style="vertical-align:bottom;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Warrants</p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Shares</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Price</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Term</p></td><td style="PADDING-BOTTOM: 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roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">4,194,236</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">8.31</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">5.04</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">2,562,621</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr 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solid;width:9%;vertical-align:bottom;text-align:right;">3,096</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">-</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">-</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Balance Outstanding, June 30, 2024 </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">8,558,380</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">3.89</td><td style="PADDING-BOTTOM:

1px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">4.63</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">13,867</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Exercisable, June 30, 2024</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">8,558,380</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">3.89</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">4.63</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">13,867</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr></tbody></table>41942368.31P5Y14D256262175249331.65P5Y1M17D315238653078561476 3.91P4Y7M20D188013096855838 03.89P4Y7M17D138678558380 3.89P4Y7M17D13867<p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">NOTE 16 – DISAGGREGATION OF REVENUE </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">ASC 606-10-50-5 requires that entities disclose disaggregated revenue information in categories (such as type of good or service, geography, market, type of contract, etc.). ASC 606-10-55-89 explains that the extent to which an entity's revenue is disaggregated depends on the facts and circumstances that pertain to the entity's contracts with customers and that some entities may need to use more than one type of category to meet the objective for disaggregating revenue.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The Company disaggregates revenue by country to depict the nature and economic characteristics affecting revenue. </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The following table presents our revenue disaggregated by country for the three months ended:</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;width:100%"><tbody><tr style="height:15px"><td style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Country</p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">June 30, 2024</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">June 30, 2023</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Croatia</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(80</td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Cyprus </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">50,208</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">35,333</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Bulgaria </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">13,690</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Greece </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">12,912,561</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">11,582,138</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> USA </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">294</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> UK </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">230,338</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">745,664</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Total </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">13,206,717</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;"><strong>$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">12,363,429</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"> </td></tr></tbody></table> The following table presents our revenue disaggregated by country for the six months ended: <table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;width:100%"><tbody><tr style="height:15px"><td style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;"> Country </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"> June 30, 2024 </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"> June 30, 2023 </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Croatia </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">19,263</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"><p

style="font-size:10pt;font-family:times new roman;margin:0px"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Cyprus </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">72,545</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">68,648</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Bulgaria </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">18,342</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Greece </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">27,138,133</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">23,496,370</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> USA </td><td 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solid;width:9%;vertical-align:bottom;text-align:right;">1,147,894</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Total </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">27,791,190</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;"><strong>$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">24,713,206</td><td style="PADDING-BOTTOM: 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</p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt, FONT-FAMILY: times new roman, MARGIN: 0px, text-align:justify;">Cyprus</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">50,208</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">35,333</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt, FONT-FAMILY: times new roman, MARGIN: 0px, text-align:justify;">Bulgaria</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">13,690</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"><p 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style="width:9%;vertical-align:bottom;text-align:right;">11,582,138</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt, FONT-FAMILY: times new roman, MARGIN: 0px, text-align:justify;">USA</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">294</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt, FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">UK</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">230,338</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">745,664</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt, FONT-FAMILY: times new roman, MARGIN: 0px; text-align:justify;">Total</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">13,206,717</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">12,363,429</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr></tbody></table><table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;width:100%"><tbody><tr style="height:15px"><td style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;"><p style="FONT-SIZE: 10pt, FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Country</p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt, FONT-FAMILY: times new roman, MARGIN: 0px, text-align:center;">June 30, 2024</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt, FONT-FAMILY: times new roman, MARGIN: 0px, text-align:center;">June 30, 2023</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt, FONT-FAMILY: times new roman, MARGIN: 0px, text-align:justify;">Croatia</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">19,263</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new

roman;margin:0px"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Cyprus </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">72,545</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">68,648</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Bulgaria </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">18,342</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Greece </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">27,138,133</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">23,496,370</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> USA </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">294</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> UK </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">542,907</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">1,147,894</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Total </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">27,791,190</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;"><strong>$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">24,713,206</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"> </td></tr></tbody></table>-8005020835333136900129125611158213802942303387456641320671712363429192630725456864818342027138133234963700294542907114789427791190247132020241.00383319520749683197592542369199710990098271030120075148814789054345186841185837703844248042792018119111546225444085533970003660778056366699164423366232813-419844-113263536043028392842956601481168038621533768745034765249027305443906954349569595695719642005101830254719768242902112046366300576143771088902613183121831217-7474036-65867-2424649866476234541066285923634901619838458416761910967100412433842025714402490198863-41327932885635581284-18542654-130553200775051-18542654-138303710-32004730-22695-8480379-7218485-10678760-81895150-372414-25783834-63945285712791-981014-25071043-64926299-2.15-33.16-2.15-33.161196866519281721196866519281720701780702396925950154 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84-20257458416760127230928054842133073366-145784517081589090348546957946789489391357437531104213728644838209210471777-357681-115668-913280-373816-210781-128801-1107135-1359180-320420-2275751338013-15635999-1487063980646435147 4-52305930-16846900127 36-166500006189564308866026341313195742 07-13760357-214971000005250000421373161177412479735105754048709804824035036250070106500006500019532735209751102019334322354567060000001000001735275573353332141393070 44-169164882046319620749683286487383319520749683406885588051003160810138667009734203724141500072184853200473001666989403724140545230003814 4 NOTE 1 – ORGANIZATION AND NATURE OF BUSINESS Cosmos Health Inc. and its subsidiaries (Nasdaq: COSM), (“us”, “we”, the “Group”, or the “Company”) are an international healthcare group headquartered in Chicago, Illinois. The Group is engaged in the nutraceuticals sector through its own proprietary lines of products “Sky Premium Life“ and “Mediterranation”. The Company is operating in the pharmaceutical sector as well, through the provision of a broad line of branded generics and OTC medications. In addition, the Group is involved in the healthcare distribution sector through its subsidiaries in Greece and the UK, serving retail pharmacies and wholesale distributors. The Company is strategically focusing on the research and development (“R&D”) of novel patented nutraceuticals (Intellectual Property) and specialized root extracts as well as on the R&D of proprietary complex generics and innovative OTC products. The Company has developed a global distribution platform and is currently expanding throughout Europe, Asia and North America. The Company has offices and distribution centers in Thessaloniki and Athens, Greece and Harlow, UK. The Company was incorporated in the State of Nevada under the name Prime Estates and Developments, Inc. on July 21, 2009. On November 14, 2013, we changed our name to Cosmos Holdings Inc., and on November 29, 2022, we changed our name to Cosmos Health Inc. Through its acquisition of Amplerissimo Ltd, on September 27, 2013, the Company changed its principal activities into trading of products, providing representation, and provision of consulting services to various sectors. On August 1, 2014, the Company formed SkyPharm S.A., a Greek Company (“SkyPharm”), a subsidiary that used to focus on the trading, sourcing and export of nutraceutical and pharmaceutical products. In February 2017, the Company acquired Decahedron Ltd., a UK Company (“Decahedron”) which is a fully licensed second-generation wholesaler specializing in imports and exports of generics and OTC pharmaceutical products within the EEA (European Economic Area) and distributor of Sky Premium Life nutraceutical products in the UK. On December 19, 2018, the Company acquired Cosmofarm S.A. (“Cosmofarm”), a pharmaceutical wholesaler specializing in the distribution and export of pharmaceutical products through its extensive pharmacies network. On April 3, 2023, the Company completed the acquisition of ZipDoctor Inc. (“ZipDoctor”), a telehealth company, a direct-to-consumer subscription-based telemedicine platform. On June 30, 2023, the Company acquired Laboratories Holdings (Cyprus) Limited (“Cana”), which wholly owned an operating subsidiary, Pharmaceutical Laboratories Cana S.A. (“Cana SA”), a Greek pharmaceutical company that manufactures, sells, distributes, and markets original branded products researched and developed by leading global pharmaceutical and healthcare companies. Acquisition Accounting Cloudscreen On January 23, 2024, the Company completed the acquisition of Cloudscreen, a cutting-edge Artificial Intelligence (AI) powered platform. The acquisition is pursuant to the purchase agreement announced on October 11, 2023. Cloudscreen is a multimodal platform specialized in drug repurposing, a process that involves uncovering new target proteins or indications for existing drugs for use in treating different diseases. The total purchase price amounted to $637,080 and consisted of 280,000 shares of common stock with a fair value of $319,200 and an amount of $317,880 to be settled in cash during 2024 based on the Promissory Note signed on October 10, 2023. The Company accounted for the acquisition as an asset acquisition in accordance with Accounting Standards Codification (“ASC”) Topic 805, Business Combinations, (“ASC 805”) and recorded $637,080 as another asset related to the technology platform acquired. The total amount was reclassified to “Goodwill and intangible assets, net” in January 2024 with the closing of the agreement (refer to Note 20). ZipDoctor On April 3, 2023, the Company completed the acquisition of ZipDoctor Inc. (“ZipDoctor”), a telehealth company for a total sum of $150,000 in cash and $8,788 in fees. The Company accounted for the acquisition as an asset acquisition in accordance with Accounting Standards Codification (“ASC”) Topic 805, Business Combinations, (“ASC 805”) and recorded $158,788 as an intangible asset related to the technology platform acquired. Bikas On June 15, 2023, Cosmos Health Inc. entered into an Assignment and Assumption Agreement (the “Agreement”) with Ioannis Bikas O.E., a Greek Company (“Bikas”). Bikas is owner of a

pharmaceutical distribution network in Greece and agreed to sell to the Company their distribution network and customer base. The purchase price of the network was €100,000 ($109,330) of cash, and €300,000 ($316,081) of the Company's stock. The Company issued 99,710 shares of common stock related to the acquisition of the customer base, based on the fair value of the stock on acquisition date. The Company accounted for the acquisition as an asset acquisition in accordance with ASC 805 and recorded $425,411 as an intangible asset related to the customer base acquired. Buildings Acquisitions On April 24, 2023, the Company purchased a building for a total sum of $1,054,872 in cash. The Company accounted for the acquisition as an asset acquisition in accordance with ASC 805 and recorded the cost of the building as "Property, plant and equipment" on the consolidated balance sheets. On January 6, 2023, the Company agreed to purchase land and building located in Montreal, Canada from a third-party vendor. The total purchase price amounts to $3,950,000 and the closing date of the agreement based on the amendment signed on July 19, 2023, is December 31, 2023. As of December 31, 2023, the Company has made prepayments of $2,000,020 classified as "Advances for building's acquisition" on the Company's consolidated balance sheets. Cana On June 30, 2023, the Company acquired Cana Laboratories Holding (Cyprus) Limited ("Cana"), which wholly owned an operating subsidiary, Pharmaceutical Laboratories Cana S.A. ("Cana SA") for €800,000 ($873,600) in cash and 46,377 shares of common stock, with fair value of $138,667 as of the date of acquisition. Moreover, on February 28,2023, the Company had signed a Secured Promissory Note with Cana, whereby Cana borrowed the sum of €4,100,000 ($4,457,520), included in the total consideration of $5,469,787. The Company accounted for the acquisition as a business acquisition in accordance with ASC 805. The fair value of Cana assets acquired, and liabilities assumed was based upon management's estimates assisted by an independent third-party valuation firm. The fixed assets of Cana (which included land, building & machinery) were valued as of December 31, 2022 and the Company believes that nothing has materially changed between such date and the acquisition date (June 30, 2023). The following table summarizes the preliminary allocation of purchase price of the acquisition:</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;width:100%"><tbody><tr style="height:15px"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Consideration </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" colspan="2" style="width:9%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px 0px 0px 11.25pt; text-align:justify;">Cash</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">5,331,120</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Fair value of common stock issued </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">138,667</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Fair value of total consideration transferred </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">5,469,787</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; 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FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Bargain purchase gain</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;"><strong>$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">1,440,249</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"> </td></tr></tbody></table> <table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;width:100%"><tbody><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Revenue for the 6- month period ended December 31, 2023 </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">344,708</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Loss for the 6- month period ended December 31, 2023</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(1,232,732 </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td></tr></tbody></table> During the prior year period, Cana had minimal operations as it was in financial difficulties and seeking for an investor. Therefore, we consider that presenting prior period pro forma financial information pursuant to ASC 805 would not provide meaningful information. Going Concern The Company's consolidated financial statements are prepared in conformity with accounting principles generally accepted in the United States of America ("U.S. GAAP"), which contemplates the continuation of the Company as a going concern. For the year ended period December 31, 2023, the Company had revenue of $53,376,874, net loss of $18,542,654 and net cash used in operations of $14,998,919. Additionally, as of December 31, 2023, the Company had positive working capital of $12,285,310, an accumulated deficit of $91,644,233, and stockholders' equity of $36,043,028. It is management's opinion that these conditions raise substantial doubt about the Company's ability to continue as a going concern for a period of 12 months from the date of this filing. The Company's revenues are not able to sustain its operations, and concerns exist regarding the Company's ability to meet its obligations as they become due. The Company is subject to a number of risks to those of smaller commercial companies, including dependence on key individuals and products, the difficulties inherent in the development of a commercial market, the need to obtain additional capital, competition from larger companies, and other pharmaceutical and health care companies. Management evaluated the above conditions which raise substantial doubt about the Company's ability to continue as a going concern to determine if it can meet its obligations for the subsequent 12 months from the date of this filing. Management considered its ability to access future capital, curtail expenses if needed, expand product lines, and acquire new products. Management's plans include expansion of brand name products to the market, expanding the current product portfolio, and evaluating acquisition targets to expand distribution. Furthermore, the Company intends to vertically integrate the supply chain distribution network. Finally, the Company plans to access the capital markets further in order to raise additional funds through equity offerings. More specifically, management will consider postponing the repayment of its outstanding Trade Facility ($1,908,195 balance as of December 31, 2023), intends to make substantial efforts to receive additional debt financing in conjunction with utilizing potential equity proceeds by its outstanding warrants. Moreover, the Company's management is considering of postponing certain repayments of suppliers and creditors. However, management cannot provide any assurances that the Company will be successful in accomplishing any of its plans. The ability of the Company to continue as a going concern is dependent upon its ability to successfully accomplish the plans described herein and eventually secure other sources of financing and attain profitable operations. Considering the above, management is of the view that substantial doubt exists for the Company's ability to continue as a going concern. The consolidated

financial statements do not include any adjustments to reflect the possible future effect on the recoverability and classification of assets or the amounts and classifications of liabilities that may result from the outcome of this uncertainty.
63708028000031920031788063708015000087881587881093303160819971042541110548723950000200002087360046377138667445752054697875<table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;width:100%"><tbody><tr style="height:15px"><td style="vertical-align:top;"> Consideration </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" colspan="2" style="width:9%;"> </td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Cash </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">5,331,120</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; 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FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Inventory</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">297,340</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Property, plant and equipment</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">7,488,818</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Identifiable intangible assets</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">562,200</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Financial liabilities</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(3,235,233 </td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; 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FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Basis of Financial Statement Presentation</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The accompanying consolidated financial statements have been prepared in accordance with U.S. GAAP.</p><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Principles of Consolidation</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Our consolidated accounts include our accounts and the accounts of our wholly owned subsidiaries, SkyPharm S.A., Decahedron Ltd., Cosmofarm S.A., Cana Laboratories Holding (Cyprus) Limited and ZipDoctor Inc. The Group's financial statements are prepared in accordance with U.S. GAAP. The consolidated financial statements reflect the consolidation of all entities in which the Company has control, as determined by the ability to direct the activities that significantly affect the entities' economic performance. All significant intercompany balances and transactions have been eliminated.</p><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Use of Estimates</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The preparation of the consolidated financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates. </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The Effects of War in the Ukraine</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">On February 24, 2022, Russian forces launched significant military action against Ukraine. There continues to be sustained conflict and disruption in the region, which is expected to endure for the foreseeable future. We do not conduct any commercial transactions with either Ukraine or Russia and the Company and, as such, is not aware of any specific event or circumstance that would require an update to its estimates or judgments or a revision of the carrying value of its assets or liabilities as of the date of issuance of this Annual Report on Form 10-K. Such political issues and conflicts could have a material adverse effect on our results of operations and financial condition if they escalate in areas in which we do business. In addition, changes in and adverse actions by governments in foreign markets in which we do business could have a material adverse effect on our results of operations and financial condition.</p><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Credit Losses</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">In June 2016, the FASB issued ASU 2016-13, Financial Instruments—Credit Losses (Topic 326): Measurement of Credit Losses of Financial Instruments, which amends the requirement on the measurement and recognition of expected credit losses for financial assets held. Furthermore, amendments ASU 2019-10 and ASU 2019-11 provided additional clarification for implementing ASU 2016-13. ASU 2016-13 is effective for the Company beginning January 1, 2023, with early adoption permitted. The Company adopted the standard on January 1, 2023, and the standard did not have a material impact on the Company's consolidated financial statements and related disclosures. The Company is exposed to credit losses primarily through sales to its customers and the loans that it has provided. The Company assesses each customer's/ borrower's ability to pay, and a credit loss estimate by conducting a credit review which includes consideration of established credit rating, or an internal assessment of the customer's creditworthiness based on an analysis of their payment history when a credit rating is not available. The Company monitors credit exposure through active review of customer balances. The Company's expected credit loss ("ECL) methodology for accounts receivable is developed through consideration of factors including, but not limited to, historical collection experience, current customer credit ratings, current customer financial condition, current and future economic and market conditions, and age of the receivables. More specifically, the Company assesses a number of customers with significant long outstanding balances on an individual basis, applying different credit loss percentages to them, and subsequently summarizes the ones not included in the individual analysis, groups them based on their rating (decided based on the factors described above) and applies specific credit loss percentages to each group. The Company has elected to follow the simplified ECL approach and for the period ended December 31, 2023 applied a 5% loss rate to all balances outstanding for more than 90 days and 1% loss rate to the total outstanding balance. The charges related to credit losses are included in "General and administrative expenses" and are recorded in the period that the outstanding receivables are determined to be doubtful. Account balances are written-off against the allowance when they are deemed uncollectible.</p><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Foreign Currency Translation and Other Comprehensive Loss</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The functional currency of the Company's subsidiaries is the Euro and British Pound. For financial reporting purposes, both the Euro ("EUR") and British Pound ("GBP") have been translated into United States dollars ($) and/or

("USD") as the reporting currency. Assets and liabilities are translated at the exchange rate in effect at the balance sheet date. Revenues and expenses are translated at the average rate of exchange prevailing during the reporting period. Equity transactions are translated at each historical transaction date spot rate. Translation adjustments arising from the use of different exchange rates from period to period are included as a component of stockholders' equity (deficit) as "Accumulated other comprehensive income (loss)". Gains and losses resulting from foreign currency transactions are included in the statements of operations and comprehensive loss as other comprehensive loss. There have been no significant fluctuations in the exchange rate for the conversion of EUR or GBP to USD after the balance sheet date. Assets and liabilities denominated in foreign currencies are translated into the functional currency at the exchange rates prevailing at the consolidated balance sheet date with any transaction gains and losses that arise from exchange rate fluctuations on transactions denominated in a currency other than the functional currency included in the consolidated results of operations as incurred. As of December 31, 2023 and 2022, the exchange rates used to translate amounts in Euros into USD and British Pounds into USD for the purposes of preparing the consolidated financial statements were as follows: <table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;width:100%"><tbody><tr style="height:15px"><td> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"> December 31, 2023 </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"> December 31, 2022 </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td></tr><tr style="height:15px"><td style="vertical-align:top;"> Exchange rate on balance sheet dates </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" colspan="2" style="width:9%;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" colspan="2" style="width:9%;"> </td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> EUR: USD exchange rate </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">1.1062</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">1.0698</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> GBP: USD exchange rate </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">1.2743</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">1.2077</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;"> </td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Average exchange rate for the period </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;"> </td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> EUR: USD exchange rate </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">1.0817</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">1.0534</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> GBP: USD exchange rate </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">1.2440</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">1.2371</td><td style="width:1%;white-space: nowrap;"> </td></tr></tbody></table> Cash and Cash Equivalents For purposes of the statement of cash flows, the Company considers all highly liquid investments purchased with an original maturity of three months or less to be cash equivalents. As of December 31, 2023 and December 31, 2022, there were no cash equivalents. The Company maintains bank accounts in the United States denominated in U.S. Dollars, in Greece denominated in Euros, U.S. Dollars and Great Britain Pounds (British Pounds Sterling), and in Bulgaria denominated in Euros. The Company also maintains bank accounts in the United Kingdom, denominated in Euros and Great Britain Pounds (British Pounds Sterling). As of December 31, 2023 and 2022, the aggregate amount in these foreign accounts were $1,047,738 and $831,793, respectively. Additionally, as of December 31, 2023 and 2022, the Company had cash on hand in the amount of $48,590 and $15,690, respectively. Reclassifications to Prior Year Financial Statements and Adjustments Certain reclassifications have been made in the Company's financial statements of the prior year to conform with current year presentation. As of December 31, 2022, $421,302, $322,010, $120,294 and $66,401 (an aggregate total of $930,006) was reclassified from "Prepaid expenses and other current assets," "Other assets," "Accounts receivable - related party," and "Prepaid expenses and other current assets - related party," respectively to "Accounts receivable, net". Moreover, $248,678 was reclassified from "Financing lease right-of-use asset" to "Operating lease right-of-use asset" and $247,595 was reclassified from Financing Lease Liabilities to Operating Lease Liabilities as of the year ended, December 31, 2022. Finally, an amount of $1,784,751 was reclassified from "Accounts payable and accrued expenses" to "Other current liabilities" as of the year ended, December 31, 2022. These reclassifications had no impact on earnings or stockholders' equity. Accounts Receivable & Allowance for Doubtful Accounts Accounts receivable are stated at their net realizable value. The allowance for credit losses against gross accounts receivable reflects the best estimate of probable losses inherent in the receivables' portfolio determined on the basis of historical experience, specific allowances for known troubled accounts and other currently available information. As of December 31, 2023 and 2022, the Company's allowance for credit losses was $19,686,091 and $7,309,311, respectively. Below is the summary of changes in the allowance for doubtful accounts:</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;width:100%"><tbody><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">December 31, </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">2023 </p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" colspan="2" style="width:9%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt, FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Balance as of January 1, 2023 </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">7,309,311</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Provisions for credit losses </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">11,850,788</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Write-offs </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Foreign exchange adjustments </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">525,992</td><td style="width:1%;white-space: nowrap;"> </td></tr>

<tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Other adjustments </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Balance as of December 31, 2023 </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">19,686,091</td><td style="width:1%;white-space: nowrap;"> </td></tr></tbody></table> Tax Receivables The Company pays Value Added Tax ("VAT") or similar taxes ("input VAT"), income taxes, and other taxes within the normal course of its business in most of the countries in which it operates related to the procurement of merchandise and/or services it acquires and/or on sales and taxable income. The Company also collects VAT or similar taxes on behalf of the government ("output VAT") for merchandise and/or services it sells. If the output VAT exceeds the input VAT, this creates a VAT payable to the government. If the input VAT exceeds the output VAT, this creates a VAT receivable from the government. The VAT tax return is filed on a monthly basis offsetting the payables against the receivables. In observance of EU regulations for intra-EU cross-border sales, our subsidiaries in Greece, SkyPharm and Cosmofarm, do not charge VAT for sales to wholesale drug distributors registered in other European Union member states. As of December 31, 2023 and 2022, the Company had a VAT net receivable balance of $187,512 and a net receivable balance of $79,373 respectively, recorded in the consolidated balance sheet as prepaid expenses and other current assets and accounts payable and accrued expenses, respectively. Inventories Inventory is stated at the lower-of-cost or net realizable value using the weighted average method. Inventory consists primarily of finished goods and packaging materials, i.e., packaged pharmaceutical products and the wrappers and containers they are sold in. A periodic inventory system is maintained by 100% count. Inventory is replaced periodically to maintain the optimum stock on hand available for immediate shipment. The Company writes down inventories to net realizable value based on physical condition, expiration date, current market conditions, as well as forecasted demand. The Company's inventories are not highly susceptible to obsolescence. Many of the Company's inventory items are eligible for return to our suppliers when pre-agreed product requirements, including, but not limited to, physical condition and expiration date, are not met. No significant judgments have been applied in estimating the selling price of our inventory. Property and Equipment, net Property and equipment are stated at cost, less accumulated depreciation. Depreciation is calculated on a straight-line basis over the useful lives (except for leasehold improvements which are depreciated over the lesser of the lease term or the useful life) of the assets as follows: <table cellpadding="0" style="border-spacing:0;font-size:10pt;width:100%"><tbody><tr style="height:15px"><td></td><td> </td><td colspan="2" style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;"> Estimated Useful Life </td><td></td></tr><tr style="height:15px;background-color:#cceeff"><td style="width:77%;"> Leasehold improvements and technical works </td><td style="width:1%;"> </td><td style="width:1%;"></td><td style="width:20%;vertical-align:bottom;"> Lesser of lease term or 25 years </td><td style="width:1%;"></td></tr><tr style="height:15px;background-color:#ffffff"><td style="width:77%;"> Buildings </td><td style="width:1%;"> </td><td style="width:1%;"> </td><td style="width:20%;vertical-align:bottom;"> 25-30 years </td><td style="width:1%;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td> Vehicles </td><td></td><td> </td><td> 6 years </td><td></td></tr><tr style="height:15px;background-color:#ffffff"><td> Machinery </td><td></td><td> </td><td> 20 years </td><td></td></tr><tr style="height:15px;background-color:#cceeff"><td> Furniture, fixtures and equipment </td><td> </td><td></td><td style="vertical-align:bottom;"> 5-10 years </td><td> </td></tr><tr style="height:15px;background-color:#ffffff"><td> Computers and software </td><td> </td><td></td><td style="vertical-align:bottom;"> 3-5 years </td><td></td></tr></tbody></table> Depreciation expense was $353,043 and $70,109 for the years ended December 31, 2023 and 2022, respectively. Property and Equipment additions Property and Equipment additions are recognized as assets when it is probable that future economic benefits associated with the asset will flow to the entity and the cost of the asset can be measured reliably. Additions are initially measured at cost, which includes all costs directly attributable to bringing the asset to its working condition and location for its intended use. This may include purchase price, freight, installation, and any directly attributable professional fees. They are capitalized if their cost exceeds a certain threshold. The threshold is determined based on materiality considerations. Costs below the threshold are typically expensed as incurred. After initial recognition, additions are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is calculated systematically over the estimated useful life of the asset. They are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. If the carrying amount exceeds the recoverable amount, an impairment loss is recognized, and the carrying amount of the asset is adjusted accordingly. Borrowing costs directly attributable to the acquisition, construction, or production of qualifying assets, including Property and Equipment additions, are capitalized as part of the cost of those assets. Impairment of Long-Lived Assets In accordance with ASC 360-10, Long-lived Assets, property and equipment and intangible assets are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. Recoverability of long-lived assets to be held and used is measured by a comparison of the carrying amount of an asset to the estimated undiscounted future cash flows expected to be generated by the asset. If the carrying amount of an asset exceeds its estimated undiscounted future cash flows, an impairment charge is recognized by the amount by which the carrying amount of the asset exceeds the fair value of the assets. Fair value is generally determined using the asset's expected future discounted cash flows or market value, if readily determinable. For the years ended December 31, 2023 and 2022, the Company had no impairment of long-lived assets. Goodwill and Intangibles, net The Company periodically reviews the carrying value of intangible assets not subject to amortization, including goodwill, to determine whether impairment may exist. Goodwill and certain intangible assets are assessed annually, or when certain triggering events occur, for impairment using fair value measurement techniques. These events could include a significant change in the business climate, legal factors, a decline in operating performance, competition, sale or disposition of a significant portion of the business, or other factors. First, under step 0, we determine whether it is more likely than not that the fair value of the reporting unit is less than the carrying amount. Following, if step 0 fails, goodwill impairment is determined using a two-step process. The first step of the goodwill impairment test is used to identify potential impairment by comparing the fair value of a reporting unit with its carrying amount, including goodwill. The Company uses level 3 inputs and a discounted cash flow methodology to estimate the fair value of a reporting unit. A discounted cash flow analysis requires one to make various judgmental assumptions including assumptions about future cash flows, growth rates, and discount rates. The assumptions about future cash flows and growth rates are based on the Company's budget and long-term plans. Discount rate assumptions are based on an assessment of the risk inherent in the respective reporting units. If the fair value of a reporting unit exceeds its carrying amount, goodwill of the reporting unit is considered not impaired and the second step of the impairment test is unnecessary. If the carrying amount of a reporting unit exceeds its fair value, the second step of the goodwill impairment test is performed to measure the amount of impairment loss, if any. The second step of the goodwill impairment test compares the implied fair value of the reporting unit's goodwill with the carrying amount of that goodwill. If the carrying amount of the reporting unit's goodwill exceeds the implied fair value of that goodwill, an impairment loss is recognized in an amount equal to that excess. The implied fair value of goodwill is determined in the same manner as the amount of goodwill recognized in a business combination. That is, the fair value of the reporting unit is allocated to all of the assets and liabilities of that unit (including any unrecognized intangible assets) as if the reporting unit had been acquired in a business combination and the fair value of the reporting unit was the purchase price paid to acquire the reporting unit. On December 19, 2018, as a result of the acquisition of Cosmofarm, the Company recorded $49,697 of goodwill. Intangible assets with definite useful lives are recorded on the basis of cost and are amortized on a straight-line basis over their estimated useful lives. The Company uses a useful life of 5 years for an import/export license and a useful life of ten years for the pharmaceutical and nutraceutical products licenses included in Note 4 as "Licenses". A useful life of ten years is also used for the platforms included in Note 4 as "Software" and the customer bases. The Company evaluates the remaining useful life of intangible assets annually to determine whether events and circumstances warrant a revision to the remaining amortization period. If the estimate of the intangible asset's remaining useful life is changed, the remaining carrying amount of the intangible asset will be amortized prospectively over that revised remaining useful life. As of December 31, 2023, no revision to the remaining amortization period of the intangible assets was made. Amortization expense was $239,841 and $33,085 for the years ended December 31, 2023 and 2022, respectively. Equity Method Investment For those investments in common stock or in-substance common stock in which the Company has the ability to exercise significant influence over the operating and financial policies of the investee, the investment is accounted for under the equity method. The Company records its share in the earnings of the investee and is included in "Equity earnings of affiliate" in the consolidated statement of operations. The Company assesses its investment for other-than-temporary impairment when events or changes in circumstances indicate that the carrying amount of the investment might not be recoverable and recognizes an impairment loss to adjust the investment to its then current fair value. Investments in Equity Securities Investments in equity securities are accounted for at fair value with changes in fair value recognized in net income (loss). Equity securities are classified as short-term or long-term based on the nature of the securities and their availability to meet current operating requirements. Equity securities that are readily available for sale in current operations are reported as a component of current assets in the accompanying consolidated balance sheets. Equity securities that are not considered available for use in current operations would be reported as a component of long-term assets in the accompanying consolidated balance sheets. For equity securities with no readily determinable fair value, the

*Company elects a measurement alternative to fair value. Under this alternative, the Company measures the investments at cost, less any impairment, and adjusted for changes resulting from observable price changes in transactions for identical or similar investments of the investee. The election to use the measurement alternative is made for each eligible investment. As of December 31, 2023, investments consisted of (i) 3,000,000 shares, which traded at a closing price of $0 per share or a value of $0 of ICC International Cannabis Corp and (ii) 16,666 shares which traded at a closing price of $0.70 per share or value of $11,596 of National Bank of Greece. Additionally, the Company has $8,479 in equity securities of Pancreta Bank, which are revalued annually. As of December 31, 2022, investments consisted of (i) 3,000,000 shares, which traded at a closing price of $0 per share or a value of $0 of ICC International Cannabis Corp and (ii) 16,666 shares which traded at a closing price of $0.40 per share or value of $6,681 of National Bank of Greece. Additionally, the Company has $8,200 in equity securities of Pancreta Bank, which are revalued annually. See Note 2 for additional investments in equity securities.</p><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Fair Value Measurement</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The Company applies ASC 820, Fair Value Measurements and Disclosures, ("ASC 820"), for assets and liabilities measured at fair value on a recurring basis. ASC 820 establishes a common definition for fair value to be applied to existing generally accepted accounting principles that require the use of fair value measurements establishes a framework for measuring fair value and expands disclosure about such fair value measurements. </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">ASC 820 defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Additionally, ASC 820 requires the use of valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs. These inputs are prioritized below:</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Level 1: Observable inputs such as quoted prices (unadjusted) in active markets for identical assets or liabilities.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Level 2: Inputs other than quoted prices that are observable, either directly or indirectly. These include quoted prices for similar assets or liabilities in active markets and quoted prices for identical or similar assets or liabilities in markets that are not active.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Level 3: Unobservable inputs in which little or no market data exists, therefore developed using estimates and assumptions developed by us, which reflect those that a market participant would use.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The following table presents assets that are measured and recognized at fair value as of December 31, 2023 and 2022, on a recurring basis:</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;width:100%"><tbody><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="10" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; 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The Company did not elect the fair value options for any of its qualifying financial instruments. Our financials also included the following financial instruments as of December 31, 2023: cash, accounts receivable, inventory, prepaid expenses, loans receivable, accounts payable, notes payable and lines of credit. Except for the loans receivable which carry fixed interest rates, the carrying value of the remaining instruments, approximates fair value due to their short-term nature. Derivative Instruments Derivative financial instruments are recorded in the accompanying consolidated balance sheets at fair value in accordance with ASC 815. When the Company enters into a financial instrument such as a debt or equity agreement (the "host contract"), the Company assesses whether the economic characteristics of any embedded features are clearly and closely related to the primary economic characteristics of the remainder of the host contract. When it is determined that (i) an embedded feature possesses economic characteristics that are not clearly and closely related to the primary economic characteristics of the host contract, and (ii) a separate, stand-alone instrument with the same terms would meet the definition of a financial derivative instrument, then the embedded feature is bifurcated from the host contract and accounted for as a derivative instrument. The estimated fair value of the derivative feature is recorded in the accompanying consolidated balance sheets separately from the carrying value of the host contract. Subsequent changes in the estimated fair value of derivatives are recorded as a gain or loss in the Company's consolidated statements of operations. Customer Advances The Company receives prepayments from certain customers for pharmaceutical products prior to those customers taking possession of the Company's products. The Company records these receipts as current liabilities until it has met all the criteria for recognition of revenue including passing control of the products to its customer, at such point, the Company will reduce the customer advances balance and credit the Company's revenues. Revenue Recognition In accordance with ASC Topic 606, Revenue from Contracts with Customers ("ASC 606"), the Company uses a five-step model for recognizing revenue by applying the following steps: <table cellpadding="0" style="border-spacing:0;text-align:justify;font:10pt times new roman;width:100%"><tbody><tr style="height:15px"><td style="width:4%;"> </td><td style="width:4%;vertical-align:top;"> 1) </td><td style="vertical-align:top;"> Identification of the Contract: The Company identifies a contract with a customer when it enters into an agreement that creates enforceable rights and obligations. </td></tr><tr style="height:15px"><td> </td><td> </td><td> </td><td style="vertical-align:top;"> 2) </td><td style="vertical-align:top;"> Identification of Performance Obligations: The Company identifies distinct performance obligations within each contract, which represent promises to transfer goods or services to the customer. </td></tr><tr style="height:15px"><td> </td><td> </td><td> </td></tr><tr style="height:15px"><td> </td><td style="vertical-align:top;"> 3) </td><td style="vertical-align:top;"> Determination of Transaction Price: The Company determines the transaction price, which represents the amount of consideration to which it expects to be entitled in exchange for transferring promised goods or services to the customer, excluding any amounts collected on behalf of third parties. </td></tr><tr style="height:15px"><td> </td><td> </td><td> </td></tr><tr style="height:15px"><td> </td><td style="vertical-align:top;"> 4) </td><td style="vertical-align:top;"> Allocation of Transaction Price: The Company allocates the transaction price to each distinct performance obligation based on its standalone selling price. If the standalone selling price is not observable, the Company estimates it using an appropriate method. </td></tr><tr style="height:15px"><td> </td><td> </td><td> </td></tr><tr style="height:15px"><td> </td><td style="vertical-align:top;"> 5) </td><td style="vertical-align:top;"> Recognition of Revenue: Revenue is recognized when (or as) the Company satisfies a performance obligation by transferring a promised good or service to the customer. This typically occurs at a point in time or over time, depending on the nature of the performance obligation. </td></tr></tbody></table> Wholesale revenue and sales of own branded nutraceutical and pharmaceutical products The Company has contracts or signed partnership forms (usual in the wholesale sector of the pharma industry) with its customers, stipulating the enforceable rights and obligations. The Company is responsible for transferring the goods to the customer's location, which represents its sole performance obligation. Thus, the transaction price, which is predetermined in most of the products sold, is exclusively allocated to this performance obligation. Revenue is recognized at a single point in time, which is upon issuance of the corresponding sales invoice. The Company has assessed the impact of the items invoiced but not delivered to the customer's location as of December 31, 2023, and deemed that it had no material effect. Pharma manufacturing The Company has active contracts with its customers, stipulating the enforceable rights and obligations. The Company is responsible for the manufacturing and the packaging of specific products assigned by its customers, which represents its performance obligations to which the Company allocates the transaction price determined. The customers are responsible for providing the raw materials to the Company. Revenue is recognized over a period of time, which is during the production and packaging period of the respective products. As of December 31, 2023 there were no products or batches of products for which the production or packaging phase was in progress. Medihelm SA Commencing from January 1, 2023, and pursuant to the agreement with Medihelm, the exclusive distributor of the Company's own proprietary line of nutraceuticals, the Company considers the transaction price to be variable and records an estimate of the transaction price, subject to the constraint for variable consideration. The Company is basing the change in transaction price with the exclusive distributor through assessment of significant overdue receivables from the exclusive distributor, which the Company reassesses each reporting period. Through this assessment, the Company applied the "expected value" model under ASC 606-10-32-5 and had applied specific constraints to revenue due from the customer at the end of each reporting period. Following the application of the "expected value" model, the Company deferred an amount of $397,000 and recorded it against the sales to Medihelm for the year ended December 31, 2023. The Company does not consider that sales to any other customer include a variable component as of December 31, 2023. Stock-based Compensation The Company records stock-based compensation in accordance with ASC 718, Stock Compensation ("ASC 718") and Staff Accounting Bulletin No. 107 ("SAB 107") regarding its interpretation of ASC 718. ASC 718 requires the fair value of all stock-based employee compensation awarded to employees to be recorded as an expense over the related requisite service period. The Company values any employee or non-employee stock-based compensation at fair value using the Black-Scholes Option Pricing Model. The Company accounts for non-employee share-based awards in accordance with the measurement and recognition criteria of ASU 2018-07, "Compensation-Stock Compensation-Improvements to Nonemployee Share-Based Payment Accounting." Concentrations of Credit Risk Financial instruments that potentially subject the Company to concentrations of credit risk consist principally of cash investments and accounts receivable. The Company had no clients which contributed 10% or more of revenue and accounts receivable, respectively for the year ended December 31, 2023. Income Taxes <p

style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> The Company accounts for income taxes under the asset and liability method, as required by the accounting standard for income taxes ASC 740. Under this method, deferred tax assets and liabilities are recognized for the future tax consequences attributable to differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax basis, as well as net operating loss carryforwards. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled. The effect on deferred tax assets and liabilities of a change in tax rates is recognized in income in the period that includes the enactment date. The Company is liable for income taxes in Greece and the United Kingdom. The corporate income tax rate is 22% in Greece and 25% in the United Kingdom. Losses may also be subject to limitation under certain rules regarding change of ownership. We regularly review deferred tax assets to assess their potential realization and establish a valuation allowance for portions of such assets to reduce the carrying value if we do not consider it to be more likely than not that the deferred tax assets will be realized. Our review includes evaluating both positive (e.g., sources of taxable income) and negative (e.g., recent historical losses) evidence that could impact the realizability of our deferred tax assets. At December 31, 2023, we believe our United Kingdom and Greece deferred tax assets will not be realized, as such, we did not record a reversal on the full valuation approach we followed during the period ended December 31, 2022. Leases The Company accounts for leases in accordance with ASC 842. For all leases, the Company recognizes a right-of-use (ROU) asset and a lease liability on the balance sheet. The ROU asset represents the Company's right to use the underlying asset for the lease term, and the lease liability represents the obligation to make lease payments arising from the lease, both measured at the present value of future lease payments. Lease payments are recognized as an operating expense on a straight-line basis over the lease term. The interest on the lease liability and the amortization of the ROU asset are recognized separately in the income statement. Initial direct costs incurred by the Company in negotiating and securing leases are capitalized and amortized over the lease term on a straight-line basis. The assets and liabilities from operating and finance leases are recognized at the commencement date based on the present value of remaining lease payments over the lease term using the Company's secured incremental borrowing rates or implicit rates, when readily determinable. Short-term leases, which have an initial term of 12 months or less, are not recorded on the balance sheet. The Company's operating leases do not provide an implicit rate that can readily be determined. Therefore, we use a discount rate based on our incremental borrowing rate, which is determined using the average interest rate of our long-term debt on the date of inception. Retirement and Termination Benefits Under Greek labor law, employees are entitled to lump-sum compensation in the event of termination or retirement. The amount depends on the employee's work experience and renumeration as of the day of termination or retirement. If an employee remains with the company until full-benefit retirement, the employee is entitled to a lump-sum equal to 40% of the compensation to be received if the employee were to be dismissed on the same day. The Company periodically reviews the uncertainties and judgments related to the application of the relevant labor law regulations to determine retirement and termination benefits obligations of its Greek subsidiaries. The Company has evaluated the impact of these regulations and has identified a potential retirement and termination benefits liability. The amount of the liability as of December 31, 2023, and December 31, 2022, was $408,665 and $0, respectively, and has been recorded as a long-term liability within the consolidated balance sheets. The Company engaged an actuarial expert for the first time, during the period ended December 31, 2023, and thus the liability of $408,665 is the cumulative effect of the 2-year period ended December 31, 2023. The effect allocated to the prior period ended December 31, 2022, would have been $147,776. Basic and Diluted Net Loss per Common Share Basic income per share is calculated by dividing income available to common stockholders by the weighted average number of shares of common stock outstanding during the period. Diluted income per share is calculated by dividing income available to common stockholders by the weighted average number of common shares outstanding for the period and, when dilutive, potential shares from stock options and warrants to purchase common stock, using the treasury stock method. In accordance with ASC 260, Earnings Per Share, the following table reconciles basic shares outstanding to fully diluted shares outstanding. <table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;width:100%"><tbody><tr style="height:15px"><td> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="6" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"> Years Ended December 31, </td><td style="white-space: nowrap;"> </td></tr><tr style="height:15px"><td> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"> 2023 </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"> 2022 </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Weighted average number of common shares outstanding Basic </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">11,968,665</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">1,928,172</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Potentially dilutive common stock equivalents </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;"> </td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">-</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Weighted average number of common and equivalent shares outstanding – Diluted </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">11,968,665</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">1,928,172</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td></tr></tbody></table> Common stock equivalents are included in the diluted income per share calculation only when option exercise prices are lower than the average market price of the common shares for the period presented. The following table summarizes the potential shares of common stock that were excluded from the computation of diluted net loss per share for the years ended December 31, 2023 and 2022 as such shares would have had an anti-dilutive effect. <table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;width:100%"><tbody><tr style="height:15px"><td> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"> 2023 </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"> 2022 </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Common Stock Warrants </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">8,561,476</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">4,194,236</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Common Stock Options </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Convertible Debt </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">-</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">8,827</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Total </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">8,561,476</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-

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ASU 2023-09 is effective for fiscal years beginning after December 15, 2024 on a prospective basis, with the option to apply the standard retrospectively. Early adoption is permitted. The Company is currently evaluating this guidance to determine the impact it may have on its consolidated financial statements disclosures. In November 2023, the FASB issued ASU 2023-07, Segment Reporting: Improvements to Reportable Segment Disclosures. This guidance expands public entities' segment disclosures primarily by requiring disclosure of significant segment expenses that are regularly provided to the chief operating decision maker and included within each reported measure of segment profit or loss, an amount and description of its composition for other segment items, and interim disclosures of a reportable segment's profit or loss and assets. The guidance is effective for fiscal years beginning after December 15, 2023, and interim periods within fiscal years beginning after December 15, 2024, with early adoption permitted. The amendments are required to be applied retrospectively to all prior periods presented in an entity's financial statements. The Company is currently evaluating this guidance to determine the impact it may have on its consolidated financial statements related disclosures. In December 2022, the FASB issued ASU No. 2022-06, Deferral of the Sunset Date of Reference Rate Reform (Topic 848). Topic 848 provides optional expedients and exceptions for applying GAAP to transactions affected by reference rate (e.g., LIBOR) reform if certain criteria are met, for a limited period of time to ease the potential burden in accounting for (or recognizing the effects of) reference rate reform on financial reporting. The ASU deferred the sunset date of Topic 848 from December 31, 2022 to December 31, 2024. The ASU is effective as of December 21, 2022 through December 31, 2024. We continue to evaluate transactions or contract modifications occurring as a result of reference rate reform and determine whether to apply the optional guidance on an ongoing basis. We adopted ASU 2022-06 during 2022. The Company adopted this ASU on June 30, 2023. The adoption of this ASU did not have a material impact on the Company's accounting and disclosures. In March 2022, the FASB issued ASU 2022-02, Troubled Debt Restructurings and Vintage Disclosures. This ASU eliminates the accounting guidance for troubled debt restructurings by creditors that have adopted ASU 2016-13, Measurement of Credit Losses on Financial Instruments, which was adopted on January 1, 2020. The adoption of ASU 2016-13 did not have a material impact on the Company's consolidated financial statements. ASU 2022-02 also enhances the disclosure requirements for certain loan refinancing and restructurings by creditors when a borrower is experiencing financial difficulty. In addition, the ASU amends the guidance on vintage disclosures to require entities to disclose current period gross write-offs by year of origination for financing receivables and net investments in leases within the scope of ASC 326-20. The ASU is effective for annual periods beginning after December 15, 2022, including interim periods within those fiscal years. Adoption of the ASU would be applied prospectively. Early adoption is also permitted, including adoption in an interim period. This ASU was adopted on January 1, 2023, which resulted in no cumulative-effect adjustment to retained earnings. In October 2021, the FASB issued ASU 2021-08, Business Combinations (Topic 805): Accounting for Contract Assets and Contract Liabilities from Contracts with Customers, which requires contract assets and contract liabilities (i.e., deferred revenue) acquired in a business combination to be recognized and measured by the acquirer on the acquisition date in accordance with ASC 606, Revenue from Contracts with Customers, as if it had originated the contracts. The new guidance creates an exception to the general recognition and measurement principles of ASC 805, Business Combinations. The new guidance should be applied prospectively and is effective for all public business entities for fiscal years beginning after December 15, 2022 and include interim periods. The Company adopted this ASU which resulted in no impact on the Company's consolidated financial statements. Management does not believe that any recently issued, but not effective, accounting standards, if currently adopted, would have a material effect on the Company's consolidated financial statements. The accompanying consolidated financial statements have been prepared in accordance with U.S. GAAP. Our consolidated accounts include our accounts and the accounts of our wholly owned subsidiaries, SkyPharm S.A., Decahedron Ltd., Cosmofarm S.A., Cana Laboratories Holding (Cyprus) Limited and ZipDoctor Inc. The Group's financial statements are prepared in accordance with U.S. GAAP. The consolidated financial statements reflect the consolidation of all entities in which the Company has control, as determined by the ability to direct the activities that significantly affect the entities' economic performance. All significant intercompany balances and transactions have been eliminated. The preparation of the consolidated financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates. On February 24, 2022, Russian forces launched significant military action against Ukraine. There continues to be sustained conflict and disruption in the region, which is expected to endure for the foreseeable future. We do not conduct any commercial transactions with either Ukraine or Russia and the Company and, as such, is not aware of any specific event or circumstance that would require an update to its estimates or judgments or a revision of the carrying value of its assets or liabilities as of the date of issuance of this Annual Report on Form 10-K. Such political issues and conflicts could have a material adverse effect on our results of operations and financial condition if they escalate in areas in which we do business. In addition, changes in and adverse actions by governments in foreign markets in which we do business could have a material adverse effect on our results of operations and financial condition. In June 2016, the FASB issued ASU 2016-13, Financial Instruments—Credit Losses (Topic 326): Measurement of Credit Losses of Financial Instruments, which amends the requirement on the measurement and recognition of expected credit losses for financial assets held. Furthermore, amendments ASU 2019-10 and ASU 2019-11 provided additional clarification for implementing ASU 2016-13. ASU 2016-13 is effective for the Company beginning January 1, 2023, with early adoption permitted. The Company adopted the standard on January 1, 2023, and the standard did not have a material impact on the Company's consolidated financial statements and related disclosures. The Company is exposed to credit losses primarily through sales to its customers and the loans that it has provided. The Company assesses each customer's/ borrower's ability to pay, and a credit loss estimate by conducting a credit review which includes consideration of established credit rating, or an internal assessment of the customer's creditworthiness based on an analysis of their payment history when a credit rating is not available. The Company monitors credit exposure through active review of customer balances. The Company's expected credit loss ("ECL) methodology for accounts receivable is developed through consideration of factors including, but not limited to, historical collection experience, current customer credit ratings, current customer financial condition, current and future economic and market conditions, and age of the receivables. More specifically, the Company assesses a number of customers with significant long outstanding balances on an individual basis, applying different credit loss percentages to them, and subsequently summarizes the ones not included in the individual analysis, groups them based on their rating (decided based on the factors described above) and applies specific credit loss percentages to each group. The Company has elected to follow the simplified ECL approach and for the period ended December 31, 2023 applied a 5% loss rate to all balances outstanding for more than 90 days and 1% loss rate to the total outstanding balance. The charges related to credit losses are included in "General and administrative expenses" and are recorded in the period that the outstanding receivables are determined to be doubtful. Account balances are written-off against the allowance when they are deemed uncollectible. The functional currency of the Company's subsidiaries is the Euro and British Pound. For financial reporting purposes, both the Euro ("EUR") and British Pound ("GBP") have been translated into United States dollars ($) and/or ("USD") as the reporting currency. Assets and liabilities are translated at the exchange rate in effect at the balance sheet date. Revenues and expenses are translated at the average rate of exchange prevailing during the reporting period. Equity transactions are translated at each historical transaction date spot rate. Translation adjustments arising from the use of different exchange rates from period to period are included as a component of stockholders' equity (deficit) as "Accumulated other comprehensive income (loss)". Gains and losses resulting from foreign currency transactions are included in the statements of operations and comprehensive loss as other comprehensive loss. There have been no significant fluctuations in the exchange rate for the conversion of EUR or GBP to USD after the balance sheet date. Assets and liabilities denominated in foreign currencies are translated into the functional currency at the exchange rates prevailing at the consolidated balance sheet date with any transaction gains and losses that arise from exchange rate fluctuations on transactions denominated in a currency other than the functional currency included in the consolidated results of operations as incurred. As of December 31, 2023 and 2022, the exchange rates used to translate amounts in Euros into USD and British Pounds into USD for the purposes of preparing the consolidated financial statements were as follows: <table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;width:100%"><tbody><tr style="height:15px"><td> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"> December 31, 2023 </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"> December 31, 2022 </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td></tr><tr style="height:15px"><td style="vertical-align:top;"> Exchange rate on balance sheet dates </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" colspan="2" style="width:9%;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" colspan="2" style="width:9%;"> </td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> EUR: USD exchange rate </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">1.1062</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">1.0698</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> GBP: USD exchange rate </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">1.2743</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">1.2077</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;"><p style="font-size:10pt;font-family:times new

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style="width:9%;vertical-align:bottom;text-align:right;">1.0534</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> EUR: USD exchange rate </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">1.0817</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">1.2440</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">1.2371</td><td style="width:1%;white-space: nowrap;"> </td></tr></tbody></table>1.10621.06981.27431.20771.08171.05341.24401.2371 For purposes of the statement of cash flows, the Company considers all highly liquid investments purchased with an original maturity of three months or less to be cash equivalents. As of December 31, 2023 and December 31, 2022, there were no cash equivalents. The Company maintains bank accounts in the United States denominated in U.S. Dollars, in Greece denominated in Euros, U.S. Dollars and Great Britain Pounds (British Pounds Sterling), and in Bulgaria denominated in Euros. The Company also maintains bank accounts in the United Kingdom, denominated in Euros and Great Britain Pounds (British Pounds Sterling). As of December 31, 2023 and 2022, the aggregate amount in these foreign accounts were $1,047,738 and $831,793, respectively. Additionally, as of December 31, 2023 and 2022, the Company had cash on hand in the amount of $48,590 and $15,690, respectively. 8317934859015690 Certain reclassifications have been made in the Company's financial statements of the prior year to conform with current year presentation. As of December 31, 2022, $421,302, $322,010, $120,294 and $66,401 (an aggregate total of $930,006) was reclassified from "Prepaid expenses and other current assets," "Other assets," "Accounts receivable - related party," and "Prepaid expenses and other current assets - related party," respectively to "Accounts receivable, net". Moreover, $248,678 was reclassified from "Financing lease right-of-use asset" to "Operating lease right-of-use asset" and $247,595 was reclassified from Financing Lease Liabilities to Operating Lease Liabilities as of the year ended, December 31, 2022. Finally, an amount of $1,704,751 was reclassified from "Accounts payable and accrued expenses" to "Other current liabilities" as of the year ended, December 31, 2022. These reclassifications had no impact on earnings or stockholders' equity. 9300062486782475951784751 Accounts receivable are stated at their net realizable value. The allowance for credit losses against gross accounts receivable reflects the best estimate of probable losses inherent in the receivables' portfolio determined on the basis of historical experience, specific allowances for known troubled accounts and other currently available information. As of December 31, 2023 and 2022, the Company's allowance for credit losses was $19,686,091 and $7,309,311, respectively. Below is the summary of changes in the allowance for doubtful accounts:</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;width:100%"><tbody><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">December 31, </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">2023 </p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" colspan="2" style="width:9%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Balance as of January 1, 2023 </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">7,309,311</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Provisions for credit losses </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell"

style="width:9%;vertical-align:bottom;text-align:right;">11,850,788</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Write-offs </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Foreign exchange adjustments </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">525,992</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Other adjustments </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Balance as of December 31, 2023 </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">19,686,091</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr></tbody></table>19686091<table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;width:100%"><tbody><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">December 31, </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">2023 </p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" colspan="2" style="width:9%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Balance as of January 1, 2023 </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">7,309,311</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Provisions for credit losses </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">11,850,788</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Write-offs </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Foreign exchange adjustments </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">525,992</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Other adjustments </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Balance as of December 31, 2023 </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">19,686,091</td><td style="width:1%;white-space: nowrap;"> </td></tr></tbody></table>730931111850788052599201968609l The Company pays Value Added Tax (“VAT”) or similar taxes (“input VAT”), income taxes, and other taxes within the normal course of its business in most of the countries in which it operates related to the procurement of merchandise and/or services it acquires and/or on sales and taxable income. The Company also collects VAT or similar taxes on behalf of the government (“output VAT”) for merchandise and/or services it sells. If the output VAT exceeds the input VAT, this creates a VAT payable to the government. If the input VAT exceeds the output VAT, this creates a VAT receivable from the government. The VAT tax return is filed on a monthly basis offsetting the payables against the receivables. In observance of EU regulations for intra-EU cross-border sales, our subsidiaries in Greece, SkyPharm and Cosmofarm, do not charge VAT for sales to wholesale drug distributors registered in other European Union member states. As of December 31, 2023 and 2022, the Company had a VAT net receivable balance of $187,512 and a net receivable balance of $79,373 respectively, recorded in the consolidated balance sheet as prepaid expenses and other current assets and accounts payable and accrued expenses, respectively. 18751279373 Inventory is stated at the lower-of-cost or net realizable value using the weighted average method. Inventory consists primarily of finished goods and packaging materials, i.e., packaged pharmaceutical products and the wrappers and containers they are sold in. A periodic inventory system is maintained by 100% count. Inventory is replaced periodically to maintain the optimum stock on hand available for immediate shipment. The Company writes down inventories to net realizable value based on physical condition, expiration date, current market conditions, as well as forecasted demand. The Company’s inventories are not highly susceptible to obsolescence. Many of the Company’s inventory items are eligible for return to our suppliers when pre-agreed product requirements, including, but not limited to, physical condition and expiration date, are not met. No significant judgments have been applied in estimating the selling price of our inventory. Property and equipment are stated at cost, less accumulated depreciation. Depreciation is calculated on a straight-line basis over the useful lives (except for leasehold improvements which are depreciated over the lesser of the lease term or the useful life) of the assets as follows: <table cellpadding="0" style="border-spacing:0;font-size:10pt;width:100%"><tbody><tr style="height:15px"><td></td><td> </td><td colspan="2" style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;"> Estimated Useful Life </td><td></td></tr><tr style="height:15px;background-color:#cceeff"><td style="width:77%;"> Leasehold improvements and technical works </td><td style="width:1%;"> </td><td style="width:1%;"></td><td style="width:20%;vertical-align:bottom;"> Lesser of lease term or 25 years </td><td style="width:1%;"></td></tr><tr style="height:15px;background-color:#ffffff"><td style="width:77%;"> Buildings </td><td style="width:1%;"> </td><td style="width:1%;"> </td><td style="width:20%;vertical-align:bottom;"> 25-30 years </td><td style="width:1%;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td> Vehicles </td><td></td><td> </td><td> 6 years </td><td></td></tr><tr style="height:15px;background-color:#ffffff"><td> Machinery </td><td></td><td> </td><td> 20 years </td><td></td></tr><tr style="height:15px;background-color:#cceeff"><td> Furniture, fixtures and equipment </td><td> </td><td style="vertical-align:bottom;"> 5-10 years </td><td> </td></tr><tr style="height:15px;background-color:#ffffff"><td> Computers and software </td><td> </td><td></td><td style="vertical-align:bottom;"> 3-5 years </td><td></td></tr></tbody></table> Depreciation expense was $353,043 and $70,109 for the years ended December 31, 2023 and 2022, respectively. Property and Equipment additions Property and Equipment additions are recognized as assets when it is probable that future economic benefits associated with the asset will flow to the entity and the cost of the asset can be measured reliably. Additions are initially measured at cost, which includes all costs directly attributable to bringing the asset to its working condition and location for its intended use. This may include purchase price, freight, installation, and any directly attributable professional fees. They are capitalized if their cost exceeds a certain threshold. The threshold is determined based on materiality considerations. Costs below the threshold are typically expensed as incurred. After initial recognition, additions are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is calculated systematically over the estimated useful life of the asset. They are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. If the carrying amount exceeds the recoverable amount, an impairment loss is recognized, and the carrying amount of the asset is adjusted accordingly. Borrowing costs directly attributable to the acquisition, construction, or production of qualifying assets, including Property and Equipment additions, are capitalized as part of the cost of those assets. <table cellpadding="0" style="border-spacing:0;font-size:10pt;width:100%"><tbody><tr style="height:15px"><td></td><td> </td><td colspan="2" style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;"> Estimated Useful Life </td><td></td></tr><tr style="height:15px;background-color:#cceeff"><td style="width:77%;"> Leasehold improvements and technical works </td><td style="width:1%;"> </td><td style="width:1%;"></td><td style="width:20%;vertical-align:bottom;"> Lesser of lease term or 25 years </td><td style="width:1%;"></td></tr><tr style="height:15px;background-color:#ffffff"><td style="width:77%;"> Buildings </td><td style="width:1%;"> </td><td style="width:1%;"> </td><td style="width:20%;vertical-align:bottom;"> 25-30 years </td><td style="width:1%;"> </td></tr><tr

style="height:15px;background-color:#ceceff"><td> Vehicles </td><td></td><td> </td><td> 6 years </td><td></td></tr><tr style="height:15px;background-color:#ffffff"><td> Machinery </td><td></td><td> </td><td> 20 years </td><td></td></tr><tr style="height:15px;background-color:#ceceff"><td> Furniture, fixtures and equipment </td><td> </td><td></td><td style="vertical-align:bottom;"> 5-10 years </td><td> </td></tr><tr style="height:15px;background-color:#ffffff"><td> Computers and software </td><td> </td><td></td><td style="vertical-align:bottom;"> 3-5 years </td><td></td></tr></tbody></table>Lesser of lease term or 25 yearsP25YP30YP6YP20YP5YP10YP3YP5Y35304370109 In accordance with ASC 360-10, Long-lived Assets, property and equipment and intangible assets are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. Recoverability of long-lived assets to be held and used is measured by a comparison of the carrying amount of an asset to the estimated undiscounted future cash flows expected to be generated by the asset. If the carrying amount of an asset exceeds its estimated undiscounted future cash flows, an impairment charge is recognized by the amount by which the carrying amount of the asset exceeds the fair value of the assets. Fair value is generally determined using the asset's expected future discounted cash flows or market value, if readily determinable. For the years ended December 31, 2023 and 2022, the Company had no impairment of long-lived assets. The Company periodically reviews the carrying value of intangible assets not subject to amortization, including goodwill, to determine whether impairment may exist. Goodwill and certain intangible assets are assessed annually, or when certain triggering events occur, for impairment using fair value measurement techniques. These events could include a significant change in the business climate, legal factors, a decline in operating performance, competition, sale or disposition of a significant portion of the business, or other factors. First, under step 0, we determine whether it is more likely than not that the fair value of the reporting unit is less than the carrying amount. Following, if step 0 fails, goodwill impairment is determined using a two-step process. The first step of the goodwill impairment test is used to identify potential impairment by comparing the fair value of a reporting unit with its carrying amount, including goodwill. The Company uses level 3 inputs and a discounted cash flow methodology to estimate the fair value of a reporting unit. A discounted cash flow analysis requires one to make various judgmental assumptions including assumptions about future cash flows, growth rates, and discount rates. The assumptions about future cash flows and growth rates are based on the Company's budget and long-term plans. Discount rate assumptions are based on an assessment of the risk inherent in the respective reporting units. If the fair value of a reporting unit exceeds its carrying amount, goodwill of the reporting unit is considered not impaired and the second step of the impairment test is unnecessary. If the carrying amount of a reporting unit exceeds its fair value, the second step of the goodwill impairment test is performed to measure the amount of impairment loss, if any. The second step of the goodwill impairment test compares the implied fair value of the reporting unit's goodwill with the carrying amount of that goodwill. If the carrying amount of the reporting unit's goodwill exceeds the implied fair value of that goodwill, an impairment loss is recognized in an amount equal to that excess. The implied fair value of goodwill is determined in the same manner as the amount of goodwill recognized in a business combination. That is, the fair value of the reporting unit is allocated to all of the assets and liabilities of that unit (including any unrecognized intangible assets) as if the reporting unit had been acquired in a business combination and the fair value of the reporting unit was the purchase price paid to acquire the reporting unit. On December 19, 2018, as a result of the acquisition of Cosmofarm, the Company recorded $49,697 of goodwill. Intangible assets with definite useful lives are recorded on the basis of cost and are amortized on a straight-line basis over their estimated useful lives. The Company uses a useful life of 5 years for an import/export license and a useful life of ten years for the pharmaceutical and nutraceutical products licenses included in Note 4 as "Licenses". A useful life of ten years is also used for the platforms included in Note 4 as "Software" and the customer bases. The Company evaluates the remaining useful life of intangible assets annually to determine whether events and circumstances warrant a revision to the remaining amortization period. If the estimate of the intangible asset's remaining useful life is changed, the remaining carrying amount of the intangible asset will be amortized prospectively over that revised remaining useful life. As of December 31, 2023, no revision to the remaining amortization period of the intangible assets was made. Amortization expense was $239,841 and $33,085 for the years ended December 31, 2023 and 2022, respectively. 4969723984133085 For those investments in common stock or in-substance common stock in which the Company has the ability to exercise significant influence over the operating and financial policies of the investee, the investment is accounted for under the equity method. The Company records its share in the earnings of the investee and is included in "Equity earnings of affiliate" in the consolidated statement of operations. The Company assesses its investment for other-than-temporary impairment when events or changes in circumstances indicate that the carrying amount of the investment might not be recoverable and recognizes an impairment loss to adjust the investment to its then current fair value. Investments in equity securities are accounted for at fair value with changes in fair value recognized in net income (loss). Equity securities are classified as short-term or long-term based on the nature of the securities and their availability to meet current operating requirements. Equity securities that are readily available for sale in current operations are reported as a component of current assets in the accompanying consolidated balance sheets. Equity securities that are not considered available for use in current operations would be reported as a component of long-term assets in the accompanying consolidated balance sheets. For equity securities with no readily determinable fair value, the Company elects a measurement alternative to fair value. Under this alternative, the Company measures the investments at cost, less any impairment, and adjusted for changes resulting from observable price changes in transactions for identical or similar investments of the investee. The election to use the measurement alternative is made for each eligible investment. As of December 31, 2023, investments consisted of (i) 3,000,000 shares, which traded at a closing price of $0 per share or a value of $0 of ICC International Cannabis Corp and (ii) 16,666 shares which traded at a closing price of $0.70 per share or value of $11,596 of National Bank of Greece. Additionally, the Company has $8,479 in equity securities of Pancreta Bank, which are revalued annually. As of December 31, 2022, investments consisted of (i) 3,000,000 shares, which traded at a closing price of $0 per share or a value of $0 of ICC International Cannabis Corp and (ii) 16,666 shares which traded at a closing price of $0.40 per share or value of $6,681 of National Bank of Greece. Additionally, the Company has $8,200 in equity securities of Pancreta Bank, which are revalued annually. See Note 2 for additional investments in equity securities. </p>3000000000166660.7011596847930000000166660.4066818200<p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The Company applies ASC 820, Fair Value Measurements and Disclosures, ("ASC 820"), for assets and liabilities measured at fair value on a recurring basis. ASC 820 establishes a common definition for fair value to be applied to existing generally accepted accounting principles that require the use of fair value measurements establishes a framework for measuring fair value and expands disclosure about such fair value measurements. </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">ASC 820 defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Additionally, ASC 820 requires the use of valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs. These inputs are prioritized below:</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Level 1: Observable inputs such as quoted prices (unadjusted) in active markets for identical assets or liabilities.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Level 2: Inputs other than quoted prices that are observable, either directly or indirectly. These include quoted prices for similar assets or liabilities in active markets and quoted prices for identical or similar assets or liabilities in markets that are not active.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Level 3: Unobservable inputs in which little or no market data exists, therefore developed using estimates and assumptions developed by us, which reflect those that a market participant would use.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The following table presents assets that are measured and recognized at fair value as of December 31, 2023 and 2022, on a recurring basis:</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;width:100%"><tbody><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="10" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; 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The Company did not elect the fair value options for any of its qualifying financial instruments. Our financials also included the following financial instruments as of December 31, 2023: cash, accounts receivable, inventory, prepaid expenses, loans receivable, accounts payable, notes payable and lines of credit. Except for the loans receivable which carry fixed interest rates, the carrying value of the remaining instruments, approximates fair value due to their short-term nature. <table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;width:100%"><tbody><tr style="height:15px"><td> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="10" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"> December 31, 2023 </td><td style="white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="width:9%;vertical-align:bottom;text-align:center;"> Total Carrying </td><td style="white-space: nowrap;"> </td></tr><tr style="height:15px"><td> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"> Level 1 </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"> Level 2 </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"> Level 3 </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"> Value </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Marketable securities – ICC International Cannabis Corp. </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"><p

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FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Value</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Marketable securities – ICC International Cannabis Corp.</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Marketable securities – National Bank of Greece</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">6,681</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">6,681</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">6,681</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">6,681</td></tr></tbody></table>0000115960011596115961159600006681006681668166816681 Derivative financial instruments are recorded in the accompanying consolidated balance sheets at fair value in accordance with ASC 815. When the Company enters into a financial instrument such as a debt or equity agreement (the "host contract"), the Company assesses whether the economic characteristics of any embedded features are clearly and closely related to the primary economic characteristics of the remainder of the host contract. When it is determined that (i) an embedded feature possesses economic characteristics that are not clearly and closely related to the primary economic characteristics of the host contract, and (ii) a separate, stand-alone instrument with the same terms would meet the definition of a financial derivative instrument, then the embedded feature is bifurcated from the host contract and accounted for as a derivative instrument. The estimated fair value of the derivative feature is recorded in the accompanying consolidated balance sheets separately from the carrying value of the host contract. Subsequent changes in the estimated fair value of derivatives are recorded as a gain or loss in the Company's consolidated statements of operations. The Company receives prepayments from certain customers for pharmaceutical products prior to those customers taking possession of the Company's products. The Company records these receipts as current liabilities until it has met all the criteria for recognition of revenue including passing control of the products to its customer, at such point, the Company will reduce the customer advances balance and credit the Company's revenues. In accordance with ASC Topic 606, Revenue from Contracts with Customers ("ASC 606"), the Company uses a five-step model for recognizing revenue by applying the following steps: <table cellpadding="0" style="border-spacing:0;text-align:justify;font:10pt times new roman;width:100%"><tbody><tr style="height:15px"><td style="width:4%;"> </td><td style="width:4%;vertical-align:top;"> 1) </td><td style="vertical-align:top;"> Identification of the Contract: The Company identifies a contract with a customer when it enters into an agreement that creates enforceable rights and obligations. </td></tr><tr style="height:15px"><td> </td><td> </td><td> </td></tr><tr style="height:15px"><td> </td><td style="vertical-align:top;"> 2) </td><td style="vertical-align:top;"> Identification of Performance Obligations: The Company identifies distinct performance obligations within each contract, which represent promises to transfer goods or services to the customer. </td></tr><tr style="height:15px"><td> </td><td> </td><td> </td></tr><tr style="height:15px"><td> </td><td style="vertical-align:top;"> 3) </td><td style="vertical-align:top;"> Determination of Transaction Price: The Company determines the transaction price, which represents the amount of consideration to which it expects to be entitled in exchange for transferring promised goods or services to the customer, excluding any amounts collected on behalf of third parties. </td>

</tr><tr style="height:15px"><td> </td><td> </td><td> </td></tr><tr style="height:15px"><td> </td><td style="vertical-align:top;"> 4) </td><td style="vertical-align:top;"> Allocation of Transaction Price: The Company allocates the transaction price to each distinct performance obligation based on its standalone selling price. If the standalone selling price is not observable, the Company estimates it using an appropriate method. </td></tr><tr style="height:15px"><td> </td><td> </td><td> </td></tr><tr style="height:15px"><td> </td><td style="vertical-align:top;"> 5) </td><td style="vertical-align:top;"> Recognition of Revenue: Revenue is recognized when (or as) the Company satisfies a performance obligation by transferring a promised good or service to the customer. This typically occurs at a point in time or over time, depending on the nature of the performance obligation. </td></tr></tbody></table> Wholesale revenue and sales of own branded nutraceutical and pharmaceutical products The Company has contracts or signed partnership forms (usual in the wholesale sector of the pharma industry) with its customers, stipulating the enforceable rights and obligations. The Company is responsible for transferring the goods to the customer's location, which represents its sole performance obligation. Thus, the transaction price, which is predetermined in most of the products sold, is exclusively allocated to this performance obligation. Revenue is recognized at a single point in time, which is upon issuance of the corresponding sales invoice. The Company has assessed the impact of the items invoiced but not delivered to the customer's location as of December 31, 2023, and deemed that it had no material effect.   Pharma manufacturing The Company has active contracts with its customers, stipulating the enforceable rights and obligations. The Company is responsible for the manufacturing and the packaging of specific products assigned by its customers, which represents its performance obligations to which the Company allocates the transaction price determined. The customers are responsible for providing the raw materials to the Company. Revenue is recognized over a period of time, which is during the production and packaging period of the respective products. As of December 31, 2023 there were no products or batches of products for which the production or packaging phase was in progress.   Medihelm SA   Commencing from January 1, 2023, and pursuant to the agreement with Medihelm, the exclusive distributor of the Company's own proprietary line of nutraceuticals, the Company considers the transaction price to be variable and records an estimate of the transaction price, subject to the constraint for variable consideration. The Company is basing the change in transaction price with the exclusive distributor through assessment of significant overdue receivables from the exclusive distributor, which the Company reassesses each reporting period. Through this assessment, the Company applied the "expected value" model under ASC 606-10-32-5 and had applied specific constraints to revenue due from the customer at the end of each reporting period. Following the application of the "expected value" model, the Company deferred an amount of $397,000 and recorded it against the sales to Medihelm for the year ended December 31, 2023. The Company does not consider that sales to any other customer include a variable component as of December 31, 2023. 397000 The Company records stock-based compensation in accordance with ASC 718, Stock Compensation ("ASC 718") and Staff Accounting Bulletin No. 107 ("SAB 107") regarding its interpretation of ASC 718. ASC 718 requires the fair value of all stock-based employee compensation awarded to employees to be recorded as an expense over the related requisite service period. The Company values any employee or non-employee stock-based compensation at fair value using the Black-Scholes Option Pricing Model. The Company accounts for non-employee share-based awards in accordance with the measurement and recognition criteria of ASU 2018-07, "Compensation-Stock Compensation-Improvements to Nonemployee Share-Based Payment Accounting." Financial instruments that potentially subject the Company to concentrations of credit risk consist principally of cash investments and accounts receivable. The Company had no clients which contributed 10% or more of revenue and accounts receivable, respectively for the year ended December 31, 2023. The Company accounts for income taxes under the asset and liability method, as required by the accounting standard for income taxes ASC 740. Under this method, deferred tax assets and liabilities are recognized for the future tax consequences attributable to differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax basis, as well as net operating loss carryforwards. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled. The effect on deferred tax assets and liabilities of a change in tax rates is recognized in income in the period that includes the enactment date.   The Company is liable for income taxes in Greece and the United Kingdom. The corporate income tax rate is 22% in Greece and 25% in the United Kingdom. Losses may also be subject to limitation under certain rules regarding change of ownership.   We regularly review deferred tax assets to assess their potential realization and establish a valuation allowance for portions of such assets to reduce the carrying value if we do not consider it to be more likely than not that the deferred tax assets will be realized. Our review includes evaluating both positive (e.g., sources of taxable income) and negative (e.g., recent historical losses) evidence that could impact the realizability of our deferred tax assets. At December 31, 2023, we believe our United Kingdom and Greece deferred tax assets will not be realized, as such, we did not record a reversal on the full valuation approach we followed during the period ended December 31, 2022. 0.220.25 The Company accounts for leases in accordance with ASC 842. For all leases, the Company recognizes a right-of-use (ROU) asset and a lease liability on the balance sheet. The ROU asset represents the Company's right to use the underlying asset for the lease term, and the lease liability represents the obligation to make lease payments arising from the lease, both measured at the present value of future lease payments. Lease payments are recognized as an operating expense on a straight-line basis over the lease term. The interest on the lease liability and the amortization of the ROU asset are recognized separately in the income statement. Initial direct costs incurred by the Company in negotiating and securing leases are capitalized and amortized over the lease term on a straight-line basis. The assets and liabilities from operating and finance leases are recognized at the commencement date based on the present value of remaining lease payments over the lease term using the Company's secured incremental borrowing rates or implicit rates, when readily determinable. Short-term leases, which have an initial term of 12 months or less, are not recorded on the balance sheet. The Company's operating leases do not provide an implicit rate that can readily be determined. Therefore, we use a discount rate based on our incremental borrowing rate, which is determined using the average interest rate of our long-term debt on the date of inception. Under Greek labor law, employees are entitled to lump-sum compensation in the event of termination or retirement. The amount depends on the employee's work experience and renumeration as of the day of termination or retirement. If an employee remains with the company until full-benefit retirement, the employee is entitled to a lump-sum equal to 40% of the compensation to be received if the employee were to be dismissed on the same day. The Company periodically reviews the uncertainties and judgments related to the application of the relevant labor law regulations to determine retirement and termination benefits obligations of its Greek subsidiaries. The Company has evaluated the impact of these regulations and has identified a potential retirement and termination benefits liability. The amount of the liability as of December 31, 2023, and December 31, 2022, was $408,665 and $0, respectively, and has been recorded as a long-term liability within the consolidated balance sheets. The Company engaged an actuarial expert for the first time, during the period ended December 31, 2023, and thus the liability of $408,665 is the cumulative effect of the 2-year period ended December 31, 2023. The effect allocated to the prior period ended December 31, 2022, would have been $147,776. 4086650408665147776 Basic income per share is calculated by dividing income available to common stockholders by the weighted average number of shares of common stock outstanding during the period. Diluted income per share is calculated by dividing income available to common stockholders by the weighted average number of common shares outstanding for the period and, when dilutive, potential shares from stock options and warrants to purchase common stock, using the treasury stock method. In accordance with ASC 260, Earnings Per Share, the following table reconciles basic shares outstanding to fully diluted shares outstanding. <table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;width:100%"><tbody><tr style="height:15px"><td> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="6" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"> Years Ended December 31, </td><td style="white-space: nowrap;"> </td></tr><tr style="height:15px"><td> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"> 2023 </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"> 2022 </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Weighted average number of common shares outstanding Basic </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">11,968,665</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">1,928,172</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Potentially dilutive common stock equivalents </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;"> </td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">-</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Weighted average number of common and equivalent shares outstanding – Diluted </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">11,968,665</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">1,928,172</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td></tr></tbody></table> Common stock

equivalents are included in the diluted income per share calculation only when option exercise prices are lower than the average market price of the common shares for the period presented. The following table summarizes the potential shares of common stock that were excluded from the computation of diluted net loss per share for the years ended December 31, 2023 and 2022 as such shares would have had an anti-dilutive effect: <table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;width:100%"><tbody><tr style="height:15px"><td> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"> 2023 </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"> 2022 </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Common Stock Warrants </td><td style="width:1%;white-space: nowrap;"> </td><td 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This guidance is intended to enhance the transparency and decision-usefulness of

income tax disclosures. The amendments in ASU 2023-09 address investor requests for enhanced income tax information primarily through changes to disclosure regarding rate reconciliation and income taxes paid both in the U.S. and in foreign jurisdictions. ASU 2023-09 is effective for fiscal years beginning after December 15, 2024 on a prospective basis, with the option to apply the standard retrospectively. Early adoption is permitted. The Company is currently evaluating this guidance to determine the impact it may have on its consolidated financial statements disclosures. In November 2023, the FASB issued ASU 2023-07, Segment Reporting: Improvements to Reportable Segment Disclosures. This guidance expands public entities' segment disclosures primarily by requiring disclosure of significant segment expenses that are regularly provided to the chief operating decision maker and included within each reported measure of segment profit or loss, an amount and description of its composition for other segment items, and interim disclosures of a reportable segment's profit or loss and assets. The guidance is effective for fiscal years beginning after December 15, 2023, and interim periods within fiscal years beginning after December 15, 2024, with early adoption permitted. The amendments are required to be applied retrospectively to all prior periods presented in an entity's financial statements. The Company is currently evaluating this guidance to determine the impact it may have on its consolidated financial statements related disclosures. In December 2022, the FASB issued ASU No. 2022-06, Deferral of the Sunset Date of Reference Rate Reform (Topic 848). Topic 848 provides optional expedients and exceptions for applying GAAP to transactions affected by reference rate (e.g., LIBOR) reform if certain criteria are met, for a limited period of time to ease the potential burden in accounting for (or recognizing the effects of) reference rate reform on financial reporting. The ASU deferred the sunset date of Topic 848 from December 31, 2022 to December 31, 2024. The ASU is effective as of December 21, 2022 through December 31, 2024. We continue to evaluate transactions or contract modifications occurring as a result of reference rate reform and determine whether to apply the optional guidance on an ongoing basis. We adopted ASU 2022-06 during 2022. The Company adopted this ASU on June 30, 2023. The adoption of this ASU did not have a material impact on the Company's accounting and disclosures. In March 2022, the FASB issued ASU 2022-02, Troubled Debt Restructurings and Vintage Disclosures. This ASU eliminates the accounting guidance for troubled debt restructurings by creditors that have adopted ASU 2016-13, Measurement of Credit Losses on Financial Instruments, which was adopted on January 1, 2020. The adoption of ASU 2016-13 did not have a material impact on the Company's consolidated financial statements. ASU 2022-02 also enhances the disclosure requirements for certain loan refinancing and restructurings by creditors when a borrower is experiencing financial difficulty. In addition, the ASU amends the guidance on vintage disclosures to require entities to disclose current period gross write-offs by year of origination for financing receivables and net investments in leases within the scope of ASC 326-20. The ASU is effective for annual periods beginning after December 15, 2022, including interim periods within those fiscal years. Adoption of the ASU would be applied prospectively. Early adoption is also permitted, including adoption in an interim period. This ASU was adopted on January 1, 2023, which resulted in no cumulative-effect adjustment to retained earnings. In October 2021, the FASB issued ASU 2021-08, Business Combinations (Topic 805): Accounting for Contract Assets and Contract Liabilities from Contracts with Customers, which requires contract assets and contract liabilities (i.e., deferred revenue) acquired in a business combination to be recognized and measured by the acquirer on the acquisition date in accordance with ASC 606, Revenue from Contracts with Customers, as if it had originated the contracts. The new guidance creates an exception to the general recognition and measurement principles of ASC 805, Business Combinations. The new guidance should be applied prospectively and is effective for all public business entities for fiscal years beginning after December 15, 2022 and include interim periods. The Company adopted this ASU which resulted in no impact on the Company's consolidated financial statements. Management does not believe that any recently issued, but not effective, accounting standards, if currently adopted, would have a material effect on the Company's consolidated financial statements. NOTE 3 –EQUITY METHOD INVESTMENTS Distribution and Equity Agreement On March 19, 2018, the Company entered into a Distribution and Equity Acquisition Agreement with Marathon Global Inc. ("Marathon"), a company incorporated in the Province of Ontario, Canada. Marathon was formed to be a global supplier of cannabis, cannabidiol (CBD) and/or any cannabis extract products, extracts, ancillaries and derivatives (collectively, the "Products"). The Company was appointed the exclusive distributor of the Products initially throughout Europe and on a non-exclusive basis wherever else lawfully permitted. The Company has no present intention to distribute any Products under this Agreement in the United States or otherwise participate in cannabis operations in the United States. The Company intended to await further clarification from the U.S. Government on cannabis regulation prior to determining whether to enter the domestic market. The above transaction closed on May 22, 2018 after the due diligence period, following which the Company received: (a) a 33 1/3% equity interest or 5 million shares in Marathon as partial consideration for the Company's distribution services; and (b) received cash of CAD $2,000,000, subject to repayment in common shares of the Company if it failed to meet certain performance milestones. The Company was entitled to receive an additional CAD $2,750,000 upon the Company's receipt of gross sales of CAD $6,500,000 and an additional CAD $2,750,000 upon receipt of gross sales of CAD $13,000,000. The Company was also given the right to nominate one director to the Marathon board of directors. Since Marathon was a newly formed entity with no assets and no activity, the Company attributed no value to the 5 million shares in Marathon which was received as consideration for the distribution services. The Distribution and Equity Acquisition Agreement was to remain in effect indefinitely unless Marathon fails to provide Market Competitive (as defined) product pricing and Marathon has not become profitable within five years of the agreement. On March 20, 2023, the Company sent a termination notice, to Marathon, which became effective on April 19, 2023 as a result of Marathon's failure to satisfy these conditions. The Company had accounted for its obligation to issue a variable number of the Company's Common Shares as Share-settled debt obligation in accordance with ASC Topic 480, Distinguishing Liabilities from Equity ("ASC 480"), which was measured at fair value or the settlement amount of $1,554,590 (CAD $2 million). Due to termination of the Distribution and Equity Acquisition Agreement, the Company recorded a gain on extinguishment of debt of $1,554,590 due to the write-off of the share settled debt obligation, for the year ended December 31, 2023. CosmoFarmacy LP In September 2019, the Company entered into an agreement with an unaffiliated third party to incorporate CosmoFarmacy L.P. for the purpose of providing strategic management consulting services and the retail trade of pharmaceutical products, and OTC to pharmacies. CosmoFarmacy was incorporated with a 30-year term through May 31, 2049. The unaffiliated third party is the general partner (the "GP") of the limited partnership and is responsible for management and decision-making associated with CosmoFarmacy. The initial share capital was set to EUR 150,000 ($163,080) which was later increased to EUR 500,000 ($543,600). The GP contributed the pharmacy license (the "License") valued at EUR 350,000 (30-year term) to operate the business of CosmoFarmacy in exchange for a 70% equity ownership. The Company is a limited partner and contributed cash of EUR 150,000 ($163,080) for the remaining 30% equity ownership. CosmoFarmacy is not publicly traded and the Company's investment has been recorded using the equity method of accounting. The value of the investment as of December 31, 2023 and December 31, 2022, was $165,930 and $160,470, respectively, and is included in "Other assets" on the Company's consolidated balance sheets. </p>2000000275000065000002750000130000000five years1554590155459015000050000035000OP30Y0.701500000.30165930160470<p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">NOTE 4 – PROPERTY AND EQUIPMENT, NET </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px 0px 0px 0.35pt; text-align:justify;">Property and equipment, net consists of the following at December 31, 2023 and 2022: </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;width:100%"><tbody><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; 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1px;width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">11,503,625</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">2,694,848</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Less: Accumulated depreciation and amortization </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(1,048,126 </td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(877,823 </td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Total </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">10,455,499</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">1,817,025</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"> </td></tr></tbody></table>3551020047879630502882285388107976270744219452071681733878326948481048126877823104554991817025 NOTE 5 - INTANGIBLE ASSETS Intangible assets consist of the following at December 31, 2023 and 2022: <table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;width:100%"><tbody><tr style="height:15px"><td> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"> 2023 </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"> 2022 </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> License </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">6,876,169</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">643,204</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Trade name / mark </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">392,197</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td>

style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">36,997</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Customer base </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">602,204</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">176,793</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Software </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">158,788</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">-</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">8,029,358</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">856,994</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Less: Accumulated amortization </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;"> </td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(235,925</td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(98,686</td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Trade name / mark </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(36,997</td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(29,881</td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Customer base </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(110,161</td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(71,210</td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Software </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(11,789</td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">-</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Subtotal </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">7,634,486</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">657,217</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Goodwill </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">49,697</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">49,697</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Total </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">7,684,183</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">706,914</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"> </td></tr></tbody></table> At December 31, 2023, the estimated aggregate amortization expense for intangible assets subject to amortization for each of the five succeeding fiscal years is as follows: <table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;width:100%"><tbody><tr style="height:15px"><td style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;"> Year </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"> Amount </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> 2024 </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">763,292</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">2025</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">763,026</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">2026</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">764,213</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">2027</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">764,213</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">2028</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">735,772</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Thereafter</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">3,488,769</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Sum</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">7,279,285</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"> </td></tr></tbody></table><table cellpadding="0"

style="border-spacing:0;text-align:left;font:10pt times new roman;width:100%"><tbody><tr style="height:15px"><td> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"> 2023 </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"> 2022 </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> License </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">6,876,169</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">643,204</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Trade name / mark </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">392,197</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">36,997</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Customer base </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">602,204</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">176,793</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Software </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">158,788</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">-</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">8,029,358</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">856,994</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Less: Accumulated amortization </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;"> </td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;"> </td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> License </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(235,925</td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(98,686</td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Trade name / mark </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(36,997</td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(29,881</td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Customer base </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(110,161</td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(71,210</td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Software </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(11,789</td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">-</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Subtotal </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">7,634,486</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">657,217</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Goodwill </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">49,697</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">49,697</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Total </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">7,684,183</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">706,914</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"> </td></tr></tbody></table>643204369971767930856994986862988171210065721749697706914<table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;width:100%"><tbody><tr style="height:15px"><td style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;"> Year </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"> Amount </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> 2024 </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">763,292</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> 2025 </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">763,026</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> 2026 </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">764,213</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff">

<td style="vertical-align:top;"> 2027 </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">764,213</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> 2028 </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">735,772</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Thereafter </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">3,488,769</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Sum </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">7,279,285</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"> </td></tr></tbody></table>763292763026764213764213735772348876972794 NOTE 6 – LOAN RECEIVABLE On October 30, 2021, the Company entered into an agreement for a ten-year loan with Medihelm SA to memorialize €4,284,521 ($4,849,221) in prepayments the Company had made. The prepayments to Medihelm SA had been made in accordance with the parallel export business, through which Medihelm supplied and would supply SkyPharm SA with branded pharmaceuticals. This business is no longer in place for the Company and thus the Company entered into this agreement with Medihelm SA in order for the outstanding amount to be settled. Interest is calculated at a rate of 5.5% per annum on a 360-day basis. Under the terms of the agreement, the Company is to receive 120 equal payments over the term of the loan. As of December 31, 2022, the Company had a short-term receivable balance of $377,038 and a long-term receivable balance of $3,792,034 under this loan. During the year ended December 31, 2023, the Company received €352,438 ($389,867) in principal payments such that as of December 31, 2023, the Company had a short-term receivable balance of $411,858 and a long-term receivable balance of $3,509,200 under this loan. The Company also received €174,711 ($193,265) in interest payments during year ended December 31, 2023. The Note is considered fully recoverable and all capital and interest repayments due as of December 31, 2023 have been settled. 48492210.055the Company is to receive 120 equal payments over the term of the loan377038379203438986741185835092001932654 NOTE 7 – CAPITAL STRUCTURE Preferred Stock The Company is authorized to issue 100 million shares of preferred stock, of which 6,000,000 are designated as Series A convertible preferred stock. The preferred stock has a liquidation preference over the common stock and is non-voting. As of December 31, 2023 and 2022, all Series A convertible preferred stock had been converted and no preferred shares were issued and outstanding. Major Rights & Preferences of Series A Preferred Stock On and effective October 4, 2021, the Company amended and restated its articles of incorporation (the “Amended and Restated Articles”) and filed a certificate of designation (the “COD”) for its Series A Preferred Stock (the “Series A Preferred Stock”) with the State of Nevada. The Amended and Restated Articles allow the Company’s Board of Directors the authority to authorize the issuance of preferred stock from time to time in one or more classes or series by resolution. On February 23, 2022, the Company filed Correction No. 1 to the COD. On July 28, 2022, the Company filed an Amendment to the COD with the State of Nevada to allow a holder to waive application of the Beneficial Ownership Limitation with respect to the conversion of Series A Preferred Stock. With respect to payment of dividends and distribution of assets upon liquidation, dissolution, or winding up of the Company, whether voluntary or involuntary, all shares of the Series A Preferred Stock will rank: (i) senior to all of the Company’s Common Stock and any other equity securities that the Company may issue in the future, (ii) equal to any other equity securities that the Company may issue in the future, the terms of which specifically provide that such equity securities are on parity or senior to the Series A Preferred Stock (“Parity Securities”), (iii) junior to all other equity securities the Company issues, the terms of which specifically provide that such equity securities rank senior to the Series A Preferred Stock, and (iv) junior to all of the Company’s existing and future indebtedness; without the prior written consent of the Majority Holders. In the event of any voluntary or involuntary liquidation, dissolution or winding up of the Company (a “Liquidation”), the Holders of shares of Series A Preferred Stock shall be first entitled to receive out of the assets of the Company available for distribution to its shareholders. Each Holder shall not be entitled to vote with holders of outstanding shares of Common Stock, voting together as a single class, with respect to any and all matters presented to the stockholders of the Company for their action or consideration, except as provided by law or as set forth in the COD. The holders of Series A Preferred Stock are entitled to receive dividends paid and distributions made to the holders of Common Stock to the same extent as if the holders of Series A Preferred Stock had converted such shares into shares of Common Stock. The Series A Preferred Stock was initially convertible into the Company’s Common Stock as determined by dividing the number of shares of Series A Preferred Stock to be converted by the lower of (i) $75.00 or (ii) 80% of the average volume weighted average price for the Company’s Common Stock for the five trading days immediately following the effectiveness of the registration statement concerning the shares (the “Conversion Price”). On June 14, 2022, the Conversion Price was reset to $15.54 per share. Each holder is entitled to receive dividends in shares of Series A Preferred Stock or cash determined based on the stated value of each Series A Preferred Stock at the dividend rate of 8.0% per year. For the year ended December 31, 2022, the Company recorded $372,414 as a deemed dividend in accordance with the Series A Preferred Stock cumulative dividend. As of December 31, 2022, the cumulative dividend has been recorded as mezzanine equity. Following, Mr. Siokas waiver of the right to receive the dividends on February 26, 2024 and the unanimous written consent of the Company’s Board of Directors on February 29, 2024, through which was resolved that the Company shall remove all accrued and unpaid dividends payable to the previous holders of Series A Preferred stock, the Company eliminated the total deemed dividend of $372,414 through retained earnings. Thus, the balance of mezzanine equity as of December 31, 2023 is $0. On February 28, 2022, the Company entered into a securities purchase agreement, or the Purchase Agreement, with certain investors and an insider for a private placement of the Company’s securities (the “Private Placement”). The Private Placement consisted of the sale of 6,000 shares of the Company’s Series A Convertible Preferred Stock, or the Series A Shares, at a price of $1,000 per share, and 80,000 warrants to purchase shares of common stock, or the Warrants, for aggregate gross proceeds of approximately $6 million. The Warrants were initially exercisable to purchase shares of common stock at $82.50 per share, or 110% of the Series A Shares initial conversion price and will expire five and one-half years following the initial exercise date of the Warrants. The Company determined that the 80,000 warrants are additional value being distributed to the preferred stockholders and presented the warrants’ fair value of $5,788,493 as a deemed dividend on issuance of warrants in the consolidated statements of operations and comprehensive loss. The warrants were valued using the Black-Scholes option pricing model with the following terms: a) exercise price of $82.50, b) common stock fair value of $85.50, c) volatility of 118%, d) discount rate of 1.71%, e) term of 5.50 years and f) dividend rate of 0%. The closing of the Private Placement occurred on February 28, 2022. As a condition to the closing of the sale, the Company’s common stock received conditional approval for listing and trading on the Nasdaq Capital Market and commenced trading on February 28, 2022, under the trading symbol COSM. Concurrent with the issuance of the Series A Shares, the Company executed a registration rights agreement (the “Registration Rights Agreement”) to register the resale of the shares of common stock issuable upon conversion of the Series A Shares and the shares of common stock issuable upon exercise of the warrants issued in connection with the Series A Shares. The Company was required to file its initial registration statement within 45 days following February 28, 2022. The Effectiveness Date was required to be 60 days after February 28, 2022, or 75 days following the SEC’s full review, and any additional registration statements that may be required are to be filed within 20 days following the date required by the SEC. If the Company fails to timely file its initial registration statement, or any additional registration statement, or otherwise comply with the requirements of the Registration Rights Agreement, the Company shall pay each holder 2% of the subscription amount in cash until cured, with an additional penalty of 18% if the cash payment is not made within seven days of the cash payable date. The Company filed its initial registration statement on May 25, 2022, and thus accrued for liquidated damages payable to the holders in the amount of $250,260, calculated as described above, for both the late filing of the registration statement (event) and the 1st anniversary (30 days following the event date) of the event, which, along with an additional lump sum amount of $2,000,000 agreed to be paid to the investors as additional damages, led to a total amount of $2,250,260 concerning liquidated damages related to the February Private Placement within the year ended December 31, 2022. Upon the effectiveness of the Company’s registration statement, the Series A Shares conversion price was adjusted to $15.54 and the warrant exercise price was adjusted to $15.54 per share. The Company recorded a deemed dividend in the amount of $8,189,515 upon reducing the conversion price from $75.00 to $15.54 which was recorded as an increase to additional paid-in capital and an increase to accumulated deficit. The Series A Shares rank senior to all of the Company’s Common Stock and any other equity securities that the Company may issue in the future with respect to payment of dividends and distribution of assets upon liquidation, dissolution or winding up. While the Series A Shares are outstanding, the Company may not amend, alter or change adversely the powers, preferences or rights given to the Series A Shares, create, or authorize the creation of, any additional class or series of capital stock of the Company (or any security convertible into or exercisable for any class or series of capital stock of the Company), including any class or series of capital stock of the Company that ranks superior to or in parity with the Series A Shares, alter, amend, modify, or repeal its Articles of Incorporation or other charter documents in any manner that adversely affects any rights of the holders of Series A Shares, increase or decrease the number of authorized shares of Series A Shares, any agreement, commitment or transaction that would result in a Change of Control, any sale or disposition of any material assets outside of the ordinary course of business of the Company, any material change in the principal business of the Company, including the entry into any new line of business or exit of any current line of business, and circumvent a right or preference of the Series A Shares. Any holder of the Series A Shares shall have the right by written election to the Company to convert all or any portion of the outstanding Series A Shares. Immediately upon effectiveness of a registration statement registering for resale all of the Registrable Securities (as defined in the Registration Rights Agreement), all outstanding Series A Shares shall automatically convert into Common Stock, subject to certain beneficial ownership limitations. Treasury stock As of December 31, 2023 and 2022, the Company held 86,497 and 15,497, respectively, shares of its common stock at a cost of $917,159 and $816,707, respectively. Shares of common stock that are repurchased are classified as treasury stock pending future use and reduce the number of shares outstanding used in calculating earnings per share. Cosmos may repurchase shares from time to time through open market purchases in accordance with applicable securities laws and other restrictions. The Company repurchased 71,000 shares of its common stock for $100,452 during the year ended December 31, 2023. On January 24, 2023, the Company announced that its Board of Directors has approved a share repurchase program with authorization to purchase up to $3 million of its common stock. Cosmos may repurchase shares from time to time through open market purchases in accordance with applicable securities laws and other restrictions. Mezzanine Equity The Series A Shares are recorded as mezzanine equity in accordance with ASC

480 at its initial net carrying value in the amount of $5,452,300. The Series A Shares are recorded as mezzanine equity in accordance with ASC 480 as the Company may be obligated to issue a variable number of shares at a fixed price known at inception and there is no maximum number of shares that could potentially be issued upon conversion. In this instance, cash settlement would be presumed and the Series A Shares are classified as mezzanine equity in accordance with ASC 480-10-S99. Immediately upon effectiveness of the registration statement registering for resale of all the common stock issuable under the Series A Shares, all outstanding Series A Shares shall automatically convert into common stock. As of December 31, 2022, 6,000 of the Series A Shares had been converted into 386,588 shares of common stock in accordance with the terms of the agreements and thus an amount of $5,452,300 was reclassified from mezzanine equity to common stock and additional paid-in capital, in the aggregate. Common Stock The Company is authorized to issue 300 million shares of common stock. As of December 31, 2023 and 2022, the Company 15,982,472 and 10,605,412 shares of our common stock issued, respectively, and 15,895,975 and 10,589,915 shares outstanding, respectively. Issuance of Common Stock During the 12 months ended December 31, 2023, the Company issued 15,258 shares of common stock to a consultant for services rendered. The shares were valued and expensed in the amount of $96,888 on the date of issuance and are separately presented in the consolidated statement of changes in stockholders' equity and mezzanine equity as "Shares issued in lieu of cash" for the year ended December 31, 2023. On April 3, 2023, the Company issued 185,000 shares of unvested common stock to employees, officers and directors under the Company's Equity Incentive Plan. These shares vest in two tranches, 1) 50% vesting on October 2, 2023, and 2) 50% vesting on October 2, 2024. The Company valued these shares on April 3, 2023 in the amount of $653,050 which is being amortized over the vesting period. During the year ended December 31, 2023, the Company had recorded $323,957 of stock-based compensation expense related to the shares issued, which is included in "General and administrative expense" on the accompanying consolidated statements of operations and comprehensive loss. As of December 31, 2023, the unamortized stock-based compensation for the 185,000 shares of common stock was $329,093, which will be amortized through October 2, 2024. On June 15, 2023, the Company issued 99,710 shares of common stock related to the acquisition of the customer base of Bikas. The fair value of these shares at the acquisition date was $316,081, which was included in the purchase price. On June 30, 2023, the Company issued 46,377 shares of common stock related to the acquisition of the Cana. The fair value of these shares at the acquisition date was $138,667, which was included in the purchase price of Cana. On July 20, 2023, the Company entered into a Securities Purchase Agreement with three investors to issue and sell in the aggregate 1,401,163 shares of common stock, 715,773 pre-funded warrants at an exercise price of $0.01 per share in lieu of common stock and warrants to purchase 1,935,484 warrants at an exercise price of $2.75 per share of common stock. The 1,935,484 warrants expire on January 1, 2029. The common stock and warrants were sold together at the unit price of $2.75 per share, raised gross proceeds of approximately $5,250,000, and incurred financing fees of approximately $443,000. The Company issued 2,116,936 shares of common stock which were recorded in the amount of $4,807,038 on the Company's consolidated statements of changes in stockholders' equity and mezzanine equity. The July 20, 2023 Securities Purchase Agreement triggered a downround provision for 782,610 previously issued warrants. The Company recorded a deemed dividend in the amount of $15,385, which was calculated using the Black-Scholes option pricing model with the following assumptions: a) exercise prices of $11.50 before repricing and $2.75 after repricing, b) common stock fair value of $1.89, c) volatility of 253.1% before repricing and 234.7% after repricing, d) discount rate of 4.26% before repricing and 4.03% after repricing, e) terms of 4.42 years before repricing and 5.51 years after repricing and f) dividend rate of 0%. On October 9, 2023, the Company issued 280,000 shares for the acquisition of Cloudscreen. The fair value of these shares at the acquisition date was $319,200, which was included in the purchase price. On October 24, 2023, the Company issued 51,485 shares of common stock priced at $1.01, which is the fair market value of our stock on the date of the agreement, to George Terzis, the CFO of the Company, in exchange for $52,000 of debt. The debt related to unpaid salaries and bonuses, the Company had due to Mr. Terzis, as of December 31, 2023. This amount was recorded as equity. On November 21, 2023, the Company issued 970,000, in the aggregate, shares of common stock to multiple parties for services rendered. The fair value of these shares was $77,448, which was recorded as general and administrative expense. They were treated as Nonemployee share-based payment equity awards and measured at the grant-date fair value of the equity instruments, similar to employee share-based payment equity awards. On December 29, 2023, the Company issued 125,294 shares of common stock related to the acquisition of the customer base of Bikas. The fair value of these shares was $176,665, which was included in the purchase price. During the year ended December 31, 2022, the Company issued 300 shares of common stock for services rendered and recorded $3,120 of compensation expense in relations to the services. Reverse split On December 15, 2022 the Company announced a reverse stock split with a ratio of 1-for-25 (one-for-twenty five) effective at the opening of the business day on Friday, December 16, 2022. The CUSIP number of the Company after the split will change to 221413-305. The reverse stock split was authorized at the Company's Annual General Meeting ("AGM") on December 2, 2022 and was approved by the Company's Board of Directors on December 15, 2022. The Company's financial statements and supplementary data for all periods presented in this Annual Report on Form 10-K have been retrospectively adjusted to give effect to the reverse stock split. Debt Conversions During the year ended December 31, 2022, the Company issued 9,520 shares of common stock upon the conversion of $1,190,000 of notes payable. The Company recorded $973,420 as a capital contribution and an increase in equity related to the conversion of the $1,190,000 reduced by $216,580 recorded as a gain upon extinguishment of debt upon modification. The $216,580 gain upon extinguishment was determined using the fair value of the Company of $102.25 per share at the extinguishment commitment date. On May 1, 2022, the Company issued 1,574 shares of common stock to convert $26,515 principal and accrued interest. Following the conversion, the outstanding balance of the above Note was $0. Upon conversion, the 1,574 shares were issued at a fair value of $38,144 which was recorded as equity. Accordingly, upon conversion, the Company reduced its derivative liability by $11,629 (see Note 11). Exercise of Warrants During the year ended December 31, 2022, the Company issued 3,608,667 shares of common stock upon the exercise of 3,608,667 warrants. The Company received proceeds of $10,826,000 upon exercise. During the year ended December 31, 2022, the Company issued 526,112 shares of common stock upon the cashless exercise of 776,674 warrants. During the year ended December 31, 2023, the Company issued 2,437,063 shares of common stock upon the exercise of 2,437,063 warrants. The Company received proceeds of $3,533,741 upon exercise. Issuance of Common Stock and Warrants On December 29, 2023, the Company entered into a warrant exchange agreement (the "Warrant Exchange") with an investor to reduce the exercise price of 2,437,063 warrants from $2.75 per share to $1.45 per shares as an inducement to exercise. The Company issued 1,487,000 shares of common stock, held 950,063 shares in escrow until the investor's beneficial ownership limitation allows for the transfer of the escrow shares, and received gross cash proceeds of 3,533,741. The Company contingently granted 4,874,126 additional warrants to be issued upon shareholder approval, with an exercise price of $1.45 and a term of five years. For the year ending December 31, 2023, the Company recorded a deemed dividend of $7,642 for the inducement to exercise and $7,218,485 for the grant of new warrants. On May 25, 2022, the Company granted 1,333 warrants to a third party based on a settlement agreement signed on May 25, 2022, as compensation concerning the consulting services the third party provided for the Private Placement closed on February 28, 2022. The Company recorded stock-based compensation in the amount of $24,101 upon issuance of the warrants valued using the Black-Scholes option pricing model with the following assumptions: a) common stock fair value of $26.75, b) exercise price of $82.50, c) term of 5.51 years, d) volatility of 107.3%, e) dividend rate of 0%, and f) discount rate of 2.71%. On June 7, 2022, the Company issued 344,765 warrants upon triggering the down round protection feature in relation to the warrants issued in connection with the Series A shares with an exercise price of $15.54 and a term of approximately 5 years. Additionally, the Company lowered the exercise price of the 80,000 warrants then outstanding from $82.50 to $15.54 per common share upon triggering the down round protection. The Company recorded a deemed dividend in the amount of $8,480,379 in relation to the down round protection feature for the incremental value of the shares issued and lowered exercise price valued using the Black-Scholes option pricing model with the following assumptions: a) common stock fair value of $26.75, b) old exercise price of $82.50 and revised exercise price of $15.54, c) term of 5.24 years, d) volatility of 121.47%, e) dividend rate of 0%, and f) discount rate of 2.99%. On July 14, 2022, the Company issued 300 shares to a consultant for services rendered. For the year ended December 31, 2022, the Company recorded $3,120 as general and administrative expense related to the issuance. On October 20, 2022, the Company issued 2,486,667 shares of common stock and 5,000,000 warrants, in the aggregate, upon entering into a securities purchase agreement for an aggregate purchase price of $7,500,000. Of the 5,000,000 warrants, 2,500,000 were designated as Series A and 2,500,000 were designated as Series B. The Series A warrants have an exercise price of $3.00 per share and expire two years from the date of issuance. The Series B warrants have an exercise price of $3.00 per share and expire seven years from the date of issuance. The Company allocated the proceeds between the common stock and warrants issued and recorded a discount to the common stock associated with the warrants in the amount of $8,437,977, in the aggregate, which was recorded as additional paid-in capital and a deemed dividend. The warrants were valued using the Black-Scholes option pricing model with the following assumptions: a) fair value of common stock of $2.20, b) exercise price of $3.00, c) terms of two years and seven years, d) dividend rate of 0%, e) volatility of 135.05% and 129.02%, and f) risk free interest rate of 4.62% and 4.36%. On October 20, 2022, the Company cancelled 424,765 warrants in exchange for 849,530 additional warrants with existing warrant holders. The new warrants were issued with an exercise price of $3.00 per common share and a term of seven years. As a result, the Company recorded a deemed dividend as an increase to accumulated deficit and additional paid-in capital and reduced net income available to common shareholders by $1,067,876. The Company valued (a) the fair value of the 424,765 warrants immediately before exchange in the amount of $645,108, (b) the fair value of the warrants immediately after the exchange in the amount of $1,712,984, and (c) recorded the difference as a deemed dividend in the amount of $1,067,876. The warrants were valued using the Black-Scholes option pricing model using the following assumptions: a) fair value of common stock of $2.20, b) exercise prices of $15.54 pre-exchange and $3.00 post-exchange, c) terms of 4.87 years pre-exchange and seven years post-exchange, d) dividend rate of 0%, e) volatility of 132.3% pre-exchange and 131.9% post-exchange, and f) risk free interest rate of 4.45% pre-exchange and 4.36% post-exchange. <p style="FONT-SIZE: 10pt; FONT-FAMILY: times new

roman; MARGIN: 0px; text-align:justify;">On November 21, 2022, the Company entered into a settlement and general release pursuant to a letter agreement dated July 7, 2021 whereby a consultant claimed to be entitled to compensation with respect to a previous financing. As a result of the settlement, the Company issued 40,000 shares of common stock which was recorded as general and administrative expense for the year ended December 31, 2022 in the amount of $173,121. On December 19, 2022, the Company issued 2,828,320 shares of common stock and 2,828,320 warrants (of which 260,870 were cancelled subsequent to December 31, 2022), in the aggregate, upon entering into a securities purchase agreement for an aggregate purchase price of $32,525,680 and net proceeds of $30,600,319. The warrants have an exercise price of $11.50 per share and expire five years from the date of issuance. The Company allocated the proceeds between the common stock and net warrants issued and recorded a discount to the common stock associated with the warrants in the amount of $17,778,260 which was recorded as additional paid-in capital and a deemed dividend. The warrants were valued using the Black-Scholes option pricing model with the following assumptions: a) fair value of common stock of $11.50, b) exercise price of $7.59, c) terms of five years, d) dividend rate of 0%, e) volatility of 157.53%, and f) risk free interest rate of 3.70%. No options warrants or other potentially dilutive securities other than those disclosed above have been issued as of December 31, 2023. Warrant Classification The Company determines the classification of its warrants upon issuance by identifying the instrument issued to determine if it is debt or equity classified. The Company determined its warrants meet the scope exception in ASC 815-10 and are equity classified because, (a) the warrant is indexed to the Company's own stock, (b) require settlement in equity shares, and (c) the Company has enough authorized and unissued shares. 10000000060000000Series A Preferred Stock was initially convertible into the Company's Common Stock as determined by dividing the number of shares of Series A Preferred Stock to be converted by the lower of (i) $75.00 or (ii) 80% of the average volume weighted average price for the Company's Common Stock for the five trading days immediately following the effectiveness of the registration statement concerning the shares (the "Conversion Price"). On June 14, 2022, the Conversion Price was reset to $15.54 per share0.08037241437241406000100080000060000000The Warrants were initially exercisable to purchase shares of common stock at $82.50 per share, or 110% of the Series A Shares initial conversion price and will expire five and one-half years following the initial exercise date of the Warrants82.5085.501.180.0171P5Y6M0250260the 1st anniversary (30 days following the event date) of the event, which, along with an additional lump sum amount of $2,000,000 agreed to be paid to the investors as additional damages, led to a total amount of $2,250,260 concerning liquidated damages related to the February Private Placement within the year ended December 31, 202215.548189515from $75.00 to $15.54545230060005452300159824721060541215895975105899151525896888185000 1) 50% vesting on October 2, 2023, and 2) 50% vesting on October 2, 2024653050323957329093997103160814637713866744300015385280000319200514851.0152000970000774481252943003120the Company announced a reverse stock split with a ratio of 1-for-25 (one-for-twenty five) effective at the opening of the business day on Friday, December 16, 2022. The CUSIP number of the Company after the split will change to 221413-305. The reverse stock split was authorized at the Company's Annual General Meeting ("AGM") on December 2, 2022 and was approved by the Company's Board of Directors on December 15, 2022952097342011900002165802165801022515742651538144116293608667108260005261127766742437063353374195006335337414874126145764272184851333241013 $82.50 to $15.54848037926.7582.50P5Y2M26D1.214700.029930031202486667500000075000005000000250000003.0084379772.203.0001.35051.29020.04620.043642476584953030010 Company valued (a) the fair value of the 424,765 warrants immediately before exchange in the amount of $645,108, (b) the fair value of the warrants immediately after the exchange in the amount of $1,712,984, and (c) recorded the difference as a deemed dividend in the amount of $1,067,8762.2015.543.00P4Y10M13D1.3231.3190.04450.0436400001731212820320282032026807032525680 11.501777826011.507.5901.57530.0370<p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">NOTE 8 – INCOME TAXES</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The Company provides for income taxes using an asset and liability approach under which deferred income taxes are provided for based upon enacted tax laws and rates applicable to periods in which the taxes become payable.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The domestic and foreign components of income (loss) before (benefit from) provision for income taxes were as follows:</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;width:100%"><tbody><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">December 31, </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">2023</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">December 31, </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">2022</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Domestic</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px">$ </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;"><p style="font-size:10pt;font-family:times new roman;margin:0px">(2,832,980</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px">) </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px">$ </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(7,093,161 </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; 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FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The components of the (benefit from) provision for income taxes are as follows: </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;width:100%"><tbody><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">December 31, </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">2023</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; 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style="height:15px;background-color:#cceeff"><td> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;"> </td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Deferred tax provision </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;"> </td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Domestic </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> State </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Foreign </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">-</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">850,775</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Total deferred tax provision </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">-</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">850,775</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;"> </td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Total current provision </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">-</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">775,051</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"> </td></tr></tbody></table> The reconciliation of income tax expense computed at the U.S. federal statutory rate to the income tax provision for the years ended December 31, 2023 and 2022 is as follows: <table cellpadding="0" style="border-spacing:0;font-size:10pt;width:100%"><tbody><tr style="height:15px"><td> </td><td> </td><td colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;"> December 31, 2023 </td><td> </td><td> </td><td colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;"> December 31, 2022 </td><td> </td></tr><tr style="height:15px"><td style="vertical-align:top;"> US </td><td style="width:1%;"> </td><td colspan="2" style="width:9%;"> </td><td style="width:1%;"> </td><td colspan="2" style="width:9%;"> </td><td style="width:1%;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Loss before income taxes </td><td style="width:1%;"> </td><td style="width:1%;vertical-align:bottom;"> $</p></td><td style="width:9%;vertical-align:bottom;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:right;">(18,542,654 </p></td><td style="width:1%;vertical-align:bottom;"><p style="font-size:10pt;font-family:times new roman;margin:0px">)</p></td><td style="width:1%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;"><p style="font-size:10pt;font-family:times new roman;margin:0px">$ </td><td style="width:9%;vertical-align:bottom;"> (13,055,320 </td><td style="width:1%;vertical-align:bottom;">) </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Taxes under statutory US tax rates </td><td style="width:1%;"> </td><td style="width:1%;vertical-align:bottom;"> $</p></td><td style="width:9%;vertical-align:bottom;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:right;">(3,893,957 </p></td><td style="width:1%;vertical-align:bottom;"><p style="font-size:10pt;font-family:times new roman;margin:0px">)</p></td><td style="width:1%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;"><p style="font-size:10pt;font-family:times new roman;margin:0px">$ </td><td style="width:9%;vertical-align:bottom;"> (2,741,617 </td><td style="width:1%;vertical-align:bottom;">) </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Increase (decrease) in taxes resulting from: </td><td style="width:1%;"> </td><td style="width:1%;"> </td><td style="width:9%;"> </td><td style="width:1%;"> </td><td style="width:1%;"> </td><td style="width:1%;"> </td><td style="width:9%;"> </td><td style="width:1%;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Increase in valuation allowance </td><td style="width:1%;"> </td><td style="width:1%;vertical-align:bottom;"> $</p></td><td style="width:9%;vertical-align:bottom;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:right;">4,339,572</p></td><td style="width:1%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;"><p style="font-size:10pt;font-family:times new roman;margin:0px">$ </td><td style="width:9%;vertical-align:bottom;"> 3,989,786 </td><td style="width:1%;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Foreign tax rate differential </td><td style="width:1%;"> </td><td style="width:1%;vertical-align:bottom;"> $</p></td><td style="width:9%;vertical-align:bottom;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:right;">245,518</p></td><td style="width:1%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;"><p style="font-size:10pt;font-family:times new roman;margin:0px">$ </td><td style="width:9%;vertical-align:bottom;"> 34,601 </td><td style="width:1%;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Permanent differences </td><td style="width:1%;"> </td><td style="width:1%;vertical-align:bottom;"> $</p></td><td style="width:9%;vertical-align:bottom;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:right;">(448,032</p></td><td style="width:1%;"><p style="font-size:10pt;font-family:times new roman;margin:0px">) </p></td><td style="width:1%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;"><p style="font-size:10pt;font-family:times new roman;margin:0px">$ </td><td style="width:9%;vertical-align:bottom;"> 128,705 </td><td style="width:1%;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Prior period adjustments </td><td style="width:1%;"> </td><td style="width:1%;vertical-align:bottom;"> $ </td><td style="width:9%;vertical-align:bottom;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times

new roman; MARGIN: 0px; text-align:right;">(151,879 </td><td style="width:1%;vertical-align:bottom;">) </td><td style="width:1%;"> </td><td style="width:1%;vertical-align:bottom;"> $</p></td><td style="width:9%;vertical-align:bottom;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:right;">(186,143 </p></td><td style="width:1%;vertical-align:bottom;"><p style="font-size:10pt;font-family:times new roman;margin:0px">)</p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">State taxes</p></td><td style="width:1%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;vertical-align:bottom;"><p style="font-size:10pt;font-family:times new roman;margin:0px">$ </td><td style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;"> (91,222 </td><td style="width:1%;vertical-align:bottom;">) </td><td style="width:1%;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;vertical-align:bottom;"> $</p></td><td style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:right;">(450,280 </p></td><td style="width:1%;vertical-align:bottom;"><p style="font-size:10pt;font-family:times new roman;margin:0px">)</p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Income tax expense</p></td><td style="width:1%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;vertical-align:bottom;"><p style="font-size:10pt;font-family:times new roman;margin:0px">$ </td><td style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;"> - </td><td style="width:1%;"> </td><td style="width:1%;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;vertical-align:bottom;"> $</p></td><td style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:right;">775,052</p></td><td style="width:1%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr></tbody></table><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Companies subject to the Global Intangible Low-Taxed Income provision (GILTI) have the option to account for the GILTI tax as a period cost if and when incurred, or to recognize deferred taxes for outside basis temporary differences expected to reverse as GILTI. We have elected to account for GILTI as a period cost.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Deferred income taxes reflect the net tax effects of temporary differences between the carrying amount of assets and liabilities for financial reporting purposes and amounts used for income tax purposes. Significant components of the Company's deferred tax assets and liabilities consist of the following:</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;width:100%"><tbody><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">December 31, </p><p style="FONT-SIZE: 10pt, FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">2023</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">December 31, </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">2022</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Net operating loss carryforward</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">7,621,277</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">5,899,702</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Capital loss carryforward </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">801,744</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">801,744</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Section 163(j) carryforward </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">563,138</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">561,130</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Foreign exchange </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">129,916</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">297,263</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Allowance for doubtful accounts </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">4,404,277</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">1,616,926</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Accrued expenses </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">261,466</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">352,025</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Mark to market adjustment in securities </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">358,761</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">358,761</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Lease liability </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">261,377</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">259,381</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Capitalized research & development costs </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">52,261</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;"> - </td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Depreciation </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(35,734 </td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(22,914 </td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Total deferred tax assets </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">14,418,483</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">10,124,018</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;"> </td><td style="width:1%;white-space: nowrap;"> </td><td

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class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">4,853</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(49,961 </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Right of use asset </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(258,770 </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(256,769 </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Goodwill </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(10,980 </td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(10,979 </td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Total deferred tax liabilities </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(280,742 </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(325,848 </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Valuation allowance </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(14,137,741 </td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(9,798,170 </td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Net deferred tax assets </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">-</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">-</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"> </td></tr></tbody></table> At December 31, 2023, the Company had U.S. net operating loss ("NOL") carryforwards of approximately $21,516,941 that may be offset against future taxable income, subject to limitation under IRC Section 382. Of the $21.5 million Federal NOL carryforwards, $2.5 million are pre-2018 and begin to expire in 2031. The remaining balance of $19 million, are limited to utilization of 80% of taxable income but do not have an expiration. At December 31, 2023, the Company had Greek NOL carryforwards of $2,240,902 and had UK NOL carryforwards of $1,753,800. A valuation allowance exists for all operations, based on a more likely than not criterion and in consideration of all available positive and negative evidence.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">ASC 740 requires that the tax benefit of net operating losses ("NOLs"), temporary differences and credit carryforwards be recorded as an asset to the extent that management assesses that realization is "more likely than not." Realization of the future tax benefits is dependent on the Company's ability to generate sufficient taxable income within the carryforward period. Because of the Company's history of domestic operating losses, management believes that recognition of the deferred tax assets arising from the above-mentioned future tax benefits is currently not likely to be realized and, accordingly, has provided a valuation allowance, on all our deferred tax asset. Management considered all available evidence to when evaluating the realizability of foreign deferred tax assets by jurisdiction and concluded primarily based upon a strong earnings history that these deferred tax assets were more-likely-than-not realizable.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The Company applied the "more-likely-than-not" recognition threshold to all tax positions taken or expected to be taken in a tax return, which resulted in no unrecognized tax benefits as of December 31, 2023 and December 31, 2022, respectively. We recognize interest accrued related to unrecognized tax benefits and penalties as income tax expense.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The Company files income tax returns in Illinois, United States, and in foreign jurisdictions including Greece and the United Kingdom. As of December 31, 2023, all domestic tax years are open to tax authority examination due the availability of net operating loss deductions, 2010 through 2023. In Greece, the statute of limitations is open for five years, 2018 through 2023. In the United Kingdom, the statute of limitations is open for four years, 2019 through 2023. Currently, there are no ongoing tax authority income tax examinations.</p><table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;width:100%"><tbody><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">December 31, </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">2023</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; 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FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Foreign</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;"><p style="font-size:10pt;font-family:times new roman;margin:0px">(15,709,674</p></td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px">) </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(5,962,159</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px">) </p></td></tr><tr style="height:15px;background-color:#cceeff"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;"> (18,542,654 </td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;">) </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">(13,055,320 </td><td style="PADDING-BOTTOM: 3px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td></tr></tbody></table>-2832980-7093161-15709674-5962159-18542654-13055320<table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;width:100%"><tbody><tr style="height:15px"><td> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"> December 31, 2023 </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"> December 31, 2022 </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td></tr><tr style="height:15px"><td style="vertical-align:top;"> Current tax provision </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" colspan="2" style="width:9%;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" colspan="2" style="width:9%;"> </td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p

style="font-size:10pt;font-family:times new roman;margin:0px;text-indent:10pt">Federal </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> State </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" 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solid;width:9%;vertical-align:bottom;"> December 31, 2023 </td><td> </td><td> </td><td colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;"> December 31, 2022 </td><td> </td></tr><tr style="height:15px"><td style="vertical-align:top;"> US </td><td style="width:1%;"> </td><td colspan="2" style="width:9%;"> </td><td style="width:1%;"> </td><td style="width:1%;"> </td><td colspan="2" style="width:9%;"> </td><td style="width:1%;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Loss before income taxes </td><td style="width:1%;"> </td><td style="width:1%;vertical-align:bottom;"> $</p></td><td style="width:9%;vertical-align:bottom;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:right;">(18,542,654)</p></td><td style="width:1%;vertical-align:bottom;"><p style="font-size:10pt;font-family:times new roman;margin:0px">)</p></td><td style="width:1%;"><p style="font-size:10pt;font-family:times 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style="width:9%;vertical-align:bottom;"> (2,741,617) </td><td style="width:1%;vertical-align:bottom;">) </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Increase (decrease) in taxes resulting from: </td><td style="width:1%;"> </td><td style="width:1%;"> </td><td style="width:9%;"> </td><td style="width:1%;"> </td><td style="width:1%;"> </td><td style="width:1%;"> </td><td style="width:9%;"> </td><td style="width:1%;"> </td><td style="width:1%;"> </td><td style="width:1%;"> </td><td style="width:1%;"> </td><td style="width:1%;"> </td><td style="width:1%;"> </td><tr

style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Increase in valuation allowance </td><td style="width:1%;"> </td><td style="width:1%;vertical-align:bottom;"> $</p></td><td style="width:9%;vertical-align:bottom;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:right;">4,339,572</p></td><td style="width:1%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;"><p style="font-size:10pt;font-family:times new roman;margin:0px">$ </td><td style="width:9%;vertical-align:bottom;"> 3,989,786 </td><td style="width:1%;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Foreign tax rate differential </td><td style="width:1%;"> </td><td style="width:1%;vertical-align:bottom;"> $</p></td><td style="width:9%;vertical-align:bottom;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:right;">245,518</p></td><td style="width:1%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;"><p style="font-size:10pt;font-family:times new roman;margin:0px">$ </td><td style="width:9%;vertical-align:bottom;"> 34,601 </td><td style="width:1%;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Permanent differences </td><td style="width:1%;"> </td><td style="width:1%;vertical-align:bottom;"> $</p></td><td style="width:9%;vertical-align:bottom;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:right;">(448,032</p></td><td style="width:1%;"><p style="font-size:10pt;font-family:times new roman;margin:0px">) </p></td><td style="width:1%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;"><p style="font-size:10pt;font-family:times new roman;margin:0px">$ </td><td style="width:9%;vertical-align:bottom;"> 128,705 </td><td style="width:1%;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Prior period adjustments </td><td style="width:1%;"> </td><td style="width:1%;vertical-align:bottom;"> $</p></td><td style="width:9%;vertical-align:bottom;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:right;">(151,879 </p></td><td style="width:1%;vertical-align:bottom;"><p style="font-size:10pt;font-family:times new roman;margin:0px">)</p></td><td style="width:1%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;"><p style="font-size:10pt;font-family:times new roman;margin:0px">$ </td><td style="width:9%;vertical-align:bottom;"> (186,143 </td><td style="width:1%;vertical-align:bottom;">) </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> State taxes </td><td style="width:1%;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;vertical-align:bottom;"> $</p></td><td style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;"><p style="FONT-SIZE: 10pt, FONT-FAMILY: times new roman, MARGIN: 0px; text-align:right;">(91,222 </p></td><td style="width:1%;vertical-align:bottom;"><p style="font-size:10pt;font-family:times new roman;margin:0px">)</p></td><td style="width:1%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;vertical-align:bottom;"><p style="font-size:10pt;font-family:times new roman;margin:0px">$ </td><td style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;"> (450,280 </td><td style="width:1%;vertical-align:bottom;">) </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Income tax expense </td><td style="width:1%;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;vertical-align:bottom;"> $</p></td><td style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;"><p style="FONT-SIZE: 10pt, FONT-FAMILY: times new roman, MARGIN: 0px; text-align:right;">-</p></td><td style="width:1%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;vertical-align:bottom;"><p style="font-size:10pt;font-family:times new roman;margin:0px">$ </td><td style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;"> 775,052 </td><td style="width:1%;"> </td></tr></tbody></table>-18542654-13055320-3893957-27416174339572398978624551834601-4480321287O5-151879-186143-91222-4502800775052<table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;width:100%"><tbody><tr style="height:15px"><td> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"> December 31, 2023 </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"> December 31, 2022 </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Net operating loss carryforward </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">7,621,277</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">5,899,702</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Capital loss carryforward </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">801,744</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">801,744</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Section 163(j) carryforward </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">563,138</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">561,130</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Foreign exchange </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">129,916</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">297,263</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Allowance for doubtful accounts </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">4,404,277</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">1,616,926</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Accrued expenses </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">261,466</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">352,025</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Mark to market adjustment in securities </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">358,761</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">358,761</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Lease liability </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">261,377</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">259,381</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Capitalized research & development costs </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">52,261</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td 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style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">14,418,483</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">10,124,018</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;"> </td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Intangibles </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(15,845 </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(8,139 </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Inventory </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">4,853</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(49,961 </td><td style="width:1%;vertical-align:bottom;white-space: 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1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(10,979 </td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Total deferred tax liabilities </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(280,742 </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(325,848 </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Valuation allowance </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(14,137,741 </td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(9,798,170 </td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Net deferred tax assets </td><td style="width:1%;white-space: nowrap;"> 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NOL carryforwards, $2.5 million are pre-2018 and begin to expire in 2031. The remaining balance of $19 million, are limited to utilization of 80% of taxable income but do not have an expiration224090217538 00 NOTE 9 – RELATED PARTY TRANSACTIONS Doc Pharma S.A. Doc Pharma S.A. is considered a related party to the Company due to the fact that the CEO of Doc Pharma is the wife of Grigorios Siokas, the Company's CEO and principal shareholder, who also served as a principal of Doc Pharma S.A. in the past. Prepaid expenses and other current assets – related party As of December 31, 2023, and December 31, 2022, the Company had a prepaid balance of $4,347,184 and $3,320,345, respectively, to Doc Pharma related to purchases of inventory. Accounts payable and accrued expenses – related party As of December 31, 2023, and December 31, 2022, the Company had an accounts payable balance to Doc Pharma of $34,217 and $201,991, respectively. Accounts receivable – related party Additionally, the Company had a receivable balance of $2,386,721 and $2,070,570 from Doc Pharma S.A. as of December 31, 2023, and December 31, 2022, respectively. Sales and Purchases During the years ended December 31, 2023 and 2022, the Company purchased a total of $1,365,324 and $1,755,103 of products from Doc Pharma S.A., respectively. During the years ended December 31, 2023 and 2022, the Company had $619,637 and $1,058,780 revenue from Doc Pharma, respectively. Other Agreements On October 10, 2020, the Company entered into a contract manufacturer outsourcing ("CMO") agreement with Doc Pharma whereby Doc Pharma is responsible for the development and manufacturing of pharmaceutical products and nutritional supplements according to the Company's specifications based on strict pharmaceutical standards and good manufacturing practice ("GMP") protocols as the National Organization for Medicines requires. The Company has the exclusive ownership rights for trading and distribution of its own branded nutritional supplements named "Sky Premium Life®". The duration of the agreement is for five years, however, either party may terminate the agreement at any time giving six-month advance notice. Doc Pharma is exclusively responsible for supplying the raw materials and packaging required to manufacture the final product. However, they are not responsible for potential delays that may arise, concerning their import. Doc Pharma is also obligated to store the raw and packaging materials. The delivery of raw and packaging materials should be purchased at least 30 and 25 days, respectively, before the delivery date of the final product. The Manufacturer solely delivers the finished product to the Company. There is a minimum order quantity ("MoQ") of 1,000 pieces per product code. Both parties have agreed that the Company will deposit 60% of the total cost upon agreement and assignment and 40% of the total cost including VAT charge upon the delivery date. The prices are indicative and are subject to amendments if the cost of the raw material or the production cost change. For the years ended December 31, 2023 and 2022, the Company has purchased €1,144,043 ($1,237,467) and €1,653,911 ($1,742,282), respectively, in inventory related to this agreement. On May 17, 2021, Doc Pharma and the Company entered into a Research and Development ("R&D") agreement whereby Doc Pharma will be responsible for the research, development, design, registration, copy rights and licenses of 250 nutritional supplements for the final products called Sky Premium Life®. These products will be sold in Greece and abroad. The total cost of this project will be €1,425,000 plus VAT and will be done over three phases as follows: Design & Development (€725,000); Control and Product Manufacturing (€250,000) and Clinical Study and Research (€450,000). SkyPharm has bought a total of as of 81 licenses at value of €554,500 ($593,204) which is 38.91% of the total cost, as of December 31, 2022. During the year ended December 31, 2023, 24 additional licenses were purchased at value of €475,014 ($525,461). The agreement will terminate on December 31, 2025. Purchase of branded

pharmaceuticals On June 28, 2023, the Company approved the purchase of five proprietary and innovative branded pharmaceuticals with significant market presence and material profit contribution from Zakalia Ltd., the parent company of Doc Pharma, for €1,800,000 ($1,965,600). The transaction was settled on a non-cash basis through the reduction, of an equivalent amount, of prepaid expense balances the Company held with Doc Pharma. The purchased branded pharmaceuticals are presented in "Goodwill and intangible assets, net" on the accompanying consolidated balance sheets. On December 29, 2023, the Company approved the purchase of additional 19 licenses from Doc Pharma, of a total value of €3,200,000 ($3,539,840). This transaction was also settled on a non-cash basis through the reduction, of an equivalent amount, of prepaid expense balances the Company held with Doc Pharma. Loans receivable - related party The balance of prepaid expenses due Doc Pharma as of December 31, 2022, had increased to €7,103,706 ($7,599,545), which was mainly attributable to the prepayments SkyPharm S.A. made in accordance with the CMO agreement and the extensive orders and sales of the SPL products the Company expects to achieve within 2023, mainly through its Amazon channels in the UK, Singapore, Canada and other countries. However, as the benefit from a significant portion of the prepaid balance would not have been realized within a 12-month period, the Company opted to secure a portion of the outstanding prepaid balance through a loan agreement. SkyPharm S.A. (the "Lender") entered into a loan agreement with Doc Pharma (the "Borrower") for €4,000,000 ($4,279,200), all of which was financed through the outstanding prepaid balance. The duration of the loan is for a 10-year period up to December 1, 2032 (the "Maturity Date"). The loan bears a fixed interest rate of 5.5% payable on a monthly basis and will be repayable in 120 equal instalments of €33,333.33 ($35,660). The loan may be prepaid anytime during its duration in full or partially based on the Company's product requirements and other factors, without Doc Pharma incurring any prepayment penalty. As of December 31, 2023 and December 31, 2022, the loan had a current portion of €400,000 ($442,480) and €400,000 ($427,720), and a non-current portion of €3,200,000 ($3,539,840), and €3,600,000 ($3,851,280), respectively, which is classified as "Loans receivable – related party" on the accompanying consolidated balance sheets. During the year ended December 31, 2023, the Company received €400,000 ($442,480) in principal repayments, and €209,917 ($232,210) of interest repayments. Additionally, during the year ended December 31, 2023, the Company recorded €201,057 ($217,476) as interest income relating to this loan. Cana Laboratories Holding Limited Cana was considered a related party as the Company had signed a binding letter of intent and an SPA for the acquisition of Cana. The acquisition was completed on June 30, 2023 according to the SPA signed on May 31, 2023. Thus, all balances between the Company and Cana were eliminated upon consolidation as of December 31, 2023. The Secured Promissory Note discussed below was included in consideration transferred upon acquisition. Loans receivable - Related Party - Long Term On February 28,2023 (Issue Date) the Company signed a Secured Promissory Note with Cana Laboratories Holding (Cyprus) Limited (the "Holder"), whereby the Holder borrowed the sum of €4,100,000 ($4,457,520) from the Company. Interest on the Principal Amount under this Note shall accrue at a rate equal to Five Percent (5%) plus one month LIBOR per annum (5.47% as of December 31, 2023). The maturity date ("Maturity Date") of this Note shall be five years from the Issue Date. The Principal Amount, as well as all accrued interest shall be due and payable on the Maturity Date. During the six months ended June 30, 2023, the Company recorded interest income of €137,138 ($148,789). Following, the completion of Cana's acquisition on June 30, 2023 the balance of the Note was eliminated on a consolidated level. Panagiotis Kozaris Panagiotis Kozaris is considered a related party due to the fact that he is a former General operational manager and current employee of Cosmofarm S.A. Prepaid Expenses and Other Current Assets - Related Party From time-to-time the Company purchases back shares that Panagiotis Kozaris owns and records them as treasury shares. The Company pays Panagiotis Kozaris in advance for the shares owned and obtains the shares upon execution of a cumulative stock-purchase agreement ("SPA"). During the years ended December 31, 2023 and 2022, the Company paid Panagiotis Kozaris an additional sum of $51,159 and $143,056 respectively for shares owned, however, no SPA for these funds has been executed as of December 31, 2023. The Company intends to execute a cumulative SPA for these amounts during 2024. The total balances owed of $194,215 and $143,056 are included in "Prepaid expenses and other current assets - related party", on the accompanying consolidated balance sheets as of December 31, 2023 and 2022, respectively. Basotho Investment Limited Basotho Investment Limited is considered a related party once Panagiotis Kozaris (former General operational manager and current employee of Cosmofarm S.A) is one of its directors. General and administrative expenses On November 21, 2023, the Company issued 120,000 shares of common stock to Basotho Investment Limited for services rendered. The fair value of these shares for the period ended December 31, 2023 was $10,300, which was recorded as general and administrative expense. Maria Kozari Maria Kozari is considered a related party to the Company due to the fact that she is the daughter of Panagiotis Kozaris, a former Operational General Manager and current employee of Cosmofarm S.A. Accounts Receivable - Related Party During 2021, the Company, through its subsidiary, Cosmofarm SA, commenced a partnership with a pharmacy called "Pharmacy & More", owned by Maria Kozari. The transactions with the respective pharmacy were in Cosmofarm's normal course of business, however, a more flexible credit policy was allowed as the pharmacy was new and needed to be established in the market. During the years ended December 31, 2023 and 2022 the Company's net sales to Pharmacy & More amounted to $480,029 and $463,467 respectively. As of December 31, 2023 and 2022 the Company's outstanding receivable balance due from the pharmacy amounted to $1,142,402 (€1,032,726) and $760,025 (€710,436), respectively, and are included in "Accounts receivable - related party", on the accompanying consolidated balance sheets. The Company plans to acquire Pharmacy & More within fiscal year 2024. Upon acquisition, the Company intends to offset the outstanding receivable balance with the corresponding purchase price and additionally plans to make Pharmacy & More the first shop-in-shop of its own branded line of nutraceutical products, Sky Premium Life® (SPL). Other Related Parties Additionally, the Company has the following balances as of December 31, 2023: a) a balance of $98,000 relating to unpaid salaries and bonuses due to George Terzis, the CFO of the Company, classified as "Accounts payable and accrued expenses - related party" in the Company's consolidated balance sheets, b) a net payable balance of $85,332 due to Konstantinos Gaston Kanaroglou, former manager and current employee of the Company's wholly owned subsidiary Cana, classified as "Accounts receivable" in the Company's consolidated balance sheets.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Notes Payable – Related Party</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">A summary of the Company's related party notes payable during the years ended December 31, 2023 and 2022 is presented below:</p><p style="FONT-SIZE: 10pt, FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;width:100%"><tbody><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">2023</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">2022</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" colspan="2" style="width:9%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" colspan="2" style="width:9%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Beginning Balance</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">10,912</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">464,264</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Payments </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;"></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(472,920 </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt, FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Foreign currency translation</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">371</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">19,568</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Ending Balance</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">11,283</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td>

<td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">10,912</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"> </td></tr></tbody></table> Grigorios Siokas Grigorios Siokas is the Company's CEO and principal shareholder. On December 20, 2018, the €1,500,000 ($1,718,400) note payable, originally borrowed pursuant to a Loan Agreement with a third-party lender, dated March 16, 2018, was transferred to Grigorios Siokas. The note bore an interest rate of 4.7% per annum, originally matured on March 18, 2019 pursuant to the original agreement which was extended to December 31, 2021, and again to December 31, 2023. During the year ended December 31, 2022, the Note was paid in full and as of December 31, 2023 the Company had no outstanding balance. As of December 31, 2023 and 2022, the Company had accrued interest of $0 and €192,891 ($206,355), respectively, outstanding related to this loan, classified under "Accrued interest" in the Company's consolidated balance sheets. Dimitrios Goulielmos Dimitrios Goulielmos was the Company's former CEO and a Director of the Company. On November 21, 2014, the Company entered into an agreement with Dimitrios Goulielmos, as amended on November 4, 2016. Pursuant to the amendment, this loan has no maturity date and is non-interest bearing. As of December 31, 2023 and 2022, the Company had a principal balance of €10,200 ($11,283) and €10,200 ($10,912), respectively. The above balances are adjusted for the foreign currency rate as of the balance sheet date. For the years ended December 31, 2023 and 2022, the Company recorded a foreign currency translation loss of $371 and $19,568, respectively. </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Loans Payable – Related Party </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">A summary of the Company's related party loans payable during the years ended December 31, 2023 and 2022 is presented below:</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;width:100%"><tbody><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">2023</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">2022</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times 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class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">12,821</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">1,293,472</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Proceeds</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"><p 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</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(4,851,678 </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Foreign currency translation</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">436</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td 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3px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">12,821</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"> </td></tr></tbody></table> Grigorios Siokas From time to time, Grigorios Siokas loans the Company funds in the form of non-interest bearing, no-term loans. As of December 31, 2022, the Company had an outstanding principal balance under these loans of $12,821 in loans payable to Grigorios Siokas. As of December 31, 2023, the Company had an outstanding principal balance of $13,257 related to this payable. The above balances are adjusted for the foreign currency rate as of the balance sheet date. For the years ended December 31, 2023 and 2022, the Company recorded a loss of $436 and a gain of $64,729, respectively. Except as set forth above, we have not entered into any material transactions with any director, executive officer, and promoter, beneficial owner of five percent or more of our common stock, or family members of such persons.
434718433203453421720199123867212070570136532417551036196371058780 1,000 pieces123746717422 82The total cost of this project will be €1,425,000 plus VAT and will be done over three phases as follows: Design & Development (€725,000); Control and Product Manufacturing (€250,000) and Clinical Study and Research (€450,000). SkyPharm has bought a total of as of 81 licenses at value of €554,500 ($593,204) which is 38.91% of the total cost, as of December 31, 202252546120 25-12-311965600353984075995454279200P10Y2032-12-010.055356604424804277203539840385128044248023221021747644575201487895115914305619421514305648002946346711424027600259800008533 32<table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;width:100%"><tbody><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">2023</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">2022</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" colspan="2" style="width:9%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" colspan="2" style="width:9%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Beginning Balance</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">10,912</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">464,264</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Payments </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(472,920 </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Foreign currency translation </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">371</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"><p

style="font-size:10pt;font-family:times new roman;margin:0px"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">19,568</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Ending Balance </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">11,283</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">10,912</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"> </td></tr></tbody></table>109124642640472920371195681128310912171840000.0472019-03-18020635511283109123711956 8<table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;width:100%"><tbody><tr style="height:15px"><td> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"> 2023 </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"> 2022 </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td></tr><tr style="height:15px"><td> </td><td 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style="width:9%;vertical-align:bottom;text-align:right;">1,293,472</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Proceeds </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">3,635,756</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Payments </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(4,851,678 </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Foreign currency translation </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">436</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(64,729 </td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Ending balance </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">13,257</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">12,821</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"> </td></tr></tbody></table>128211293472036357560485167843 6-64729132571282112821132574366472 9 NOTE 10 – LINES OF CREDIT A summary of the Company's lines of credit as of December 31, 2023 and 2022, is presented below: <table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;width:100%"><tbody><tr style="height:15px"><td> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"> December 31, 2023 </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"> December 31, 2022 </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> National </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">3,918,523</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">3,103,605</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Alpha </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">1,130,140</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">991,492</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Pancreta </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">1,122,210</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">1,232,128</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> EFG </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">459,400</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">431,512</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Ending balance </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">6,630,273</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">5,758,737</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"> </td></tr></tbody></table> The Company has three lines of credit with the National Bank of Greece, which are renewed annually. The three lines have interest rates of 6.00% (the "National Bank LOC"), 3.6% (the "COSME 2 Facility"), and 3.6% plus the six-month Euribor rate and any contributions currently in force by law on certain lines of credit (the "COSME 1 Facility"). The maximum borrowing allowed for the 6% line of credit was $3,290,945 and $3,182,655 as of December 31, 2023 and 2022, respectively. The outstanding balance of the facility was $2,829,828 and $2,118,952, as of December 31, 2023 and 2022, respectively. The cumulative maximum borrowing allowed for the COSME 1 Facility and COSME 2 Facility (collectively, the "Facilities") was $1,106,200 and $1,069,800 as of December 31, 2023 and 2022, respectively. The outstanding balance of the Facilities was $1,099,255 and $984,653 as of December 31, 2023 and 2022, respectively. The Company maintains a line of credit with Alpha Bank of Greece ("Alpha

LOC"), which is renewed annually and has a current interest rate of 6.00%. The maximum borrowing allowed was $1,106,200 and $1,069,800 as of December 31, 2023 and 2022, respectively. The outstanding balance of the Alpha LOC was $1,130,141 and $991,429, as of December 31, 2023 and 2022, respectively. The Company holds a line of credit with Pancreta Bank ("Pancreta LOC"), which is renewed annually and has a current interest rate of 4.10%. The maximum borrowing allowed as of December 31, 2023 and 2022 was $1,537,618 and $1,487,022, respectively. The outstanding balance of the Pancreta LOC as of December 31, 2023 and 2022 was $1,122,210 and $1,232,128, respectively. The Company maintains a line of credit with EGF ("EGF LOC"), which is renewed annually and has a current interest rate of 4.49%. The maximum borrowing allowed as of December 31, 2023 and 2022 was $442,480 and $427,920, respectively. The outstanding balance of the EGF LOC as of December 31, 2023 and 2022 was $459,400 and $431,512, respectively. Under the aforementioned line of credit agreements, the Company is required to maintain certain financial ratios and covenants. As of December 31, 2023 and 2022, the Company was in compliance with these ratios and covenants. All lines of credit are guaranteed by customer receivable checks, which are a type of factoring in which postponed customer checks are assigned by the Company to the bank, in order to be financed at an agreed upon rate. Interest expense on the Company's outstanding lines of credit balances for the years ended December 31, 2023 and 2022, was $393,628 and $294,156, respectively.</p><table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;width:100%"><tbody><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">December 31, </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">2023</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px 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</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">1,232,128</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">EFG</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">459,400</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">431,512</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Ending balance</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">6,630,273</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">5,758,737</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"> </td></tr></tbody></table>391852331036051130140991492112221012321284594004315126630273575873732909453182655282982821189521106200106980010992559846531106200106980010992559846531106200106980010992559846531

style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">-</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Convertible note payable, net of discount </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">-</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">100,000</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"> </td></tr></tbody></table> December 21, 2020 Securities Purchase Agreement On December 21, 2020 the Company entered into a convertible promissory note with Platinum Point Capital, LLC (the "Holder", "Lender" or "Platinum") pursuant to a Securities Purchase Agreement (the "SPA"). The Company issued the $540,000 Note in exchange for $500,000 in cash and included a $40,000 Original Issue Discount ("OID") and paid $3,000 in financing costs. The principal amount together with interest at the rate of eight percent (8.0%) per annum, compounded annually (the "Interest Rate"), will be paid to the Lenders on or before the Maturity Date (December 31, 2021 or as defined below). Accrued interest shall be calculated on the basis of a 360-day year for the actual number of days elapsed. In the event that on or before the Maturity Date, the Note either (i) had not been converted or have not been otherwise satisfied in full or (ii) an Event of Default (as defined in the SPA) occurs, then the applicable rate of interest on the outstanding amount of the Note since inception shall be the Interest Rate plus eighteen percent (18.0%), the Default Interest. Unless previously converted, the principal and accrued interest on the Note is due and payable in cash (USD) upon the earlier of (i) December 31, 2021, (ii) a Change of Control (as defined in the SPA) or (iii), an Event of Default (collectively, the "Maturity Date"). On May 1, 2022, the Company issued 1,574 shares of common stock to convert the outstanding principal and accrued interest balance of $26,515. Following the conversion, the outstanding balance of the above Note is $0. Upon conversion, the 1,574 shares were issued at a fair value of $38,144 which was recorded as equity. Accordingly, upon conversion, the Company reduced its derivative liability by $11,629 (see Note 7). The Company determined that the embedded conversion feature of the convertible promissory note meets the definition of a derivative liability which is accounted for separately. The Company determined a derivative liability exists and determined that the embedded derivative was valued at $456,570 which was recorded as a debt discount, and together with the original issue discount and transaction expenses of $43,000, in the aggregate of $499,570, is being amortized over the life of the loan. As of December 31, 2022 the full amount of the debt discount has been amortized. Therefore, as of December 31, 2023 and 2022, the fair value of the derivative liability was $0 and $0, respectively. For the years ended December 31, 2023 and 2022, the Company recorded a loss on the change in fair value of the derivative of $0 and a loss of $5,807, respectively. January 7, 2021 Subscription Agreement On January 7, 2021 (the "Issue Date"), the Company entered into a subscription agreement with an unaffiliated third party, whereby the Company issued for a purchase price of $100,000 in principal amount, a convertible promissory note. The note bore an interest rate of 8% per annum and originally matured on the earlier of (i) consummation of the Company listing its common shares on the NEO Stock Exchange or (ii) October 31, 2021. However, the listing to NEO Stock Exchange did not occur. As of December 31, 2022, the Company had a principal balance of $100,000 and had accrued $13,740 in interest expense. During the year ended December 31, 2023, the Company paid the balance in full. The Company determined that the embedded conversion feature of the convertible promissory note meets the definition of a derivative liability which is accounted for separately. The Company measured the embedded derivative valued at $62,619 which was recorded as a debt discount and additional paid-in capital and was being amortized over the life of the loan. As of December 31, 2022, the debt discount had been fully amortized. As of December 31, 2023 and 2022, the fair value of the derivative liability was $0 and $54,293, respectively. For the years ended December 31, 2023 and 2022, the Company recorded a loss of $3,384 and $14,450, respectively, from the change in fair value of derivative liability, which is included in "Other expense, net" in the consolidated statements of operations and comprehensive loss. The Company considered both the note payable and conversion feature separately and upon settlement. The Company re-valued the conversion feature to fair value and applied extinguishment accounting as the debt has now been settled. Because the conversion feature is extinguished upon settling the note, the value of the conversion feature goes though debt extinguishment and the Company recorded a gain on settlement of debt, which totaled $50,909 for the year ended December 31, 2023. Convertible Promissory Note and Securities Purchase Agreement On September 17, 2021 (the "Issue Date"), the Company entered into a convertible promissory note and securities purchase agreement with an unaffiliated third party. Convertible Promissory Note The Company issued the convertible promissory note for a purchase price of $525,000 in principal amount for cash proceeds of $500,000. The note was issued with an original issue discount ("OID") of $25,000, bears an interest rate of 10% per annum and matures on the earlier of (i) the consummation of the Company listing its common shares on the Nasdaq Stock Market or (ii) September 17, 2022. Upon the consummation of our Nasdaq listing in 2022, the total principal and accrued interest outstanding on the note would convert into shares of the Company's common stock at a 30% discount to the prices of the common shares sold in the financing to be conducted in conjunction with our Nasdaq listing, subject to a conversion floor of $75.00. However, the Company, upon agreement with the third party, did not convert the note and fully repaid it in cash on October 21, 2022. As of December 31, 2022, the Company repaid the remaining outstanding balance of the note and thus its outstanding balance as of the end of the period was $0. For the years ended December 31, 2023 and 2022, the Company recorded amortization of debt discount in the amount of $0 and $18,185, respectively, which is included in "Non-cash interest expense" on the accompanying statements of operations and comprehensive loss. Securities Purchase Agreement On September 17, 2021, the Company entered into a Securities Purchase Agreement (the "SPA") with a third party whereby the Company agree to issue 5,000,000 shares of Series A Preferred Stock at a purchase price of $1.00 per share or $5,000,000 in the aggregate, and a Warrant (the "Warrant") to purchase 100% of the number of shares of the Company's Common Stock issuable upon conversion of the Series A Preferred Stock. The Series A Preferred Stock will be convertible into the Company's Common Stock as determined by multiplying the number of shares of Series A Preferred Stock to be converted by the lower of (i) $100.00 or (ii) 80% of the average volume weighted average price for the Company's Common Stock for the five days prior to the date of Uplisting, subject to a floor of $75.00 per share. The shares of common stock issuable upon conversion of Series A Preferred Stock and exercise of the Warrants are subject to a Registration Right Agreement. The Warrant has an exercise price equal to 110% of the Conversion Price of the Series A Preferred Stock and expires five years from the date of issuance.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The SPA is subject to certain conditions to close. As of December 31, 2023 and the date of this filing, the conditions to close had not been met, the funds have not been transferred, the preferred shares and the warrant was not issued. The SPA automatically terminated on March 31, 2022. </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Derivative Liabilities </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The table below provides a summary of the changes in fair value, including net transfers in and/or out of all financial liabilities measured at fair value on a recurring basis using significant unobservable inputs (Level 3) during the years ended December 31, 2023 and 2022:</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;width:100%"><tbody><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Amount</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Balance on January 1, 2022</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">45,665</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Issuances to debt discount </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Reduction of derivative related to conversions </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(11,629 </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Change in fair value of derivative liabilities </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">20,257</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Balance on December 31, 2022 </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">54,293</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Reduction of derivative related to conversions </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(50,909 </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Change in fair value of derivative liabilities </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(3,384 </td><td style="PADDING-

BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Balance on December 31, 2023 </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">-</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr></tbody></table><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The fair value of the derivative conversion features as of December 31, 2023 and 2022 were calculated using a Monte-Carlo option model valued with the following assumptions:</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;width:100%"><tbody><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">December 31, </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">December 31, </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr 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</p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Dividend yield</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">0%</td><td style="width:1%;white-space: nowrap;"></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Expected volatility</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td colspan="2"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:right;">87.9%-157.2</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new 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style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Beginning balance convertible notes</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">100,000</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">640,000</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">New notes</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;"></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Payments</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(100,000 </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(525,000 </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Conversion to common stock</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(15,000 </td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Subtotal notes</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">100,000</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Debt discount at year end</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">-</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p 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double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">100,000</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"> </td></tr></tbody></table>10000006400000-100000-525000-1500001000000001000005400005000004000030000.0800.1801574265151574381441162945657043000499570000580710000000.0810000013740626190542933384144505090 $100.00 or (ii) 80% of the average volume weighted average price for the five days prior to the date of Uplisting, subject to a floor of $75.00 per share. The shares of common stock issuable upon conversion of Series A Preferred Stock and exercise of the Warrants are subject to a Registration Right Agreement. The Warrant has an exercise price equal to 110% of the Conversion Price of the Series A Preferred Stock and expires five years from the date of issuance<table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;width:100%"><tbody><tr style="height:15px"><td> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN:

0px; text-align:center;">Amount </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Balance on January 1, 2022 </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">45,665</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Issuances to debt discount</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td 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text-align:justify;">Change in fair value of derivative liabilities</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">20,257</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Balance on December 31, 2022</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">54,293</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Reduction of derivative related to conversions</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(50,909 </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new 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class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">-</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"> </td></tr></tbody></table><table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;width:100%"><tbody><tr style="height:15px"><td> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="width:9%;vertical-align:bottom;text-align:center;"> December 31, </td><td style="white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td colspan="2" style="width:9%;vertical-align:bottom;text-align:center;"> December 31, </td><td style="white-space: nowrap;"> </td></tr><tr style="height:15px"><td> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"> 2023 </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"> 2022 </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Dividend yield </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">0%</td><td style="width:1%;white-space: nowrap;"></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Expected volatility </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td colspan="2"> 87.9%-157.2 </td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Risk free interest rate </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td colspan="2"> 1.46%-3.75 </td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Contractual terms (in years) </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td colspan="2"> 1.25 - 0.75 </td><td style="width:1%;white-space: nowrap;"> </td></tr></tbody></table>4566501162902025429350909-3384000.8791.5720.01460.0375P1Y3MP0Y9M NOTE 12 – NOTES PAYABLE A summary of the Company's third-party debt during the years ended December 31, 2023 and 2022 is presented below: <table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;width:100%"><tbody><tr style="height:15px"><td style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;"> December 31, 2023 </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"> Trade Facility </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"> Third Party </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"> COVID Loans </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"> Total </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Beginning balance, December 31, 2022 </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">3,305,532</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">1,505,078</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">207,377</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">5,017,987</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Proceeds </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">1,082,231</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new

roman;margin:0px"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">1,082,231</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Payments </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(1,155,310 </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(415,557 </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(27,027 </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(1,597,894 </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Oher additions </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">317,880</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Debt forgiveness </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(306,637 </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(306,637 </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Foreign currency translation </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">64,610</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">21,516</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">6,534</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">92,660</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Ending balance, December 31, 2023 </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">1,908,195</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">2,511,148</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">186,884</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">4,606,227</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Notes payable – long-term </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(1,327,440 </td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(1,549,768 </td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(158,133 </td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(3,035,341 </td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Notes payable - short-term </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">580,755</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">961,380</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">28,751</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">1,570,886</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"> </td></tr></tbody></table> <table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;width:100%"><tbody><tr style="height:15px"><td style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;"> December 31, 2022 </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"> Loan Facility </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"> Trade Facility </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"> Third Party </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"> COVID Loans </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"> Total </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Beginning balance </td><td style="width:1%;white-space: nowrap;"> </td>

<td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">1,299,784</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">6,207,010</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">10,077,977</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">641,291</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">18,226,062</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Proceeds </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">492,336</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">492,336</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Payments </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(240,705)</td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(2,795,786)</td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(9,494,823)</td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(10,029)</td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(12,541,343)</td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Conversion of debt </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(1,190,000)</td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(1,190,000)</td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Recapitalized upon debt modification </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(81,923)</td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(221,060)</td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(781,752)</td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(1,084,735)</td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Accretion of debt and debt discount </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">81,910</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">216,182</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">781,752</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">1,079,844</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Prior year reclassification from Line of Credit </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">407,174</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">(407,174</td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Foreign currency translation </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">130,934</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(100,814)</td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">22,414</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(16,711)</td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">35,823</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td>

</tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Subtotal </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">-</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">3,305,532</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">1,505,078</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">207,377</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">5,017,987</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Notes payable - long-term </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">-</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(1,604,700 </td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(1,076,698 </td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(178,172 </td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(2,859,570 </td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Notes payable - short-term </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">-</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">1,700,832</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">428,380</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">29,205</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">2,158,417</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr></tbody></table><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Our outstanding debt as of December 31, 2023 is repayable as follows:</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;width:100%"><tbody><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">December 31, 2023</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">2024</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">1,570,886</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> 2025 </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">2,032,967</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> 2026 </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">457,784</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> 2027 </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">312,314</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> 2028 and thereafter </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">232,276</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Total debt </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">4,606,227</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Less: notes payable - current portion </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(1,570,886 </td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Notes payable - long term portion </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">3,035,341</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"> </td></tr></tbody></table> Loan Facility Agreement On August 4, 2021, the Company entered into an exchange agreement for the existing loan facility agreement with Synthesis Peer-to-Peer Income Fund, whereby the Company agreed to the following: <table cellpadding="0" style="border-spacing:0;font-size:10pt;width:100%"><tbody><tr style="height:15px"><td style="width:4%;"> </td><td style="width:4%;vertical-align:top;"> • </td><td style="vertical-align:top;"> issue on August 4, 2021, 12,852 shares of common stock to settle $1,606,500 (€1,350,000) of debt. The Company recorded a gain on settlement of $292,383 upon the issuance of the 12,852 shares; and </td></tr><tr style="height:15px"><td> </td><td> </td><td> </td></tr><tr style="height:15px"><td> </td><td style="vertical-align:top;"> • </td><td style="vertical-align:top;"> issue no more than 9,520 shares of common stock upon approval of the listing of the Company's common stock on Nasdaq to settle $1,190,000 (€1,000,000) of debt. The Company issued these shares on February 28, 2022. Upon issuance of the 9,520 shares of common stock, the Company recorded a gain on extinguishment of debt in the amount of $216,580 determined using the fair value of the Company's common stock at the commitment date of $102.25 per share. </td></tr></tbody></table> The principal debt balance was paid in full during the year ended December 31, 2022. As of December 31, 2023 and 2022, the outstanding principal balance on the debt was $0, and it had accrued interest expense of $0 and $12,853, respectively. The debt is subject to acceleration in an Event of Default (as defined in the Notes). This agreement is secured by a personal guaranty of Grigorios Siokas, which is secured by a pledge of 40,000 shares of common stock of the Company owned by Mr. Siokas. During the year ended December 31, 2022, the maturity of the facility was informally extended to December 31, 2022. The Company reassessed and adjusted accordingly the accretion of the debt extinguishment effect described above. Trade Facility Agreements On May 12, 2017, SkyPharm entered into a Trade Finance Facility Agreement (the "TFF") with Synthesis Structured Commodity

Trade Finance Limited (the "Lender" or "Synthesis") as amended on November 16, 2017, and May 16, 2018. On October 17, 2018, the Company entered into a further amended agreement with Synthesis whereby the current balance on the TFF as of October 1, 2018, which was €4,866,910 ($5,629,555) and related accrued interest of €453,094 ($524,094) would be split into two principal balances of Euro €2,000,000 ($2,316,000), (the "EURO Loan") and USD $4,000,000 (the "USD Loan"). Interest on both the EURO Loan and USD Loan commenced on October 1, 2018, at 6% per annum plus one-month Euribor (3.90% as of December 31, 2023), and 6% plus one-month LIBOR (fully paid as of December 31, 2023), respectively. On December 30, 2020, the Company transferred the EURO Loan to a new third-party lender. The terms remained the same except interest accrues at 5.5% per annum plus one-month Euribor (3.87% as of December 31, 2023). The principal was scheduled to be repaid in a total of five quarterly installments beginning October 31, 2021 of €50,000 ($54,600) each with a final repayment of €1,800,000 ($1,965,600) Euro payable on October 31, 2022. On March 3, 2022, the Company entered into a modification agreement to extend the maturity date to January 10, 2023 and payments under the USD Loan. During June 2022, the Company agreed with the Lender to postpone the repayment of an installment of $500,000 due on June 30, 2022 (based on the modification agreement signed on March 3, 2022) until January 2023. During September 2022, the Company entered into an agreement with the Lender to postpone the repayment of the outstanding balance on the USD Loan of $3,950,000, plus unpaid accrued interest until January 2023. The Company capitalized fees paid upon modification of €200,000 ($221,060) that are being amortized over the life of the loan. The Company incurred non-cash interest expense of $200,000 during the year ended December 31, 2022 concerning the above capitalized fees. During the year ended December 31, 2022, the Company repaid €175,000 ($191,100) of the EURO Loan and $2,593,363 of the USD Loan such that as of December 31, 2022, the Company had principal balances of €1,775,000 ($1,898,895) and $1,406,637 under the agreements, respectively. As of December 31, 2022, the Company had accrued $4,878 in interest expense related to these agreements. On December 21, 2022 the USD Loan was assigned to GIB Fund Solutions ICAV (the "Fund"). On January 31, 2023, the Company paid $1,100,000 to the Fund under a full and final settlement agreement for the USD Loan, recording a gain on extinguishment of debt of $306,637 relating to the waiver of the unpaid balance. Additionally, the Company repaid €50,000 ($55,310) of the EURO Loan during the year ended December 31, 2023. As of December 31, 2023 the Company had an outstanding principal balance of €1,725,000 ($1,908,195), of which $1,327,440 is classified as "Notes payable - long term portion" on the consolidated balance sheets. As of December 31, 2023, the Company had accrued $161,274 in interest expense related to these agreements. On December 22, 2022, SkyPharm signed an agreement for the extension of the payments and an increase in interest rate due under the EURO loan that was extended to be repaid with a balloon payment now due on October 31, 2025. This extension was agreed upon in writing on December 22, 2022, with a retroactive modification date to October 31, 2022 (the original maturity date). Third Party Debt On November 16, 2015, the Company entered into a Loan Agreement with Panagiotis Drakopoulos, the Company's former Director and former Chief Executive Officer, pursuant to which the Company borrowed €40,000 ($42,832) as a note payable from Mr. Drakopoulos. The note bore an interest rate of 6% per annum and was due and payable in full on November 15, 2016. As of December 31, 2022, the Company had an outstanding principal balance of €8,000 ($8,558) and accrued interest of €6,797 ($7,271). During the year ended December 31, 2023, the Company repaid the entire outstanding balance of €8,000. Therefore, as of December 31, 2023, the outstanding principal balance was $0. Mr. Drakopoulos is not considered a related party since he is no longer employed by the Company and currently holds no equity position in the Company. May 18, 2020, July 3, 2020, and August 4, 2020 Senior Promissory Notes Modification of May 18, 2020, July 3, 2020, and August 4, 2020 Senior Promissory Notes On February 23, 2022, the Company entered into modification agreements to extend the due dates of the May 18 Note, July 3 Note, and August 4 Note to June 30, 2023, totaling $9,000,000, in the aggregate. The Company paid restructuring fees totaling $506,087 upon modification. The Company determined the modification should be recorded as debt extinguishment in accordance with ASC 470 because the present value of the remaining cash flows under the terms of the new debt instrument is at least 10% different from the present value of the remaining cash flows under the terms of the original instrument. The Company recorded the new debt at fair value in the amount of $7,706,369 and a gain upon extinguishment in the amount of $787,544. During the year ended December 31, 2022, the Company repaid the aggregate principal balance of $7,000,000 and the aggregate accrued interest related to these notes in full. June 23, 2020 Debt Agreement On June 23, 2020, the Company's subsidiary, Cosmofarm, entered into an agreement with the National Bank of Greece S.A. (the "Bank") to borrow a maximum of €500,000 ($611,500). The note has a maturity date of 60 months from the date of the first disbursement, which includes a grace period of nine months. The total amount of the initial proceeds was received in three equal monthly installments. The note is interest bearing from the date of receipt and is payable every three months at an interest rate of 3.06% plus 3-month Euribor (3.96% as of December 31, 2023). The outstanding balance was €205,882 ($227,747) and €323,529 ($346,111) as of December 31, 2023 and 2022, respectively, of which $97,606 and $220,253 was classified as "Notes payable - long-term portion" respectively, on the accompanying consolidated balance sheets. During the year ended December 31, 2023, the Company repaid €117,647 ($130,141) of the principal balance. June 24, 2020 Debt Agreement On June 24, 2020, the Company's subsidiary, Decahedron, received a loan £50,000 ($68,310) from the United Kingdom government. The loan has a ten-year maturity and bears interest at a rate of 2.5% per annum beginning 12-months after the initial disbursement, which was on July 10, 2020. The Company may prepay this loan without penalty at any time. As of December 31, 2022, the principal balance was £47,144 ($56,936). As of December 31, 2023, the principal balance was £40,858 ($52,066). November 19, 2020 Debt Agreement On November 19, 2020, the Company entered into an agreement with a third-party lender in the principal amount of €500,000 ($611,500). The note matures on November 18, 2025 and bears an annual interest rate, based on a 360-day year, of 3% plus .6% plus 6-month Euribor when Euribor is positive (4% as of December 31, 2023). The principal is to be repaid in 18 quarterly installments of €27,778 ($30,333). During the year ended December 31, 2022, the Company repaid €111,111 ($118,867) of the principal and as of December 31, 2022, the Company had accrued interest of $8,069 related to this note and a principal balance of €333,333 ($356,600), of which $237,733 is classified as "Notes payable - long term portion" on the accompanying consolidated balance sheets. During the year ended December 31, 2023, the Company repaid €111,111 ($122,911) of the principal and as of December 31, 2023, the Company has accrued interest of €11,191 ($12,379) related to this note and a principal balance of €222,222 ($245,822), of which $122,911 is classified as "Notes payable - long term portion" on the accompanying consolidated balance sheets. July 30, 2021 Debt Agreement On July 30, 2021, the Company entered into an agreement with a third-party lender in the principal amount of €500,000 ($578,850). The note matures on August 5, 2026 and bears an annual interest rate that applies to 60% of the principal of the note that is based on a 365-day year, of 5.84% plus 3-month Euribor when Euribor is positive (3.96% as of December 31, 2023). Pursuant to the terms of the agreement, there is a nine-month grace period for principal repayment during which interest is accrued. The principal is to be repaid in 18 quarterly installments of €27,778 commencing three months from the end of the grace period. During the year ended December 31, 2022, the Company repaid €77,985 ($83,428) of the principal balance. As of December 31, 2022, the Company had accrued interest of €2,509 ($2,728) and a principal balance of €422,016 ($451,472), of which $336,788 is classified as notes payable – long term portion on the accompanying consolidated balance sheet. During the year ended December 31, 2023, the Company repaid €79,006 ($87,396) of the principal. As of December 31, 2023 and 2022, the Company had accrued interest of €10,905 ($12,063) and €2,898 ($3,100) principal of €316,900 ($350,555) and €500,000 ($565,900), of which $227,065 and $477,637 is classified as "Notes payable - long term portion" on the accompanying consolidated balance sheets. June 9, 2022 Debt Agreement On June 9, 2022 the Company entered into an agreement with a third-party lender in the principal amount of €320,000 ($335,008), the "Note". The Note matures on June 16, 2027 and bears an annual interest rate of 3.89% plus an additional rate of 0.60%, plus the 3-month Euribor (3.96% as of December 31, 2023). Pursuant to the agreement, there is a 12-month grace period for principal repayment during which interest is accrued. The principal is to be repaid in 17 equal quarterly installments of €18,824 commencing on June 30, 2023. During the year ended December 31, 2023, the Company repaid €60,000 ($66,372) of the principal. As of December 31, 2023 and 2022 the Company has accrued interest of €11,043 ($12,215) and €7,707 ($8,379), respectively, and an outstanding balance of €260,000 ($287,612) and €320,000($342,336), of which $204,322 and $281,924, respectively, is classified as "Notes payable - long term portion" on the accompanying consolidated balance sheets. August 29, 2022 Promissory Note On August 29, 2022, the Company entered into a promissory note for the principal amount of $166,667. The Company received $150,000 in cash and recorded $16,667 as an original issue discount upon issuance. The promissory note matured on the earlier of (a) December 27, 2022, or (b) the date the Company completes a debt or equity financing of at least $1,000,000. The debt carried an annual interest rate of 12% which was due upon maturity. As of December 31, 2022, the Company had repaid the principal balance in full and had a balance of $5,041 in accrued interest related to this note. The Company repaid the outstanding interest during the year ended December 31, 2023 and thus the balance of both principal and interest as of December 31, 2023 is $0. July 14, 2023 Debt Agreement On July 14, 2023 the Company entered into an agreement with a third-party lender in the principal amount of €1,000,000 ($1,123,700), the "Note". The Note matures on July 31, 2028 and bears an annual interest rate of 2.46% plus the 3-month Euribor (3.96% as of December 31, 2023). Pursuant to the agreement, there is a nine-month grace period for interest and principal repayment. The principal is to be repaid in 18 equal quarterly installments of €55,556 commencing on May 2, 2024. As of December 31, 2023 and 2022 the Company an outstanding balance of €977,700 ($1,081,532) and $0, of which $897,165 and $0, respectively, is classified as "Notes payable - long term portion" on the accompanying consolidated balance sheets. COVID-19 Loans On May 12, 2020, the Company's subsidiary, SkyPharm, was granted and on May 22, 2020 received a €300,000 ($366,900) loan from the Greek government. The loan will be repaid in 40 equal monthly installments beginning on July 29, 2022. As a condition to the loan, the Company was required to retain the same number of employees until October 31, 2020. As of December 31, 2022, the principal balance was $150,441. During the year ended December 31, 2023, the Company repaid €18,750 ($20,741) of the principal balance. The outstanding balance as of December 31, 2023 is €121,875 ($134,818). Distribution and Equity Agreement As discussed in Note 3 above, the Company entered into a Distribution and Equity Acquisition Agreement with Marathon. The Company was appointed the exclusive distributor of the Products (as defined) initially throughout Europe and on a non-exclusive basis wherever else lawfully permitted. As consideration for its services, Company received: (a) a 33 1/3% equity interest or 5 million shares in Marathon as partial

consideration for the Company's distribution services; and (b) received cash of CAD $2,000,000, subject to repayment in Common Shares of the Company if it fails to meet certain performance milestones. The Company is entitled to receive an additional CAD $2,750,000 upon the Company's receipt of gross sales of CAD $6,500,000 and an additional CAD $2,750,000 upon receipt of gross sales of CAD $13,000,000. As discussed in Note 3, the Company attributed no value to the shares received in Marathon pursuant to (a) above. In relation to the CAD $2 million cash received noted in (b) above, the Company accounted for its obligation to issue a variable number of the Company's Common Shares as Share-settled debt obligation in accordance with ASC 480 measured at fair value or the settlement amount of $1,554,590 (CAD $2 million). If settlement were to occur on December 31, 2022, the Company would be required to issue 420,471 common shares to settle its debt obligation. The Company could be obligated to potentially issue an unlimited number of common shares to settle its Share-settled debt obligation. </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">On March 20, 2023, the Company's legal counsel provided notice to Marathon, that the Company terminated the Distribution and Equity Acquisition agreement dated on March 19, 2018 pursuant to Section 3.2 and that termination is effective thirty days from the date of the letter.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">None of the above loans were made by any related parties.</p><table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;width:100%"><tbody><tr style="height:15px"><td style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;"><p style="font-size:10pt;font-family:times new roman;margin:0px">December 31, 2023</p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Trade </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Facility </p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Third </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Party</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">COVID </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Loans</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px 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style="width:9%;vertical-align:bottom;text-align:right;">1,505,078</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">207,377</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">5,017,987</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Proceeds </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">1,082,231</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">1,082,231</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Payments </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(1,155,310)</td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(415,557)</td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(27,027)</td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(1,597,894)</td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Other additions </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">317,880</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">317,880</td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Debt forgiveness </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(306,637)</td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(306,637)</td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Foreign currency translation </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">64,610</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">21,516</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">6,534</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">92,660</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Ending balance, December 31, 2023 </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">1,908,195</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">2,511,148</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">186,884</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">4,606,227</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-

family:times new roman;margin:0px"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Notes payable – long-term </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(1,327,440 </td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(1,549,768 </td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(158,133 </td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(3,035,341 </td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Notes payable - short-term </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">580,755</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">961,380</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">28,751</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">1,570,886</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"> </td></tr></tbody></table> <table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;width:100%"><tbody><tr style="height:15px"><td style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;"> December 31, 2022 </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"> Loan Facility </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"> Trade Facility </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"> Third Party </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"> COVID Loans </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"> Total </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Beginning balance </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">1,299,784</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">6,207,010</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">10,077,977</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">641,291</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">18,226,062</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Proceeds </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">492,336</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">492,336</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Payments </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(240,705 </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(2,795,786 </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(9,494,823 </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(10,029 </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(12,541,343 </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Conversion of debt </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(1,190,000 </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(1,190,000 </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Recapitalized upon debt modification </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(81,923 </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(221,060 </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(781,752 </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new

roman;margin:0px"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(1,084,735 </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Accretion of debt and debt discount </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">81,910</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">216,182</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">781,752</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">1,079,844</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Prior year reclassification from Line of Credit </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">407,174</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(407,174</td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Foreign currency translation </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">130,934</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(100,814 </td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">22,414</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(16,711 </td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">35,823</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Subtotal </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">-</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">3,305,532</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">1,505,078</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">207,377</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">5,017,987</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Notes payable - long-term </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">-</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(1,604,700 </td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(1,076,698 </td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(178,172 </td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(2,859,570 </td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Notes payable - short-term </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">-</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">1,700,832</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">428,380</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">29,205</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">2,158,417</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr></tbody></table>330553215050785017987010822311082231-1155310-415557-1597894031788030663703066376461021516926601908195251114846066227132744015497683035341580755961380157088612997846207010100779776412911822606200452407052795786-9494823-10029-12541343-1190000000-1190000-81923-221060-7817520-1084735819102161827817520107984400407174-4071740130934-10081422414-16711358230330553215050782073775017987016047001076698178172285957001700832428380292052158417<table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;width:100%"><tbody><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">December 31, 2023</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">2024</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">1,570,886</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> 2025 </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">2,032,967</td><td style="width:1%;white-space: nowrap;"><p

style="font-size:10pt;font-family:times new roman;margin:0px"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> 2026 </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">457,784</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> 2027 </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">312,314</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> 2028 and thereafter </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">232,276</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Total debt </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">4,606,227</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Less: notes payable - current portion </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(1,570,886 </td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Notes payable - long term portion </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">3,035,341</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"> </td></tr></tbody></table>1570886203296745778431231423227646066227-1570886303534112852160650029238395201190000952021658012853562955552409423160004000000000.06one-month Euribor (3.90% as of December 31, 2023), and 6% plus one-month LIBOR (fully paid as of December 31, 2023), respectively0.055196560050000039500002210602000001911002593363189889548781100000306637553101908195132744016127442832855872710900000050608777063693-11-1811886780693566002377331229112458221229115788508342833678887396120633100350555565900227065477637the Company entered into an agreement with a third-party lender in the principal amount of €320,000 ($335,008), the "Note". The Note matures on June 16, 2027 and bears an annual interest rate of 3.89% plus an additional rate of 0.60%, plus the 3-month Euribor (3.96% as of December 31, 2023). Pursuant to the agreement, there is a 12-month grace period for principal repayment during which interest is accrued. The principal is to be repaid in 17 equal quarterly installments of €18,824 commencing on June 30, 2023663721221583792876123423360432228192 4the Company entered into a promissory note for the principal amount of $166,667. The Company received $150,000 in cash and recorded $16,667 as an original issue discount upon issuance. The promissory note matured on the earlier of (a) December 27, 2022, or (b) the date the Company completes a debt or equity financing of at least $1,000,0000.125041the Company entered into an agreement with a third-party lender in the principal amount of €1,000,000 ($1,123,700), the "Note". The Note matures on July 31, 2028 and bears an annual interest rate of 2.46% plus the 3-month Euribor (3.96% as of December 31, 2023). Pursuant to the agreement, there is a nine-month grace period for interest and principal repayment. The principal is to be repaid in 18 equal quarterly installments of €55,556 commencing on May 2, 2024108153208971650366900150441134818a 33 1/3% equity interest or 5 million shares in Marathon as partial consideration for the Company's distribution services2000000275000027500001300000CAD $2 million cash received noted in (b) above, the Company accounted for its obligation to issue a variable number of the Company's Common Shares as Share-settled debt obligation in accordance with ASC 480 measured at fair value or the settlement amount of $1,554,590 (CAD $2 million)420471<p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">NOTE 13 – LEASES</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The Company has various operating and finance lease agreements with terms up to ten years, for various types of property and equipment (such as office space and vehicles) etc. Some leases include options to purchase, terminate or extend for one or more years. These options are included in the lease term when it is reasonably certain that the option will be exercised. Leases with an initial term of 12 months or less are not recorded on the balance sheet; we recognize lease expense for these leases on a straight-line basis over the lease term.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Operating Leases</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The Company's weighted-average remaining lease term relating to its operating leases is 5.66 years, with a weighted-average discount rate of 6.74%. </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The following table presents information about the amount, timing and uncertainty of cash flows arising from the Company's operating leases as of December 31, 2023:</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;width:100%"><tbody><tr style="height:15px"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Maturity of Operating Lease Liability</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" colspan="2" style="width:9%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">2024</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">350,428</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; 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FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Finance Leases </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The Company's weighted-average remaining lease term relating to its finance leases is 1.16 years, with a weighted-average discount rate of 6.74%. </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The following table presents information about the amount, timing and uncertainty of cash flows arising from the Company's finance leases as of December 31, 2023:</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;width:100%"><tbody><tr style="height:15px"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; 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The Company incurred amortization expense on its finance leases of $23,685 and $85,696 which was included in "Depreciation and amortization expense," for the years ended December 31, 2023 and 2022, respectively.</p>The Company has various operating and finance lease agreements with terms up to ten years, for various types of property and equipment (such as office space and vehicles) etc. Some leases include options to purchase, terminate or extend for one or more years. These options are included in the lease term when it is reasonably certain that the option will be exercised. Leases with an initial term of 12 months or less are not recorded on the balance sheet; we recognize lease expense for these leases on a straight-line basis over the lease termP5Y7M28D0.0674<table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;width:100%"><tbody><tr style="height:15px"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Maturity of Operating Lease Liability</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" colspan="2" style="width:9%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; 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The Company's Greek subsidiaries have $2,430,517 in settled tax liabilities payable to the tax authorities in installments and $1,046,507 in payroll tax related current liabilities. Moreover, we have recorded a provision relating to the unaudited tax years of our subsidiary SkyPharm SA, of $591,547 and a provision for staff leaving compensation, based on the corresponding actuarial reports, of $408,665. Additionally, we have received prepayments from our customers of $207,204, included in "Other current liabilities" as of December 31, 2023. We classify the liabilities payable within the 12 months following the balance sheet date in "Other current liabilities" and the remaining balance is included in "Other Liabilities". 24305171046507591547408665207204 NOTE 15 – COMMITMENTS AND CONTINGENCIES Legal Matters From time to time, the Company may be involved in litigation relating to claims arising out of the Company's operations in the normal course of business. As of December 31, 2023, the following litigations were pending. None of the below is expected to have a material financial or operational impact. Solgar Inc., a competitor of the Company, sued SkyPharm for product homogeneity regarding the nutraceutical line "Sky Premium Life". As a result, Solgar requested the prohibition for SkyPharm to manufacture, import and sell, market or in any way possess and distribute, including internet sales and advertise in any way in the Greek market of "Sky Premium Life" due to homogeneity with Solgar's products. Solgar Inc. has further requested to be awarded compensation for non-pecuniary damage amounting to €20,000 ($21,744). The case was heard on January 28, 2022, and the decision numbered 8842/2022 of the court of Thessaloniki was issued, which, accepted our claims and dismissed the Solgar Inc.'s lawsuit. On July 22, 2015, the National Medicines Agency approved the license of wholesale sale of pharmaceutical products under the name SkyPharm SA with set validity at five years and an expiration date of July 22, 2020. Subsequently, SkyPharm on June 15, 2020, legally and timely submitted the application for renewal of the wholesale license of pharmaceutical products to the National Medicines Agency. The National Medicines Agency did not respond, therefore the Company asked for an immediate decision on the renewal. Two months after the filing of the no. 3459 / 15.01.2021 letter and almost nine months after the no. 627615.06.2020 Company application for the renewal, the National Medicines Agency replied by rejecting the renewal request on March 9, 2021 (ref. 62769 / 20-25.02.2021). In addition, document No. 127351-16.12.2021 of EOF (Greek National Medicines Organization) to SkyPharm states that after an inspection of EOF at the premises of Doc Pharma, we did not have a wholesale license in violation of article 106 par. 1b and par. 1c of the ministerial decision D.YG3a / GP.32221 / 29-4-2019. The National Medicines Agency imposed a fine of €15,000 ($16,214) on SkyPharm for the above case, which was included in "General and administrative" expense on the accompany statement of operations and comprehensive loss for the 12-month period ended December 31, 2023. There has been a payment request by the Greek court, which relates to a fine arising from Cosmofarm's tax audit for financial year 2014. The law with no. 483/16.12.2020 was used by the court against Cosmofarm (the "defendant"). The defendant appealed against the decision using the law with no.11541/09.03.2021. This appeal was dismissed after 120 days from its submission to the court. Additionally, there had been an obligation for payment of additional tax and fines related to this matter in the amount of €91,652 ($99,644), which the defendant has already settled. However, the defendant has claimed back the respective amount through appeal. As of December 31, 2023, the trial is still pending. On January 25, 2023, a criminal case of dishonored checks against Cosmofarm's customer Filippou, was heard at the Z' Three-Member Misdemeanor Court of Athens, which was postponed to November 27, 2023, when the defendant was tried and found guilty. On January 26, 2023, the appeal of the Company against Eleutheria Drakopoulou and decision 1389/2021of the Single-Member Court of First Instance of Athens was heard at the Athens Court of Appeal. The appeal was partially accepted. The Court ordered the return of the fee to the appellants, dismissed the action against the third defendant, Kozaris and accepted the action as regards the first and the second defendants (Kastrantas & Cosmofarm). <p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN:

0px; text-align:justify;">On October 23, 2023, a criminal case of dishonored check against Cosmofarm's customer Kafantaris was heard at the Sixth Single-Member Misdemeanor Court of Athens, which was postponed to January 26, 2024, when the defendant was convicted by decision no. 1599/2024. In October 2023, the Company's subsidiary, Cana Laboratories Holding (Cyprus) Limited ("Cana") was approached by an attorney at law on behalf of two clients which were requesting an amount of €39,211 as compensation for the value of 34.70 square meters in relation to an urban sprawl with respect to which an Act of Imputation had been issued by the department of Urban Planning. Our legal counsel's response was that Cana was not obliged to accept the compensatory value agreed and suggested exploring out of court settlement. As of today, the clients' Attorney at law has not come back with any suggestions. Our subsidiary, Cana, has two pending lawsuits against Euaggelismos Hospital for a total sum of EUR 526,436 due to unpaid bills. The court date for one of the two lawsuits is set for December 11, 2024, and for the other one has not yet been set. The opinion of our legal advisor is that the collection of the total sum by the Company is almost certain. Our subsidiary, Cana, has an unasserted claim against Papanikolaou Hospital for a total sum of EUR 89,300 due to unpaid bills, which will be asserted through a lawsuit. The opinion of our legal advisor is that the collection of the sum by the Company is almost certain. A lawsuit dated on April 5, 2018 against the Company's subsidiary Cana by a former employee before the Athens court of instance was initially heard on October 12, 2018. The former employee was seeking that the termination of her employment contract to be considered null and void and was requesting compensation for late wages and moral damages. Following, numerous appeals the Judgment No. 1192/2024 was issued on September 26, 2023, which as explicitly stated by our legal counsel, requires Cana to rehire the former employee with the threat of a penalty of €200 for each day of non-compliance. As informed by our legal counsel, in order for the penalty to be effective the former employee should file a new lawsuit against Cana and request to get rehired. In case Cana denies the employment, then the penalty should be in effect. As of today, we have not received neither a lawsuit nor any request of employment by the former employee. Advisory Agreements On July 1, 2021, the Company entered into a two-year advisory agreement with a third party (the "Consultant") for advisory and consulting services related to the Company's intention to become listed on Nasdaq. Peter Goldstein, a then director of the Company is a principal of the Consultant. As consideration for services rendered, and successful Nasdaq listing, the Company paid $100,000. The $100,000 bonus was incurred and settled within 2022. Finally, the Consultant received a total of 10,000 shares of the Company's common stock, 2,000 of such shares that have been previously issued pursuant to previous agreements and additional 15,258 shares that were issued on February 2, 2023, based on the amendment signed on February 1, 2023. On November 21, 2023, the Company entered into certain consulting agreements with four third-party consultants for the provision of a variety of services such as digital marketing, advisory services relating to target acquisitions and M&As and other additional services as described in the respective agreements. The agreements have duration from ten to 18 months and the consultants will solely receive stock consideration for the services rendered. More precisely, they have been awarded a total of 970,000 shares of the Company's common stock valued at a total of $999,100 based on the fair value of the Company's common stock as of the agreements' date. The corresponding consulting expense is accrued evenly over the term of the agreements. For the 12-month period ended December 31, 2023 the Company has recorded $77,250 as stocked based compensation for the above agreements, classified as "General and administrative expenses" in the Company's consolidated statements of operations and comprehensive loss. Research and Development Agreements The Company entered into a Research & Development agreement with Doc Pharma S.A. on May 17, 2021. Under this agreement, Doc Pharma is responsible for the research, development, design, registration, copy rights and licenses of 250 nutritional supplements for the final products called Sky Premium Life®. More specifically, Doc Pharma is responsible for the product development and the Company has added 105 of such products codes in its portfolio as of December 31, 2023. The licenses purchased by Doc Pharma SA are capitalized and included in "Goodwill and intangible assets, net" of the Company's Consolidated Balance Sheets as of December 31, 2023. Thus, no relevant R&D expense had been charged to the Company's Consolidated Statements of Operations and Comprehensive Loss. On June 26, 2022, the Company signed a research and development ("R&D") agreement with a third party, through which the Company assigns to the third party the development of new products and services in the field of health, focusing on the human intestinal microbiome. The project includes two phases. Phase 1 has a 20-month duration and its cost amounts to EUR 758,000 ($838,450) and phase 2, has a 22-month duration and a cost of EUR 820,000 ($907,084). The amount will be due and payable upon completion of the corresponding phases. The Company records the corresponding R&D expense based on the project's progress, which is invoiced by the third party in the relevant period. For the 12-month period ended December 31, 2023, the Company has incurred $164,859 of such costs included in "General and administrative expenses" in the Company's Consolidated Statements of Operations and Comprehensive Loss.</p>2174416214996447725016485 9<p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">NOTE 16 – EARNINGS PER SHARE</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Basic net loss per share is computed by dividing net loss attributable to the common stockholders, decreased with respect to net income or increased with respect to net loss by dividends declared on preferred stock by using the weighted-average number of common shares outstanding. The dilutive effect of incremental common shares potentially issuable under outstanding options, warrants and restricted shares is included in diluted earnings per share in 2023 and 2022 utilizing the treasury stock method. The computations of basic and diluted per share data were as follows:</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;width:100%"><tbody><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">2023</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; 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A summary of the Company's option activity during the years ended December 31, 2023 and 2022 is presented below: <table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;width:100%"><tbody><tr style="height:15px"><td> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="width:9%;"> </td><td style="white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="width:9%;"> </td><td style="white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="width:9%;vertical-align:bottom;text-align:center;"> Weighted </td><td style="white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="width:9%;"> </td><td style="white-space: nowrap;"> </td></tr><tr style="height:15px"><td> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="width:9%;"> </td><td style="white-space: 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style="width:9%;vertical-align:bottom;text-align:center;"> Remaining </td><td style="white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="width:9%;vertical-align:bottom;text-align:center;"> Aggregate </td><td style="white-space: nowrap;"> </td></tr><tr style="height:15px"><td> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="width:9%;vertical-align:bottom;text-align:center;"> Number of </td><td style="white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="width:9%;vertical-align:bottom;text-align:center;"> Exercise </td><td style="white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="width:9%;vertical-align:bottom;text-align:center;"> Contractual </td><td style="white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="width:9%;vertical-align:bottom;text-align:center;"> Intrinsic </td><td style="white-space: nowrap;"> </td></tr><tr style="height:15px"><td style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;"> Options </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"> Shares </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"> Price </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"> Term </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"> Value </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Balance Outstanding, January 1, 2022 </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">37,000</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">1.32</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">0.01</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">75,850</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Granted </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td><td 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color:#cceeff"><td style="vertical-align:top;"> Exercisable, December 31, 2023 </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">-</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">-</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">-</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td></tr></tbody></table> Omnibus Equity Incentive Plan On September 19, 2022 the Company held a Board of Directors meeting, whereas, the Board of Directors had elected to adopt an Omnibus Equity Incentive Plan (the "2022 Plan"), that includes reserving 200,000 shares of common stock eligible for issuance under the 2022 Plan to be registered on a Form S-8 Registration Statement with the SEC. The 2022 Plan is designed to enable the flexibility to grant equity awards to the Company's officers, employees, non-employee directors and consultants and to ensure that it can continue to grant equity awards to eligible recipients at levels determined to be appropriate by the Board and/or the Compensation Committee. According to the Proxy Statement filed with the SEC on October 20, 2022, the 2022 Plan received final approval by the Company's stockholders at the Annual Meeting of Stockholders held on December 2, 2022. On April 3, 2023, the Company approved incentive stock awards for the CFO, certain officers and directors and other employees of the Company. The awards are in the form of restricted stock and will vest in two parts: 50% on October 2, 2023 and 50% on October 2, 2024. A total of 185,000 shares were awarded and a corresponding share-based compensation expense of $323,957 was recorded for the 12 months ended December 31, 2023, respectively, based on the amortization of fair value from the date of issuance of April 3, 2023 through December 31, 2023. On August 21, 2023, the Board adopted, subject to stockholder approval, the Cosmos Health Inc. 2023 Omnibus Equity Incentive Plan (the "2023 Plan"). The 2023 Plan is designed to enable the flexibility to grant equity awards to our officers, employees, non-employee directors and consultants and to ensure that we can continue to grant equity awards to eligible recipients at levels determined to be appropriate by the Board and/or the Compensation Committee. Subject to certain adjustments (as provided in Section 4.2 of the 2023 Plan) and exception (as provided in Section 5.6(b) of the 2023 Plan), the maximum number of shares reserved for issuance under the Plan (including incentive share options) is 2,500,000 shares. The 2023 Plan was approved by the Company's stockholders at the Annual Meeting of Stockholders held on September 18, 2023. Warrant Anti-Dilution Adjustment and Deemed Dividend The Company's warrants outstanding contain certain anti-dilution adjustments if the Company issues shares of its common stock at a lower price per share than the applicable exercise price of the underlying warrant. If any such dilutive issuance occurs prior to the exercise of such warrant, the exercise price will be adjusted downward to a price equal to the common stock issuance, and the number of warrants that may be purchase upon exercise is increased proportionately so that the aggregate exercise price payable under the warrant shares shall be the same as the aggregate exercise price in effect immediately prior to such adjustment. On December 21, 2021, the Company issued its common stock upon conversion of its convertible debt at an issuance price of $50.50 per share. As a result, the Company issued additional warrants to the Company's existing warrant holders to purchase 101,343 shares of common stock with an exercise price of $50.50 per share. The new warrants were issued with a weighted average contractual term of 2.04 years. The deemed dividend was recorded as an increase to accumulated deficit and additional paid-in capital and reduced net income available to common shareholders by the same amount. The Company valued (a) the fair value of the warrants immediately before the re-pricing in the amount of $1,915,077, (b) the fair value of the warrants immediately after the re-pricing in the amount of $9,548,110, and (c) recorded the difference as deemed dividend in the amount of $7,633,033. The warrants were valued using the Black-Scholes option pricing model using the following terms: a) fair value of common stock of $93.75, b) exercise prices of $125.00, $150.00 and $187.50 before re-pricing, c) exercise price of $50.50 after re-pricing, d) terms of 1.40 years, 1.97 years, 2.20 years and 2.26 years, e) dividend rate of 0%, and f) risk free interest rate of 0.41%.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">As of December 31, 2023, there were 8,561,476 warrants outstanding and 8,548,142 warrants exercisable with 8,548,142 warrants having expiration dates from March 2024 through October 2029 and 13,334 warrants with no expiration date. </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">A summary of the Company's warrant activity for the years ending December 31, 2023 and 2022 is as follows:</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;width:100%"><tbody><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="width:9%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="width:9%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Weighted</p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="width:9%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="width:9%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Weighted</p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Average</p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="width:9%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="width:9%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Average</p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Remaining</p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Aggregate</p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Number of</p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Exercise</p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Contractual</p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Intrinsic</p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px"><td style="vertical-align:bottom;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Warrants</p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Shares</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Price</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Term</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Value</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Balance Outstanding, January 1, 2022</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">147,930</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">50.50</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"><p

style="font-size:10pt;font-family:times new roman;margin:0px"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right,">2.04</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">4,992,621</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px 0px 0px 11.25pt; text-align:justify;">Granted</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">9,030,301</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">5.96</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right,">4.18</td><td style="width:1%;white-space: nowrap;"><p 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style="width:9%;vertical-align:bottom;text-align:right,">(424,767</td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right,">-</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right,">-</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right,">-</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px 0px 0px 11.25pt; text-align:justify;">Exercised</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right,">(4,559,228</td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p 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</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">8.31</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right,">5.04</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">2,562,600</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Granted </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">7,524,933</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right,">1.65</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right,">5.13</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right,">-</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Forfeited </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td 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style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right,">-</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right,">-</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right,">-</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Expired </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right,">(5,307</td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: 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roman;margin:0px"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">-</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">-</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">-</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">-</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">-</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">-</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">-</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">-</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td></tr></tbody></table>370001.32P0Y3D7585037000000The awards are in the form of restricted stock and will vest in two parts: 50% on October 2, 2023 and 50% on October 2, 20241850000323957505010343P2Y14D191507795481107633033937.75exercise prices of $125.00, $150.00 and $187.50 before re-pricing50.50terms of 1.40 years, 1.97 years, 2.20 years and 2.26 years00.004185614768548142842expiration dates from March 2024 through October 2029133344<table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;width:100%"><tbody><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="width:9%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="width:9%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Weighted</p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="width:9%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="width:9%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Weighted</p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Average</p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="width:9%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="width:9%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; 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FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Number of</p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Exercise</p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Contractual</p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Intrinsic</p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px"><td style="vertical-align:bottom;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Warrants</p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Shares</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Price</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Term</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Value</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Balance Outstanding, January 1, 2022</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">147,930</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">50.50</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">2.04</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">4,992,621</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Granted </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">9,030,301</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"><p

style="font-size:10pt;font-family:times new roman;margin:0px"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right,">5.96</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">4.18</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Forfeited </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right,">(424,767</td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right,">-</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right,">-</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right,">-</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Exercised </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right,">(4,559,228</td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> 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style="width:9%;vertical-align:bottom;text-align:right,">4,194,236</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right,">8.31</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right,">5.04</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right,">2,562,600</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Granted </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">7,524,933</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">1.65</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">5.13</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right,">-</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Forfeited </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right,">-</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right,">-</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right,">-</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Exercised </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right,">(3,152,386 </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Expired </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right,">(5,307</td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right,">-</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right,">-</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Balance Outstanding, December 31, 2023 </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">8,561,476</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">3.91</td><td style="PADDING-BOTTOM:

1px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">4.64</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">18,801</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Exercisable, December 31, 2023</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">8,548,142</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">3.91</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"> </td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">4.64</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="BORDER-BOTTOM: 1px solid;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">18,801</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"> </td></tr></tbody>
</table>P4Y2M4D424767P5Y14D75249331.65P5Y1M17D31523865307856147 63.91P4Y7M20D1880185401423.91P4Y7M20D18801 NOTE 18 – DISAGGREGATION OF REVENUE ASC 606-10-50-5 requires that entities disclose disaggregated revenue information in categories (such as type of good or service, geography, market, type of contract, etc.). ASC 606-10-55-89 explains that the extent to which an entity's revenue is disaggregated depends on the facts and circumstances that pertain to the entity's contracts with customers and that some entities may need to use more than one type of category to meet the objective for disaggregating revenue. The Company disaggregates revenue by country to depict the nature and economic characteristics affecting revenue. The following table presents our revenue disaggregated by country for the years ended: <table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;width:100%"><tbody><tr style="height:15px"><td style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;"> Country </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"> 2023 </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"> 2022 </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Croatia </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">26,985</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">38,596</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"> Cyprus </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">180,404</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" 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</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">504</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">–</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Cayman Islands </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">12,632</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">–</td><td style="width:1%;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#ffffff"><td 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Basis for segmentation The Group operates through various operating segments, which are the wholesale sector, the pharmaceutical manufacturing sector, the nutraceuticals and pharmaceuticals sectors and other, with only the first three of them being reportable segments based on the criteria (quantitative thresholds) of ASC 280. The financial information reviewed by our Chief Operating Decision Maker, which is our Board of Directors, is included within the operating segments mentioned above for purposes of allocating resources and evaluating financial performance. B. Information about reportable segments The table below present's information about the Company's reportable segments for the 12-month period ended December 31, 2023. The accounting policies followed in the preparation of the reportable segments are the same with those followed in the preparation of the Company's consolidated financial statements. 12-month period ended December 31, 2023 <table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;width:100%"><tbody><tr style="height:15px"><td> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"> Wholesale </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"> Pharma manufacturing </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"> Nutraceuticals & Pharmaceuticals </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"> Other </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td><td style="white-space: nowrap;"> </td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"> Total </td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"> </td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> Revenues </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">50,744,468</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">344,708</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">2,287,698</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td style="width:1%;white-space: nowrap;"> </td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">53,376,874</td><td style="width:1%;white-space: nowrap;"><p

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23, 2024, the Company completed the acquisition of Cloudscreen, a

cutting-edge Artificial Intelligence (AI) powered platform. The acquisition is pursuant to the purchase agreement announced on October 11, 2023. Cloudscreen is a multimodal platform specialized in drug repurposing, a process that involves uncovering new target proteins or indications for existing drugs for use in treating different diseases. The total purchase price amounted to $637,080 and consisted of 280,000 shares of common stock with a fair value of $319,200 and an amount of $317,880 to be settled in cash during 2024 based on the Promissory Note signed on October 10, 2023. The Company accounted for the acquisition as an asset acquisition in accordance with Accounting Standards Codification ("ASC") Topic 805, Business Combinations, ("ASC 805") and recorded $637,080 as an intangible asset related to the technology platform acquired. During the period March 15 to March 21, 2024, the Company raised additional equity funds through a Baby Shelf supplement to its Registration Statement on Form S-3 (No. 333-267550) filed with the SEC on February 29 and March 7, 2024. More specifically, the Company sold 901,488 shares of common stock for gross proceeds of $648,893. Placement agent's fees and other commissions amounted to $23,153 and thus the total net proceeds for the period were $625,740. On April 17, 2024, the Company received a notification letter from the Listing Qualifications Department of The Nasdaq Stock Market LLC ("Nasdaq") stating that, because the Company had not yet filed its Annual Report on Form 10-K for the period ended December 31, 2023, it is no longer in compliance with Nasdaq Listing Rule 5250(c)(1). The Nasdaq letter had no immediate effect on the listing of the Company's shares. The Nasdaq notification letter stated that the Company had 60 calendar days to submit to Nasdaq a plan to regain compliance with the Nasdaq Listing Rules. If a compliance plan is accepted, Nasdaq may grant up to 180 days from the prescribed due date to regain compliance. On May 21, 2024, the Company received an additional delinquency letter from Nasdaq notifying the Company that it continued to be out of compliance with Nasdaq's continued listing requirements set forth in Nasdaq Listing Rule 5250(c)(1) due to the Company's failure to timely file its Form 10-Q for the period ended March 31, 2024, as well as remaining delinquent in filing its Annual Report on Form 10-K for the period ended December 31, 2023. The additional delinquency letter had no immediate effect on the listing of the Company's shares on Nasdaq. On May 31, 2024, the Company provided its compliance plan to Nasdaq, in relation to the filing of its Form 10-K and Form 10-Q for the period ended March 31, 2024. On June 20, 2024, Nasdaq accepted the plan and initially granted the Company a period ending July 29, 2024 to file the delinquent reports. On July 30, 2024, Nasdaq further extended the filing deadline through October 14, 2024. On April 22, 2024, the Company entered into a Rights Agreement by and between the Company and Globex Transfer, LLC, as Rights Agent, which Rights Agreement was previously approved and adopted by the Board of Directors of the Company on November 21, 2023. Pursuant to the Rights Agreement, the Board declared a dividend of one common share purchase right for each outstanding share of common stock, par value $0.001 of the Company. The Rights are distributable to stockholders of record as of the close of business on April 19, 2024. In general, the Rights Agreement works by causing substantial dilution to any person or group that acquires beneficial ownership of twenty percent (20%) or more of the Common Shares without the approval of the Board. On April 26, 2024, the Company dismissed KPMG as the Company's independent registered accountant, effective immediately. The Company's Audit Committee, mindful of certain filing deadlines under the US securities laws, unanimously voted in favor to dismiss KPMG as the Company's independent auditors. KPMG was unable to complete the audit of the Company's financial statements for the year ended December 31, 2023, on a timely basis. The Company's Board of Directors agreed with such recommendation. The Company's opinion was that there were no disagreements with KPMG on any matter of accounting principles or practices, financial statement disclosures, or auditing scope or procedure. In their letter, KPMG has the contrary opinion that there have been disagreements, between KPMG and the Company on the above. The Company objected to such statements made by KPMG and provided a relevant response letter. On April 29, 2024, RBSM LLP ("RBSM") was appointed by the Company's Audit Committee as the Company's independent registered public accounting firm, to audit the Company's consolidated financial statements as of and for the fiscal year ended December 31, 2023, subject to customary client acceptance procedures. On June 27, 2024, the Company signed an exclusive distribution agreement (the "Agreement") with Pharmalink for its Sky Premium Life products in the United Arab Emirates (UAE). As part of the Agreement, Pharmalink will be responsible for all key functions, including sales and marketing, regulatory affairs, logistics, supply, and distribution of Sky Premium Life products in the UAE. Cosmos Health has secured its first purchase order from Pharmalink for 130,000 units and anticipates receiving orders of more than 500,000 units in the first year and in excess of 3,000,000 units over the next five years. On July 19, 2024, the Company received a notification letter from Nasdaq, informing the Company that it has regained compliance with the minimum bid price requirement set forth in Nasdaq Listing Rule 5550(a)(2) (the "Minimum Bid Price Requirement"). To regain compliance with the Minimum Bid Price Requirement, the closing bid of the Company's shares of common stock needed to be at least $1.00 per share for a minimum of ten consecutive business days. The notification letter confirmed that the Company achieved a closing bid price of $1.00 or greater per common share for ten consecutive business days from July 5, 2024 to July 18, 2024, thereby regaining compliance with the Minimum Bid Price Requirement. Accordingly, Nasdaq has determined that this matter is now closed. This cured the delinquency notified by Nasdaq on March 20, 2024 that the Company's common stock had failed to maintain a minimum bid price of $1.00 over the previous 30 consecutive business days as required by the Nasdaq Listing Rules. 2800003192003178806370809014886488932315362574 0Nasdaq further extended the filing deadline through October 14, 20240.001130000500000300000001.00closing bid price of $1.00 or greater per common share for ten consecutive business days from July 5, 2024 to July 18, 2024