

be the primary beneficiary and must consolidate the VIE. As of and for the three and nine months ended September 30, 2024, SEA, the only VIE of the Company has no significant operations. A Certain effects of reverse stock split A On August 15, 2024, the Company filed a Certificate of Change with the Secretary of State of the State of Nevada (the "Certificate of Change") to effect a reverse split of the Company's Common Stock at a ratio of 1-for-20 (the "Reverse Stock Split"), effective as of August 30, 2024. On that date, every 20 issued and outstanding shares of the Company's Common Stock were automatically converted into one outstanding share of Common Stock. As a result of the Reverse Stock Split, the number of the outstanding shares of Common Stock decreased from 77,069,575 (pre-split) shares to 3,853,504 (post-split) shares. In addition, by reducing the number of outstanding shares, the Company's loss per share in all prior periods increased by a factor of 20. The Reverse Stock Split affected all shares of Common Stock outstanding immediately prior to the effective time of the Reverse Stock Split. A Stockholders who hold a number of pre-reverse stock split shares of the Company's Common Stock not evenly divisible by 20 are entitled the number of shares rounded up to the nearest whole share. The Company will issue share of the post-Reverse Stock Split Common Stock to any stockholder who would have received a fractional share as a result of the Reverse Stock Split. A The Reverse Stock Split affected all holders of Common Stock uniformly and did not affect any stockholder's percentage of ownership interest. The par value of the Company's Common Stock remained unchanged at \$0.0001 per share and the number of authorized shares of Common Stock reduced from 1,000,000,000 shares to 50,000,000 shares after the Reverse Stock Split. A As the par value per share of the Company's Common Stock remained unchanged at \$0.0001 per share, the change in the Common Stock recorded at par value has been reclassified to additional paid-in-capital. All references to shares of Common Stock and per share data for all periods presented in the accompanying condensed consolidated financial statements and notes thereto have been adjusted to reflect the Reverse Stock Split on a retroactive basis. A Use of estimates A The preparation of unaudited condensed 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 disclosures of contingent assets and liabilities as of the date of the unaudited condensed consolidated financial statements and the reported amounts of revenues and expenses during the periods presented. Significant accounting estimates reflected in the Company's unaudited condensed consolidated financial statements include allowance for inventories obsolescence, allowance for expected credit loss, impairment of long-lived assets and allowance for deferred tax assets. Actual results could differ from these estimates. A Cash and cash equivalents A Cash and cash equivalents represent cash on hand, time deposits placed with banks or other financial institutions and all highly liquid investments with an original maturity of three months or less. A F-7A A AGAPE ATP CORPORATION NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (UNAUDITED) (Currency expressed in United States Dollars (US\$), except for number of shares) A 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued) A Accounts receivable, net A Accounts receivable are recorded at the invoiced amount less an allowance for any uncollectible accounts and do not bear interest, which are due on credit term. The carrying value of accounts receivable is reduced by an allowance that reflects the Company's best estimate of the amounts that will not be collected. An allowance for expected credit loss is recorded in the period when a loss is probable based on an assessment of collectivity by reviewing accounts receivable on a collective basis where similar characteristics exist, primarily based on similar business line, service or product offerings and on an individual basis when the Company identifies specific customers with known disputes or collectivity issues. In determining the amount of the allowance for expected credit loss, the Company considers historical collectivity based on past due status, the age of the accounts receivable balances, credit quality of the Company's customers based on ongoing credit evaluations, current economic conditions, reasonable and supportable forecasts of future economic conditions, and other factors that may affect the Company's ability to collect from customers. Accounts receivable balances are charged off against the allowance after all means of collection have been exhausted and the potential for recovery is considered remote. The Company's management continues to evaluate the reasonableness of the valuation allowance policy and update it if necessary. As of September 30, 2024 and December 31, 2023, \$13,342 and \$542 allowance for expected credit loss were recorded. A Inventories A Inventories consist of raw materials, work in process and finished goods. Raw materials are valued at cost and work in process are valued at cost of raw materials consumed, both using periodic inventory system in which physical count is performed in monthly basis. Finished goods are valued at the lower of cost or net realizable value using the first-in first-out method. Management reviews inventory on hand for estimated obsolescence or unmarketable items, as compared to future demand requirements and the shelf life of the various products. Based on the review, the Company records inventory write-downs, when necessary, when costs exceed expected net realizable value. For the three and nine months ended September 30, 2024 and 2023, the Company did not recognize any inventory write-downs nor write-off. A Prepaid taxes A Prepaid taxes include prepaid income taxes that will either be refunded or utilized to offset future income tax. A Prepayments and deposits, net A Prepayments and deposits are mainly cash deposited or advanced to suppliers for future inventory purchases or service providers for future services. This amount is refundable and bears no interest. For any prepayments and deposits determined by management that such advances will not be in receipts of inventories, services, or refundable, the Company will recognize an allowance account to reserve such balances. Management reviews its prepayments and deposits on a regular basis to determine if the allowance is adequate, and adjusts the allowance when necessary. Delinquent account balances are written-off against allowance for expected credit loss after management has determined that the likelihood of collection is not probable. The Company's management continues to evaluate the reasonableness of the allowance policy and update it if necessary. There was no allowance for expected credit loss written-off during the three and nine months ended September 30, 2024 and 2023. There was \$16,960 and \$0 allowance for expected credit loss recorded as of September 30, 2024 and December 31, 2023. A F-8A A AGAPE ATP CORPORATION NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (UNAUDITED) (Currency expressed in United States Dollars (US\$), except for number of shares) A 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued) A Property and equipment, net A Property and equipment are stated at cost less accumulated depreciation. Depreciation is computed using the straight-line method over the estimated useful lives of the assets with no residual value. The estimated useful lives are as follows: A SCHEDULE OF ESTIMATED USEFUL LIVES OF PROPERTY AND EQUIPMENT A Useful Life Computer and office equipment 5-7 years Furniture & fixtures 6-7 years Leasehold improvements Shorter of the remaining lease terms or the estimated useful lives Vehicle 5 years A The cost and related accumulated depreciation of assets sold or otherwise retired are eliminated from the accounts and any gain or loss is included in the unaudited condensed consolidated statements of operations and comprehensive loss. Expenditures for maintenance and repairs are charged to earnings as incurred, while additions, renewals and betterments, which are expected to extend the useful life of assets, are capitalized. The Company also re-evaluates the periods of depreciation to determine whether subsequent events and circumstances warrant revised estimates of useful lives. A Intangible assets, net A Intangible assets, net, are stated at cost, less accumulated amortization. Amortization expense is recognized on the straight-line basis over the estimated useful lives of the assets as follows: A SCHEDULE OF ESTIMATED USEFUL LIVES OF INTANGIBLE ASSETS, NET Classification Useful Life Computer software 5 years A Impairment for long-lived assets A Long-lived assets, including property and equipment, and intangible assets with finite lives are reviewed for impairment whenever events or changes in circumstances (such as a significant adverse change to market conditions that will impact the future use of the assets) indicate that the carrying value of an asset may not be recoverable. The Company assesses the recoverability of the assets based on the undiscounted future cash flows the assets are expected to generate and recognize an impairment loss when estimated undiscounted future cash flows expected to result from the use of the asset plus net proceeds expected from disposition of the asset, if any, are less than the carrying value of the asset. If an impairment is identified, the Company would reduce the carrying amount of the asset to its estimated fair value based on a discounted cash flows approach or, when available and appropriate, to comparable market values. As of September 30, 2024 and December 31, 2023, no impairment of long-lived assets was recognized. A Investment in marketable equity securities A The Company follows the provisions of ASU 2016-01, Financial Instruments - Overall (Subtopic 825-10): Recognition and Measurement of Financial Assets and Financial Liabilities. Investments in marketable equity securities (non-current) are reported at fair value with changes in fair value recognized in the Company's unaudited condensed consolidated statements of operations and comprehensive loss in the caption of "unrealized holding gain (loss) on marketable securities" in each reporting period. A F-9A A AGAPE ATP CORPORATION NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (UNAUDITED) (Currency expressed in United States Dollars (US\$), except for number of shares) A 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued) A Customer deposits A Customer deposits represent amounts advanced by customers on product orders and unapplied unexpired coupons. Customer deposits are reduced when the related sale is recognized in accordance with the Company's revenue recognition policy. A Revenue recognition A The Company adopted Accounting Standards Update (ASU) 2014-09, Revenue from Contracts with Customers (ASC Topic 606). The core principle underlying the revenue recognition of this ASU allows the Company to recognize revenue that represents the transfer of goods and services to customers in an amount that reflects the consideration to which the Company expects to be entitled in such exchange. This will require the Company to identify contractual performance obligations and determine whether revenue should be recognized at a point in time or over time, based on when control of goods and services transfers to a customer. The Company's revenue streams are recognized at a point in time for the Company's sale of health and wellness products. A The ASU requires the use of a five-step model to recognize revenue from customer contracts. The five-step model requires that the Company (i) identify the contract with the customer, (ii) identify the performance obligations in the contract, (iii) determine the transaction price, including variable consideration to the extent that it is probable that a significant future reversal will not occur, (iv) allocate the transaction price to the respective performance obligations in the contract, and (v) recognize revenue when (or as) the Company satisfies the performance obligation. A The Company accounts for a contract with a customer when the contract is committed in writing, the rights of the parties, including payment terms, are identified, the contract has commercial substance and consideration is probable of substantially collection. A F-10A A AGAPE ATP CORPORATION NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (UNAUDITED) (Currency expressed in United States Dollars (US\$), except for number of shares) A 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued) A Sales of Skin Care, Health and Wellness products A - Performance obligations satisfied at a point in time A The Company derives its revenues from sales contracts with its customers with revenues being recognized when control of the health and wellness products are transferred to its customer at the Company's office or shipment of the goods. The revenue is recorded net of estimated discounts and return allowances. Products are given 60 days for returns or exchanges from the date of purchase. Historically, there were insignificant sales returns. A Under the Company's network marketing business, the Company issues product coupons to members and distributors when these customers made purchases above certain thresholds set by the Company. Depending on the type of product coupons issued, the coupons carry varying values and can be used by the customers for reduction in the transaction price of product purchases within the coupon validity period. The value of the product coupons issued is recorded as a reduction of the Company's revenue account upon issuance; the corresponding amount credited to the customer deposits account. Amounts in customer deposits will be reversed when the coupons are used. The Company's coupons have a validity period of between six and twelve months. If the Company's customers did not utilize the coupons after the validity period, the Company would recognize the forfeiture of the originated sales value of the coupons as net revenues. A For the three months ended September 30, 2024 and 2023, the Company recognized \$565 and \$53,690, as forfeited coupon income, respectively. For the nine months ended September 30, 2024 and 2023, the Company recognized \$2,952 and \$82,562, as forfeited coupon income, respectively. A The Company had contracts for the sales of health and wellness products amounting to \$10,258 which it is expected to fulfill within 12 months from September 30, 2024. A Sales of products for the provision of complementary health therapies A - Performance obligations satisfied at a point in time A Products for the provision of complementary health therapies are predominantly Chinese herbs in different forms, processed or otherwise, for prescriptions for treating non-communicable diseases. A The Company based on the health screening test report to prescribe the products for the provision of complementary health therapies, the Company deliver the products to the customers during the consultation session. A For the three months ended September 30, 2024 and 2023, revenues from products for the provision of complementary health therapies were \$227,249 and \$208,323 respectively. For the nine months ended September 30, 2024 and 2023, revenues from products for the provision of complementary health therapies were \$688,415 and \$539,291 respectively. A Provision of Health and Wellness services A - Performance obligations satisfied at a point in time A The Company carries out its Wellness program, where the Company's products are bundled with health screening test. The health screening test is considered as separate performance obligations. The promises to deliver the health screening test report is separately identifiable, which is evidenced by the fact that the Company provides separate services of delivering the health screening test report. A The Company based on the health screening test contracts with customers, establishes the selling price for the health screening test and place order to the health screening center. The Company obtains control of the test report before they are delivered to the customers. The Company analyze the test report, provides consultations to the customers, bundle it with the Company's products and services depending on the customer's needs. A The Company derives its revenues from sales contracts with its customers with revenues being recognized when the test reports are completed and delivered to its customers during the consultation session in person. A For the three months ended September 30, 2024 and 2023, revenues from health and wellness services were \$56,503 and \$57,783 respectively. For the nine months ended September 30, 2024 and 2023, revenues from health and wellness services were \$160,694 and \$181,997 respectively. A F-11A A AGAPE ATP CORPORATION NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (UNAUDITED) (Currency expressed in United States Dollars (US\$), except for number of shares) A 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued) A Disaggregated information of revenues by products are as follows: A SCHEDULE OF DISAGGREGATED INFORMATION OF REVENUES A 2024 A 2023 A 2024 A 2023 A For the three months ended A For the nine months ended A September 30, A September 30, A 2024 A 2023 A 2024 A 2023 A Survivor Select A \$-A \$-A \$28,210A Energized Mineral Concentrate A 1,097A A 1,097A A Ionized Cal-Mag A A A 29,777A A 37,41A A 114,579A Omega Blend A A A 22,471A Beta Maxx A A A 21,206A Iron A A A A 21,617A Trim A A A A A 9,587A LIVO 5A A 24,103A A 46,057A A 78,478A A 67,869A Soy Protein Isolate Powder A 2,292A A 6,931A A 8,616A A 17,384A Mix Soy Protein Isolate Powder with Black Sesame A 1,641A A 6,443A A 6,893A A 14,047A Others A Products for the provision of complementary health therapies A 227,249A A 208,323A A 688,415A A 539,291A Skin care and healthcare products A 18,404A A 18,404A A 1,759A Total revenues - products A 274,786A A 297,531A A 802,277A A 858,020A Health and Wellness services A 56,503A A 57,783A A 160,694A A 181,997A Total revenues - products and services A 331,289A A 355,314A A 962,971A A 1,040,017A Cost of revenue A Cost of revenue comprised freight-in, the purchase cost of manufactured goods for sale to customers and purchase cost of products and services for the provision of complementary health therapies. For the three and nine months ended September 30, 2024, cost of revenue were \$147,104 and \$381,805, respectively. For the three and nine months ended September 30, 2023 were \$120,586 and \$356,875. A Shipping and handling A Shipping and handling charges amounted to \$817 and \$1,395 for the three months ended September 30, 2024 and 2023, respectively. Shipping and handling charges amounted to \$2,577 and \$4,050 for the nine months ended September 30, 2024 and 2023, respectively. Shipping and handling charges are expensed as incurred and included in selling expenses. A Advertising costs A Advertising costs amounted to \$17,250 and \$36,945 for the three and nine months ended September 30, 2024. There were no advertising costs incurred for the three and nine months ended September 30, 2023. Advertising costs are expensed as incurred and included in selling expenses. A F-12A A AGAPE ATP CORPORATION NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (UNAUDITED) (Currency expressed in United States Dollars (US\$), except for number of shares) A 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued) A Selling expenses A The Company's selling expenses typically comprise salaries and benefits expenses, credit card processing fees and promotional expenses. Selling expenses amounted to \$41,582 and \$49,285 for the three months ended September 30, 2024 and 2023, respectively. Selling expenses amounted to \$129,938 and \$189,509 for the nine months ended September 30, 2024 and 2023, respectively. A Commission expenses A As with all companies in the network marketing industry, the Company's sales channel is external to the Company. The Company's external sales force is stratified into two levels based on priority recruitment. First, there are sales distributors. Second, all members recruited by a sales distributor, directly or indirectly, are referred to as "sales network members". The Company pays commission to every sales distributor based on purchases made by its sales network members which includes the independent direct sales members. Top performing distributors with their own physical stores may also become stockists of the Company, whereby they enjoy benefits such as maintaining a certain amount of the Company's inventory on their store premises. The stockists shall account to the Company for all products sales from their store premises as monitored through the Company's centralized stock tracking system. The Company pays a separate commission to stockists based on revenue generated from the stockists' physical stores. Commission expenses amounted to \$6,894 and \$14,002 for the three months ended September 30, 2024 and 2023, respectively. Commission expenses amounted to \$23,573 and \$69,886 for the nine months ended September 30, 2024 and 2023, respectively. A General and administrative expenses (G&A expenses) A The Company's

G&A expenses typically comprise of salaries and benefits expenses, rental expenses, professional expenses, depreciation expenses and allowance for expected credit loss. G&A expenses amounted to \$683,819 and \$488,519 for the three months ended September 30, 2024 and 2023, respectively. G&A expenses amounted to \$2,152,889 and \$1,554,242 for the nine months ended September 30, 2024 and 2023, respectively. A Defined contribution plan A The full-time employees of the Company are entitled to the government mandated defined contribution plan. The Company is required to accrue and pay for these benefits based on certain percentages of the employees' respective salaries, subject to certain ceilings, in accordance with the relevant government regulations, and make cash contributions to the government mandated defined contribution plan. Total expenses for the plans were \$57,304 and \$37,187 for the three months ended September 30, 2024 and 2023, respectively. Total expenses for the plans were \$87,391 and \$116,660 for the nine months ended September 30, 2024 and 2023, respectively. A The related contribution plans include: A - Social Security Organization (SOSCO) 1.75% based on employee's monthly salary capped of RM 5,000; A - Employees Provident Fund (EPF) based on employee's monthly salary, 13% for employee earning RM5,000 and below; and 12% for employee earning RM5,001 and above. A - Employment Insurance System (EIS) 0.2% based on employee's monthly salary capped of RM 5,000; A - Human Resource Development Fund (HRDF) 1% based on employee's monthly salary A Income taxes A The Company accounts for income taxes in accordance with U.S. GAAP for income taxes. The charge for taxation is based on the results for the fiscal year as adjusted for items, which are non-assessable or disallowed. It is calculated using tax rates that have been enacted or substantively enacted by the balance sheet date. A Deferred taxes is accounted for using the asset and liability method in respect of temporary differences arising from differences between the carrying amount of assets and liabilities in the consolidated financial statements and the corresponding tax basis used in the computation of assessable tax profit. In principle, deferred tax liabilities are recognized for all taxable temporary differences. Deferred tax assets are recognized to the extent that it is probable that taxable profit will be available against which deductible temporary differences can be utilized. Deferred tax is calculated using tax rates that are expected to apply to the period when the asset is realized or the liability is settled. A F-13A A AGAPE ATP CORPORATION NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (UNAUDITED) (Currency expressed in United States Dollars (US\$), except for number of shares) A 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued) A Deferred tax is charged or credited in the income statement, except when it is related to items credited or charged directly to equity, in which case the deferred tax is also dealt with in equity. Deferred tax assets are reduced by a valuation allowance when, in the opinion of management, it is more likely than not that some portion or all of the deferred tax assets will not be realized. Current income taxes are provided for in accordance with the laws of the relevant taxing authorities. A An uncertain tax position is recognized as a benefit only if it is more likely than not that the tax position would be sustained in a tax examination, with a tax examination being presumed to occur. The amount recognized is the largest amount of tax benefit that is greater than 50% likely of being realized on examination. For tax positions not meeting the more likely than not test, no tax benefit is recorded. Penalties and interest incurred related to underpayment of income tax are classified as income tax expense in the period incurred. No penalties and interest incurred related to underpayment of income taxes for the three and nine months ended September 30, 2024 and 2023. A The Company conducts much of its business activities in Hong Kong and Malaysia and is subject to tax in each of these jurisdictions. As a result of its business activities, the Company will file separate tax returns that are subject to examination by the foreign tax authorities. A Comprehensive income (loss) A Comprehensive income (loss) consists of two components, net income (loss) and other comprehensive income (loss). Net income (loss) refers to revenue, expenses, gains and losses that under GAAP are recorded as an element of stockholders' equity. Other comprehensive income (loss) consists of a foreign currency translation adjustment resulting from the Company not using the U.S. dollar as its functional currencies. A Non-controlling interest A Non-controlling interest consists of 40% of the equity interests of DSY Wellness held by an individual and approximately 0.01% (3 ordinary shares out of 9,590,599 shares) of the equity interests of ASL held by three individuals. The non-controlling interests are presented in the consolidated balance sheets, separately from equity attributable to the shareholders of the Company. Non-controlling interests in the results of the Company are presented on the face of the consolidated statements of operations as an allocation of the total income or loss for the periods between non-controlling interest holders and the shareholders of the Company. A Earnings (loss) per share A The Company computes earnings (loss) per share (EPS) in accordance with ASC 260, Earnings per Share. ASC 260 requires companies to present basic and diluted EPS. Basic EPS is measured as net income (loss) divided by the weighted average ordinary share outstanding for the period. Diluted EPS presents the dilutive effect on a per share basis of the potential common stocks (e.g., convertible securities, options and warrants) as if they had been converted at the beginning of the periods presented, or issuance date, if later. Potential common stocks that have an anti-dilutive effect (i.e., those that increase income per share or decrease loss per share) are excluded from the calculation of diluted EPS. For the three and nine months ended September 30, 2024 and 2023, there were no dilutive shares. A F-14A A AGAPE ATP CORPORATION NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (UNAUDITED) (Currency expressed in United States Dollars (US\$), except for number of shares) A 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued) A Foreign currencies translation and transaction A Transactions denominated in currencies other than the functional currency are translated into the functional currency at the exchange rates prevailing at the dates of the transaction. Monetary assets and liabilities denominated in currencies other than the functional currency are translated into the functional currency using the applicable exchange rates at the balance sheet dates. The resulting exchange differences are recorded in the consolidated statements of operations and comprehensive loss. A The reporting currency of the Company is United States Dollars (US\$) and the accompanying financial statements have been expressed in US\$. The Company's subsidiary in Labuan maintains its books and record in United States Dollars (US\$) albeit its functional currency being the primary currency of the economic environment in which the entity operates, which is the Malaysian Ringgit (MYR) or (RM). The Company's subsidiary in Hong Kong maintains its books and record in Hong Kong Dollars (HK\$), similar to its functional currency. The Company's subsidiary and VIE in Malaysia conducts its businesses and maintains its books and record in the local currency, Malaysian Ringgit (MYR) or (RM), as its functional currency. A In general, for consolidation purposes, assets and liabilities of its subsidiaries whose functional currency is not US\$ are translated into US\$, in accordance with ASC Topic 830-30, Translation of Financial Statement, using the exchange rate on the balance sheet date. Revenues and expenses are translated at average rates prevailing during the period. The gains and losses resulting from translation of financial statements of foreign subsidiary are recorded as a separate component of accumulated other comprehensive income within the statements of stockholders' equity. Cash flows are also translated at average translation rates for the periods, therefore, amounts reported on the statement of cash flows will not necessarily agree with changes in the corresponding balances on the consolidated balance sheets. A Translation of foreign currencies into US\$ have been made at the following exchange rates for the respective periods: A SCHEDULE OF FOREIGN CURRENCIES TRANSLATION EXCHANGE RATES A September 30, 2024 A December 31, 2023 A As of A September 30, 2024 A December 31, 2023 A Period-end MYR : US\$1 exchange rate A 4.12 A 4.59 A Period-end HKD : US\$1 exchange rate A 7.77 A 7.81 A Foreign currency exchange rate, translation A 7.77 A 7.81 A 2024 A 2023 A Period-average MYR : US\$1 exchange rate A 4.35 A 4.63 A 4.61 A 4.53 A Period-average HKD : US\$1 exchange rate A 7.79 A 7.82 A 7.81 A 7.84 A F-15 A A AGAPE ATP CORPORATION NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (UNAUDITED) (Currency expressed in United States Dollars (US\$), except for number of shares) A 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued) A Related parties A Parties, which can be a corporation or individual, are considered to be related if the Company has the ability, directly or indirectly, to control the other party or exercise significant influence over the other party in making financial and operating decisions. Companies are also considered to be related if they are subject to common control or common significant influence. A Fair value of financial instruments A The accounting standard regarding fair value of financial instruments and related fair value measurements defines financial instruments and requires disclosure of the fair value of financial instruments held by the Company. A The accounting standards define fair value, establish a three-level valuation hierarchy for disclosures of fair value measurement and enhance disclosure requirements for fair value measures. The three levels are defined as follow: A - Level 1 inputs to the valuation methodology are quoted prices (unadjusted) for identical assets or liabilities in active markets. A - Level 2 inputs to the valuation methodology include quoted prices for similar assets and liabilities in active markets, and inputs that are observable for the assets or liability, either directly or indirectly, for substantially the full term of the financial instruments. A - Level 3 inputs to the valuation methodology are unobservable and significant to the fair value. A Financial instruments included in current assets and current liabilities are reported in the consolidated balance sheets at face value or cost, which approximate fair value because of the short period of time between the origination of such instruments and their expected realization and their current market rates of interest. A Leases A The Company adopted ASU 2016-02, Leases (Topic 842), and elected the practical expedients that does not require the Company to reassess: (1) whether any expired or existing contracts are, or contain, leases, (2) lease classification for any expired or existing leases and (3) initial direct costs for any expired or existing leases. For lease terms of twelve months or fewer, a lessee is permitted to make an accounting policy election not to recognize lease assets and liabilities. The Company also adopts the practical expedient that allows lessees to treat the lease and non-lease components of a lease as a single lease component. Some of the Company's leases include one or more options to renew, which is typically at the Company's sole discretion. The Company regularly evaluates the renewal options, and, when it is reasonably certain of exercise, it will include the renewal period in its lease term. New lease modifications result in re-measurement of the right of use (ROU) assets and lease liabilities. Operating ROU assets and lease liabilities are recognized at the commencement date, based on the present value of lease payments over the lease term. Since the implicit rate for the Company's leases is not readily determinable, the Company uses its incremental borrowing rate based on the information available at the commencement date in determining the present value of lease payments. The incremental borrowing rate is the rate of interest that the Company would have to pay to borrow, on a collateralized basis, an amount equal to the lease payments, in a similar economic environment and over a similar term. A F-16A A AGAPE ATP CORPORATION NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (UNAUDITED) (Currency expressed in United States Dollars (US\$), except for number of shares) A 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued) A Lease terms used to calculate the present value of lease payments generally do not include any options to extend, renew, or terminate the lease, as the Company does not have reasonable certainty at lease inception that these options will be exercised. The Company generally considers the economic life of its operating lease ROU assets to be comparable to the useful life of similar owned assets. The Company has elected the short-term lease exception, therefore operating lease ROU assets and liabilities do not include leases with a lease term of twelve months or less. Its leases generally do not provide a residual guarantee. The operating lease ROU asset also excludes lease incentives. Lease expense is recognized on a straight-line basis over the lease term. A The Company reviews the impairment of its ROU assets consistent with the approach applied for its other long-lived assets. The Company reviews the recoverability of its long-lived assets when events or changes in circumstances occur that indicate that the carrying value of the asset may not be recoverable. The assessment of possible impairment is based on its ability to recover the carrying value of the asset from the expected undiscounted future pre-tax cash flows of the related operations. The Company has elected to include the carrying amount of operating lease liabilities in any tested asset group and includes the associated operating lease payments in the undiscounted future pre-tax cash flows. A Derivative financial instruments A Derivative financial instruments consist of financial instruments that contain a notional amount and one or more underlying variables such as interest rate, security price, variable conversion rate or other variables, require no initial net investment and permit net settlement. The derivative financial instruments may be free-standing or embedded in other financial instruments. The Company evaluates its financial instruments to determine if such instruments are derivatives or contain features that qualify as embedded derivatives. The Company based on the terms of the warrant agreement to determine the warrants as equity instruments or derivative liabilities. The Company follows the provision of ASC 815, Derivatives and Hedging for derivative financial instruments that are classified as equity instruments, the contracts are initially measured at fair value and no subsequent measurement is required for equity instruments. The Company uses Black-Scholes Model to calculate the fair value of the warrant. A Recent accounting pronouncements A The Company has reviewed all recently issued, but not yet effective, considers the applicability and impact of all accounting standards updates (ASUs). Management periodically reviews new accounting standards that are issued. A In November 2023, the FASB issued ASU 2023-07 Segment Reporting (Topic 280): Improvements to Reportable Segment Disclosures. The ASU 2023-07 is intended to improve reportable segment disclosure requirements primarily through enhanced disclosures about significant segment expenses. The ASU 2023-07 is effective for annual reporting periods beginning after December 15, 2023 and interim periods in fiscal years beginning after December 15, 2024. Early adoption is permitted. The ASU No. 2023-07 is not expected to have a significant impact on its unaudited condensed consolidated financial statements. A In December 2023, the FASB issued ASU 2023-09 Income Taxes (Topic 740): Improvements to Income Tax Disclosures. The ASU 2023-09 requires companies to disclose specific categories in the rate reconciliation and provide additional information for reconciling items that meet a quantitative threshold (if the effect of those reconciling items is equal to or greater than 5 percent of the amount computed by multiplying pretax income or loss by the applicable statutory income tax rate). The ASU 2023-09 is effective for annual reporting periods beginning after December 15, 2024. Early adoption is permitted. The Company is currently evaluating the impact of this ASU may have on its unaudited condensed consolidated financial statements. A F-17A A AGAPE ATP CORPORATION NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (UNAUDITED) (Currency expressed in United States Dollars (US\$), except for number of shares) A In March 2024, the FASB issued ASU 2024-01 Compensation - Stock Compensation (Topic 718): Scope Application of Profits Interest and Similar Awards. The ASU clarify how an entity determines whether a profits interest or similar award is within the scope of Accounting Standards Codification (ASC) 718, Compensation - Stock Compensation, by adding illustrative guidance. The guidance in ASU 2024-01 is effective for annual reporting periods beginning after December 15, 2024, and can be applied either retrospectively to all prior periods presented in the consolidated financial statements or prospectively to profits interest and similar awards granted or modified on or after the date at which the entity first applies the amendments. Early adoption is permitted. The adoption of ASU 2024-01 is not expected to have any impact on the Company's consolidated financial statements. A In March 2024, the FASB issued ASU 2024-02 Codification Improvements - Amendments to Remove References to the Concepts Statements. The amendments apply to all reporting entities within the scope of the affected accounting guidance, but in most instances the references removed are extraneous and not required to understand or apply the guidance. Generally, the amendments in ASU 2024-02 are not intended to result in significant accounting changes for most entities. The amendments in this update are effective for annual reporting periods beginning after December 15, 2024 and are not expected to have a significant impact on our financial statements. A Recently adopted Accounting Pronouncements A In March 2023, the FASB issued ASU No. 2023-01 Leases (Topic 842) Common Control Arrangements. This ASU provides guidance in ASC Topic 842 that Leasehold improvements associated with common control leases should be (i) amortized by the lessee over the useful life of the leasehold improvements to the common control group, regardless of the lease term, as long as the lessee controls the use of the underlying asset through a lease, and (ii) accounted for as a transfer between entities under common control through an adjustment to equity if and when the lessee no longer controls the use of the underlying asset. The ASU 2023-01 is effective for reporting periods beginning after December 15, 2023. The adoption of this accounting standard has no material impact on the unaudited condensed consolidated financial statements for the nine months ended and as at September 30, 2024. A Except for the above-mentioned pronouncements, there are no new recent issued accounting standards that will have a material impact on the unaudited condensed consolidated financial position, statements of operations and cash flows. A 3. ACQUISITION OF OIE ATPC HOLDINGS (M) SDN. BHD. A On January 3, 2024, the Company together with Oriental Industries Enterprise (M) Sdn. Bhd. (OIE) formed an equity method investment entity, OIE ATPC Holdings (M) Sdn. Bhd. (OIE ATPC) in which the Company and OIE each owns 50% equity interest at the cost of \$108. On March 14, 2024, the Company acquired the remainder 50% of equity at cost of \$107 from OIE. On June 7, 2024, the entity changed its name to ATPC Green Energy Sdn Bhd (AGE). A On January 8, 2024, ATPC Green Energy (AGE) formed a wholly own entity, OIE ATPC Exim (M) Sdn. Bhd. (ATPC Exim). A As both AGE and ATPC Exim are newly formed, the Company considered the cost of investment is the fair value of the assets acquired. A 4. VARIABLE INTEREST ENTITY (VIE) A SEA is a trading company incorporated on March 4, 2004, under the laws of Malaysia. SEA provided majority of ASL's purchases. The income generated was insufficient to finance its activities and 100% of its business is transacted with ASL. Therefore, it was considered to be a VIE and ASL is the primary beneficiary since it has both of the following characteristics: A a. The power to direct the activities of the VIE that most significantly impact the VIE's economic performance; and A b. The obligation to absorb losses of the VIE that could potentially be significant to the VIE or the right to receive benefits from the VIE that could potentially be significant to the VIE. A Accordingly, the accounts of SEA is consolidated in the accompanying financial statements. A F-18A

A A A A A A A A A A Ando Design Sdn Bhd (â€œAndoAœ) A Mr. How Kok Choong, the CEO and director of the Company is also a director of AndoA Rental incomeA \$652A A \$663A Redbay Picture Sdn Bhd (â€œRedboyAœ)A Mr. How Kok Choong, the CEO and director of the Company is also a director of RedboyA Rental incomeA A A A A 1,325A TH3 Holdings Sdn Bhd (â€œTH3Aœ)A Mr. How Kok Choong, the CEO and director of the Company is also a director of TH3A Rental incomeA A 195A A 199A Total other incomeA A A A A \$847A A \$2,187A A Other income A A A A A For the nine months ended September 30,A Name of Related PartyA RelationshipA NatureA 2024A A 2023A A A A A A A A A A Ando Design Sdn Bhd (â€œAndoAœ)A Mr. How Kok Choong, the CEO and director of the Company is also a director of AndoA Rental incomeA \$1,954A A \$1,988A Redboy Picture Sdn Bhd (â€œRedboyAœ)A Mr. How Kok Choong, the CEO and director of the Company is also a director of RedboyA Rental incomeA A A A A 5,302A TH3 Holdings Sdn Bhd (â€œTH3Aœ)A Mr. How Kok Choong, the CEO and director of the Company is also a director of TH3A Rental incomeA A 586A A A 265A Total other incomeA A A A A \$2,540A A \$7,555A A F-28 A A AGAPE ATP CORPORATION NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (UNAUDITED) (Currency expressed in United States Dollars (â€œUS\$â€), except for number of shares) A 15. RELATED PARTY BALANCES AND TRANSACTIONS (Continued) A Related party transactions A Other expenses A A A A A For the three months ended September 30,A Name of Related PartyA RelationshipA NatureA 2024A A 2023A A A A A A A A A TH3 Holdings Sdn Bhd (â€œTH3Aœ)A Mr. How Kok Choong, the CEO and director of the Company is also a director of TH3A IT support services feeA \$14,976A A \$13,642A DSY Wellness and Longevity Center Sdn Bhd (â€œDSYWLCâœ)A Mr. Yap Foo Ching (Steve Yap), a director of DSY Wellness International Sdn Bhd is also a director of DSYWLC Office rental expense and facilitiesA A 21,708A A A 7,952A Ando Design Sdn Bhd (â€œAndoAœ)A Mr. How Kok Choong, the CEO and director of the Company is also a director of Ando A Office furniture & fittings and improvements A A A A A Total other expensesA A A A A \$36,684A A \$21,594A A Other expenses A A A A A For the nine months ended September 30,A Name of Related PartyA RelationshipA NatureA 2024A A 2023A A A A A A A A A TH3 Holdings Sdn Bhd (â€œTH3Aœ)A Mr. How Kok Choong, the CEO and director of the Company is also a director of TH3A IT support services feeA \$44,429A A \$41,126A SY Welltech Sdn Bhd (â€œWelltechAœ) (formerly known as DSY Beauty Sdn Bhd)A The directors and shareholders of Welltech are related parties to Mr. Yap Foo Ching (Steve Yap), a director of DSY Wellness International Sdn BhdA Purchases of products for general use A 5A A A A DSY Wellness and Longevity Center Sdn Bhd (â€œDSYWLCâœ)A Mr. Yap Foo Ching (Steve Yap), a director of DSY Wellness International Sdn Bhd is also a director of DSYWLC Office rental expenseA A 37,338A A A 23,857A Ando Design Sdn Bhd (â€œAndoAœ)A Mr. How Kok Choong, the CEO and director of the Company is also a director of Ando A Office furniture & fittings and improvements A A 1,755A A A Total other expensesA A A A A \$83,527A A \$64,983A A F-29 A A AGAPE ATP CORPORATION NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (UNAUDITED) (Currency expressed in United States Dollars (â€œUS\$â€), except for number of shares) A 16. STOCKHOLDERSâ€™ EQUITY A Preferred stock A As of September 30, 2024 and December 31, 2023, there were 200,000,000 preferred stocks authorized but none were issued and outstanding. A Common stock A Pursuant to a resolution passed at the Board Meeting on August 15, 2024, the number of authorized shares of the Company decreased from 1,000,000,000 shares of Common Stock at \$0.0001 par value to 50,000,000 shares of Common Stock at \$0.0001 par value. A As of September 30, 2024 and December 31, 2023, there were 50,000,000 common stocks authorized; 3,989,056 and 3,855,126 shares issued and outstanding, respectively. A Pursuant to a resolution passed at the Board Meeting on August 15, 2024, the Company declared a 1-for-20 reverse stock split of the Companyâ€™s issued and outstanding common stock, par value \$0.0001 per share. Effective as of August 30, 2024, every 20 issued and outstanding shares of the Companyâ€™s Common Stock were automatically converted into one outstanding share of Common Stock. As a result of the Reverse Stock Split, the number of the outstanding shares of Common Stock decreased from 77,069,575 (pre-split) shares to 3,853,504 (post-split) shares. A Share-based compensation A The Company has share-based compensation to the executive director. The share-based compensation expense is recorded in general and administrative expenses. The value of the share is \$5,000 a month and the number of share to issue is based on the average market price of the month. The Company will issue the share on half yearly basis. A As of September 30, 2024 and December 31, 2023, there were 5,143 and 0 shares issued respectively. A Treasury Stock A On January 26, 2024, the Company redeemed 6,765 treasury stock at par value \$0.0001. As of September 30, 2024 and December 31, 2023, there were 0 and 6,765 treasury stock respectively. A Warrants A On October 10, 2023, the Company entered into an underwriting agreement with Network 1 Financial Securities, Inc., as underwriter named thereof, in connection with its initial public offering (â€œIPOâ€) of 82,500 shares of common stock, par value \$0.0001 per share (the â€œSharesâ€) at a price of \$80.00 per share. The Company issued Representativeâ€™s Warrants to purchase up to 5,775 shares of common stock at \$88.00 per share, dated October 13, 2023, to Network 1 Financial Securities, Inc. The warrants shall be exercisable at any time, and from time to time, in whole or in part, 180 days after October 13, 2023 (i.e. the date of issuance) and expiring on October 10, 2028. A The warrants are classified as equity instruments, the contracts are initially measured at fair value and no subsequent measurement is needed for equity instruments. The Company uses Black-Scholes Model to calculate the fair value of the warrant. As of October 13, 2023 (the â€œGrant Dateâ€) the warrant was valued at \$38,580 with the following assumptions. A SCHEDULE OF SHARE-BASED COMPENSATION ARRANGEMENTS BY SHARE-BASED PAYMENT AWARD A A As of A A October 13, 2023A Risk-free interest rateA A 4.65% Expected volatilityA A 49% Expected life (in years)A A 5 yearsA Expected dividend yieldA A 0.00% Fair value of warrantsA \$38,580A A As of September 30, 2024, there were 5,775 warrants outstanding. A F-30 A A AGAPE ATP CORPORATION NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (UNAUDITED) (Currency expressed in United States Dollars (â€œUS\$â€), except for number of shares) A 17. NON-CONTROLLING INTEREST A The Companyâ€™s non-controlling interest consists of the following: A SCHEDULE OF NON CONTROLLING INTEREST A A A A A A A A A A As of A A September 30, 2024A A December 31, 2023A DSY Wellness: A A A A A A A A Paid-in capitalA \$97A A \$97A Retained earningsA A 15,020A A 12,434A Accumulated other comprehensive income (loss)A A 895A A (752) Noncontrolling interest grossA A 16,012A A 11,779A ASLA A A A A TotalA \$16,012A A \$11,779A A 18. INCOME TAXES CREDIT (EXPENSES) A The United States and foreign components of loss before income taxes were comprised of the following: A SCHEDULE OF COMPONENTS OF LOSS BEFORE INCOME TAX A A 2024A A 2023A A 2024A A 2023A A A For the three months ended September 30,A A For the nine months ended September 30,A A A 2024A A 2023A A 2024A A 2023A A A A A A A A A A A A Tax jurisdictions from: A A A A A A A A A A Local â€œ United StatesA \$(302,021)A \$(106,680)A \$(1,130,098)A \$(417,377) Foreign â€œ MalaysiaA \$(222,258)A \$(164,841)A \$(513,397)A \$(680,993) Foreign â€œ Hong KongA \$(2,635)A \$(49,271)A \$(2,151)A \$(42,601) Foreign â€œ Tax JurisdictionsA \$(2,635)A \$(49,271)A \$(2,151)A \$(42,601) A A A A A A A A A A Loss before income taxA \$(526,914)A \$(320,792)A \$(1,645,646)A \$(1,140,971) Income tax credit (expense) consisted of the following: A SCHEDULE OF PROVISION FOR INCOME TAX A A 2024A A 2023A A 2024A A 2023A A A For the three months ended September 30,A A For the nine months ended September 30,A A A 2024A A 2023A A 2024A A 2023A A A A A A A A A A Current: A A A A A A A A A A A A A A A A - Local A \$-A \$-A \$-A \$-A - Foreign A 2,875A A -A A (13,803)A A (3,825) A A A A A A A A A A Deferred: A A A A A A A A A A A A A A A A - Local A -A A A A A - Foreign A (3,943)A A -A A 6,537A Income tax credit (expense)A \$2,875A A \$(3,943)A \$(13,803)A \$2,712A A The effective tax rate in the periods presented is the result of the mix of income earned in various tax jurisdictions that apply a broad range of income tax rates. The Company and its subsidiaries operate in various countries: United States, Malaysia (including Labuan) and Hong Kong that are subject to taxes in the jurisdictions in which they operate, as follows: A F-31 A A AGAPE ATP CORPORATION NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (UNAUDITED) (Currency expressed in United States Dollars (â€œUS\$â€), except for number of shares) A 18. INCOME TAXES CREDIT (EXPENSES) (Continued) A United States of America A Agape ATP Corporation was incorporated in the State of Nevada and is subject to the tax laws of the United States of America with a corporate tax rate of 21% on its taxable income. Agape ATP Corporation also subject to controlled foreign corporations Subpart F income (â€œSubpart Fâ€) tax, which is a tax primarily on passive income from controlled foreign corporations with a tax rate of 21%. In addition, the Tax Cuts and Jobs Act imposed a global intangible low-taxed income (â€œGILTIâ€) tax, which is a tax on certain off-shore earnings at an effective rate of 10.5% for tax years (50% deduction of the current enacted tax rate of 21%) with a partial offset for 80% foreign tax credits. If the foreign tax rate is 13.125% or higher, there will be no U.S. corporate tax after the 80% foreign tax credits are applied. A For the three and nine months ended September 30, 2024 and 2023, the Companyâ€™s foreign subsidiaries did not generate any income that are subject to Subpart F tax and GILTI tax. A As of September 30, 2024 and December 31, 2023, the operations in the United States of America incurred approximately \$3,223,000 and \$2,093,000, respectively, of cumulative net operating losses (â€œNOLâ€) which can be carried forward to offset future taxable income or Subpart F and GILTI taxes. These balances can be carried forward indefinitely. The deferred tax valuation allowance as of September 30, 2024 and December 31, 2023 were approximately \$677,000 and \$440,000, respectively. A Malaysia A Agape ATP Corporation, Agape Superior Living Sdn Bhd, Agape S.E.A Sdn Bhd, Cedar ATPC Sdn Bhd., DSY Wellness International Sdn. Bhd., ATPC Green Energy Sdn Bhd and OIE ATPC Exim (M) Sdn Bhd. are governed by the income tax laws of Malaysia and the income taxes provision in respect of operations in Malaysia is calculated at the applicable tax rates on the taxable income for the periods based on existing legislation, interpretations and practices in respect thereof. Under the Income Tax Act of Malaysia, enterprises incorporated in Malaysia are usually subject to a unified 24% enterprise income taxes rate while preferential tax rates, tax holidays and even tax exemption may be granted on case-by-case basis. The tax rate for small and medium sized companies (generally companies incorporated in Malaysia with paid-in capital of RM 2,500,000 or less) is 15% for the first RM 150,000 (or approximately \$37,500), 17% for the subsequent RM 150,000 to RM 600,000 (or approximately \$37,500 to \$150,000) and 24% for the remaining balance for three and nine months ended September 30, 2024 and 2023. A As of September 30, 2024 and December 31, 2023, the operations in Malaysia incurred approximately \$3,249,000 and \$2,796,000, respectively, of cumulative net operating losses (â€œNOLâ€) which can be carried forward to offset future taxable income. Approximately \$746,000, \$834,000, \$1,213,000 and \$456,000 of the net operating loss carry forwards will expire in 2031, 2032, 2033 and 2034, respectively, if unutilized. The deferred tax valuation allowance as of September 30, 2024 and December 31, 2023 were approximately \$870,000 and \$670,000, respectively. A Hong Kong A Agape ATP International Holding (HK) Limited is subject to Hong Kong Profits Tax, which is charged at the statutory income rate of 16.5% on its assessable income derived from Hong Kong. Business income derived or business expenses incurred outside the Special Administrative Region is not subject to Hong Kong Profits Tax or deduction. A F-32 A A AGAPE ATP CORPORATION NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (UNAUDITED) (Currency expressed in United States Dollars (â€œUS\$â€), except for number of shares) A 18. INCOME TAXES CREDIT (EXPENSES) (Continued) A The following table sets forth the significant components of the aggregate deferred tax assets of the Company: A SCHEDULE OF DEFERRED TAX ASSETS A A September 30, 2024A A December 31, 2023A A A As of A A September 30, 2024A A December 31, 2023A A Deferred tax assets: A A A A A A A A Net operating loss carry forwards in U.S.A \$676,812A A \$439,492A Net operating loss carry forwards in MalaysiaA A 869,126A A 664,105A Unabsorbed capital allowance carry forward in MalaysiaA A 1,840A A 5,577A Less: valuation allowanceA A (1,547,778)A A (1,108,955) Deferred tax assets, netA \$-A A \$219A A Uncertain tax positions A The Company evaluates each uncertain tax position (including the potential application of interest and penalties) based on the technical merits, and measure the unrecognized benefits associated with the tax positions. As of September 30, 2024 and December 31, 2023, the Company did not have any significant unrecognized uncertain tax positions. The Company did not incur any interest and penalties tax for the three and nine months ended September 30, 2024 and 2023. A 19. CONCENTRATIONS OF RISKS A (a) Major customers A For the three months ended September 30, 2024 and 2023, no customer accounted for 10% or more of the Companyâ€™s total revenues. For the nine months ended September 30, 2024 and 2023, no customer accounted for 10% or more of the Companyâ€™s total revenues. A As of September 30, 2024, six individual customers accounted for approximately 22.8% of the Companyâ€™s balance of accounts receivable, respectively. As of December 31, 2023, six individual customers and one company accounted for approximately 40.2% of the Companyâ€™s total balance of accounts receivable. A (b) Major vendors A For the three months ended September 30, 2024, two vendors accounted for approximately 57.3% and 19.0% of the Companyâ€™s total purchases. For the three months ended September 30, 2023, two vendors accounted for approximately 67.5% and 31.2% of the Companyâ€™s total purchases, respectively. A For the nine months ended September 30, 2024, the same two vendors accounted for approximately 63.4% and 19.9% of the Companyâ€™s total purchases. For the nine months ended September 30, 2023, two vendors accounted for approximately 53.0% and 27.7% of the Companyâ€™s total purchases. A CTA Nutraceuticals (Asia) Sdn Bhd, a related company, accounted for approximately 57.3% and 63.4% of the Companyâ€™s total purchases for the three and nine months ended September 30, 2024, respectively. For the three months ended September 30, 2023, it accounted for approximately 67.5% and 53.0% of the Companyâ€™s total purchases, respectively. A As of September 30, 2024, two vendors accounted for approximately 54.6% and 24.6% of the Companyâ€™s total balance of accounts payable, respectively. As of December 31, 2023, two vendors accounted for approximately 61.8% and 35.4% of the Companyâ€™s total balance of accounts payable, respectively. A CTA Nutraceuticals (Asia) Sdn Bhd, a related company, accounted for approximately 24.6% and 35.4% of the Companyâ€™s total balance of accounts payable as of September 30, 2024 and December 31, 2023, respectively. A F-33 A A AGAPE ATP CORPORATION NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (UNAUDITED) (Currency expressed in United States Dollars (â€œUS\$â€), except for number of shares) A 19. CONCENTRATIONS OF RISKS (Continued) A (c) Commission Expenses to Sales Distributors and Stockists A No sales distributor accounted for 10% or more of the Companyâ€™s commission expense for the three months ended September 30, 2024. Two sales distributors accounted for 10% or more of the Companyâ€™s commission expense for the three months ended September 30, 2023. A For the nine months ended September 30, 2024, one sales distributor accounted for 20.3% of the Companyâ€™s commission expense. For the nine months ended September 30, 2023, one sales distributor accounted for 10% or more of the Companyâ€™s commission expense. A (d) Credit risk A Financial instruments that potentially subject the Company to significant concentrations of credit risk consist primarily of cash. As of September 30, 2024 and December 31, 2023, \$2,713,020 and \$4,817,213 were deposited with financial institutions, respectively, \$2,492,285 and \$4,630,476 of these balances are not covered by deposit insurance, respectively. While management believes that these financial institutions are of high credit quality, it also continually monitors their credit worthiness. A Financial instruments that are potentially subject to credit risk consist principally of accounts receivable. The Company believes the concentration of credit risk in its account receivable is substantially mitigated by its ongoing credit evaluation process and relatively short collection terms. The Company does not generally require collateral from customers. The Company evaluates the need for an allowance for expected credit loss based upon factors surrounding the credit risk of specific customers, historical trends and other information. Historically, the Company did not have any bad debt on its account receivable. A (e) Exchange rate risk A The Company cannot guarantee that the current exchange rate will remain steady; therefore, there is a possibility that the Company could post the same amount of profit for two comparable periods and because of the fluctuating exchange rate actually post higher or lower profit depending on exchange rate of RM and HK\$ converted to US\$ on that date. The exchange rate could fluctuate depending on changes in political and economic environments without notice. A F-34 A A AGAPE ATP CORPORATION NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (UNAUDITED) (Currency expressed in United States Dollars (â€œUS\$â€), except for number of shares) A 20. LEASE A On June 1, 2023, upon the expiry of the two-years lease for its office space, the Company entered into a new three-years lease with the same landlord who had earlier leased the same office space to the Company since April 1, 2020. The Company recognized lease liabilities of approximately \$283,220, with a corresponding right-of-use (â€œROUâ€) asset in the same amount based on the present value of the future minimum rental payments of the lease, using an effective interest rate of 5.5%, which was determined using the Companyâ€™s estimated incremental borrowing rate. A On September 1, 2023, upon the expiry of the two-years lease for its office space and sales training center, the Company entered into a new three-years lease with the same landlord who had earlier leased the same office space and sales training center to the Company since April 1, 2020. The Company recognized lease liabilities of approximately \$126,093 with a corresponding right-of-use (â€œROUâ€) asset in the same amount based on the present value of the future minimum rental payments of the lease, using an effective interest rate of 5.5%, which was determined using the Companyâ€™s estimated incremental borrowing rate. A On October 1, 2023, upon the expiry of the two-years lease for an apartment to serve as staff accommodation, the Company entered into a new two-years lease with the same landlord who had earlier leased the same apartment to the Company since October 1, 2021. The Company recognized lease liabilities of approximately \$8,940 with a corresponding right-of-use (â€œROUâ€) asset in the same amount based on the present value of the future minimum rental payments of the lease, using an effective interest rate of 5.5%, which was determined using the Companyâ€™s estimated incremental borrowing rate. A On December 18, 2023, the Company leased non-commercial vehicle as lessee under finance leases with 5 years lease terms. The Company recognized finance lease liabilities of approximately \$78,824, using an effective interest rate of 8.63%, which was determined using the incremental borrowing rate. A On July 11, 2024, the Company leased non-commercial vehicle as lessee under finance leases with 5 years lease terms. The Company recognized finance lease liabilities of approximately \$72,772, using an effective interest rate of 4.42%, which was determined using the incremental borrowing rate. A SCHEDULE OF LEASE COST COMPONENTS OF LEASES A For the three months ended September 30,A A For the nine months ended

we had working capital of \$2,452,343, consisting of cash and cash in bank of \$266,173 and time deposits of \$2,186,170 as compared to working capital of \$4,113,614 consisted of cash and cash in bank of \$510,019 and time deposits of \$4,322,441 as of December 31, 2023. The Company had a net loss of \$1,659,449 for the nine months ended September 30, 2024 and accumulated deficits of \$8,709,605 as of September 30, 2024 as compared to net loss of \$2,109,935 for the year ended December 31, 2023 and accumulated deficits of \$7,047,571 as of December 31, 2023. The following summarizes the key components of our cash flows for the nine months ended September 30, 2024 and 2023:

	2024	2023
Net cash used in operating activities	\$(2,080,879)	\$(995,706)
Net cash used in investing activities	\$(48,611)	\$(7,200)
Net cash used in financing activities	\$(6,691)	\$(113,911)

Effect of exchange rate on cash and cash equivalents: 2024: \$2,754,437; 2023: \$(9,954). Decrease in cash and cash equivalents: 2024: \$(1,213,427); 2023: \$(1,126,771).

Operating activities: Net cash used in operating activities for the nine months ended September 30, 2024 was \$2,080,879, comprised of net loss of \$1,659,449, gain on disposal of office equipment of \$111, the increase in inventories of \$6,473, the increase in prepaid taxes of \$8,592, the increase in prepayments and deposits of \$329,898, the increase in other receivables \$949, the decrease in customer deposits of \$16,349, the payment of operating lease liabilities of \$102,605, the decrease in other payables (including related parties) and accrued liabilities of \$186,986. The net cash used in operating activities was mainly offset by non-cash depreciation and amortization expense of \$36,022, amortization of finance assets of \$18,956, amortization of operating right-of-use assets of \$103,187, unrealized holding loss on marketable securities of \$6,642, deferred tax benefit of \$218, allowance for expected credit loss \$28,359, the decrease in accounts receivables of \$6,353, the decrease in other receivables (including related parties) of \$8,858, the increase in account payable (including related parties) \$8,274, and the increase in income tax payable of \$13,213.

Investing activities: Net cash used in investing activities for the nine months ended September 30, 2023 was \$995,706, comprising of net loss of \$1,138,259, increase in accounts receivables of \$20,800, increase in amount due from related parties of \$782, increase in inventories of \$13,484, decrease in customer deposits of \$45,083, payment of operating lease liabilities of \$114,943, decrease in other payables and accrued liabilities of \$219,676, decrease in other payable related parties of \$1,959, decrease in income tax payable of \$10,674, the non-cash items on unrealized holding gain on marketable securities of \$4,838, deferred tax benefit of \$6,537, offset by the non-cash depreciation and amortization expense of \$59,424, amortization of operating right-of-use assets of \$113,804, refund in prepaid taxes of \$307,967, decrease in prepayments and deposits of \$84,978, increase in accounts payables (including related parties) of \$15,156.

Financing activities: Net cash used in financing activities for the nine months ended September 30, 2024 was \$48,611, which was due to purchase of property and equipment of \$48,722 and proceeds from disposal of office equipment \$111. Net cash used in investing activities for the nine months ended September 30, 2023 was \$7,200, which was in respect of purchase of equipment. A Financing activities: Net cash used in financing activities for the nine months ended September 30, 2024 was \$6,691, which was the reduction of finance lease liability. A Deferred offering cost made up the entire net cash used in financing activities for the nine months ended September 30, 2023 of \$113,911.

Credit Facilities: We do not have any credit facilities or other access to bank credit. A Off-Balance Sheet Arrangements: As of September 30, 2024, we have no significant off-balance sheet arrangements that have or are reasonably likely to have a current or future effect on our financial condition, changes in our financial condition, revenues or expenses, results of operations, liquidity, capital expenditures or capital resources that are material to our stockholders.

Critical Accounting Estimates: The preparation of unaudited condensed 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 disclosures of contingent assets and liabilities as of the date of the unaudited condensed consolidated financial statements and the reported amounts of revenues and expenses during the periods presented. Significant accounting estimates reflected in the Company's unaudited condensed consolidated financial statements include allowance for inventories obsolescence, allowance for expected credit loss, impairment of long-lived assets and allowance for deferred tax assets. Following are the methods and assumptions used in determining our estimates:

Estimated allowance for inventories obsolescence: Management reviews inventory on hand for estimated obsolescence or unmarketable items, as compared to future demand requirements and the shelf life of the various products. Based on the review, the Company records inventory write-downs, when necessary, when costs exceed expected net realizable value. The Company did not recognize any inventory write-downs nor inventory write-off for the nine months ended September 30, 2024 and 2023.

Impairment of long-lived assets: Operating right-of-use assets and property, plant and equipment are stated at costs less accumulated depreciation and impairment, if any. In determining whether an asset is impaired, the Company has to exercise judgment and make estimation, particularly in assessing: (1) whether an event has occurred or any indicators that may affect the asset value; (2) whether the carrying value of an asset is not recoverable that is its carrying amount exceeds the amount of expected undiscounted future cash flows result from the use of the asset. Once it is established that impairment has occurred, the amount of impairment expense is determined as the difference between the carrying value of the asset and its estimated fair value based on a discounted cash flows approach. As of September 30, 2024, the carrying amounts of operating right-of-use assets and property and equipment amounted to \$282,734 and \$47,508 as compared to December 31, 2023, the carrying amounts of operating right-of-use assets and property and equipment amounted to \$357,301 and \$77,858, respectively. No impairment losses on operating right-of-use assets and property and equipment were recognized as of September 30, 2024 and 2023.

Allowance for deferred tax assets: The Company conducts much of its business activities in Malaysia and Hong Kong and is subject to tax in each of these jurisdictions. Significant estimates are required in determining the provision for income taxes. There are many transactions and calculations for which the ultimate tax determination is uncertain during the ordinary course of business. Where the final tax outcome of these matters is different from the amounts that were initially recorded, such differences will impact the income tax and deferred tax provisions in the period in which such determination is made. A Deferred tax assets relating to certain temporary differences and tax losses are recognized as management considers it is more likely than not that future taxable profit will be available against which the temporary differences or tax losses can be utilized. Where the expectation is different from the original estimate, such differences will impact the recognition of deferred tax assets and taxation in the periods in which such estimate is changed.

Allowance for expected credit loss: The Company estimates and records an allowance for its expected credit loss related to its accounts receivable. Credit losses are determined by Current Estimate of Expected Credit Losses model in accordance with Topic 326 "Financial Instruments" Credit Losses. For accounts receivable, the Company considers historical collectivity based on past due status, the age of the accounts receivable balances, credit quality of the Company's customers based on ongoing credit evaluations, current economic conditions, reasonable and supportable forecasts of future economic conditions, and other factors that may affect the Company's ability to collect from customers.

Critical Accounting Policies: Revenue recognition: The Company adopted Accounting Standards Update (ASU) 2014-09, Revenue from Contracts with Customers (ASC Topic 606). The core principle underlying the revenue recognition of this ASU allows the Company to recognize revenue that represents the transfer of goods and services to customers in an amount that reflects the consideration to which the Company expects to be entitled in such exchange. This will require the Company to identify contractual performance obligations and determine whether revenue should be recognized at a point in time or over time, based on when control of goods and services transfers to a customer. The Company's revenue streams are recognized at a point in time for the Company's sale of health and wellness products. The ASU requires the use of a new five-step model to recognize revenue from customer contracts. The five-step model requires that the Company (i) identify the contract with the customer, (ii) identify the performance obligations in the contract, (iii) determine the transaction price, including variable consideration to the extent that it is probable that a significant future reversal will not occur, (iv) allocate the transaction price to the respective performance obligations in the contract, and (v) recognize revenue when (or as) the Company satisfies the performance obligation. The Company accounts for a contract with a customer when the contract is committed in writing, the rights of the parties, including payment terms, are identified, the contract has commercial substance and consideration is probable of substantially collection.

Sales of Skin Care, Health and Wellness products: Performance obligations satisfied at a point in time: The Company derives its revenues from sales contracts with its customers with revenues being recognized when control of the health and wellness products are transferred to its customer at the Company's office or shipment of the goods. The revenue is recorded net of estimated discounts and return allowances. Products are given 60 days for returns or exchanges from the date of purchase. Historically, there were insignificant sales returns.

Under the Company's network marketing business, the Company issues product coupons to members and distributors when these customers made purchases above certain thresholds set by the Company. Depending on the type of product coupons issued, the coupons carry varying values and can be used by the customers for reduction in the transaction price of product purchases within the coupon validity period. The value of the product coupons issued is recorded as a reduction of the Company's revenue account upon issuance; the corresponding amount credited to the customer deposits account. Amounts in customer deposits will be reversed when the coupons are used. The Company's coupons have a validity period of between six and twelve months. If the Company's customers did not utilize the coupons after the validity period, the Company would recognize the forfeiture of the originated sales value of the coupons as net revenues.

Sales of products for the provision of complementary health therapies: Performance obligations satisfied at a point in time: Products for the provision of complementary health therapies are predominantly Chinese herbs in different forms, processed or otherwise, for prescriptions for treating non-communicable diseases. The Company based on the health screening test report to prescribe the products for the provision of complementary health therapies, the Company deliver the products to the customers during the consultation session.

Provision of Health and Wellness services: Performance obligations satisfied at a point in time: The Company carries out its Wellness program, where the Company's products are bundled with health screening test. The health screening test is considered as separate performance obligations. The promises to deliver the health screening test report is separately identifiable, which is evidenced by the fact that the Company provides separate services of delivering the health screening test report. The Company based on the health screening test contracts with customers, establishes the selling price for the health screening test and place order to the health screening center. The Company obtains control of the test report before they are delivered to the customers. The Company analyze the test report, provides consultations to the customers, bundle it with the Company's products and services depending on the customer's needs. The Company derives its revenues from sales contracts with its customers with revenues being recognized when the test reports are completed and delivered to its customers during the consultation session in person.

Fair value of financial instruments: The accounting standard regarding fair value of financial instruments and related fair value measurements defines financial instruments and requires disclosure of the fair value of financial instruments held by the Company. The accounting standards define fair value, establish a three-level valuation hierarchy for disclosures of fair value measurement and enhance disclosure requirements for fair value measures. The three levels are defined as follows: Level 1 inputs to the valuation methodology are quoted prices (unadjusted) for identical assets or liabilities in active markets. Level 2 inputs to the valuation methodology include quoted prices for similar assets and liabilities in active markets, and inputs that are observable for the assets or liability, either directly or indirectly, for substantially the full term of the financial instruments. Level 3 inputs to the valuation methodology are unobservable and significant to the fair value. A Financial instruments included in current assets and current liabilities are reported in the consolidated balance sheets at face value or cost, which approximate fair value because of the short period of time between the origination of such instruments and their expected realization and their current market rates of interest.

Accounting Standards Adopted in 2024: In March 2023, the FASB issued ASU No. 2023-01 "Leases (Topic 842) Common Control Arrangements". This ASU provides guidance in ASC Topic 842 that Leasehold improvements associated with common control leases should be (i) amortized by the lessee over the useful life of the leasehold improvements to the common control group, regardless of the lease term, as long as the lessee controls the use of the underlying asset through a lease, and (ii) accounted for as a transfer between entities under common control through an adjustment to equity if and when the lessee no longer controls the use of the underlying asset. The ASU 2023-01 is effective for reporting periods beginning after December 15, 2023. The adoption of this accounting standard has no material impact on the unaudited condensed consolidated financial statements for the nine months ended and as at September 30, 2024. The adoption of these ASUs did not have a material impact on the unaudited condensed consolidated financial statements for the nine months end and as at September 30, 2024.

Recent accounting pronouncements: The Company has reviewed all recently issued, but not yet effective, considers the applicability and impact of all accounting standards updates (ASUs). Management periodically reviews new accounting standards that are issued. In November 2023, the FASB issued ASU 2023-07 "Segment Reporting (Topic 280): Improvements to Reportable Segment Disclosures". The ASU 2023-07 is intended to improve reportable segment disclosure requirements primarily through enhanced disclosures about significant segment expenses. The ASU 2023-07 is effective for annual reporting periods beginning after December 15, 2023 and interim periods in fiscal years beginning after December 15, 2024. Early adoption is permitted. The Company is currently evaluating the impact of this ASU may have on its consolidated financial statements. In December 2023, the FASB issued ASU 2023-09 "Income Taxes (Topic 740): Improvements to Income Tax Disclosures". The ASU 2023-09 requires companies to disclose specific categories in the rate reconciliation and provide additional information for reconciling items that meet a quantitative threshold (if the effect of those reconciling items is equal to or greater than 5 percent of the amount computed by multiplying pretax income or loss by the applicable statutory income tax rate). The ASU 2023-09 is effective for annual reporting periods beginning after December 15, 2024. Early adoption is permitted. The Company is currently evaluating the impact of this ASU may have on its consolidated financial statements. In March 2024, the FASB issued ASU 2024-01 "Compensation Stock Compensation (Topic 718): Scope Application of Profits Interest and Similar Awards". The ASU clarify how an entity determines whether a profits interest or similar award is within the scope of Accounting Standards Codification (ASC) 718, Compensation Stock Compensation, by adding illustrative guidance. The guidance in ASU 2024-01 is effective for annual reporting periods beginning after December 15, 2024, and can be applied either retrospectively to all prior periods presented in the consolidated financial statements or prospectively to profits interest and similar awards granted or modified on or after the date at which the entity first applies the amendments. Early adoption is permitted. The adoption of ASU 2024-01 is not expected to have any impact on the Company's consolidated financial statements. In March 2024, the FASB issued ASU 2024-02 "Codification Improvements Amendments to Remove References to the Concepts Statements". The amendments apply to all reporting entities within the scope of the affected accounting guidance, but in most instances the references removed are extraneous and not required to understand or apply the guidance. Generally, the amendments in ASU 2024-02 are not intended to result in significant accounting changes for most entities. The amendments in this update are effective for annual reporting periods beginning after December 15, 2024 and are not expected to have a significant impact on our financial statements. Except for the above-mentioned pronouncements, there are no other new recent issued accounting standards that will have a material impact on the consolidated financial position, statements of operations and cash flows.

ITEM 3 QUANTITATIVE AND QUALITATIVE DISCLOSURES ABOUT MARKET RISK: Foreign exchange risk. Substantially most of our revenues are denominated in the Malaysian Ringgit while most of our expenses are denominated in Malaysian Ringgit, U.S. dollar and Hong Kong Dollar. We do not believe that we currently have any significant direct foreign exchange risk and have not hedged exposures denominated in foreign currencies or any other derivative financial instruments. Although in general, our exposure to foreign exchange risks should be limited, the value of an investment in our Common Stock may be affected by the foreign exchange rate between U.S. dollar and Malaysian Ringgit, and U.S. dollar and Hong Kong Dollar because the value of our business is effectively denominated in Malaysian Ringgit and Hong Kong Dollar, while the Common Stock is traded in U.S. dollars. Credit risk. Financial instruments that are potentially subject to credit risk consist principally of accounts receivable. The Company believes the concentration of credit risk in its trade receivables is substantially mitigated by its ongoing credit evaluation process and relatively short collection terms. The Company does not generally require collateral from customers. The Company evaluates the need for an allowance for expected credit loss based upon factors surrounding the credit risk of specific customers, historical trends and other information.

ITEM 4 CONTROLS AND PROCEDURES: A Evaluation of Disclosure Controls and Procedures: As of the end of the period covered by this Report, we carried out an evaluation, under the supervision and with the participation of our management, including our chief executive officer and chief financial officer, of the effectiveness of the design and operation of our disclosure controls and procedures (as defined in the Exchange Act Rules 13a-15(e) and 15d-15(e)). Based on the foregoing evaluation, our chief executive officer and chief financial officer concluded that, as of September 30, 2024, our disclosure controls and procedures were not effective at the reasonable assurance level due to the material weaknesses described below. Internal Control Over Financial Reporting: Our management, including our chief executive officer and chief financial officer, is responsible for establishing and maintaining adequate internal control over financial reporting. Internal control over financial reporting is defined in Rule 13a-15(f) or 15d-15(f) promulgated under the Exchange Act as a process designed by, or under the supervision of, the company's chief executive officer and chief financial officer and effected by the company's board of directors, management and other personnel, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with accounting principles generally accepted in the United States of America and includes those policies and procedures that: A. Pertain to the maintenance of records that

in reasonable detail accurately and fairly reflect the transactions and dispositions of the assets of the company; (b) Provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with accounting principles generally accepted in the United States of America and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (c) Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use or disposition of the company's assets that could have a material effect on the financial statements. (13) Because of its inherent limitations, internal control over financial reporting may not prevent or detect all misstatements. Projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate. All internal control systems, no matter how well designed, have inherent limitations. Therefore, even those systems determined to be effective can provide only reasonable assurance with respect to financial statement preparation and presentation. Because of the inherent limitations of internal control, there is a risk that material misstatements may not be prevented or detected on a timely basis by internal control over financial reporting. However, these inherent limitations are known features of the financial reporting process. Therefore, it is possible to design into the process safeguards to reduce, though not eliminate, this risk. As of September 30, 2024, our management, including our chief executive officer and chief financial officer, assessed the effectiveness of our internal control over financial reporting based on the criteria for effective internal control over financial reporting established in Internal Control-Integrated Framework (2013) issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO) and SEC guidance on conducting such assessments. Based on such evaluation, the Company's management, including our chief executive and chief financial officer, concluded that, during the period covered by this Report, internal controls and procedures over financial reporting were not effective. This was due to deficiencies that existed in the design or operation of our internal controls over financial reporting that adversely affected our internal controls and that may be considered to be material weaknesses. A identified Material Weakness A material weakness in internal control over financial reporting is a control deficiency, or combination of control deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected. A Management, including our chief executive officer and chief financial officer identified the following material weakness during its assessment of internal controls over financial reporting as of September 30, 2024: (i) insufficient full-time personnel with appropriate levels of accounting knowledge and experience to monitor the daily recording of transactions, address complex U.S. GAAP accounting issues and to prepare and review financial statements and related disclosures under U.S. GAAP; (ii) lack of a functional internal audit department or personnel that monitors the consistencies of the preventive internal control procedures and lack of adequate policies and procedures in internal audit function to ensure that the Company's policies and procedures have been carried out as planned. A Accordingly, the Company concluded that these control deficiencies resulted in a reasonable possibility that a material misstatement of the annual or interim financial statements will not be prevented or detected on a timely basis by the Company's internal controls. A Remediation Initiatives A In an effort to remediate the identified material weaknesses and other deficiencies and enhance our internal controls, we will prepare written policies and procedures for accounting and financial reporting with respect to the requirements and application of both US GAAP and SEC guidelines, to establish a formal process to close our books monthly on an accrual basis and account for all transactions, including equity and debt transactions. A To further strengthen the Company's internal controls, we plan to initiate the following measures going forward: A 1. We intend to establish an internal audit function with assessment of Sarbanes-Oxley compliance requirements and improvement of overall internal control. A 2. Once we hire additional employees, we intend to initiate a comprehensive training program and development plan to provide ongoing company-wide trainings regarding internal control and requirements of U.S. GAAP financial statements and related disclosures, with particular emphasis on our accounting staff. A We anticipate that these initiatives will be at least partially, if not fully, implemented by the mid of fiscal year 2025. A Changes in Internal Control over Financial Reporting: A Except as disclosed above, there were no changes in our internal control over financial reporting during the quarter ended September 30, 2024, that have materially affected, or are reasonably likely to materially affect, our internal control over financial reporting. A 14 A PART II "OTHER INFORMATION" Item 1. Legal Proceedings A We know of no materials, active or pending legal proceedings against us, nor are we involved as a plaintiff in any material proceedings or pending litigation. There are no proceedings in which any of our directors, officers or affiliates, or any beneficial shareholder are an adverse party or has a material interest adverse to us. A Item 2. Unregistered Sales of Equity Securities and Use of Proceeds A None. A Item 3. Defaults Upon Senior Securities A None. A Item 4. Mine Safety Disclosures A Not applicable. A Item 5. Other Information A None. A ITEM 6. Exhibits A Exhibit No. A Description A A 31.1 A Rule 13(a)-14(a)/15(d)-14(a) Certification of principal executive officer* A A 31.2 A Rule 13(a)-14(a)/15(d)-14(a) Certification of principal financial officer* A A 32.1 A Section 1350 Certification of principal executive officer* A A 32.2 A Section 1350 Certification of principal financial officer* A A 101.INS A Inline XBRL Instance Document* A A 101.SCH A Inline XBRL Schema Document* A A 101.CAL A Inline XBRL Calculation Linkbase Document* A A 101.DEF A Inline XBRL Definition Linkbase Document* A A 101.LAB A Inline XBRL Label Linkbase Document* A A 101.PRE A Inline XBRL Presentation Linkbase Document* A A 104 A Cover Page Interactive Data File (embedded within the Inline XBRL document) A * Filed herewith. A 15 A SIGNATURES A Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized. A A AGAPE ATP CORPORATION A (Name of Registrant) A A Date: November 14, 2024 A A By: /s/ How Kok Choong A Title: Chief Executive Officer, President, Director, Secretary and Treasurer A A (Principal Executive Officer and Principal Financial Officer) A 16 A SIGNATURES A Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized. A A AGAPE ATP CORPORATION A (Name of Registrant) A A Date: November 14, 2024 A A By: /s/ LEE Kam-Fan, Andrew A Title: Chief Financial Officer, A 17 A EX-31.1.2 ex31-1.htm A EXHIBIT 31.1 A CERTIFICATION A I, HOW KOK CHOONG, certify that: A 1. I have reviewed this quarterly report on Form 10-Q of Agape ATP Corporation (the "Company") for the quarter ended September 30, 2024; A 2. Based on my knowledge, this quarterly report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report; A 3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report; A 4. I am responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have: A a. Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared; A A b. Designed such internal control over financial reporting, or caused such internal control to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A A c. Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and A A d. Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and A 5. I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions): A a. All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and A A b. Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting. A Date: November 14, 2024 By: /s/ How Kok Choong A HOW KOK CHOONG A Chief Executive Officer, President, Director, Secretary, Treasurer A A (Principal Executive Officer and Principal Financial Officer) A A EX-31.2.3 ex31-2.htm A EXHIBIT 31.2 A CERTIFICATION A I, LEE KAM-FAN, ANDREW, certify that: A 1. I have reviewed this quarterly report on Form 10-Q of Agape ATP Corporation (the "Company") for the quarter ended September 30, 2024; A 2. Based on my knowledge, this quarterly report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report; A 3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report; A 4. I am responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have: A a. Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared; A A b. Designed such internal control over financial reporting, or caused such internal control to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A A c. Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and A A d. Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and A 5. I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions): A a. All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and A A b. Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting. A Date: November 14, 2024 By: /s/ LEE Kam-Fan, Andrew A LEE KAM-FAN, ANDREW A Chief Financial Officer, A A EX-32.1.4 ex32-1.htm A EXHIBIT 32.1 A CERTIFICATION PURSUANT TO 18 U.S.C. SECTION 1350, AS ADOPTED PURSUANT TO SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002 A In connection with the Quarterly Report of Agape ATP Corporation (the "Company") on Form 10-Q for the quarter ended September 30, 2024 as filed with the Securities and Exchange Commission on the date hereof (the "Report"), the undersigned hereby certifies, pursuant to 18 U.S.C. A 1350, as adopted pursuant to A 906 of the Sarbanes-Oxley Act of 2002, that, to the best of my knowledge and belief: A (1) The Report fully complies with the requirements of section 13(a) or 15(d) of the Securities Exchange Act of 1934; and A (2) The information contained in the Report fairly presents, in all material respects, the financial condition and result of operations of the Company. A Date: November 14, 2024 By: /s/ How Kok Choong A HOW KOK CHOONG A Chief Executive Officer, President, Director, Secretary, Treasurer A A (Principal Executive Officer and Principal Financial Officer) A A signed original of this written statement required by Section 906, or other document authenticating, acknowledging, or otherwise adopting the signature that appears in typed form within the electronic version of this written statement has been provided to the Company and will be retained by the Company and furnished to the Securities and Exchange Commission or its staff upon request. A A EX-32.2.5 ex32-2.htm A EXHIBIT 32.2 A CERTIFICATION PURSUANT TO 18 U.S.C. SECTION 1350, AS ADOPTED PURSUANT TO SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002 A In connection with the Quarterly Report of Agape ATP Corporation (the "Company") on Form 10-Q for the quarter ended September 30, 2024 as filed with the Securities and Exchange Commission on the date hereof (the "Report"), the undersigned hereby certifies, pursuant to 18 U.S.C. A 1350, as adopted pursuant to A 906 of the Sarbanes-Oxley Act of 2002, that, to the best of my knowledge and belief: A (1) The Report fully complies with the requirements of section 13(a) or 15(d) of the Securities Exchange Act of 1934; and A (2) The information contained in the Report fairly presents, in all material respects, the financial condition and result of operations of the Company. A Date: November 14, 2024 By: /s/ LEE Kam-fan, Andrew A LEE KAM-FAN, ANDREW A Chief Financial Officer A A signed original of this written statement required by Section 906, or other document authenticating, acknowledging, or otherwise adopting the signature that appears in typed form within the electronic version of this written statement has been provided to the Company and will be retained by the Company and furnished to the Securities and Exchange Commission or its staff upon request. A A EX-101.SCH 6 atpc-20240930.xsd XBRL SCHEMA FILE 00000001 - Document - Cover link:presentationLink link:calculationLink link:definitionLink 00000002 - Statement - Condensed Consolidated Balance Sheets (Unaudited) link:presentationLink link:calculationLink link:definitionLink 00000003 - Statement - Condensed Consolidated Balance Sheets (Unaudited) (Parenthetical) link:presentationLink link:calculationLink link:definitionLink 00000004 - Statement - Condensed Consolidated Statements of Operations and Comprehensive Loss (Unaudited) link:presentationLink link:calculationLink link:definitionLink 00000005 - Statement - Condensed Consolidated Statements of Operations and Comprehensive Loss (Unaudited) (Parenthetical) link:presentationLink link:calculationLink link:definitionLink 00000006 - Statement - Condensed Consolidated Statements of Changes in Stockholders' Equity (Unaudited) link:presentationLink link:calculationLink link:definitionLink 00000007 - Statement - Condensed Consolidated Statements of Changes in Stockholders' Equity (Unaudited) (Parenthetical) link:presentationLink link:calculationLink link:definitionLink 00000008 - Statement - Condensed Consolidated Statements of Cash Flows (Unaudited) link:presentationLink link:calculationLink link:definitionLink 00000009 - Disclosure - ORGANIZATION AND BUSINESS BACKGROUND link:presentationLink link:calculationLink link:definitionLink 00000010 - Disclosure - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES link:presentationLink link:calculationLink link:definitionLink 00000011 - Disclosure - ACQUISITION OF OIE ATP HOLDINGS (M) SDN. 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Disclosure - SCHEDULE OF LEASE COMMITMENTS (Details) link:presentationLink link:calculationLink link:definitionLink 00000088 - Disclosure - LEASE (Details Narrative) link:presentationLink link:calculationLink link:definitionLink EX-101.CAL 7 atp-20240930.cal.xml XBRL CALCULATION FILE EX-101.DEF 8 atp-20240930.def.xml XBRL DEFINITION FILE EX-101.LAB 9 atp-20240930.lab.xml XBRL LABEL FILE Related and Nonrelated Parties [Axis] Nonrelated Party [Member] Related Party [Member] Consolidated Entities [Axis] Variable Interest Entity, Primary Beneficiary [Member] Equity Components [Axis] Common Stock [Member] Treasury Stock, Common [Member] Additional Paid-in Capital [Member] Retained Earnings [Member] AOCI Attributable to Parent [Member] Noncontrolling Interest [Member] Investment, Name [Axis] Agape ATP Corporation Labuan [Member] Collaborative Arrangement and Arrangement Other than Collaborative [Axis] Share Exchange Agreement [Member] Title and Position [Axis] Mr.How Kok Choong [Member] Agape Superior Living Sdn. Bhd., [Member] DSY Wellness International Sdn. Bhd. [Member] OIE ATPC Holdings (M) Sdn Bhd [Member] Agape ATP International Holding Limited [Member] Agape S.E.A. Sdn. Bhd. [Member] Cedar ATPC Sdn. Bhd. (formerly known as Wellness ATP International Holdings Sdn. Bhd. [Member] ATPC Green Energy Sdn. Bhd. (Formerly known as OIE ATPC Holdings (M) Sdn. Bhd.) [Member] OIE ATPC Exim (M) Sdn Bhd [Member] Product and Service [Axis] Health and Wellness Services [Member] Product Health Therapies [Member] Statement of Income Location, Balance [Axis] Selling and Marketing Expense [Member] Legal Entity [Axis] Social Security Organization [Member] Employees Provident Fund [Member] Employment Insurance System [Member] Human Resource Development Fund [Member] Long-Lived Tangible Asset [Axis] Computer and Office Equipment [Member] Statistical Measurement [Axis] Minimum [Member] Maximum [Member] Furniture and Fixtures [Member] Leasehold Improvements [Member] Vehicles [Member] Finite-Lived Intangible Assets by Major Class [Axis] Computer Software, Intangible Asset [Member] Survivor Select [Member] Energized Mineral Concentrate [Member] Ionized Cal Mag [Member] Omega Blend [Member] Beta Maxx [Member] Iron [Member] Trim Plus [Member] LIVO 5 [Member] Soy Protein Isolate Powder [Member] Mix Soy Protein Isolate Powder with Black Sesame [Member] Skin Care And Health Care Products [Member] Product [Member] Variable Rate [Axis] Period End MYR [Member] Period End HKD [Member] Period Average MYR [Member] Period Average HKD [Member] OIE ATPC Holdings [Member] OIE [Member] Greenport Capital Corp. [Member] DSWISS Inc. [Member] SEATech Ventures Corp. [Member] Phoenix Plus Corporation [Member] Radiance Holdings Corp [Member] TH3 Technology Sdn Bhd [Member] DSY Beauty Sdn Bhd [Member] CTA Nutriceuticals Sdn Bhd [Member] DSY Beauty Sdn Bhd [Member] Mr. Chew Yi Zheng [Member] CTA Nutriceuticals Asia Sdn Bhd [Member] DSY Beauty Sdn Bhd Two [Member] Yap Foo Ching [Member] How Kok Choong [Member] CTA Nutriceuticals Sdn Bhd One [Member] DSY Beauty Sdn Bhd Three [Member] CTA Nutriceuticals Asia Sdn Bhd One [Member] DSY Beauty Sdn Bhd Four [Member] DSY Wellnessand Longevity Center Sdn Bhd Dsywlc Four [Member] How Kok Choong One [Member] Ando Design Sdn Bhd [Member] Redboy Picture Sdn Bhd [Member] TH3 Technology Sdn Bhd One [Member] TH3 Technology Sdn Bhd Two [Member] DSY Wellness & Longevity Center Sdn Bhd (Ando DSYWLC) [Member] Ando Design Sdn Bhd One [Member] SY Welltech Sdn Bhd [Member] Executive Director [Member] Warrant [Member] Geographical [Axis] UNITED STATES MALAYSIA HONG KONG Income Tax Jurisdiction [Axis] State and Local Jurisdiction [Member] Foreign Tax Jurisdiction [Member] Award Type [Axis] First RM [Member] Subsequent RM [Member] Scenario [Axis] Remaining [Member] 2031 [Member] 2032 [Member] 2033 [Member] 2034 [Member] Customer [Axis] No Customer [Member] Concentration Risk Benchmark [Axis] Revenue from Contract with Customer Benchmark [Member] Concentration Risk Type [Axis] Customer Concentration Risk [Member] Accounts Receivable [Member] Six Individual Customers [Member] Vendor One [Member] Cost of Goods and Service Benchmark [Member] Supplier Concentration Risk [Member] Supplier [Axis] Vendor Two [Member] Vendor [Member] Accounts Payable [Member] Sales Distributor [Member] Two Sales Distributor [Member] One Sales Distributor [Member] Cover [Abstract] Document Type Amendment Flag Amendment Description Document Registration Statement Document Annual Report Document Quarterly Report Document Transition Report Document Shell Company Report Document Shell Company Event Date Document Period Start Date Document Period End Date Document Fiscal Period Focus Document Fiscal Year Focus Current Fiscal Year End Date Entity File Number Entity Registrant Name Entity Central Index Key Entity Primary SIC Number Entity Tax Identification Number Entity Incorporation, State or Country Code Entity Address, Address Line One Entity Address, Address Line Two Entity Address, Address Line Three Entity Address, City or Town Entity Address, State or Province Entity Address, Country Entity Address, Postal Zip Code Country Region City Area Code Local Phone Number Extension Written Communications Soliciting Material Pre-commencement Tender Offer Pre-commencement Issuer Tender Offer Title of 12(b) Security No Trading Symbol Flag Trading Symbol Security Exchange Name Title of 12(g) Security Security Reporting Obligation Annual Information Form Audited Annual Financial Statements Entity Well-known Seasoned Issuer Entity Voluntary Filers Entity Current Reporting Status Entity Interactive Data Current Entity Filer Category Entity Small Business Entity Emerging Growth Company Elected Not To Use the Extended Transition Period Document Accounting Standard Other Reporting Standard Item Number Entity Shell Company Entity Public Float Entity Bankruptcy Proceedings, Reporting Current Entity Common Stock, Shares Outstanding Documents Incorporated by Reference [Text Block] Entity Listing, Par Value Per Share Defined Benefit Plan [Table] Defined Benefit Plan Disclosure [Line Items] ASSETS CURRENT ASSETS Cash and cash equivalents (Included \$1,294 and \$122 in the consolidated VIE that can be used only to settle obligations of the consolidated VIE as of September 30, 2024 and December 31, 2023, respectively.) Accounts receivable, net Amount due from related parties Inventories Prepaid taxes (Included \$0 and \$1,670 in the consolidated VIE that can be used only to settle obligations of the consolidated VIE as of September 30, 2024 and December 31, 2023, respectively.) Prepayments and deposits, net (Included \$20 and \$7 in the consolidated VIE that can be used only to settle obligations of the consolidated VIE as of September 30, 2024 and December 31, 2023, respectively.) Total Current Assets NON-CURRENT ASSETS Property and equipment, net Intangible assets, net Finance lease assets Operating right-of-use assets Investment in marketable securities Investment in non-marketable securities Deferred tax assets Total Non-Current Assets TOTAL ASSETS LIABILITIES AND STOCKHOLDERS' EQUITY CURRENT LIABILITIES Accounts payable Customer deposits Operating lease liabilities, current Other payables and accrued liabilities (\$1,153 and \$899 are included in the consolidated VIE that are without recourse to the credit of Agape ATP Corporation as of September 30, 2024 and December 31, 2023, respectively.) Other payable related parties Finance lease liabilities, current Income tax payable Total Current LIABILITIES NON-CURRENT LIABILITIES Operating lease liabilities, non-current Finance lease liabilities, non-current Total Non-Current LIABILITIES TOTAL LIABILITIES COMMITMENTS AND CONTINGENCIES (Note 21) STOCKHOLDERS' EQUITY Preferred stock, \$0.0001 par value; 200,000,000 shares authorized; Nil issued and outstanding Common Stock, par value \$0.0001; 50,000,000 shares authorized, 3,989,056 and 3,855,126 shares issued and outstanding as of September 30, 2024 and December 31, 2023, respectively. Additional paid in capital Treasury Stock, par value \$0.0001; 0 and 6,765 shares as of September 30, 2024 and December 31, 2023, respectively. Accumulated deficit Accumulated other comprehensive income TOTAL AGAPE ATP CORPORATION STOCKHOLDERS' EQUITY NON-CONTROLLING INTERESTS TOTAL EQUITY TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY Statement [Table] Statement [Line Items] Cash Prepaid taxes Prepayment and deposits Other payables and accrued liabilities Preferred stock, par value Preferred stock, shares authorized Preferred stock, shares outstanding Preferred stock, shares outstanding Preferred stock, Par or Stated Value Per Share Common Stock, Shares Authorized Common stock, shares issued Common stock, shares outstanding [custom:TreasuryStockParOrStatedValuePerShare-0] Treasury Stock, Common, Shares Stockholders' Equity, Reverse Stock Split Income Statement [Abstract] REVENUE COST OF REVENUE GROSS PROFIT SELLING COMMISSION GENERAL AND ADMINISTRATIVE TOTAL OPERATING EXPENSES LOSS FROM OPERATIONS OTHER INCOME (EXPENSES) Other income (loss), net Interest income Unrealized holding (loss) gain on marketable securities Gain (loss) on disposal of property and equipment Exchange gain (loss), net TOTAL OTHER INCOME (EXPENSES), NET LOSS BEFORE INCOME TAXES INCOME TAX CREDIT (EXPENSE) NET LOSS LESS: NET (LOSS) INCOME ATTRIBUTABLE TO NON-CONTROLLING INTERESTS NET LOSS ATTRIBUTABLE TO AGAPE ATP CORPORATION NET LOSS OTHER COMPREHENSIVE INCOME Foreign currency translation adjustment TOTAL COMPREHENSIVE LOSS Less: Comprehensive (loss) income attributable to non-controlling interests COMPREHENSIVE LOSS ATTRIBUTABLE TO AGAPE ATP CORPORATION LOSS PER SHARE - basic LOSS PER SHARE - diluted WEIGHTED AVERAGE NUMBER OF COMMON SHARES OUTSTANDING - basic WEIGHTED AVERAGE NUMBER OF COMMON SHARES OUTSTANDING - diluted Balance Balance, shares Net income (loss) Foreign currency translation adjustment Redemption of shares Redemption of shares, shares Share based compensation Share based compensation, shares Roundup of fractional shares upon reverse stock split Roundup of fractional shares upon reverse stock split, shares Balance Balance, shares Statement of Stockholders' Equity [Abstract] Statement of Cash Flows [Abstract] CASH FLOWS FROM OPERATING ACTIVITIES: Net loss Adjustments to reconcile net loss to net cash used in operating activities: Depreciation of property and equipment Gain on disposal of property and equipment Amortization of intangible assets Amortization of finance lease assets Amortization of operating right-of-use assets Unrealized holding loss (gain) on marketable securities Deferred tax provision (benefit) Allowance for expected credit loss Changes in operating assets and liabilities: Accounts receivables Amount due from related parties Inventories Prepaid taxes Prepayments and deposits Other receivables Accounts payable Accounts payable related parties Customer deposits Operating lease liabilities Other payables and accrued liabilities Other payables related parties Income tax payable Net cash used in operating activities CASH FLOWS FROM INVESTING ACTIVITIES: Purchase of property and equipment Proceeds from disposal of property and equipment Net cash used in investing activities CASH FLOWS FROM FINANCING ACTIVITIES: Deferred offering costs Payment of finance lease liabilities Net cash used in financing activities EFFECT OF EXCHANGE RATE ON CASH AND CASH EQUIVALENTS DECREASE IN CASH AND CASH EQUIVALENTS CASH AND CASH EQUIVALENTS, beginning of period CASH AND CASH EQUIVALENTS, end of period SUPPLEMENTAL CASH FLOWS INFORMATION Income taxes paid Refund of prepaid taxes SUPPLEMENTAL NON-CASH FLOWS INFORMATION Increase in right-of-use assets and lease liabilities due to lease renewal Accounting Policies [Abstract] ORGANIZATION AND BUSINESS BACKGROUND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES Business Combination, Asset Acquisition, and Joint Venture Formation [Abstract] ACQUISITION OF OIE ATPC HOLDINGS (M) SDN. BHD Organization, Consolidation and Presentation of Financial Statements [Abstract] VARIABLE INTEREST ENTITY (Ando VIE) Cash and Cash Equivalents [Abstract] CASH AND CASH EQUIVALENTS Receivables [Abstract] ACCOUNTS RECEIVABLE, NET Inventory Disclosure [Abstract] INVENTORIES Prepayments And Deposits Net PREPAYMENTS AND DEPOSITS, NET Property, Plant and Equipment [Abstract] PROPERTY AND EQUIPMENT, NET Goodwill and Intangible Assets Disclosure [Abstract] INTANGIBLE ASSETS, NET Investment In Marketable Securities INVESTMENT IN MARKETABLE SECURITIES Investment In Non-marketable Securities INVESTMENT IN NON-MARKETABLE SECURITIES Customer Deposits CUSTOMER DEPOSITS Other Liabilities Disclosure [Abstract] OTHER PAYABLES AND ACCRUED LIABILITIES Related Party Transactions [Abstract] RELATED PARTY BALANCES AND TRANSACTIONS Equity [Abstract] STOCKHOLDERS' EQUITY Noncontrolling Interest [Abstract] NON-CONTROLLING INTEREST Income Tax Disclosure [Abstract] INCOME TAXES CREDIT (EXPENSES) Risks and Uncertainties [Abstract] CONCENTRATIONS OF RISKS Lease LEASE Commitments and Contingencies Disclosure [Abstract] COMMITMENTS AND CONTINGENCIES Subsequent Events [Abstract] SUBSEQUENT EVENTS Basis of presentation Principles of consolidation Certain effects of reverse stock split Use of estimates Cash and cash equivalents Accounts receivable, net Inventories Prepaid taxes Prepayments and deposits, net Property and equipment, net Intangible assets, net Impairment for long-lived assets Investment in marketable equity securities Customer deposits Revenue recognition Cost of revenue Shipping and handling Advertising costs Selling expenses Commission expenses General and administrative expenses (Ando G&A Expenses) Defined contribution plan Income taxes Comprehensive income (loss) Non-controlling interest Earnings (loss) per share Foreign currencies translation and transaction Related parties Fair value of financial instruments Leases Derivative financial instruments Recent accounting pronouncements Recently adopted Accounting Pronouncements SCHEDULE OF SUBSIDIARIES AND ASSOCIATES SCHEDULE OF ESTIMATED USEFUL LIVES OF PROPERTY AND EQUIPMENT SCHEDULE OF ESTIMATED USEFUL LIVES OF INTANGIBLE ASSETS, NET SCHEDULE OF DISAGGREGATED INFORMATION OF REVENUES SCHEDULE OF FOREIGN

CURRENCIES TRANSLATION EXCHANGE RATES SCHEDULE OF VARIABLE INTEREST ENTITY SCHEDULE OF ACCOUNTS RECEIVABLES SCHEDULE OF ALLOWANCE FOR CREDIT LOSSES SCHEDULE OF INVENTORIES SCHEDULE OF PREPAID EXPENSES AND DEPOSITS SCHEDULE OF CHANGES IN ALLOWANCE FOR CREDIT LOSSES SCHEDULE OF PROPERTY AND EQUIPMENT, NET SCHEDULE OF INTANGIBLE ASSETS, NET SCHEDULE OF INVESTMENT IN MARKETABLE SECURITIES SCHEDULE OF INVESTMENT IN NON MARKETABLE SECURITIES SCHEDULE OF CUSTOMER DEPOSITS SCHEDULE OF OTHER PAYABLES AND ACCRUED LIABILITIES SCHEDULE OF RELATED PARTIES SCHEDULE OF SHARE-BASED COMPENSATION ARRANGEMENTS BY SHARE-BASED PAYMENT AWARD SCHEDULE OF NON CONTROLLING INTEREST SCHEDULE OF COMPONENTS OF LOSS BEFORE INCOME TAX SCHEDULE OF PROVISION FOR INCOME TAX SCHEDULE OF DEFERRED TAX ASSETS SCHEDULE OF LEASE COST SCHEDULE OF LEASE COMMITMENTS Place and date of incorporation Particulars of issued capital Principal activities Proportional of ownership interest and voting power held Ownership interest percentage Stock issued during period acquisitions, shares Common stock, shares authorized Common stock, par value Property, Plant and Equipment [Table] Property, Plant and Equipment [Line Items] Estimated Useful Life of Property and Equipment Property, Plant, and Equipment, Useful Life, Term, Description [Extensible Enumeration] Intangible Asset, Finite-Lived [Table] Finite-Lived Intangible Assets [Line Items] Estimated useful life of intangible assets Nature of Operation, Product Information, Concentration of Risk [Table] Product Information [Line Items] Total revenues - products and services Schedule of Long-Term Debt Instruments [Table] Debt Instrument [Line Items] Foreign currency exchange rate, translation Foreign currency exchange rate period average Reverse stock split Common stock shares outstanding Shares outstanding Accounts receivable, allowance for credit loss Inventory write-down or write-off Prepayments and deposits allowance for credit loss write offs Prepayments and deposits allowance for credit loss Impairment of long-lived assets recognized Forfeited coupon income Contract liability Revenues Cost of revenue Shipping and handling charges Advertising costs Selling expenses Commission expenses General and administrative expenses Defined contribution plan expense Defined contribution plan, description Income tax description Income tax examination, penalties and interest expense Noncontrolling interest, description Potentially dilutive securities outstanding Ownership percentage Aggregate cost Consolidation, Less-than-Wholly-Owned Subsidiary, Parent Ownership Interest, Effect of Change [Table] Consolidation, Less than Wholly Owned Subsidiary, Parent Ownership Interest, Effects of Changes, Net [Line Items] Total current assets Current liabilities Net asset Total current liabilities Operating revenues Gross profit Profit (loss) from operations Net profit (loss) Cash and cash equivalents Cash and cash in banks Time deposits Percentage of interest rate for time deposits Time deposits uninsured Accounts receivable Allowance for expected credit loss Total accounts receivable, net Beginning balance Addition Exchange rate effect Ending balance Finished goods Total inventories Schedule Of Prepaid Expenses And Deposits Prepaid expenses Deposits to suppliers Subtotal Allowance for expected credit loss â€¢ Prepaid expenses Total prepayments and deposits, net Schedule Of Changes In Allowance For Credit Losses Beginning balance Addition Ending balance Subtotal Less: accumulated depreciation Total property and equipment, net Depreciation Computer software Less: accumulated amortization Total intangible assets, net Amortization expense Schedule Of Investment In Marketable Securities Fair value of investment in marketable securities at the beginning of period / year Unrealized holding (loss) gain Transfer to non-marketable securities Exchange rate effect Fair value of investment in marketable securities at the end of period / year Investment owned, balance, shares Investment owned, balance, value Shares issued, price per share Investment owned, balance shares Shares disposed, value Shares disposed, price per share Reverse stock split, description Common stock received as dividend, shares Dividend amount Dividend share price per share Cost of investment Investment in non-marketable securities Percentage of stock purchased Consideration shares Shares purchased, value Shares purchased, price per share Shares traded Investments Schedule Of Customer Deposits Customer deposits â€¢ Non Refundable Unexpired product coupons Total customer deposits Professional fees Promotion expenses Payroll amounts held in eWallets Tax penalty Others Total other payables and accrued liabilities Commission payments descriptions Commission payable Commission payable, threshold Related Party Transaction [Table] Related Party Transaction [Line Items] Relationship Nature Total amount due from related parties Total account payable, related parties Total other payable, related parties Total purchases Total other purchases Total commission Office rental expense Total other expenses Accumulated Other Comprehensive Income (Loss) [Table] Accumulated Other Comprehensive Income (Loss) [Line Items] Risk-free interest rate Expected volatility Expected life (in years) Expected dividend yield Warrant fair value Preferred stock, shares issued Shares authorized decreased Common Stock, Shares, Outstanding Reverse stock split Issuance of shares Treasury stock redeemed Treasury stock, par value Treasury stock, shares Share price Warrants to purchase shares Warrant outstanding Paid-in capital Retained earnings Accumulated other comprehensive income (loss) Noncontrolling interest gross ASL Total Local â€¢ United States Loss before capital tax Current: - Local - Foreign Deferred: - Local - Foreign Income tax credit (expense) Net operating loss carry forwards in U.S. Net operating loss carry forwards in Malaysia Unabsorbed capital allowance carry forward in Malaysia Less: valuation allowance Deferred tax assets, net Effective Income Tax Rate Reconciliation [Table] Effective Income Tax Rate Reconciliation [Line Items] Tax percentage Tax rate description Operating loss carryforwards Deferred tax valuation allowance Income tax examination, description Concentration Risk [Table] Concentration Risk [Line Items] Concentrations of risk percentage Deposits Deposit for insurance Schedule Of Lease Cost Operating lease cost Amortization of finance lease asset Interest on finance lease liabilities Weighted average remaining lease term (years) - Operating lease Weighted average remaining lease term (years) - Finance lease Weighted average discount rate - Operating lease Weighted average discount rate - Finance lease Schedule Of Lease Commitments Lessee, Operating Lease, Liability, to be Paid, Fiscal Year Maturity [Abstract] Operating lease liabilities - 2025 Operating lease liabilities - 2026 Operating lease liabilities - 2027 Operating lease liabilities - 2028 Operating lease liabilities - Thereafter Operating lease liabilities - Total lease payments Operating lease liabilities - Less: interest Present value of operating lease liabilities Finance Lease, Liability, to be Paid, Fiscal Year Maturity [Abstract] Finance lease liabilities - 2025 Finance lease liabilities - 2026 Finance lease liabilities - 2027 Finance lease liabilities - 2028 Finance lease liabilities - Thereafter Finance lease liabilities - Total lease payments Finance lease liabilities - Less: interest Present value of finance lease liabilities Lease option to extend Operating lease effective interest rate Lease term Finance lease liabilities Finance lease effective interest rate Operating lease payments Short term lease cost Investment In Marketable Securities [Text Block] Greenpro Capital Corp. [Member] DSwiss Inc. [Member] SEATech Ventures Corp. [Member] Phoenix Plus Corporation [Member] Stock traded during period, shares. Treasury stock par or stated value per share. Unrealized holding (loss) gain. Exchange rate effect on investment in marketable securities. Investment In Non Marketable Securities [Text Block] Investment in non-marketable securities. Customer Deposits [Text Block] Customer deposits non refundable. Unexpired product coupons. Accrued promotion expenses current. Accrued tax penalty, current. Commission payments descriptions. Related parties relationships description. TH3 Technology Sdn Bhd [Member] Related parties nature description. DSY Beauty Sdn Bhd [Member] CTA Nutriceuticals Sdn Bhd [Member] DSY Beauty Sdn Bhd [Member] DSY Wellness International Sdn Bhd [Member] CTA Nutriceuticals Asia Sdn Bhd [Member] DSY Beauty Sdn Bhd Two [Member] Yap Foo Ching [Member] How Kok Choong [Member] CTA Nutriceuticals Sdn Bhd One [Member] DSY Beauty Sdn Bhd Three [Member] CTA Nutriceuticals Asia Sdn Bhd One [Member] Related party transaction other purchases from related party. DSY Beauty Sdn Bhd Four [Member] DSY Wellnessand Longevity Center Sdn Bhd Dsywlc Four [Member] Refund of prepaid taxes. Increase in right-of-use assets and lease liabilities due to lease renewal. Agape ATP Corporation Labuan [Member] Share Exchange Agreement [Member] Mr.How Kok Choong [Member] Agape Superior Living Sdn Bhd [Member] OIE ATPC Holdings (M) Sdn Bhd [Member] Particulars of issued capital. Agape ATP International Holding Limited [Member] Place and date of incorporation. How Kok Choong One [Member] Principal activities. Agape S.E.A. Sdn. Bhd. [Member] Cedar ATPC Sdn. Bhd. (formerly known as Wellness ATP International Holdings Sdn. Bhd. [Member] ATPC Green Energy Sdn. Bhd. (Formerly known as OIE ATPC Holdings (M) Sdn. Bhd.) [Member] OIE ATPC Exim (M) Sdn Bhd [Member] Ando Design Sdn Bhd [Member] Related party office rental income. Redboy Picture Sdn Bhd [Member] TH3 Technology Sdn Bhd One [Member] TH3 Technology Sdn Bhd Two [Member] Related party other expenses. DSY Wellness & Longevity Center Sdn Bhd (â€œDSYWLCâ€) [Member] Ando Design Sdn Bhd One [Member] Prepayments and deposits allowance for credit loss write offs. Prepayments and deposits allowance for credit loss. Computer And Office Equipment [Member] SY Welltech Sdn Bhd [Member] Schedule of Estimated Useful Lives of Intangible Assets Net [Table Text Block] Forfeited coupon income. Health and Wellness Services [Member] Product Health Therapies [Member] Shipping and handling expense. Social Security Organization [Member] Employees Provident Fund [Member] Employment Insurance System [Member] Human Resource Development Fund [Member] Executive Director [Member] Foreign currency exchange rate period average. Schedule of Non Controlling Interest [Table Text Block] Non controlling interest paid in capital. Non controlling interest accumulated deficit. Non controlling interest accumulated other comprehensive income. Noncontrolling interest gross. Non Controlling Interest. OIE ATPC Holdings [Member] OIE [Member] Tax rate description. First RM [Member] Subsequent RM [Member] Remaining [Member] Two Thousand Thirty One [Member] Two Thousand Thirty Two [Member] Two Thousand Thirty Three [Member] 2034 [Member] Allowance for doubtful accounts receivable addition. Allowance for doubtful accounts receivable exchange rate effect. Prepayments And Deposits [Text Block] Unabsorbed capital allowance carry forward. Prepaid expense gross. No Customer [Member]. Prepayments And Deposits Allowance For Doubtful Accounts [Table Text Block] Prepayments and deposits allowance for doubtful accounts. Prepayments and deposits allowance for doubtful accounts addition. Six Individual Customers [Member] Vendor One [Member] Vendor Two [Member] Vendor [Member] One Sales Distributor [Member] Lessee operating lease liability payments due after year four. Finance lease liability payments due after year four. Comparative Figures [Text Block] Investment in non marketable securities. Radiance Holdings Corp [Member] Transfer to nonmarketable securities. Non Marketable Securities [Table Text Block] Customer Deposits [Table Text Block] Schedule Of Other Payables And Accrued Liabilities [Table Text Block] Stock issued during period value capital reorganisation. Stock issued during period value reverse stock splits. Stock issued during period shares reverse stock split. Stock issued during period value round up of fractional shares upon reverse stock split. Stock issued during period shares round up of fractional shares upon reverse stock split. Reverse Stock Split [Policy Text Block] Prepaid Taxes [Policy Text Block] Prepayments And Deposits [Policy Text Block] Schedule Of Estimated Useful Lives Of Property And Equipment [Table Text Block] Energized Mineral Concentrate [Member] Skin Care And Health Care Products [Member] Shipping And Handling [Policy Text Block] Selling Expenses [Policy Text Block] General And Administrative Expenses [Policy Text Block] Defined Contribution Plan [Policy Text Block] Noncontrolling Interest [Policy Text Block] Reverse Stock Split [Member] Related Parties [Policy Text Block] Recently Adopted Accounting Pronouncements [Policy Text Block] Sales Distributor [Member] Two Sales Distributor [Member] Deposit for insurance. Common stock value reverse stock split. LIVO 5 [Member] Mix Soy Protein Isolate Powder with Black Sesame [Member] Soy Protein Isolate Powder [Member] Period End MYR [Member] Period End HKD [Member] Period Average MYR [Member] Period Average HKD [Member] Mr. Chew Yi Zheng [Member] Others [Member] Trim Plus [Member] Iron [Member] Beta Maxx [Member] Omega Blend [Member] Ionized Cal Mag [Member] Survivor Select [Member] Useful Life, Shorter of Lease Term or Asset Utility [Member] DSY Beauty Sdn Bhd [Member] [Default Label] Assets, Noncurrent Assets Liabilities, Noncurrent Liabilities Treasury Stock, Value Equity, Including Portion Attributable to Noncontrolling Interest Liabilities and Equity Preferred Stock, Shares Outstanding Cost of Revenue Selling Expense Operating Expenses Nonoperating Income (Expense) Income (Loss) from Continuing Operations before Income Taxes, Noncontrolling Interest Income Tax Expense (Benefit) Comprehensive Income (Loss), Net of Tax, Including Portion Attributable to Noncontrolling Interest Comprehensive Income (Loss), Net of Tax, Attributable to Parent Shares, Outstanding Other Comprehensive Income (Loss), Foreign Currency Transaction and Translation Adjustment, Net of Tax Gain (Loss) on Disposition of Assets Increase (Decrease) in Accounts Receivable Increase (Decrease) in Due from Other Related Parties, Current Increase (Decrease) in Inventories Increase (Decrease) in Prepaid Taxes Increase (Decrease) in Prepaid Expenses, Other Increase (Decrease) in Other Receivables Increase (Decrease) in Other Accounts Payable Increase (Decrease) in Contract with Customer, Liability Increase (Decrease) in Income Taxes Payable Net Cash Provided by (Used in) Operating Activities Payments to Acquire Machinery and Equipment Net Cash Provided by (Used in) Investing Activities Payments of Debt Issuance Costs Finance Lease, Principal Payments Net Cash Provided by (Used in) Financing Activities Cash, Cash Equivalents, Restricted Cash, and Restricted Cash Equivalents, Period Increase (Decrease), Including Exchange Rate Effect Cash, Cash Equivalents, Restricted Cash, and Restricted Cash Equivalents, Including Disposal Group and Discontinued Operations Equity [Text Block] Accounts Receivable [Policy Text Block] Inventory, Policy [Policy Text Block] Property, Plant and Equipment, Policy [Policy Text Block] Intangible Assets, Finite-Lived, Policy [Policy Text Block] Revenue from Contract with Customer [Policy Text Block] Advertising Expense Prepaid Expense Gross Accounts Receivable, Allowance for Credit Loss Prepayments And Deposits Allowance For Doubtful Accounts Prepayments And Deposits Allowance For Doubtful Accounts In Addition Accumulated Depreciation, Depletion and Amortization, Property, Plant, and Equipment Finite-Lived Intangible Assets, Accumulated Amortization Finite-Lived Intangible Assets, Net Marketable Securities Unrealized Holding Loss Transfer To Nonmarketable Securities Exchange rate effect on investment in marketable securities Investment in non-marketable securities (Default Label) Deposit Liability, Current Noncontrolling Interest Gross Current State and Local Tax Expense (Benefit) Current Foreign Tax Expense (Benefit) Deferred State and Local Income Tax Expense (Benefit) Deferred Foreign Income Tax Expense (Benefit) Deferred Tax Assets, Net Lessee, Operating Lease, Liability, Undiscounted Excess Amount Finance Lease, Liability, Undiscounted Excess Amount EX-101.PRE 10 atpc-20240930_pre.xml XBRL PRESENTATION FILE XML 12 R1.htm IDEA: XBRL DOCUMENT v3.24.3 Cover - \$ / shares 9 Months Ended Sep. 30, 2024 Nov. 11, 2024 Cover [Abstract] A A Document Type 10-Q A Amendment Flag false A Document Quarterly Report true A Document Transition Report false A Document Period End Date Sep. 30, 2024 A Document Fiscal Period Focus Q3 A Document Fiscal Year Focus 2024 A Current Fiscal Year End Date --12-31 A Entity File Number 001-41835 A Entity Registrant Name AGAPE ATP CORPORATION A Entity Central Index Key 0001713210 A Entity Tax Identification Number 36-4838886 A Entity Incorporation, State or Country Code NV A Entity Address, Address Line One 1705 - 1708, Level 17, Tower 2, Faber Tower A Entity Address, Address Line Two Jalan Desa Bahagia A Entity Address, Address Line Three Taman Desa A Entity Address, City or Town Kuala Lumpur A Entity Address, Country MY A Entity Address, Postal Zip Code 58100 A City Area Code (60) A Local Phone Number 192230099 A Title of (12(b) Security Common Stock, \$0.0001 par value A Trading Symbol ATPC A Security Exchange Name NASDAQ A Entity Current Reporting Status Yes A Entity Interactive Data Content Yes A Entity Filer Category Non-accelerated Filer A Entity Small Business true A Entity Emerging Growth Company false A Entity Shell Company false A Entity Common Stock, Shares Outstanding A 3,989,056 Entity Listing, Par Value Per Share \$ 0.0001 A X - Definition Boolean flag that is true when the XBRL content amends previously-filed or accepted submission. + References No definition available. + Details Name: dei_AmendmentFlag Namespace Prefix: dei_Data Type: xbrli:booleanItemType Balance Type: na Period Type: duration X - Definition Area code of city + References No definition available. + Details Name: dei_CityAreaCode Namespace Prefix: dei_Data Type: xbrli:normalizedStringItemType Balance Type: na Period Type: duration X - Definition Cover page. + References No definition available. + Details Name: dei_CoverAbstract Namespace Prefix: dei_Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - Definition End date of current fiscal year in the format --MM-DD. + References No definition available. + Details Name: dei_CurrentFiscalYearEndDate Namespace Prefix: dei_Data Type: xbrli:gMonthDayItemType Balance Type: na Period Type: duration X - Definition Fiscal period values are FY, Q1, Q2, and Q3. 1st, 2nd and 3rd quarter 10-Q or 10-QT statements have value Q1, Q2, and Q3 respectively, with 10-K, 10-KT or other fiscal year statements having FY. + References No definition available. + Details Name: dei_DocumentFiscalPeriodFocus Namespace Prefix: dei_Data Type: dei:fiscalPeriodItemType Balance Type: na Period Type: duration X - Definition This is focus fiscal year of the document report in YYYY format. For a 2006 annual report, which may also provide financial information from prior periods, fiscal 2006 should be given as the fiscal year focus. Example: 2006. + References No definition available. + Details Name: dei_DocumentFiscalYearFocus Namespace Prefix: dei_Data Type: xbrli:yearItemType Balance Type: na Period Type: duration X - Definition For the EDGAR submission types of Form 8-K: the date of the report, the date of the earliest event reported; for the EDGAR submission types of Form N-1A: the filing date; for all other submission types: the end of the reporting or transition period. The format of the date is YYYY-MM-DD. + References No definition available. + Details Name: dei_DocumentPeriodEndDate Namespace Prefix: dei_Data Type: xbrli:dateItemType Balance Type: na Period Type: duration X - Definition Boolean flag that is true only for a form used as an quarterly report. + References Reference 1: http://www.xbrl.org/2003/role/presentationRef - Publisher SEC - Name Form 10-Q - Number 240 - Section 308 - Subsection a + Details Name: dei_DocumentQuarterlyReport Namespace Prefix: dei_Data Type: xbrli:booleanItemType Balance Type: na Period Type: duration X - Definition Boolean flag that is true only for a form used as a transition report. + References Reference 1: http://www.xbrl.org/2003/role/presentationRef - Publisher SEC - Name Forms 10-K, 10-Q, 20-F - Number 240 - Section 13 - Subsection a-1 + Details Name: dei_DocumentTransitionReport Namespace Prefix: dei_Data Type: xbrli:booleanItemType Balance Type: na Period Type: duration X - Definition The type of document being provided (such as 10-K, 10-Q, 485BPOS, etc). The document type is limited to the same value as the supporting SEC submission type, or the word 'Other'. + References No definition available. + Details Name: dei_DocumentType Namespace Prefix: dei_Data Type: dei:submissionTypeItemType Balance Type: na Period Type: duration X - Definition Address Line 1 such as Attn, Building Name, Street Name + References No definition available. + Details Name: dei_EntityAddressAddressLine1 Namespace Prefix: dei_Data Type: xbrli:normalizedStringItemType Balance Type: na Period Type: duration X - Definition Address Line 2 such as Street or Suite number + References No definition available. + Details Name: dei_EntityAddressAddressLine2 Namespace Prefix: dei_Data

dei:XBRL:normalizedStringItem:Balance Type: na:Period Type: duration X - Definition:Address Line 3 such as an Office Park + References:No definition available. + Details Name: dei:EntityAddressLine3:Namespace Prefix: dei: Data Type: xbrli:normalizedStringItem:Balance Type: na:Period Type: duration X - Definition:Name of the City or Town + References:No definition available. + Details Name: dei:EntityAddressCityOrTown:Namespace Prefix: dei: Data Type: xbrli:normalizedStringItem:Balance Type: na:Period Type: duration X - Definition:ISO 3166-1 alpha-2 country code. + References:No definition available. + Details Name: dei:EntityAddressCountry:Namespace Prefix: dei: Data Type: dei:countryCodeItem:Balance Type: na:Period Type: duration X - Definition:Code for the postal or zip code + References:No definition available. + Details Name: dei:EntityAddressPostalZipCode:Namespace Prefix: dei: Data Type: xbrli:normalizedStringItem:Balance Type: na:Period Type: duration X - Definition:A unique 10-digit SEC-issued value to identify entities that have filed disclosures with the SEC. It is commonly abbreviated as CIK. + References:Reference 1: <http://www.xbrl.org/2003/role/presentationRef-Publisher SEC-Name Exchange Act-Number 240-Section 12-Subsection b-2> + Details Name: dei:EntityCentralIndexKey:Namespace Prefix: dei: Data Type: dei:centralIndexKeyItem:Balance Type: na:Period Type: duration X - Definition:Indicate number of shares or other units outstanding of each of registrant's classes of capital or common stock or other ownership interests, if and as stated on cover of related periodic report. Where multiple classes or units exist define each class/interest by adding class of stock items such as Common Class A [Member], Common Class B [Member] or Partnership Interest [Member] onto the Instrument [Domain] of the Entity Listings, Instrument. + References:No definition available. + Details Name: dei:EntityCommonStockSharesOutstanding:Namespace Prefix: dei: Data Type: xbrli:sharesItem:Balance Type: na:Period Type: instant X - Definition:Indicate 'Yes' or 'No' whether registrants (1) have filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that registrants were required to file such reports), and (2) have been subject to such filing requirements for the past 90 days. This information should be based on the registrant's current or most recent filing containing the related disclosure. + References:No definition available. + Details Name: dei:EntityCurrentReportingStatus:Namespace Prefix: dei: Data Type: dei:yesNoItem:Balance Type: na:Period Type: duration X - Definition:Indicate if registrant meets the emerging growth company criteria. + References:Reference 1: <http://www.xbrl.org/2003/role/presentationRef-Publisher SEC-Name Exchange Act-Number 240-Section 12-Subsection b-2> + Details Name: dei:EntityEmergingGrowthCompany:Namespace Prefix: dei: Data Type: xbrli:booleanItem:Balance Type: na:Period Type: duration X - Definition:Commission file number. The field allows up to 17 characters. The prefix may contain 1-3 digits, the sequence number may contain 1-8 digits, the optional suffix may contain 1-4 characters, and the fields are separated with a hyphen. + References:No definition available. + Details Name: dei:EntityFileNumber:Namespace Prefix: dei: Data Type: dei:fileNumberItem:Balance Type: na:Period Type: duration X - Definition:Indicate whether the registrant is one of the following: Large Accelerated Filer, Accelerated Filer, Non-accelerated Filer. Definitions of these categories are stated in Rule 12b-2 of the Exchange Act. This information should be based on the registrant's current or most recent filing containing the related disclosure. + References:Reference 1: <http://www.xbrl.org/2003/role/presentationRef-Publisher SEC-Name Exchange Act-Number 240-Section 12-Subsection b-2> + Details Name: dei:EntityFilerCategory:Namespace Prefix: dei: Data Type: dei:filerCategoryItem:Balance Type: na:Period Type: duration X - Definition:Two-character EDGAR code representing the state or country of incorporation. + References:No definition available. + Details Name: dei:EntityIncorporationStateCountryCode:Namespace Prefix: dei: Data Type: dei:edgarStateCountryItem:Balance Type: na:Period Type: duration X - Definition:Boolean flag that is true when the registrant has submitted electronically every Interactive Data File required to be submitted pursuant to Rule 405 of Regulation S-T during the preceding 12 months (or for such shorter period that the registrant was required to submit such files). + References:Reference 1: <http://www.xbrl.org/2003/role/presentationRef-Publisher SEC-Name Exchange Act-Number 232-Section 405> + Details Name: dei:EntityInteractiveDataCurrent:Namespace Prefix: dei: Data Type: dei:yesNoItem:Balance Type: na:Period Type: duration X - Definition:The par value per share of security quoted in same currency as Trading currency. Example: '0.01'. + References:No definition available. + Details Name: dei:EntityListingParValuePerShare:Namespace Prefix: dei: Data Type: dtr-types:perShareItem:Balance Type: na:Period Type: duration X - Definition:The exact name of the entity filing the report as specified in its charter, which is required by forms filed with the SEC. + References:Reference 1: <http://www.xbrl.org/2003/role/presentationRef-Publisher SEC-Name Exchange Act-Number 240-Section 12-Subsection b-2> + Details Name: dei:EntityRegistrantName:Namespace Prefix: dei: Data Type: xbrli:normalizedStringItem:Balance Type: na:Period Type: duration X - Definition:Boolean flag that is true when the registrant is a shell company as defined in Rule 12b-2 of the Exchange Act. + References:Reference 1: <http://www.xbrl.org/2003/role/presentationRef-Publisher SEC-Name Exchange Act-Number 240-Section 12-Subsection b-2> + Details Name: dei:EntityShellCompany:Namespace Prefix: dei: Data Type: xbrli:booleanItem:Balance Type: na:Period Type: duration X - Definition:Indicates that the company is a Smaller Reporting Company (SRC). + References:Reference 1: <http://www.xbrl.org/2003/role/presentationRef-Publisher SEC-Name Exchange Act-Number 240-Section 12-Subsection b-2> + Details Name: dei:EntitySmallBusiness:Namespace Prefix: dei: Data Type: xbrli:booleanItem:Balance Type: na:Period Type: duration X - Definition:The Tax Identification Number (TIN), also known as an Employer Identification Number (EIN), is a unique 9-digit value assigned by the IRS. + References:Reference 1: <http://www.xbrl.org/2003/role/presentationRef-Publisher SEC-Name Exchange Act-Number 240-Section 12-Subsection b-2> + Details Name: dei:EntityTaxIdentificationNumber:Namespace Prefix: dei: Data Type: dei:employerIdItem:Balance Type: na:Period Type: duration X - Definition:Local phone number for entity. + References:No definition available. + Details Name: dei:LocalPhoneNumber:Namespace Prefix: dei: Data Type: xbrli:normalizedStringItem:Balance Type: na:Period Type: duration X - Definition>Title of a 12(b) registered security. + References:Reference 1: <http://www.xbrl.org/2003/role/presentationRef-Publisher SEC-Name Exchange Act-Number 240-Section 12-Subsection b-2> + Details Name: dei:Security12bTitle:Namespace Prefix: dei: Data Type: dei:securityTitleItem:Balance Type: na:Period Type: duration X - Definition:Name of the Exchange on which a security is registered. + References:Reference 1: <http://www.xbrl.org/2003/role/presentationRef-Publisher SEC-Name Exchange Act-Number 240-Section 12-Subsection d1-1> + Details Name: dei:SecurityExchangeName:Namespace Prefix: dei: Data Type: dei:edgarExchangeCodeItem:Balance Type: na:Period Type: duration X - Definition:Trading symbol of an instrument as listed on an exchange. + References:No definition available. + Details Name: dei:TradingSymbol:Namespace Prefix: dei: Data Type: dei:tradingSymbolItem:Balance Type: na:Period Type: duration XML R2.htm IDEA: XBRL DOCUMENT v3.24.3 Condensed Consolidated Balance Sheets (Unaudited) - USD (\$) Sep. 30, 2024 Dec. 31, 2023 CURRENT ASSETS A Cash and cash equivalents (Included \$1,294 and \$122 in the consolidated VIE that can be used only to settle obligations of the consolidated VIE as of September 30, 2024 and December 31, 2023, respectively.) \$ 2,719,033 \$ 4,832,460 Accounts receivable, net 41,944 55,458 Inventories 60,564 47,907 Prepaid taxes (Included \$0 and \$1,670 in the consolidated VIE that can be used only to settle obligations of the consolidated VIE as of September 30, 2024 and December 31, 2023, respectively.) 34,101 21,993 Prepayments and deposits, net (Included \$20 and \$7 in the consolidated VIE that can be used only to settle obligations of the consolidated VIE as of September 30, 2024 and December 31, 2023, respectively.) 539,701 215,806 Total Current Assets 3,399,235 5,185,152 NON-CURRENT ASSETS A Property and equipment, net 47,508 77,858 Intangible assets, net 15,413 17,458 Finance lease assets 205,220 86,335 Operating right-of-use assets 282,734 357,301 Investment in marketable securities 12,084 20,171 Investment in non-marketable securities 1,500 Deferred tax assets 219 Total Non-Current Assets 564,459 559,342 TOTAL ASSETS 3,963,694 5,744,494 CURRENT LIABILITIES A Customer deposits 94,887 101,575 Operating lease liabilities, current 161,999 138,548 Other payables and accrued liabilities (1,153 and \$899 are included in the consolidated VIE that are without recourse to the credit of Agape ATP Corporation as of September 30, 2024 and December 31, 2023, respectively.) 540,896 726,061 Finance lease liabilities, current 23,085 7,075 Income tax payable 14,764 Total Current Liabilities 946,892 1,071,538 NON-CURRENT LIABILITIES A Operating lease liabilities, non-current 122,250 219,530 Finance lease liabilities, non-current 130,927 72,563 Total Non-Current Liabilities 253,177 292,093 TOTAL LIABILITIES 1,200,069 1,363,631 COMMITMENTS AND CONTINGENCIES (Note 21) STOCKHOLDERS' EQUITY A Preferred stock, \$0.0001 par value; 200,000,000 shares authorized; Nil issued and outstanding Common Stock, par value \$0.0001; 50,000,000 shares authorized, 3,989,056 and 3,855,126 shares issued and outstanding as of September 30, 2024 and December 31, 2023, respectively. [1] 399 386 Additional paid in capital 11,422,708 11,386,055 Treasury Stock, par value \$0.0001; 0 and 6,765 shares as of September 30, 2024 and December 31, 2023, respectively. [1] (1) Accumulated deficit (8,709,605) (7,047,571) Accumulated other comprehensive income 34,111 30,215 TOTAL AGAPE ATP CORPORATION STOCKHOLDERS' EQUITY 2,747,613 4,369,084 NON-CONTROLLING INTERESTS 16,012 11,779 TOTAL EQUITY 2,763,625 4,380,863 TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY 3,963,694 5,744,494 Nonrelated Party [Member] A CURRENT ASSETS A Amount due from related parties 1,432 435 CURRENT LIABILITIES A Accounts payable 83,309 55,585 Related Party [Member] A CURRENT ASSETS A Amount due from related parties 2,460 11,093 CURRENT LIABILITIES A Accounts payable 27,183 34,848 Other payable æ related parties \$ 769 \$ 7,846 [1] Issued and outstanding shares of common stock and treasury stock have been adjusted on a retroactive basis to reflect 1-for-20 reverse stock split effective on August 30, 2024. X - Definition:Investment in non marketable securities. + References:No definition available. + Details Name: ATPC InvestmentInNonmarketableSecurities:Namespace Prefix: ATPC: Data Type: xbrli:monetaryItem:Balance Type: debit Period Type: instant X - Definition:Carrying value as of the balance sheet date of liabilities incurred (and for which invoices have typically been received) and payable to vendors for goods and services received that are used in an entity's business. Used to reflect the current portion of the liabilities (due within one year or within the normal operating cycle if longer). + References:Reference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.5-02\(19\)\(a\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-599-1Reference 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](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.5-02(19)(a))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-599-1Reference 2: http://www.xbrl.org/2003/role/exampleRef-Topic 852-SubTopic 10-Name Accounting Standards Codification-Section 55-Paragraph 10-Publisher FASB-URI https://asc.fasb.org/1943274/2147481372/852-10-55-10) + Details Name: us-gaap:AccountsPayableCurrent:Namespace Prefix: us-gaap: Data Type: xbrli:monetaryItem:Balance Type: credit Period Type: instant X - Definition:Amount, after allowance for credit loss, of right to consideration from customer for product sold and service rendered in normal course of business, classified as current. + References:Reference 1: <http://www.xbrl.org/2009/role/commonPracticeRef-Topic 310-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 2-Publisher FASB-URI https://asc.fasb.org/1943274/2147481990/310-10-45-2> + Details Name: us-gaap:AccountsReceivableNetCurrent:Namespace Prefix: us-gaap: Data Type: xbrli:monetaryItem:Balance Type: debit Period Type: instant X - Definition:Amount, after tax, of accumulated increase (decrease) in equity from transaction and other event and circumstance from nonowner source. + References:Reference 1: [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/1943274/2147480566/210-10-599-1Reference 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/1943274/2147480566/210-10-599-1Reference 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](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/1943274/2147480566/210-10-599-1Reference 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/1943274/2147480566/210-10-599-1Reference 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:monetaryItem:Balance Type: credit Period Type: instant X - Definition:Amount of excess of issue price over par or stated value of stock and from other transaction involving stock or stockholder. Includes, but is not limited to, additional paid-in capital (APIC) for common and preferred stock. + References:Reference 1: [http://www.xbrl.org/2003/role/exampleRef-Topic 852-SubTopic 10-Name Accounting Standards Codification-Section 55-Paragraph 10-Publisher FASB-URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 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/1943274/2147479170/946-210-599-1Reference 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/1943274/2147480566/210-10-599-1Reference 4: http://www.xbrl.org/2003/role/exampleRef-Topic 852-SubTopic 10-Name Accounting Standards Codification-Section 55-Paragraph 10-Publisher FASB-URI 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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/disc](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/1943274/2147479170/946-210-599-1Reference 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/1943274/2147480566/210-10-599-1)

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Excludes temporary 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(31)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 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(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 3: 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 4: 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 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 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 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 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 13: 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(22)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1 + Details Name: us-gaap MinorityInterest Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItem Type 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:monetaryItem Type 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:monetaryItem Type 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:monetaryItem Type Balance Type: debit Period Type: instant X - DefinitionAmount of liabilities incurred and payable to vendors for goods and services received classified as other, and expenses incurred but not yet paid, payable within one year or the operating cycle, if longer. + ReferencesNo definition available. + Details Name: us-gaap OtherAccountsPayableAndAccruedLiabilities Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItem Type Balance Type: credit 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:monetaryItem Type Balance Type: credit Period Type: instant X - DefinitionAmount, after allowance, of receivables classified as other, due within one year or the operating cycle, if longer. + ReferencesNo definition available. + Details Name: us-gaap OtherReceivablesNetCurrent Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItem Type 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:monetaryItem Type 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:monetaryItem Type Balance Type: debit Period Type: instant X - DefinitionAmount of asset related to consideration paid in advance for income and other taxes that provide 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)(4) -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 (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482955/340-10-05-5 + Details Name: us-gaap PrepaidTaxes Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItem Type 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:monetaryItem Type 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 210 -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:monetaryItem Type 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:monetaryItem Type Balance Type: credit Period Type: instant X - ReferencesNo definition available. + Details Name: us-gaap StockholdersEquityAbstract Namespace Prefix: us-gaap_Data Type: xbrli:stringItem Type Balance Type: na Period Type: duration X - DefinitionAmount of equity (deficit) attributable to parent and noncontrolling interest. Excludes temporary equity. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-6Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476176/805-60-65-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (d)(1) -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 (e) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (g)(4) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (d)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (f)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 848 -SubTopic 10 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (a)(3)(iii)(03) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483505/848-10-65-2Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -

SubTopic 10 -Name Accounting Standards Codification -Section 65 -Paragraph 8 -Subparagraph (c)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479832/842-10-65-8Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 24 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483421/250-10-45-24Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 23 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483421/250-10-45-23Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 5 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483421/250-10-45-5Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 326 -SubTopic 10 -Name Accounting Standards Codification -Section 65 -Paragraph 5 -Subparagraph (c)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479654/326-10-65-5Reference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 20 -Name Accounting Standards Codification -Section 65 -Paragraph 6 -Subparagraph (e) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480528/815-20-65-6Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 20 -Name Accounting Standards Codification -Section 65 -Paragraph 6 -Subparagraph (h)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480528/815-20-65-6Reference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 20 -Name Accounting Standards Codification -Section 65 -Paragraph 6 -Subparagraph (h)(1)(iii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480528/815-20-65-6Reference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 20 -Name Accounting Standards Codification -Section 65 -Paragraph 6 -Subparagraph (h)(1)(iii) 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https://asc.fasb.org/1943274/2147479343/105-10-65-6Reference 22: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (f)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/214748016/944-40-65-2Reference 23: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (f)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480016/944-40-65-2Reference 24: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 65 -Paragraph 8 -Subparagraph (d)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482615/740-10-65-8Reference 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 65 -Paragraph 8 -Subparagraph (d)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482615/740-10-65-8Reference 26: http://www.xbrl.org/2003/role/disclosureRef -Topic 326 -SubTopic 10 -Name Accounting Standards Codification -Section 65 -Paragraph 4 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479654/326-10-65-4Reference 27: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-1Reference 28: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (e)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1Reference 29: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph (b) -Publisher FASB -URI 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505 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.3-04) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1Reference 43: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 44: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 45: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 46: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 810 -SubTopic 10 -Section 45 -Paragraph 15 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481231/810-10-45-15Reference 47: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 810 -SubTopic 10 -Section 45 -Paragraph 16 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481231/810-10-45-16Reference 48: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 810 -SubTopic 10 -Section 55 -Paragraph 41 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481175/810-10-55-41Reference 49: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476166/350-60-65-1 + Details Name: us-gaap StockholdersEquityIncludingPortionAttributableToNoncontrollingInterest Namespace Prefix: us-gaap Data Type: xbrli:monetaryItem Type Balance Type: credit Period Type: instant X - Definition 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. 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:monetaryItem Type Balance Type: credit Period Type: instant X - Definition The amount allocated to treasury stock. Treasury stock is common and preferred shares of an entity that were issued, repurchased by the entity, and are held in its 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-S99-1Reference 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 -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 4: 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 TreasuryStockValue Namespace Prefix: us-gaap Data Type: xbrli:monetaryItem Type Balance Type: debit Period Type: instant X - Details Name: us-gaap RelatedPartyTransactionsByRelatedPartyAxis-us-gaap NonrelatedPartyMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap RelatedPartyTransactionsByRelatedPartyAxis-us-gaap RelatedPartyMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 14 R3.htm IDEA: XBRL DOCUMENT v3.24.3 Condensed Consolidated Balance Sheets (Unaudited) (Parenthetical) - USD (\$) Sep. 30, 2024 Dec. 31, 2023 Cash \$ 2,719,033 \$ 4,832,460 Prepaid taxes 34,101 21,993 Prepayment and deposits 539,701 215,806 Other payables and accrued liabilities \$ 540,896 \$ 726,061 Preferred stock, par value \$ 0.0001 \$ 0.0001 Preferred stock, shares authorized 200,000,000 200,000,000 Preferred stock, shares outstanding Preferred stock, shares outstanding Common Stock, Par or Stated Value Per Share \$ 0.0001 \$ 0.0001 Common Stock, Shares Authorized 50,000,000 50,000,000 Common stock, shares issued 3,989,056 3,855,126 Common stock, shares outstanding 3,989,056 3,855,126 [custom:TreasuryStockParOrStatedValuePerShare-0] \$ 0.0001 \$ 0.0001 Treasury Stock, Common, Shares 0 6,765 Variable Interest Entity, Primary Beneficiary [Member] A Cash \$ 1,294 \$ 122 Prepaid taxes 0 1,670 Prepayment and deposits 20 7 Other payables and accrued liabilities \$ 1,153 \$ 899 X - Definition Treasury stock par or stated value per share. + ReferencesNo definition available. + Details Name: ATPC TreasuryStockParOrStatedValuePerShare Namespace Prefix: ATPC Data Type: dtr-types:perShareItem Type Balance Type: na Period Type: instant X - Definition Amount of currency on hand as well as demand deposits with banks or financial institutions. Includes other kinds of accounts that have the general characteristics of demand deposits. Also includes short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. Excludes cash and cash equivalents within disposal group and discontinued operation. + 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(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483467/210-10-45-1Reference 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 CashAndCashEquivalentsAtCarryingValue Namespace Prefix: us-gaap Data Type: xbrli:monetaryItem Type Balance Type: debit Period Type: instant X - Definition Face 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:perShareItem Type Balance Type: na Period Type: instant X - Definition The 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:sharesItem Type Balance Type: na Period Type: instant X - Definition Total number of common shares of an entity that have been sold or granted to shareholders (includes common shares that were issued, repurchased and remain in the treasury). These shares represent capital invested by the firm's shareholders and owners, and may be all or only a portion of the number of shares authorized. Shares issued include shares outstanding and shares held in the treasury. + 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:sharesItem Type Balance Type: na Period Type: instant X - Definition Number 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:sharesItem Type Balance Type: na Period Type: instant X - Definition Amount of liabilities incurred and payable to vendors for goods and services received classified as and expenses incurred but not yet paid, payable within one year or the operating cycle, if longer. + ReferencesNo definition available. + Details Name: us-gaap OtherAccountsPayableAndAccruedLiabilities Namespace Prefix: us-gaap Data Type: xbrli:monetaryItem Type Balance Type: credit Period Type: instant X - Definition Face 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/1943274/2147481112/505-10-13 + Details Name: us-gaap PreferredStockParOrStatedValuePerShare Namespace Prefix: us-gaap Data Type: dtr-types:perShareItem Type Balance Type: na Period Type: instant X - Definition The maximum number of nonredeemable preferred shares (or preferred stock redeemable solely at the option of the issuer) permitted to be issued by an entity's charter and bylaws. + 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:sharesItem Type Balance Type: na Period Type: instant X - Definition Number of shares issued for nonredeemable preferred shares and preferred shares redeemable solely at option of issuer. Includes, but is not limited to, preferred shares issued, repurchased, and held as treasury shares. Excludes preferred shares classified as debt. +

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-S99-1>Reference 2: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph (a) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481112/505-10-50-13> + Details Name: us-gaap PreferredStockSharesIssued Namespace Prefix: us-gaap Data Type: xbrli:sharesItem Type 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-S99-1>Reference 2: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.6-05(4)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147479170/946-210-S99-2>Reference 3: <http://www.xbrl.org/2009/role/commonPracticeRef> -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(4)(b)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147479134/946-220-S99-3>Reference 4: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(16)(a)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147479170/946-210-S99-1>Reference 5: <http://www.xbrl.org/2009/role/commonPracticeRef> -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(7)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147479134/946-220-S99-3> + Details Name: us-gaap PreferredStockSharesOutstanding Namespace Prefix: us-gaap Data Type: xbrli:sharesItem Type Balance Type: na 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:monetaryItem Type Balance Type: debit Period Type: instant X - DefinitionAmount of asset related to consideration paid in advance for income and other taxes that provide 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)(4) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147483467/210-10-45-1>Reference 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>Reference 3: <http://www.xbrl.org/2003/role/exampleRef> -Topic 340 -SubTopic 10 -Name Accounting Standards Codification -Section 05 -Paragraph 5 -Subparagraph (d) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482955/340-10-05-5> + Details Name: us-gaap PrepaidNamespaces Namespace Prefix: us-gaap Data Type: xbrli:monetaryItem Type Balance Type: debit 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:sharesItem Type Balance Type: na Period Type: instant X - Details Name: srt ConsolidatedEntitiesAxis=us-gaap VariableInterestEntityPrimaryBeneficiaryMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 15 R4.htm IDEA: XBRL DOCUMENT 3.24.3 Condensed Consolidated Statements of Operations and Comprehensive Loss (Unaudited) - USD (\$) 3 Months Ended 9 Months Ended Sep. 30, 2023 Sep. 30, 2023 Sep. 30, 2023 Sep. 30, 2023 Income Statement [Abstract] A A A REVENUE \$ 331,289 \$ 355,314 \$ 962,971 \$ 1,040,017 COST OF REVENUE (147,104) (120,586) (381,805) (356,875) GROSS PROFIT 184,185 234,728 581,166 683,142 SELLING (41,582) (49,285) (129,938) (189,509) COMMISSION (6,894) (14,002) (23,573) (69,886) GENERAL AND ADMINISTRATIVE (683,819) (488,519) (2,152,889) (1,554,242) TOTAL OPERATING EXPENSES (732,295) (551,806) (2,306,400) (1,813,637) LOSS FROM OPERATIONS (548,110) (317,078) (1,725,234) (1,130,495) OTHER INCOME (EXPENSES) A A A Other income (loss), net 3,445 (98) 25,942 12,402 Interest income 16,291 658 58,432 5,475 Unrealized holding (loss) gain on marketable securities (1,176) (3,872) (6,642) 4,838 Gain (loss) on disposal of property and equipment 111 (20) 111 7,767 Exchange gain (loss), net 2,525 (382) 1,745 (34,958) TOTAL OTHER INCOME (EXPENSES), NET 21,196 (3,714) 79,588 (10,476) LOSS BEFORE INCOME TAXES (526,914) (320,792) (1,645,646) (1,140,971) INCOME TAX CREDIT (EXPENSE) 2,875 (3,943) (13,803) 2,712 NET LOSS (524,039) (324,735) (1,659,449) (1,138,259) LESS: NET (LOSS) INCOME ATTRIBUTABLE TO NON-CONTROLLING INTERESTS (14,411) 2,294 2,586 (10,704) NET LOSS ATTRIBUTABLE TO AGAPE ATP CORPORATION (509,628) (327,029) (1,662,035) (1,127,555) NET LOSS (524,039) (324,735) (1,659,449) (1,138,259) OTHER COMPREHENSIVE INCOME A A A Foreign currency translation adjustment 7,224 6,367 3,896 8,713 TOTAL COMPREHENSIVE LOSS (516,815) (318,368) (1,655,553) (1,129,546) LESS: Comprehensive (loss) income attributable to non-controlling interests (12,522) 2,039 4,233 (11,580) COMPREHENSIVE LOSS ATTRIBUTABLE TO AGAPE ATP CORPORATION \$ (504,293) \$ (320,407) \$ (1,659,786) \$ (1,117,966) LOSS PER SHARE - basic \$ (0.13) \$ (0.09) \$ (0.43) \$ (0.30) LOSS PER SHARE - diluted \$ (0.13) \$ (0.09) \$ (0.43) \$ (0.30) WEIGHTED AVERAGE NUMBER OF COMMON SHARES OUTSTANDING - basic [1] 3,881,074 3,772,601 3,859,393 3,772,601 WEIGHTED AVERAGE NUMBER OF COMMON SHARES OUTSTANDING - diluted [1] 3,881,074 3,772,601 3,859,393 3,772,601 [1] Weighted average number of common shares outstanding have been adjusted on a retroactive basis to reflect 1-for-20 reverse stock split 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-S99-2>Reference 2: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(26)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478524/942-220-S99-1>Reference 3: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(22)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147477250/944-220-S99-1>Reference 4: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1A -Subparagraph (c) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482790/220-10-45-1>Reference 5: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1B -Subparagraph (b) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482790/220-10-45-1>Reference 6: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(20)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147477250/944-220-S99-1>Reference 7: <http://fasb.org/us-gaap/role/ref/legacyRef> -Name Accounting Standards Codification -Topic 220 -SubTopic 10 -Section 45 -Paragraph 5 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482790/220-10-45-5> + Details Name: us-gaap ComprehensiveIncomeNetOfTax Namespace Prefix: us-gaap Data Type: xbrli:monetaryItem Type 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 (loss) and other comprehensive income (loss), attributable to noncontrolling interests. Excludes changes in equity resulting from investments by owners and distributions to owners. + ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef> -Name Accounting Standards Codification -Section 45 -Paragraph 20 -SubTopic 10 -Topic 810 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481231/810-10-45-20>Reference 2: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(23)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147483621/220-10-S99-2>Reference 3: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(25)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478524/942-220-S99-1>Reference 4: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(21)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147477250/944-220-S99-1>Reference 5: <http://fasb.org/us-gaap/role/ref/legacyRef> -Name Accounting Standards Codification -Topic 810 -SubTopic 10 -Section 45 -Paragraph 21 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481231/810-10-45-21>Reference 6: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1A -Subparagraph (a) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482790/220-10-45-1>Reference 7: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1B -Subparagraph (b) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482790/220-10-45-1>Reference 8: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(20)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147477250/944-220-S99-1>Reference 9: <http://fasb.org/us-gaap/role/ref/legacyRef> -Name Accounting Standards Codification -Topic 810 -SubTopic 10 -Section 55 -Paragraph 4K -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481175/810-10-55-4K> + Details Name: us-gaap ComprehensiveIncomeNetOfTaxIncludingPortionAttributableToNoncontrollingInterest Namespace Prefix: us-gaap Data Type: xbrli:monetaryItem Type Balance Type: debit 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. Excludes changes in equity resulting from investments by owners and distributions to owners. + 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/1943274/2147481231/810-10-45-19>Reference 2: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(22)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147483621/220-10-S99-2>Reference 3: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(24)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478524/942-220-S99-1>Reference 4: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1A -Subparagraph (c) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482790/220-10-45-1>Reference 5: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1B -Subparagraph (b) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482790/220-10-45-1>Reference 6: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(20)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147477250/944-220-S99-1>Reference 7: <http://fasb.org/us-gaap/role/ref/legacyRef> -Name Accounting Standards Codification -Topic 810 -SubTopic 10 -Section 55 -Paragraph 4K -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481175/810-10-55-4K> + Details Name: us-gaap ComprehensiveIncomeNetOfTaxIncludingPortionAttributableToNoncontrollingInterest Namespace Prefix: us-gaap Data Type: xbrli:monetaryItem Type Balance Type: credit Period Type: duration X - DefinitionThe aggregate cost of goods produced and sold and services rendered during the reporting period. + ReferencesReference 1: <http://www.xbrl.org/2003/role/exampleRef> -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 48 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482785/280-10-55-48>Reference 2: <http://fasb.org/us-gaap/role/ref/legacyRef> -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(2)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147483621/220-10-S99-2>Reference 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-S99-1>Reference 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/1943274/2147481687/323-10-50-3>Reference 5: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482907/825-10-50-28>Reference 6: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(i)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1>Reference 7: <http://www.xbrl.org/2009/role/commonPracticeRef> -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(ii)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1>Reference 8: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)(A)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1>Reference 9: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)(B)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1>Reference 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)(iv)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1>Reference 11: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1>Reference 12: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(ii)(A)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1>Reference 13: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(B)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1>Reference 14: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1>Reference 15: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1> + Details Name: us-gaap CostOfRevenue Namespace Prefix: us-gaap Data Type: xbrli:monetaryItem Type Balance Type: debit Period Type: duration X - DefinitionThe amount of net income (loss) for the period per each share of common stock or unit outstanding during the reporting period. + ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147483443/250-10-50-6>Reference 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/1943274/2147482635/260-10-55-52>Reference 3: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (g) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147476176/805-60-65-1>Reference 4: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (g)(3) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478666/740-323-65-2>Reference 5: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147483443/250-10-50-3>Reference 6: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482635/260-10-55-6>Reference 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/1943274/2147480175/815-40-65-1>Reference 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/1943274/2147480175/815-40-65-1>Reference 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

<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 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 250 -SubTopic 10 -Name Accounting Standards Codification -Section 599 -Paragraph 2 -Subparagraph \(SX 210.5-03\(25\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-50-2Reference 18](http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 599 -Paragraph 2 -Subparagraph (SX 210.5-03(25)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-50-2Reference 18): [http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section 599 -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 942 -SubTopic 220 -Name Accounting Standards Codification -Section 599 -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 599 -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 944 -SubTopic 220 -Name Accounting Standards Codification -Section 599 -Paragraph 1 -Subparagraph (SX 210.7-04(23)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 20):

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 50 -Paragraph 1 -Subparagraph (SX 210.7-04(9)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-599-1Reference 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 50 -Paragraph 1 -Subparagraph (SX 210.4-08(h)) -SubTopic 10 -Topic 235 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-50-99-1 + Details Name: us-gaap_IncomeTaxExpenseBenefit Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount before accretion (amortization) of purchase discount (premium) of interest income on nonoperating securities. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (c) -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 220 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-50-99-2Reference 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/1943274/2147482810/280-10-50-32 + Details Name: us-gaap_InvestmentIncomeInterest Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of unrealized gain (loss) on investment in marketable security. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-50-99-2 + Details Name: us-gaap_MarketableSecuritiesUnrealizedGainLoss Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe portion of profit or loss for the period, net of income taxes, which is attributable to the parent. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-6Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-9Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476176/805-60-65-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (g)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (SX 210.5-03(20)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-50-99-2Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-50-99-1Reference 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 50 -Paragraph 1 -Subparagraph (SX 210.7-04(18)) -Publisher FASB -URI https://asc.fasb.org/1943274/214747750/944-220-599-1Reference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (SX 210.6-07(9)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-599-1Reference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (SX 210.6-09(1)(d)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-599-3Reference 22: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-50-99-1AReference 23: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-50-99-1AReference 24: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-50-99-1AReference 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-50-99-1AReference 26: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-50-99-1AReference 27: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-50-99-1BReference 28: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-50-99-1BReference 29: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(B)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-50-99-1BReference 30: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-50-99-1BReference 31: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-50-99-1BReference 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://www.xbrl.org/2003/role/disclosureRef -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://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (SX 210.9-04(22)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-599-1 + Details Name: us-gaap_NetIncomeLoss Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of Net Income (Loss) attributable to 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 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-9Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (SX 210.7-04(17)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-599-1Reference 5: 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 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1A -Subparagraph (a)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481203/810-10-50-1AReference 7: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Topic 810 -SubTopic 10 -Section 55 -Paragraph 4J -Publisher FASB -URI https://asc.fasb.org/1943274/2147481175/810-10-55-4JReference 8: 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 9: 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/1943274/2147482790/220-10-45-1B + Details Name: us-gaap_NetIncomeLossAttributableToNoncontrollingInterest Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: debit 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://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-50-99-2 + Details Name: us-gaap_NonoperatingIncomeExpense Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_NonoperatingIncomeExpenseAbstract Namespace Prefix: us-gaap_Data Type: xbrli:stringItemType Balance Type: na 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 - 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 3 -Subparagraph (c) -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 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, attributable to parent entity. + ReferencesReference 1: 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 2: http://www.xbrl.org/2003/role/disclosureRef -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://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 50 -Paragraph 1A -Subparagraph (c)(3) -SubTopic 10 -Topic 810 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481231/810-10-50-1A + Details Name: us-gaap_OtherComprehensiveIncomeForeignCurrencyTransactionAndTranslationAdjustmentNetOfTaxPortionAttributableToParent Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_OtherComprehensiveIncomeLossNetOfTaxPortionAttributableToParentAbstract Namespace Prefix: us-gaap_Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of income (expense) related to nonoperating activities, classified as other. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (SX 210.5-03(9)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-50-99-2 + Details Name: us-gaap_OtherNonoperatingIncomeExpense Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: credit 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:

Paragraph 17 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481694/830-30-45-17Reference 33: http://www.xbrl.org/2003/role/disclosureRef -Topic 830 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 20 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481694/830-30-45-20Reference 34: 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 35: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 205 -Name Accounting Standards Codification -Section 45 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478009/946-205-45-3Reference 36: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 505 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478448/946-505-50-3Reference 37: 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/1943274/2147479170/946-210-50-19Reference 38: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.6-05(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-50-2Reference 39: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(4)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-50-9Reference 40: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(6)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-50-9Reference 41: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(7)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-50-9Reference 42: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.3-0-4) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480008/505-10-50-4Reference 43: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-50-9Reference 44: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 45: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 46: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 810 -SubTopic 10 -Section 45 -Paragraph 15 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481231/810-10-45-15Reference 47: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 810 -SubTopic 10 -Section 45 -Paragraph 16 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481231/810-10-45-16Reference 48: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 810 -SubTopic 10 -Section 55 -Paragraph 41 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481175/810-10-55-4Reference 49: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476166/350-60-65-1 + Details Name: us-gaap StockholdersEquityIncludingPortionAttributableToNoncontrollingInterest Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant XML 18 R7.htm IDEA: XBRL DOCUMENT v3.24.3 Condensed Consolidated Statements of Changes in Stockholders' Equity (Unaudited) (Parenthetical) Aug. 30, 2024 Aug. 15, 2024 Statement of Stockholders' Equity [Abstract] A Stockholders' Equity, Reverse Stock Split 1-for-20 reverse stock split 1-for-20 X - ReferencesNo definition available. + Details Name: us-gaap StatementOfStockholdersEquityAbstract Namespace Prefix: us-gaap Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionDescription of the reverse stock split arrangement. Also provide the retroactive effect given by the reverse split that occurs after the balance sheet date but before the release of financial statements. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 4 -Subparagraph (SAB Topic 4.C) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480008/505-10-50-9Reference 45 + Details Name: us-gaap StockholdersEquityReverseStockSplit Namespace Prefix: us-gaap Data Type: xbrli:stringItemType Balance Type: na Period Type: duration XML 18 R5.htm IDEA: XBRL DOCUMENT v3.24.3 Condensed Consolidated Statements of Cash Flows (Unaudited) - USD (\$) 9 Months Ended Sep. 30, 2024 Sep. 30, 2023 CASH FLOWS FROM OPERATING ACTIVITIES: A Net loss \$ (1,659,449) \$ (1,138,259) Adjustments to reconcile net loss to net cash used in operating activities: A Depreciation of property and equipment 32,411 54,993 Gain on disposal of property and equipment (111) Amortization of intangible assets 3,611 4,431 Amortization of finance lease assets 18,956 Amortization of operating right-of-use assets 103,187 113,804 Unrealized holding loss (gain) on marketable securities 6,642 (4,838) Deferred tax provision (benefit) 218 (6,537) Allowance for expected credit loss 28,359 Changes in operating assets and liabilities: A Accounts receivables 6,353 (20,800) Amount due from related parties 8,858 (782) Inventories (6,473) (13,484) Prepaid taxes (8,592) 307,967 Prepayments and deposits (329,898) 84,978 Other receivables (949) Accounts payable 19,139 11,365 Accounts payable â€” related parties (10,415) 3,791 Customer deposits (16,349) (45,083) Operating lease liabilities (102,605) (114,943) Other payables and accrued liabilities (179,853) (219,676) Other payables â€” related parties (7,133) (1,959) Income tax payable 13,213 (10,674) Net cash used in operating activities (2,080,880) (995,706) CASH FLOWS FROM INVESTING ACTIVITIES: A Purchase of property and equipment (48,722) (7,200) Proceeds from disposal of property and equipment 111 A Net cash used in investing activities (48,611) (7,200) CASH FLOWS FROM FINANCING ACTIVITIES: A Deferred offering costs (113,911) Payment of finance lease liabilities (6,691) Net cash used in financing activities (6,691) (113,911) EFFECT OF EXCHANGE RATE ON CASH AND CASH EQUIVALENTS 22,755 (9,954) DECREASE IN CASH AND CASH EQUIVALENTS (2,113,427) (1,126,771) CASH AND CASH EQUIVALENTS, beginning of period 4,832,460 1,438,430 CASH AND CASH EQUIVALENTS, end of period 2,719,033 311,659 SUPPLEMENTAL CASH FLOWS INFORMATION A Income taxes paid 10,257 20,617 Refund of prepaid taxes 1,665 SUPPLEMENTAL NON-CASH FLOWS INFORMATION A Increase in right-of-use assets and lease liabilities due to lease renewal \$ 422,819 X - DefinitionIncrease in right-of-use assets and lease liabilities due to lease renewal. + ReferencesNo definition available. + Details Name: ATPC IncreaseInRightofUseAssetsAndLeaseLiabilitiesDueToLeaseRenewal Namespace Prefix: ATPC Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionRefund of prepaid taxes. + ReferencesNo definition available. + Details Name: ATPC RefundOfPrepaidTaxes Namespace Prefix: ATPC 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 - 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 cash and cash equivalents, and cash and cash equivalents restricted to withdrawal or usage; including, but not limited to, disposal group and discontinued operations. Cash includes, but is not limited to, currency on hand, demand deposits with banks or financial institutions, and other accounts with general characteristics of demand deposits. Cash equivalents include, but are not limited to, short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. + 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 CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsIncludingDisposalGroupAndDiscontinuedOperations 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 - 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/1943274/2147480678/235-10-50-9Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -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 - 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 - 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; including, but not limited to, disposal group and discontinued operations. Cash includes, but is not limited to, currency on hand, demand deposits with banks or financial institutions, and other accounts with general characteristics of demand deposits. Cash equivalents include, but are not limited to, short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -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 EffectOfExchangeRateOnCashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsIncludingDisposalGroupAndDiscontinuedOperations 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 amortization expense attributable to right-of-use asset from finance lease. + 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 FinanceLeaseRightOfUseAssetAmortization Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of gain (loss) on sale or disposal of assets, including but not limited to property plant and equipment, intangible assets and equity in securities of subsidiaries or equity method investee. + 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 GainLossOnDispositionOfAssets1 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 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 period in the amount due for taxes based on the reporting entity's earnings or attributable to the

entity's income earning process (business presence) within a given jurisdiction. + ReferencesReference 1:

are mainly cash deposited or advanced to suppliers for future inventory purchases or service providers for future services. This amount is refundable and bears no interest. For any prepayments and deposits determined by management that such advances will not be in receipts of inventories, services, or refundable, the Company will recognize an allowance account to reserve such balances. Management reviews its prepayments and deposits on a regular basis to determine if the allowance is adequate, and adjusts the allowance when necessary. Delinquent account balances are written-off against allowance for expected credit loss after management has determined that the likelihood of collection is not probable. The Company's management continues to evaluate the reasonableness of the allowance policy and update it if necessary. There was no allowance for expected credit loss written-off during the three and nine months ended September 30, 2024 and 2023. There was \$16,960 and \$0 allowance for expected credit loss recorded as of September 30, 2024 and December 31, 2023. Á AGAPE ATP CORPORATION NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (UNAUDITED) (Currency expressed in United States Dollars (        ), except for number of shares) Á 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued) Á Property and equipment, net Á Property and equipment are stated at cost less accumulated depreciation. Depreciation is computed using the straight-line method over the estimated useful lives of the assets with no residual value. The estimated useful lives are as follows: Á SCHEDULE OF ESTIMATED USEFUL LIVES OF PROPERTY AND EQUIPMENT Á 5 Useful Life Computer and office equipmentÁ 5-7 years Furniture & fixturesÁ 6-7 years Leasehold improvementsÁ Shorter of the remaining lease terms or the estimated useful lives VehicleÁ 5 years Á The cost and related accumulated depreciation of assets sold or otherwise retired are eliminated from the accounts and any gain or loss is included in the unaudited condensed consolidated statements of operations and comprehensive loss. Expenditures for maintenance and repairs are charged to earnings as incurred, while additions, renewals and betterments, which are expected to extend the useful life of assets, are capitalized. The Company also re-evaluates the periods of depreciation to determine whether subsequent events and circumstances warrant revised estimates of useful lives. Á Intangible assets, net Á Intangible assets, net, are stated at cost, less accumulated amortization. Amortization expense is recognized on the straight-line basis over the estimated useful lives of the assets as follows: Á SCHEDULE OF ESTIMATED USEFUL LIVES OF INTANGIBLE ASSETS, NET ClassificationÁ Useful Life Computer softwareÁ 5 years Á Impairment for long-lived assets Á Long-lived assets, including property and equipment, and intangible assets with finite lives are reviewed for impairment whenever events or changes in circumstances (such as a significant adverse change to market conditions that will impact the future use of the assets) indicate that the carrying value of an asset may not be recoverable. The Company assesses the recoverability of the assets based on the undiscounted future cash flows the assets are expected to generate and recognize an impairment loss when estimated undiscounted future cash flows expected to result from the use of the asset plus net proceeds expected from disposition of the asset, if any, are less than the carrying value of the asset. If an impairment is identified, the Company would reduce the carrying amount of the asset to its estimated fair value based on a discounted cash flows approach or, when available and appropriate, to comparable market values. As of September 30, 2024 and December 31, 2023, no impairment of long-lived assets was recognized. Á Investment in marketable equity securities Á The Company follows the provisions of ASU 2016-01, Financial Instruments      Overall (Subtopic 825-10): Recognition and Measurement of Financial Assets and Financial Liabilities. Investments in marketable equity securities (non-current) are reported at fair value with changes in fair value recognized in the Company's unaudited condensed consolidated statements of operations and comprehensive loss in the caption of     unrealized holding gain (loss) on marketable securities   in each reporting period. Á AGAPE ATP CORPORATION NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (UNAUDITED) (Currency expressed in United States Dollars (        ), except for number of shares) Á 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued) Á Customer deposits Á Customer deposits represent amounts advanced by customers on product orders and unapplied unexpired coupons. Customer deposits are reduced when the related sale is recognized in accordance with the Company's revenue recognition policy. Á Revenue recognition Á The Company adopted Accounting Standards Update (    ASU  ) 2014-09, Revenue from Contracts with Customers (ASC Topic 606). The core principle underlying the revenue recognition of this ASU allows the Company to recognize revenue that represents the transfer of goods and services to customers in an amount that reflects the consideration to which the Company expects to be entitled in such exchange. This will require the Company to identify contractual performance obligations and determine whether revenue should be recognized at a point in time or over time, based on when control of goods and services transfers to a customer. The Company's revenue streams are recognized at a point in time for the Company's sale of health and wellness products. Á The ASU requires the use of a five-step model to recognize revenue from customer contracts. The five-step model requires that the Company (i) identify the contract with the customer, (ii) identify the performance obligations in the contract, (iii) determine the transaction price, including variable consideration to the extent that it is probable that a significant future reversal will not occur, (iv) allocate the transaction price to the respective performance obligations in the contract, and (v) recognize revenue when (or as) the Company satisfies the performance obligation. Á The Company accounts for a contract with a customer when the contract is committed in writing, the rights of the parties, including payment terms, are identified, the contract has commercial substance and consideration is probable of substantially collection. Á AGAPE ATP CORPORATION NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (UNAUDITED) (Currency expressed in United States Dollars (        ), except for number of shares) Á 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued) Á Sales of Skin Care, Health and Wellness products Á - Performance obligations satisfied at a point in time Á The Company derives its revenues from sales contracts with its customers with revenues being recognized when control of the health and wellness products are transferred to its customer at the Company's office or shipment of the goods. The revenue is recorded net of estimated discounts and return allowances. Products are given 60 days for returns or exchanges from the date of purchase. Historically, there were insignificant sales returns. Á Under the Company's network marketing business, the Company issues product coupons to members and distributors when these customers made purchases above certain thresholds set by the Company. Depending on the type of product coupons issued, the coupons carry varying values and can be used by the customers for reduction in the transaction price of product purchases within the coupon validity period. The value of the product coupons issued is recorded as a reduction of the Company's revenue account upon issuance; the corresponding amount credited to the customer deposits account. Amounts in customer deposits will be reversed when the coupons are used. The Company's coupons have a validity period of between six and twelve months. If the Company's customers did not utilize the coupons after the validity period, the Company would recognize the forfeiture of the originated sales value of the coupons as net revenues. Á For the three months ended September 30, 2024 and 2023, the Company recognized \$565 and \$53,690, as forfeited coupon income, respectively. For the nine months ended September 30, 2024 and 2023, the Company recognized \$2,952 and \$82,562, as forfeited coupon income, respectively. Á The Company had contracts for the sales of health and wellness products amounting to \$10,258 which it is expected to fulfill within 12 months from September 30, 2024. Á Sales of products for the provision of complementary health therapies Á - Performance obligations satisfied at a point in time Á Products for the provision of complementary health therapies are predominantly Chinese herbs in different forms, processed or otherwise, for prescriptions for treating non-communicable diseases. Á The Company based on the health screening test report to prescribe the products for the provision of complementary health therapies, the Company deliver the products to the customers during the consultation session. Á For the three months ended September 30, 2024 and 2023, revenues from products for the provision of complementary health therapies were \$227,249 and \$208,323 respectively. For the nine months ended September 30, 2024 and 2023, revenues from products for the provision of complementary health therapies were \$688,415 and \$539,291 respectively. Á Provision of Health and Wellness services Á - Performance obligations satisfied at a point in time Á The Company carries out its Wellness program, where the Company's products are bundled with health screening test. The health screening test is considered as separate performance obligations. The promises to deliver the health screening test report is separately identifiable, which is evidenced by the fact that the Company provides separate services of delivering the health screening test report. Á The Company based on the health screening test contracts with customers, establishes the selling price for the health screening test and place order to the health screening center. The Company obtains control of the test report before they are delivered to the customers. The Company analyze the test report, provides consultations to the customers, bundle it with the Company's products and services depending on the customer's needs. Á The Company derives its revenues from sales contracts with its customers with revenues being recognized when the test reports are completed and delivered to its customers during the consultation session in person. Á For the three months ended September 30, 2024 and 2023, revenues from health and wellness services were \$56,503 and \$57,783 respectively. For the nine months ended September 30, 2024 and 2023, revenues from health and wellness services were \$160,694 and \$181,997 respectively. Á AGAPE ATP CORPORATION NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (UNAUDITED) (Currency expressed in United States Dollars (        ), except for number of shares) Á 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued) Á Disaggregated information of revenues by products are as follows: Á SCHEDULE OF DISAGGREGATED INFORMATION OF REVENUES Á 2024Á 2023Á 2024Á 2023Á Á For the three months endedÁ Á For the nine months endedÁ Á September 30, Á September 30, Á 2024Á 2023Á Á 2024Á 2023Á Survivor SelectÁ \$-Á \$-Á \$-Á \$28,210Á Energized Mineral ConcentrateÁ 1,097Á 1,097Á 1,097Á 1,097Á Ionized Cal-MagÁ 29,777Á 374Á 114,579Á Omega BlendÁ -Á -Á -Á 22,471Á Beta MaxxÁ -Á -Á -Á 21,206Á IronÁ -Á -Á -Á 21,617Á Trim+Á -Á -Á 9,587Á LIVO 5Á 24,103Á 46,057Á 78,478Á Á 67,869Á Soy Protein Isolate PowderÁ 2,292Á 6,931Á 8,616Á Á 17,384Á Mix Soy Protein Isolate Powder with Black SesameÁ 1,641Á 6,443Á Á 6,893Á Á 14,047Á Others      Products for the provision of complementary health therapiesÁ 227,249Á Á 208,323Á Á 688,415Á Á 539,291Á Skin care and healthcare productsÁ 18,404Á Á -Á 18,404Á Á 1,759Á Total revenues - productsÁ 274,786Á Á 297,531Á Á 802,277Á Á 858,020Á Health and Wellness servicesÁ 56,503Á Á 57,783Á Á 160,694Á Á 181,997Á Total revenues - products and servicesÁ 331,289Á Á 335,314Á Á 962,971Á Á \$1,040,017Á Á Cost of revenue Á Cost of revenue comprised freight-in, the purchase cost of manufactured goods for sale to customers and purchase cost of products and services for the provision of complementary health therapies. For the three and nine months ended September 30, 2024, cost of revenue were \$147,104 and \$381,805, respectively. For the three and nine months ended September 30, 2023 were \$120,586 and \$356,875. Á Shipping and handling Á Shipping and handling charges amounted to \$817 and \$1,395 for the three months ended September 30, 2024 and 2023, respectively. Shipping and handling charges amounted to \$2,577 and \$4,050 for the nine months ended September 30, 2024 and 2023, respectively. Shipping and handling charges are expensed as incurred and included in selling expenses. Á Advertising costs Á Advertising costs amounted to \$17,250 and \$36,945 for the three and nine months ended September 30, 2024. There were no advertising costs incurred for the three and nine months ended September 30, 2023. Advertising costs are expensed as incurred and included in selling expenses. Á AGAPE ATP CORPORATION NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (UNAUDITED) (Currency expressed in United States Dollars (        ), except for number of shares) Á 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued) Á Selling expenses Á The Company's selling expenses typically comprise salaries and benefits expenses, credit card processing fees and promotional expenses. Selling expenses amounted to \$41,582 and \$49,285 for the three months ended September 30, 2024 and 2023, respectively. Selling expenses amounted to \$129,938 and \$189,509 for the nine months ended September 30, 2024 and 2023, respectively. Á Commission expenses Á As with all companies in the network marketing industry, the Company's sales channel is external to the Company. The Company's external sales force is stratified into two levels based on priority recruitment. First, there are sales distributors. Second, all members recruited by a sales distributor, directly or indirectly, are referred to as sales network members. The Company pays commission to every sales distributor based on purchases made by its sales network members which includes the independent direct sales members. Top performing distributors with their own physical stores may also become stockists of the Company, whereby they enjoy benefits such as maintaining a certain amount of the Company's inventory on their store premises. The stockists shall account to the Company for all products sales from their store premises as monitored through the Company's centralized stock tracking system. The Company pays a separate commission to stockists based on revenue generated from the stockists' physical stores. Commission expenses amounted to \$6,894 and \$14,002 for the three months ended September 30, 2024 and 2023, respectively. Commission expenses amounted to \$23,573 and \$69,886 for the nine months ended September 30, 2024 and 2023, respectively. Á General and administrative expenses (    G&A expenses) Á The Company's G&A expenses typically comprise of salaries and benefits expenses, rental expenses, professional expenses, depreciation expenses and allowance for expected credit loss. G&A expenses amounted to \$683,819 and \$488,519 for the three months ended September 30, 2024 and 2023, respectively. G&A expenses amounted to \$2,152,889 and \$1,554,242 for the nine months ended September 30, 2024 and 2023, respectively. Á Defined contribution plan Á The full-time employees of the Company are entitled to the government mandated defined contribution plan. The Company is required to accrue and pay for these benefits based on certain percentages of the employees' respective salaries, subject to certain ceilings, in accordance with the relevant government regulations, and make cash contributions to the government mandated defined contribution plan. Total expenses for the plans were \$57,304 and \$37,187 for the three months ended September 30, 2024 and 2023, respectively. Total expenses for the plans were \$87,391 and \$116,660 for the nine months ended September 30, 2024 and 2023, respectively. Á The related contribution plans include: Á - Social Security Organization (    SOSCO)    1.75% based on employee's monthly salary capped of RM 5,000; Á - Employees Provident Fund (    EPF)    based on employee's monthly salary, 13% for employee earning RM5,000 and below; and 12% for employee earning RM5,001 and above. Á - Employment Insurance System (    EIS)    0.2% based on employee's monthly salary capped of RM 5,000; Á - Human Resource Development Fund (    HRDF)    1% based on employee's monthly salary Á Income taxes Á The Company accounts for income taxes in accordance with U.S. GAAP for income taxes. The charge for taxation is based on the results for the fiscal year as adjusted for items, which are non-assessable or disallowed. It is calculated using tax rates that have been enacted or substantively enacted by the balance sheet date. Á Deferred taxes is accounted for using the asset and liability method in respect of temporary differences arising from differences between the carrying amount of assets and liabilities in the consolidated financial statements and the corresponding tax basis used in the computation of assessable tax profit. In principle, deferred tax liabilities are recognized for all taxable temporary differences. Deferred tax assets are recognized to the extent that it is probable that taxable profit will be available against which deductible temporary differences can be utilized. Deferred tax is calculated using tax rates that are expected to apply to the period when the asset is realized or the liability is settled. Á AGAPE ATP CORPORATION NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (UNAUDITED) (Currency expressed in United States Dollars (        ), except for number of shares) Á 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued) Á Deferred tax is charged or credited in the income statement, except when it is related to items credited or charged directly to equity, in which case the deferred tax is also dealt with in equity. Deferred tax assets are reduced by a valuation allowance when, in the opinion of management, it is more likely than not that some portion or all of the deferred tax assets will not be realized. Current income taxes are provided for in accordance with the laws of the relevant taxing authorities. Á An uncertain tax position is recognized as a benefit only if it is     more likely than not   that the tax position would be sustained in a tax examination, with a tax examination being presumed to occur. The amount recognized is the largest amount of tax benefit that is greater than 50% likely of being realized on examination. For tax positions not meeting the     more likely than not   test, no tax benefit is recorded. Penalties and interest incurred related to underpayment of income tax are classified as income tax expense in the period incurred. No penalties and interest incurred related to underpayment of income taxes for the three and nine months ended September 30, 2024 and 2023. Á The Company conducts much of its business activities in Hong Kong and Malaysia and is subject to tax in each of these jurisdictions. As a result of its business activities, the Company will file separate tax returns that are subject to examination by the foreign tax authorities. Á Comprehensive income (loss) Á Comprehensive income (loss) consists of two components, net income (loss) and other comprehensive income (loss). Net income (loss) refers to revenue, expenses, gains and losses that under GAAP are recorded as an element of stockholders' equity. Other comprehensive income (loss) consists of a foreign currency translation adjustment resulting from the Company not using the U.S. dollar as its functional currencies. Á Non-controlling interest Á Non-controlling interest consists of 40% of the equity interests of DSY Wellness held by an individual and approximately 0.01% (3 ordinary shares out of 9,590,599 shares) of the equity interests of ASL held by three individuals. The non-controlling interests are presented in the consolidated balance sheets, separately from equity attributable to the shareholders of the Company. Non-controlling interests in the results of the Company are presented on the face of the consolidated statements of operations as an allocation of the total income or loss for the periods between non-controlling interest holders and the shareholders of the Company. Á Earnings (loss) per share Á The Company computes earnings (loss) per share (    EPS) in accordance with ASC 260,     Earnings per Share  . ASC 260 requires companies to present basic and diluted EPS. Basic EPS is measured as net income (loss) divided by the weighted average ordinary share outstanding for the period. Diluted EPS presents the dilutive effect on a per share basis of the potential common stocks (e.g., convertible securities, options and warrants) as if they had been converted at the beginning of the periods presented, or issuance date, if later. Potential common stocks that have an anti-dilutive effect (i.e., those that increase income per share or decrease loss per share) are excluded from the calculation of diluted EPS. For the three and nine

Period Type: duration XML 34 R23.htm IDEA: XBRL DOCUMENT v3.24.3 RELATED PARTY BALANCES AND TRANSACTIONS 9 Months Ended Sep. 30, 2024 Related Party Transactions [Abstract] A RELATED PARTY BALANCES AND TRANSACTIONS 15. RELATED PARTY BALANCES AND TRANSACTIONS A Related party balances A Amount due from related parties A SCHEDULE OF RELATED PARTIES A A A A A As of Name of Related Party Relationship Nature September 30, 2024 A December 31, 2023 A A A A A A A A A A A A TH3 Holdings Sdn Bhd (AeoeTH3Ae) Mr. How Kok Choong, the CEO and director of the Company is also a director of TH3A Prepayment of IT expenses \$2,460A \$2,922A SY Welltech Sdn Bhd (AeoeWelltechAe) (formerly known as DSY Beauty Sdn Bhd)A The directors and shareholders of Welltech are related parties to Mr. Yap Foo Ching (Steve Yap), a director of DSY Wellness International Sdn BhdA Deposits for products purchases A A A A 8,171A A A A A A A A A A A Total amount due from related parties A A A A \$2,460A \$11,093A A Accounts payable Ae related parties A A A A A A As of Name of Related Party Relationship Nature September 30, 2024 A December 31, 2023 A A A A A A A A A A A A CTA Nutraceuticals (Asia) Sdn Bhd (AeoeCTAAe)A The directors and shareholders of CTA are related parties to Mr. Yap Foo Ching (Steve Yap), a director of DSY International Wellness Sdn BhdA Purchases of products for the provision of complementary health therapiesA \$27,183A \$30,439A SY Welltech Sdn Bhd (AeoeWelltechAe) (formerly known as DSY Beauty Sdn Bhd)A The directors and shareholders of Welltech are related parties to Mr. Yap Foo Ching (Steve Yap), a director of DSY Wellness International Sdn BhdA Purchases of beauty products A A A A 54A Mr. Chew Yi ZhengA Mr. Chew Yi Zheng is the member of the immediate family of Mr. Yap Foo Ching (Steve Yap), the director of DSY Wellness International Sdn BhdA Render therapy and health consultation to customer A A A A 4,355A Total account payable Ae related parties A A A A \$27,183A \$34,848A A A AGAPE ATP CORPORATION NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (UNAUDITED) (Currency expressed in United States Dollars (AeoeUS\$Ae), except for number of shares) A 15. RELATED PARTY BALANCES AND TRANSACTIONS (Continued) A Related party balances A Other payable - related parties A A A A A A As of Name of Related Party Relationship Nature September 30, 2024 A December 31, 2023 A A A A A A A A A A A A CTA Nutraceuticals (Asia) Sdn Bhd (AeoeCTAAe)A The directors and shareholders of CTA are related parties to Mr. Yap Foo Ching (Steve Yap), a director of DSY International Wellness Sdn BhdA Purchase of products for general useA 574A A 570A SY Welltech Sdn Bhd (AeoeWelltechAe) (formerly known as DSY Beauty Sdn Bhd)A The directors and shareholders of DSY Beauty are related parties to Mr. Yap Foo Ching (Steve Yap), a director of DSY Wellness International Sdn BhdA Purchase of products for general use A A A A 535A Mr. Yap Foo Ching (Steve Yap)A Mr. Yap Foo Ching, the director of the DSY Wellness International Sdn BhdA Payment on behalf by Mr. Yap A A A A 6,534A Mr. How Kok ChoongA Mr. How Kok Choong, the CEO and director of the CompanyA Commission expenseA 222A A 207A Total other payable Ae related parties A A A A \$769A \$7,846A A Related party transactions A Purchases A A A A A A For the three months ended September 30, A Name of Related Party Relationship Nature 2024A 2023A A A A A A A A A A A A CTA Nutraceuticals (Asia) Sdn Bhd (AeoeCTAAe)A The directors and shareholders of CTA are related parties to Mr. Yap Foo Ching (Steve Yap), a director of DSY International Wellness Sdn BhdA Purchases of products for the provision of complementary health therapiesA \$79,758A \$73,054A SY Welltech Sdn Bhd (AeoeWelltechAe) (formerly known as DSY Beauty Sdn Bhd)A The directors and shareholders of Welltech are related parties to Mr. Yap Foo Ching (Steve Yap), a director of DSY Wellness International Sdn BhdA Purchases of beauty products A 151A A 397A Total purchases A A A A \$79,909A \$73,451A A A AGAPE ATP CORPORATION NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (UNAUDITED) (Currency expressed in United States Dollars (AeoeUS\$Ae), except for number of shares) A 15. RELATED PARTY BALANCES AND TRANSACTIONS (Continued) A Purchases A Related party transactions A A A A A A For the nine months ended September 30, A Name of Related Party Relationship Nature 2024A 2023A A A A A A A A A A A A CTA Nutraceuticals (Asia) Sdn Bhd (AeoeCTAAe)A The directors and shareholders of CTA are related parties to Mr. Yap Foo Ching (Steve Yap), a director of DSY International Wellness Sdn BhdA Purchases of products for the provision of complementary health therapiesA \$246,003A \$188,032A SY Welltech Sdn Bhd (AeoeWelltechAe) (formerly known as DSY Beauty Sdn Bhd)A The directors and shareholders of Welltech are related parties to Mr. Yap Foo Ching (Steve Yap), a director of DSY Wellness International Sdn BhdA Purchases of beauty products A 17,231A A 17,961A Total purchases A A A A \$263,234A \$205,993A A Other purchases A A A A A A For the three months ended September 30, A Name of Related Party Relationship Nature 2024A 2023A A A A A A A A A A A A CTA Nutraceuticals (Asia) Sdn Bhd (AeoeCTAAe)A The directors and shareholders of CTA are related parties to Mr. Yap Foo Ching (Steve Yap), a director of DSY International Wellness Sdn BhdA Purchase of products for general useA \$900A \$1,947A SY Welltech Sdn Bhd (AeoeWelltechAe) (formerly known as DSY Beauty Sdn Bhd)A The directors and shareholders of Welltech are related parties to Mr. Yap Foo Ching (Steve Yap), a director of DSY Wellness International Sdn BhdA Purchase of products for general use A 134A A 1,267A DSY Wellness and Longevity Center Sdn Bhd (AeoeDSYWLCAe)A Mr. Yap Foo Ching (Steve Yap), a director of DSY Wellness International Sdn Bhd is also a director of DSYWLCA Purchase of products for general use A A A A 71A Total other purchases A A A A \$1034A \$3,285A A A AGAPE ATP CORPORATION NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (UNAUDITED) (Currency expressed in United States Dollars (AeoeUS\$Ae), except for number of shares) A 15. RELATED PARTY BALANCES AND TRANSACTIONS (Continued) A Related party transactions A Other purchases A A A A A A For the nine months ended September 30, A Name of Related Party Relationship Nature 2024A 2023A A A A A A A A A A A A CTA Nutraceuticals (Asia) Sdn Bhd (AeoeCTAAe)A The directors and shareholders of CTA are related parties to Mr. Yap Foo Ching (Steve Yap), a director of DSY International Wellness Sdn BhdA Purchase of products for general useA \$2,681A \$4,155A SY Welltech Sdn Bhd (AeoeWelltechAe) (formerly known as DSY Beauty Sdn Bhd)A The directors and shareholders of Welltech are related parties to Mr. Yap Foo Ching (Steve Yap), a director of DSY Wellness International Sdn BhdA Purchase of products for general use A 2,800A A 4,637A DSY Wellness and Longevity Center Sdn Bhd (AeoeDSYWLCAe)A Mr. Yap Foo Ching (Steve Yap), a director of DSY Wellness International Sdn Bhd is also a director of DSYWLCA Purchase of products for general use A A A A 347A Total other purchases A A A A \$5,481A \$9,139A A Commission A A A A A A For the three months ended September 30, A Name of Related Party Relationship Nature 2024A 2023A A A A A A A A A A A A Mr. How Kok ChoongA Mr. How Kok Choong, the CEO and director of the CompanyA Commission expenseA \$550A \$1,364A Total commission A A A A \$550A \$1,364A A A AGAPE ATP CORPORATION NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (UNAUDITED) (Currency expressed in United States Dollars (AeoeUS\$Ae), except for number of shares) A 15. RELATED PARTY BALANCES AND TRANSACTIONS (Continued) A Related party transactions A Commission A A A A A A For the nine months ended September 30, A Name of Related Party Relationship Nature 2024A 2023A A A A A A A A A A A Mr. How Kok ChoongA Mr. How Kok Choong, the CEO and director of the CompanyA Commission expenseA \$1,938A \$4,863A Total commission A A A A \$1,938A \$4,863A A Other income A A A A A A For the three months ended September 30, A Name of Related Party Relationship Nature 2024A 2023A A A A A A A A A A A Ando Design Sdn Bhd (AeoeAndoAe)A Mr. How Kok Choong, the CEO and director of the Company is also a director of AndoA Rental incomeA \$652A \$663A Redboy Picture Sdn Bhd (AeoeRedboyAe)A Mr. How Kok Choong, the CEO and director of the Company is also a director of RedboyA Rental incomeA A A A 1,325A TH3 Holdings Sdn Bhd (AeoeTH3Ae)A Mr. How Kok Choong, the CEO and director of the Company is also a director of TH3A Rental incomeA 195A A 199A Total other income A A A A \$847A \$2,187A A Other income A A A A A A For the nine months ended September 30, A Name of Related Party Relationship Nature 2024A 2023A A A A A A A A A A A Ando Design Sdn Bhd (AeoeAndoAe)A Mr. How Kok Choong, the CEO and director of the Company is also a director of AndoA Rental incomeA \$1,954A \$1,988A Redboy Picture Sdn Bhd (AeoeRedboyAe)A Mr. How Kok Choong, the CEO and director of the Company is also a director of RedboyA Rental income A A A A 5,302A TH3 Holdings Sdn Bhd (AeoeTH3Ae)A Mr. How Kok Choong, the CEO and director of the Company is also a director of TH3A Rental incomeA 586A A 265A Total other income A A A A \$2,540A \$7,555A A A AGAPE ATP CORPORATION NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (UNAUDITED) (Currency expressed in United States Dollars (AeoeUS\$Ae), except for number of shares) A 15. RELATED PARTY BALANCES AND TRANSACTIONS (Continued) A Related party transactions A Other expenses A A A A A A For the three months ended September 30, A Name of Related Party Relationship Nature 2024A 2023A A A A A A A A A A A TH3 Holdings Sdn Bhd (AeoeTH3Ae)A Mr. How Kok Choong, the CEO and director of the Company is also a director of TH3A IT support services feeA \$14,976A \$13,642A DSY Wellness and Longevity Center Sdn Bhd (AeoeDSYWLCAe)A Mr. Yap Foo Ching (Steve Yap), a director of DSY Wellness International Sdn Bhd is also a director of DSYWLCA Office rental expense and facilities A 21,708A A 7,952A Ando Design Sdn Bhd (AeoeAndoAe)A Mr. How Kok Choong, the CEO and director of the Company is also a director of Ando A Office furniture & fittings and improvements A A A A A A Total other expenses A A A A \$36,684A \$21,594A A Other expenses A A A A A A For the nine months ended September 30, A Name of Related Party Relationship Nature 2024A 2023A A A A A A A A A A A TH3 Holdings Sdn Bhd (AeoeTH3Ae)A Mr. How Kok Choong, the CEO and director of the Company is also a director of TH3A IT support services feeA \$44,429A \$41,126A SY Welltech Sdn Bhd (AeoeWelltechAe) (formerly known as DSY Beauty Sdn Bhd)A The directors and shareholders of Welltech are related parties to Mr. Yap Foo Ching (Steve Yap), a director of DSY Wellness International Sdn BhdA Purchases of products for general useA 5A A A DSY Wellness and Longevity Center Sdn Bhd (AeoeDSYWLCAe)A Mr. Yap Foo Ching (Steve Yap), a director of DSY Wellness International Sdn Bhd is also a director of DSYWLCA Office rental expenseA 37,338A A 23,857A Ando Design Sdn Bhd (AeoeAndoAe)A Mr. How Kok Choong, the CEO and director of the Company is also a director of Ando A Office furniture & fittings and improvements A 1,755A A A Total other expenses A A A A \$83,527A \$64,983A A A AGAPE ATP CORPORATION NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (UNAUDITED) (Currency expressed in United States Dollars (AeoeUS\$Ae), except for number of shares) A 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/1943274/2147480990/946-20-50-2>Reference 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/1943274/2147480990/946-20-50-5>Reference 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/1943274/2147477968/946-235-50-2](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/1943274/2147477968/946-235-50-2)Reference 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/1943274/2147477968/946-235-50-2](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/1943274/2147477968/946-235-50-2)Reference 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/1943274/2147483326/850-10-50-1](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/1943274/2147483326/850-10-50-1)Reference 7: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 220-Name Accounting Standards Codification-Section 599-Paragraph 1-Subparagraph \(SX 210.6-07\(2\)\(g\)\(3\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147479134/946-220-599-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 220-Name Accounting Standards Codification-Section 599-Paragraph 1-Subparagraph (SX 210.6-07(2)(g)(3))-Publisher FASB-URI https://asc.fasb.org/1943274/2147479134/946-220-599-1)Reference 8: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 220-Name Accounting Standards Codification-Section 599-Paragraph 1-Subparagraph \(SX 210.6-07\(2\)\(c\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147479134/946-220-599-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 220-Name Accounting Standards Codification-Section 599-Paragraph 1-Subparagraph (SX 210.6-07(2)(c))-Publisher FASB-URI https://asc.fasb.org/1943274/2147479134/946-220-599-1)Reference 9: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 220-Name Accounting Standards Codification-Section 599-Paragraph 1-Subparagraph \(SX 210.6-07\(2\)\(e\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147479134/946-220-599-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 220-Name Accounting Standards Codification-Section 599-Paragraph 1-Subparagraph (SX 210.6-07(2)(e))-Publisher FASB-URI https://asc.fasb.org/1943274/2147479134/946-220-599-1)Reference 10: <http://www.xbrl.org/2003/role/disclosureRef-Topic 850-Name Accounting Standards Codification-Publisher FASB-URI https://asc.fasb.org/850/tableOfContent>Reference 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/1943274/2147483326/850-10-50-6>Reference 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/1943274/2147483326/850-10-50-1](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/1943274/2147483326/850-10-50-1)Reference 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](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 35 R24.htm IDEA: XBRL DOCUMENT v3.24.3 STOCKHOLDERS& EQUITY 9 Months Ended Sep. 30, 2024 Equity [Abstract] A STOCKHOLDERS& EQUITY 16. STOCKHOLDERS& EQUITY A Preferred stock A As of September 30, 2024 and December 31, 2023, there were 200,000,000 preferred stocks authorized but none were issued and outstanding. A Common stock A Pursuant to a resolution passed at the Board Meeting on August 15, 2024, the number of authorized shares of the Company decreased from 1,000,000,000 shares of Common Stock at \$0.0001 par value to 50,000,000 shares of Common Stock at \$0.0001 par value. A As of September 30, 2024 and December 31, 2023, there were 50,000,000 common stocks authorized; 3,989,056 and 3,855,126 shares issued and outstanding, respectively. A Pursuant to a resolution passed at the Board Meeting on August 15, 2024, the Company declared a 1-for-20 reverse stock split of the Company's issued and outstanding common stock, par value \$0.0001 per share. Effective as of August 30, 2024, every 20 issued and outstanding shares of the Company's Common Stock were automatically converted into one outstanding share of Common Stock. As a result of the Reverse Stock Split, the number of the outstanding shares of Common Stock decreased from 77,069,575A (pre-split) shares to 3,853,504A (post-split) shares. A Share-based compensation A The Company has share-based compensation to the executive director. The share-based compensation expense is recorded in general and administrative expenses. The value of the share is \$5,000 a month and the number of share to issue is based on the average market price of the month. The Company will issue the share on half yearly basis. A As of September 30, 2024 and December 31, 2023, there were 5,143 and 0 shares issued respectively. A Treasury Stock A On January 26, 2024, the Company redeemed 6,765 treasury stock at par value \$0.0001. As of September 30, 2024 and December 31, 2023, there were 0 and 6,765 treasury stock respectively. A Warrants A On October 10, 2023, the Company entered into an underwriting agreement with Network 1 Financial Securities, Inc., as underwriter named thereof, in connection with its initial public offering (AeoeIPOAe) of 82,500 shares of common stock, par value \$0.0001 per share (the AeoeSharesAe) at a price of \$80.00 per share. The Company issued Representative's Warrants to purchase up to 5,775 shares of common stock at \$88.00 per share, dated October 13, 2023, to Network 1 Financial Securities, Inc. The warrants shall be exercisable at any time, and from time to time, in whole or in part, 180 days after October 13, 2023 (i.e. the date of issuance) and expiring on October 10, 2028. A The warrants are classified as equity instruments, the contracts are initially measured at fair value and no subsequent measurement is needed for equity instruments. The Company uses Black-Scholes Model to calculate the fair value of the warrant. As of October 13, 2023 (the AeoeGrant DateAe) the warrant was valued at \$38,580 with the following assumptions. A SCHEDULE OF SHARE-BASED COMPENSATION ARRANGEMENTS BY SHARE-BASED PAYMENT AWARD A A As of A A October 13, 2023A Risk-free interest rateA A 4.65% Expected volatilityA A 49% Expected life (in years)A A 5 yearsA Expected dividend yieldA A 0.00% Fair value of warrantsA \$38,580A A As of September 30, 2024, there were 5,775 warrants outstanding. A A AGAPE ATP CORPORATION NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (UNAUDITED) (Currency expressed in United States Dollars (AeoeUS\$Ae), except for number of shares) A X - ReferencesNo definition available. + Details Name: us-gaap_EquityAbstract Namespace Prefix: us-gaap Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for equity. + ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic 505-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 13-Subparagraph \(b\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147481112/505-10-50-13](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/1943274/2147481112/505-10-50-13)Reference 2: [http://www.xbrl.org/2003/role/disclosureRef-Topic 505-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 13-Subparagraph \(h\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147481112/505-10-50-13](http://www.xbrl.org/2003/role/disclosureRef-Topic 505-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 13-Subparagraph (h)-Publisher FASB-URI https://asc.fasb.org/1943274/2147481112/505-10-50-13)Reference 3: [http://www.xbrl.org/2003/role/disclosureRef-Topic 505-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 14-Subparagraph \(b\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147481112/505-10-50-14](http://www.xbrl.org/2003/role/disclosureRef-Topic 505-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 14-Subparagraph (b)-Publisher FASB-URI https://asc.fasb.org/1943274/2147481112/505-10-50-14)Reference 4: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 235-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph \(a\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147477968/946-235-50-2](http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 235-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org/1943274/2147477968/946-235-50-2)Reference 5: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 235-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph \(d\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147477968/946-235-50-2](http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 235-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (d)-Publisher FASB-URI https://asc.fasb.org/1943274/2147477968/946-235-50-2)Reference 6: <http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 505-Name Accounting Standards Codification-Section 50-Paragraph 6-Publisher FASB-URI https://asc.fasb.org/1943274/2147478489/946-505-50-6>Reference 7: <http://www.xbrl.org/2003/role/disclosureRef-Topic 815-SubTopic 40-Name Accounting Standards Codification-Section 50-Paragraph 6-Publisher FASB-URI https://asc.fasb.org/1943274/2147478489/946-505-50-6>Reference 8: [http://www.xbrl.org/2003/role/disclosureRef-Topic 505-SubTopic 10-Name Accounting Standards Codification-Section 599-Paragraph 1-Subparagraph \(SX 210.3-04\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480008/505-10-50-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 505-SubTopic 10-Name Accounting Standards Codification-Section 599-Paragraph 1-Subparagraph (SX 210.3-04)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480008/505-10-50-1)Reference 9: [http://www.xbrl.org/2003/role/disclosureRef-Topic 235-SubTopic 1-Subparagraph \(a\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480008/505-10-50-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 235-SubTopic 1-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480008/505-10-50-1)

A SCHEDULE OF FOREIGN CURRENCIES TRANSLATION EXCHANGE RATES AS OF September 30, 2024A AS OF as of September 30, 2024A AS OF as of December 31, 2023A AS OF as of September 30, 2024A AS OF as of December 31, 2023A Period-end MYR : US\$1 exchange rateA A 4.12A A 4.59A Period-end HKD : US\$1 exchange rateA A 7.77A A 7.81A Foreign currency exchange rate, translationA A 7.77A A 7.81A A A 2024A A 2024A A 2024A A 2024A A For the three months ended September 30,A A For the nine months ended September 30,A A A 2024A A 2023A A 2024A A 2023A Period-average MYR : US\$1 exchange rateA A 4.35A A 4.63A A 4.61A A 4.53A Period-average HKD : US\$1 exchange rateA A 7.79A A 7.82A A 7.81A A 7.84A Foreign currency exchange rate period averageA A 7.79A A 7.82A A 7.81A A 7.84A A A AGAPE ATP CORPORATION NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (UNAUDITED) (Currency expressed in United States Dollars (        )), except for number of shares) A 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued) A Related parties Related parties A Parties, which can be a corporation or individual, are considered to be related if the Company has the ability, directly or indirectly, to control the other party or exercise significant influence over the other party in making financial and operating decisions. Companies are also considered to be related if they are subject to common control or common significant influence. A Fair value of financial instruments Fair value of financial instruments A The accounting standard regarding fair value of financial instruments and related fair value measurements defines financial instruments and requires disclosure of the fair value of financial instruments held by the Company. A The accounting standards define fair value, establish a three-level valuation hierarchy for disclosures of fair value measurement and enhance disclosure requirements for fair value measures. The three levels are defined as follow: A A    Level 1 inputs to the valuation methodology are quoted prices (unadjusted) for identical assets or liabilities in active markets. A A    Level 2 inputs to the valuation methodology include quoted prices for similar assets and liabilities in active markets, and inputs that are observable for the assets or liability, either directly or indirectly, for substantially the full term of the financial instruments. A A    Level 3 inputs to the valuation methodology are unobservable and significant to the fair value. A Financial instruments included in current assets and current liabilities are reported in the consolidated balance sheets at face value or cost, which approximate fair value because of the short period of time between the origination of such instruments and their expected realization and their current market rates of interest. A Leases Leases A The Company adopted ASU 2016-02,   Leases   (Topic 842), and elected the practical expedients that does not require the Company to reassess: (1) whether any expired or existing contracts are, or contain, leases, (2) lease classification for any expired or existing leases and (3) initial direct costs for any expired or existing leases. For lease terms of twelve months or fewer, a lessee is permitted to make an accounting policy election not to recognize lease assets and liabilities. The Company also adopts the practical expedient that allows lessees to treat the lease and non-lease components of a lease as a single lease component. Some of the Company  s leases include one or more options to renew, which is typically at the Company  s sole discretion. The Company regularly evaluates the renewal options, and, when it is reasonably certain of exercise, it will include the renewal period in its lease term. New lease modifications result in re-measurement of the right of use (        ) assets and lease liabilities. Operating ROU assets and lease liabilities are recognized at the commencement date, based on the present value of lease payments over the lease term. Since the implicit rate for the Company  s leases is not readily determinable, the Company use its incremental borrowing rate based on the information available at the commencement date in determining the present value of lease payments. The incremental borrowing rate is the rate of interest that the Company would have to pay to borrow, on a collateralized basis, an amount equal to the lease payments, in a similar economic environment and over a similar term. A A AGAPE ATP CORPORATION NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (UNAUDITED) (Currency expressed in United States Dollars (        )), except for number of shares) A 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued) A Lease terms used to calculate the present value of lease payments generally do not include any options to extend, renew, or terminate the lease, as the Company does not have reasonable certainty at lease inception that these options will be exercised. The Company generally considers the economic life of its operating lease ROU assets to be comparable to the useful life of similar owned assets. The Company has elected the short-term lease exception, therefore operating lease ROU assets and liabilities do not include leases with a lease term of twelve months or less. Its leases generally do not provide a residual guarantee. The operating lease ROU asset also excludes lease incentives. Lease expense is recognized on a straight-line basis over the lease term. A The Company reviews the impairment of its ROU assets consistent with the approach applied for its other long-lived assets. The Company reviews the recoverability of its long-lived assets when events or changes in circumstances occur that indicate that the carrying value of the asset may not be recoverable. The assessment of possible impairment is based on its ability to recover the carrying value of the asset from the expected undiscounted future pre-tax cash flows of the related operations. The Company has elected to include the carrying amount of operating lease liabilities in any tested asset group and includes the associated operating lease payments in the undiscounted future pre-tax cash flows. A Derivative financial instruments Derivative financial instruments A Derivative financial instruments consist of financial instruments that contain a notional amount and one or more underlying variables such as interest rate, security price, variable conversion rate or other variables, require no initial new investment and permit net settlement. The derivative financial instruments may be free-standing or embedded in other financial instruments. The Company evaluates its financial instruments to determine if such instruments are derivatives or contain features that qualify as embedded derivatives. The Company based on the terms of the warrant agreement to determine the warrants as equity instruments or derivative liabilities. The Company follows the provision of ASC 815, Derivatives and Hedging for derivative financial instruments that are classified as equity instruments, the contracts are initially measured at fair value and no subsequent measurement is required for equity instruments. The Company uses Black-Scholes Model to calculate the fair value of the warrant. A Recent accounting pronouncements Recent accounting pronouncements A The Company has reviewed all recently issued, but not yet effective, considers the applicability and impact of all accounting standards updates (        ). Management periodically reviews new accounting standards that are issued. A In November 2023, the FASB issued ASU 2023-07   Segment Reporting (Topic 280): Improvements to Reportable Segment Disclosures  . The ASU 2023-07 is intended to improve reportable segment disclosure requirements primarily through enhanced disclosures about significant segment expenses. The ASU 2023-07 is effective for annual reporting periods beginning after December 15, 2023 and interim periods in fiscal years beginning after December 15, 2024. Early adoption is permitted. The ASU No. 2023-07 is not expected to have a significant impact on its unaudited condensed consolidated financial statements A In December 2023, the FASB issued ASU 2023-09   Income Taxes (Topic 740): Improvements to Income Tax Disclosures  . The ASU 2023-09 requires companies to disclose specific categories in the rate reconciliation and provide additional information for reconciling items that meet a quantitative threshold (if the effect of those reconciling items is equal to or greater than 5 percent of the amount computed by multiplying pretax income or loss by the applicable statutory income tax rate). The ASU 2023-09 is effective for annual reporting periods beginning after December 15, 2024. Early adoption is permitted. The Company is currently evaluating the impact of this ASU may have on its unaudited condensed consolidated financial statements. A A AGAPE ATP CORPORATION NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (UNAUDITED) (Currency expressed in United States Dollars (        )), except for number of shares) A In March 2024, the FASB issued ASU 2024-01   Compensation    Stock Compensation (Topic 718): Scope Application of Profits Interest and Similar Awards  . The ASU clarify how an entity determines whether a profits interest or similar award is within the scope of Accounting Standards Codification (        ) 718, Compensation    Stock Compensation, by adding illustrative guidance. The guidance in ASU 2024-01 is effective for annual reporting periods beginning after December 15, 2024, and can be applied either retrospectively to all prior periods presented in the consolidated financial statements or prospectively to profits interest and similar awards granted or modified on or after the date at which the first applies the amendments. Early adoption is permitted. The adoption of ASU 2024-01 is not expected to have any impact on the Company  s consolidated financial statements. A In March 2024, the FASB issued ASU 2024-02   Codification Improvements    Amendments to Remove References to the Concepts Statements  . The amendments apply to all reporting entities within the scope of the affected accounting guidance, but in most instances the references removed are extraneous and not required to understand or apply the guidance. Generally, the amendments in ASU 2024-02 are not intended to result in significant accounting changes for most entities. The amendments in this update are effective for annual reporting periods beginning after December 15, 2024 and are not expected to have a significant impact on our financial statements. A Recently adopted Accounting Pronouncements Recently adopted Accounting Pronouncements A In March 2023, the FASB issued ASU No. 2023-01   Leases (Topic 842) Common Control Arrangements  . This ASU provides guidance in ASC Topic 842 that Leasehold improvements associated with common control leases should be (i) amortized by the lessee over the useful life of the leasehold improvements to the common control group, regardless of the lease term, as long as the lessee controls the use of the underlying asset through a lease, and (ii) accounted for as a transfer between entities under common control through an adjustment to equity if and when the lessee no longer controls the use of the underlying asset. The ASU 2023-01 is effective for reporting periods beginning after December 15, 2023. The adoption of this accounting standard has no material impact on the unaudited condensed consolidated financial statements for the nine months ended and as at September 30, 2024. A Except for the above-mentioned pronouncements, there are no new recent issued accounting standards that will have a material impact on the unaudited condensed consolidated financial position, statements of operations and cash flows. X - DefinitionDefined Contribution Plan [Policy Text Block] + ReferencesNo definition available. + Details Name: ATPC_DefinedContributionPlanPolicyTextBlock Namespace Prefix: ATPC_Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration X - DefinitionGeneral And Administrative Expenses [Policy Text Block] + ReferencesNo definition available. + Details Name: ATPC_GeneralAndAdministrativeExpensesPolicyTextBlock Namespace Prefix: ATPC_Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration X - DefinitionNoncontrolling Interest [Policy Text Block] + ReferencesNo definition available. + Details Name: ATPC_NoncontrollingInterestPolicyTextBlock Namespace Prefix: ATPC_Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration X - DefinitionPrepaid Taxes [Policy Text Block] + ReferencesNo definition available. + Details Name: ATPC_PrepaidTaxesPolicyTextBlock Namespace Prefix: ATPC_Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration X - DefinitionPrepayments And Deposits [Policy Text Block] + ReferencesNo definition available. + Details Name: ATPC_PrepaymentsAndDepositsPolicyTextBlock Namespace Prefix: ATPC_Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration X - DefinitionRecently Adopted Accounting Pronouncements [Policy Text Block] + ReferencesNo definition available. + Details Name: ATPC_RecentlyAdoptedAccountingPronouncementsPolicyTextBlock Namespace Prefix: ATPC_Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration X - DefinitionRelated Parties [Policy Text Block] + ReferencesNo definition available. + Details Name: ATPC_RelatedPartiesPolicyTextBlock Namespace Prefix: ATPC_Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration X - DefinitionReverse Stock Split [Policy Text Block] + ReferencesNo definition available. + Details Name: ATPC_ReverseStockSplitPolicyTextBlock Namespace Prefix: ATPC_Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration X - DefinitionSelling Expenses [Policy Text Block] + ReferencesNo definition available. + Details Name: ATPC_SellingExpensesPolicyTextBlock Namespace Prefix: ATPC_Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration X - DefinitionShipping And Handling [Policy Text Block] + ReferencesNo definition available. + Details Name: ATPC_ShippingAndHandlingPolicyTextBlock Namespace Prefix: ATPC_Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_AccountingPoliciesAbstract Namespace Prefix: us-gaap_Data Type: xbrli:stringItem Type Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for advertising cost. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -SubTopic 35 -Topic 720 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483406/720-35-50-1 + Details Name: us-gaap_AdvertisingCostsPolicyTextBlock Namespace Prefix: us-gaap_Data Type: dtr-types:textBlockItem Type 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_BasisOfAccountingPolicyTextBlock Namespace Prefix: us-gaap_Data Type: dtr-types:textBlockItem Type 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:textBlockItem Type Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for commissions incurred in relation to revenue generating activities or operations. + ReferencesNo definition available. + Details Name: us-gaap_CommissionsExpensePolicyTextBlock Namespace Prefix: us-gaap_Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for comprehensive income. + ReferencesNo definition available. + Details Name: us-gaap_ComprehensiveIncomePolicyTextBlock Namespace Prefix: us-gaap_Data Type: dtr-types:textBlockItem Type 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:textBlockItem Type Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for cost of product sold and service rendered. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Name Accounting Standards Codification -Topic 705 -Publisher FASB -URI https://asc.fasb.org/705/tableOfContent + Details Name: us-gaap_CostOfSalesPolicyTextBlock Namespace Prefix: us-gaap_Data Type: dtr-types:textBlockItem Type 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:textBlockItem Type 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-

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)(ii)(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/legacRef -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/legacRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(22)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1 + Details Name: us-gaap_NetIncomeLoss Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe net result for the period of deducting operating expenses from operating revenues. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 2:
http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 30 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-30Reference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1Reference 5:
http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 6: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 7: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 31 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-31 + Details Name: us-gaap_OperatingIncomeLoss Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of liabilities incurred and payable to vendors for goods and services received classified as other, and expenses incurred but not yet paid, payable within one year or the operating cycle, if longer. + ReferencesNo definition available. + Details Name: us-gaap_OtherAccountsPayableAndAccruedLiabilities 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 of asset related to consideration paid in advance for income and other taxes that provide 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)(4) -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 (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482955/340-10-05-5 + Details Name: us-gaap_PrepaidTaxes Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount, excluding tax collected from customer, of revenue from satisfaction of performance obligation by transferring promised good or service to customer. Tax collected from customer is tax assessed by governmental authority that is both imposed on and concurrent with specific revenue-producing transaction, including, but not limited to, sales, use, value added and excise. + 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 11.1) -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_RevenueFromContractWithCustomerExcludingAssessedTax 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/legacRef -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/legacRef -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/legacRef -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/legacRef -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: srt_ConsolidatedEntitiesAxis=us-gaap_VariableInterestEntityPrimaryBeneficiaryMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 69 R58.htm IDEA: XBRL DOCUMENT v3.24.3 VARIABLE INTEREST ENTITY (αοVIEα) (Details Narrative) - Agape Superior Living Sdn. Bhd., [Member] Sep. 30, 2024 May 08, 2020 Ownership interest percentage 99.99% 99.99% Agape S.E.A. Sdn. Bhd. [Member] Á Á Ownership interest percentage 100.00% Á X - DefinitionThe percentage of ownership of common stock or equity participation in the investee accounted for under the equity method of accounting. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3 + Details Name: us-gaap_EquityMethodInvestmentOwnershipPercentage Namespace Prefix: us-gaap_Data Type: dtr-types:percentItemBalance Type: na Period Type: instant X - Details Name: srt_ScheduleOfEquityMethodInvestmentEquityMethodInvesteeNameAxis=ATPC_AgapeSuperiorLivingSdnBhdMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: def_LegalEntityAxis=ATPC_AgapeSEASdnBhdMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 70 R59.htm IDEA: XBRL DOCUMENT v3.24.3 CASH AND CASH EQUIVALENTS (Details Narrative) - USD (\$) Sep. 30, 2024 Dec. 31, 2023 Sep. 30, 2023 Cash and cash equivalents \$ 2,719,033 \$ 4,832,460 Á Cash and cash in banks 266,173 510,019 Á Time deposits 2,452,860 4,322,441 Á Time deposits uninsured \$ 2,492,285 \$ 4,630,476 Á Minimum [Member] Á Á Percentage of interest rate for time deposits 2.06% Á 1.22% Maximum [Member] Á Á Percentage of interest rate for time deposits 2.55% Á 1.88% X - DefinitionAmount of currency on hand as well as demand deposits with banks or financial institutions. Includes other kinds of accounts that have the general characteristics of demand deposits. Excludes cash and cash equivalents within disposal group and discontinued operation. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479168/946-830-55-12Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 4:
http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section 45 -Paragraph 21 -Publisher FASB -URI https://asc.fasb.org/1943274/2147477796/946-210-45-21Reference 6: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Section 45 -Paragraph 20 -SubTopic 210 -Topic 946 -Publisher FASB -URI https://asc.fasb.org/1943274/2147477796/946-210-45-20 + Details Name: us-gaap_Cash Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of currency on hand as well as demand deposits with banks or financial institutions. Includes other kinds of accounts that have the general characteristics of demand deposits. Also includes short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. Excludes cash and cash equivalents within disposal group and discontinued operation. + 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(1)) -Publisher FASB -URI

https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483467/210-10-45-1Reference 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 CashAndCashEquivalentsAtCarryingValue Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionPercentage of interest-bearing domestic time deposit liabilities to total deposit liabilities. + ReferencesNo definition available. + Details Name: us-gaap PercentageOfInterestBearingDomesticDepositsToDepositsTimeDeposits Namespace Prefix: us-gaap Data Type: dtr:types-percentItemType Balance Type: na Period Type: instant X - DefinitionAmount of uninsured time deposit liability. Excludes uninsured time deposit liability in excess of Federal Deposit Insurance Corporation (FDIC) insurance limit or similar state deposit insurance regime in United States of America (US). + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Name Regulation S-K (SK) -Number 229 -Section 1406 -Paragraph f -Subparagraph (2) -Publisher SEC + Details Name: us-gaap TimeDepositLiabilityUninsured Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of time deposit liabilities, including certificates of deposit. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 1 -SubTopic 405 -Topic 942 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478353/942-405-50-1Reference 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(12)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1 + Details Name: us-gaap TimeDeposits Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant 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 71 R60.htm IDEA: XBRL DOCUMENT v3.24.3 SCHEDULE OF ACCOUNTS RECEIVABLES (Details) - USD (\$) Sep. 30, 2024 Dec. 31, 2023 Dec. 31, 2022 Receivables [Abstract] Á Á Accounts receivable \$ 55,286 \$ 56,000 Á Allowance for expected credit loss (13,342) (542) Total accounts receivable, net \$ 41,944 \$ 55,458 Á X - DefinitionAmount, before 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/2003/role/disclosureRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481990/310-10-45-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(3)(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://www.xbrl.org/2003/role/exampleRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483467/210-10-45-1 + Details Name: us-gaap AccountsReceivableGrossCurrent Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: debit 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 - DefinitionAmount of allowance for credit loss on accounts receivable, 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(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: 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/1943274/2147481962/310-10-50-4 + Details Name: us-gaap AllowanceForDoubtfulAccountsReceivableCurrent Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - ReferencesNo definition available. + Details Name: us-gaap ReceivablesAbstract Namespace Prefix: us-gaap Data Type: xbrli:stringItemType Balance Type: na Period Type: duration XML 72 R61.htm IDEA: XBRL DOCUMENT v3.24.3 SCHEDULE OF ALLOWANCE FOR CREDIT LOSSES (Details) - USD (\$) 9 Months Ended 12 Months Ended Sep. 30, 2024 Dec. 31, 2023 Receivables [Abstract] Á Á Beginning balance \$ 542 Addition 12,738 546 Exchange rate effect 62 (4) Ending balance \$ 13,342 \$ 542 X - DefinitionAllowance for doubtful accounts receivable addition. + ReferencesNo definition available. + Details Name: ATPC AllowanceForDoubtfulAccountsReceivableAddition Namespace Prefix: ATPC Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAllowance for doubtful accounts receivable exchange rate effect. + ReferencesNo definition available. + Details Name: ATPC AllowanceForDoubtfulAccountsReceivableExchangeRateEffect Namespace Prefix: ATPC Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of allowance for credit loss on accounts receivable, 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(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: 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 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481962/310-10-50-4 + Details Name: us-gaap AllowanceForDoubtfulAccountsReceivableCurrent Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - ReferencesNo definition available. + Details Name: us-gaap ReceivablesAbstract Namespace Prefix: us-gaap Data Type: xbrli:stringItemType Balance Type: na Period Type: duration XML 73 R62.htm IDEA: XBRL DOCUMENT v3.24.3 SCHEDULE OF INVENTORIES (Details) - USD (\$) Sep. 30, 2024 Dec. 31, 2023 Inventory Disclosure [Abstract] Á Á Finished goods \$ 60,564 \$ 47,907 Total inventories \$ 60,564 \$ 47,907 X - ReferencesNo definition available. + Details Name: us-gaap InventoryDisclosureAbstract Namespace Prefix: us-gaap Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount before valuation and LIFO reserves of completed merchandise or goods expected to be sold within one year or 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(6)(a)(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap InventoryFinishedGoods 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 loss from reductions in inventory due to subsequent measurement adjustments, including, but not limited to, physical deterioration, obsolescence, or changes in price levels. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 330 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483080/330-10-50-2 + Details Name: us-gaap InventoryWriteDown Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration XML 75 R64.htm IDEA: XBRL DOCUMENT v3.24.3 SCHEDULE OF PREPAID EXPENSES AND DEPOSITS (Details) - USD (\$) Sep. 30, 2024 Dec. 31, 2023 Prepayments And Deposits Net Á Á Prepaid expenses \$ 451,242 \$ 123,809 Deposits to suppliers 105,419 91,997 Subtotal 556,661 215,806 Allowance for expected credit loss á€ Prepaid expenses (16,960) Total prepayments and deposits, net \$ 539,701 \$ 215,806 X - ReferencesNo definition available. + Details Name: ATPC DisclosurePrepaymentsAndDepositsNetAbstract Namespace Prefix: ATPC Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionPrepaid expense gross. + ReferencesNo definition available. + Details Name: ATPC PrepaidExpenseGross Namespace Prefix: ATPC Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of allowance for credit loss on accounts receivable. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 326 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479344/326-20-45-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481962/310-10-50-4Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 326 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479319/326-20-50-13Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 326 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph (d) -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 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 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/2003/role/exampleRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483467/210-10-45-1Reference 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(7)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 340 -SubTopic 10 -Name Accounting Standards Codification -Section 05 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482955/340-10-05-5Reference 4: http://www.xbrl.org/2003/role/disclosureRef -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 PrepaidExpenseCurrent Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of consideration paid in advance for supplies that provide 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)(7) -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 (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482955/340-10-05-5 + Details Name: us-gaap Supplies Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant XML 76 R65.htm IDEA: XBRL DOCUMENT v3.24.3 SCHEDULE OF CHANGES IN ALLOWANCE FOR CREDIT LOSSES (Details) - USD (\$) 9 Months Ended 12 Months Ended Sep. 30, 2024 Dec. 31, 2023 Prepayments And Deposits Net Á Á Beginning balance Addition 16,960 Ending balance \$ 16,960 X - ReferencesNo definition available. + Details Name: ATPC DisclosurePrepaymentsAndDepositsNetAbstract Namespace Prefix: ATPC Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionPrepayments and deposits allowance for doubtful accounts. + ReferencesNo definition available. + Details Name: ATPC PrepaymentsAndDepositsAllowanceForDoubtfulAccounts Namespace Prefix: ATPC Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionPrepayments and deposits allowance for doubtful accounts addition. + ReferencesNo definition available. + Details Name: ATPC PrepaymentsAndDepositsAllowanceForDoubtfulAccountsInAddition Namespace Prefix: ATPC Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration XML 77 R66.htm IDEA: XBRL DOCUMENT v3.24.3 SCHEDULE OF PROPERTY AND EQUIPMENT, NET (Details) - USD (\$) Sep. 30, 2024 Dec. 31, 2023 Property, Plant and Equipment [Line Items] Á Á Subtotal \$ 451,203 \$ 476,995 Less: accumulated depreciation (403,695) (399,137) Total property and equipment, net 47,508 77,858 Computer and Office Equipment [Member] Á Á Property, Plant and Equipment [Line Items] Á Á Subtotal 99,082 91,947 Furniture and Fixtures [Member] Á Á Property, Plant and Equipment [Line Items] Á Á Subtotal 124,178 111,164 Vehicles [Member] Á Á Property, Plant and Equipment [Line Items] Á Á Subtotal 22,792 89,729 Leasehold Improvements [Member] Á Á Property, Plant and Equipment [Line Items] Á Á Subtotal \$ 205,151 \$ 184,155 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 (d) -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 - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 7A -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-7A + Details Name: us-gaap PropertyPlantAndEquipmentLineItems Namespace Prefix: us-gaap Data Type: xbrli:stringItemType Balance Type: na Period Type: duration 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

Namespace Prefix: us-gaap Data Type: xbrli:sharesItem Type Balance Type: na:Period Type: duration X - Definition: Equity impact of the value of new stock issued during the period. Includes shares issued in an initial public offering or a secondary public offering. + 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/1943274/214748112/505-10-50-2>Reference 2: <http://fasb.org/us-gaap/role/ref/legacyRef> -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section 599 -Paragraph 1 -Subparagraph (SX 210.5-02(28)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480566/210-10-599-1>Reference 3: <http://fasb.org/us-gaap/role/ref/legacyRef> -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section 599 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480566/210-10-599-1>Reference 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/1943274/2147479168/946-830-55-11>Reference 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/1943274/2147478009/946-205-45-4>Reference 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/1943274/2147478009/946-205-45-4>Reference 7: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section 599 -Paragraph 3 -Subparagraph (SX 210.6-09(4)(b)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147479134/946-220-599-3>Reference 8: <http://fasb.org/us-gaap/role/ref/legacyRef> -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 599 -Paragraph 1 -Subparagraph (SX 210.3-04) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480008/505-10-599-1> + Details Name: us-gaap StockIssuedDuringPeriodValueNewIssues Namespace Prefix: us-gaap Data Type: xbrli:monetaryItem Type Balance Type: credit Period Type: duration X - Definition: Value, 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 599 -Paragraph 1 -Subparagraph (SX 210.5-02(28)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480566/210-10-599-1>Reference 2: <http://fasb.org/us-gaap/role/ref/legacyRef> -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section 599 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480566/210-10-599-1>Reference 3: <http://fasb.org/us-gaap/role/ref/legacyRef> -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 599 -Paragraph 1 -Subparagraph (SX 210.3-04) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480008/505-10-599-1>Reference 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:monetaryItem Type Balance Type: credit Period Type: duration X - Definition: Number of stock bought back by the entity at the exercise price or redemption price. + 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/1943274/214748112/505-10-50-2> + Details Name: us-gaap StockRedeemedOrCalledDuringPeriodShares Namespace Prefix: us-gaap Data Type: xbrli:sharesItem Type Balance Type: na:Period Type: duration X - Definition: Description of the stock split arrangement. Also provide the retroactive effect given by a stock split that occurs after the balance date but before the release of financial statements. + ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef> -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 599 -Paragraph 4 -Subparagraph (SAB Topic 4.C) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480008/505-10-599-4> + Details Name: us-gaap StockholdersEquityNoteStockSplit Namespace Prefix: us-gaap Data Type: xbrli:stringItem Type Balance Type: na:Period Type: duration X - Definition: Number 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:sharesItem Type Balance Type: na:Period Type: instant X - Details Name: srt TitleOfIndividualAxis=ATPC ExecutiveDirectorMember Namespace Prefix: Data Type: na:Balance Type: Period Type: X - Details Name: us-gaap StatementOfEquityComponentsAxis=us-gaap CommonStockMember Namespace Prefix: Data Type: na:Balance Type: Period Type: XML 91 R80.htm IDEA: XBRL DOCUMENT v3.24.3 SCHEDULE OF NON CONTROLLING INTEREST (Details) - USD (\$) Sep. 30, 2024 Dec. 31, 2023 Noncontrolling Interest [Abstract] A A Paid-in capital \$ 97 \$ 97 Retained earnings 15,020 12,434 Accumulated other comprehensive income (loss) 895 (752) Noncontrolling interest gross 16,012 11,779 ASL Total \$ 16,012 \$ 11,779 X - Definition: Noncontrolling interest. + ReferencesNo definition available. + Details Name: ATPC NonControllingInterest Namespace Prefix: ATPC Data Type: xbrli:monetaryItem Type Balance Type: credit Period Type: instant X - Definition: Noncontrolling interest accumulated deficit. + ReferencesNo definition available. + Details Name: ATPC NonControllingInterestAccumulatedDeficit Namespace Prefix: ATPC Data Type: xbrli:monetaryItem Type Balance Type: credit Period Type: instant X - Definition: Noncontrolling interest accumulated other comprehensive income. + ReferencesNo definition available. + Details Name: ATPC NonControllingInterestAccumulatedOtherComprehensiveIncome Namespace Prefix: ATPC Data Type: xbrli:monetaryItem Type Balance Type: credit Period Type: instant X - Definition: Noncontrolling interest gross. + ReferencesNo definition available. + Details Name: ATPC NonControllingInterestGross Namespace Prefix: ATPC Data Type: xbrli:monetaryItem Type Balance Type: credit Period Type: instant X - Definition: Noncontrolling interest paid in capital. + ReferencesNo definition available. + Details Name: ATPC NonControllingInterestPaidInCapital Namespace Prefix: ATPC Data Type: xbrli:monetaryItem Type Balance Type: credit Period Type: instant X - Definition: Amount of equity (deficit) attributable to noncontrolling interest. Excludes temporary equity. + ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef> -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section 599 -Paragraph 1 -Subparagraph (SX 210.5-02(31)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480566/210-10-599-1>Reference 2: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section 599 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480678/235-10-599-1>Reference 3: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481687/323-10-50-3>Reference 4: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482907/825-10-50-28>Reference 5: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section 599 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(24)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478777/944-210-599-1>Reference 6: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 946 -SubTopic 10 -Name Accounting Standards Codification -Section 599 -Paragraph 1 -Subparagraph (SX 210.6-04(19)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147479170/946-210-599-1>Reference 7: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section 599 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(i)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-599-1A>Reference 8: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section 599 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-599-1A>Reference 9: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section 599 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-599-1A>Reference 10: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section 599 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-599-1B>Reference 11: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section 599 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-599-1B>Reference 12: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section 599 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-599-1B>Reference 13: <http://fasb.org/us-gaap/role/ref/legacyRef> -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section 599 -Paragraph 1 -Subparagraph (SX 210.9-03(22)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478546/942-210-599-1> + Details Name: us-gaap MinorityInterest Namespace Prefix: us-gaap Data Type: xbrli:monetaryItem Type Balance Type: credit Period Type: instant X - ReferencesNo definition available. + Details Name: us-gaap NoncontrollingInterestAbstract Namespace Prefix: us-gaap Data Type: xbrli:stringItem Type Balance Type: na:Period Type: duration XML 92 R81.htm IDEA: XBRL DOCUMENT v3.24.3 SCHEDULE OF COMPONENTS OF LOSS BEFORE INCOME TAX (Details) - USD (\$) 3 Months Ended 9 Months Ended Sep. 30, 2024 Sep. 30, 2023 Sep. 30, 2024 Sep. 30, 2023 Loss before income tax \$ (526,914) \$ (320,792) \$ (645,646) \$ (1,140,971) UNITED STATES A A A Local a€ United States (302,021) (106,680) (1,130,098) (417,377) MALAYSIA A A A Loss before income tax (222,258) (162,841) (1,613,397) (680,993) HONG KONG A A A Loss before income tax \$ (2,635) \$ (49,271) \$ (2,151) \$ (42,601) X - Definition: The portion of earnings or loss from continuing operations before income taxes that is attributable to domestic operations. + 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/1943274/2147482685/740-10-50-10A>Reference 2: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section 599 -Paragraph 1 -Subparagraph (SX 210.4-08(h)(1)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480678/235-10-599-1> + Details Name: us-gaap IncomeLossFromContinuingOperationsBeforeIncomeTaxesForeign Namespace Prefix: us-gaap Data Type: xbrli:monetaryItem Type Balance Type: credit Period Type: duration X - Details Name: srt StatementGeographicalAxis=country US Namespace Prefix: Data Type: na:Balance Type: Period Type: X - Details Name: srt StatementGeographicalAxis=country MY Namespace Prefix: Data Type: na:Balance Type: Period Type: X - Details Name: srt StatementGeographicalAxis=country HK Namespace Prefix: Data Type: na:Balance Type: Period Type: XML 93 R82.htm IDEA: XBRL DOCUMENT v3.24.3 SCHEDULE OF PROVISION FOR INCOME TAX (Details) - USD (\$) 3 Months Ended 9 Months Ended Sep. 30, 2024 Sep. 30, 2023 Sep. 30, 2024 Sep. 30, 2023 Current: A A A Local - Foreign 2,875 (13,803) (3,825) Deferred: A A A Local - Foreign (3,943) 6,537 Income tax credit (expense) \$ 2,875 \$ (3,943) \$ (13,803) \$ 2,712 X - ReferencesNo definition available. + Details Name: us-gaap CurrentFederalStateAndLocalTaxExpenseBenefitAbstract Namespace Prefix: us-gaap Data Type: xbrli:stringItem Type Balance Type: na:Period Type: duration X - Definition: Amount 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 599 -Paragraph 1 -Subparagraph (SX 210.4-08(h)(1)(Note 1)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480678/235-10-599-1>Reference 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:monetaryItem Type Balance Type: debit Period Type: duration X - Definition: Amount 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 599 -Paragraph 1 -Subparagraph (SAB Topic 6.I.7) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147479360/740-10-599-1>Reference 2: <http://www.xbrl.org/2009/role/commonPracticeRef> -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section 599 -Paragraph 1 -Subparagraph (SX 210.4-08(h)(1)(Note 1)) -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:monetaryItem Type Balance Type: debit Period Type: duration X - Definition: Amount 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 599 -Paragraph 1 -Subparagraph (SAB Topic 6.I.7) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147479360/740-10-599-1>Reference 2: <http://www.xbrl.org/2009/role/commonPracticeRef> -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section 599 -Paragraph 1 -Subparagraph (SX 210.4-08(h)(1)(Note 1)) -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:monetaryItem Type Balance Type: debit Period Type: duration X - Definition: Amount 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/1943274/2147482964/270-10-50-1>Reference 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/1943274/2147482810/280-10-50-32>Reference 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/1943274/2147482685/740-10-50-12>Reference 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/1943274/2147482663/740-10-55-231>Reference 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/1943274/2147483443/250-10-50-9>Reference 6: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 599 -Paragraph 1 -Subparagraph (SAB Topic 6.I.7) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147479360/740-10-599-1>Reference 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/1943274/2147483443/250-10-50-8>Reference 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/1943274/2147482685/740-10-50-10>Reference 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/1943274/2147482810/280-10-50-22>Reference 10: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section 599 -Paragraph 1 -Subparagraph (SX 210.7-04(9)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147477250/944-220-599-1>Reference 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/1943274/2147482659/740-20-45-2>Reference 12: <http://www.xbrl.org/2003/role/disclosureRef> -Name Accounting Standards Codification -Section 599 -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:monetaryItem Type Balance Type: debit Period Type: duration XML 94 R83.htm IDEA: XBRL DOCUMENT v3.24.3 SCHEDULE OF DEFERRED TAX ASSETS (Details) - USD (\$) Sep. 30, 2024 Dec. 31, 2023 Income Tax Disclosure [Abstract] A Net operating loss carry forwards in U.S. \$ 676,812 \$ 439,492 Net operating loss carry forwards in Malaysia 869,126 664,105 Unabsorbed capital allowance carry forward in Malaysia 1,840 5,577 Less: valuation allowance (1,547,778) (1,108,955) Deferred tax assets, net \$ 219 X - Definition Unabsorbed capital allowance carry forward. + ReferencesNo definition available. + Details Name: ATPC UnabsorbedCapitalAllowanceCarryForward Namespace Prefix: ATPC Data Type: xbrli:monetaryItem Type Balance Type: debit Period Type: instant X - DefinitionAmount, after allocation of valuation allowances and deferred tax liability, of deferred tax asset attributable to deductible differences and carryforwards, 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 DeferredTaxAssetsLiabilitiesNet Namespace Prefix: us-gaap Data Type: xbrli:monetaryItem Type Balance Type: debit Period Type: instant X - DefinitionAmount before allocation of valuation allowances of deferred tax asset attributable to deductible foreign 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 DeferredTaxAssetsOperatingLossCarryforwardsForeign Namespace Prefix: us-gaap Data Type: xbrli:monetaryItem Type Balance Type: debit Period Type: instant 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:monetaryItem Type 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:monetaryItem Type Balance Type: credit Period Type: instant X - ReferencesNo definition available. + Details Name: us-gaap IncomeTaxDisclosureAbstract Namespace Prefix: us-gaap Data Type: xbrli:stringItem Type Balance Type: na Period Type: duration XML 95 R84.htm IDEA: XBRL DOCUMENT v3.24.3 INCOME TAXES CREDIT (EXPENSES) (Details Narrative) - USD (\$) 3 Months Ended 9 Months Ended Sep. 30, 2024 Sep. 30, 2023 Sep. 30, 2024 Sep. 30, 2023 Dec. 31, 2023 Effective Income Tax Rate Reconciliation [Line Items] A A A Tax rate description A A (â€œGILTIâ€) tax, which is a tax on certain off-shore earnings at an effective rate of 10.5% for tax years (50% deduction of the current enacted tax rate of 21%) with a partial offset for 80% foreign tax credits. If the foreign tax rate is 13.125% or higher, there will be no U.S. corporate tax after the 80% foreign tax credits are applied A A Deferred tax valuation allowance \$ 1,547,778 A \$ 1,547,778 A \$ 1,108,955 2031 [Member] A A A Effective Income Tax Rate Reconciliation [Line Items] A A A Operating loss carryforwards 746,000 A 746,000 A 2032 [Member] A A A Effective Income Tax Rate Reconciliation [Line Items] A A A Operating loss carryforwards 834,000 A 834,000 A 2033 [Member] A A A Effective Income Tax Rate Reconciliation [Line Items] A A A Operating loss carryforwards 1,213,000 A 1,213,000 A 2034 [Member] A A A Effective Income Tax Rate Reconciliation [Line Items] A A A Operating loss carryforwards 456,000 A 456,000 A UNITED STATES A A A Effective Income Tax Rate Reconciliation [Line Items] A A A Operating loss carryforwards 3,223,000 A 3,223,000 A 2,093,000 Deferred tax valuation allowance 677,000 A \$ 677,000 A 440,000 MALAYSIA A A A Effective Income Tax Rate Reconciliation [Line Items] A A A Tax percentage A A 24.00% A A Operating loss carryforwards 3,249,000 A \$ 3,249,000 A 2,796,000 Deferred tax valuation allowance \$ 870,000 A \$ 870,000 Income tax examination, description A A The tax rate for small and medium sized companies (generally companies incorporated in Malaysia with paid-in capital of RM 2,500,000 or less) is 15% for the first RM 150,000 (or approximately \$37,500), 17% for the subsequent RM 150,000 to RM 600,000 (or approximately \$37,500 to \$150,000) and 24% for the remaining balance for three and nine months ended September 30, 2024 and 2023 A A MALAYSIA [Remaining [Member] A A A Effective Income Tax Rate Reconciliation [Line Items] A A A Tax percentage 24.00% 24.00% 24.00% 24.00% A MALAYSIA [First RM [Member] A A A Effective Income Tax Rate Reconciliation [Line Items] A A A Tax percentage 15.00% 15.00% 15.00% 15.00% A MALAYSIA [Subsequent RM [Member] A A A Effective Income Tax Rate Reconciliation [Line Items] A A A Tax percentage 17.00% 17.00% 17.00% 17.00% A HONG KONG A A A Effective Income Tax Rate Reconciliation [Line Items] A A A Tax percentage A A 16.50% A A State and Local Jurisdiction [Member] A A A Effective Income Tax Rate Reconciliation [Line Items] A A A Tax percentage A A 21.00% A A Foreign Tax Jurisdiction [Member] A A A Effective Income Tax Rate Reconciliation [Line Items] A A A Tax percentage A A 21.00% A X - DefinitionTax rate description. + ReferencesNo definition available. + Details Name: ATPC TaxRateDescription Namespace Prefix: ATPC Data Type: xbrli:stringItem Type Balance Type: na Period Type: duration 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:monetaryItem Type Balance Type: credit Period Type: instant X - DefinitionPercentage of domestic federal statutory tax rate applicable to pretax income (loss). + 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 S99 -Paragraph 1 -Subparagraph (SAB Topic 6.1.I.Q1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479360/740-10-S99-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(h)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1 + Details Name: us-gaap EffectiveIncomeTaxRateReconciliationAtFederalStatutoryIncomeTaxRate Namespace Prefix: us-gaap Data Type: dt:types:percentItem Type Balance Type: na Period Type: duration X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesReference 1: http://www.xbrl.org/2003/role/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 12 -Subparagraph (b)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-12 + Details Name: us-gaap EffectiveIncomeTaxRateReconciliationLineItems Namespace Prefix: us-gaap Data Type: xbrli:stringItem Type Balance Type: na Period Type: duration X - DefinitionA brief description of status of the tax examination, significant findings to date, and the entity's position with respect to the findings. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 15 -Subparagraph (e) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-15 + Details Name: us-gaap IncomeTaxExaminationDescription Namespace Prefix: us-gaap Data Type: xbrli:stringItem Type Balance Type: na Period Type: duration X - DefinitionAmount of operating loss carryforward, before tax effects, available to reduce future taxable income under enacted tax laws. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-3 + Details Name: us-gaap OperatingLossCarryforwards Namespace Prefix: us-gaap Data Type: xbrli:monetaryItem Type Balance Type: debit Period Type: instant X - Details Name: srt StatementScenarioAxis=ATPC TwoThousandThirtyOneMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt StatementScenarioAxis=ATPC TwoThousandThirtyTwoMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt StatementScenarioAxis=ATPC TwoThousandThirtyThreeMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt StatementScenarioAxis=ATPC TwoThousandThirtyFourMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt StatementGeographicalAxis=country US Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt StatementScenarioAxis=ATPC_RemainingMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap AwardTypeAxis=ATPC_FirstRMMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap AwardTypeAxis=ATPC_SubsequentRMMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt StatementGeographicalAxis=country HK Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap IncomeTaxAuthorityAxis=us-gaap StateAndLocalJurisdictionMember 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 96 R85.htm IDEA: XBRL DOCUMENT v3.24.3 CONCENTRATIONS OF RISKS (Details Narrative) - USD (\$) 3 Months Ended 9 Months Ended 12 Months Ended Sep. 30, 2024 Sep. 30, 2023 Sep. 30, 2024 Sep. 30, 2023 Dec. 31, 2023 Concentration Risk [Line Items] A A A Deposits \$ 2,713,020 A \$ 2,713,020 A \$ 4,817,213 Deposit for insurance \$ 2,492,285 A \$ 2,492,285 A \$ 4,630,476 Cost of Goods and Service Benchmark [Member] | Supplier Concentration Risk [Member] | Vendor Two [Member] A A A Concentration Risk [Line Items] A A A Concentrations of risk percentage 19.00% 31.20% 19.90% 27.70% A Cost of Goods and Service Benchmark [Member] | Supplier Concentration Risk [Member] | Vendor One [Member] A A A Concentration Risk [Line Items] A A A Concentrations of risk percentage A 67.50% A 53.00% A Cost of Goods and Service Benchmark [Member] | Supplier Concentration Risk [Member] | Vendor [Member] A A A Concentration Risk [Line Items] A A A Concentrations of risk percentage 57.30% 67.50% 63.40% 53.00% A Cost of Goods and Service Benchmark [Member] | Supplier Concentration Risk [Member] | Sales Distributor [Member] A A A Concentration Risk [Line Items] A A A Concentrations of risk percentage 10.00% A A A Cost of Goods and Service Benchmark [Member] | Supplier Concentration Risk [Member] | Two Sales Distributor [Member] A A A Concentration Risk [Line Items] A A A Concentrations of risk percentage A 10.00% A A A Cost of Goods and Service Benchmark [Member] | Supplier Concentration Risk [Member] | One Sales Distributor [Member] A A A Concentration Risk [Line Items] A A A Concentrations of risk percentage A 20.30% 10.00% A Accounts Payable [Member] | Supplier Concentration Risk [Member] | Vendor Two [Member] A A A Concentration Risk [Line Items] A A A Concentrations of risk percentage A 24.60% A 35.40% Accounts Payable [Member] | Supplier Concentration Risk [Member] | Vendor One [Member] A A A Concentration Risk [Line Items] A A A Concentrations of risk percentage A 54.60% A 61.80% Accounts Payable [Member] | Supplier Concentration Risk [Member] | Vendor [Member] A A A Concentration Risk [Line Items] A A A Concentrations of risk percentage A 24.60% A 35.40% No Customer [Member] | Revenue from Contract with Customer Benchmark [Member] | Customer Concentration Risk [Member] A A A Concentration Risk [Line Items] A A A Concentrations of risk percentage 10.00% 10.00% 10.00% 10.00% A Six Individual Customers [Member] | Accounts Receivable [Member] | Customer Concentration Risk [Member] A A A Concentration Risk [Line Items] A A A Concentrations of risk percentage A 22.80% A 40.20% Vendor One [Member] | Cost of Goods and Service Benchmark [Member] | Supplier Concentration Risk [Member] A A A Concentration Risk [Line Items] A A A Concentrations of risk percentage 57.30% A 63.40% A X - DefinitionDeposit for insurance. + ReferencesNo definition available. + Details Name: ATPC DepositForInsurance Namespace Prefix: ATPC Data Type: xbrli:monetaryItem Type Balance Type: debit Period Type: instant X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 954 -SubTopic 310 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478785/954-310-50-2 + Details Name: us-gaap ConcentrationRiskLineItems Namespace Prefix: us-gaap Data Type: xbrli:stringItem Type Balance Type: na Period Type: duration X - DefinitionFor an entity that discloses a concentration risk in relation to quantitative amount, which serves as the "benchmark" (or denominator) in the equation, this concept represents the concentration percentage derived from the division. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 42 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-42Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 825 -SubTopic 10 -Section 50 -Paragraph 21 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-21Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 825 -SubTopic 10 -Section 50 -Paragraph 20 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-20Reference 4: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 275 -SubTopic 10 -Section 50 -Paragraph 18 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482861/275-10-50-18Reference 5: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 275 -SubTopic 10 -Section 50 -Paragraph 20 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482861/275-10-50-20 + Details Name: us-gaap ConcentrationRiskPercentage1 Namespace Prefix: us-gaap Data Type: dt:types:percentItem Type Balance Type: na Period Type: duration X - DefinitionThe aggregate of all deposit liabilities held by the entity, including foreign and domestic, interest and noninterest bearing; may include demand deposits, saving deposits, Negotiable Order of Withdrawal (NOW) and time deposits among others. + 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(12)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1 + Details Name: us-gaap Deposits Namespace Prefix: us-gaap Data Type: xbrli:monetaryItem Type Balance Type: credit Period Type: instant X - Details Name: us-gaap ConcentrationRiskByBenchmarkAxis=us-gaap CostOfGoodsTotalMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap ConcentrationRiskByTypeAxis=us-gaap SupplierConcentrationRiskMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap ShareBasedGoodsAndNonemployeeServicesTransactionBySupplierAxis=ATPC VendorTwoMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap ShareBasedGoodsAndNonemployeeServicesTransactionBySupplierAxis=ATPC VendorOneMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap ShareBasedGoodsAndNonemployeeServicesTransactionBySupplierAxis=ATPC VendorMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap ShareBasedGoodsAndNonemployeeServicesTransactionBySupplierAxis=ATPC SalesDistributorMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap ShareBasedGoodsAndNonemployeeServicesTransactionBySupplierAxis=ATPC TwoSalesDistributorMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap ShareBasedGoodsAndNonemployeeServicesTransactionBySupplierAxis=ATPC OneSalesDistributorMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap ConcentrationRiskByBenchmarkAxis=us-gaap AccountsPayableMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt MajorCustomersAxis=ATPC NoCustomerMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap ConcentrationRiskByBenchmarkAxis=us-gaap RevenueFromContractWithCustomerMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap ConcentrationRiskByTypeAxis=us-gaap CustomerConcentrationRiskMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt MajorCustomersAxis=ATPC SixIndividualCustomersMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap ConcentrationRiskByBenchmarkAxis=us-gaap AccountsReceivableMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt MajorCustomersAxis=ATPC VendorOneMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 97 R86.htm IDEA: XBRL DOCUMENT v3.24.3 SCHEDULE OF LEASE COST (Details) - USD (\$) 3 Months Ended 9 Months Ended Sep. 30, 2024 Sep. 30, 2023 Sep. 30, 2024 Sep. 30, 2023 Jul. 11, 2024 Dec. 31, 2023 Dec. 18, 2023 Oct. 1, 2023 Sep. 01, 2023 Jun. 01, 2023 Lease A \$ A A A Operating lease cost \$ 62,857 \$ 35,538 \$ 159,720 A \$ A A Amortization of finance lease asset 11,896 18,956 A A A Interest on finance lease liabilities \$ 2,350 \$ 4,989 A A A Weighted average remaining lease term (years) - Operating lease 1 year 8 months 26 days A 1 year 8 months 26 days A A 2 years 5 months 23 days A A A Weighted average remaining lease term (years) - Finance lease 4 years 6 months 29 days A 4 years 6

00000014 - Disclosure - ACCOUNTS RECEIVABLE, NET Sheet <http://agapeatpgrp.com/role/AccountsReceivableNet> NOTES RECEIVABLE, NET Notes 14 false false R15.htm
00000015 - Disclosure - INVENTORIES Sheet <http://agapeatpgrp.com/role/Inventories> INVENTORIES INVENTORIES Notes 15 false false R16.htm 00000016 - Disclosure - PREPAYMENTS AND DEPOSITS, NET Sheet <http://agapeatpgrp.com/role/PrepaymentsAndDepositsNet> PREPAYMENTS AND DEPOSITS, NET Notes 16 false false R17.htm 00000017 - Disclosure - PROPERTY AND EQUIPMENT, NET Sheet <http://agapeatpgrp.com/role/PropertyAndEquipmentNet> PROPERTY AND EQUIPMENT, NET Notes 17 false false R18.htm 00000018 - Disclosure - INTANGIBLE ASSETS, NET Sheet <http://agapeatpgrp.com/role/IntangibleAssetsNet> INTANGIBLE ASSETS, NET Notes 18 false false R19.htm 00000019 - Disclosure - INVESTMENT IN MARKETABLE SECURITIES Sheet <http://agapeatpgrp.com/role/InvestmentInMarketableSecurities> INVESTMENT IN MARKETABLE SECURITIES Notes 19 false false R20.htm 00000020 - Disclosure - INVESTMENT IN NON-MARKETABLE SECURITIES Sheet <http://agapeatpgrp.com/role/InvestmentInNon-marketableSecurities> INVESTMENT IN NON-MARKETABLE SECURITIES Notes 20 false false R21.htm 00000021 - Disclosure - CUSTOMER DEPOSITS Sheet <http://agapeatpgrp.com/role/CustomerDeposits> CUSTOMER DEPOSITS Notes 21 false false R22.htm 00000022 - Disclosure - OTHER PAYABLES AND ACCRUED LIABILITIES Sheet <http://agapeatpgrp.com/role/OtherPayablesAndAccruedLiabilities> OTHER PAYABLES AND ACCRUED LIABILITIES Notes 22 false false R23.htm 00000023 - Disclosure - RELATED PARTY BALANCES AND TRANSACTIONS Sheet <http://agapeatpgrp.com/role/RelatedPartyBalancesAndTransactions> RELATED PARTY BALANCES AND TRANSACTIONS Notes 23 false false R24.htm 00000024 - Disclosure - STOCKHOLDERS??? EQUITY Sheet <http://agapeatpgrp.com/role/StockholdersEquity> STOCKHOLDERS??? EQUITY Notes 24 false false R25.htm 00000025 - Disclosure - NON-CONTROLLING INTEREST Sheet <http://agapeatpgrp.com/role/Non-controllingInterest> NON-CONTROLLING INTEREST Notes 25 false false R26.htm 00000026 - Disclosure - INCOME TAXES CREDIT (EXPENSES) Sheet <http://agapeatpgrp.com/role/IncomeTaxesCreditExpenses> INCOME TAXES CREDIT (EXPENSES) Notes 26 false false R27.htm 00000027 - Disclosure - CONCENTRATIONS OF RISKS Sheet <http://agapeatpgrp.com/role/ConcentrationsOfRisks> CONCENTRATIONS OF RISKS Notes 27 false false R28.htm 00000028 - Disclosure - LEASE Sheet <http://agapeatpgrp.com/role/Lease> LEASE Notes 28 false false R29.htm 00000029 - Disclosure - COMMITMENTS AND CONTINGENCIES Sheet <http://agapeatpgrp.com/role/CommitmentsAndContingencies> COMMITMENTS AND CONTINGENCIES Notes 29 false false R30.htm 00000030 - Disclosure - SUBSEQUENT EVENTS Sheet <http://agapeatpgrp.com/role/SubsequentEvents> SUBSEQUENT EVENTS Notes 30 false false R31.htm 00000031 - Disclosure - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Policies) Sheet <http://agapeatpgrp.com/role/SummaryOfSignificantAccountingPolicies> SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Policies) Notes 31 false false R32.htm 00000032 - Disclosure - ORGANIZATION AND BUSINESS BACKGROUND (Tables) Sheet <http://agapeatpgrp.com/role/OrganizationAndBusinessBackground> ORGANIZATION AND BUSINESS BACKGROUND (Tables) Tables <http://agapeatpgrp.com/role/OrganizationAndBusinessBackground> 32 false false R33.htm 00000033 - Disclosure - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Tables) Sheet <http://agapeatpgrp.com/role/SummaryOfSignificantAccountingPolicies> SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Tables) Tables <http://agapeatpgrp.com/role/SummaryOfSignificantAccountingPolicies> 33 false false R34.htm 00000034 - Disclosure - VARIABLE INTEREST ENTITY (???) Sheet <http://agapeatpgrp.com/role/VariableInterestEntity> VARIABLE INTEREST ENTITY (???) Tables <http://agapeatpgrp.com/role/VariableInterestEntity> 34 false false R35.htm 00000035 - Disclosure - ACCOUNTS RECEIVABLE, NET (Tables) Sheet <http://agapeatpgrp.com/role/AccountsReceivableNet> ACCOUNTS RECEIVABLE, NET (Tables) Tables <http://agapeatpgrp.com/role/AccountsReceivableNet> 35 false false R36.htm 00000036 - Disclosure - INVENTORIES (Tables) Sheet <http://agapeatpgrp.com/role/Inventories> INVENTORIES (Tables) Tables <http://agapeatpgrp.com/role/Inventories> 36 false false R37.htm 00000037 - Disclosure - PREPAYMENTS AND DEPOSITS, NET (Tables) Sheet <http://agapeatpgrp.com/role/PrepaymentsAndDepositsNet> PREPAYMENTS AND DEPOSITS, NET (Tables) Tables <http://agapeatpgrp.com/role/PrepaymentsAndDepositsNet> 37 false false R38.htm 00000038 - Disclosure - PROPERTY AND EQUIPMENT, NET (Tables) Sheet <http://agapeatpgrp.com/role/PropertyAndEquipmentNet> PROPERTY AND EQUIPMENT, NET (Tables) Tables <http://agapeatpgrp.com/role/PropertyAndEquipmentNet> 38 false false R39.htm 00000039 - Disclosure - INTANGIBLE ASSETS, NET (Tables) Sheet <http://agapeatpgrp.com/role/IntangibleAssetsNet> INTANGIBLE ASSETS, NET (Tables) Tables <http://agapeatpgrp.com/role/IntangibleAssetsNet> 39 false false R40.htm 00000040 - Disclosure - INVESTMENT IN MARKETABLE SECURITIES (Tables) Sheet <http://agapeatpgrp.com/role/InvestmentInMarketableSecurities> INVESTMENT IN MARKETABLE SECURITIES (Tables) Tables <http://agapeatpgrp.com/role/InvestmentInMarketableSecurities> 40 false false R41.htm 00000041 - Disclosure - INVESTMENT IN NON-MARKETABLE SECURITIES (Tables) Sheet <http://agapeatpgrp.com/role/InvestmentInNon-marketableSecurities> INVESTMENT IN NON-MARKETABLE SECURITIES (Tables) Tables <http://agapeatpgrp.com/role/InvestmentInNon-marketableSecurities> 41 false false R42.htm 00000042 - Disclosure - CUSTOMER DEPOSITS (Tables) Sheet <http://agapeatpgrp.com/role/CustomerDeposits> CUSTOMER DEPOSITS (Tables) Tables <http://agapeatpgrp.com/role/CustomerDeposits> 42 false false R43.htm 00000043 - Disclosure - OTHER PAYABLES AND ACCRUED LIABILITIES (Tables) Sheet <http://agapeatpgrp.com/role/OtherPayablesAndAccruedLiabilities> OTHER PAYABLES AND ACCRUED LIABILITIES (Tables) Tables <http://agapeatpgrp.com/role/OtherPayablesAndAccruedLiabilities> 43 false false R44.htm 00000044 - Disclosure - RELATED PARTY BALANCES AND TRANSACTIONS (Tables) Sheet <http://agapeatpgrp.com/role/RelatedPartyBalancesAndTransactions> RELATED PARTY BALANCES AND TRANSACTIONS (Tables) Tables <http://agapeatpgrp.com/role/RelatedPartyBalancesAndTransactions> 44 false false R45.htm 00000045 - Disclosure - STOCKHOLDERS??? EQUITY (Tables) Sheet <http://agapeatpgrp.com/role/StockholdersEquity> STOCKHOLDERS??? 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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).", "xbrlyref": "r70", "r107", "r108", "ATPC_CTANutriceuticalsAsiaSdnBhdMember": {"xbrlyref": "domainItemType", "nsuri": "http://agapeatgroup.com/20240930", "localname": "CTANutriceuticalsAsiaSdnBhdMember", "presentation": "http://agapeatgroup.com/role/ScheduleOfRelatedPartiesDetails", "lang": "en-us", "role": "label", "CTANutriceuticalsAsiaSdnBhdMember": {"xbrlyref": "domainItemType", "nsuri": "http://agapeatgroup.com/20240930", "localname": "CTANutriceuticalsAsiaSdnBhdMember", "presentation": "http://agapeatgroup.com/role/ScheduleOfRelatedPartiesDetails", "lang": "en-us", "role": "label", "ATPC_CTANutriceuticalsAsiaSdnBhdOneMember": {"xbrlyref": "domainItemType", "nsuri": "http://agapeatgroup.com/20240930", "localname": "CTANutriceuticalsAsiaSdnBhdOneMember", "presentation": "http://agapeatgroup.com/role/ScheduleOfRelatedPartiesDetails", "lang": "en-us", "role": "label", "ATPC_CTANutriceuticalsAsiaSdnBhdOneMember": {"xbrlyref": "domainItemType", "nsuri": "http://agapeatgroup.com/20240930", "localname": "CTANutriceuticalsAsiaSdnBhdOneMember", "presentation": "http://agapeatgroup.com/role/ScheduleOfRelatedPartiesDetails", "lang": "en-us", "role": "label", "ATPC_CTANutriceuticalsSdnBhdMember": {"xbrlyref": "domainItemType", "nsuri": "http://agapeatgroup.com/20240930", "localname": "CTANutriceuticalsSdnBhdMember", "presentation": "http://agapeatgroup.com/role/ScheduleOfRelatedPartiesDetails", "lang": "en-us", "role": "label", "ATPC_CTANutriceuticalsSdnBhdMember": {"xbrlyref": "domainItemType", "nsuri": "http://agapeatgroup.com/20240930", "localname": "CTANutriceuticalsSdnBhdMember", "presentation": "http://agapeatgroup.com/role/ScheduleOfRelatedPartiesDetails", "lang": "en-us", "role": "label", "ATPC_CTANutriceuticalsSdnBhdOneMember": {"xbrlyref": "domainItemType", "nsuri": "http://agapeatgroup.com/20240930", "localname": "CTANutriceuticalsSdnBhdOneMember", "presentation": "http://agapeatgroup.com/role/ScheduleOfRelatedPartiesDetails", "lang": "en-us", "role": "label", "us-gaap_CapitalizedComputerSoftwareGross": {"xbrlyref": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CapitalizedComputerSoftwareGross", "crdr": "debit", "calculation": "http://agapeatgroup.com/role/ScheduleOfIntangibleAssetsNetDetails": {"parentTag": "us-gaap_FiniteLivedIntangibleAssetsNet", "weight": 1.0, "order": 1.0, "presentation": "http://agapeatgroup.com/role/ScheduleOfIntangibleAssetsNetDetails", "lang": "en-us", "role": "label", "Computer software", "documentation": "Amount before accumulated amortization of capitalized costs for computer software, including but not limited to, acquired and internally developed computer software.", "auth ref": "r272", "r693", "us-gaap_Cash": {"xbrlyref": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "Cash", "crdr": "debit", "presentation": "http://agapeatgroup.com/role/CashAndCashEquivalentsDetailsNarrative": {"lang": "en-us", "role": "label", "Cash and cash in banks", "documentation": "Amount of currency on hand as well as demand deposits with banks or financial institutions. Includes other kinds of accounts that have the general characteristics of demand deposits. Excludes cash and cash equivalents within disposal group and discontinued operation.", "auth ref": "r145", "r535", "r586", "r613", "r740", "r769", "r800", "us-gaap_CashAndCashEquivalentsAbstract": {"xbrlyref": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CashAndCashEquivalentsAbstract", "lang": "en-us", "role": "label", "Cash and Cash Equivalents [Abstract]", "auth ref": "r145", "r535", "r586", "r613", "r740", "r769", "r800", "us-gaap_CashAndCashEquivalentsAtCarryingValue": {"xbrlyref": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CashAndCashEquivalentsAtCarryingValue", "crdr": "debit", "calculation": "http://agapeatgroup.com/role/BalanceSheets": {"parentTag": "us-gaap_AssetsCurrent", "weight": 1.0, "order": 1.0, "presentation": "http://agapeatgroup.com/role/BalanceSheets", "http://agapeatgroup.com/role/BalanceSheetsParentetical", "http://agapeatgroup.com/role/CashAndCashEquivalentsDetailsNarrative": {"parentTag": "http://agapeatgroup.com/role/ScheduleOfVariableInterestEntityDetails", "lang": "en-us", "role": "label", "Cash and cash equivalents (Included \$1,294 and \$122 in the consolidated VIE that can be used only to settle obligations of the consolidated VIE as of September 30, 2024 and December 31, 2023, respectively)", "verboseLabel": "Cash", "terseLabel": "Cash and cash equivalents", "documentation": "Amount of currency on hand as well as demand deposits with banks or financial institutions. Includes other kinds of accounts that have the general characteristics of demand deposits. Also includes short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. Excludes cash and cash equivalents within disposal group and discontinued operation.", "auth ref": "r23", "r165", "r698", "us-gaap_CashAndCashEquivalentsDisclosureTextBlock": {"xbrlyref": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CashAndCashEquivalentsDisclosureTextBlock", "presentation": "http://agapeatgroup.com/role/CashAndCashEquivalents": {"lang": "en-us", "role": "label", "CASH AND CASH EQUIVALENTS", "documentation": "The entire disclosure for cash and cash equivalent footnotes, which may include the types of deposits and money market instruments, applicable carrying amounts, restricted amounts and compensating balance arrangements. Cash and equivalents include: (1) currency on hand (2) demand deposits with banks or financial institutions (3) other kinds of accounts that have the general characteristics of demand deposits (4) 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. Generally, only investments maturing within three months from the date of acquisition qualify.", "auth ref": "r165", "r535", "us-gaap_CashAndCashEquivalentsPolicyTextBlock": {"xbrlyref": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CashAndCashEquivalentsPolicyTextBlock", "presentation": "http://agapeatgroup.com/role/SummaryOfSignificantAccountingPolicies": {"lang": "en-us", "role": "label", "Cash and cash equivalents", "documentation": "Disclosure of accounting policy for cash and cash equivalents, including the policy for determining which items are treated as cash equivalents. Other information that may be disclosed includes (1) the nature of any restrictions on the entity's use of its cash and cash equivalents, (2) whether the entity's cash and cash equivalents are insured or expose the entity to credit risk, (3) the classification of any negative balance accounts (overdrafts), and (4) the carrying basis of cash equivalents (for example, at cost) and whether the carrying amount of cash equivalents approximates fair value.", "auth ref": "r24", "us-gaap_CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsIncludingDisposalGroupAndDiscontinuedOperations": {"xbrlyref": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsIncludingDisposalGroupAndDiscontinuedOperations", "crdr": "debit", "presentation": "http://agapeatgroup.com/role/StatementsOfCashFlows": {"lang": "en-us", "role": "label", "periodStartLabel": "CASH AND CASH EQUIVALENTS, beginning of period", "periodEndLabel": "CASH AND CASH EQUIVALENTS, end of period", "label": "Cash, Cash Equivalents, Restricted Cash, and Restricted Cash Equivalents, Including Disposal Group and Discontinued Operations", "documentation": "Amount of cash and cash equivalents, and cash and cash equivalents restricted to withdrawal or usage, including, but not limited to, disposal group and discontinued operations. Cash includes, but is not limited to, currency on hand, demand deposits with banks or financial institutions, and other accounts with general characteristics of demand deposits. Cash equivalents include, but are not limited to, short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates.", "auth ref": "r23", "r103", "r195", "us-gaap_CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseIncludingExchangeRateEffect": {"xbrlyref": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseIncludingExchangeRateEffect", "crdr": "debit", "calculation": "http://agapeatgroup.com/role/StatementsOfCashFlows": {"parentTag": null, "weight": null, "order": null, "root": true, "presentation": "http://agapeatgroup.com/role/StatementsOfCashFlows": {"lang": "en-us", "role": "label", "totalLabel": "DECREASE IN CASH AND CASH EQUIVALENTS", "label": "Cash, Cash Equivalents, Restricted Cash, and Restricted Cash Equivalents, Period Increase (Decrease), Including Exchange Rate Effect", "documentation": "Amount of increase (decrease) in cash, cash equivalents, and cash and cash equivalents restricted to withdrawal or usage, including effect from exchange rate change. Cash includes, but is not limited to, currency on hand, demand deposits with banks or financial institutions, and other accounts with general characteristics of demand deposits. Cash equivalents include, but are not limited to, short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates.", "auth ref": "r2", "r103", "ATPC_CedarATPCsDnBhdMember": {"xbrlyref": "domainItemType", "nsuri": "http://agapeatgroup.com/20240930", "localname": "CedarATPCsDnBhdMember", "presentation": "http://agapeatgroup.com/role/ScheduleOfSubsidiariesAndAssociatesDetails": {"lang": "en-us", "role": "label", "Cedar ATPC Sdn. Bhd. (formerly known as Wellness ATP International Holdings Sdn. Bhd. [Member]", "documentation": "Cedar ATPC Sdn. Bhd. (formerly known as Wellness ATP International Holdings Sdn. Bhd. [Member]", "auth ref": "dei.CityAreaCode": {"xbrlyref": "normalizedStringItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "CityAreaCode", "presentation": "http://agapeatgroup.com/role/Cover": {"lang": "en-us", "role": "label", "City Area Code", "documentation": "Area code of city", "auth ref": "us-gaap_ClassOfWarrantOrRightNumberOfSecuritiesCalledByWarrantsOrRights": {"xbrlyref": "sharesItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ClassOfWarrantOrRightNumberOfSecuritiesCalledByWarrantsOrRights", "presentation": "http://agapeatgroup.com/role/StockholdersEquityDetailsNarrative": {"lang": "en-us", "role": "label", "Warrants to purchase shares", "documentation": "Number of securities into which the class of warrant or right may be converted. For example, but not limited to, 500,000 warrants may be converted into 1,000,000 shares.", "auth ref": "r328", "us-gaap_ClassOfWarrantOrRightOutstanding": {"xbrlyref": "sharesItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ClassOfWarrantOrRightOutstanding", "presentation": "http://agapeatgroup.com/role/StockholdersEquityDetailsNarrative": {"lang": "en-us", "role": "label", "Warrant outstanding", "documentation": "Number of warrants or rights outstanding.", "auth ref": "ATPC_CommissionPaymentsDescriptions": {"xbrlyref": "stringItemType", "nsuri": "http://agapeatgroup.com/20240930", "localname": "CommissionPaymentsDescriptions", "presentation": "http://agapeatgroup.com/role/OtherPayablesAndAccruedLiabilitiesDetailsNarrative": {"lang": "en-us", "role": "label", "Commission payments descriptions", "documentation": "Commission payments descriptions.", "auth ref": "us-gaap_CommissionsExpensePolicyTextBlock": {"xbrlyref": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CommissionsExpensePolicyTextBlock", "presentation": "http://agapeatgroup.com/role/SummaryOfSignificantAccountingPolicies": {"lang": "en-us", "role": "label", "Commission expenses", "documentation": "Disclosure of accounting policy for commissions incurred in relation to revenue generating activities or operations.", "auth ref": "us-gaap_CommissionsPayableToBrokerDealersAndClearingOrganizations": {"xbrlyref": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CommissionsPayableToBrokerDealersAndClearingOrganizations", "crdr": "credit", "presentation": "http://agapeatgroup.com/role/OtherPayablesAndAccruedLiabilitiesDetailsNarrative": {"lang": "en-us", "role": "label", "Comission payable", "documentation": "Amount payable to broker-dealers or clearing organizations for executing or clearing trades or orders.", "auth ref": "r801", "r896", "us-gaap_CommitmentsAndContingencies": {"xbrlyref": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CommitmentsAndContingencies", "crdr": "credit", "calculation": "http://agapeatgroup.com/role/BalanceSheets": {"parentTag": "us-gaap_LiabilitiesAndStockholdersEquity", "weight": 1.0, "order": 2.0, "presentation": "http://agapeatgroup.com/role/BalanceSheets": {"lang": "en-us", "role": "label", "COMMITMENTS AND CONTINGENCIES (Note 21)", "documentation": "Represents 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.", "auth ref": "r78", "r131", "r534", "r604", "us-gaap_CommitmentsAndContingenciesDisclosureAbstract": {"xbrlyref": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CommitmentsAndContingenciesDisclosureAbstract", "lang": "en-us", "role": "label", "Commitments and Contingencies Disclosure [Abstract]", "auth ref": "us-gaap_CommitmentsAndContingenciesDisclosureTextBlock": {"xbrlyref": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CommitmentsAndContingenciesDisclosureTextBlock", "presentation": "http://agapeatgroup.com/role/CommitmentsAndContingencies": {"lang": "en-us", "role": "label", "COMMITMENTS AND CONTINGENCIES", "documentation": "The entire disclosure for commitments and contingencies.", "auth ref": "r115", "r283", "r284", "r679", "r849", "r851", "us-gaap_CommonStockDividendsShares": {"xbrlyref": "sharesItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CommonStockDividendsShares", "presentation": "http://agapeatgroup.com/role/InvestmentInMarketableSecuritiesDetailsNarrative": {"lang": "en-us", "role": "label", "Common stock received as dividend, shares", "documentation": "Number of shares of common stock issued as dividends during the period. 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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": "r81", "us-gaap_CommonStockSharesOutstanding": {"xbrlyref": "sharesItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CommonStockSharesOutstanding", "presentation": "http://agapeatgroup.com/role/BalanceSheetsParentetical": {"parentTag": "http://agapeatgroup.com/role/StockholdersEquityDetailsNarrative": {"lang": "en-us", "role": "label", "Common stock, shares outstanding", "verboseLabel": "Common Stock, Shares, Outstanding", "documentation": "Number of shares of common stock outstanding. Common stock represent the ownership interest in a corporation.", "auth ref": "r15", "r81", "r605", "r625", "r934", "r935", "us-gaap_CommonStockValue": {"xbrlyref": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CommonStockValue", "crdr": "credit", "calculation": "http://agapeatgroup.com/role/BalanceSheets": {"parentTag": "us-gaap_StockholdersEquity", "weight": 1.0, "order": 2.0, "presentation": "http://agapeatgroup.com/role/BalanceSheets": {"lang": "en-us", "role": "label", "Common Stock, par value \$0.0001; 50,000,000 shares authorized, 3,989,056 and 3,855,126 shares issued and outstanding as of September 30, 2024 and December 31, 2023, respectively.", "documentation": "Aggregate par or stated value of issued nonredeemable common stock (or common stock redeemable solely at the option of the issuer). This item includes treasury stock repurchased by the entity. Note: elements for number of nonredeemable common shares, par value and other disclosure concepts are in another section within stockholders' equity.", "auth ref": "r81", "r537", "r740", "us-gaap_ComprehensiveIncomeNetOfTax": {"

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This information should be based on the registrant's current or most recent filing containing the related disclosure." } } } , "auth_ref": ["r772"] } , "dei_EntityIncorporationStateCountryCode": { "xbrltype": "edgarStateCountryItem", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityIncorporationStateCountryCode", "presentation": [["http://agapeatgroup.com/role/Cover"] , "lang": { "en-us": { "role": { "label": "Entity Incorporation, State or Country Code", "documentation": "Two-character EDGAR code representing the state or country of incorporation." } } } , "auth_ref": [["dei_EntityInteractiveDataCurrent": { "xbrltype": "YesNoItem", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityInteractiveDataCurrent", "presentation": [["http://agapeatgroup.com/role/Cover"] , "lang": { "en-us": { "role": { "label": "Entity Interactive Data Current", "documentation": "Boolean flag that is true when the registrant has submitted electronically every Interactive Data File required to be submitted pursuant to Rule 405 of Regulation S-T during the preceding 12 months (or for such shorter period that the registrant was required to submit such files)." } } } , "auth_ref": ["r786"] } , "dei_EntityListingParValuePerShare": { "xbrltype": "perShareItem", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityListingParValuePerShare", "presentation": [["http://agapeatgroup.com/role/Cover"] , "lang": { "en-us": { "role": { "label": "Entity Listing, Par Value Per Share", "documentation": "The par value per share of security quoted in same currency as Trading currency. 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Is used on Form Type: 10-K, 10-Q, 8-K, 20-F, 6-K, 10-K/A, 10-Q/A, 20-F/A, 6-K/A, N-CSR, N-Q, N-1A." } } } , "auth_ref": ["r787"] } , "us-gaap_EquityAbstract": { "xbrltype": "stringItem", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "EquityAbstract", "lang": { "en-us": { "role": { "label": "Equity [Abstract]" } } } , "auth_ref": [["us-gaap_EquityComponentDomain": { "xbrltype": "domainItem", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "EquityComponentDomain", "presentation": [["http://agapeatgroup.com/role/ScheduleOfShare-basedCompensationArrangementsByShare-basedPaymentAwardDetails", "http://agapeatgroup.com/role/StatementsOfChangesInStockholdersEquity", "http://agapeatgroup.com/role/StockholdersEquityDetailsNarrative"] , "lang": { "en-us": { "role": { "label": "Components of equity are the parts of the total Equity balance including that which is allocated to common, preferred, treasury stock, retained earnings, etc." } } } , "auth_ref": ["r15", "r159", "r183", 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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": ["r468"] } , "us-gaap_FinanceLeaseLiabilityPaymentsDueYearTwo": { "xbrltype": "monetaryItem", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "FinanceLeaseLiabilityPaymentsDueYearTwo", "crdr": "credit", "presentation": [["http://agapeatgroup.com/role/ScheduleOfLeaseCommitmentsDetails"] , "lang": { "en-us": { "role": { "label": "Finance lease liabilities - 2026", "documentation": "Amount 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)." } } } , "auth_ref": ["r468"] } , "us-gaap_FinanceLeaseLiabilityUndiscountedExcessAmount": { "xbrltype": "monetaryItem", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "FinanceLeaseLiabilityUndiscountedExcessAmount", "crdr": "credit", "presentation": [["http://agapeatgroup.com/role/ScheduleOfLeaseCommitmentsDetails"] , "lang": { "en-us": { "role": { "label": "Finance lease liabilities - Less: interest", "documentation": "Amount of lessee's undiscounted obligation for lease payments in excess of discounted obligation for lease payments for finance lease." } } } , "auth_ref": ["r468"] } , "us-gaap_FinanceLeasePrincipalPayments": { "xbrltype": "monetaryItem", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "FinanceLeasePrincipalPayments", "crdr": "debit", "calculation": ["http://agapeatgroup.com/role/StatementsOfCashFlows", "parentTag": "us-gaap_NetCashProvidedByUsedInFinancingActivities", "weight": -1.0, "order": 2.0] , "presentation": [["http://agapeatgroup.com/role/StatementsOfCashFlows"] , "lang": { "en-us": { "role": { "label": "Payment of finance lease liabilities", "documentation": "Amount of cash outflow for principal payment on finance lease." } } } , "auth_ref": ["r458", "r465"] } , "us-gaap_FinanceLeaseRightOfUseAsset": { "xbrltype": "monetaryItem", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "FinanceLeaseRightOfUseAsset", "crdr": "debit", "calculation": ["http://agapeatgroup.com/role/BalanceSheets", "parentTag": "us-gaap_AssetsNoncurrent", "weight": 1.0, "order": 3.0] , "presentation": [["http://agapeatgroup.com/role/BalanceSheets"] , "lang": { "en-us": { "role": { "label": "Finance lease assets", "documentation": "Amount, after accumulated amortization, of right-of-use asset from finance lease." } } } , "auth_ref": ["r455"] } , "us-gaap_FinanceLeaseRightOfUseAssetAmortization": { "xbrltype": "monetaryItem", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "FinanceLeaseRightOfUseAssetAmortization", "crdr": "debit", "calculation": ["http://agapeatgroup.com/role/StatementsOfCashFlows", "parentTag": "us-gaap_NetCashProvidedByUsedInOperatingActivities", "weight": 1.0, "order": 5.0] , "presentation": [["http://agapeatgroup.com/role/ScheduleOfLeaseCommitmentsDetails", "http://agapeatgroup.com/role/StatementsOfCashFlows"] , "lang": { "en-us": { "role": { "label": "Amortization of finance lease assets", "documentation": "Amortization of finance lease asset." } } } , "auth_ref": ["r457", "r462", "r739"] } , "us-

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permanent connection to the structure of a building or utilities. 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entity's financial position, financial performance, and cash flows; the lack of recourse if creditors (or beneficial interest holders) of the consolidated VIE have no recourse to the general credit of the primary beneficiary (if applicable); the terms of arrangements, giving consideration to both explicit arrangements and implicit variable interests, if any, that could require the entity to provide financial support to the VIE, including events or circumstances that could expose the entity to a loss; the methodology used by the entity for determining whether or not it is the primary beneficiary of the variable interest entity; the significant factors considered and judgments made in determining that the power to direct the activities of a VIE that most significantly impact the VIE's economic performance are shared (as defined); the carrying amounts and classification of assets and liabilities of the VIE included in the statement of financial position; the entity's maximum exposure to loss, if any, as a result of its involvement with the VIE, including how the maximum exposure is determined and significant sources of the entity's exposure to the VIE; a comparison of the carrying amounts of the assets and liabilities and the entity's maximum exposure to loss; information about any liquidity arrangements, guarantees, and (or) other commitments by third parties that may affect the fair value or risk of the entity's variable interest in the VIE; whether or not the entity has provided financial support or other support (explicitly or implicitly) to the VIE that it was not previously contractually required to provide or whether the entity intends to provide that support, including the type and amount of the support and the primary reasons for providing the support; and supplemental information the entity determines necessary to provide." } } } , "auth_ref": ["r51", "r52", "r53", "r54", "r55"] } , "dei_Security12bTitle": { "xbrltype": "securityTitleItemType", "nsuri": 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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." } } } , "auth_ref": ["r370"] } , "us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsRiskFreeInterestRate": { "xbrltype": "percentItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsRiskFreeInterestRate", "presentation": ["http://agapeatgroup.com/role/ScheduleOfShare-basedCompensationArrangementsByShare-basedPaymentAwardDetails"] , "lang": { "en-us": { "role": { "label": "Risk-free interest rate", "documentation": "The risk-free interest rate assumption that is used in valuing an option on its own shares." } } } , "auth_ref": ["r372"] } , "us-gaap_ShareBasedCompensationArrangementsByShareBasedPaymentAwardTypeAndPlanNameDomain": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ShareBasedCompensationArrangementsByShareBasedPaymentAwardTypeAndPlanNameDomain", "presentation": ["http://agapeatgroup.com/role/IncomeTaxesCreditExpensesDetailsNarrative"] , "lang": { "en-us": { "role": { "documentation": "Award under share-based payment arrangement." } } } , "auth_ref": ["r348", "r349", "r350", "r351", "r352", "r353", "r354", "r355", "r356", "r357", "r358", "r359", "r360", "r361", "r362", "r363", "r364", "r365", "r366", "r367", "r368", "r369", "r370", "r371", "r372", "r373"] } , "us-gaap_ShareBasedGoodsAndNonemployeeServicesTransactionBySupplierAxis": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ShareBasedGoodsAndNonemployeeServicesTransactionBySupplierAxis", "presentation": ["http://agapeatgroup.com/role/ConcentrationsOfRisksDetailsNarrative"] , "lang": { "en-us": { "role": { "label": "Supplier [Axis]", "documentation": "Information by supplier." } } } , "auth_ref": [] } , "us-gaap_ShareBasedGoodsAndNonemployeeServicesTransactionSupplierDomain": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ShareBasedGoodsAndNonemployeeServicesTransactionSupplierDomain", "presentation": ["http://agapeatgroup.com/role/ConcentrationsOfRisksDetailsNarrative"] , "lang": { "en-us": { "role": { "documentation": "Specific identification or general nature of (for example, a construction contractor, a consulting firm) the party from whom the goods or services were or are to be received." } } } , "auth_ref": [] } , "ATPC_ShareExchangeAgreementMember": { "xbrltype": "domainItemType", "nsuri": "http://agapeatgroup.com/20240930", "localname": "ShareExchangeAgreementMember", "presentation": ["http://agapeatgroup.com/role/OrganizationAndBusinessBackgroundDetailsNarrative"] , "lang": { "en-us": { "role": { "label": "Share Exchange Agreement [Member]", "documentation": "Share Exchange Agreement [Member]" } } } , "auth_ref": [] } , "us-gaap_SharePrice": { "xbrltype": "perShareItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "SharePrice", "presentation": ["http://agapeatgroup.com/role/InvestmentInMarketableSecuritiesDetailsNarrative", "http://agapeatgroup.com/role/StockholdersEquityDetailsNarrative"] , "lang": { "en-us": { "role": { "label": "Shares disposed, price per share", "verboseLabel": "Share price", "documentation": "Price of a single share of a number of saleable stocks of a company." } } } , "auth_ref": [] } , "us-gaap_SharebasedCompensationArrangementBySharebasedPaymentAwardFairValueAssumptionsExpectedTerm1": { "xbrltype": "durationItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "SharebasedCompensationArrangementBySharebasedPaymentAwardFairValueAssumptionsExpectedTerm1", "presentation": ["http://agapeatgroup.com/role/ScheduleOfShare-basedCompensationArrangementsByShare-basedPaymentAwardDetails"] , "lang": { "en-us": { "role": { "label": "Expected life (in years)", "documentation": "Expected term of award under share-based payment arrangement in PnYmNnDnHnMnS format, for example, P1Y5M13D represents reported fact of one year, five months, and thirteen days." } } } , "auth_ref": ["r369"] } , "us-gaap_SharesIssuedPricePerShare": { "xbrltype": "perShareItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "SharesIssuedPricePerShare", "presentation": ["http://agapeatgroup.com/role/InvestmentInMarketableSecuritiesDetailsNarrative"] , "lang": { "en-us": { "role": { "label": "Dividend share

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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": ["r480", "r481"] }, "ATPC_SubsequentRMMember": { "xbrltype": "domainItemType", "nsuri": "http://agapeatgroup.com/20240930", "localname": "SubsequentRMMember", "presentation": { "http://agapeatgroup.com/role/IncomeTaxesCreditExpensesDetailsNarrative": { "lang": "en-us", "role": { "label": "Subsequent RM [Member]", "documentation": "Subsequent RM [Member]" } } }, "auth ref": [] }, "us-gaap_SupplementalCashFlowInformationAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "SupplementalCashFlowInformationAbstract", "presentation": { "http://agapeatgroup.com/role/StatementsOfCashFlows": { "lang": "en-us", "role": { "label": "SUPPLEMENTAL CASH FLOWS INFORMATION" } } }, "auth ref": [] }, "us-gaap_SupplierConcentrationRiskMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "SupplierConcentrationRiskMember", "presentation": { "http://agapeatgroup.com/role/ConcentrationsOfRisksDetailsNarrative": { "lang": "en-us", "role": { "label": "Supplier Concentration Risk [Member]", "documentation": "Reflects the percentage that purchases in the period from one or more significant suppliers is to cost of goods or services, as defined by the entity, such as total cost of sales or services, product line cost of sales or services, segment cost of sales or services. Risk is the materially adverse effects of loss of a material supplier or a supplier of critically needed goods or services." } } }, "auth ref": ["r109"] }, "us-gaap_Supplies": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "Supplies", "crdr": "debit", "calculation": { "http://agapeatgroup.com/role/ScheduleOfPrepaidExpensesAndDepositsDetails": { "parentTag": "ATPC_PrepaidExpenseCross", "weight": 1.0, "order": 2.0 } }, "presentation": { "http://agapeatgroup.com/role/ScheduleOfPrepaidExpensesAndDepositsDetails": { "lang": "en-us", "role": { "label": "Deposits to suppliers", "documentation": "Amount of consideration paid in advance for supplies that provide economic benefits within a future period of one year or the normal operating cycle, if longer." } } }, "auth ref": ["r703", "r716", "r835"] }, "ATPC_SurvivorSelectMember": { "xbrltype": "domainItemType", "nsuri": "http://agapeatgroup.com/20240930", "localname": "SurvivorSelectMember", "presentation": { "http://agapeatgroup.com/role/ScheduleOfDisaggregatedInformationOfRevenuesDetails": { "lang": "en-us", "role": { "label": "Survivor Select [Member]", "documentation": "Survivor Select [Member]" } } }, "auth ref": [] }, "ATPC_TH3TechnologySdnBhdMember": { "xbrltype": "domainItemType", "nsuri": "http://agapeatgroup.com/20240930", "localname": "TH3TechnologySdnBhdMember", "presentation": { "http://agapeatgroup.com/role/ScheduleOfRelatedPartiesDetails": { "lang": "en-us", "role": { "label": "TH3 Technology Sdn Bhd [Member]", "documentation": "TH3 Technology Sdn Bhd [Member]" } } }, "auth ref": [] }, "ATPC_TH3TechnologySdnBhdOneMember": { "xbrltype": "domainItemType", "nsuri": "http://agapeatgroup.com/20240930", "localname": "TH3TechnologySdnBhdOneMember", "presentation": { "http://agapeatgroup.com/role/ScheduleOfRelatedPartiesDetails": { "lang": "en-us", "role": { "label": "TH3 Technology Sdn Bhd One [Member]", "documentation": "TH3 Technology Sdn Bhd One [Member]" } } }, "auth ref": [] }, "ATPC_TH3TechnologySdnBhdTwoMember": { "xbrltype": "domainItemType", "nsuri": "http://agapeatgroup.com/20240930", "localname": "TH3TechnologySdnBhdTwoMember", "presentation": { "http://agapeatgroup.com/role/ScheduleOfRelatedPartiesDetails": { "lang": "en-us", "role": { "label": "TH3 Technology Sdn Bhd Two [Member]", "documentation": "TH3 Technology Sdn Bhd Two [Member]" } } }, "auth ref": [] }, "ATPC_TaxRateDescription": { "xbrltype": "stringItemType", "nsuri": "http://agapeatgroup.com/20240930", "localname": "TaxRateDescription", "presentation": { "http://agapeatgroup.com/role/IncomeTaxesCreditExpensesDetailsNarrative": { "lang": "en-us", "role": { "label": "Tax rate description", "documentation": "Tax rate description." } } }, "auth ref": [] }, "us-gaap_TaxesPayableCurrent": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "TaxesPayableCurrent", "crdr": "credit", "calculation": { "http://agapeatgroup.com/role/BalanceSheets": { "parentTag": "us-gaap_LiabilitiesCurrent", "weight": 1.0, "order": 7.0 } }, "presentation": { "http://agapeatgroup.com/role/BalanceSheets": { "lang": "en-us", "role": { "label": "Income tax 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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Q4%9TLEG5" &ARHDS\$,'ETF;#JR4 4Z MGZJ+FG")E;39);\$ST&TDD^99>).""!+61-2Q8>=<0 =?RI)L2EGE-?DT_*
MM2])>;&RS1!BEU,49T;\$F:P+3.)9=V28E9G&9>^)_!5KD0%PL[H8<OL) D M#4EX5!;!TQ\$FUT%\$R<7"NJ K/=
07B5K?6[O"K UN\$*<.U#\$"00(>*O .>[M][F0[6ZF' \$VP)_ \$(S8^M=;(5-7'M<])@=#\$/B.MA]EX3&1;G.\HLA9W*. =N-
?,ARE80==^S:R-Z&4PWDY0<@ M>K>-AANFR\|M]^:O29"1;Q[&F\TN"DYI1'&#\$CE;O:R\$6?:X4 A\$[ZN0M9E0
MR**FL&5;+. (P6 49+7]+%I])X(FL\$@G9(H0<8,D&7@(\$%:2PN*1?E2 J)2V3 M8)9@2D),.H)=
L21CYI>BT<[57"MDBA!UR20RX)@B1:>&VR\$(7+54T#Y2J(MZ;BES3A-
=SCI1!Z!BB,*2<%+B,3)0Z23#*265+FB2VXM&I'QL?]N_07_S" TJM2QW_R1>)IY/AL3% M?
O,0AY+L4T(16R100"QY(! !004Y+D&YTD(4Y;(NLE,UP K;7UNBP!"6&77 M-SX\$T>DB1-
S+W^AK1R]Y+]Z(J"PY\$*6,RVZQ>I;+O_N@P("BB <8N20A25 MLBXN)R&K\$?]).#1V23@43,)>
(0X"7@TG00).IL\$E%^;IP@A?FGZ\$:/GB0Y MH5+:-BD4D-O\$(B"HHH[/P@PWX.YB:(O&@5>&5'E&T(ZY7 ML<860_
5<33R,#AD!*"C4ZY6YC*L% ^I+FUOI>P MN^2)R#-Y.PR1P*SR9B6\$""FB)%&%(HUS:S07M/'M\$-XBYP?
A[EQKN7HBF6&;V(X!E?>YE78)/:*Q.W?:E2 MI;I]FU(D"XA"2H#2^Y.5#DT5XY6<1SQU0B
M@.@AP]7(O.@4M8)%Q8;+PRO=FD0X50^\$+6D["!' +)A88(("Z(<\$FXP\$11
M*>N\$"Z,-3A)V8AB;]F3T5^5JEM\$FF[W%!" ;G)\$* J(*RI\ \$LZ4*BC7*5/J MNB'/RR&A>)YE46ZIO-0R;:1@6YSAY"
11@:.8TN(5W2_91)G!:FC^Q2C[DC M%L]JD[_7,L'G;B]_)74\UGY9'O)2(*J82M5QV1 N9JCW"2((BDA2>00U)I
MH+%&,FNFA,_)?1W'0(P5O)>=M"KV&*%?B21SIY&#PR!;G5OZ1JS<4U4T14 MTV4VHWIR_ D4KR%D>68L -B:&-
*UD>0?5D\>>0! M3G=92D=0 DR^"ZY4LGR*8! ZY!!H0&(>@8P90<.3!,QU0N4*Z.:MJ/U67K(M
HC]]_T_5F;\$Y!,:=5!\$ "KFAE2[T4U1M M#S1&K&@ "_48;0:P5V_7+\U?E-
DBI!YYR2+J^QNL@ (B.CL@/V8Q8DEX'Z2],TQUYD\$OO@8MM[Mf> M91YE9;\&G#/U&-2<6\PU4:&*]J"
[Q@U3CM"ZP#VUYLPY6W9)/Z(Y*^Y2OHZY- MFG8RITY/(T4PM.R"UHB.!W7T&VV [:2E[NDY2%.6JT!
(\$Q1(R.RUIU/Y^/ M)DL\$A#!#+WT:1#[IS^CON^#9"^FR9) -O239DRDDFSQ*S#;4M4FH3N;4"6:D M"
(9P7=!R!"1*R(M\M*(_X(Z>D,6H^&.GEK Z]N+JS_ ^D4G]Z[OW[U\$0L5-M MT@%' 8^6ZQ^&H_([V,M!.A!XQV*?
EC'(5[E,6(O _LJEQSWFEU\$;\$;7CL MHP7I6\$Q/H]
 /;R0I02?][FN]O[ZCOWUAPM\$GN46LVB R:7!LH+D>/4AE(*^3N,Z*,AU J9S]MZ21;@TT8A M]J'6.*+%X>-D3RR1V-
P4L4D?;\$@Z8>J?@Z&(%2;%*4(! +,\$KSU_ G_I06#9 MOD53Q"8!1.#J!*A_#H8
E""G%)4!&54IC[C>EO,MB[^)>W_W>^I67MZ&6+
MHQ2323!SS(T5F+IWU)H..&YBBH#Z*C5H;X0!5N&+LL\VR2@S?;R-TR!+V;RL M_N*\+JZ(8VDAUUS'7 ,*)
M">F=#MN%(G'[3]&#YDG#RX+QCAJ 7-.YZ>02V;A+(FW.,GV]&@D(^Z=[D9M MJ]=.6+RK4*G;7SWXYL KEP?
#*0.0_%";J["Q#)?R,#9 QE%&H 9DQ5V\+#+@; MO="AG][FBF/_:Q#*EV,FJG97M>;&-%>[>CTP!.P EE=EZIDOD5U87
P3Z*# M;[&7XGGP^1-U_ =I;IWD&2@U;#+. 'J=: IQ,/S28VS3JM! (54IF.6<5%/B M4.#L_NO.0+SNB6 M=9&',"U&?:
D,>B4;#+-S(ZU=0:8+AF!%.T@9QF)IH\$*%-U01*JS.:I9R7 M;5>;1V]_.\$MX])@.10^?
OCF<41@;@3H6X::J]G@4US1= ^)>_OG_WEY_1Z#_NQO/ MD+AJ%NZM4G#1X/ ;[DT1,YU"P&OLZ"#,8W+ M
P9Z8/C6 2SGN KQ*AC'.?V:^[6&Q-,IN=M'-R&;6@,,S8Q@RK?2[\.:#"T M7J#5&3+!](I);WEM,MDD?TEVV*_ -!F1/QES?
>L1^%[.X 'X393C\ (A8G%FO M&(\$S\$4OUZVS%KWYUW<7[_T0QZB^-@E%0!B]J(Q:IY%?BI.-=1N^E
M\$.MIR**P7@TI/N6+@-@J^=W/X&Z[U*,&#*<):A5741PF4P25!/B6&8!4!W* MG!RPNQ]&BVBAI\$U6*:#6R200
\A.3;^A).>4[!#)RA+9^/QS?709C;J.1]0 MM,<OQ@-;UB_I@;),<9A^QH=1SPR"^!7*H!Q0B8H5;'D+.:!):MV1&Y@1Z
M717U(G;I6"0SC3)%VVEZA43]09E" N:&6A% HMYW-V-0\$U*F#H9X:SP^0=\$06\$ MWKR+YPC! M&QE[<;22TT*18?</p></div>

=T[IN\?*.3-+S<#A=+(<3SZ, M)D,:(/1F\$F<807_G?KN\ (LUE2A&PSHU2)((62 MEC.IR**V,J>TQ< P1XY-
D!FE"*5/AR(6_KVN[=OW[ZC9RWHF2K^C,AW7KS- M_X_20,:%M\N>XB3X!_9_1I,@1\$&:TL-*>B
8GZG\1=QLZCLH)6R;?T9\4%+M /US\^-6SOG[LXW6:E/+YQY@3^<.AMXV(--:23](I:V&4:HA-^ (H
MQ:)> *W&QZ525M*(60+(K3**9S3):E+>JTE>ZT3% E:/4&4 FT<(^)2=BCS M8TZ9#_#_22
35VE**D%MB%H(*KYAG(OSQ5 ^ **?+;YJIS:'F4?+(R)*+> MV0:KU6ZS8]\$=M\$#*I M,DP4;;+5W)
Z>_5:8!R@,51!5'DIB/Q.)VNEJZ+;\$SHVHKE*PQJ3&S=;>C2!!BJJL.M
MXFW,PM!6]79HG"5IR#F5^4T!X]T#U]LQ9MLPL':*I?@D=T\ _#&:C/(!V.I]- MYX/E>#J!?!/O+HC((BO;CZ,,DP""B5G-
VB!(V+Y<6\$J1U=>-HD&5)+!C&3Z6,3UNHJ>" MXI"@>-00ZU2-N_5LQSP0M3?
LTS)T#WJ\$36*O"\27ZNZ+ZP\C)6J0;OAKSGF% M.K (:8A6>R(, _5+_ (B-S67I"J:Q]VA*RZT=%
)O^L"X!9D@7PN(.XTHA,\$' M*TM2WF@JC(D\$GQ. " "LEQ"ZY0J!2:-@B2W904 SWD0==YZ= ^ ^M=L)S3A[B%*L&
M@FZP1:7O"54IWHVX!Z]\$VRM(W;QWR.DB10.4(M+RZ2J.XBJ->LW3U%P/ M=H?>[QZAVE,,IAEYB73A
VC/O/7,YPLZ\$F9462,7-E=P)'(.D,DDP3S+2H M\$UQM%)U7@J,DDN\$F14=,#O@Z/HJ'EFF@'SW1LJZE F_ "9 MP7V-
]*L%E7:<>751M%:9 MJ9,A56TF(RWGM.H,M4VNWU8L_) /1FU6<76D2P MI?=:ZL+. ^6:*4'>])547GGJU9/<67F]3
MF]R.C<#AK?JL;H GC-16E- -KM M9!\$X/E/18HFF-P@*(3XD<9K.DG@MG9(U)&R200" M3H7:Q![BX'E@;1)\F\$7
M"S2;3V_&2^<,6&!V&:2(3I/-5\$M"5J]?@0H"-V79# II;\$*+CIM(C=C7-/1N\ M\$*7&K-%D-*>WL"?7:!! M-YZ,%TMZ!?
N3^SE,E2V[L\$!;SXN7SX9CZ] M*YDSG;AGS"2.XJ8%Y7T.]5ZB@9Y--AF;4>>65@G,CHTI4NYZQO+C:(!&\$S*7
M&J\$W19MRGS"871N1&B5[TS1*UJOM:0W@K@E)-< PS0BF^!90GNT(O0F)"_SV M
D48POG,(TY9RNW<#&\$UF\$;FXW1,2->CF\$8E8%@R?- #Y0Y+&8RBIL^Z\Y MF M6486>+5+V&VV^RC!7D@C
#]X0:288YDJ6\+U,F (1K8D(TTPQ.L\$MTW#@R"B MY% T,W#NUM C441QA#95RBMVG=.U]L:43W6J;K64+>+?:
\$>LR>I"JW>-9OM!)(M=M9'QP>CG>7K8+UEYS=4N%6Z-;J9SD?E>[H<_W =GIE8N%GKG"\$Y1\$E4FG[
M;X44,L]H3A3:N9X:)K>!4/\$#>>CZ_&R5"BT1]2W..WZ"LX-7/2+S<8]VK,XY^YK9F(MV;03,*J@O2SWT*V-A[X_W+
MCSL-'E/AW\F#!>P; ^7I,7]2P P+_Y[Z2_=(7WX56Q9>A]- ^JHO<.X! M!(^I-
/J\$-6Q_BV64ZZ/8YSX]*,YRH*8FBK,\;];K> MH#.\,>#>\$-58=1H[N#T5G*8_H4;;9\$+=GRD8WG?
D1*OQZ/++;2V_?/QNC17VE<5]RVQ/5UX:K"2/12)KDW%*N'6N M"07!>\$45.N%QZHRLL!65.K9ADW"IS*O3L%,#
M8,C9!W6;LK^QA^+D?7:!/I-!]&*)_=T58?#TAJZ![FA]9+Q?+ MP>2:'IE!8V2!U"[*9)63NW H#:A,-R"UK CJ]-;A/1'
#SWW&7@=?]CNR MZ>(6)'T+L+S(OR53+B1;UF;2E4=^7;F_7&7JUQ[+B/?Y-;[F/+*T-44!"G3 M2\$./\$/!7ID5#AL7*
("SYH59YV^CZLRW_T%1CP/F8[X,PF'F:1Z8:7A! V^" MJM:AS)I@)S[&F?XT&7IAB/WK74*G LSI-
RHLB^81!LK6,T; &3- M^+2:8&];G>!RB56)WF;+R!BO#89A&%Q4IM@WU@;%1GGZ?4/5U-'96I^\$2%- MYH?
VB)F7W^%>L*['/MT:""C"G/QJF?4L2'K=.UE*?<3JW (G\$?Z%QB4BI, M=_PCU8U<:A=KF^2?*<
[NA;EA]]LXTI5..7GKUBI)G?Z15.6F3M>T\$S?@//9PTY;\\$3IG M65?-E-71=J0AE!1E75CA-
)2>HJQ+MU9JNN:YIKE=*AK=ZG2P9RF" \$S0=#ZZ]\$'+5TK"YN1P4-40@]2P;.:H4,O M?;H)XZ^L.2L%*H[(*40X2
G#Y%Z,I!*QE\$EQ+0@/6R",PIEL3/@8_JJ_T]
M69^/HRII_(!L9Y9[E!]=0O4>#5G,J=#3T%;BA8ZM@.%O;^CDO%'N_=9?
1X+UP89N_X_W#R/T:1QFQ(W@(<6Z@;)"#0*#D=V8T,:(S12@TP M3LX)(C=NU10HXZ)*#7E,SSGA;H*
(;D#>8B_%&@IIPN1;*O!>ZG@.:#ET ML.8AUW)_%6Q68KJ)D^MXIY" M=^%@M8IWD73IH%:QG,Q>"[ZU:RV5!T,T
Y#< M,!:&5%:F [M+ M Y:K<'0TK%68PU ;#&# [0^9.05CYK[2UV\NF6&QG)OR\AR \$LO/+6UN^BW.\
MPL\$SG408/RB1JENNRHU1LY37@S:)]("9%(#VS**0A.M#K':9EF]A=VCD. MZ0.9>0E];?* [L^>U* EMS0U-E7-
6FTS(\$EL:H)@I4LHC?P=F2,0?4)MIHNV MN3) >M-RTA'YHD!ZS52CXV:R OAJMC2AI6GJA%JZBM[F8@#IV##DN9J
MO*@\:07&!H_21+.]F\$3@+(.3VV(K=6_YT#2MN"6SD8EJ,BN;@.]_3>!S^&V%'.A):2.>HSMMI?I MCH+\$9AF>!#65
7M<-6)NPEH=_N3!8[5S'X@,%^PN8@, [VC#>+%6C'>R+<,0%P7^&MPOMGH((
M)WLR]1^5]T\$ES\I4V6K=">#&I'41IK0SM8ZH>=> F@) [I/?36M^Y]JI@O&DWO'P\$0JZ=A_>]@FOKYH/'T:./ MU&G!
<=.!5S&YE>/63FZ!40453&[2]4GF-PJ&P+8Z-##=BL: 6, ^X-73>Y MO1E/!I,AU,GM=V-'S*;>9I>*IO&J?
P>H\$K#Q316 5TT=Q6(0YVPRJ)*+YS& M: (#=9XK*NV<706L\$S.":Q5LO; T3V*]1L=5?A I?%E6\$X!&LJ,P'+SS?QC
M/@<(I,KD\$>7 8*=_S#ZC_OQI'M:+)<./[1SVWO#X-?PQ;./UZ M#^6])NE2VR!L^A,W#[CN.^PB@#5[<&
([MSX;#>>CP6*\$QO^TGN T)/W4QJU(\$R
M4P6SD.N&EZL.=3^;W8[N""T'MZAVW#*>W\$SG=X/E>#IQSL]'&K@R)-8FU*6
MHX=%\$%L1PG41,/P1XY*^&)ZPS,XVFM)RO_ \7H7^=.U(LN,OLY:05X5S*JR MKDC(>?KD'&U;IEH'@P##6D,K;5*O-
TA2)+R]JWL<88WVB "9PB3.*MR3V,!K3*U=Y7'/Z7PZ&P3C+FN4GK@)\$NOG65 ;A\6F0LCE.2A=']*+]>=\$0Q?)
^F3T,VF=C? MT#I#N[<"AKF]H7,7;NCQ0)=#8:?)A/[R?7SGF] M"!ZC8'VLO'CC7UD=ETV5K6[+=**HL2MCI
F&IYW@I;N[O_#.] E^./TS& M-^/A8+)\$@^&OL))=[9I-;?#?T1N:ONGI\Y\ C4?LIW<_ MNR]65P0]M\$ (=---
Y>IV0][M00#L(1JX!AH9&, +G8\$GH3@[I.]D--#Y*;%MF M[B8[Z+MGHJ]&;-%8&SD]S-PDW5+=6&\$#C"(62-
CFG@%IGET ,#(_DV/B0@TH2 MDCN[C;THG<093I>Y]. WR\$N:NK6=-BEWE+EU409J" QMCT'/[R.P'=P% MFH^&
(^(&R>3Q DU&2^?4+BN.U6: _VIJR"@V]D7=:Z,TH/*DX&,KI,2Q%, =L-2*@M' ^Z+Z MP@1G\$K?47=U:1%0/HZ]PJ
ZZSIG5\$!"J"!Q11*4F(IGHIT8]LQ!F:E8HYG;.=&@!#VCZHVZPMVV#.JM!*E^4@ET*RZS5KX@--.TN MC(U-
::Z/M6I@:&J.E5]M+P>3#V-Z/CO8+\$8GFH5]Y\Y32KJ_ \$M3
MLX0.4Z<.@X]!\$*O=)KW9]L9UEA6PRSUS,SIUW+@%4F"#R@3 4&O8OQ2LN9
M7Y^HG+&F/FU82!>E\$+9W@BB-221CA.T.'C&E_ 6\$]O10/JK,3Y_@B+KJDG M2C#=#XS-1M'KOO-
B0QJ42K99SHG6&*BYV7-.\$NE4G-U" W56>D"8.,RITZ]57
M0\$=M+H#E1^(!9X//='5'QT/AL/Y >@:W8X'5^;DTRU3A"N7-43WR]3+TII MW84XTL4&6?N%3NU (&4
MAEZR@SIXJII]S?GH=K D+G(VH ?5X;/P618>_ E?#!9T IMTXE[MTF/PI.] MODFVA.R62A\$");0M:4B X9
0%E?.@PE!; ^!&.NA; MS:W3U:Q&>AU39;OD>!)OYSB6P4'NP+GG,X'UV/E^C-Z&^ST60Q6KA/M3(TB_TVLH]Z= D
M\X+(H*2]1L?9H@)_.;VATH!#.L4):%'2'11&")V_N=UDXGPO&9MK&LQ0N:BG ^7OQR_B 0E]??> M+/*C)>H@W\$,
(5A#CT9]SS@X#<&TV,IGG#N@6IRG&13FTZ)&!TN:FUBE9S7-B M9\$ CH8E2PSF5.L'D2\$4KK#HGU3#>;(*LO/
I9\$7W'G&TZA/(TK\$N^-<#<#_ M UZ"!L 0L@]J;@!M)'GOZNV G31:62W?K;6K1%P?--;X+JT]+H8K9_5W=V-
MEX>T!7IG;CSY.)J.R/'_V#VD^.\]8N+HV2!E]S<;OE!>AFO4^Q+!B2!0IR
M)UJ5..KE;G"MBW:LU:Y0\$>L^J<]29<)&@:402*'U&W'/:V,./H\$(G5G4?&G M55MEG]:6XC!4-EJ(89.!C4*,1AI@N%>)
[AH-G*W4]3-.4LPB6!;...C4 MU#4L5@"V0Q^K1RR6L\$Y>]J@Y";Q^?& PNLU7F6,0TG>\$DIIARBE:3EW5?
J=P[R]QU+7)Q4IF MU+EH
@M#K<+;\$EUX92,F*7!8]L3_ =ZNK359@Y1+NXD7:6!VY)0E.7!JL&:TU(O:316L!MU.\$RR6=3X,&@(49I8.?)11%:NI!\$T
MHE=TG%;;B#4Z+4#1.82]RE%.IU)^H0UCU)+F@S4:Q35Q@BC(!&WPC'WE/-] SV4&5*D9JORG!G!(T"IH"Y]=A
M54I>CRD"X=Z&3,2^BY.D^L@):!:"Z?KVS AZ9";E-AK.^"LU996A1QC:(&V/ M=IP/!< SW&Z:@JMXP2%I(W+D#924-
PYNT7)YI0N5:5@]>GCCHY4&@SK MM! 5]2>#-723N+!#GUZLNR3]T@&OE;8.WQ#>!&/= @DE^#
[E;V;F:LV M8C#\$A M4Y4@/*TFZX77J;.*#11L!L8H@/># N128-AE18B
M'VN>9N5!J5F:8,%T !=AM\$CV2! Y&LU,]J\$Y7VBB96VST-R\$;J=0K^*< M-IUP-BG.F=M-
"*JIW+46&6N6;TLL51:G3LI=.PYZ",H!^:H9.IAPR-1BIP;!C)ZOM%A;*.%731ELBXGOTKG(SF<: R<2=9,DRBG]3
MRSIGE2% 2?ZUDT0XG6)NMTWP\$ &6Q*FR#I.]@S5+<_N.AG5FMX9Z8)A7T? M@>G>01T%.3?A'&:GFO4%"=F-
1@T#16MC9F=#*F&3",MY^S]#%602?>RGDHW M*+2=>IR1ET0\$4#K#R>+)2!"9H]J64U&;V9"
(SN]6L4YWIKAY/+7%UJ%XT): MG*4JCMGVTVK9L&1R&>_ANS^JN\$N]Q'MV63HT6:7N=N]L,3"L M/M:-M^+JM

J:YF5T397E=%L@%9JV\$^9J83. MYL4BH-AFOZC/VJ>QI=XR1X9G06ABO2*=@DD1YXG4-R:3 4TD+D-WY+I: N
M:H* UO(T)7%\$?ESAFOU8USW9JQ6*>I19*-N4<\$>>7EK MZ- .IW6SWHOTT*3Z@ M*
I8O^E3L+W&Z2H)MG2J)KG/59 HNJJDZS FX&GD^S %SEIU&J9Q86G#CZ/K M^JL1K6A!#^: @LQ;U83(?CP?
+X7, BRN,*TC)JEW^?XO4ND<#T^FZ MO\$==OX&J|>RU+&/)VC57GSDR1|!(8;RZ":=OPJGM4-
%^M%B.;YCU930%Z.; M^UMT. XT8>5>90/I;\$0+--+7@18FG=%\$X8I>A/9%I D^P8M@T"B8I)#X 1B
M!MH67|=;8&I&OY=@/%D.)A_ &5T2.C :CY>("34;NJU5>!ZGW^)C@1W8T,ET7 MU^4KT17:L,EW,:>S-F"@ZYW\$?
M"JZ7H|7@P|?YJ./C++CR5D.\$)%S>ZDT7&7F:66Z\$PS|C-|6I1,W\$R|?IBO< M+!5.IW#*\$X3CVP?S IS!*-5K1EZKT?
C#! WOY_) I:S@>3Q6W^KHW^_OO(MOH81FI|BA7#"U^V3EP34UC*T:11E+^6#^=MDT(*;E\78-/&|H%4'2'53S"HF
M?R)KV@&=PY3EMA&9R8^7GP&1MLS\$.HDSG-I&HLA*=[AZ/&0SM6UKI:CX:CL:?Z/O@WFOS^8H'81A_)79B,L8-
M\$^P'V6V86.&SY=#;QMD7AC|_M%YN8JO3S:8C(OG7E|LW:C8D|S\$)K1,|>U"8:X M)S)\$|4+,YJ/98'Q-
5I:ST611'\$)=CV;3Q?CXPG>=TH:7AZ+K>|>0K7=A.6#1 MJ|V|;I-OLO'NYFORD)LWZ)SOI|1"1?
9|V|V1|'0.Q9DER=ZS=1|)'&Z.F^ MJ5K."=L9JMH%BPX|81SZU+8.#VEPV|=??Z?-
S5MRM#W>U53)+KALV#HW!^| M>LX-|CQ3E+!81V*-CNL\$TDIB*A7 4- \$I6Z!MV#EY>DH?S>8 S):LFWHQ6AX
M/O|O3|PDJ|_&%X+73ET-%6W>QC?&X)DJ&&S|&O@_ GUV>=+9-DPY)-X=9DCF:7@8%|4Q33|7,A\$ MW3FW^V-
6|9:N^H;3R7(^O:T=3SY4T6I.!XCZH3E-17B%UW&"JPR;U^0 :1:L M:(Q3'MC:.1JB5ZNN@B2.>
2RV(D>33I "4YKAW(I2YSX=,*-OF-GJRAJQ\$- M;R:O"ELA):#OP%Z2>C8%D=T-'L"7D.17|IM*QSA==
U7*A'BVY>CMZFBU^,MSLT!?"GZVJ YYOLT7M I#3UQ!OD2E/\$FQ-C|K(>| Z:;04>WYH:|O4P6\$|I3
M4P|)WP>_ |LK8Z&8TGy-I.B%Y1FZC&A!BN MJ?&IN'0(|@L^J< ,+'.F4U5AH@|+Z.G27M#>O5HR7|FNUZF
M|AG.O.C4#B|)I|L900^>YNS,X|SO9I&7HK3*/IO*R8BZ?..&\$;..(0)6XO?A(M/>A#Z-
<(T6.9AG^C0C)YI7>M<3*9:U>|T\$OHE#=#=1@O HZM M5BFDI?%\$ " E \$ZDH\$);H\|S.D.2@PAC
5M,IUSA:V38@8;+UPL,I'9S8G%-HB M\$K,87"7%68N7YF2 T\$ *C.O 4A)YE:CSF1&-?B6#(LZ>8I >U\$DS=BW^:Y\$B
M:X83FH7.>|22L:;#OM4B\$5W-.I2+,%5VSL|^B'EJOF2LHD,582?Q37&I654N M88/;4|=EMI.7=& MBXO.Q?A)D|TJ-
'8E\$0^&RD,AVLB/5YBH|V&-9#W^K.55>S&GM5ILI@G%%7 MQ-RBB^J7TR.?M4I)2IH@
^=|^R(O+P (P)6%&MW#A"54JNP9YE9I|7B+3|VG"\$O_XK&A#661)TULR="|I@6M
M|KVM5|2F<#|B5#O=FM;="-'NU&N4W=SDF%FE/CH0JT+9S3H|E@T,Z5%*XBI ML6EHI8A^8ZK_Y9RF4M-
N@PB|,|R1S5A,%\$<_NO.;K|66F!H;OU(Y\$|QJ(MZO-F8YD)2=2WSET:;(C(FV)\$R(:?9R6+G"CV6B6Y2+
(BI+E^JEDTV2O@9> MUE'R3|=+G&Q&+QEMSDN|_C:;#P'.0.|O/C>+?'TO%-&O|-;TOG2S2./J+
MYDMDT47_7+A|M_+5O@_|=O@N5/LR|Z."^45QI4Q.WP#.) #|":5.&P;T!ER
MF^('6<2\$+U#>T"5K"DSIJGNV8R4*.R#| N889VWVF"73*YA>:FF@|Y:2.G\$P;!1CU&P0&I3 M#M;P7-1+D;T|+%-
ZK1!U7E2?@:&% "U ;08LXP+45((H4M:2Y52(F5KY10G MS|\$*0&S3-7|(#O7850.@4-)N2ETIU&:67\$X,&#?DV+@#_F(
I"/3:1P|7M)= M%\$3UT:&!%,QXU31,-U9I)=W123E&242|TDHW-K5(!&M<*JIEYGG05_NR*M&<
M+"Y8GL0C:7O9\$|L84VVKB|=N)C76CV:J8(C8#2^WO9%KHU6ACG"AC|L'5^@ M|-#\$\$F4+!%?
@'SV0JP87X&FM9"Q0W-ZT*&|>K."=8-YS=B%4%SN5M.(K"8C%) M3W'HXR3-8UCI!#-)<1YBM@V#3+BDUZO|B|+J
IHO^N%| M#%+4"AJAR-X|T9RS?Q.J@KOKD=6D C*?H@|I-UE(>)97"!|+*AM\$Z
M3M"*U=E#89RZWL.L"JKIF@09QH_RN+AD1(V*2'D'6N<=+P6&7%)H?&!-(8B^ M4LE+GX@BIO|MWB]=E:5ZU
@DMDP7:|E%|!|02H_I;"T Y%MP2M.&?CT=#Y M |RIK3QG1=&:W.?E1\$:\$R\$>|OQ.P^=CG
Y2W1|'UJ;'T9.1T/R!OMEZOL*O8 M:WJ>O<*,BBC,^ I?!RDQ ?O3M6R8,=>W.GOW:-LOJILJ.R=N7|3<'*#2I^>:
M(3W7#%DP8QX<1B>7|6.DNPM|W ; &A,W|O_CW3:.\AR8DKUFD;#-;7PYT/K. M/2_EG"U:;
(+|5P6K9@PRPRU<:43S)G>ZOLUR|I*LO?5*G1%(M#\$SUX>_&= M4|,|H+DR"DL-1WUF%#D\$|MESR\$2"53 [5.]
(7|4T63TL@IW=-^*C@#D'YIA M5=\$!79H|VU>|C #6K313*2TAPT)/(5E- %Y7B.'QOBEELXPB|.J<932>@NV6
M=GOD?R13<+P6.33@|V**FE|Y3&TD ^E,*2B,"896GS|GGNNP)9-3X4*6CUY MR2. 8,R|3|B?|:F41"U|JQOIAJ"-
W7)."IHDG2+DMK|V@F2.FJKOL9SSE R' MDO=5+ />4OP<2|J+H9P+N|L>7LA3NDY?Y"F-*\$6+1R")9\$|8E/; :1*|IS
MR\$5=|18"."\$VE51W|31\$*"KN|18|7KH%&QW#NJO153L.WN?*38B.8U-(VZ MRU)X^#J(Z%8 F3@ #SL:P4D3|I
IVKS:|I\$|T=NZ'C'T M?) YTR6#Y4\$9;8E(24H G*PEP!"92C-4Q|%Y' .2LL3J!&=|PFH#TN<@O|UP M?;-
VV7RJ|!D^K&M GH/3F2*4MR@?S#=#SI_4VJ5HCPROA07(+ @,'B*8W^Z MOH_6WG.M<5L|4+8|M^*:S 8FZFB|:
(T@?6X%=&3%AW8NT+9LB4V|JTSA M4&8W=T\$4TQ(^I9&U.4SRN)0:-BEK +U.3X4X&"KJ,7*)+,AS.I3OK?@%:V(P
MB++ #I(=76PN|K6C)"(O1'X4@OWJ&2SW65>/G4:>4E\$C\$G+3.N#0TIE6W- MG:9MJ|NBIWP
M4G_/JBG0>HU7M CTD)V#3B=8F?KEC-JGD^)G?VRM;+#S?|F8U^G<%@J"SO|? M=X'H-
UYE1,R_|Y+|J7H*|T7*|>=|@ZQM4T.OJN&A^2?SF83#KG>*JWFGP| M9_|U.Z.^/0"\$0S&R8_.N6QD ML>^J6Z=U 4
GUE|>J5S" +|!E?=&IG73%:"BL2-2JEZC_FSSQB4TU? MM9Y28.1>H^+)AP<5."ENA\$TG|0@RBO <3MXN&#|:R.
|W:T#U=-6@%-|&?=< M=Q@Z#VSKYQ@3N\$V@/*ESI%@E5G45B9\$;3I+XK4X*U?M8T#.2X2*BR:C,C17
M|5J=5^N.S|:JY|SHK7WM5R\$&Z%FKT F219.GC=|OB|K?(OHP4%QF+W=%<#)Z MJ1|_OP#0@Q?
C\$@W.V_IC=W45QTN?|I/|_T.G\$|>R.Z%9T,O2?;\$:PRJ7#9 M:;((2CH|IJ;R|(U=MB^HC_@OP|N|VP(((7)EG= :F#;C
'SEM; J+LYB-'# M%WUQW?+8/(+9 T2HYHB-OM|_7P7! (J:U1.1*KN%-1EPTBQ8E?8LX^HG/6L.T'5 A^G>@R-
,B#-'@J&UJ>RA)LE5NT6 MA97R@#.6P9AF>|E O2LU@ZIL O=1\$*6|I'K30Z/CR**X4L|+*| AILF*)4^ M&U*:>
<.XS,8LK6X)CFE1LEJN)B1 8V# *4&|)89P31(.GJ,9NEE|P9POI MX'|V4A%1L.B5RS|CUE.,JNOW01GG5UZZ@|SE?
8^.;G(KN|X\$JWCKW|,E>(V< MG5Y8?@GM;I3D|2<6F9=DIWL19=LF5_@QB&@5+5E|A|2U,V5",4,|,GKSU|] MZ-
6"8M8P|_4RKL|JAT4W<^C/2?S?&-R#|VRKAZF9@|'T2 O:*V@+%0:FY/O(- MO29F2M%SI8L;18 P\$ T_8|SIHX.Q;O2=
<.KY1UF7LOL=IQKN3I>+GA;83I^P M_R&.?E>H\$S824YZ(6|A7OJ&I',_802/2T):R*!*"N3(|52(R:Q=^<#)Y| 6
M'T)LXL5&4(C:C|A0|AUD*|("G278'\$R:F+
X"%EH2KO7&K%AK%A3TTCM#A|27O/LH+)2\$;Z7O|+|WT:VV"Y.(DOU; M 52 2V9BAS)<|28@':@=9X*K |?
N@.>1ZOCMN/8 LY4W^PC>'AH#M;ES D/Z MG-|!Z>13N"2|<W7*\$Y%C30|^)C)+Z VG;\$^XV;\$-GH=9\$|L-
%2W4397L|M>9 M&-"J8^N=P#B&5Z 1!4:O@Z7| MG=N, (&6N|A3D^)^D\$:^SKUXB/|@P5|-[+|3.B.:4;4.F%F+
(5!|:2,FB|) MV#G5:1*AEE=Y7&4\$;P!#;-D.Z"U:(D^|J\$B>2)^&-*OOZ%U@G90!=I\$H|<P% M^BF%5U."3.S:|,|X3
E|(25S(4&K&F1T989<%|LD0+|>:5U,SJ5)Q_@.OOPKE<73G)5|PEM>2*9.U&YR+F38|IQ>| M-
4|U3G9HC|Z5'9I#A_8A|FCA^J@B>CE&-W:(^|Y\$PG3B(#|Z,\$YPO/OCW%(M|YAO)9%6'92MG25U-
JCR0<:4.:05"WJ7J014^Y<)FU|-+SG7:-YEX4;K& MR3(F+|&8('4@,E.RPS-J|BEU8#%*M,T7+3QT*/AH-&
<70I='9G(A5_/VP: M*0=C,\$<865&Q1QN@YEK|I0. ^*7CR^92+^&^:NX"&B\$|VF*1?) Y
MU/%7\$KP03|_49")UIM)4LP^6&Q#<8\$6 S4H5^KZ0&YW7B&)4BJ* M4BH+JY(|46;.&*67
?/9&41^:ERC|I2L%MO4@>|62Q2)@W&\$6@A"FB+HBS)! MK:18"B*/NHI<'JZE3UO0=KLFKJ=))DV(RKO?
LN1LKV|S'W: M_..Q>P|7JOT;*ER)|@.O.|G.YVIFP>:H-)K|Y*/3|&%D|93181?|S'E"|L. M"6;B-
6K;/'#|W4%|/B9|J_?7\$JUCQ)1|)*SQEPMYX;?B8*UB:<1|&JB MJ91VA :0Y2P)F-
:SF>*AQFM_E#=#VIFZYL^*NP)6)D|L\$^6F5WBS=L@)WINL-Y%OB"9KHf"-6|N|+RBD5+: M^OML#)&;:9^"FF:#
(>*HU4N|WS@;U>S51=ZD\$K;G!|H(+<2^8A\$ M86Q'FH\$4YPO8M?V-F*G8|JRAH!OYO.% M|YPO'4 *
M^)*+PRE'4QKB|8G|X=)|,25&(@47GD@.7.2%>&GG?*&R+\$IEX1"(G:HEF-(X MK8|Y1",6R70<\$D-7|
ELO(T.BE1"M+WL.K<3SCTZ:\$M_M4+0WRVU7P|D5|I MALD(*IM7:V1M#V12N.T1C!-TS@T3=-
Q4VGM|YUP0@J=A!"6>CQ6&+FNWY!;5 M:P-Y<:4.^I8|4#>S6M|C3-
DY^_HB:C.22;LZHBVAMBPPZRMCM96@UD|H#%Z_(M8|H.VN8-Y,63O+P-%|X:=?

F<34*SHIZ!>'RPG";4"=AKWM8R/HA UCI:AS M1V".470-(%="506NV@T3\|NI\#R-
5G&5TGA6Z4DYF80DML#\$/LT?/:?+H M146R1-4-E)IMV;Z@!A\$>9W@C%N!4V3:OLE^!. M-!*H..*%+R\$.)P\1.;
(0+;IDL|Y'+8IM*AE+ILB./%; YL1#WY377DJS"BCP EQ<"US6R1SZ5EQ.RB)(=U6E^DV)531T
MI:OYJPR:83IT@(&KPIW!<6BEH^M)I.'GOY="*+S@OIJPGYABYT\$FB!(F:5*|JE1TH4ZBCI'66M,4 M=D,2\$6
Q/^J2 *DA@*=-RY) "LL:JP&FD@WP4\$7"/..ML7&NM;ZSOG' '@.8"=&N%=UD;J-\$ (REM!;VY9N30H9UN&AMIJSKJZ-
P.0 MTIR1/6A]"^YLK"?P(^E|>[KSLLDV.ORG@^2A!;SHH%J5_N#2!Q-OC)3XM M)<72B@|2=+?)PICF0?
KE)L'DR668=%5&RXK)Y_LKG_U|K"3]M/\$8N<>@YOO3, M>VK+4NYPDHA>KHDLK>/-A%E|NW^NMY;..E?
\$=7V*Z4DLO:1LZ|V5??K?7/5 MC_ |L|Z|X: \YWUZEK7Q5REP8/5?2,-|=!_W3>.CR-)8XV:Q3/?XS?:U- 6L
M#XYI0< R; ;>RW..*T=PVI-IL-!Q.J|IM ">="|/.*+.BV1|F|I|ZL53T M& \^DM; %:-|L%2Z6M;%BU!^P
#B*|_F.7 |ZY(+; ^U:/|OYK14*-C|VTO M@E|GNE(|#M-4+895GR,UE5|:D?GD3/"3)PDV, K1M62,HLZ1"X-+WS+ "N?
M|J50R9.&EZ6*BFJBCGJH5H(I-V*PRY|B)B'N(L4XM|JF)E E22:J2)Y.-5 M@AUF=N>LF.ZR-
M/BX@>C3JH@ O+3)"*RD"MLA?HESO M4TG8^D?F29P) MJ@2V)R1:->NEO@R.4)
<%JJ@1LRQCIERR9|F0YHF2LFOJ,JO"&K M*W NRH1UN\$OV50W+O"\$7BN;*."BJ3V&N!?:>F16
M|JM@%#9YWNJ9J&%-H*2OF5083@^90|5TC%M7:%J\$&|QS%V 3+HOR2BW.ISO#
MT\$O3:@=DFLR#QZ>L*OM4U9/+ ?+5OMPI*02E.4F.;=5JTI+3/(+&LO&X)L%,
MJTYCAV0 +4597(7XORDT+;18L\$E@|J ::LX9K=OIT.C YB0/5+;) &YIN8T,2 MHCZ)(Y8N* Z)|&,9QS/S
O*=0V|:9)YP5F6D9BULO8,1U5S60,-LL:@T, G<'F?2U|SH(JH&O"BS|/ FL&H'E01%8'M+
M48'C4, \$|R/5L4H6=M)F\$|?B\$U|*=-|I(MQ=HDD!*\$F".:\$>S MIFZ+TM3I%5|'23'ZL*(MU^2'-
M6D@=P5(MV2H>?7JS|&WOYIP|B=/9T&:Y M+6%M6)7|O(|.D-A9Q3N-YAZ6'M*?@T>VYD
3|@<.:W#.#^2^\$5KKYGW31-X MYJF ZY=PI|UZ<,I|Q7:#?6)7R%|#0>2S=Y085601N.(161UG|1K0|:Y
M7DU9W7H|PMC&=FR=L P^PCP?5CUM1/4%BL-D;|/'2Z#GAJ9HZ F&I%.TS\ M,6=BA! I%HOR,+(#Z#8#+Q\$3AT+
8@CH2#VYE@OGJ#%|Y <|N3;A@:A?C1(OUT8?F9'M@ASJH5V|>|O |L5.G|,2C&ADD=*%3;A<-.\$+=
M:|P_ ^Y; 4> (#+.T\$=|LD*5N/UR'EKL"4.V6H!7IS"!#;XJ4A>YO_Y<.(|:P MBF-IL3|4/+=|GJ&7)/MUG-" +U&G#
(6H(VITY%VZDK|SBO)*U+7#3LYX<'>O M.\$-QV0*BA -H1=M 92.T2/G|=XOO7A/UU7OD?1H'2G?
%GGCW5EXCQ=5|X\$;D MOO-";Y|&WIG"#.XCIR&-DP?L%|&\$@S".O|K9LR0FOR)Z.C<5--:;\$ (W4ZJP
M!#,UY^SKCK5-MX-R&1**O-%|2:Q3N|TC15>WDK M>36H2PTJ9.Y@*\$?I3^R6'1, 4|0>\$6NE>@K-
W|2;2VG|2;H'1?4P56;|9 M6-DV(%M3>4SO D78 ?W^T7-5UDYD|JLHKEEYICV-+&*O2"JL|=|&VRL+-9
M=3X:*SL?L?LBYT*&E?IE|FO2 J-H&8;8+*|FQA|JIGUWK\$-:/3ES.M*X5MP M&=|H.Y|Y5M F=U-
+! 4(TAV!.. ^7S\$.16V#(WIAH^BZQNA:295O2=FMG ! MT>1EV6("-R:89RQ5')WHG7\$WQ.Z5ETZ;QOJT
MRG4IQ|V1VM&EMPDB|D|^4 KRZ@V063"5H-)E8";25O%DF XI83'9VNM"2,J#6:+@K-#MQ^A4G#* M).5.@UP:+J-
T>P@B5D':+>_FE5+-EE=&;6*4WH)P"L)5L'2S\$>D)D*/|9XO-4\$UY^WY9V|HT0+\$S|ISC|^TSU(T?Q,G
MXRC=)8C;+F8M9T6|L+^+L1HND9, PWCU/TII&O&A6*BD+2;.@=|JM<
M;:#BW:U2ROGKJH6FV,UB/%EJ'+&AWY#5LA\$B".TSNN|U,|GH&FSC)@G|X MLHT\$0U4X;W5?
X%P"G9H05NM|:SF01&,|?^KJ-9;J:(D+?X*EP&E;+8>FA MRVC8\$?&C&?08^7VL(DD7H5B37^\$A)L@YRYH>
|U=,7R;L#|@|2-88<|SQ@JC| M4%68M'LS|L8EL;R.NG&X_BG=K OS!>|^EMXW=8_NG-S*=YRN@N)=E-%S_V+C
M|J8^K\$#8#QHLKC#3VXH(VP")W MS?U"-8 U>%5NVYS771L|XK8.-=VM!3", M|@6|Y^- 334'34@E4V-)KLIVTV
2LD#&WI4|NH4=3;3J|W7'# MI9EQ|H%2K0_ &I?0 +;KIA?%%;1QD:5V@LK7|!;W\$|X 1K6Y00?Q+2M.G?B;S
M0G3G9;3&SQ|I5GZ) ^|@W|I|Q@|G7'LL\$OV3+KSA|OG=QE#W)3O7Z-V>3_<:
M77|1^K8%Y|4XT@#=#SG=M,XL,MX1 ?WHUG*C3T;G1=|N\$>|295^_CWR|83K<8QRM<|V|!-R1J32|2?)MF@+F?
O MHW* % NCEQ41'6SH;LV>GKPM,&S6F6M;5E#T+(X'6-\$-^|G69 *PGK.62|Q MN=. ^YQ|"CO-
>Q\$V*!|@OJ|:'E3DF7T|<);L@BVDT82QGF6-BU4 =>AUY=&G MU3EJ|^_H^#BQM9 M#"Z48PN=G>KC"F-
M2+Q5'|8JX;EJJ|(S3D='8862>XA"B@SXX@LH.'8R5
M7Q=)1%8<.&I|Z/N(P.5!QM&"N#HVDLJ,\$4IU715"%7JR&H>=,|BT\$ |@:O(+|>RX MN=^O#><<|:9WZD!:)OX?
#0!N&G,0MJSU;= V M93D0E 'H)<-1NS)2%T77YIB0W2'F\$TM, 0TALK?."DBYDHW7G'3-A1A\$G M=RS!|1?
I;8'NS|E'7Y0?*X8K=4P/B9NH^E-Z5GJZ'<<2.>63WX0WT|L9 S-X M'Z-0 N9B|C%'H9>8 >0HJC" ..0???\$=Z|V;%0?
7MS M,"LW#XQ&OH.PNT"B-F#Y3*4!..OE?!T4P4P>S.+ISC)Z\$##K%|D'Q0)VN2- M'&B=,
IP4&+Y(H7'WZJE@G|S|FXN#|(-LLWP M/7TB%NW(XU#07RH)Z 'K8'*C2RZ/2@4 D)|Q3@*7E:A3M4?
0BE8?;&"R&U3 MY|*(K, ^B(N2\$T|?CHP,2|O\$|I% 30:LZ)\$LDH+87SOYY'GQ:XA*&E;F\$#E
MWA2J@S*FA'RF12L\$+4+E#%+|USTT3(AD)=LF?P9XR36B51^S3RE|T4CDUX432_OX(Z#|Z| M_8|QZ!|?5|)|B>--
:\$U9M=8<=|I'"+G|A|C;6&OP6/7IY*0/1R^K)P(I|TIVD MO"SK-%N(OO^M\$<L|JUOP%<|>:BI3RY7|A1M-
K|X=551"AS6%5E98-.NG| MNI&3^(@%LDX95G_W0*Y>)|I-&@"Z5#4PE?R8)|V=|L:KZZ|>B*3B90;11'
ME_R;&SAZ=8<|,BW8X*2LP21_3Z62L#L|Y.K|U:(HU+|^;O6MH#P:X|7N\AO M5|+42|N&A%4:??X9?>0|P7
WA0@|5HY3+GEIZ+S,<>6&VUW01)PBR:V0H99U":SUO|WN'G /|L;EVUP21|\$Z2YZ
M^V&A2'2L6UGR4E(2|U <\$A1DLU7V6DX^;#=#V)X9 <@?2?%E..6QT5-\$%8| M"ZE2ZL^CQWFXQXQ-N|2
39KKA,'T4'P"+,M|75L2IT|OPT7:).R|Y'7*L+4E M%DMLK#ZF,W|@6B?
=#P+J7)X^(G#*RO\$Y5"+WKO.9E ^T23MG'W'*_4+E9<\$/43 MXF|\$"J/H+<>WLRJMP_*4MDV>)D7MY,
(IC8N3*\$C:3.%V1K;54"TT|RN2AK6 M57|U,QX4^+O,|S.K|O|H2@K.(UEI2AG4OC&,*|2.D)"\$9L(4|ID2QD%=@K
M,*OS9-JHMZN|B|I|O N&C'VBB(&UGS+|AK,*P%#X0%T4>E %#(%>)2LBW9'U6 M5W6 M.A BY)
M!.FREP5U;L'0H\$%OBT&45PD>7&O#% "5=/
M&B8F\$WJ300D761,03YV"Q>Y:H^VGS2U+RCD)H1:NFB5EU|PBETE-ZS,N/Q9T M|;B%6|'|2%<.W.;<
15UDC%9@C;V6/ !-R|UR)8|BW@QAB8>/K((F+31_ M@-\$5=&* |)=2B.RFS"SYKH@|JYLSFFL "7Y3JI-
X|%ZJ9KJ@UT1.Y9 -EM\$&NN)E ;B|R^|;:X6UXRNDQO.KPUNN'8A7 PZ\$.KC)HA"Z*.U%(8C^&A>
MLBFXM|S|@9NXE>+M|;SNJ9-|>M<">Z_4E+;ROQYOTMZ6-2:#P=9@X7H|I2 M%MWM4AH%ITL&9M|5BW?
<,\$F\$90)=5@^SEK44@A)'Y|O|R/F?MD3>OX4+4 M17+7)J5E8;|(XR(|#*SF1@-
A*MMW1'3BG\$OBI'E&>6T|IOGBR@HO>TVI4,8 M%TL|2/4;^UR%|/<7>J6H|%RR@'TQDQ N.AP(=VFX9.1|;8^)?
CMOQ8U!=IS_ MY.6|S#%(X^+E3"PYJ%,J1&IA^(8Y>K%|I?74.K+YU,N81Q|T12 5(M44.>
%Z*)B|IL.WSN6T7@.X\$Z6S\$|6I%DE*^"CE) M&LH;9ID, T^|K|EE<1'G|ZKU-M 02Z8,KJ1"AQMK1>EOX|FO_7# *
(6+#A=\$ MSZEG|W^!;:0;Y.BAF\$!!1+;+U;Z#*XZM,4(^HW4F2!|>-|ZZ9G|X"YM; MOKAJWH'0,F-^?
I^|AXF8>|A%A8W6L|QS1(&?|E=PTQ2N&AP0=3.T%6SHL' M%MXL*K;BK-B0|KJL21);CW6= O-
I:(X|1|'NVTLQS1,ABXM2/U"M@P&E MOH5(G3&_9Q|_UM615'F+81%|^I2Q@A:PEB
N.CTHKM74\$S:7SS>J\$UOE| MZ>YA1C' G"ZO:M MJ|O:G|Q 0,Q<*\$;Z_9G=59OK/(5|6.X>8Y7\$1HX;ILX+R)-
477.5QJM"|| M7<*XF E &GBI_9RU% 2^1ST ES|Z@GSW 2P\$Q;X3L#5" @^N:BFA?N^,)7%1
MXXI>=L(I|ST5H2.6IUZ8/Y3'27JR\$5P|'E "Y^6VOR>K|4|VU|W?_ ;OS|^ M /
3/|B6'SXYT|QUTZ|DUO|&|XJB8M:'R0"7OL%YOP=9.126#?O@N&-2N* MZA%2L_#E^3&C6=Y V-!?
(1(DG_Z:=F+WL(*+S\$.*8,B/V\$=|4<:*L98HLR1 M1<5(*@P2"+%*|L\$D+!+B#-932G|0^Z^7|&?C.E9@IG7+7Q
S<|"%E>CIGVV^ M=GB3^11P\$1F(UA">2:@1KD>D(NDUXWK^B5E#PR?:SB6Z60P7-TZ,FI^?G.* M-
(J5^3Q=I|PM^&A_6C?Y|T;87VNZ:(N+_(&"1PDO>'F?WQ6=7_ \$7VMO" \$A| MO-#+2)C|YF*HS6\$SBZX|/26B31-
A&WX9:!.I'G"19?Q|-(Y'BK_ VQH.IG M(B-26K9|C5*X*9|U%+Z*=DN?F?G<|/-'F:|_ :U)|I3MD#'^)KFT>6QX7

M*6%@-2\H24F*OU*4BE&7H>(J*12W^V2LF2=6XER">-B*0"1/J&4\6\JGJE MR!<1\O4Z+^IY>_O.&P_ ^:
[;C]+?;U917-1X<>I7\$*2"Z#W+3D7ML449X.95 MFB=%%S%<^1\NDS+ 2Q38-EWT**!C* RMQI-04UD.-F2L&+43G:
I61;6AM.9= M ""/>-/VM(VLW<)<XZ(I *F6AT2ID%Z'@!(")>F1*AKIEL'2?; ^J&KIP,6>4Q
MDN0#; ^:I2R/2J1&I2S<<4;M*RINNGD\H RTJL61W"> "BI"@O%J4SQO)\$J3 MC%01+= \$G/BA#BN^3G-&TJ6S!
"QRN!AR@I13+W721(E'98*OTVA ^7KPNF MG&^J2^1N6JEZ5'#Q\$XS7L(8%Q2Z0?KKA<IQQVBR9H)
DTD:I>V%V;2Y <:V2*\$-=(I,L,Q.1BPO;7?S G1P MD1H.>)=8"=L9G/7*Q9RFNC%=X:)W21IIF>K"14\36P:\$4=
M3&4R6""9-(&33N&G V=*C"YI6?.70673=V]+KXOP3S'V:@'2M2D=&XVYR6RN M@Y^9Z:#<(?
L;B!T#-5!G9.Z>Q3KO-IC\$YGE,U%(V(V.\$;M >%B MSP71'I\A\I4E>[4CK6IOI4;U\4^>8
WIRNNCB^"J8BL^S=L!>9*+WMCY>LYR M5C)KIVKZ9IO+8JUF701775OQ:>O_7C!V MK= 059*7JDP&.
[C]F\\$/UF0B<5=J1^K&Z750M.^+?+"Y5V"J8645Q5;17
MIS:~/U9\$;1"ISMT!72N\$XUZ5510Y+JX[509>8E^HT@OAN*;C\$L;.:C??:C9&= MZ D-
M(X8FLI9)&SXXV5_?#&S_&O=4TNBQP4K5WS:(M9FE:M653WI"4Y@IP
MBC#+LMRX4IBFCHNMO;!KEZ*VKDEGDG1G8\1-V".L-D:2S%",IXL% M30V)R/>5S\AH%U78:"*S5*C_P6^13U
M:YGC5XGKG>CQ^#C6(B\YG*DWPVNVN8G7#31-DFRC@23Z'IM?(,S>2U-XS# M;G5K\$[57,EJ.LXI(*C>O24=)X4M#
JZX;E=ZWI'HU5\$E>U^V\J M'D\!\!\$*9*01E9(+6M>47JTI*THI|=2"VZNNRG#24MGBX;R;S1A<+"AT;67
M%5Q4'E*\$79JE+5(I8SM9%3>DGXM!.B M2I_HNA>4L/\&+%?I5L'YX2/\$PK^DM\$%K[I]FG;
I\^.'CCQ_ ^IXZ;G^7W+ZTS:6QD7WREN.I\IM+X T%OAO2RRN%J6'Z@IJ%>G03J5 MZ.DI=I0E7MLIJ)(LR
MJ7OM./2DRR<4DYG)H+7Z

+2#2ES %Y:4I8*VRVJT M/WDU<)\$4"E=S5^KT(-MT.=;W9%X,2X-Q?"<7 1IX6)N"FF33I9U!F0S:2 X9
MU)99[Q'@9L\MCHNV(*S:9\$.=%XY<'3#P-%R3%W

+I MX&@!4TWAXO?@<.-RW2W)WP\$*>^O M1=2*7Y*BI9U?R VM1&2LVEYCTXV\&)GIP(.I7JJ!63->4_X6BL&.RK-
<28L MJ1 G#V"K=P1B6]:^U\K;5:P;^D!9387(?V[5#VU8DP64#19>]&"VJNN_GH:
MJQ7Y):*I"52"1%:VKA=CI?KP"M2)-J!.KA=CMU%T7SNUJ+^*=NK&/I&=
MUL*0J:'&I0QP=*UCRN'+ "Z: \$!MSOU"!14W MFLID\$S^+81\4(O^6\$@T1?
2I9K!BX5S89C\Y,='9BTOF\2%_W/5A[7G] E M:OW_19D7S6>4< K%UO%I2=E\A?-<
+G/^5U(<@WS9P'5+6\AFGP8N\D/A:B&< ME1I\%,E(VLGC\@3BJCD,M"1
V\#UTB\$:NCMU'\%VWA@+5.R34)2(O^UB56
M\$9^5.K:D*KXWKE|&7>A>*U)5P1S*ND*EAEG*H9K..G+5GD)/L"/2R4N(GZN)C<#_PNM9T5>;"Y90<=VQ!ENH1D
M:=5T#>?U_ :J2OT>*JLCHJMW2EB&8 CE5#%:9I95:PZONR@-LW=6E?S/E(IM
M,#JY^YC!QNH19=#IEL9(XYT, YLBV/2PM(?#&X6NX;CCIK&N>X:WCU4@\$59) M7%SX8)J">^*BI-
O\ZM8GR+1L+:09'#18 >HKQ!\$I(ASD209I\W@-;U658L)B M=A4SE25 Z26OY(458'POSZV\J^&\$PC5/&66/>;\5"2IS=
Z M6=G.F2;JXV)H/ "I+'(KA)LAG1W2&2+2\$@%31-@BTEC<@PUS>:W)R1W2N+@,
M@:JG);>R%L,CZ5QV6F:7WVXLO.@BN-BPXM,<-Z2/&YER%?716NKWNV?<56P\$9L>7B)?\$9"* M6LOGK"HM-
3SIA*MV-5Q:\$!PN\$+52/I\$FN4R>GBP5N_TSKLHU8MNM8! B(!4W M>N.*WB>?"LJ7*Y81>\$<
5TU:T&DC,8@1(1=WH*A*!-@13HK+Q#%;.:TH*G-S!(DA*OR'OCUM*)2E\$C99YM>0@EJ M7@0!?'Y'4=Z(.:?
WN/DG6_XIYYS\HT=3J&S\$3%:/O\HO?U=V&!9TO*J90=K6X MI6QUM! 1&Z_8K*Y\I41\1:-TJ5##+W\$O/P@D*+W_ *
I\5=|6)-=JO\O/4 M0=FA5*\$4K|<%3L66, MCI6F/KR|
MB;A9RZ0=JE7F#PBO5'2625C\Q\,UW+3(OZP."LSO9\8Z51!U&_#H;J&%5% MBBXI'HFD:[Y\I SE*0L@
_5#TD0101E]""U\$<@4U9).WG4ZL00+21C&Z MY%CRAZI12%)\5L4Q/M?:)D?@6@P^%XE, ^7VZII#MH8#WK^IF-
IR9IZ^Y;RC M B>VI-?1*@YG>)?/ZR3B)G70TEY?(B/:9;-BTR-R@>01@N6Z\8TM#Q) ^&O
M_R^/19%'^E&),6288OG928^%6*J.,O^U\K,A*BG?N<"&OUTB;.K
M=TEZK%DI%ROL3=Z,AD>/IXC(C7+GY.IA\$)=E%XJ@A1\$?^&|7RY3< MJX>(N\$EP#9-
UH43>*/6WD*9362"#30DGK045J5BG-D.QW-L\7?PPQJBL/I M!S+.#9:(UOV'(XE6QF0\&7NJ\$_%&L?
R+@,@R3\HT.R M2=W8JHZ::S JX,GL<+X7N3M_HON^3*6S@ZJNP.*JWJL&:42< MJ@%Z8E_M3>'IJU>+\$WK70"1-
"%(*[H]0AWBB\@,06GMBM6"@!91:D3H1:+G M+!"\I@A>LWR,LW72:&@F@AR*B'B* SG+DF=EKO9>T1Z1:
(T<8V2\$NZ^HZ1! M&Q&!>X">.\$KVIN*/DH 2_H.W\4-24'\$8!#&UTP9B3=1+ K;? F(D*2.9Z5/I MSNOF'E=|EJA-
TE#3Q<+FIK\H5X4 :)V%JG@F\|WPD6^O(A\$9'DVD"\$S: M=K|+B"HO1'T/MU/@TP7)"IYN5\$)N2'_8C'>Y
K@*U47\$W63(M^AU>:;)O(OLMG?U\$)I7C84,A'WMF'SRI2H@8#<>J=TNE M253\JG\3F@C)+.
IOZRNG>V>&@9TV6D6\$-&|)W\3*LA2.?.9#TL13W+'OA8 MDI?N6^Z%"+>."T2L0TP %3_2/2VO39Z8X9S?
&7+P\G4,+ ME\OXL\$4AT^;5KF: ^ITNT.W6\$5Y;_ \$I:5F7'0?R;: MF%X+SUTDPXM#8".GW!\$ ^F>(U>SX*7
HNI7>/4+AQC):X^TN_T:E'!?\$.,Q?+_H)89%|:CAC WB(\-8X6:HW70>H8Z%0"N6Z4)%L)^X.* M* 5SFK9,G/A_+1E-
"LC4+D\X\SHPK2)"M;.\$LZ?#EA+T15J(4YJIZ2L%Y2) MJ"4K U*-0:&N";"@>I1=3V;_9C2?2"N.E='>%V?
EUHS,W"WAPT\!X"73L\$ M53X;#PVJ+ &E CSWAXX@ \$DUJ9C+&N9U1*WAY-PXDYDOMT;2QDIP?:=#@W
MT%E6Y3N=4@BIBR.A1+?RZZ.S.'JU60T137=|"+5\U)^N.P4Z^*I:Z:1WK M
;S.^4.62R*02B(>2E32>6=YML#_&CIE\57Q1I4D1%&DP2!%1WYF&5W.\$ MDI|S|(LEO3" *RRAQ-
B%0YI"HDT%'WU>I#;B5) H3(2=1%11VUROK#/*?J(MJ-P+MOYJZR/#; =(A/%"%=N#>
I\%L3G;>|@*VLJNZ*F\$V.2>X7C5,FF??3 M"/H(^?AM1(3,7;1E/%N* <NWO!(O\4OTD^&N9@:|URV=?&5^SDL;
I:YI^6I\WGW_)L.6Q \I>C%L7X%\5I28QJWK_AWMYI\ OZ: M.%I^&^&
I\IY_X^[\WGBZ)"OO'OTXWZ;DJUTO/DI5O > OKMJE?=TU+5|> M(W WC>^ W4UG/S+I*Y6T+|PDIG^-
L^GUPJF79+ K\J,2MN#>K=KJHJ_ZMWI M#^&^? -2SS|L?C(-1Z),1F;?X?QEZ^Z\Z"V\O&2|B),TS5\JEK?XMAVR
M5S8X2Y&9.4^0 F@S47?:V M8B>8<7&R)(\$,7TBO3\6.E1)\ORM* XW3%-D>:%RUL_?
-82EU*G\B0/^=K5RV<&_ 2 MF 8DCF^Z1?>,IBD@H>H\$F.IJN5%VT&S%='!3. <L29SIE7TN8BC,??3JE
M1,UBK5\$:G+XS9>LNIIQC: ^@Q&%3^16)/MJ?#>>|= <+)5LUQFCP:D >!'U
M'GW2#1(2D3A0&:^2S0,EJODJ.S8X22XO?I-F_ ^\$2_N3Y7(Z4:H>T5Z/P9VLL M'I\$189\A3.F31(VWI%.#D^L&3XSL, +
(3T73\B+\$,0'Q3)*EX746)YSP M;G#G15\PM?TF\$S3B&UJL,4'Z6IHROTP>+'!1@DI!\^L^V*G'JCFINC6J-2S\G\$
M>R%Q.R(SFK@O:W:O@XBZHF.3\AVR1<2XD5] !,1C:^HA5S6J<')14ANTY. MYJA1HYO9K6BRTP88R5RW)P'D?
/@#HVN=YC\$F TK9U\PG+B\HJ:G O:U:SURV# MUR|E3762G21G7WB\A\DX'C JZHQB7LD;|: [J8O;:#) KJ:N<#!IB?
L(<G+ M'R&P.IF+W:OZ0(ZF\WD0:%7+=S@A0^&6.C7/CRIT";"2##T'8E.6\+GHI M)\1FN;<|H(HT%
I(C'71:16H>AG N(FR>HR4ND= M I2I3L;:'(539M<CB=EF:4^88H\N_#0&?6XHL)%HI#*642\$G?
8\IDE|=K4'NF2=X MI M>O. C M3\KJ94>I U6I:\$O2&B%'M40G>J1C9#9 MH;&W6\$1DP2?S:W:JBE9<_-8X(NRVD-
81.>T@CA-V&\$6\$7WG8:1,DE)SM_ 6PF M\LLTZ<,8TLT&K+AO9J! US"7N.+B#: M
QGW&I'E0&\4(XNH:"2W\ 48YB9NN^S_RNP_ ;37-?E|G-UY@;R @119.; MJKS?PMA>+I-(USH - :H(F^SE%1
M9SSC./7#YJ&"C7GA%YES\$.=T\QA>?+RH\VR@W C%E,\$R6\VA4;# /<M>?:BF39Y#7I,Z N5MET+/(C1#-
GVVBZ_0&FC QK&S-;D,8Y!%*)IQ0^9A M1/9/5?H\I=M=9XINXP3Y3+K\4WU"
(#.8L=J3.8G8M8H+M>#J8WTBA\$N22J MK\H^F3;|U;#8*@SB)&%DSWAML;VX^HAE\HKURZY6-
\$#3I^>Z"7:23;Y M=-OS&3W9_NJO7QOU(2)"69D'PW(YZ<5YI_OA/28YDIXWVK'DRYVDG\LO\SE M=C;I^?
CAI&@*/DI*\$)X\$_N2/&2H\VR_681/G\H_C;1;SA^0^;ZCG4;@2<6?+B5 PT2*CV"XMJ=IXT ?+S/09#*ZG!XFB'Q-.(KCE?

%{PI:@GD|P=4 E_0=F\$V MIV1G1!8TWIJD^PA^X@Z)D />8.X646B0\$G"!(/7!\$UF&D8/OQ2R" ?!#D
M=Q5M2&S^>^!%!*K!R"<+C4&,OM3&8+*3B=^9,E+FI0!A>;@WD^\$^HBH> M1B26CY?|JE1P@M
JIRJ/9#M/V.R74RG-93G/8A/LI|B!|I|O> MG| HEOTNEK.IHCF4Y2AW3B69J&S_3+P(S/1"8RC+4:ZA"(OS/#
< JPP>>FN M(FX-FG!*51Y(5YGOLHS2X_73U>#"<O.ZW K*8Y1+IX@H%-JN+ U!PK/I
MROA|VA+*8Y2|IHPX%#ZWLW2BL'D:4A16, MZ521:93:0IF- M!(R+6!|SVV?X"S">4>JB33\$K9_K!?
V|^L1|F+*LG\$9'N; 3B)N&SX 5: MV!C*D!9CWA%E1.+NN#S0QZRVGM M).?2+.4(1|03+|_C%E"&HEQ JXBY,#1
I(7_|6(!:U!Y;:;7E*I-4D34I3=> M|DT<"T6_&>P!|OQ*MG!QH79^\$=\$\$S8#|HN>!EL:C>!53- 4REZ4ZY^40 NS
M>IOE*.*YBNZ8AAC10XVVG8SY7M8.R&>6R)R:LPAP>1EE0!6%J=^;^Q<.-HL%| M+MIY9>VA'\$>YZZD)Q>5|-
XY3\$NGROZ(7% 64:Q^4Z\$OO,WF\$_.|A|<|CY@1 M|*#*E5E!>HUSY1\$1=F+?|+
Z#*UQ>SAEORB'42YX\$M(NS.2C>52S M|Z)E+\$H-[M*Q ^|V/B MQ6% 9KFJ+|P'|M
44!|0U20BP+!0^BGC\$M1Y@:"61 T!3*1%13BR2?U!^)|SI\$^EXB;=>H8S_HAYO_B_*,*J) M1??.C|K|LX%F\$|C?
SDX0U:B.ZPE:2AL+DK0>M8/R&_%B6D483L04^NC3Z:T?>E*|_*@9E+^(M|_*
MLE#8>^.%7Z)TG4PWPRB<\$)50=I+&^!|!P"@GB_52+%3CF@G"UXL%\$X?1+ MEGPY|J)S#=\$-C^IT4#:#PH-9A
G@' D+2@^'|J1V%7E);MB' MOLB5(D!W*#ZH&87; \$ 1G|Z-L)U7O3@^2EAZG.VC&0R(^P"A0/Q6JP@MP**
M_JV1\$N/<)LOMEMA6.F:I#"J-1YMD/K7>M_3#?/|_P_SN)LEGN^T.ZWV^|-2BK)@WG_9,UDG ?DB&#
("X0^.|'9IM*U2 M+%"%1:QB5S)76=;."IX7+L4S6H|>8P@d'Y (T#-DPD_X :O*F+CM#^QN":YU MUO0)P\$""BW'1.,
62|P7Z|KS, OP%>^%2M#5&>/U0*Q#=#2\$-3L.G7#ET2K' MG0K"=FWM@ \$U_L4HPVY%VR+>.
TT_#*+"M.Z(P'2W;2|HCI8L6L+92@BDY#9Z M&SA73E1(5+5%2VNL"X.84'0_|K(S:KWXM|V0|Z98KZ4BG:113;
(E2Q-75! M2LW!"4H- 2-@;A4' E+1@;@N*.XD;2^*NOJG|WKO< NX.S^!|@%2H1!6(F.G'K8!;_|J| :3|^BSA>G;
M(H;LE.ND|X@L)!RSD"(FG)"J@|A|OHR \$QJH=&R|C(4YR!|= 9W|/ZH;V<
M:N\$.L^DE8>+Y64M'K_DSB_3'T^8!.E!|=QL!@09FZN*6.).+U\$^Y%|' M_)P14|JAGRO|D|ZOX\$S;#P Z?#S\$W0
|U=+DM6<'=%,AG,|^|XF+=%7TC";|#;.')* M"B2*P5+U@Z)EV)8_1@O&AW/A*I?|=B;#F8HB+|JWMV ?
715,9<*)A'74\$|H M%H: "FHLP|19(CR=|+;|GOXE2IEX= MJ%9X2 "&@.)HS,JA#Z,N?^Q M\$RG K^J#E"TC-
E|Z|\$E|AT=FZ(U&KXYRGM! M43)F!-%&"<(%=*@RAQ&HBEC9&_L.7.(C 2FM^OT-G1SMG.C%D|M-\$ |6-7 M;
G1<9Q|LKP(G M)J+9BSMG|C?L?V?!%IGM.4'PO81:|@R^ (^@:9U'MP:>V0Q4=&H&LRMX M6QON-
H9LKH(R,K&4),V4:T89'0C(Y'(2F;*ARUU!*"A#%C2*U-K81;|=B< MV2S+0.3Y0X_ND';6|.DLN#E|ME/U
\$BC&B#8H'MK1L9E\$|\$11AN(D%2U MA2)BS)"AC8B88GT5|]=N0%7R1B3QNI>+ZT4!3POJ3*?I*LTR:G#
MEBF5J V0ON#086N AG,\$70H+4|M>A'A:XX@L>3'H)Y(|7;|F/M=#N83|T7J
M^J\$W\$|168|80_1VU'J_0,2X3J|/PY\$R9A)I0&-_!9?LQJ\$T:Y6#8EE\$12E MEE (C9E%M"\$446NA-#1SX:/ACP=-F-
HDD3T, 'F:L79*\$3@MW MN^|T-^?FP^Z|715|J|ROYNB3)4 ^J2='?E&S|GP?\$(0?@KG_8OZZGS-56TM
M@T26FK=J^H92+<=14F ^|^|>|>P? RON0RY/QL_W_|IDR|RYN/4U_|%|*@D,
MR#6X+|Q^+)B^)|F0IR45S8N>:*#M*\$*#8)-&@+ M|<*HR!%XM6CAYQ#U06YE()=|RRLO_G/BMZYO\$1Q|CPRI:!!E
MG)J|J|5>I^ (^V.G/M:1?|V&H&M7O|I-*QZ;|C_|K_O@YU-A5NYW:6Y)IX
MB1A@4|=.\$YU.=KUP4ZH?|8^OX1;B8V;*\$MCIU4PVZL|V|DKR Z04>=07W M//US#M09.VDS_!8*9P6Z=)8*^T*.-
VDGD.S.=6"RIF KS5%U|D|H"=DKH^+ M90>:9A\$P\$55UCC|S69?KHV.@\$K@S>B1:ZO&(<_|_NBIU-
6XZ!|C24"~S*W:E|G|S#8+0T>%&! M&XKSSIZV>#?#1KZ'01|R5W :YNI"U0Z?:87SUN%#>;KMXX^U>+?
MPJ ^GKM)JZ>M=N@1=L *G@B04INV5JNRC:WKV_K>;L?V=2G_E;@R\$ ^"D M+\$5"U&87^@|<#N-D,-|2(-
>CYIAO^3IX5-)XU5'(WV,V#XWC,*Y|P;H3| M|J|>'6_5|5^SI"':9|_VR5&BT)RTPWY4T_|LFLJK%K.OYY,X2V80QUO-
YI:(MK@W"#M@/9)I0RNF^:DP_DH#ICSY_YVM:\$ Y(Q*F.BJE4ID1^U%-&J ML=YGXIH2)2-U*#?%2H33PU-
(Z|D(3M#|SSUIA_!3)#%QM@O=36A+--|Q5I0 M/PS"8)V/EC*ZS&@*_CG|I"8%Z@WP|S?RGA="5BJ.B' 4H'1Z#"
?S)#W38 MBE7^/S4\$;GB'N@O=W6Q4C\$!':6JHG6W040GS"!_1H(#_KH/W17_?|J(C' M'(0=Q.:|/P&-9@/?%?
7=5_257#&= %?>O|J<<@=#QOPXC019"JA4|WD|@+ M8D82FM:@P%1=X6JU5=9N%K>L69 R&\$PV|,2'4&*/| -
O7VT7|^T'RL_P MXIE;(BJ0I)^5B>KRC#|J8WYC'X"B;8D74L.,M7:AB"TI'3C#+_ N7G\$.W^)|VM MLP#|J9>3H6E
%YTQTUO3RPBV2(V"BKZ4*PC>3; 9M*->-?PBZ'(W9"TN1T/ M7+%2).&(L:79|(T9O|6XI7=162T%K<<"!-V:11
/^%>PGN^H-NZ"|R^F M4_%"\$#2'+@%+K(12HM\$E|'1V">JGB2SF6M@!"HLEED4%X>C_,%4X"6:D/-
\$ M(FI|^BG/O#B8E|^0%3*D.OP41\$N.A+689"NTVO6H\$6:O/1_47DN.C#49=7T1 MJX|<|#|:#U^U(UGIM8>S6A-
E;H<(7WF@>7O|U|L2=P-)68PC.?VICIANO|*B M0:OXG?_TUF"16RO_ "Z@>:%<0;UZMJ#N:X4DSBHD4:-
\$T%LE":.86%)H@X M^0+B6D,8|+U*4%KBE)CJ:M<(2S4E9HI-Z\$S:CZ'!E!)62E6|"&PLT_4\$C%=
M#J%C6OVXJ)1W@L|ST0=Y"!\0_?KE14QOL^|:TGMXC6):#ACLXX2W/10|&>A M,OY^|%%00%Z +0
:BM3!S_S:8'R.#:4=9 X^|3U3Q9B;^IXU2K9J_9AE^%6Q MQ>P,)\$988R<#:*VY_MDUDDC?@9FVYJBXB6TOS7Z|@\$@I
#/#\$|50-EU5:GCP M_-.H|65>W>>YD%ZWC|<7+V |M)E0-
^R76A+,QFOE@UKEM|TG54L<*WJA95;B6|X|LPJE|>)B) M)^&
(,|U_2GURE#UL\$C8FU&:^AOUXWMC*,@D&^G|1(0R7*5589X|;8;^Q&P4D
ME!|N"6:."T=&K+3>8#YCSV15) %Z,H|H?|MOW!7&%L2"J|<|PZ*VY-^K>7 M4|9E_8+^NB3G\$;):#HA_WJ?<%5
E.A^GYP2P.OF(>|6(RXK' @SFC.)MD MD0(QY_!L- ++XB|)E|1%|&>0M6,U76AM\$?"FV_X+*HRV;T|6%9(2-C;_ (7
M7_NU2Q|=GS+1V4Y8NQ|LB/VV_Y%+O,@)J)O%1FEO*KP;1AUPO0QF:>^,YV&
M:2#3&^6|T|_Q+X@SA' H(#.R>:OKZ9#|OP5"MV&4H'1"X#^0^@ON #T>6OA MNT^ ^NA@B^O#EA1-8>
MG65%XW2@/^YG0T&|IK&OXLSK!'|IRXFS;_&(CCL;T,9/4.+H9)3KVQ1; ^
MG;:DM2N4^|I0F* IQ2#BT&M<"#OU>>AM=&|8U?UMJ|=G9\$\$(.'75@;KBZ|26 MRE,EN<|I4S"0#74#35U%I;RST-
#*PYS00^@R;*=QDFX(E&/>H_4+^0+AF"N M&,B&TH-8P|BW2O;(XZ?X&JM%.\$0-
AOL;/SXD//+PAVAZL|S@AGI392RI;NE M0/-!T|@408+@A90(*4|M7|>=E\$S"OBR0|'OR :9L3|^&V.],
MC.):%+|"*R5CUI206>3P9SW=4!'0"J9&!SRT:9^@;)SP|O9Y"ZH' M-
H:T/N=>GUJ0AP4THQ9(OP'V=FO%@|XAKXK| ZYP;Q#^A.>QHE'?|3#6.KR M*NL\$!#?2H=40-*H5
EOKOK4+X;Z0#/*F+/F%45RHL7H*|I!;|T +^0^_B#^ M7/4^+|.JB4T^OC;_&1<;6QOZG+MBG<"=S|F4G8?
NRS3+35B"W<0=HW&J1D=BA(M +%Y^LP-NJS-9T^ZRPV,T2>@LHO-LEV4K)851?;F+!,^V8Y>V9Y6OV-T-
YB'T2K'6IV6\$3H=\$F9+RD_7U*;W\$%Z,X|<\$NA,C%|I(10=G +..VF")+!(G=&?D'-Y-@MG> M7I(E\$
>|*,"@)H/C.^QD."+H<,R=#NBM0-LDP_X3S=9QJ)V8R.W&DIB3/O MNCPM\$
G(R&W^8FTG3LH%|SAF5M=,+FJ!|BC9(1>Q MO&";|8G- R:-:4#B M^.;?N\$M@,|F?Y0=^|?6NQ;7V?PP3B/"_C\$8?
73ZW?|V)MU|O^7T.ZV;^W&W M|X|'K1NG_?O'T">(^W)|@|UU&|K110XN+Z9Q M=DCL5|6\$K8(-H(|O|^Z?
6X+8U|G|L=V^|;:<.:3GM-A/2;?_L34<|+KM MKMC^\$|(SKGDRI "">U_;<*HQQ=;!#|S%MPUEAU0XC_5ZU/H<_-%?
#>>|= <M+*M/O_?O3|7;?_I0CON9H&*62MUQ<(3PBP|&D*|J-N6S3238/E%2+
I(=3D7UP1EWGIN>VNOV).W+DY;+*LK) MY|;7_D?OWSX|-
UO#UTW^&G|T@%7H|J|Z\$F30YQ4<.9S+>7&| |5*M1"W)M# MP^/(=S7Z6B*N,02RE#>Z\$Z\$7YN1MLC_|BGBY
&B60B_/Q7^MC/^E-UBLQ|< M=G@_#TF_TC:<34M:A%6|<-|ZRO/2DLV-89 EDT8=|50;%H_|WJNQ,|N MR@5-
I*M6=OZRFX-"6_5,E|(O|L_|K2L|":;:(2O:>FCO^<|<3DI5.BH6G MU\$^GDC,..!^/N9%S_|*W|V|^*IRR1&+X\$%HC-
&GH6/TY MF5SP;LI>6*ASR9^CYC_BE!|OJ?YC|8&J%|H9B#%\$- 9
M60QK@5G2&.%LD<2N;_0WS:Z057=K&|Q+|G)|O7>,(1/9CZ|X9_>Y.LF>& ML=N^W4G=6|D2BU2-7^P.@D?
J'E'-OE75=JE1G|I|S\$Q=O(Y=U#299;.0175"K1:WDW=^*T|&=^YH;PPQ(U2GLP-+D+ACD^)^R^A65:\$C.VR\$(

M*GX75IV2>%N6>&:>WZ81C>7I@X16?AXNCI/(V)&Z%PIY\$@EGPU1FI/F3"1&SKRN0DY'3 M'SMMIG:))
(E).HNTO=Z453UOI% T+RUIU!H\$ 3\$9!N&)3-: @DRVR.4I8I):A MS|@ARI.&\$\ "C2Q^T>|/!<^X?XQ&WCI?5(ECR
MJ. "CO: @/QD->CT>UK/S7L810!YH628%OALTLX"*+0=<(8)!F^T0--G5K:P6LI(32+??)MRYK8GS#Z9HMD=NISMI
M?>W^8^CVO^XK8*1I@3Y. >1Y6D\$W)R#0JPDZJMLL.JRQL?Q#XT;=|>I8=S4^<78'O6?T1(E' UAN
M:\$4W)! |(BA|AGKN!:#>V|^!I;==2<|UO^\$V*W(+>|EJE 0I2.IJ8Y#-:I Y@DZ/S1P<|
MOJL.Q*63J0|K|)'<^ZCX3|@A5>>SAZ2 MCE'4 RN Y%|('*9'<1=D<5+!4J:#='B&!)21)O:YON1| 4 LT_IZ-S22
MA>)UY/C9II ZF=@_ ^OS" M>6XT>|/ + ^@I+(R)(#|D <"0F8L3Z4V9A F
M&\$ON^D2BF&00/..U3O,U!GE:5%4W:+4Z?!!|@|B+ 0.B.E?00 MTTT O!M2#JO#Y34 4/<%0F&L3\$8-*.03_FA
'7X%T|/(01V.%-:1W05WF M7/EY=QSG>TL#FI >?2(SE;(#Z J^:UL#I@?UXWZBIT;458P(IH5>AK,>V&P MR"C-
28=K0+5&@Z|>XPOYV-?IRZZDU|2S*|H>+@&I9Q0%=H4O 'LL2 MF! H8MT.XV0P'WL^Y(ZZM_R+^T"QLL> I.:
H8OJ>\$G7ZR U"*\$F62(PS8SMNOF,V1;YTX&*C| C% S (3#Y0DLP)\$LE'37?P% M4@4G: @6&+<@? \$ 76@R#
I4XYD|VZEJ>CZ !X#B9X|11Y.WAH3I(PEY'! M%:YL10.:9X|N3T1/NK1';^XX|5BSZCF7G
8D<_B,Z&.:Z9F^!|"]V=P M8&MCK?W! M1X#"9X^E0Y<|AK;|ZLACV"X(I O%Q@ (3A 95E@B9ZT4!KXLX)-
%XR9@!EBUE M1RAL|E@C@+O Q^PVC A=!.TT8ER8'N>VV69B|O.@7C":9PP)Q=D":!YQ!K= M2PN9ARA4Z5?
T@8)C@5D#0(TM|N?1Z,'S4U*HR|<-&%7IZN#*\$)\$U6'@/?K>%OG%FX9J>O?&IJA:3> M8% 4+3"@G\$.F\$B?73Z
MW? .<@|E61QN|L?=@OCL>MVZ<|N?1X-|IKNOIR?0EG/B1J?+LDL|9F>Q6.H MZ8QFT9YU(MW?-@?
1> M^|>U" &?W,9FG/OI'(9KI-I0|& -N018UQC M &+|=|>N+@N "2:;HIL|>'E\$|R|*J..?6USS_X?O?
GOHNE|W |")5KR>|J486?SL,#= D|= &Z6T/# M8^FE.M)V 0;" +| #2Y&
(2|IB9MFP*Y;0+.S5&L '&4* @|L+V+CULAM MN|T'OC=D)8>1A?| \$*CH3D5C; '<0<-
K72ITL.N>E|>+U@NY97ET?|I)G7R6<:25ZUH!2&52?JSL>|E4-COY+-E'JXE M25%8QRI*4O
\$JH,100EKG^9%KO"!|V!KR?7.|JHS:3E/8AU0CH!2|4D FW
M6!AS;!&OZD0J" E6G5+9B. '*SN=#FO%=W=L&!UE'GXA!>#< (1L%PT|ICI M+
ZMJ;UIXOGTWV2V342TSQ'66=FT\$HJ?|/(=,?_IX)=#6V;=WE!Q7%QEVJCS(<#88N+Q/+>VU>F7+(M-
W\$;KJG"M%|JW0G0U:(18.=D +@3X;SO7(SAK%MM\$307)O?Y4E|7;GSCI MCUUN+7;&8|<11>GLU?
DQ#&?/U.>|H*?TZ=Q<-(?!OLL4,HZ=3K?&TQ|, &19 MK06V^\$U(EXGV"/(3B;J,IV@*F&51*1 *%5OX2:'<59LB?
W8NG&O|N3|5H M|+;O1|W)V:8(Y5U|10|X2@0?R)|T:@|)572SXTZC"R(@|J|I5R!^M@|S2E.%2
M^9=C&>3%G|E#5154M452.U7 (LG!+!|0@0_K);W! M\$X"D^@LD7P=IG| M=M@F9'5'+;|^|X,X=
|>UAL7I=+)|@V1%W:W%0*GFIDA|5)SM\$0|7YHAS MV&"+ &3VO:&WR5_2 AYI\$J4?W|N5-RQAY,|C%Y&#|J?
^4&3&|&==GMT|W9: MO:YST^TU<.R<| ?#;2Y0J'.M@ 0UXZT+1 KNIJL (+;+#ABW:C?>NART158+
MX>N:&| GUMI|1H%M@&&9L)9<|49NSYDPR1PZW|1YX_2>'PUZ|1Z8N'>1QY7BZI1B;JE6|3.C
M|_) "NEKE+O2H3LI(35K??MRY MK8GS#Z;+MD=N|ODR_W'T.VW3%VR.F>1#TG2\$DG;|4VG|P-F8<1.4R4_2=.
MZ)I|5>=Q4G5|(VL-C.XR|018XC)Y!BO1=,|=| S/PSX*;^CB=&QE>4;\$I Y MK>\$J6V-0;! U<|9';1Y:M
YVWH5LYODC.%O#N:J\$E,T|0..#X' UJL^4@ MSS^*R0|MD@-
>SW7&KN'GDVO6X#>3D|982039)+AS+E16A|WL>\$>IA**4-!|*
M_K^EBMQW|D=NY|:I.OZ|YFW.UTG2P^*WLM&X|I:XS MX8|DVV' S.F\$SM=&=C':V2*3*|DG|50R5E|C1C0(?
P4)V042|TB |"\$D739 MCS\$ A\$);.X"H7D8BYA>F7RQRTR <904E_ ^=6 |^T#:1A6/WF; #K*O> ZGT)|Q731/H D" | ?
+9756;" &6,2H"*|@ MY|0L%K0%KCY8AVU>"PEV%3|O'/G/XCO| SB1YL:@.>PKN!SUPX,=/AA:F?A M534C0@ (W(-
%B |E@9#V@ #1OSZ^WT:BI-|3W0=?E_W5?Z.H.P'1Q-4U| M+^(OHW&; +64/SR*F%\$S5\$OO| M%\$
NQL@+5>=M>T/P:|&(Y|07K(%ICA*XLA/ ^FSE M'Y3S#T@E*S=75MW(#O
DR|\$TRC;NB2:48RSF)=239G\$9'L^J*=3IX%VX1= MQ00#>)&|FTU-<,"?&K:\$G7D| #-ZOD|KOG:@^#?
^Z6+38:5BC0S&|E=|'E| CW|TEZ&8;"0 M:F#53=\$VKCH|^&|;OK1-
30K7^6N^E.T92_N.9R3@FGGLW|B42|84RRMGB/M#^'T2_X6WTD C_HS"C2"SI+|-G2GC15|R5?HF 1|"?C|%?
9HL\$>9VN%J%03;O M|J2Q3MH(C7@5'#)VT\$|;." 8+0/15RVB!O|J\$7#*:,;,'ST)6Y89R2"(Q9VO MQF-"@Q4-
0XXZU>|J\$=|I4UQ5ZB^QM-L^N"'.PC,#/((=|TS|JM6K",3WYA#.
ML+2U:12%ZEGG|&Y:*\$EHGK& 4*:@)FPVV*\$ (P7G?^A?^D? \$:2|<&^B-3 "T"5)6|E68MX|N|N:AV% M3_EKC HM:2
MX<|VG/MUE;AC6LPX^T|8+5SDNPE:XE1PS*|J7C;D%" +F7X|UZ47#UN@OEPJ>|J%2WHAYUPU|H9|<2"QBH_ (#)-
PP M!+V7E3ES#2AV2#R-Z|IS?3"?D&CEX>HH/O:>|VHH A&+ _HAF>?Y|I|GS|J^UXR N|8RA^->3;@1LX">|U'VNC
_Y|FSQVOT;U: M96X\$=L=6KFLN|++#9Q0Z->?KL;D2<2|+R#3^62IP7;T'=|MCY^'D?LQNO|W^|6!TER?A
M87|55WM>-./< |JYHR_#M>6J |XVTDQUH M@5=DV0@E)|TG|J|V2H-H3*(G.I6|WU6WO%) A/2@)-
S93H7'>6XG\$|N"|"3- M19_Z9_N|S/TJ&@P%***?L^TAFY9|HK_X,JFF(I^R@5R%8KH=10\$HHLT3&/
M'KEC^UGD^>TPX""?%\$5_|DP&L_-!+%=C /#&'0#0/^|;|GWWGRN-'ED ^ M_XK.9PF=II+;K@5XL9G-
Q%Y0IM2,^B6822IDQ93120:XXN@-NO;=>2|O4GZ> M-H)RTTBY"2UN5I-G2NZC4)|K=@ ZF.!?XJ5R3+\$OTE\$5T_%?
L|E|GC:| MQ#^6|LDSQ,M>|V'PHY211RV@7,0_="H(|3'<;AA,TL(#;IQZ#|E81@^,RI(
M%59YZB+|XQ!" +>\$.|OZ(O@||T6=|XW03+FE,3>2|J|1-H|'02_5*O)(\$-P M;?^B7A^LIPL<:|IA+'ISS?
OZP+-.AA&ABZ"=1HP! \$DK MRU|J8YP+;924<,1U" @K|@^P5|G8P&PQE"M |-(M34CEA5K6U P+1
M(I+PW^P3:|J|1SPUF=|Y|HMV14-LYT;QFCBZ6@M)-&7V|WPT^|=&\$|+#+;%S M/VCRM\$2B49XZ3R3R%@2V5LN-
L1,UZ|!61.HE^M;M^7&.-|?G;^/H|WWOY MZ(JU*="Z|I>M|+^3#SP |OU8H>6>NBWKL<60F\$AFL5U0
I&|=,0^3H&0.FO MS:(1KE9>M|G,QVS=>\$ZG&X=%^\$56SIL62_N+|^|6:(SDB6F^Y&^Y&^Y?E M2(|I_/?
>2/HC&Y_ +/||L!)IO)^|V|+F@2QV"5Q MMWB5/?\$SK|(<3^-/HC@O MW,DI2:..8Y-4
USZ5V/1|G: .E5:#)07XKKHJ8E|U,2_7*89;V |I|5\$?8P7M M=HBE|QJGSOG?Z|4K;0'RW) ^GG2">.;W4"6|I6ZB%8-
A.T-UC" T8E|A8YQ- M<) F<>(%S90"8KEIM# *HMP\$M|6HY#W"+!)HL|U3F+UPM&%D5NE3M;Y,E
M|Y5B5Y9\$7#|I-G?@6^#:-.F#XF|3?NL>PPV5*Z!.W9^9N:3()KUA@.N@ M>?- |750BT_H9W W>&+3"-/
'Q'E'KS/TN>|C#OA<\$BR|&K;00WL.C1D99#:82W9%!!02"TR
M^&@SR%P4P)PP29^UPW0=|ODSMT#.|&WQ7/J"9249'3)=!Y@ |!TV6|31. MV-RB'O4>J4^3C5(;A/7&|RD|XS8
9IM57PL,9 5Y;Y&M1|7Y&JQNF5LJ5? M|LO43|D|BN_K|JG\$|^J%":O>8- 58)\$-YPRF7?5B:8=QLB_M(=O|CYI! ;; *
M<%-!*"9T(O^B)5VO< ^|3UXP_N_>2+|(DD'O.R_|90@-?'HF1 S8|@G-);B MLC,25;2%0F*1#45,E50?
5M'6"6*I^V@-|I@7Q&0!K0|WP2DR#&>#^7TP|Y|B#|CDF2^|D)L@?&6L-!UX!YJ6S&&G|"\$V4\$O,@I81@DR@-
>R"|D)A&H08P"QWD.OJ\$|+1G-| "MB4&5-H)+|2F M-G@)J #Y00)G5\$ Y5K@-AZ+K:SOHI|+DE.|X;SX)O;I8S
M6\$JNGTY39|UVUQ\$U|KTZ#7Z?8_CEM?W_VE->|TOVG=?K8 MDY7K)HTIS|_IP'S<|L_|=L72N O,4F?
JTAT'R|%^&QJN2M5UTLZ.N.IZ6)7| MY8)PT_ =8C75^?CJFIK|SC52TO\$, +T<5)M'6+T|VBU.Y(LPOEW#XP3/L'R
M;PGI>RM)2J|S1KP&\$_|F\$B6?EVA*|LJ>|C|XF;V:6+|7%4\$FTF>P)2\$+|)W MIX%(*|6MT6+H@0PK?R@*27X+<-
O_N4))U;UFBWM^I&P-15+L NN0#D/#H_G?R;<(W\$|67K!|00|S=|YJ-T|>8S|@7;8:9X.OV MM|VBF<_) -
(D^|W961R#N\$Y5)R. G|E I&UOY< 4|S#MU^9(C|A63L6 M|7%|O!"1:?
U'8@BL^RTY&^O0CN>N/6?;\$E(>8%BR|N:CLR.)VN;|)3+4L% M#K9D5*|61X<1Y>5_ :DA
YG3*5Z,JO|+N.)B6/ 5"%!28U&,2NM4@C_55I |F%>|X? A.WOR_.P6FK2|*-K08)%E&Y/<
MG6#>L;A8H"NO=FKC|S)ML'Y|Z'(SY=-?#Y>M|FMAMZ&WZMX6YXTVF4,C.(Z|I|@X? CLE):2
MT>;P5: ^G|RXL_R GR|2CFL*YX0EVNG5D)POEE4|8TE@Y*S|=VOX&(4QKXPS MEI7<.&J\$G0|38VU4<
E|EQBL"0_|!"9YD)P@>^:N3*Q|C)XEST4|\$(+.-'5(V M?0B8)|W0,V-BP%C)*ENC;J?^OXH@06'_7+J;R3V,?K/_ CEPX?O?

GOHNM/E/MIW|BSVQ86|>2*UDLRDK|:@)D9S-X"S-X"S-X"S-X"3"21RNWHS3-2^ M)?
7H\$!.:OJ/@9BDO:GL=5U!9T FO(6?086? =G#SW)1<1WP)G':U.:@-!EQ MZ):#M BT*G7V RWLGX7AV<0#FH^-
\$!6J!9 M(T)3NB*|^IQB#A^WP@|^'.ZBCATCAJNZ8|YD|JAG@1\$|=N.&+H-/=G"?A M_B<03 T,C1WC
<:V,3:B+XC"U|/5(>|!#&G"3A:0JAJ(=K1?2\$5DVA^+)|SA M&:QN3I(<%GMAZZKGB&V9^OI7N#?Q?|M>2B"!|11
M+SU%>|W!"TZ|:9N|Z-6>^1VNI-6:S >OOVFKW*3MD!F+|:X4X<|F9,<4Z
M2@R4%H;1XLQF5%#V)W,JT!SD"H|C.FOUHV*!=93|LV"#T:L6_C&C9":KUIZDG:|J)&ZG=,N+|#*T/H;A3&+'%;5 UHI
<)3J M'+XZ140/#L|E%,JC|:(%);AB-WZ'0|+?-TO?:E".X.+="TAV:."75D(7C&_L|4H@P)4MT>P2 M9S)92)
!GE_9(IIMV_PI?"*557985SZG&RKDIW5F@=-J=Y:EURK'PCU M'6)2+|N/&_(.U6FSZ?|S'720)Y7^S8+C1S5_8I?YT/6,
K9S)(-8P2/ M:UESKC#V2< ^G^36|<0'4T^9U8I'08|O'/ID _=ZKL3|>N':U#WPN2(L%J
MNR@(*Y))I(1D:8J|' #P"9\$5X)1/+6H@.G\$#R,7SK"G#BN'|+4#2=VU6JJW
MJOdu#>|)0WFFG|K"|L745BL?/K|K-(J9E@^"; Y,49GU2D5CL; >8&HL6 MBF.12#,YI-KA:ITF).
(6G/F<3LG^V|)4NINVC(X&JNNJ.9"8^K':1@%- M^-+NE+ RG6%6T4M8'VYNN!EX JBP|ZX\$|Z=17
W3:#KL\$47U0|BE&|Z')MO)CP(GG=U3H*G_(4R2I4D)VPR|G4APC "W2|A-2)7EU57-%|@|TX:*6K"E13
M\$#W%HH7*I:04Y|X<|X.Z499|G|/MDF+G=6891LDYH+J9|N3;V!6L5%=5: M:)K)5 Y@*Z|.ZCLK|X4=0-
+|+O&J7&SE5EB%N^W/I^98B D6W?WV-1ICBWN7 M>/K'K6P|OA76U"127T.W&*(3^(")|JC#3-
7\$-6K2*GVSG&HS3I?^SR2CS. M>.O.QE8B/ 8D6?J^PSW4VIUG.(UA|%;+;F;+>G R:SG6%D'.Z39R8D"@5< MW1-
9AFO!6\$J5|F/NCLXYL2TF,5XG8@A99U!8E1J0:8V'KV\$V 79^5ZU8 M2|B6|JM:J?MC*M>\$E|:HT?:
&IKM"R2PGN%4OS/TO2|!)U/.'7:>|L M?GFL"^. M6_88ZE <|7D|X.(Y/>|3Z/JZ4+*AGS
33Z6^*Y7|=M36QOE70|X|/(V V MDTG(%NFJ@B |TH|^EG@BGX,PF#L6(EO.YC0(I+P08EUK)\$OB\$,|! PP.8L8E
M6'J^:POGF YC-'K\$O|:0!#.*+K^E US*6J|CL|)|97|3W?="1"==9BZY1|7TK M3F?&*G)<:JW0LN5A9:|N-
V&%M8'0@Q*.CE"V>?+?N MI+R6X3"SAF5U7+.IWGAQ|@M'F,OS'M^&T9S01%8|*Q|KZ:.8 .LPX>?SS/;
M.R1H%MI@AR "P2D1AL|KOEYX=|Z)8NY?GFO&Y(E7.L|^,%||5&+M|W4&HO,3
M/CIP5M3WM<,O(AVN5F&0D=2A3TR1"F:OZNR3|<\$.3(47G%82;HD?|JCOD:@L(G1X
MX.P/+!|*%#BQU'K=5(|U|L#9R_,G\$+.W-TZS +V|<=K"Y+NEIX8 YRD'<:*@EH5S: E'4A*K:\$74H Z*76CY(-H
MCF' &TX-HLXUL|@3TGA\$|KLJ|O|F/5E9N. H|>P?A5SGN>G|CB3+<'987N7?#M+W5J|(I'K).J#S):9P-1PE5%|
OEJ@(#V,JZV'5+P.21-Z/<9V(;W*GF MM*P#VNM9+7;K23=SQ57L2",>H2<^2 I OD)3H3#C@EO7A1DJ7-.|'4+7L/G-
MN|0 3GFYF^J9VVM9M|1@|T2E8R=)TW0'G.E.V55B9B4M*#) Y|THN7KFXG7^GSTW">|C|/6UA6|TS> MQX|4?
RJ^'Q5Q@S#!D!7R/B O:O|O|/MPEDZ3-A,|IIL(6"IL;4D*AVN*RA' MW 2W-
/2HITA|FFS:J|O9P@Z69,^#@J,BYTPMRAJ?CL/Y,DB6)!|Z&R|OO%RY M,YU&
I(*X(UWE_ZCL,093#ZQXV;H?;.^'.L7(S3;H_NW4ZKUW5NNKTF7,?)
M7NP9|XKT:F2OAO1%|RL692\$.X9S\$.5LWGGI+2*R49%4_9+6"*QR"3 /PR= M=
(>|KT+.*|>%AZ|*T.#=E+VPK5'Z8(#(LN00W,W3VS".^!|O14-Z|O|@VXK. M%ATO(VS|BIL_8AXD23,1A|
(EZH9M|CD7,3D|S.YU):D,"=MD9H:(YM MQ3EK=Q.2:X.HA&F0Q%N=CU?OYH26|3ZIV\$""P#8&G2->"FO"!W8WOY-
IZP"K M,01V2H3:P&J\$Z?IO>| |GL|_Z23RY|F|0^|9M'KO.I=J|?_N8+|YK50^/WD
M.KSV_P2>DY=UCG_SG+P&S|,STD3/GZBQ|G|K97I+=D3:8?#TXBN.1M\$3T2J M3M:|Y\$&
(L.2V<9CF3HF>A#=#1^(6_L7@^B;B>V?):OQT;|M""|8U A4INFH. MB6T)U566N%?VPS:.\$\$(88)|GR8AD99>'
M7J1|U?M9|JHW| EF:@@^CS-MDVU7=\$^D:4079T0QO-D= M45S|Z@UGA|8,1?T>E*/9OPKI&"Z@
NENJ<=B)ZUND|@5M-LZ\$|:P|YT3*7@ M JN0@JHQ_C0H5U)OYL9<\$VYA.'D%89:\$D=@N1(SLP'CDT_?
|T(G0>B'B|UX M%MPL9|)09DEI|N%\$>.T<57-5\$6RL|IM#G&^E"83)|K;8KX\$P|DL)1:| %6D0
M8E!!KR8&QC+Q|C&03-ZLS6GB|-. \$A|VD"9UZ?@Q8Z(H^T|T%>4L!47Z9:640 MB&W/%<9):
JEM5V|2XE>"T.T|J+VDCQ_I0^|).% "BDYE2RP@PB%N.<.ZFE_X? MQ/<#PLO?)20*,I9X/NR
|70%V|3010+ATOM_4Y.O3K|?ID?% 1CCFP2P 1 M|RY.S#DR>OYUSH-@VQ^;.WO@W#|I|Q=O**=M"726,F>AAC
MA10:XBNGV|GW|S|M|&88*EE8UA/+4F!|=C*=B&B^KBZNT0W4WL%>Q9:NQ6ELT MN1FSQEI|^5\$*N1|PTUS9?
7:/37>V57J-D%&0 =/EQFW=^&::2S|(OMH4Q' M5ON4%)N ^WC|K,?.%?+\$(VT)OP#D<^G\$FV= "L% ?
R0H.LCG|AEM:G>2M(>"8*R"<+T3|U+|4HY|PD04<.* M&D/?
K9&U&CFMOK2:HFMO|B_NK;DZV+P@%#%@75&CIZ >D8>ZSXZ?+D(.V/
MZV&Z|3TILLE9|IX>0E:@^|AD.:EY:MPL9KH"HV+TZE%+|#@&75R\$A%B"O4FH M/B2G2V5|I|&0N-
7&1DW_5&9I/|I54E8G <1%3\$BZ4F9C|A !/<.TFBZIE,2W MC '%-F*LI\$>RR2M4 |NZ+#.09A2GD^?
^T(#QY)S6&0|L)R9^HD^V|B3# M%X|>Y5D-Q=(|I "UKMF"G8J>B|G:8#ZG4S+BO/*|P31VIW W=_ MB9=
?IE,.;?V/ M+J|_6|?#YJ.'0^9W6IG3^<40<|QCDO
MLRER>9|1(U_6?,IAP=H>:"RHMNK@51!)WHD|LFT5,'(@N9VP 5:BB?X" @R MD@5, Y8 > |(,%&%;IXTPI;V2Q?
3">.K*^<2 *G.U|D:B>FXUSYM3Q?/6H|&# MYZ?#B>-TE?:A&M'XRVU\$2!:N1.)DO):G9\$ MOQV- _?OGP N?#6N|?
|IN3S_4-W@S\$|^9B=,_Q=L4WPS\$|^9B=,_Q&|F MXCR_?AADZHO*5%S1%O5U#5\$7"RDUPUL9,FRS"B_S|Y<
MK:MILN>IXF2KR|FD2)Q|:KX*%'O1' M'5)0PF005>|' K;.GSSEG9Z):3_4!CXAD3VP#|UH\$&4WW5EFAA^2*",8
M|+^X_ :5L?EEH&+4Z|H'0">|O|=V|OZIG>"UG0'E1ZU^F)"IL=*S2KD35UYS> M&L|JW|2+U^O4E|IK,KL4U-
^Q3|NCUWHR*|5W,*76|EL|JOT6ZP\$M&@N*NNV ML |M&C).C.B.D|7C0=3V?+ |J|@#AD |K;MMC)-
CEE8DFP2\$2|H.XVN12Q+ M%POK"P7;6HN8|JWX.^|^|QQ1NKU\$*N1>T@6|F&|#D|J|DRE5CG|SRY|5#%-KZ
MM@T45>NM6R6ZKQ&MN_%|3Z&8!"-Z&9|J|N-S&8C|F4'4P|65Y^3-UL=K\$& MVX82_3|
|8.B"L=ZHU@R'T54|U."<|J:VNI&YE@|:;#7*V5/*)*V6|&@/+(F MS&J?X|J?!NTP2-AO6>?
%+O9>EKSKE^|DR:OZ@WZK/>A|1H->K|O V.KV)^|(M'4^P4W(O.J=E.M6Q5ZI^35Z2|JK\$8>IOMH:;WIHGG"ZY(H)
I(+G|P!(J7(OU^ M&\$I96#V#P|:1(7,ZK7S!%1-0U1W;HZ|<2LP4)(M*W7A4P|K97G@\$.5|4U!94UVOL=#4)V
M6=Q(|-@V+;?#IB_3 T-(A@%Y05:;#X&2@SF_GMR0>IAMM^):|R+5WM_+M'>> M;G?0S_+KLG_U|N-
QZ|:J8QSO|FMB?;L\$W^0.:>"K4:+^V\$(>MR)AP MVLZ.>\$4 "J+
'FM2.(OG5+K>2U#HV9;&H'H=BC9?YZ?0!\$=#NI)1Q(N(F^| M|Y*7#Q4&|DN:7P'XY|6:2":@ ((O3V<@'"<27-|4-
NE8NIB(.8D":3!1D^LTB M?|HV*P.5;7(DMOIX +|O3_OQO5 M\$B82GI^M7(>72&> #YOGM|JC3#0G(G +>%^N-
AKQ7ZU^SVS: ^FZIG;Q|UD| (M5=VOI^#;H+XHF|_37?*.RX\$|1N!YOY^6;R'ZV(L|8C|:UA=E!2^N&N_ .M=L(-;?
(UA|^M|1?&V?Q#7V?|^S3T12FO6<"5.3U1L%|^*R/L0Z77L=FD.IX MM1>\$|C_V<^L9X@|BS%4O
FW4SX796\$R#/LR&<9W8|)"^6|B,9B>.21)+K^/? MRZIC'?6'8W<3G8%|=9C=S)^NXDWNS'O4=I:@8(%-
Q"UO2C:S.(5S2)CPXK M|5:M/^+5WIX'W&(21(YEMW;D=WP^? MO6!|LLG6|&"%|?OA5IX66NSR=-D>RF(086Z?
OGA5%<^/"Y MXU:.*MK|Q|MSIVOW^QIUC7:U&:W?F<3)-I)>:&R E-R+3.)BR|9HM M%
(5|JL80=OCHZ8S!HGX?JR0R?;4+JZ:P|@|K'29RK@%TSZ;R7?MY:O-E)OMY
MW2Y1^|J|@|E7SA*7&O|5#7D3'C_T|C_L HE'-25;9+ MV=\$:@X|@R56%|^*9@7|(#W)HBVEN?6_5*U:VML0'
H)1C%)E|:4%;=0^=D#Q M'),YFGL_ 9/'OXGRS"-O6 V6=(HV0P"(N6LK /T|F(F.X(D|5D7XK?2|=Z "YT M@/*|>3|JV?
PND7TQ?K/FFBO|N4Y|V|YW|S+IE^+Z;9A&>DPO|H#RW(R5 M|BR>EPE'-XQ U"VG&|FD M5|J%X|@,%
<|OHO9VV#!R)O|NE=3A_ H7)I9:=, X-.SS859ON)4X/2P\$ K> M>?|31NTT3M|CV,7B-X&J=M<\$@(| \$E|R^ -
UH,^#:CLST+VF.; H7KY"YR44 MF+|J|V|=Z1V|'(SS(R|RF5Q7+BBFD)33|IT|10,Z|. =I9Z_AUO^"OM@IG)
M5XO1\$.H.,?V|Z:UA|IC*:5"\$Z?A=AN@BKW+W5/2Q\$3K\$DE=J?D84?TC.@3"5*R2PC.;S9_T&2I M+|W5R18=VP3-
'2|GL"GO1ST?=.99HZ|8A,"7WB.XH*/7\$|/1J-0%3L0 =MHW88)X|YOS" ^ ME":J|(Q4:U3|H+L)2/&|0+J-UOG*

I7/JVIF:*C=9J\$\$C. @+ OVT4'L9:D#;C8[RN2'VKGC6KJ12BLPGDFRF1 # M@VMA-WUX^%R1
<>U8^U(RIEKYIU9IY&D/1028Z4/FH=\$R1U#J+^J3PL527LH*A<(<&!*%25W MT^J6I:O#D\$3%IZ^O-
C^=GEK41+9JAJ/2KS^,^Z+6F/5NT8+=YJMB;E25E9N M)6^*T;?P6QIP*#B0LPJCA/I;D\?7@ = .P#T\=)D2@%\$
MO;H%3R1Z#&."6J>B2&LW2 A#95>U 9ZJ1/D70>T +BT27T>/X@ #U2&8.
M6SM.%IPG*G^."12J(AZZ^\$%N5X\AX+9Q.ZOL4U> ZZN.N.@Q3V>)Z97A*QT M27(<.<<'NRYO=O5E-S*D= <_!J67
F;T/5+\$LM='704OKVZCDZB%KOUUP MM;)EL-
0>B7\&7(EO+OK3N\< MD%3U S;:0+&R;+C+NI(#Z4GJC7.MM\$8= M]+VR1|CMB51/?
5.8>_)J>29^\$ D+@R2I<2T6'!\$;-%D+0#A#AHB LO7PF7C< MB>#9; ?".MB>D'T3YAW7:#S!D-P9X/A9VRY]+
%QEX5=#S/W-()^A)WA MY+ %IEGZ-*AUGG!(BD2K.98V!%LYX!Z!ME7)J|GBS'B=?RXGL=^X'
ML^W=GBW:ZNO86G30W*|,V%>B;&E:LKUC"SZ(X&-*Z:DM09>:L"OPJ:BFKC2 ME@(> +W*D^0;3.=@.8K-YEH#
%UYB1I#X+6F4A@UJ/9XW<\$Z@GW3'DSP)8H#;8O=KBB& \0 RV^RTD78ACB- M!ER\$KR|R)]MB@I:B6Q ("N5O3:
68\$NCA?5&NT+3)#IAY>G 19 M|MOO0^#&V<[|UIBH?VE1]"(><9/0M=[P,HX2?|L0#5D4>55; M-!3?
23\$I&I=O+= X? OD8W#?O- 5!+ P04 " "0.FY96!+Z4\$("+ M0 "@
&5X,S\$M,2YH=&WM7&UO&CL6 AXI \$;Z5:!)!"IFUTI<)\$T!O4 M;BF. >CV;& |L.C*V!K^&^GV./0/DM:1+>D.62
V=&;|QW|^)SC"8WS MP=|OFK|C?-N|X-/1C^-06|PT6TV:OX33VO%X|990 , '^S+XXZ+|ZUZD4GO*
MCH|RRP8R\$89=BBF15@E* Y&A7T16D9J|(B|J5V6|A.N13\$ 9T5|S73HT6:U1 MNVHN%UBUX3J;-
X6B|W|U9L4W6^6Q'.&1EJ.QW6LV/O4O!|L=5".>R'AV^KTN M7%DC R.|(K1TUNS^Z|OWUAOL|GPX|CONU.XP5-
1|TOOR8J\$ (K5"K1.6|U ^ M5L\$>:J+V3&WIOMKV89/S'/AJDZ/C?E\$, "TF4DQ%B F1AGW-N0: XOGN9TI;
MIE+V2>D\$|K 8"IBK1'!&L-KEA:;93>5J+@OAT+|BX.O^:JWE9)QM/9. ^VN M#M'Y902X;)J)-
\$1O7T1F13(4&G)Y5&OC|Y W-SAW VO <.(SOK& JDQFI M2=4T%N%(5|XA1:C0?JHL"1 4ERG#?
+|M3H7S%B.B842\$ELX+\$)-R6.6|0'W M-%.)M.PJ7^YN@=V=5 3"&*YG5";A-)Q9|ZHP;TON-!G3%LX=4(% JF#/\$&Q
M%-4!)031IF,9C)G)Z=>B E1H431"%B32Q(*.AVOJ;1C6&@R04#0/36< 9P*
M8>@|\$J4(VG/DA|0.QN5. ^X8S|!|1C!8MD" B(O|1837P%)41R/I=)SF4*>\$B|B M,@WBG+0)Y%|:Y J8*8G&A!O": ^O_&
(57E, F"K M J-V)D6@4B MQ&W#|L(!8?K*|WX(Q3T?8A:&HUWE,\$L/7X9%<4-7=G>.3T%^Z:10! M4U/2.J
D9@M\$=7SAL'W%|D6RXZB@X6V R"OKL|5(2 M7'RY:K5|E|_ING>TYZZO6IU.>?UL\$ZO1+GOV5QB96#50<|P 4/F
M/1>0-P;7S^|@OKYWP.-RP*S*|HKPOC'H_##@H,3F;|@|J|Z:P'Y?LTH^>&:
M\$>XPASO"H&D1>H3." J^Z3(5PMX3GOLBE7(8Q|*Z(OKO#"5"1 'MB32T
M%WH4*"I2UQC%0LG<D_UB+F3I4*5VRA+)5BKZ:\$MLJ !D5RY!;AW9H9"BY
MEF2%|ZC|Q!2:BDWY,0Y|X+.3WN3U4&0%4%GLVUIM**@=@=F?4%^\$M\$N/7|6M9O*|TN:Y26#|G|F2Y6?
#&FZNF* L MWMW3|LU5U)P*@75G|A0>!|<*-23NXN-O|U"L)K;D.2|&\$EDL^E+&T,XIS M'O(|:3-
Q^N|JDTV!MXHN!?.J Y6@.JRG4&Z"56GZ"P(X#PY%"ZF"XD4,5<. M&<<3RCN%KDB>6B_5V\$QD|N?
V<+O^W@*LK5B_QEE9)ZQ@0|2Z.^%Q3DYIX?1" MW404B<##"23|) #R>:<-9B+@X?;M3|? (#U;|
<:6ON:3|JR|W04|LN"D1V5#C+YVZW+1|GB MQ8"P7\$250QY.7L4R?1>.:1'P&8'HO93>G\$|L#Z55E)LK
T|W|VTFB;16B">< MIJ"R\$G/OPF U K;|A'AGACR@?)V<5R?8JON01^MPSS-'G<@J|!)#JN9P-
/I6'GWD=|2<8CN\$|1%6&:;MJ-*|MY.E+&(8^FP)!1#9+U*M"*C(=T,%3U!:=!X90W@/,NODZ?UIHS -U//=1+
M\$(|>36:" V;R4^NY 58|V&MOIS-"E.>1%ZOH 1^%O/@AN SIS+%#OCQ|6|K
MM:+1;|9,S< ^5U/V6=VP|EBI=-2H|9K;'6X+ZS:L |O'L?B|TVV)'DCL#8F M@|8>2Q\$5?
S*YXD_WFPAR.HQC_OC^DM"56RZ!&|1UV;|4Z|TPFURC8I<9GWMKP25(YH78IWDX4#P_M8' J>
<*+AP,PX" 5*NP6<7C*KAI!ZU=' UURD 56LLWIE,M>GI((RZK5IH;A)V+N&0Y#KD;|ISV+>|&<"D?M.WT(-
M'ECCM^<@%I&K,6?P4M.+X2QI45*B4U;:4 CN!;^CL1 |"+M"*24 C/L2M"M5&BY4UT66*;Z|Y' M-W%:7YPX8R?
M=' |L=VE)>IK.WS(N)10H@B5^>8S|^SO%QTOC8^ 6RN;W5 M^-AIM?&T;|&K|N|I#0=?;|3^OEX|;9=?
MW|JGW^V7GEYU8|D).SS(XD@,|G(PS^>:C8OK|JY|I68U)-3K|6A2MKY1 " M(T)+9W?>SYVS|J|:WWA_M'C?
H9AH;:W|77L44*2Y.*NTI1K |42|F3CO MW;:Z|JWS5|I|2:69B>70 |>PN8PGJX3?#::W+CL=|L 6K|6+UE7 6E?
MV|Z_MXR4H;Y8/N3YR=J:M^:S<|B_O=5E0SX2S(B1%&,184*D99|+;D|D-<|3)N<
MZ91=.)@7NTWIF/6&O|,L%;OAIUK@O(ERBRFP|>Z>BSX4^/=)OM). ^N M|J"Y8?2X;)J)-
\$)OGT26BZ00#3S(&|!T8%4QE,F%W MJ1XK\$0U\$| 0I(HWV4YVS\$ \$UQF3+,-RO2W|2"V9QC8B&'O|8.BU|3!&3
M;:@*TB:0:VZ2 S|3\$ODS<(-X37Q7:DK<|:V2,W:A:RR.2%+& ;&J4"@ MFHP MRO5G:"0VR&+E1|;BLI&#*3-
#4=/G&YZX(9S|'25FAF< G'AI| (P|SJR MQ&D(YE?VE7#>3X"%?
27MD%2&C.)9D|NTG4D;:BT+;!*I*9&*T^ .S.A01+AM MV2YX\$ DORT|VYTLXY.D
7AB*>ELHE#A|SVN'O|MB|CZIN;QT>1 |27;..E|Z M1E(C)1LC|B>-P1FZ9YBWW+94;PW< ,S^FY041\$*,MY;G-
=KG5UVV'GG|O+3 M3>N|>_6/7W8.=MSU3;O=KJZ_V<2QC/(A%3WX|93UM8\$3JX5:*9Y9 *K^VG&|
M|D;O|ML|&%L'7)5#5BNLYURC|_HM?|RX(|8YF^X*CWVBL!>;1BE'Q_10A? ME,-
M8=&TB#Q"0"PI|770"BM5"7I"/7;(*16Q| ?WPW951F"X,&H#7&DE+OM"C M0%&1NL9H'S@+
N?|L1&*U4|0|&9L@2EKZ:\$FX5@*Q6.N*Y0|NW,1+<2+)' M^HC110@IM518"N)< &|%HKIG_55@|5#I|
-3-.BZ50G'P #'1(9A\$A:O@ M=W@7<*S|WB7=1|9<2?%;8#-)=JCGMSL(OP9-#X?;T Y%BSZ4@XWA" M>:?
(%2G2W\$LUG(G;S-N;|:26X"U\$>O7."NKA|6NB5AW1EP5%)2602_43<2Q
M",Y@B391U(^|XREK+E)MSVEPM9H&Z>J*~BHB2K<|U|761?P7&KL"/BTM M*)T6?
SU)ROI5HL|Y."!"/1STL%E*;P'61G=?XZRL&E:T|KK;|D|6Z>Z" M-|A59G7=\$|>U= EM>CB)MCD>TBL#:-
""@-.ST=TG MT,20K-GU;|ND|JHO|I|2;/RIL3.AAI Z=3ENN6|CV9 P"8&W2>60H|22DW/-
#PO&@M_1_D78RA7ZS)5|S:OZ M9O|F82I3^MPL9K;F 2*/4-N*J5M4LG*?|>J0(VP2 * D|(8 5LD4 F8|BP| M Y-
'7TO8|)>+%|S-+NDUSLK_XU%"*YUX<+%|B|5 ^X1|PKJZ=Z,*V4V|L(MF8ZT&@G:Z2|14+
|A9|H7|D22*3T1>#H>:A|^GLB#M%|9K=5;=.65.DG|O2K MWT%LXK.G/^!88'7&(SKL|?
5UGNL\$C62YX2)C*^F:DAQP< KCQ_ &J?>|N M0#Z|S#9D=?O|O(3^|=E=L):1T:N+|E5IX-BGM>|:*AW=D\$W-O4ZS*
ML@|_K|2TOEFST6W6;=V;XSXR X F:0|56&ADO;M2|S7N?FO|X :6@P6R>|P+ MGZ5LF/(68+UXO'0^E"+V|"ZF8*0"
WZHU6"V4-\$)NT\$ M>(H&A?8EU/%4W;=N03;:;OD-F>U6C6-|>Z *E3>G|J6A#.ILF |?WZB>|_I M)-
@Y"YGF0Z3%\$.J^AWL^&RS2^ |S&S/Q^K;YN= B=C5F|)VKNG9<%:TJ"C1 M|J-HJE&:&|LZ#:X?
P'5BS=JFO\$O@|U|>TP?.I&S\$ J*9/HC^\$U!+ P04 M" "0.FY9Q_YXG@% #B'0 "@
&5X,S(M,2YH=&WM66MSVC@4_TWE4|PW8)F(|+@LC55.*\$;F(DUX=6TH IS*EE0P8|8=9KW6Q.Y9+P%C4KW
M@|"14U.|4|I|W=|OP+33U"2|VN_7\$XZHW<H|ST;=G|NABU+?+ED#9^K; W@ZDY7-4+GTNO\$2G
MPAS;K5G/FMCSFO-Q M;|'J^&:FI-&X^0Q@_TW\$|:?L=(LV_|3_1\$OESS!_24T\$QPV3*| KRB|CXG\$ M2(5;F-(2 TB
&M)|@J6.X6^D%A(DBZ'IOE|Z%_&HMT'ZXCPI|8%.GHX JR^\$ M7.-8M?N)KIININ&"J|1J087/7&PP"DM;+AG0"QHR
M&K0>+7^@Y62%3*<9V.|<7S.^#XA'3;RB7#1&R1!'&(*);#51 :JA;TE?0R
M9I^NTO)ME)E=ERZUY>DAPE4AHGA_Z1P57;LA>\$#TC3/|UZ5G;+|G%G|OR/6"2 ML8|OS"K-"UB4M6\$FIAJ
MTBM@G#/'E*!GR6F33+ 5G&84\$)-.W\$AEGEDNF4I>'C)T82U^J;->C;X %| M:O5'DI=O*HU*|CRU|H|^1|)#W#|?
KTS3OHLV+(3\$|:'FB3 DD4*|O|B1;L MN+.?#7NIAASD72/B^XPO:PNAM5BCD4BG0;B?PU=FC_)(F\$| :J8 #
M"90(F;|O9&> |A5:9|2M|JW|*92@V|\$Y|AOY"'+|LU\$?>7;SX,?M9BM|)Z0|> MWW)|@|JN6MFG|TJW|HZ?
Z1^O'/>07 H.).WSR1Y=NMKM_HKU^&D_8UGE4U MNZ+@! %#|52%*1Y-F#EI56&
9UY/"VE,>9)J(K=H7%*B8HFIR#.SGMVZ=9*> M2H:GW8B\$WZ%7RBQ4A&8Z/

M4Y2H6X;J&+6MIAR4QI.ED<2Y//9AL369(A\$YKQLOJIT89"Q0T\$GSAO4E3\$N,S M-
XM=XIFR"G@<RVY)DL>|PX8IFM[,8'\$JBHP[1/&B2>Y;@<01)5(EZFP:X=A& MNB6*/=-K-
\$1/L.#,^<DEO6+Z+H(54;@<6!1)<<7,059VG9-),58;C'I ^EU;#7>(!%*.KSC7OS1E
M/SJK(X;*,HK/6)+TZ^5PI>:|L;V /;T?K,7WJD9=N<@I\$2HC?Z9OPIEG MQ3PC=NH8FCQ*.[&MF^"F
7Q,K,XLLOL2U;RK->|JHTY>VYMWN7U!+ P04 M" "0.FY9Y@,2P4(% !T&P "@
&5X,S(M,BYH=&WM66MOVD@4 6I) ^\$N M4J-\$P@'RZ+9 D0PX#2H%"NYN^W&PQS!;>|89CTO97[IW
DLJUL1,2;%%> MGL=>=>^Z.O80_X+^ZKHC=^STNHW|+ 8VBNYN?SK|# OW M|AY4PL\$5VUH-6,%+HMH
A.Z@:F("G#7584,F"&DI\$J;-R7D3DBO\$V-&N| M |Y.XDZW,>OM#KBOX0Y4IG!H|=,!1;|IBX1LA5V2K=:JUNM>3"?
N|@)60"(6 M;MO_M\$0V-F%_TMPCM-30.9|N1_V1:QJG|X\$P-G|HXN1@:/4TGIC'L.%|M-&|.WW,VX+ 6JLX^/QXGAP#
MG MH-%!Z,2|67_DL.RL%:=C#ZL#KBTSTU>Y;#:MR9|1=&1*&)HOW
:SW2)XK"FDJ*#N^ZEL,H/<X8>*L@<0XM+Z2G+ M+1)8HAQG;IIO*E,4L(5* &M5U
DGX,\$8|7)\$HDM,X/; **|=DKXA>\$*;U^O2LHX _PO^1RPX*5C M...X*\$^+F%0583JSL#PQE10A3&?56-
)\$LZ&NNTD8(AS,B8R\$R)4D1GHD16Q6 MP#CAGFY'SI+3.MD@*2,*. \$B&F>B36S3\$-
/*M+P|L,CB6OWOPX,G/%X,; ' MH|G;-[5F+7N>V<-A^?RO(6Z8K|9Z;-/%!Y9"XIU@>2(,29R@0^5_M4P+=MWWY
MSXB|7\$,,RZDQ|7W&5|92**4B-1*K/ CW<_BKOJ,|8;D)NI@)PW7^OS+X9(
MS'8.82*^9E: ^D)MN8|2|47C=OPU_UFZ_MWPGOCC-P ^/S8&GEKEU^=JMR"IF2^'.?F|=V|-DS&0X=WY_9LJS6S?
=&JQ1 MF.2>7%3URC0(&*HIN)LNC>PR?|@.9|&Y;I|VW3**2ND_S7QRW*| 9#G8)J M0U\$.B<[*I7HN44K"@Z-
QJ.9*5G:AFZUJK""PO)?C"2|A,5GKL^OPML>:;%7 MZM;LL9RP80G-M3(VYV6J=H>H5-).
0.)8TIDDM7+VOC7UL5TJJ&*IJ&Z(D4 MGLDZ<^2B_V1K%G%+RDVQ5)|9?J3AD)@%|6QKJ)-8|.PI%YJ@584ZXCWUB
4 M=9*S9'UMX3X?1DA@*70G2" -.86'5&4ID^L)D< OU@6GGH: ^FV8D17MH %\$
MRCT|I0/3.),F;1B31(%EE0EK./KMYML/"Y- !JG\$5U5:+W7:CZLOQ'DM#G;%
MP&VO<+.6^|I*OZ4&OJ^GKJ^Y.ZNXW3T(:9#-J%+SCNGK<)99LOJ:??2K/N= |*9 SWI-|%TXT M(8GVW=AP
X)DP\$|PQ>6C!|I0+"0B"1O|ZV^W)\$" A&:0H-^U|I|Q:*BN>JZ MJKJZ^LO_FT|\$XA4HJB!+_XO|9^7P)(YD7I-
&_UOJEFNU_U-O=?QAJ| M#%XJJ?|>CC5M>OWIT|O:VK3ST:|
M.OB#"7RQJ7:AE)!E; TE=|AW"%ZH:YT|44HAF.\$/R|V|=37EVOVUZ|O M_0IG*0.967":5"\$Z\$GL%4E?T3G+OZY4.-
AX\$S|XTA^=7U.X8JAEI_9\$<|F M2-'|SYRZXC@/MMB|?"?|=Y|9Y<7SM2K\$<=-5Q-RWE-N=(64Z#:\$PY_H1^10?
05R1C|&>U GDF:LK ?@OGCQJM41=LE"GYM M<5&IURZOKN)W!1PVG2DR+/IOX\$|T2|EBPOYB30.<@7^SH37?
R_+LJ|0!2;OJP<%<?@/CKW|O-3#7/NEJ^OG>|K MG ;ZQL_U+CEO".|X^"?P/26|S'L|G|%6V@"#) |J|3^P^,CT=6+
(^L2A|I MBS)|J,*)-8D'^|^|T2>A1<|3#\$WYX&KN%\$H^CTJ?ZIG\$TG@^_|O\$(NM|=@V!::9N/8G8("O7L?
+ 3Z):.SVS|ZOAX0K'?GBF@G|62 M,87?&(|XEOD%\$H6H+\$?QJ.80:7TU0Y%0C>L(\$DMD\$;T1'GG!2QO@B_U^C"\$-D
M6'CA=7D;+ZA3D5M<\$Y(L ??;+|&1@/HT+H?P@|#R1DAM!?*HFA)4B# P3 M,|3C<_%VC"
(&_YW.#C43 @V90@N.\$|P7"|88Z M7=|H^O3ET|9;HGHO:WVOD)=WEQ=432< 6(BFF)@(R%L)L-7F
MRYNU.CL3<:?)T(7P7P;.M77>D5J|H:44UJRM**4U|@%/4L@BX8S!1!\$X|Z MN4%U26T-
(.6.P7*#4@AZ6D|O|A|8:\$CN3!.-J(AP_E2O)4&\$4YHR V@V)\$_. "5./EGPU+25DQ|=5Y|V+& MB3/@CQ>A<>&5
B<>%.AH*3 FP9JJS@#OBQ5!R'&4Z*AI37341""0E%_1-\$Q Ms:2'.4Y2*F/Q|Q'@G(1Y-13
*?.E\$4PY:&I7%CHZB|>RR+T5-OJ#(&T!;3S MX@QOHRKZ(:2IBG"TR?A'HRG),023! A&'JJ
8IA>.VM.TP;B^<^:K^OEB1 M 9.E!|@| V5|6%FR\$%XCY:&@U65UROR:%|SH*/#?!"+"G-30>-.?)T(CL*Q!"1U
KVPF0F>0;VECH\$N3A4P!|I|J MO_+D7 @FJ;"\$NWT0C2,.UD!PD@RO(?!HH&'0 MS6D-H>
<1.8QH|B0&ZEVIZ="V*\$A\$#|J>#=&ACD8A!|=V.(DB KW**|,V^ZC3: MT'8|QNDH.'*9")QD-
T.:73\$^!R=Z'W8D&SJ6"\$/R=1BH=Z5FZ9,8L#|=#)|^2<2@/4Y;&B|>|T!"YN0CR%6Z&-|B M?-&'CYESD%XO0GM
MWR=BP#YU,+1%2|2@/|NYHFA"Y,8.,OH<4R"& (8JEHD|6Y"(+.G*.94#V^N0TAM!1
M4)1CV"40|N2&Q=I|W|V|ORZ,W&>#1|+Q^WJ|F7&/OR+M@#Q\$N1ZULN
M3>NB8:">2U,|4A1ZD|T3|5)4.IA+61P7SA(O;D>*3ARPO?M> ;P U)88*+R M)|/&^P@6\$F+F?3%9T55^I<^'5E?
98H*B*X=!!^!|*@|J(KA|X|LZDY,D'1E<- (M GM|.3)!T97#X/Q\$5SDR<'2E;T;<-YB./)XV;0U7-|(B8:Q>9S*4@>@1AC
MV&4S%04M+L7*!|=JM2VX(NFOOU>0N_0=8 MEPWJ..1BWZ 5A=VB#I"U<=)-
/O%C|A"KW)\$;D53M(@N#|53M(HM":U*UBRPJ M'4S;ZGLXGR?1N|B"(S?|+C)?F_D#4)A-?
M8FZ,@.E|4)2"\$:1=F|H7TNB6 M5|'4|S|J|8U-|J|V4.YI/FUIO7SH%:H|04(=|N0%Z CC.;0>#RJ0*>J-\$&8
M>'<.A#W0'X4G|2J@MHW0\$E;DV;VG(G0IT"MZ3QL?+LJPZL,NQHY*%JO#K MP%:4M6%0-!F:8U2
W(*S:PW=#C-^@;9:P|8"IG":UOL8!:0D>#V^V59J MB2)= >7AS%1 U#Y(9UE=X)X%46|P59E|NVQH*Y#
&R<&EFK|NWM|JUY'+P;KJ MI*\$|I@:|&2D5Z|*VMZO|*I9ET7;IT#1%FV1DS0X>C|13=#CH\$V"BE|7AE#G MU(\$B3
WKV0/*I#K7D-<\$M:XJ(3H->W6SK|_F?Z?|UQU#(P<4XU&MH4Y^2|'9 M_Z@AGB|XCUW"EL.!87STLP|4|J^V
"Z; *DWYTIK|*KK'2!" 8.&8IB^S| M7N)V|ZGX(BZTR7?C'!6""94!@(|*/|\$.E<5#H5>HC..|/# M#C\$|JWS
**5+Q2#%T^C)"*5+Q2#&TE;U79%4UUAH/K&.A39X;Z:'I3OA&.|ZX M'H|A&^XX'K|6 |?;\$|D)(KR&|VVF2LUQGB?
4W2:=NNQA03?GW5&VT^6BU3 M3' -TY.?>O|UL6R67@'ZRHZCTY?U.7#)8DCHLY)H,&%; 6DKB8M%|==M
MXI"J|IBE70CL-.K4Z>O|OZ#H"Y NISMX95JV&-K16Y|T7J3 % 2T(+./M8L M7>_V6
:2;:=|05E6IH;1HA"/I=GT<+K|J4L\$Z| ;^N C(8-"|&2LOOY\$)\$)
M#|WH>_M>X6VL>|I&5|J|:P,VT19>7;L<.^:L<=&YXFRKAX9B- 12V)(=;<@1U M\$,&);"CE,7C|)P> |DAGOM|K8
N8,MZ6@#V|=YD!+;_X)0MXO;GHGR^6Q MX,BVX|MCS*520:#F|GH1VF?GXE@E(7@*KHSRM80^L)H
M'5E#IR.ADC- 0NL_EE>M(6|E-/N-7B% TWHFVEX%GHHM1G0 MP2 |JOG=)H)BP|44?%#@P
8JO:8CF|7@VJ|RKCD 2?VN+FI|D8>*M@.'YH| MA\$ZO!:=NO^|O4A'>WEI"2%WH\$&)Y|*>O
MZ?|;UL.1YR9D.GR5X9+ U=FSEN2%OV-H:=I'17(NQGV:RX37B7BW&U|9X-W M%+"C;|6_9D M&, ^RX=.->
6ARX5/X:N=UM! /6E.|VEP:;13|+Y;I&BHS@\$|> MIHT5X.2D4#K+A.;9' IOKLD7>=EP&^2|TE8:0ED'(I +YE
| ^K@=T2N'D4| MB#15_QW&#B_7ZF.)AQ|3E7_X:BA(DM.G@|KV?+#+DQ|D*8S|C9VTQA:-4 MAR?
(YZ|^V|P+0?4WZO&OWU;|UA^;7W|CN3E8|L70&(HN_Z6&I
M(*&H7KM9T|IYZOQE+E,Q)&=XVF+.|G.B9LTP:."VDRVY*5\$/C|"D(N#@-J|S|N+?Y<"Y:#^6?6)D?W"J|UE.
MFT)?|T,I<)P%SF_RE3H2YOE.@|3%W MP.J0S&%<3V0_?;5(2HADRN)PPL8A4G)"I,+X=(R0N1#@X" M"(E(40ZO.
|C\$"DU(=+!P8%#I*2%2(>"0"1\$|,PQ^5(^|7B@2%2+F8BWB\ M'G|I^D)/8(AT6.'C\$"F1(=)A08!#I(2\$2 ?6?
1PBI2E\$.BPX<(B4P!#I(!| M:X@4-W-PH5UR0J38EPOQH5UR0Z0#"Q^'2\$D,D0X, APB)2-\$.K3NXQ I12'2
M@<&|OZ3DA4CO;X_&M60)B0*R<:~*0L;1P')B0(.+GPE;1@*W@P<:%0H*U-(.IWM"" ;2#|L<+"8|6\$PS
MN""PF8A@.X402D^PF@KF9E?Q>N|20IQLP' DHOJA 'L_0-V\$A;IK @T/< MA(X:0(1#G\$3\$^*F"38XQ\$U9B)LF<.\$0-
Y\$A;@H@E-X0-Y,W3PT#H>X20EQ M\$WD(G@-8<(B;L! W3>#|(6Y"0|PT@0B'N(D)<=,\$&QSBIBS\$31.X<(B;R! W
M>1#*KE9Q<6^6)\$5AV0"KTMFX5Z6=P8*CL"1%82D#%X|'DAB\$100\$. I+1A26 M,MC@**Q-45C*P(6CL.1%8>F
4\$H7&I*W.R*N;B6-DDAKN|5Z6SX"0UQTP0B'.(F)L1-\$VQPB)NR\$#=#X.(A;B)#W|1 #+TA;B*9 MFU|Q%|?
2)BG\$|:WDGSW DK|#6"(FI 0-TW@P2%N0D/<-((\$|B|B)"7'3!|L< MXJ8LQ\$T3N"(F|@0-T\$06A|
CV.OA|S=L54X'<=IICAV2E3L=\$SAX|@G;/' M,4& 8Y-W'L4>R8X|C@@/'#HF('8X @?0L;QV2.7AY* CDA40;0PL8A
M4G)"I,+X=(R0N1#@X" M"(E(40ZO.|C\$"DU(=+!P8%#I*2%2 >#P&"F:O*D
M7Q|O4U#|JMYQJ78.U05|;H+J>|G(F@-#00T@#:6X#;2>-0&FD M
%W|C%\$OKVDH7^6W|_)>+2S+TBB|\$%I%#HLIA%!)4="8T6.L^C'#U=P>,5Q M3| 0B&L2+|P* (P3+038.?MHB|

(F:PM"IL BV11> O!ND9W9 H#E3IDJ#3J M\M+MF\\$O4*.T=V'DIB"C-5KHJY(9HF45JV*6)5AD-%\$25&B(Z0?
6PYGK^\$!19> 4"J2D 9+3!4# .?9F208 NV+UC&:DHF M1-@;K J M9KTG%G4KI'4SNTEI?/5#J+9G5U,|<471ZC|1B
LR"YH@/-@M.1'9RHC4L2OPQNT!Y%08@Q?MKT6385F1^-M!;BCD)N3;#^:49QHA)&*&8
(AACK>BA*MS? 0D'R:W M:(J|&8R;I. F73X-ODU2<),NSP,C)BFX28E ML^QVU05ZGR?(OP:GO -?J|IU &|
|S>A>MNI|59<'>FG-9K|K-P9@AV> MPX.!E'0@I<0#PD!*|I2XA)A("4=2\$GUD>OCLJX|S#BQ"P8S!0ZWI8PX27C7
MV9U>|/% N*Z#S\$2=6=6*M+?Q<1HNMC?05"=345X H,(0YE67WMU,2G\$QF#-@ MJHT4@|4'6! #:I(Z4SAI
+H+%9KVT|6+XV O9+PE" F<33NH 59XI U !KT"4 MIY,3MC+NX|7 V;?S4YY,9QIOH" 8&@Z% 4"%NSH##2|U547K-
P1)F,Q2;26 MCB^ =10X"?.+ \$L2P,X= 6^ F3AXCIF M|*%X|E P=I*\$G73Y+A@|2<),NKP:C)TD82== DY-EA
7RYS8X%)|.+0+6FQ& MB7I:3SX-Q@?V6 ;Y+1@?V#?9YYM@?&# 8Y T9J \$7Z4|LD|I|-X|GDPMX*"JW3Y11A7:
<%5NGPG MC*NTX" I= E7W19#*G-X|W3@1&?UA2N*TER8|C|K|4=YR1Q@ " <- /NOPEC) ^D MX2==?
A^3|+PDO+ 9WG@69Q0G<?4A,|)@+.* MHJ8"DOV&(UF1^?)UT|^OWRNE+=S7(<|)=+
U4ZJ|NH!:@M(K4+@1.'TI MO3U0'.5|6KW *,\$QO L:|48)S@("XKT1@E.!!@ \$ Y|IT.V|8K \$OU^48+I
M\$FQ+\$H22%/LE&"5GZI>L>EV MS& "T;BL6K+^=L:(=.%:S|BU\$|;)+6.Y%CN0:\$:O\$>|0C+8U%:\$":RB
ONE*%KI0D,#"Z4HFN ME"0^,+I2B:ZD)DOT3\$%.|QN")\$QFDW3#I<-)(.1%|W|NC.GDG&<|(7+STQ.B
M=4RG*D0&:(|Z04.*42LB>D4XE;JK"Q|C/H690DOC6\$K@1 B;I&E!Z1609 M|@(|9|9TE\$;(0#G UM-
M%:S&UIL+7<)+^!R<'R.32Q6N2:|*R| +9W">P4 "7*AS\$T% MCI+LC)+Q|X'CC6UF|;S)%/"N@%>4N6 M
(OY6&+QUF8LGP|%GB2C+Y5Y%Z-?C|L55KX H|HG+K3Q@F|X>)+@>?-FX M)P|?
(.C"9/&A|BCKV:DD:FA"JM/12SP(O=?F|+Q57QARBZ^X@O|!70!@^H M>0-3"O&E| -2(R8U|H\$5F=<|^6G5>V0L
TF8M|59RH4=T7YI6WX<+0-L"LM7|GCK MGN@SP!A|R4:0)4V|A858TL2LD2;6=TV0UP5LN7
Z.T.AA.O!"9EZIV"IOU MF|(V<17;NF<@") "OIC4O2A8&W<2#&&|Q'PC)S4?GPIRE@+"06"PX%> M?U|JBHL/Q B<-
P+)A&88&A(8S4XXVYAB|S ;K.^)9;:|6\$H%EC;G'2L|XC^C MR<|.4F0AG|NS#)5&9#AG\$Y,TIR3"OS#EG,UA.:?9=
|#O:=[|R|J#@HG|=O @O>HMPOK+O8L.'+AF+Y"LEM ;=@-C*)D MHBA8BZ|-6Q1|?@-C)S'8.:+G@5&01|0J9XN'O9S
?H@G M/P2C*=EH2H-?@C&4. P=L|K|D."T9"8?S\$E+ F<("2#@C&O P/LE !X#;72&0+ 9/ 9"O'HA/X H2@!M MZ|>
(G&(TYQXMH&.%X9@|103MK!52HY52A9R|U:C)>CXN6(WBR6?%(DGZ"U MP|)(J<&?KAKAR NWP=8\$;:H2B:HT^"
<82XG%4I+6"#S|HB*Q*P5|M|D.X2% M\$Q.P%Q-DK1!C*!\$82H//@I&3\$.0D9ZT08R !&#B>| *+F|
|)5H|I83S6."G".G:F;9.GVX1QE%0<)=4>^>JO@>X M1,UQB< 98\$RE#E!|CG'LE-XODOJ?>|LT;9"B?Q=5D:
M@54ME|>|&=WHD@+ZDVSWT^= <+(.Q'D)=7F MV>?*K"7^Y^G.VW(|Y|L|Y;LP>1*%G|J3FK-
QMSYE#!UN=@%8'XP;FR" |O!L M=?S9*ETO&D9/LM"3R#C+\$WK.#H8-SY|Y)+SQ6@("B|L)|L|V| ^|J>?&6.
MGZ3A)ZD^L|W|Z0#^65ZTA8\$V4|#90LB1"|@*>)"&(\$7)1%&Z;%O*L.#@|S\$D
MB +HK\$^@W<<(:)\$1622,I21C*:EVR3ZOB'WLI/G8Z% ?G\$^|.ISUEA+"4&2TG-6=G;)OS MY@M7%-
LW^=PORY.)+4U>?2?M|T-<@L='OU|PQ-4?D"DOPI7 R?RG3\$? M\$B*;A|PC6:RX\$|L=AX 833W4.!C-->
4500\$34YQ|S|5T:Y|@B:"UK F|<*K MP|XT6(7'(:*YQ:GN86BKQ@* ^7H0 DV?>C2B|F5I7/K3|=!0C1:2.?:J'U
MGECFYG2Q='NLS(G^KD,0IN\$ ZP_81?F6"|EIG2I>'73%GOB5Z3,\$22X^5N M"3M"R| A;
8+.S"9N*2!ICU| 3,EC9FDPE@-ID8S*83>6Y.&\$AL*BWF&OIB_YC-XW(O"A A7W0!XIW'2,#ELR\$&\$.|OJO>|R4
M02I*|3\$.8K8&Z.AUQ#" (VQHD.X&(89#<|.1.#A=V&8.&C|.F\$8-'YAW";X|A M@T## /L&V 8Q&P-
TN0;?/U^PC#X^AW|!MY| PP#!|M@&&#? ..@9FN02-I@
MROHL%YYT9I;0O@(|O&|S15|Y0:|30|25\$T:R|OX^:EF3:6%6%9SKR05.4| M=&Q(O" H3E:
)+*ANJ=/FSLQHNQLE5GAU/4AZANMXH0EKH?HU09BS%&6Z5 M%|DD(|J:0L0|3%7K--)|KO*/+&?
F9*DI0G.+W%E-@*7?8"6>|IPE*CS2 M3Q2)28V"-=1,1|/%(DI2|=B)|XL\$E.6,5XCL3M|5L'?&1PXAF,4<-SE) 88
M 7J.&).GB|G4^HX8DR>+R=1ZD1B3)XO)U|J3'3#A!\$F01AB0 =|6'0")@ +9
M./5N@Z'8F_3K36)\$GB@B4^M+8D2>*)3ZTEB1)XH(|E1SI4D^!-#9\$) YC5 M)B.
<8@QOFJ2:6TT3TEYDWMC>88Z5 ?&@J|(M4MT5:-7Q)?# ?D|.YVDF=3+NL>@,F M585 !
|P":0.0 67X(4;:#\$;>QPI?)K>"GD-|P;:GH&J*FP4B%#6X|*R M)M|@= VVR)=>:
AAXNWB%DB#|8137C:W)7@24MRTK9=(5A?M1P-.OG@Z'A6K M)E;-LU'-9&6AW(YZP*)5?-L5# MR|I8-
;%JGIE)G5|VV'7>+F@Y|K5#A@ MX95|H\$ K5M5M0GS|6DS*S2G5S|JZXD3|.G&J\$MUSXPX#ES_X%46#&Q8IZ7
M8B;U ##!|P3?)>LK|8<+;>QJ%IK>" +O-J3-4|<^KD|FT*NGH_SNL6F(FN MID(YO.*
|2|IG7VWHWFKQ|XQ5;X6K.;> 6TX%O#|ZDL0W90E,IJ*| *+E%=A M
%3+L<*WBR4S=E35^YHZ5E6LJFX+|7B6C%#5|:R;:%5-Y.)BZKB617/JEA5 MDZ&JCFN<>%:L>?)J%XB|
|S|NJH=G23Q+8E5-AJHZEAO@61+GF>KJHDLW!1 M53RKXED5JVHR5-5E|07K:1ZBI4TP4J:R&47ER@5*RE6TG-
3TD3&L L67+"2 M8B4|*R5-Y%*+2V2*E10KZ;DI:2)C4G_KHHH5-?UI7|RHZ5/4W6UG>\$:% ^JY*VHBMZ&Y*"J>4?
&BA4U"8KJ;TD& M:VG*|TA814 .Z<4JBE7TC%0TJ;/H5O611X5S6Z)9-D/A1*!6!%53A.>9|J>X
MH?)!.9C:M9A(G)|D|:'!%TOYBAV@5%X9D6'>Q|OK674?W^*B:LOEAIL?I&%?7&K|ZYE?JB3|=1JRB8FPO 7.L|T1|;
MF3J6;IPBN,&15XP9>12Y2L:3J6+3 M%O)TZOVF4G\$K&@SSK ;A4:(W,0:3'QOPIN4BE\$SDF|1\$Q9R8)
M|F<>NY5M=DP |X4<".H?O#ZB&|@1PX1|ASTY?CPC-SBP9FIU9.C0|LZ0|+W|L
MSO.C*N>|G\$6DVR#ACW^10Z."W+X3#V3/7SB*RI:'V.)1N<\$M3V."T+(?# MVH/=SR-RD4@W%YP0RU/RX2%?"
|S|U/HZQ\$14\$.?EX|.M@A'P|O1 V|V MC"7M/O8_CPAE">B\$)36"H*36%L|G1#(B.KQTF"@F*I8)KS*16'8V&|EP
MLI%QOM>.FPDPYC&O&X;#B6I^0B&5N|-|RD> MGPU-2*"QX@MA)IQ0DS@ M5D+@BR:\$&V A)
(0G8'U*)+KCS'Cl8\$HNO#^0^\$K.>2^12Y"*)CG*1> 4Y M*|ISE@L18UF?SEIW;RXN+KY,"55:B.#?RZ\$|L=|
<\$14XUHB=, M@SHTP1O1D2>+RYHLZY23K*ZZ&W\$00%|=N+|&O585W8-!T?>- IO*D9^ ?\$(O/GR:0J| M_) ?5U?
\$G0!\$ IKHS\$1PU>9&@+BZNOD"1|=|J4'ME29/=8J7Y%|JRYHF3|SO MW@1>Z.WD?
^YW+C|658@PXRI;T5N|\$)DX6A5613XSX3YX)Q)N 41W9|A744 MUD\$@|IO ;QG#IXU!|S\$DXFV))#E=EVF-
HB_ED6>8(J1#("5-J%"N8B&4!|Y OS MS6.SUJM6+K|J4| : ?+I>;L\$C^<;K7|V*GU:M7N1:E9:(H_RUI+S?2LJ46XU
M&K5NM|9J>APCG:PQTN88?W#0KDLC398R%Y6/Y8|\$%.\$HNNXL!|"%;R|5J=Q M83P1KTU>UP9?&K4QAI=
4M#UDCBTG X) MN+; ^ *&(J|>|E| 8XU|4324E0FG 7LIS+7K9UD6 2=IR@QLP8NU@|<6C4@FO7PV
M|J|D|;|FNQ38V|>1@*| #OUZ M&|H*QH115JRG:XG^YO|3S=| ^HON6*(KRY.)H**|CA=W@@@(|&B0^|1M5AG3
MK%;U4G1TI7&AO3GI+62U0DXJO.S.1^,S%:U&16N4^&S2 MOL/TM %@(O|>J^|&8Q%&O&P.7.9)|=0%TC-
" ^61C|-R\$6|)\$WYNC?MYWI MXD^/C01Y|+)|I&WF;=%S>E.Y+|>1%J|=I|QH3J' MK+E /"D(|&L>\$% *S*#EH-
3"74*!F@C"TV(4)J:2@S>A3ZSPGIH(9ZJ\$|^ MBB+|=B|(HW|O(530WU..YY= ^OZ@9>UMM:0VD\$61FZJOG.4G???
\$%TWQ_Q7 MH&@"C#27W#*6ZIS=%E|T?FNI;|F|VRLYFVNY85YXV|J|DV>).CA@E& I=DZ U
MFIH&J:MQ&BBC3GG*HBSS3AGN;SFQ|E>H.#A<% #E0H&:*^D|J:* (J4:SO| M05.|AF@OW9 M|MH|
|X .E;S=4W|*Y;D0M9(608SREP,E4\$E1?TCB9PNK=. @3KCTC(NP6HI
M==+1\$41)PGO^G=6UR0F>WAL(WCNT*Y|J|SL?KRH&CUJE-1B>=.6ZK0WY8| M %|9RD^ZJWJ3<5H*KF?
^HP|J7L|>827W^|.IT! 7P; M42C+|S|-L1 RA&WW@;"4Y^=";| MH;P-5%D7,3'V8GK*,8QV7_VI-?
Y\$(R:6BYB8RYL>!P=Z@<3D&8F4W1#;. @R^ MQ-
"U#GB6TR88KW%+X5Q1&.,>?)|!+2|JL|ETVMV2E&T';2|J|K|C15^ M4OY=NN.*D<7J ^.%MI%ZP7GPOEV7-PTX|
(7J:%0^IM>H?#"">B\$B:D" 6YA MRHD\$F(|/3!->4DZO.9>.8&+R,%VF(>Y=9EY9IX&PL:B')076CO%\$\$\$3@IA M+)\$
! ? \$G.74&5HKT61XIY%5H>@/S ^@I12T@+Z^C:C.IV- &@&B--"N#RC: M@I#G)&4>9J5SZ7B; %A0|'-
/T\$0'&YJEZB3?&T= SX.O/FO8GXW%A6T:+O4B M 5FZZ&KRX"5# _Y\$;W)\$U-. (5XY<0.2M-

9Y\$E T/F"7)RRR*GJ(1T7K)I' M4, LEGHNC:-S(<+>:L:BW0UEI7MP-V<IZ #PK781!T/J:~50LN;J?RW% ^G
MLN(@92&_!MQ61Z.B^>)@GOT4STVXD83?>:Y1<(YSZ> %*!<&\$!#N)2DT MJTD16F8"%||+8C
&@O=\$OPMDM!7AU*\$8BD ^T#10XPYE1@*(HQU.%&\$Z/B M=A#7^!^L,0 \$0C'N>@7D?!.8J!F+0>JO>I[XG\$KJ
D1#Z&=5Z\$SS!51KIETX5 M, !ZBH*B"7T+D4!^,^#TR>ASJ!I5\]=R I? MG!/'SR90S @V2U+V1%S> \$)MGNTI.-
S*M&4B=76\$0RR9!M,9\$B@#9D(F@:M M#A"A+5%D"559B O=VDQE?TBFU6T9@D+(Z 9T**%\$U6&\$(:PPD6&*1
61 U M-&NCLX=> 5'A-.XHZ= ^RONLW6EYAS4RAQBM\$EF21K>V T3'5!["TT8?!ST!1!3 M1@0,(MZT,6' ^!.\$!^BT!6
H2/J&.!692K3&1L.?G2C4?Z8^+R!SO.#"O&" MOB4!JR!\$#K!DI!,NP^13!]?T4LGW+H&@6WL\$8BO(Z3 N&<-
!#2C*TN+ M1#C_LFV2R9T-?S\$H9WC:2G:HF6&T/^ZMHOW./D>7P-1?KF-Y8+Y)Y=I4Q:S M0>WE37-+7_6?
G99YEV:VZ0K.YPJ:!'*O^!VI@H24!TB KDQ>AG6:L7>: #= MCIIZU# V934:1+GUJ#FL#JL,UZJF@:S8-) N^%C>=: ?
5#;NL(<=)4Z:KLUO MKT W<3<98&Q*D&P)=>LSD%*SF6J:7QM>.+L6J"#\!(B(38!(&-!%EWL,4VD M).N1W4PUW!
(X *#W;+9L \!&= 0N<8%4X4V KT9*('\$R040!7P55=TI%RA,6 S M<<|H-AT@K#0FR -)
(=RB+RTMM=OU6KET6Z!>M)KU7Z@O:W??:QVND2M^=2J M/U4K! -O6VI^!SRV>^5?
Z1QFN!J5ZN56O. ^>U%YL.# \$JA74:M3+>O?>G>U MIRKQ!UKJ=]9QI=. %!YI8MMG4#G(2G:)|2M+5#09D89*
B!9F"!'S5' MGv&Q-YN@J6?9FJ>ZG(2P,3ZF,4,6S=ABHMLU_01C0IYI>@R)@DE4H!<-QDO; M:3076NY1(O:H!;H.?
6!7ILJ=-KDSEU>8<(7Z-J,!1%RSX#05L:C%|2F;Q MO'H0W0:OVG+0!BQZ27ATI75,4:
!80%F:.\$E@:YVT2*FUMC7ZB#@-3MFO1N!H MBLH01Q E>-O/V!4@ G<9!A-W=1%VIHF2=^9>\$3=C\$0BZW.>4)
M;19I Z6+S'U *O.NY!)!JE:2HR!#JK<*;>:<6CGMY, #D^ #%0ZD-W*1 9 MBI\$N8!]= +60/NDD"'.S.N/?
^O6VOI;U%TOUK- 9D=:0:8K(H?U^HK9%(P? UWYNUEO)7?02M7-X=? N> MO0G'DMH:ZL"C*/C%O"H0.!:@HI)%
O%#&,GFG!G:|5.HS',8XIVSC6S'8" MS\$!/[MBS5 +;@9W(>+H+!D!,*3L!;GK?![IMG^ _M^MI J27;U>1P.U&T"D28?
= ((R>OY MD!D.S10R-.O^\$S%YHV9(J=3Z:0%UZ!Z>J! <,180'?2MIGR2IRYNI6K4 M+=*0(&
<*U.PSPB@+N)OPWWH5,\$\$>/UA!\$A-'BKO6!#9TXZF,ZX+F)3?KR MYK%9>JR@8Y.13U&I-KO&IVZK7JN4T-
=K].KG*C>0VW%M@!<#|00.;8J!@BWx M.A" ^\$C?C153D618E'DB!J4GW ?3M ;>HE>L -\$TQ
J!:=MS>75%G;&W3B!2L M!Z3JS?>->B-Y2+2FP&AE8E0?H4)!8SA;6AW;UU63P#*+;_Z48UZOO59;WN
M344EXOJBR5@681"GFI4=1/7O3-
6Z4HU+KEQVX7'6O=:E:@OZ7ZKVZMBXY_7JAF7=6'A+ZE_KIJJ=:H7HENI5/7JJ/CS6>K^(M;K7!V(A5=68^A^I5?
2C"6..X9,PJ4P:@9N_O*E4!TIZL/_8AM% MIJLM3H6 MP&)PGIB!S:81IX7+FT:M686&!.X*!:DER,?X/ 7CR:81E\$7'
G#!63,92Z% MR*3(RYOJSZ^UVUH/VL,#^#/>D0H?S3!;^RYWK!@Z!16Q!D MI
<|S;S&%!)84!ED8?";0N8&9)HRXC>|L7!S>9>^!|SA!>|7?!(%*LN(MB##K""Z N3%!B!O2W4(R"K1_5JM'FXW?"O#
M_!#2OG_2/0!C>*W!X@+,IPI05;.C * ,DK.JG5:"" I%)3Z8QQ,|=O_/(KH MGPPZG1E 8M%9!-M-(@_&FH,W/
CGEBT!6S'D:5_0434IS_!T'TJCR6@,G;:9 M! YHH5!RO2!G):Z!8DC/JR*A?
!T%O!FZ^XW5N!%|2IR\$&F2K(\$O/>\$M#ND M6.?S&T#^-+I!Y)T?9Q!@V#W4MNVBA!>N"
(9<0'+^!Y)>BRI;O+5VSR^7WB;U MT6.U,-YVO!W#-E!)@Q39C"![4=Z/Y(D):-
% ^2Y*+!@8+D%!&B%67R':TSM!O8BTH*!?:019VYJF\$7 M*2&T!M%6D439+\$/9NK5B..F5UWJ25&#&#|8J:
<.=8UW.W:S&K!Z?V""B+\$5)KTC3".K MJ:UE2E)0JH7ZBUS!Nzc?_RD&D*I#W'3J?!:!%8HH\$E2EDDBMIVE"0>
M_O=UG'GE1-3^H*25.45!!|J!150PG2M/^%Y? F-W,C*A8%M-K.E.?(N^OD:UN% EJ:|W!'^H.-4 ?P'HDQ(>:;!GZ
C>G=,YRO!Y4.M/ MI^24-(K0,G+O!IH!9+4ED_#D\$:FDNJ/W^Z@U/G""@%<-65R@:L:I'6U% MO!GK6R"!H3
0X,>@/IOVWW^-1UK!|VOV=0%&9O!2Q!A\$WJ7#20SFBZX|C<3A M0 ;!)) ER7U_%&^>X!#2'L!Q0*46\$#9
_V0!2.3RALK0Q:SC 2)(VCLB9<*) MU,B O2;2!J3!7?BJ47= 00.)E+FBZ'LXI\$A\$FHU I#3M*%!!THK&UC79YYJ M5?
@EIT&IEM 1DS.T@B+X@)U=H%\$S60A(3!#Z!_9 >.,|IVGF&HH MVO%@.P3DS115EIT"!O73H'MIEYN*9C70Y=VY)
!-!@ZD!V1 MT;=UG.XM?J"QGGW:@=J#OPZ-"I-H)FNX;:#T (EGF' WG>?< 'YAO:>P9), MJ-)+.C.\$!+28G;7!P-
G:~!JRN8"XX7*+>V4VLB-V(>6>O: F@O&/93)8M MA.2=K7;=6;2KAK*#D ?)M3M\$6/8635(C_@J79A_67+F@-
066^ZU_S3^0,3BV'M367WLGT!MR)A!9E!184 !^V5!+ MV/E3!=!BGVS=|E,IL#47?#9EV#CANW X!>
!8Z#8U'S(?)!HS2XT./@=,D,4F M^!D@AHH!(4S1H3,@4525)B!NZ SLJK+3<4X4A5OH(E9!2A^YT@<.=)J3>M?J
MD6!>L9WV)'9%(5'\$V)KBG,44UZ17"\$!964 T;B2<6B#FT% M3#F!|W%SH&ZK0W'R!V?Y6 OM% -|Q-C?
D)#0\$(G!N^*CL,ZX!K=|IB |C&2 M4I3+;'D?CH|SRFDN|RRYI""^T'<7D>|7%+7%104T^D(U0))7.Z=&K1FSQ*G@R
MA,H4XPG.(-KYN^C.^DD7KM ("US M!W8D;#%9>^LVW.KGO>^!5?L3;>G R/S?V^HWE?G/4AI3IBP M?P-
C!5GCL!(DEC!(UEPIK0=A<#+>"DR&*1:AD-S7M:'U"8@6SM1"+Q&P6:H M OR7=: F"&SS/F<6 Z?GLOD,2X:M!TP+
|VRGLV+@=%T^GRG\$ M4R-+;RSN:IPT\$F"<:|I3H%7G*+!%(7XOR_R:(K;BM8HOIT_/SG:IT@BA;5 M*M>:F.E#
!7PL-6TM7;~*9!4VTYLV'MJK7V!WG!K'5)NW3! I MG)L-ZH!300>OIS515(V1;VO=PU=2&7>*3_A4X!5?(99AXL WRD?
AU,UIS,=>~*L!IU6 M?UXUNCHXYHZ-!8TB V!EH MTL^DM K*! ?L-(XB M@Z^1L_D.\$WJ1W%;E2A:5:W#*!J
;T'8!C,CU5:UU<+ZM<|. <|O8NC?E9^;0 MLOD!2U,U?5U,D%"G&9-L0EW1?53 |&>D#WT+7N)/9A"2M4M /?
L!2VP!TV3 M&2H?B!K!&6XP4Z%.&\$6Y!HAK\$AS>O&;4VRJWZ-9!|=V\ >:IVF(28% ^V##+I*
MC@:6>NWRM0?. ^M#!X!7W&99,KH=I!;EU!;5V)=&27>17\$1R'L4BLY0P MF:.9R1K3W68L*!F-3Q8.ML+-
!5G&6B^R;J!+U?;W M2NOVYZ!#BTRS:X2LC<7@4.\$EBUF MF"Q>:C =9=C2CI%&' ^N&:38LP=C 4Y!LGT_OH?L^;*
(^J=BCLGD:+L)>N!O M<+M!HN*Q-!@AJL_R63AIQB4>);03892M.VWJ OKVOL!_700H<"Q:/7E3;U6NJW5;
!U:M4N4FA6BVVN50W!MU205 M3A>=UT:E/Q/5A!|=!U<"Y9\$H8FS!D!4AWVKZ<>O>?;[_?K&XBOG>"ZU;1% MI
ED9Z*(<6W(L.S>U^86""Y@)YVI>9XT,L-.W> #KTFWNSLNU!C7?>9G!
M7@81M;CZ,"+P4FPY#N@7.BEY!|-1 +SN*#NSYLF&+<12LL <1JOM6MFU MJ!6ZL0"NI2AHFB@Q<>Y3-
4:(6%?2&TVY6A M@:N1F&RFD(VERNIXJCWAZN5W!MNW_OOWO!EOJO@L-R?4L109::M!6J#H5!>9 MX
LP6+=M&1JF-TA\$NNVLV64X0/3@'X(V+NNE&4!9AEZ+K7872ZU4A5IS!OIM M^O(8S!DOWC1R2>VJ+!11
>2%CIZ3G\$S@98TBO\$PA; NQM/'O-A)!-!|0%(9 M-A^!O!O95^FF=* WL?3UE7FXKQS|I
(1U8:|L/R^N4S,9PERR.RIP!G/2AIH% M+W;*H=Y\$*0U; |#?7N,"AP44G O8>-S8G8;K6U-|2>+A-!H,);X!;R_9!1
MXNOM2U7J+,MHG\$D@NF&IV=.(TJTH2'W8: ^STI?&@P.V=RK4^:%P.Q5J M2F'5_L2;
<#NU)8RWKA;E'92\$Y#HU@!%WM/UZ=J>."W/M)D<?/9GO*U(?% M1 D_PH905#;"MIL%VPG&%+T""&'9UVUO?
RATY!OTL.29AHY7D6<*G-(UV;A# M;R@H0901!\$W!42IUR.*LC*5%;UK5)H;T9B!|;FN!|= @=@LF2D4W3L")=-=
MB\$*IMK0C<-(A3^?@69.4JG-MO-<&) M3\$!2"62!%@V<"R0SZ4U#O#13K!9L&S@V""?63#6DI?VIC=(O'V!;G!UE/
MJ" ^#&8V-S2GKB0?!#O<^P(E=;|J=|:T6TV MD_ =P5LC9;)KPN#-.92+=F>:;F!+>#18;B!;?^4*V!|6*ES/<<,'<;
|IK079 M)1|38U\$+_6E&QUX-IN<5;REPX*\$C8C8'X!|8-M6;A^;>O-L,+SK MOV?
G=X!EAA1GXR#1:'SKRJBO1A("65>&>I!7YKWVW_O2ZT&V3KBT'SFS<#R0\$0F^X8)E.E0>&Y&HQ610.@)OXZ"+M*?
S MR0!|I=KKO!NO%3;|J#S>"D\ M1 >#':@!';7N36(3MA_.'CAK?A&1+?!N!|!%|VH#SV2&=)#!4#"3?7Q)6-K MFX,?
T4ME&-OWAHGEU#ULG9-FG=F-W5&3B:"W4D4=2M#^%"A>(U.;UW;.-+E MEOQ"17">R_/BON'OFZ^><@KQBAZT
MM)1K(FY#\$6%L?WE_!|D7!G7!5!8!\$N%V-K\$;KO"@6O2R.UYMVFA!O6W^3E M6/6@!-LZY
6OB7%G@LF/Z\$S\$Y;KG!)IGE7!F5C#X3VT LP+>=&=I!HUE!<D) MO UO!16?WNH_FX_SV=
9(*K^O)/6@7KBU;V11Z\$(1Z(M(>F5!3>/9\$ZG&||:JO: X(9A>B11=TU%1U9B"#
MG!>M!&S>Y!^!U^_5N!|=G5V0(^D.NKW!6?EY?7^U"!L,Z%B-9,4S5.00/%\$J-; MU+2!O!5)9_9MKK@2(Z!%IRB-
5NLO)A*4^PIH!M'GG_D03349(/SOR2I2;W.
M!^~/Q3_H%)S@+E""T72Q!6TCVNS!|L-7=XT!7\$!90'Z'O.N^BY\$"R!.&>?M M"!?
V!R1A!!U#^D%.M+C3X!;J159*ZPL_S *T MYX/R@OJB0:FUF^YISP?31>V(C;PN7GXD_6?)8&I!|YT>-C

M312I%EI\+ :MIOGO ^Y/81X=XBZ \OM?:N#N6=^\10E/I CWW:YI= VI+ MW.Y:SL;
(?:#0:QE0)"BT,@'B5ZKUNQ)9#+=%0C%#LG::^U1:-@KXS/RM;8Q MO/I#GFE?OO/3*NB-|EM<0.@YS-
|H6>^N 9P^ #2>P?P?R0&09V M^E#=#L7/E*;0\$FV/V7OV)?BAUTO:>YMY8I9M%J@8>.\Y4XBE7\&H7.P;\$'/
E\$UEWVKO ^YR 39">YNHO M^E#=#L7/E*;0\$FV/V7OV)?BAUTO:>YMY8I9M%J@8>.\Y4XBE7\&H7.P;\$'/
MY<OV) UJ.R^IRMBX<^"WYH8-|I5&@X|-#I M |O|I|&#*RF1LLGP|:2P"KI">OX%7Q5 ;J%W1.8N /V5,
I\Z4Q6:.HEGK M|T) HBY5K)E=3)EO5?GA48@N46&G14MR/"0F"NMCEC<&X2,ST7I^H6JOTEM|
MEMMUN)@OSS<=K O?CW-1K3PT6HZI"?TP8T /JZ&RP5+|IIF)D,3:*TDP1S"N MQ\$3623?..59 IOV4JC^?
LFU2/3P:70A--CO4N8#I9I6C%L;W%:9:P?EEB MHK UM7 E6Z|N:1L\061W0X;SV7R>=VC:TU%EQF):)TO7/I|
I8TG|CVIT* MN..YWMXRXS252UQ2 X./((GSA6D|)>&?? +/T/WLF.L"?0=HG" !OLHISIPM
MU=)|@.O.I#YD%:T7I:M#R ITI%QKNC/1A M?WTXO2JD\$6K93I|3Z!@7.SDRB(<7=|UK)RT-|M^6L:;7+
MJRRW|@S8!T0:K(+1W2R. !|2M.'70CG.V;-@|_O M2^VJT7^|U6FW.J5>K=4WGFS^T&WRV8?
=B%XBW|DYN.2JE1TY9)JM.@8 MI"N:87+%#EPI|(8WQ81W#@KLDT#UM--&H(D*QI&R^.)UI|6RL#|>*/X(O>|
M|]=2C,7 V=IP3U9/IP?6:08ZK7|IUKPG:LU>M5/MIHZPM?A.. 6VN+R;3"9X
M@|5|8(|61OGL.L#.7SL6P|QP8|<09|UP.HZ2>X0.FV904)OJ1|BO \ MTU ?
YIZ,6I*()D48276,VZ=\$N|:QU5S(KYH6?C9>|X|X.O."&|2*OZ;Z> MG!&)1L8^YH; W:N@.XW:~
"Q1&I8LGXD:S^I|S\$Z@)^ 0&8*L.GD%E#M|VQODI?CO?V\$K6QSP10|0P4T3S1-' .0WZX(|/%&C2U? ;K|ZSTS5
MA.#B:ZT^5&>5Y3C.Y?PII/Z+|@QB \$319(?400WO&JP #O@ *|T>7|!F: ^
MN>1T#OY3>"U,7H: ^1X2.>)|3|#[#(3,72)BK6@J2|:|7GEK|XT|MKE->=Y!;
MOF='N':U\$*XNUVL44|TNM3A/@EKA7HZ+N^N RW|^=|F-' L5SEY\$0BK1X
M*.N.A+HHZ6IG_H%4#YU2.)^(UR*^A ^DI|NY4UM78KN|7 ;>)O+|09#M-2X MVGN@7Z8MB Z.K|;<*R"> 9
(CD=|06N4|#.A .A70-6<3 M*(+|AMF|4^2),5|5X^RU K1I +/0(+IYXCNS7=Y05!|J7M\$D^*K^F|E1%?VZ M-(@F4:N2+S
<&O5)B.NEV0AR?%74|)%& .8F5C3Y+%|HM7|O"=-O!>(@? !O M14E|:PPNN %:K.>D|5(K)! =5/^X601J^:|J3H%>B*?
L"M-@80!#.)@Q\$;TB.(M1|Y|O%I?6SN4&|K+< ;553*|;> ^"W@(|J5:NC\$00TGTV?UU=\$7<"\$|EKHLV- MH\$?6!7|G0!K
RYG/1&N|JG|I|ZC1|?|;|Y|G02|I|@TXBK*|QY(57K|F|C5D; M39>|S:;|JOVX# .8K80PED?V/
MO<.>75FYO^3|9Z*WF\$(22PIT= >?B2:TT(9LFC+B.&6|Z=/R+O2+T_N9_|@Z M)=LNY|+.?OD\$Q6DC6#B!OEP| VC|
(3U3^2M68>9LA\$FF3)B&H^B%.589(-GH MN
B(Y#F^>G+|XU>U^Q5=3OY=|S36T^M/87);Y|DMF5G2ZWF15JLUNM7.!! MW5:|5BGUJBAM
|C|YMW1&M=M7@P:*3:|=|7Z%M|6>|D2|U>VFFC*2;|*W^1(C; (M- ON388C|Q.XHHHKYS4LM5)75VB|Y'F>4OP
CV\$W*@ M)%#O' |A<>GV A,@@^%MKKO<6A78:H1KGUW>7|EKH-NVH,3I<>|Y|3T/M5T- M|^?FU1@|8Q
V_KVDUR+/%EDC-.Z3E|DDZ|ND_OZ<4>QB|51CAMM>A:-7Z|2B M=TFW+ZT\$>KD7UGBMZDF3\$(I(|% ^|J3:Z
-2%^(>0- %.;FM"M34L^&GOFE |94WPNGKM:6**1>R! M)QS7<;U*|0|Z+|8P# 50 @)O"FL4H
Z(7P|0TGK3R2|.E@+&H!<*S5|E# MF:~ORF@G.|&HMSPKORYM.L:G:~?PZ+&G2 |%7S*W5 MO|IXJE)<7KUIN:=RO
!.OG0HUGNU=WSX| M83 K83^VP@C<-8F%L: 8% |%D1|T(O%&GF*,S10M7; X-G2# MVJ<;@??64!DR2V9(ROV\$=
< BP#M|J.#%)(<|U26I95K76T%33OM TFJ,NW3^A M6X/^_O7Q3Z:|52_71 ;K>'JDLCS=;|MLG GB'O&|F|9
M5.AF|J+8TQ 2RC47WX@G-.BF6PE3Z?T^ T/6-Q5@|(GGUCHK%"YL.?)|1O
M;MY#X"Q1K|D|J?Q|XS6<&,+S|I(,85V^A" 0^1|7Y%&U86&:&N%;U 67VVG M^M2MSGI?Q5^+:-
N2W72K>@)F%GF\$JAL#CZ0/O X-9.E8- ?Q-00.!.R798H8.Y\$(EGV>NOD N<."HNN9(A/\$ATH^VUQ<@5S@1
|5*&98,LAI MBOL.9+>|OMOE1*"BDX(\$546|P\$H2?P?0,41;)EC|-1W^>GQH5A|B.+GLIMQJ M-
&K=KKZAL:BRM1|I|S|N<"QR3Y3C#%VV6D|<7/GCG8HMSPQ_XRV:@ :?-/>C M^+R-)Y-AIT%:XJ>(26|&7B<5LP4
AW>N|VWUES:\$ ""B?"P97XB2)JH:V MZKX")S?Y:ZOPEZW>OC:I(*CA#FP:F.UX+|:K:0J13-"E&J-&K-6K>'=NX
MG?#J|JHN DTH@9UZE\$ H4)U!C.A:-(8G.:RX+%85"AL5BBT ;|L^B^<"A
M#9VA6K.|5ATL6GJ|YLH|X|:3YI|Q06S.|(* M,IWG
|>'>8;.T\$5<|A&5H%PF|S@8)1E46T.+J&*4*-2#E\$T7Z"83(YQ+YH 7#G5GB6EQ|"I"86)208SKGL>5.JX:|4JK)8.
MXX2KU> *K?=OXT+ ?WKG?8Z&=TOWH,YXCZ-!)WG5:#TLYQFS >MC.'
M,J:>3AD,9E|='NW3Y*YE',CGI)%'9J&G\$W# #L9 #9@G^-= M)\$=&V M_YC7|J#XES;#*1\$ZX|N4MWI?
JOVBUBRW&E7BPS(& >2?>J%C(GO!7 *&I-J M8Z XZ@ Z0A)&I0F /DGX|NL50A?"Q53&+U:QOQ MW|^3%
(,OM+ .98NB->GAI(MG7PR^|DUGLH&J)ETG!=8R* =2D5Z|JZ*0)8ZB6
M,^@WIH.'6^I9^L:| Y^+PB^SE@29(Y#1P5(\$|L^F+TB|SWB.8R%CI5#%? M"OQ|7 J| Y-J4:1?
T"7*AI@UFLDR*:7R?B&XU|X7C)E,UD/W2<="F?K MGKT&IJP_O2C+AC,%|VXZD=) ?")|X" YP3)6K:-|:~|I%KH?
==F?P^IN^ MII- 1|&B T"- (80:K1 :Z3U>@=(36|X JTWA@>:+H(OTY\$9:A|B%KX%/+4
M;0*8.TE4|BG<&|+.)SNG548,OQZ1BZ3"Q1#'#<0"P24/=.,0P8.(|90J - MG:|33,FZ"<8<6DM"FWY:P|:"
(BAMT18Y24,'>\$ 1+|L|S9"3:J6EYCF2BF"| MHK^Y!1|G\$V@&-%1=K+*B>BPO:E)NW|4'EC2?E1<>6-O@F%
(8/'(%1B O"W MZO:@W-P G3"DCWC\$P?#1|E4<2;-ZX=#L,I4\$#E 2C,|XX;EW\$@E1WIG/N9=V
M|IA\$K/LM|F0%P^N79|V%\$Y2C3#V ?<@PT905>*Z\$S+!W9#@|U|9|9(B'ZS M9%@INDV5\$41>'GKBG,'&@-
B5UBZQ.H8E3KN0 G%:1R\$S6PS(2WNB9FM)13\$S@E8 UOH EB6:" M-(P-S>&R)+IEQO70>|U
MUSKAVO7WAR>M TX-?JEO?A?|3|Q5|JCKVT|QJW>M3G7IE?9*/|<|1(Z3O8^1 MX8#1#B|+
D8P@I423FPOB00"1.%|JW-(1|&G,9=E MX;|K%|Y@F;L< KH2+879DE|AY1B%P|3DR9B;T|>L?%|TIJAEVW0
+ZB4GF MT9A+K^RK .W^K ;|W%L<(AREHW =NV?>5.M5+KK1*(IYO.<!)!+\$^".|I\$X
M="KBFR9WF":QMXD)B8IQ-AZDSF+-VD<5K=N"&=ZCZB8K?|^VKWO MO|^3|L|->RUCB)X|D?3D67.XD"L814(O
MFR\$9|T:C\$75=2K,PW)R|(*)ZV4R>6|ODLU@|O&G'/O>, MB:9K&*/!HA4|LTP,ODDOM8W8ZS%A\$!;9^Y+FJ8(SS-
L.U|/=EBBG:@KM^WA M9YM|&E\$O|.OSP=- |6JW>XWJ!(D/R' |9|E>6^KU.K7:QU|IMEXE>BVBV6I> ME5O-
7|>E'ZD*+^M5.15N|X3A? MTR!.O.^?TAE,UD/6Y:./KT1C3Q=,\$XF M^"GT&=K#.9^GD@8^D&JZ>*TA#|!/@9P=>"
|"/(BA=7-Y(RE?S)-15PMCCQ<3 MDT|B7>-V-Y362\$BN-|A0W|^.(RL|+ .| %K?
O7:"0Z>06/GL9/V WBRO#X?!.!*|W)U(A|B|DL5,CO9? M_Z^S^|A9F15C^"CSC*#R^OQ)^S^\$XO_-J_WYO.1I(#SM\$9TD-
2'D/@.!9@ MGNP>C23K#&T RQX\$ -@UQ|ODD|A;U_S.OE!@P|5K5;O >OIG |IIVECUFYD
MY8=*A+M DE8>L&>.\$U 9D V?Y\$U=9MJ* 8^F#BR_H(|-Z M.O4 QI*)O4Y9!'E17 IP:CX&)B9P*8|^\$DA9GDP5,
:2*KR"==0\$0ZC6L,?- MVJ*"|&-SK:~*4#2-DX4>ZE46D|MD=5F,58&+|\$4*|<:|4|U:|79K3TM|VTG M4
"8F%00X|I RTE/G/N5E21>_TO4-|*6^#|SXP&#UIEMOVT!\$.S0KLVFC|I MJ4 HI#7^#E #P6\$-IZU
2W&G:%XOIG*5T*&0\$B>?8P-W"AF:OD4>:8&! M2SC)!C|*\$-XZ(J,89 ,&+A&LVS@.B\$F4|!-
U.#1)=0F@W<);VOR5.L:5!U M|,+A@)=34Q.:D@QO7(.10=7FHJ \$N<(?!:J|Q3\$S2CC^ :Z5|&-1PT7^
M:XNCOZV)ZYSF*/ELUZ-|LZZI(3+)|R21|I|S/5_G0\$E4%4+E.@|IR* =^2& M3X=@OYL?&T%#E6 +FT2#T!.
/M= <=<+LCV0S+NGL19RD"%|M%TUE2C# MANDYATU3\$Q2B+X%UUK+>G#6OSEE_HEK|,?
KOIY UCC3|^SUWO(3LY4T=|J.HU ML3&ZY7% QBGB|&<9T)!-3U*L(X67&\$-5MCJC.|J3O).6DV>@OPV_W|50MA-
EDN9O8 MQ-LM@U=U|L%/(=O1G'>1)?W7, &P.,RI/?O M|U\$UY|L'Z'F"
7\$.Z|/#K<|D@RG|IEB|B|PP.Y^&*&^J%-.VM"G(3<1Q,4U MT1,F0"6:X(WHR!-.RAA?9(@N4(2A*2)5> ?
+LM7E*|J\$#2QZ8%8?A=7Q:*MO M-.CF87#M:H?H?BUU|(8"3\$SX2#JLFO)?|H7|M|JRJC @.(DG>\$&<:8 4W %
M,3+?&=Q8IVPRBD2* :|DIWS"E YUE *O#1 ?)|R3Q)|?OZIR)#|M^:BQ|O M6651FFHP@-4\$#=&Y.5&(*RAP^
SHZHB; =%R>U M:O'M|I|O!|DBO+8Q^O6#->|I>:OX_6,KVM.^>?

@P:9U"E2W110"\$08BVNLJB0>BR8^VO<0I7YC>@ZT3@<.T&:OZMGL M,2M=9PQ=?ZB!*OF?
C=S)W,"9J LP^SML**B%.3W//A>X9 /V^RY)7R^22: M/3>BO68B/9DITX0 N)N
YNH/JOCIT<93"VJ>J^EH?/JV<-EC?7EJ6ZOX M^MU^Y1&;?KK|+S-GFOZNN U7WEH?|^<|/
C=5*/CJ7F4V0=V3MB^V3YJ MTW)O VIX|WOLUO1R=@^O:YOKL>WQ8KM.;K?:|J^JWV>||L< ZFSV6AIA!A
MS!BIQ|>7Z C=5/(C8U<I=FBSASM586(22.PA\$N:7-S^JM?NOO6J%*#U5.Z7I M*M%);-O".IVZ0SM=&ZVF8;&
/1.NOU^V5FI5:|_|)I!F)A4\$%/Y=9|@AWXSX\$M0FMP(-&>39Z"TAL9\$WYIJ@:9"+FR?|5H^W41 J|GVML
MI|C,U^E&;N5!|C%4:7*Y<^|L--VV:ZZ,W11^? L?6EWHDJW|= !:?!OT ?M MOHODX*S=Y_9:1DUB=Z*VOT|?7"BH=!
.8!+|I> >58"(((ASXK.>@1*^ZKE>"U:#!*#"BWEC/4UHC#J?|KDD24 >?>/J-GT6TY"%=#,#*K^6X_8
8CIH_VNYC3S\$=#:;8#.M9|TNZ^*%NO/M?|I(S=X W M|C|^T1P7NNU3Q:ZLYMTO??
|IVv%.5W6|DH^H6^JAJ*:HB466BW7SWQ1(4L.L^S^>2A5&(6*%4?L@/D8C\$\$Z86Y&G4L69@A? M9KJB: WQ\$
4&!WHPFFAH^C(X_AEDJ |TL-8F+&\$OBSV*696 V.34WL,0F%, 4 M|/+C1*#F#1^VKHOD#VO+!FFT9*#^ZIC?
YK5%\$-|&I?N^OIOBUH0H@#VGHJ. MFP.L? D\$15 M(OR.<3&WV)7X|!O4AP<%3R-R 1^".CXUM(6EN:BX<'11@
M_9+9'B>(:Y(<+86J|@#AA-!X&0P4S4 -.X8B4.1\$X2>"\$A\$.P.7""(MBDX_D09>||ZZ+RF|TI/@09 AHB#! 3+?0#HI+&
|@|TO:ON_+BZ8:TF4A4| M'23W9WCL<2(J/?AZZC/S@YU@E0#5A' M'3%?V5-EF1_KL#/KTX)RX77H;-0-
J@\$NW^)Y'L_XICZ1NJI-W->7S@!;8'X M.L:CF&+!8WO2KW/3!5N HJ&JHH03S@?^L=Z"O_B|_JD>T^%QZW-
6A+UWW| MG1Z(U43^X:(KPB4#^QD3LG B.^|.3.[D\$F5T#" <>(<4-XX83X_920HG^| M7TB3M-
A2D|3NEY,IT5PO580.!RJ@=91BK5HJ5YOE4@P^-6MWE5(! 2K-%OSG MOEQM-9G:|4F?O'A:J-
Z4F|!%*0Y5*WZ|K=V5RHWF_QW+A/?F:*WJN5UN^3 M/N&'=K70+E4 :1|/^Q56 *B8^#
(&RPW5.4EAV@I1|9JHP>E,">6UIC,?\$(%) M|G.L^1 N R*?|Y(N+ST1@MWB,;I&:@WD!S5!X5RQ!-FI|3M_VOPSRU
M@F?|W|!#>YKN#(R.L_ ^|=P|W ^"K?KEXGMQI0!A:O&SBX^94SH\$46N\$^R2
MD@*6#1\$"W(AF|7Z|5X6.PPUF"A\$)K|U'O JR)3"BZ3/OU8D3CPB6.Y%Q'UG M=O/8_G5SPS||M:6-^2'
(V^AO|YKS!;.)&OY/&BD(B:OR^&-O1:8\$|I\$VU* MX\$=!;4'OYW6B(=TT9*\$DO-
N:|D)?:'V60JP#PR|)*=EX2*4N3'DL'+UGG\$ M(7?=Z(T3^:|/UY*U@N5\$E-
QFRHG)2.+A7|E5:|@|B&Y(SY(KIT#=#@)444 MK%)0BP'X|H|SGBJ%*?=-|| A6*Q?=@^0QOVE)F@5+ZN%"NM5||\$F?
40@UYO M.IK:(|X32.V^.*|_M?_9S|I43OS?/%PF2 4^.;2A6.XC|!ZV.,|34^|Z\$R
M%B^4N*?;W>#EMC4XL^MVFK4|NXJU9O39H16N5%NM|JOGAG%<ONZ\$@=FJM?9_981M'W0.
MTIZ#N#X:4|76K_B0.J9^!|QW/P|8(J|L:IG\$6#\$.3NA-2 MP-|20=,6.E*S.Q-
KXY^Y7^W<|)H+=/|:35M%3|FWV.;|G'.D>>5#:4Q|D MFV"2<5(AGO"l?4R|J^:"Q6 %7062GAV|D)8!N803FDOM<@
P7AUS\$ EA4T96 MY5C/^S?/FH^9>T6-?|;|I@P8LV*&G?KB|1W">CJUC !S5!*>JV|^&ORZ2 M=DY,9VG?
BOT.XKMKK^A)|J\$00#W*61JFLO\$ "ML*OV :%|97'.>>=9_9G>, MJ@5)|JHOVDRP.Q>^T,7>A?1R,90\$083-
@3Q(2"|=30:@Y-YIN?|H/?0F"&=E M 8"+B *VZULBH@R:RE:97,ZK| 4Z|!V#^(?2)N)L-I-@4^DMWGI>|B3G-& J
MFMJ7C#M5USNSA|C>??G:AEH@PC6GL^TK.7|546#D>&%UI%V-%AI99+*|@<| MA=4OXUFG?GE:6||?
W=8#E*|YV0>W.DVNJTHEMJI*)=)L+N4UUS\$(NA^A"82 M|3=#\$^O|LO:=
|381#)|A'2O9>"ZX+&G>K^4^EK51%C2:J_3TGA%IQLH* +Y"?1W (GT1\$6_(=R2M7Z+?^G.)MHL_|?|
M|^6A_^^^F\$=@>N89&E.;;7*^|;#4_/M=9M9^^(E80ET776 M|=8/WV83=P0@^IM|_ER9/>|UAM;
M:1S)K5BA|TR-6"O,&<@G7@U.0/I M%1KEF'IS*RV3 MW!IQ+7,G>EB&W3A0OD:'FA?,R(XIW)|E'NF#F3-F?
6CGGG=Y4Z|V0E;M6 M|GO&Z&|5 >C*(O@Z440FR>TDB: 4/HE@\$.!;32)H5V2Y<%662^/A 9,(%J1A M0 0|SY8?
SDD\$Z|0\$UD%!G*TX'4D\$62XUYI\$|L*BWAD|BR\$3.;CLG\$81!11@/ M?F;S|TFTUEV@|<4XB|.:(:)9<G)IQ=IS-
L.+&FIFPMM.F51T&97+GS.Y MEI'@FID?T4VS;&9\$ T(F00Y'TR"*|CH_O;I.C/5(O28VZMK@,2D00,ITP?
MV+N@|Z?4N?7#.8WC@'N|X%";!Q>6PO9|/44
M,+>B.=>9RA=AE>|.L#JF:*R/OA71^9?;P#6>S)P+ 8|R8+^Q4I|W%H#Y>J< MR",DL.%|5& J?X-I
M3*OY_NUF.D.3722.(A^7\$33-(&DH^N6(|O)6IEAN6R2C:>V
M>|L%6@/'30)'0P%1'0:1>S>DV7QV >S^5RT0CH8:POL&|I'10N;8?)|2 &, M QWBWX7:R,| 5#+!9-&(=POZ-"ILG
MIV|ZHBR;T"#PO) A6SWKY|4:!)@#Y#/CW78@?7LV.-QN&X|^|LEXJWNNXW M@-7-.WY^\$ *
9Q&)&W|INYQBU@C:X#"Z-2;68|CFD8<|KS5"?FJ'W3*%| MB"^L5ZG|SRJQSLW' &|:SC;'KRKJI
NH!4>H%FZ|B|4E.XC'ME(994S:E0%+| W:U?
|I\$3G2=RWW_FIH;)0*3&5*E.LU"NMPMU:165Z;51Z^|4ZLV+E| |>|.OC MMZ?
LOG!8!;:|^V|OJM<(Q)=E.K7E6*E|5:1F5F?+|.ZR#HSN=Y0=?Y>_I7^
MNR_|%FOW|4;YMEOM5GZ4@5GAY_|;Q>WZ5^&T%EM M-6IW=Y7J#2"\$S56Z4FZWF6|5G|E#PNU?
+|WJN+8WCFJY:L5OM|6|4KG1_) MSB7BV<|4VA_/FK4^0W>UZNG:F|COT|I|
MX7VZHB6&KM,@ACCI5|+;SXG950+=E ^U3W8<0C|T M)\$ =ACJ'T ^Z;<70C^MU|+B-
|RV/D<%7YML#Y'; ^ATU<%Z)/D(9I_N8! M5H_*#?
^%SNN>USWI=3T; ^1(X<4%S?;.:2X9#*^F_\$I|7|AJL%GKHKM*-V/ M@SOI6>4P^??NOALEL6?
VW8A|I|TP|TV|7UE19KW@_5HI->)A1ZZXD:#5GA|: MVDH47M|S<2D7V%/#/&?=@^D?C MI\$VY?6L.K* F"9\$SAR|L7
(D+"D2 ;+<|.2)!DVF 'J?T:|<4NE?R.^)"(Z%D^B-5>!"XIA<)GC 5VBT>\$YNR+E=.0U1\$'(\$&I:D9=E42A- M-(O.Z.RJ|
/CGYU9OY ^V U1F?S|L7E_U_XOM&8X&HI|V<5T:QA>A76.2/5 MY?C| @S|S:RA|L|L6PC@'FK80AD_)=-PR|1U; M5?
Y1A_W_|D4YH2?M@MR;O.YW%F\$&'TG.631Z494,X4)|A&:9Q|U.N".+& MK&M'X0#&|&|
(|SMILN'54|@T1|B7S\$VY=BW'C_ =K2=.^N1AP^?00)G|&R|59SD.Z.'V4W4EP=7FK.&46
M|ON&XK"UV.\$=')|O6|N%"O,>9O|/2S@|(-EKK19N.MDHG5LCH")L|\$F
MCDIL;S8%TUIS"N&-3BJ|! BS,T3;RRB;/^!>09J|/'\$V MPV;BP8ZXU|K+IAM/G\$VRR59+M+ WE439|
|F#BK/+6%S)109)7N|@9|N8|Y M'C.|8N^O_AL:5LGS|CFNWK Y& MR_)O|
<(3|N%B=AT>OW!'Z|PU.LID\$EX*RFYN?F+&-UJGLNU\KN7>VBW*K|S@=4&ZX=H0|4%K)E&D=JX MH"B58Y.9?
0=BEY+ECBE#;DT4)#>H#CIPML&& W+|X|O22NY|I| ^BY|A+9|4>WZ6+@T?/U&KF/^HW|H^)^PQ|A1PE_|:11C
M9--9-I-|2 =EHL\$=FCOE9D3/GS9PW<|J|B33|JO MBJY|/|+CBN@#H2*\$C\$;|F9J8^/ E=-
Y7XDA.VZUL@+X1%X(UO8U?N MTJWF?7YJ|L 8"|>M^H E|U|VLW6W.OFQ|MN"&6Q|;K|JE.VKSEP 4\$+Z
MB|K%9LMN>Q2B:|/ KM=UFL '+.-+Y+9G%|J3K&\$6461 ^D%0|)349>PZ64 MBFPS9!DCI+!>U0\$Z5#,Y@+;
MYMEQJ62"389H?;96JMM>2IR*WUO";7Y|G4UN-|?|J3G:J<5>W^52?2AY?F* MI*&W
JLSD001R8H#98(3PL_%MBX&58Y>R=GY ?E=U M3L/6RX |DC+|I0VWT,IWL;CIZT01F22WD|JF-
>8F+4)QJUD6PGVC?7(E>|^ MI0Y8V|L.HD0N+|N|JEW*|MU;=.R9L.N@(|LYE'9\$M4WY_?%?B-JFNMI|NKD? M:L/?
W5W6-N7VUEAKF|5-V=11|?I8N'2-1)1LY&|S&K&W*)|AL(K@H?O^H.&AM MTI|K^SFDYUR;#R?
9_A;+FMA;Y.BR6B=C9R*5_B0R;R^T|4>ND4+*&.1NY M8W@BQZ:39XUN&0LN 1%B|1 M+//33PP<2_2?
-1Z1|6==;4.B_5OC1>K5G&U MKKH>X+&KPZXW|7Y)AXTGTV#OJ=OIMZ%07(61")@RT9#=#GIA&GN&
M3R|W|6\$?E|3#Z^D9;@L5+1N,9#PX29WNE/7.Z4Y9SYSNE/7.EJ>L%WP:#XWE M1*75:GY-5** #(TZ95TB.1;F
8BVBN'DE8R?7XDR=-/3\$L:@<97%9^9ACKB M%9;^@F6:(#|IGQGR75V:B9^8.#)2(I*XL|V@2=?W2NE6 ?
Q5KN2C=VD.Z M9|^=H5;L_57V#0@MT.^=H*04Y MDXB<|D\$E\$E@! J90HZ&0L(238>W|K4 M^| J7VY/5;
|ESNSO|UAY_E_/|'3.PECN\$&2N\$PC'2_VCFJ*8X.PYU(|J8|E MUF4|A@CJ|, 2PB.-V|JKR?DQB4TDWGL5?Y?
M>8!7CFN??L'Q.GD:H:>(M^A4C9SZ&&&IP&BCWE3KI
M_4F=#\$74M;N:.)CRTG4|N(8Z(M'N/8202@:&\$Z#AK8E-O:.@63|C(&C%-OK MY*@E-VF9EDHDV"P7'-

%\4U1PT,KIM>:/R6UT:\MB9)L+IE2F@X">V1?PD< M#05\$!+@E(^=C)U-@:0<'GM^40#@@:EC#NO:Y1UTPW+OX-
J(P'LD0' MT8-/9D)LK%#01 H3IOLSY^F#) T9KIBY^F-N^:YY-0\$>I3.S8K-G44OK/? M54X>2)*W4B 'M19Z\$&I;I-
WMD9 X^CE:6CW?:1F@: ?@:9'T1"/@7:GJ:GZ MMU9O@S%FY-.OO)OSE9%R:&ODLJ3J)Y?8J22*WRT=/:OM-?
G=7A,5 MN! <.8UM^XW^#<@|TLN 8.44FF2FN0CCOBM8\$B^Z-7I76WXN9@%#_ NLU@
MM74(4S4>X^.)9B>#_LF+ @|16?X5L Z.:(+PQU D/9OYH@3F#0'Z6!&.(MJW^OX9^&YI>7!VOX0";F-
(.O.:XSTQYKO|\^MG^5BWE|T|9|EC"|I62 60 M.LP=(/ XU<9YT*W?:IXN3/|*AFM;|U|YD|3?
+>5C2*C|U754%1#I#OG D#X M+O..>1G)G|B|^2+RD6|^>X+?6)O K|/|H=BU<\$OC"=|N:OAOR3R'1%T:IW
M\$P4&:|18301A@8SZ1|K"2CJ@'G|9E|6>P2R"); 0L&J)9,BVW\$Z/NCQPZ/>O/ML|:WWIS.-%SXY0M ;J3\$4'MYY-
WFP,Q-? D\$EA@M@2)S.66.E B%R#E+A* < M=ZNV4U99BTC|OLB|11 KC 9 !3MI-+|I"WW@5+.\$9DUVL17:O9?
\$ _\$FVJ; M>V-|Q1C?P^&O#(B,S!-A(*)PL/5:|N MR(H *C|J|++346%F^I+""*ST)6I-9OCO|S3
M4^<H&|J|3>Z^G#.#Y|0|R%Q>F^B<3V+>#A;N5+S,EF|5O\$C7N=#- M5_9
1^/NS.<K1P/7L=>HW|FFI0R =A,OG>3W^UOI#Z|VR.1.#)E4C0L#&"<.\$#>%TZ(WT_Y*OJW^Z5P
M4ZB78X56G2G6&O5:H|J"JU*K M|JUG|V3|L*'=K70+E7@?|J|^QQ6
MD5Q,?!EKHHYZCZOP;87H0B1J3.E%&R:SGSXG _.)1+#G|4
MYKEE%H%MTHG'\$YU9KY";Y9K:D|S&#B>3\$1QH2K|RB;\$COHC7Z)6|YG|>)NKSI%+|!XPL'C':>\$A""/FDC(4F1T/H:
MB(3DOI'@R#T40|I|>#PX:GA.VA?7-VKPP93^CBO58U=#TPBJ2(S B^,-09
M\$:X'P76C,J=|T|(62:|=!DE@&S#/:5YOPE0Q+U0EH-Z|6VV< MCL)MQOU>W)JTL&|TY.>DMMB'#DGB2+P|SSIE
M=6UIS|5|WDOVVVZ;8^U^ M6)/W-)+!<1@:DC>/PR@FL^-O|V,7443TV6G6B=A>/LHYRL@RA7@5!)*XAC@
M+|I&|O1*76+P#E.N/1TUC-F?S#XZ&SL%OW-CZ#8<:T@ QI1D(B/\$VGL|&N MJ^|L*X60|IZX1RZH=0>J,= >G?
8IK3Z5_ BXC/LQ#"GLS M">X<4X \$LF|>|ACC|5S JR\$SD-#P^2 K|'R=L6#("5@=2518|GY>OE,?
M;O_ E|;ML=M 7C7.K2/62O5F&|L|J,1< M#PF5.|>B<N RRD:N)\$ZQJ>2F8/1DP9R#|:J)6|JX) *ZV\$ (MU?
I@&)#C.F&OS(O9:7\$D)T#(8J?)@UU<K:D68HB/ 'G.O.:# G?B"P:O7 O MO^9#-"@X%(^&O9HB#T;UY
MG.UK;+@|"/7D%9Y2+RPSR- ,BY?+32EW;HH,L M&E?,36, "X NU?S\$Y#O98%|S1^"0707:+2|+Q7/9H&67WP
VXWG(;,5)-L=M M.B3:DY\$3#D: ^Y|4'D:OU-<7>1"-NH::BB:#B3|0L0|:Z,H^-EY>C-L?Z7;N M@'?#FROI|B<|D-
IB=Z,G^P009\$S4- =7HS6|Q+Z;\$NA(5L2|9RY?O ML|3**UDM_ OG+R/7%AV3=*^,P;^@<^1)TA&)'|ITKSLWZP-
<:RL|9\$AUVA M ZJ|JAF|@PBB #&* -;1Y7|F63D915L+R8=TBVVM5*ZF3KM&?R(5>#WC' MRU308'6R6!+I?
QT16+##D2|A MFKCJS'3O6S+>;UU5>^G=W6300A2'O#(GE@,I|(D#3CV98GO2O(YJ+HC(K#X MM2'V1.D)E3M ?
W+9(JE^SRK?U+OX6_./Z74S=XNA>7.IAS4WP@ TFBC,K^&^ MJ;V4D^E-8XJ'4G,B S9 UC'E'5QDY-
L=Q6|9Q\$BN9LS01|52D9U1#)|VCZKR& MHI 6COG>O'K|!^+Y6^Y9R.*AWQ3|R#@B|SFH+; SH%/R:Y)S?
^A70,1X|N1 M=:?1T2V7/E4+95MP#N+DZ"- 4)SBC|L%YO1FV)63+7/>7 MWBT.=C|JUS|FICDT=&|DXMA:);-<9-
|PADUEHUR9NW:N;|V&|YDKRZV| ^OR MKB?95"Z")+3X%\$S|^ ^7R52|7^MP?-4KIP\$8WHKDY=,H= M'Z1U2*|;G-
L.K^!#X:2(OAD&LMKFBG^2R:#ZS:; PT GG>W;3!F3 M"|Z;
X=Y@=/U|+N1 &+;|M^)/N=T@10="X(LG1.U: ^7(|K|Z,/K8ID6=S M^0V"*|?&H<0#. +4+>CU*3?:
W52Q|V34|&I?U6|;:>)Y.F|U|9J^%4T-OH M1#<79-D@WMTZZS-DFX(1F/!>.2\$D'R(XJFCS>7-QN-
;=6R7@XG=S3=YY&)3B|O|J|3|R).AXWDVGC>T,ZN(IP&<4C M*|
|Q.)O,|+>,WC"/T=^!|QYZT1&TS)\ TG>/F8G0 97L|=V+Z6)*|IMNQ>?<
M| ^S.C.PB|X1P1+;=?9LG&-3|2CT=FOZY/K@#>+AZ,HYFWO)\$6_N)*%B|CG M'E|V4S*&Q8D.O"=J=V: =KK,PH-
|0RH.\GP7;/E =WW/MZM?) MD|1W,|I. :&-%(|LCV.C*A|P1N/7Q|9Z;""4".@3H|AUP%M\$MNH:-&/7F
M4|O|FU>3:)|FQ|\$> WVD04|N9T0NW|S5^| FV5RDK|ICX *-@|W\$|YO;+8EXGLUDH|O|KN+|=##&3TM=
MG>^SR.UOJ?2W=&6TA-O485RV-HN?B(T< .&(C+UY9"#+Q|O@|JVC #B(F;=@
MS;#Y2.GAJU@Y,+6Y9A=IR^ZNZ*YFOAL(&_3')<G:Y|&EQZ|PGA|FE)T:* MVIUE_CA:786EUG76B.WR|41A-
B2CEZPFV40|6|IX8C4L\$|(CU\$< MHVL@,D):=AJX%F\$9PD1*?|JV14(5+252P|:8& *A;+C>*R|UUIH8SP5A(
M*OS|O|J|B5?T42|"-^U5-NT5:<@1WYW+ -U|X(PX(U5 V&E,\$+|V.3|+3 M0T1YMT:(RD'|9|DD(B?)I7|L-
G&,2>6|@V; M59N*:-FV<1.RQU!9O=\$4=#Q'\$U>%FM|7R:UO26\$0651Z=X8T|Z4VTMB4"*+ MQ#H(K7@,WZV!
WOP'X083 :42A\$SQ, T1/TK7A.OA|@:|!>|R4A-3/D<&|G M V'WAO#T5"K|;?|JVDWER!;|#|D)UN+/?
(8)QZ4\$:\$47%YK\$ 4"3"M|(^.QV. MB"Z"-*NUR%4XD.ZG)P|3?';|=U68"*Z|2),V6?:W.RC-3.E%;H T|FX" M>Y%
<#M>5;|%:/+L<-|>0C(?+H=80B5VCHNL3;-Y65'72H&|1SU#|W08SY|JDK MI=+?>Z5?>V_3:'>*5/OP ?65'NYSQV
/6RN6CCSWX=#FNP?NH|Q4Z0U.G22; MWV3H1Z!;|VPC7P?2Z4EC7K;|TWHW.-
#110*P_/^R|J|#C;=Z<7& A|Y"B> MH+470+8K<1E-14Y"C|J183.A*EK6BxB?)-"B|F.OYC(HJ2S7,J-Y I9R/^,&01|IM
M(1.TI(YTSAOXU?9:&4R?GE'KEUZI-Q@S?S\$FH*DB |L@L*)ET72:O0.>@E;M;^??"HJP^ O'-RM*3YX@S93;&- -
X'0.3|/2.J2.A\$%,X5&5?3%6|0%90%(J M7|7'Z|8Q7(KEZ^MRL<74KIGR^K^)|MH7|39A|J%5|FI5|1GB3BA42 1#^7N|J|
P M5ZZVFF|1&*Z6A8>GL6A7;R9RT#B18,\$&V*%L|4;F6R"U@'OW2&DMX#|?PFSY M)|M/1TRE/OQM|DO
1WRU'M5F FOL-N* NJA)JK|<3V#RA9/7*/|U)#1|^=?Z
M7|7X41^EDC^>HV23A9ZB4"H7&^5"LIQ40ES0AW&2|A<1\$2^&^;62LHX&12FPP M#><-8RCHNMA"
34;3V38:'8|30*S8?>Z|ZZ)IS4|SDR;?^U^<=I >2|N4 M|8765|:S3%<<2|J";DS,1"3<>|=U)KHW4W)>ZQ-I%4|
<8'WG@K2'W-X+ MQQHFV%0F8K+)*TQ|^2"5W@O_S|76^O|JSK|JR971OY M'|WK|+=,87A@SV/B,AUPIXF*X^;A7
"F6|85|21QA|G71E,;37X#^A9-Y: M'Y^A|0)2|J|1*WH2;?>9|D0K5\$|<UKK^*9H;@6GD15&0/=3(>9S,A6L%L
MBYS.M^QVQ;..D2;-R7@LBYCPQ.M(N|>R^EQ1*4|52PD|WYK5,NITD^&Q&|Q
MK%XH>F|VZ 6|CW<@84|QI'.6ZE>UOKWA5:E5CU"X| 59L+,S)CWA|S\$4G8X M&WX5VTT|'||846;@:|JL6>-
Z#2<26Y)(O#;Y+|C:=X\$+1M%|K-G(\$SCC'(|Q MTRE'OPFU +|G-K(G(<&OF?A).D.E.F*-%. ^N(#7 =G7^JY!;! 3?
%)G)33 MR?)>76/F7>W%2W2KM#C78S#;RMM 4SUO(> (U(KB;#0JA< >>\$G(O-&'KH) M6E>
(H1,^F(S|T#H%M(5,|VM& T?"6IGQ?38U!%G|F|J|E|2|KSV41'L%,J* M(8X6ZIR^=N/?BHW|W?
=D%#UE:Z|IM5:|*NGVTO7M|Y8*ZY:41KX\$K4 T<6"
MKHN&#H2O"5=\$G72@97|LB\$JXC,OT|NX4X(M+\$M\$3%*V+TJLR'N9>N F(| MX'BA|B @D O|3DDZ:"R5YI
YXX9J_D&CASW0G1#%|/|=9#>|G5PL@|@S5WLV M8YHH>GHNLFV32B387#RR6RJ<=/'G|P)ZG7V*Q?|=.(4|YD&E)
(V'J|OC,--01 MK|T%RS3%#6|YD9|=I @N7QJ 8 BV ^'|D)*ZD|=5\$SND3X DN3IIZ"7D. J MTDRTY,* 7?
LDW2|VO8|W=X:>"\$C7MGF\$UE",|3VP 6|!*<;C%=7 D0@:"#?L M&6*(XV72;|TM\$N,H0C";*+P\$T"/N|A0+.,+26?
2("4M%2* N?F#H_)5%|GHM*#KV<^,S|X>8(| M.A<7|A 5I*>P47%ZO M#9,CVK^P|LBOW1 6|RJ695-
4\$&#&A,V>|;BZ^\$ M*U|FOSKLS/KTF7F6!&.(9^3>>QW:WYJ_7G)(X<,Y=.)M_|74'6-U+009GS M^L|O: O\$GYG6=
Q;+&@U7N?F2I(|&|+)|3O M^Q-6V|^*X#8MW|3|Y|CH1TRQ|JC7&|9Y=|J7*YR(+H9JF")T0 FS17*UUBHW
M8ZT;G+1:*E>;Y1)^:M;N*J5"NXBZ& X=ILP2_N:8|T'4|B0|M:.)N ;:51|<4P\$O'M'D,0E,*L(5KTLZ|2GK&#
|W|;@S5>RVGN_X|M M1T9N82|A^HMU9K?RW_U3|V< MVM580_1'|251NK-(6%97A8XHD7>.!\$|>VC +;#KY-
\$%+5C'/O |'S?HV MR#?8-;@K *K,|^NF24BE'OY@+@^K?ITH(A-GF0075^S3I-L+>-|0T9CS2F A M8PBO'PP9R= 9?
=+5)4'B-0D71(DL3UF&+,"X%|H|JX! N+N:WX-(AH3<%DD, M+M,|OCN!#9F?ZA+/\$A)Q(OO1>- (98-F:M4WM61\$T?
2N.Z|*%N"09B1ZITQI+0\$<=: 'JHP7#|)=3|Z M9EQ<-M#49A@IVGOU99 *XKH%2B|2'JG8P57"-&COWC.4?3
IR*JCIU9_F96 MK#:N"N6K_CO&D P\$M+U1XL\$#O<7 M&1SRX&- <*>?56*K;G_3L#V%|6|?>-A, MW\$KU&I2M'D_B\$
F'NIH^T43.O2&|32#L|)ZT.C>F<|!V,A1%\$H3|D)RUO)?G0RHT&7: D%BB2.2W/9 M3L2|E.MT|'70(5GK%\$0-IX|
|7Y0|9#WK>:/;I3+##15P+Q4VM7U\$N(N%"2|O MKG"O 00 /3|EL#|J|42CX5?>ZP198Y\$@M_%C\$.91924(B8|V)-

SE(MA(6&D< MXZ4(+S*JE*+UZ8FL\$ 4S& PSRA@YE I"FP!"&X\U107>:(*MW0GBK=; QGE%\$XUG5'E"6/XADQ
@ZYS5KE/^%1@2!%= MFI%-!>LP8\B@2L6P,H*DJ,KR+&04)5#D)9#" +SPPT?@2?Q"?,>2 OI/\$, @
M/@@6Z#-5\X82?(49JZB(P(>+=H;NV1JZD6P*F#O("E!\$3%3NE(!" .&:RN M<.&B.*!-CP:7!|R+Y5*80'\S(G'XX9>
1@&*KZM,"(1& 3&4(T Z V 2E M'981-7 /N71G*TF" .>7YSY?-% ^ (T00QR+FX\B).0T*60137%CO:&| V!6 M?
2=J8QS MU6\$4YK'78\,(NZ8UT 3Y6:H!PIE*UQC%&:5(Y@L0Y&7@?S@ZQH)KVM*3M034JJ6D@L ^ZAI Z IO
FUXRL\K\ M8:MA^M3M=0\$-UU!C.A.; OU)@ ^%XP1 8=C\$:&D-9'4@7&'2,W365 2(@F 7 MZNKD1*: BO\$@ MR" X
6GO#B^VW@>/8M,P.#|01HA_U"N@OJJ !IKL_H4A- (.N-P EA@NJI MP?L\$0%4G^L)IB,)R5@.:B=>=7 '4295\$E;3+
@81Y3D)'=AQ:RDD"P|@.8S M(45@&T24V#9G?-N-WZ.RBCDL'D'P&V >0)1\$+K\$G) ^* -"--(^\$UX(X<:
M:0Q^ZB.J./@|QGC@1".*LD1#*|B|J#Q)FJK00G5848>OZ1+)70>%1%:5P05< M""|J?V(P|=V,1E/R)GPL,KS
CVER!|:XYD-4N+&8W01BP34& C*\$VS'L30"B2
M#H789F6'.D2OHA&Y=9VA(\$M/JE7*5\$VV|9./|O|= .C/1@FH@|BA3)F"\$JF,
MMQM(%5V,+3YA*56P|MRHHU&8V*PVK; M5*%@XP@T"V;WBZI3IE2=/ ^GL|E-
!A4)Y|E+14IU5|=ZE,87MC:A,Z:55 M)F+PW?.:D\$8|Y47A9GQ 6 H0Q+=(-"/|=&\$T4%Q">1Z-9^YS'5F_ (A!-GGW\$
MH0467E*J9 M.+535EUQ)D3T*D< 4,|(54AHS@S\$38!#-#B#8,DA,X4BGN ,2L7EZ|=F5=3 MLBT5Z
IP7% C""@4RO+U*8+S/K%NP9:[Y+P;)U.PPO5!07N6+>@>1+K;BGG.%DMA=|P|ROIZ^44:V9=<
M;.'2L\YL7QV8")J)I|@QL,&!Q!C3HB*IXW 7|>QGA|U)K;#E, .0DUK8&TJ
M&*U1641LDD>M(6"Q1:W'=KN;'VZ_84I|J=" GYMWBZYW0MZL@WXM|Q:Z8(BI M;2MHIMYDT?
O/I_E(4W*E^7+PJ6'J=DL%VRW_8>F*#)5U1"9U*O2H+9<O1+C M,NX2DKF1T|15WEK?3|JSJO"G)A'4-./,<.49ID7A*!?
QJ3+).XWZG;RO,VO5 MTH7Z|+&@/PU|IA*E)|J|+L9S9:C3E?PIO.EZ5UQOV+USE6Z, ^*A=)3|S:K M|^:SC 5)|L|O
QX"12Z9OQ&V7&K?E7%K6-K|U:R4*H5|E=PD|3V%9K-6K1|: MY:8-:B?S|UZKW#8^5<?7!
|T*U@UK=|4J|SS6.5W6_N92@?FWJ|WS)6:EW:#8 M.MYMU^\$YD>:WTFH@NGE'H@C(JR/>|H\4-
2%EF_ |ITXO4N\$LD8|E|SO%MWHIR MF?O>S7!@X\$P4"/ W+N&NZ|I|_R10" UETS>C?|RV-F\$9&L,0&/FKYYH@L|8
ME'|-.50E/, \$O'86K06=!NWE_62Z L:0 266^E;4\$='6*R,!%\$| TZ;B1 M>+^2E;W;*N?3%|2S.F|-5|F>H)RCPRD1O-
BW**D N Y4EJ M1;A|KGR54NFY'V |IEB|(Z% A6AHVV"SNJ0<9U>=D|9=*^#|HM5C4:DD1G* MR9 R6+O1K;E?
O|8NP:@O.W_OI5@*^2V*M++ZO"H3QF(1Z|O Q9:0|N+2#?'J@H\$+!)XM\$>>DL(U MRT,(B-FWK|>-
WM53W\$DAUK+KZE.A O MVE=400FLO>:JUNNGKW'KIL>V=|/|>B|15WZ2^(R*J1"K 95P7VRN6|):.C
MT(T7CF2>R#R)0D?XDFEP?V92(W|VEKRCJ|P%V|Y%?|ID|XTUE>:CP7-YX7M5->|*P0435*X|NO
J LUDKU4UQE1|=Z0A4XM#8S816 MA*W6;/F5BG#C N3UX%58K04??WU7KDN9A^SAM-
OR,T%Z|RW*Y3<<#HN|R1Y M--'9L>:|:<'0#C7?5>33EU|^ M(?DKU)|U7INV\$L KFE*B_?E|G??(GSY=
M/3>UJ9|K2H.,>2'FCTF|+1<6Q9G6+|^JM6N5NY_B<>BTBQMTR9Y\$=\$669D*0
MFE8N%5&U21V1'NM&9'FY7D =7'= ?^!@ *Z\$HVIT|HK8I>::N(8-%4W'C// M|6|/|W|9BM|0/5T)?
HRP3KICTJ9E"X% ^0=VH&N4*FVE@D/Q_9+|F|B^VL MM;Q-K24=660Q|L5'2AXU>VE3NTUN.Y0Y? 72|ITZWV+?
1/&G=QP>?WPNI>NEOZD|?=' ^K (3 9FI| M.9T;ZC OP^H /KB|+XUO_?2??
Q5;W8,H0&0&")D_9^Z(OU@5+=I:DM-8)D- MF|NV*N7.DJOG@I^6I7B:|4E2JYP6OOY86AWCUF>I|]=T?
W|E|PIG(FK!_M4^|3|>:%ZR6 +GY=?"TSK4;|^=2:VITNM7>I9:5\$54D|BBTWG#(M_EZ=?
GTLU,JZ|'8)3@"JM=,YMRE5IPZK%8<#M<)|OE: UF0'12#Z,CK8S@=
M(GFSC|JN;JK+06VY=ZK%;MH"=3=::#C2N/|ID* FA3S#>CB^C'D97E|'-HPGH2,4^7?)K@Y3-Q?;-
\$;6@PE\$HOB0Q^BUY*^=:VK.2&!PX MXAT:J^%3-?H"?N 5R+X=EI2A+)6YD= #O,*#XW7\$%F:#=>@@OUK
ML*6CU&7HOM9FE75QPE /9-?B^(:FH(R,YT|?598C_SITU58GH4?R6GNY|NA%4^ /;|DT;YE1M|G?FCT#K|\$5K.
M7N<2QOTW/=4|K,H9\$| A\$RUW|E8M'U:1|,I6"H,NSU8Q,T>I8OHC.G5?4=M_IA,AT7TM^F5(VMG2,*FM*?)
_D#:.V_939V.=N6%M')@#V|&|&<|R#VF3J;=N,4KI|DHW-WV7GPA249? OV0BPOF6@*R_134@3(
MPO(QX|D'CV8_V3@"BS"7%R8XD20GJP=|?7G|4>|,0Q:|J|^N|^-G96JV MPS7T|@* OVX_ |J5>8@?'|9*|GWYN?
2|ETU|P^L(): O\$GYG6= O;+&A| M5^I|9E#B4314581XVGO|I93^!> |R>|&|Y.C06+4 |J|I@5A-Y!|NNB((
M%MC/F)""\$YD9#V1R)X9,VO@|&#<\$.#<4/@|>.B4|,'^D)BM/FU/B'6 %&X* M|7*.J#FN->JU|J]5|57_ :?
|Y61/5*VURLU8JP8'J|;*U6:YA)^:M;M*J=" M'ZXXU4*U6"G<.:!O)X&A-?OJ!- MZG1R=%O|'D(C,F5>F,R64:& |6D-
U|V|W_S ?P@/P08;X;W<^^(Z::7L#S4F+ MF%TH2MTO|A:\$WU.F/K M<-
BZFN@2)H_ \$:D^812|^GW%QE.W3<6*N\$00XSXYGK!DSI+R!ECW T|L:^(7L
M;6*H=2&XC'.T=3)#SYKS!|MK8/EJRT_PAL\$Z\$;A3)GC' M;C UXF"ET:Q|2+)+%.4@S^@3JDI3_ &
|DH4W1Z2|J|CH5^B<+1VR\$LCW1QJ M.,O<-((,2@*30SA^);QB8X&F(\$8*2ID|&0TD|7HLE=|*;82 757V%&HB"!
M62"2RA8|K**>XYM8603RCDNS>7VYX(H^|4>|R|(5&<>ZS+ MKJG;%AQVZX|D+KCT!1P_2B.A|X;'O+O8F&HIV(
PX M-ICTDCY\$V> N@|7H|&J=S|57|)E>4\$AW7(EU5U0V_#6ID="(1P7-0|?@Q'1|B>95
M|JXC/3K9T#7G95E|UF-.=@;1 &S2="L=W+Q\$AZ()IYX41W+9+0| M/=>BHH ?S7MUL8B2GT|?
A4UIXC.OD=|W+051'6,X@)9?PN)PL|)%TIT8JD;5 MC<<)C|OYS|UY?FNL+S\$&2=*#|8= |T7N|YOH0.L/D?
\$A|CLW*=5\$?XD.@A MHHA*G\$1#H%8=+4,U.QSB'YC&OP@2/H&JEZWRWF6H2(8I)?LS+ ADGN/CG:KEQ
M0S^U*M_Y1@^?%4NM*OXTYDN#C.R.>8G<8-4VU1|GXL8?0,M/>:GEC.F6FY97|BKB>8&0ROH&4<|LT1Y5H?@!"
M)8".(<!*%0/OAVD_0'O J;H.#(PB4P)F+XH!HR(7@)-0B/7|)9@UCK<|J# M^366N9WR|@2X1NHQA9XDX,DF=
#Z03K1=9\$!%13GKQ=E\$0A0U,YD=2"RLN|
M6XTU28IX8TAW"X)DL&A\$DEZ&&1H3L;LG;>BA(=#Y:L@F&"32\$TH?QG3Y0ZD M1YPMO')P+^GGP)A%#LB=|)
0IY=XBU5!M2013L2C1|>@U>J\$X-!(@:AMN E M)=KKF33WOGFO%.IGFA_?0@-70ZH@:-*BGY\$EBM|\$TR=43EJ.%--
^-MTN0;7|E,>W)CK. M(N|0H;V;LJ4ZH;JE|\$|AJGL&U(GBL.+P8;C H(04K11&5&YY|(#3(:?&:P
M"D,)U#=#=6D+L|&@Q%P+L|^9UD5>%4&'HRX|I_DA M@!|UK'XFF%)-|V=TTT|FVZ:.;>;GM--3U6*G==
S^FFYW33<|KIV*O|&P% MGZ'.Z|>#>,2)84V.L>|(|FHLHLXLO+5.Q">>30\$OE%:|OZZD3S P=U\$&Q ;U5
M;V:KF2U| !NH|J(5.EW *=628WN6WWP,XU3|9R"J@W<1E;=#KD\$N7.3\$W? M/2CMU=A//N2|J-|?
U|H_&9JUTRS*A6J+*12+M7:U5;G>,'604L5* MN6GC^E7|1-9I-..FT2M>E_1:WT5>4 IO'QI-73MH--P"G5G^;
|W|C7SXU=> M/ATB=:Y\$WB6(3.+|1,S44|UO#P(C MS,Y'1 T'<-(4,M/!(GZXM|JM-Q/*@D M_GPIKOB=|@8-
AULARGFNXL|(\$| ZV->HYFEMQL'L9"SRQNS M,Z& 9%&A+4V?Q=47+W?,=B|'@9_?|Y?
-2^:F4*A;M_S9VW\$@TEJFICG92 IU MX)*D'8+^>2.)\$>:A#E|582+5|<#*#@ 8P0N'Z P3D|B|X4/R9@%2+=
M80R|J|E|EP>(P0JC;Y.9#|!21,'\$|D,E9K\$W2P7:>Z3XZ&& 36F>?'KDBF" M0!\$&?,83E >20S|.NILO Y3
H|XD,=2X|5B|4K_ \$"D06.> MDZ@?\$"VEE@^4+O >HYP\$E<# Y\$DPLZ_ |Y%11,R?Q|_34Y#C01397E)FU.?
MZS:STB|B7G0_5LVD8S|)QI+HY_Q1>.=|IC>FG8" LKR?|8DNBCM:N++ZHQ^M#
MIHIYO_J:XE|H% C|>@S*)3CG5\$|C*|+FK|.\$@ ?YJ(PS:/A+,LTI MZ='(B0EP|P% FK6*S=43P+B3M3" 8I&?V* *
(V1-SAG |PJL^FM)H">3 M;=JE923|*QZR;RF|)5-+&\$7L|YOF0*.V&QBLZ#4W3@W9Y&:JU^ %8>!
_F1C^\$|=3SAE7E*41 M|K-#M;1B:8CS'\$;SE-7/SCU>.:@Y6H70M^AUCUC6&?6?&CIG(A3(SY) MOWI/O;HS,^0?
^HM6^Z?2^.,L,LCF)\$A"0Y G?T^A|Y|TR%L8GB|4^O!EHV@ MGR^|)A:L'|#++C|4?
XIUD^L)2UU4\$|(4K!)%525(2_WK4O V9?L,SZ/M65\$ M@).988:&Z!@5URW"OK.N5HQ-AW(O)
<9+HJ*406:^(('B:/COB_JH97A_E>M*T'? +&K|I| "V-P|ZH&:ZD:35#6L28|_DG8KSPAKD0K1MS/ON:1.D);+XO
MPTL12U|V|L%.)YH;HD81%*Z_?3@&SDMW,D81(W_K\$3.,AQC.0&)C4!-'6F|J) MAB*YG>?=%2TG1
QC|&8_/KBI:1M*E|(T(45ZA,2>*8,Y=X15>"3M@U03#G,M9C-#

1ZA&"#U!"6%%#&^'EANLEE)'\$!0\$C^BRA4EDT/\$ES%0+S5E2\$HX MUD=.M+FCQ 0 I!GM A:I4P
9KJNK6G=Q#5G52?:[F7]GJ3>IDNGFRM-0U6& MRP.4G3Y#I(F-M4!U" TBC(EUS)^FO4E=T4#
(SZ;\$9>4XLE7X92.4I0C>R MBPIHLUR@A7FJ M+0"NUB(5E="G83".?6:Q.:N-7;-Q#G 6VM*S|-Z-\$0>#YC
MM&L'81"-0@Q! P.L+LK+@=>O,U)5:8#":D5-^21D]I0QVB//%D\$E#6W<7 M02<;B Y'J=C3:%TF>KT,UOD+I8/5?
&)%WCF@Z,QC&(1F+VH;9C;/5 @I3:M MC-7X..3PYO%ZW@E!>0Q)%S\NCNG \J96X#?IY>)3G/:EWC;|-B;BZ?-)LWX
M:29^ 35D5]FIO/&VLL\$WG('LFYBWAZ LDEM1)+&17!FW[W]7X!%I*U^!S M0JL+N+
V3J]%K"38V)V1OW3KVF2C'6!73(UA5Z >#&R9I&8&^:E!3L7447W M2G)L:~NJVK"!>2Z|P&|H|?#<%(
* G90LFH@F.6:MU-VT [I9,>2]C1C5] M58FTP*@33R'= C-^9/NVD)GOIFID5\$+<I-V.W\$9|8N@/7/PAJ(K"
M!Q)^/9ISY'Y;H(VUAAK;=0 T94&["P>P=[XDG>1MYW9;-L)KX(-|PH.B|K- M_ O3\$!)SCQI'Y/5"F/!/?WP3N?
YIDN(8I4@I(O7YGI!"3CO#S|KIAO#WJ74U^IOW"'); =;|E58OU1:#EUVI6M 2T
M)M+)]DTEUH!,U4W%H%VR52PGOTUAUEL9*).PJ1G|>.9G0' M,1>W+|'L-. *;>K0S%WV|F6HPOV\$-4-A6"
(779.R=S.:;=VE8,60QA9U(G:US\$B M,KZ'@:/I.8|46R(F.3\$ZRY1F|T&*"(%2X@Q:97S. C\$|19DA);2:Y
M'B3\$9#J)\$\$YID^EYDTE(+#GX CS3^H\$N(&BSN0%MV:#|A|O"YF6(@J20*B: M-|VX17JON6!>
<(*N%#,I(DCVE%GHO2(62F@1?B?D#9) MG==J&K%|N.?WJ9V=98M#4)*J@94)?C=BN1&|I-1XZM,
MQ8*|M@Y&E@K%HG>XGGC52)%Q(RH4Y;Y|F26DB:4|I=C^?|^+KF',VK9)1N -VK06
M|!HK<1#*!9UG%B41ZR3U4:'@.ZL94?^%#G|U'^4'6 M^=?0%@H#8G6N X! '":5XBW:<^@3V/1OV8.71
M.A#>ZEX:-2L7OX37!29QF#4D9@D)R"/2W%IW9..C+!MA9U:./DCV! COR6A, MLU=)LBT"6F30|QJP6MXA 5@-
)M"UT53>LJ2W5C;M"KMFAF&9@)BD@K)W)=Y
MR\$XHS1R|R6C@L\$P=KSV3YK838TJ)@+HLPL3N=F|=+S+Y+=AE'8;.C &X. M/M>F-
l\$;MUFHV3K&E%3K2^<B0)#|OSJK|O|=I>6 &F*MRG++|I/SM?I@1D' MEQ/Z5UG2CU+2K)O|*=[@5V1X&Z?
XV5Q'0&O:ZO4,O@7\$WMPC <,FD5\$< YI MQ*-\$&T ;S5)U!WV=| U|L'E0*1UX<%1<# 8!P9|^DC|5L NJ<9CG.I.G
MULU37|OYTYX)K &S'1F7V|34 VF^J?62|W|@L")T=Y<^I#D)E@.E^=A|Z| M+V|OPI%8>1/<(<.204(B<|(JGT
D,!)|6;%8-=7GG029XCR1IU)A|'OHW) MO':#N% 'EP5#&EN7P3L&14ZK'K)Z5((S'WM|?%|60V3QN<
MA6|@|H|!'^ '\$\$^|R&)HG9FDQOD,PXRIYW):&>|R4 MV0.?E^N-6Z7|^LW|;&?6: WSO%Z8W28R|IY88(EI-
EQ8*9XMNX/O7D+|P< M,R27SHHZ6L6X8'VK4L_VYA*C&BUPVUL9ZYL=1B8*:M28JG6LM8G?FF5)#MU
ML1)O*1RWM|P-OEQ7*9PM|'+&)C#)|IZ^=W<1|'O2K909'/FW|OUIYM^ M8MW31|PE/3!AZGE +
<U1^1QD@Q(M^8)T3W=\$9|F-DU' MO|@B|G)B 9PX:Z\$5%D1,Q| C9N!E>R'K!':>Y
@F,/91^>Z#E!\$M|I8B9Z?1X4|5G!";=X0IK:~8OP M(-F:#U:\$)&"),6*+9B4:~%V@7"JW?7.K9\$1CR2C;RAA(3':?
RY46!@CJ:*10 L3.:9*:/@:XU'(?T:+/OY3D+;=#,T71V6|KJX1RZ3<%Z|6JE=1)U^A/Y&45A|HDAJLN
MXR4|+^D7Y|+FS7&+J3_OOL23;#*5 M,WY00PL@3N^*;B3ZJ-VMOKW;.&=O(@G+D)O%|C#YEHM@3N|
M" M:|T5A;|V;=R|I0+!K&R|^E'94.;/B :V@G?W* 1|IS\$9|Z5?K5^5<^+K MMY0R8"G|UGY72^D?A9J
;1SM (*S<73HS3N0\$7.,^-X9PPXPD,@E|^4;4' M5.I|>U9.R3|H';J0Q X Q7;+&(-YR-
\$;2&F#&#&O>BKV0<+!D^Z%EKX6|^|=MZ" V ++=\$|8E O'YBF!?"ZE:TR9?0I*#:C>9>I7"JFRHL*L42J3\$Q)P5*
M"HV>4L5?@NU?+QPGMK@Q5%9DTE.***:T618|ZC7R*.;&S4<*.|H_VF-IWS
MO363.)>,OLGGJ\$1@>(|JGS94&3Z%'Q M@%|U\$1^ OUN3715:BW)^VW|)V2C+MY*:W|4>VPF RIES(L|
<7S |I^W \ M5-7>4S>|R=L|;TN/L|<7SWXU35 =M7|79T IM=Z^40=;?K|?>7D6% D S3|^ M6%'UH8L|5/>>D4-
\$9:6NMY7M)>WM)3VWESKL|CS5L(4-9@X.O @|^4B;T|1 MPS2K6*^=O>). #***|PI<|I-22F0L1GVG"G.-
D%XFR"QV#6LCHG5DM#B7|2 M3,G|O&'8BH7|0Y;-; /F1?OU60|,SNN-2|N"F/S.8V=7 IF8@: Y MVP6'W?
R*\$=X+>+;=8 L:F4|Y'(T#_8PIF"TTT :%/>Q2@#FM(|D.QIXY M ;X.VI^ILZ7.4|/J3\$2RQ+O"FOC|J*4#*S7P/I
(0NR+^CQSFSP0:LT4ZT? MW|Z^C?|6K:(F-P>-W_QCW^ON"B-BZ5@IQN=0|E%LWH\$>OHD>XL? @F)Y2A/%
MS1J0.<<+3^BF)7.(T^RA|UDT&EKBSM+41M/M-ZOUVG4SXHYTDGR&AS/&/^ MD8SAD70K|D>"L"AA|5
71J)1Z6/FC32NS3^VV(28|+B;8/D+M."B8|I@:TS MZ0LQ8TEA;O@Q#8Y"HGL "IMC3W?
XX)U.B.+9589XB+^N%|6I2RN)M*=6)\$R M;|>*-0G)"VEF-2U.--*H&P@7MP|?DUQA5-(26A ?)Z2 (4GA)
|6|NNMKBQZ/ M2Z8D O-CCK%=W;48WD-MW!"5"V=X+SAV;|:'-C!@FD'Z@BRB.==>H =@+DN
MN.***DDXP9P7D@^)|JL77C>RNB>LQ25*|XO4X?|GM)4@\$W2'.L\$V10.@. \$0,
MO1KH%9WOF|MSOGZ<0J4W^_WK-G'C|&7X,IT?:(G:5\$2/6?9S;/<\$2|Z@KWIR
M/ 5L@N_G^KLZ06G+. #YDQ)W.CO0 >L;|9W=8+TEG'@|DD|#.J| P=<4PE&:1FWH9+Z129:(+E;O"U^|^2E^;
M5T*-WT|>;8V.PN>N)/N-%0.7?|7QJD*|K M?P="VS/S)5DV(YE2!|>
>=@:|JGYJY|8HMI7J)M_ R6P^4@ELG#O7P|ZV M|C9WKH\$|U">|JA@|U|">:V#/-
:#G&MC3VORY|G9OEX>W|PZFLRX<|3K&L|C M.Z9UF5<,L.*P%|883;+ _!|R|L\$IU9YN%
|7VZ.GXWQ&|@AYS|S5)=+J;7' M/Z4 <0S\$43"1N)5HP>@<)3V*S7LCAX2Z2//!>4HX+;'M|2:CB4S^(&" K9Y\$ M'
(#9_?&(EF-T (H'(IRUHW-!|MD N9^-=(@C6=YDX&JECYT|&)+O8G,H.M M".?A*-=|1D-1<*N|=*F9=|QR+L
L+&!.K^BKZ,K0/RW@*:*9|09-;2,-H|H:B M,)\$=S6B%-MG<'>ZMUK?
|Y0>+;0?1/WA&=VGSMSBQ:96R/Y^O;ELGV@9@ MBYR|*:N\$|W972Z= %N4IB E|QLZ6.HK| R|(L0?
LWB;:G4OBNCE!NMBKW M1%EO-|O7|3OFKO(#- /X2|U|Y|<;K=|,H5IBRM ;E3KJ|Y|YB;RW+.3R|JPMG8
M|I|476%54R/ G6D0+|G2N82O8X3_EE\$|L=E9.\$S8Y|/IAS\$T9M@KN1:R/V^ M((^3Q|N6|8#YR3/O29-DE!EW4E^?
S0SHU|U9L>W(|FBI&54H M\$|V\$E4?%T|'QHB@J.ZE>3D8T)O%"D4W@^R3RD415^ZP|F?9*RC-,*L
M6UHNRRUQM":MEL BU"OR+|J6;XG:|/QBB J9""E6\$&+B84 7*W|8JV#U|O MG:-
TBUU #:;I='74'M_1M)|^ 2K|^O1I:|CC|G"^\|OU + /Z|U+51O 1W-A M^(I:>Y|SH_6'+|J|8G;ZYI|;3'VP;IEV-
2X*)AAC1X(G<#"\$5|'0 M -;\$|+59"#"+-A=-%7+O*30- ,<-
G5D_H|L|2J|GN/H79XC;"BJO|5C5D+W%E!GH|*G0<;I="H3; MP27 5|???SVF3L95CT\$3J=/1S0#I&T.AX)UA-
_9E':6+(6&C M|3*55Y9&DD+GK&AT-LEB5T"LM|L#?M*KGI;|BYFE M /O-Z|K5Q">#T|B>
<AEA2(CAZ|JGBG,^GU0N+|I|VP M92Z5"13(+T'G>2&=8&+DXKA3>BCO;#|G3G-IU<90%USD(+,@|8?ZI*N+
MM! #I_28R.E)N ?IW.3>A9>TT ,O+""|%\$P|^*TY,<=|5K2C;=:@L'5|N MIP3P|J
NOVY|I=NO&")ZF07/=K2+3H"GNW.KN.%W 7^SW3|+GDR@C5R<S"5
MF37O\$U>M|E@"CSETZ77'Q:9.K.FUPBUN:JR*JZ,M5^&C+8%+=V9 M|UK%|>-S|2,^83Y%N.\$?@& T^&>/46Y0!|I-
O(\$| +C 7Z8+,H5Z7:*E1O M*E?PO4*\$S66XU6:9:~D51K@A1)V=@K&@.QNT1#C@'R,(I?&SVLF-DNMHW0/O;
MFG6>?^S^M7TWO^KZH12G"9Z=;1FN;7(I:UGOO: Z|&\$|< MW9<"M:|2U>7|7#5,N1C%< ^UL9#V?#KMUBW#
'L7|GV^_LSU@>|A^;@+BV= MS'5|\$(.@NV00V-#;UH);@I5Y^5; TY5!@21E-;7Z+T:83EL+|=G|S\$VX&^;R
M#R>#ODTF6\$SDE_QW>=:76FE0RVR0D9X#|&M)J_ 6@/B9#9_YYZFRYH-F\$A'
M5*=;U9\$2B3|N"6V:|8G@M*1TT;:9H@'G0_|G^2+2UP+WE-E')0 5E(*: MR^5 ^4#|@|""C.Z<;RSO|4#|&V2TL|
<4#3I|K;I-|N4F\$WNEUI>F\$H3,^2_2W).;3 !)|D8!Z M|G :~7K| #'F=DD7F#X:"PLFA,LE-@P:G@"ZHUS|#UQ
|6%V-/\$8>9XG@E ML 3*F|,=(3RW#|I|B0SEB=4&. L?% M"MHYG/KP'DH.L?FT\$<8!P>>^#\$\$ @
?:536S2RW Q\$NRW4F' 'VL2:3|"QGG M@+UVR9J-4B8OTEK>|0|JWOVUOC1E:FV6|W
MI'3GG2DJ|E.Z+4*=\$V| +>BVWR>X&='Y7W4HWVK>S|8|47|Z\$-FK'EZ)SB3=2O2| MW1.|*?9P6K1DM1E,=W-
Z'.*? O.X6C*|7LS=09%+HS&| Z+|D|> #("I2 MWOAT"#=J.8Y^ZZA=@4J@V^
Z|9^VZ4(|Z6.F&Z:YG@\$)Q|Z43M!+4%+;A M+HYG@/O@.I.^7-MCYRN*|Q'PZZD)UK|,U-#O1"TU
-2=0Q|#,N43Z(LY| M_0T|J"2C0XU :@7>7U"V^|C9(YN@53(X3OS'IY)U%UDY"4| 5G?-D3X9D M&F0^@""Y,*=@?

335>9QR1=WI#DV(Z/ZF HZKSO DJ)M+ "W/+I'9P6PQ3FW/C M+(UO:&F89CWK1*&S &!-S\$I"G8 \$T#_@8Q11DW.
8PX'LP86UQ51FZ- E, ^, M.'>4/7U^CIIU)'N.G+8KB/Y<|>1<|>14Q5CYZXCZYXCZYXCZYXCII7Y<|>1
M_3EDED+1#0R83\$1<#&J*+K*8*75>#&_J_9S@2"11;JS)' ^O=#|S+|^
MOTVN,WL<27S19_XIIQX|4^2LQJJ7EVSQOZTLHO;A.M';.564^<%TC0Q!(\$WF%)W,A|!
<5B03OZ=.QJJB7S+6RQ;.'1 8\$IU&Z;.'1 M|I|J|.R.V<0;CW,W|<\$VLI? 25>OA"-J7U)/%?T\$|WK|DGL'.IN90+8@HI
MARIM;4'I VQG-AYKR1S+|^D M#|UYIY.:%10QBB5S|C@Z+D'U5@0>9ZRVZ? ,2 DN--N6|HWN:V0VEC\$Q3(W
MEK)@9GP4;:GZH= L,BWBO,YPF8|T\$0(H2HR--4GI26-9-,EJ:O5;|A)W)/P. MPA,=Z/S 3.&.>Q
M#;MDCK@QY^>Z3V?F+4R)\$1 8P,I<|XPN3S4_|>MW:GJBR+?O=7<.?>ZXPY MOR79 C|76F>.88Q)\$S.-
FLS'%P=*IR0!(C!&? WMZ@8\$!\$741#,9XYRU9Q)H MJJN|^M=7+%H(9EL7'0P&CSWQ0'+U)\$XHD5B/L
8+V|J|J:60Q*Y M8#%\$0R0JF ?)'&BD*+12C#-G^\$A|/M&+3BX%FV;|OP@D>G+K^C\$,-&8&6D2 M4H+/,A\$R-
B,YA|@+.5?P?4=:S21?C|J_QM<92L0T066BA?|D=8YJOL?SKL MP-FQ)6LQ|BI^=W\$&'=#,6|4
MZ.^*7|6GA:43L=68C\$Z2^OUF1?K|^(\$6DMIO-(-: 9G|8(Q\$D&-1Z1MX| MG+NO^
O+1"2BXRm,|3.^>02<@=|X6;:DX@LDEY/**(2:8Z6D&'@FT.#508U\$WR1PW5|(I'3>1(GT5!*/@XO/ M^=*0S|:8) X-
Q3BFDX9LO=HN0|1>_IHR9^#8;K.YVGZ0ZY;.RNO<=G&"3X7LC0%UANQJ"/(L) MU3|>RX 5;%(F2F.WQ&|D4.|?
N'>-A>N/^AW@L87'GOS*>:N+P'W@|B7|7=?@ M.@AP%|?L4TQ|#:8S6Z=ECNX/EJOHN.
(MCJ@XW07&%I#*:RO\$69K;|6K;|AP2.RD|RNK@11.D|I1*XR\$ M&4*7NO;.%8;CV3.0Z|R-1 FE;
|'+W6U5S"H=5.DGF&L;\$)5!1;|F+>|S<(M9/ *= |\$.%HESN9L3#G2!Q4!UG'VT=^1"EUPG"JL6DT#|H1+ "> MU+
O8+)>#(N366Y8AGP?5A.)9X8"18/#7J.HI8'+%)UW2X67&O6NK|6Z(NER M-;\$|@):?(E&\$KAU6L*6IFR B+9^7 N-|*?
NIH8CY0_1C#G;=@09R+|)J&\$9X M# ^DO-K#K\$DY=Q!>|Q|259(F;2;0VG>.O+#U3:L'E^_#P67@=N2"-;0|#ZB
M|>.,MTF |;:#Z<=)|Z)*D^=SY)J|WZR@1DQ| (K\$A22=CQYU+|J7)UP*Q+8
M|N*BR=X%91,DE0G|JVH/>I 7:@57FN6+T(=P&5A%00.%V-I?=:/ Y%QV#@H-! M@6)P./ QW'ON7RC/PW?"H.!@4
C"8)|; 08%-E<,G6K.TO: @7MD7>:%97:: MNK#R)%0RLFSGO) ;A/=I02+&3|/DF+4?U?;
C_57MUC("IN3CF>+67XS|LIL MPOZZW|*I:|Y94-3!5U(EV|UG/>6,(A<9_XPN6%).6< V@#Q"@V%.MZL\$39 M@O4?
3|6FZDKM15^BL&6L*PICK?NIA3Q M2RQ?3<.6=21L,%%%-9<:4A^ %!(^WWB4^
M'DGN|O<+N0FP("0QGPDT.P>0<*2|I\$6BV J(D3&59G,*V-7_06Q3N(K?2;L;O)S:D*Z(# M?>AT|ZH^9Z3!2!/=KO^
,/V8M(T3>B4F:1A?|WS|NWX:32/ IT.WF+|0S M IUL4=1QZ14?6|;7|9U,-9-Y7O@L>G MQ& @L/-
Y*O@|RV>*8;|I*M|7(81AW> ^8VQ|KVK^%DLE|KN6|FZQON3 VQSK MA0V0|XN|T?G&^I4UG^8=+0|SY
MX>.V/R%#1R&7C:(%0ILAMO03UX*/WS=0&)B#2X7?,=:7W(7%ZLK,J|T\$3P6:LIS46+-Z MA3_T%BE#?
3H8PIOB1|4G";G@=:K>R6A0 DMR*Z"*KEB#M|WXLLU=9P5+&1H M8OZ1C:%5S&
|@4T2'HT#RF*UK|Z|*POG&BD@21"7@7RWX8515XITU))\$ M?
\$(|&2TDB*M?#!1K|J8|VHNZDA|E+@3/ K(|#TWV|=|I**A1BID0|. ^)BYV MIGYACOL1M!|N1B)_&
(G8E!|0.#1SLKRAS;V18>.:.#I3HA":I+;ZM2.; M21+|I|ITB@X_YU+ZZUOU!)8?'AXO M*|UK*9_Y2)\$1|*S=C.
(I2*OE"AO;+.83S^V.@=^LNXZ0=-?YX.XZ7-)=)^FN M=O?&G;:C+RX-.3F7#7\$PT!&-^-7|
MEB73ABLX1"5_T9T&G|SOQ13+ _H^E@;5)^|BV:VM(2LDJ:FL+*Z%4WWF
M#=#&26CG2+|WO(V\$?2;&TQOU.,MUYIKP^VDZK!N(|0^B!1%=\$ #.^C+
M|J;YJG+^<%L.7!>:94N+YN52W(K5VL7|>8=T3|@C|W*8Z7V4&D%3CK82">. M3|IHVO,74&)=^K)GA |P?069:O-
?+,UWH303|\$X16!|PD"%"64)+# |#6+MV M+ 5N|+5(G& A#0#> O<+ |4A5;:(=8)JZ:WYV*N4'L9:D|^>R+4(V
+4A+ M@C_XMO6PAX#UWADI2^7O|RIJ5_I2_NVRN >D"(>.E/-4.7YK|YMHUOZ*EU,
M_TA.27>"*LDOGLH36;@G\$^3.|X4ZZ& MPY3V|I#|A|I|Q#KZCBWCZ>#@E+<.(=6!| R5<- A"\$=3E2|VN,"/S"?
T+6Y|R/6U\$>C^U|8J#>B?QV,I0E">%G, 5X^:VK M^*EB,? E^XCHP9 (A"@E<&O@|QIX8_9:2'H=
|J.K,@N>#V2G+I=#IV;2<6 M&UQ0V|:8R ^4F%Q2HT0W(M9GT,QL=E,(Y-!^; MA.|Z"#O|PFPDN82W+X3+I8|"?
015Q|LR1>|9HIL7*8%)(|4YJC"8,6& RXP0#H!Q P,*A|@!;G1105_AR#MTT%=XVCZ19\$>-Z|,|V3B6 M3^?V(5?
B&XVZIMHR)=O:M|17|0="WU+*ME44H+Z^#E^U1B6\$NGU3H2(A |&ZC%L.V+T+LB:^B/
MP=4^70;ZWBZ6.E^'9>/L/F"Y|T=)93A/"^+7R*O<. MB?&0*K857E409G MK-
E%G@%"I4QG+E0RO"8IHO|3%/X2YVY,KAXS |>Q.I% VA(X5F)? OSOJ:3|4Q
M8|:IU:187Z0;^I0+M>9_|IY" X;#F?'W|Y#HA)+>8Y^:<">4 IR ^/1+@ M@U30*?6V^2A%NUT&4;^|772
_U\$Q|N3M+R)WAN*|COBF)'A|I|Z>.,#-=Q MTP--DV@*GX&/ V-J3.;TVPPGE%5NR %UNA32^
\$ZOMQD@I/&>_D\$UAOQ=CV ME#VVG75_L9\$9)*=7Y(@UN5EC5GW#83Z|>/'2*G<|EJZ|I9_S^EMWKQA:K>
|E<|SUD|4F=Z;L%4.K%-I';(56R;:80CZ4%3_3 M3|IZY@%1|3S&@!DF& ^PWK48+6BF>X@)|VUR|N=>49NWG8K
MQJQ=|)Y9H+^US2R61(U?9V?>OZ?T;|>+>OM|Y O+|+10E6N=' OI@%K;?H MKR..L#X*
26QJLK=D=216\$UXPAV&S0F:(-A8CY."%C?VS"O M;|W@|J&T@Z*RO|'I8X4ZE|'0EGZM8 >T?&K4:K> ?|QU9?
G|:1F>V|0A+3=0 M...+8(5BZ&WO&\$ +\$R'7%I4#C02YT;|G+ MA|+P0Z1 2#+7AIRS@YX4)|L-S/-:
(O=R&|L;L|RX'9R4Y2NF|=|IT/\$0\$A" MV6;\$.Z@04.&36>#W. %CS9F?>>|ZYTW_U
M|M7KXPE%Q+9^IVY /SKHE8QE;|@9I8 M8."IIDL&4B-R|ZYVM O5GO/-<(VW(U4+.
(O|A|1K7Y*_ IX*M;Q%4Z9)>9A M\$17_8"G7|41F|SH= 3G)|R#C|3L;Z8A#M >F7"5)|&F'^915";P
M3^;DQ,K^DN37J G6%+034QL3)Q?V" DB))-DIF8'J;JE11F|9^QICIV3|I M|G3%\$4<&Q@R^U_./8
XC2..5_6Y4T|+|9PQ>4>>7*UK*6%|H2_PG+G|^7^!GGW>^FRU*BD2NT&4ZXW&_5FJ5VMU_|I;_=#C.B|
M|*A6;U;:|78;:ZAV7JFU^N?PKU;|MGI>:N,?+J|U4|U<+=TRK3;^Q5VEUFEX=
M|8; /M|*#^=5O+=OQ|V|B@H:F^6P|I|(C@R#ZB4;H,Y|XFF&|Q7 MZ& 'I |Y;V' (O|YQN+59@>UHV|#83U.-
"0M#YC#+\$|9+P;:HY:Q.S#Z=?| MSI^F6@|W=Z7F+Z9^P;2JE|7J|;545: M|0'XI"N=>:"|7?
9Y /'^>3(4*RE;#|JPUS2|X*VHO9)|2*%E;417FY&N|3F M_S&6K&#&G(U|#59F3LXVI%Z+NHQH"G07J;@O8T;?H-
E>MBIEDWH;R=|0G0/ M7V&P9|I9K^#?C31@+%%96-NIEQ_+ZQ)W_XFVX<5F-Y|E.^|Y_7)S.SOXC!
M^KZXSBCW 4Z;!&:W+45_U"^^:PTMQSVRZ.LN<2V^1 M_%QDBT+0:*45G%I9QZF^L?K2K,KO_0|W_S>^:4%?
G/&\$OQB^|+;#8=5.V| MNU2((|V4/D)AY+|J|8CV8)!L-B*\$K^K58>|YX<_D@K=:_GN|&E?/R<*04_M_V
ULMB9*S^0|G;?FCS)|5|-OH23?+P#VW2)A;5A|&|B|J|OZ**M4B"%S MJNG/|H-1>\$_2!|&&?
48K_1944"ATA90M544*(X-F:2(=E\$5PII>C%;_LI|
MRQ_BO\$-7PP*UARP""2R)OXY|YB|3UPHL_|48|6&Y;6!;@_|%7Q=8V=5TV9QA ML=K3)|O(D&O0I>
MNSMCO.776/P#?L;\$FC:6_AA%UD|L^8J.^HB\$K3"P(IU|@=')%W\$03+|D;?_T MY4(|,O9G|I#&.E2P#-ZN/EN&PX4
J_|1P*23\$(->G|@-^\$|I(9V,T@9.); M0&.XM50S13=CO6N|@^FGC9DOTN\$.!;9PXY_.'|+R#|JC33\$LPYD|=@BFG*83
MB# 2%4#|@>\$HN'706<9 GY:W|TD+(8,4PK#CG|Y2R'U29LM;!9C@H\$6837, M|?C_2>(@TT.Z &
9(+X%'3:5U5>|,PVC4%,M0 ELF&|0QC(4> (!%H 90V ' ML=>#55->7B8W/OS9*2^U^!;?9X&+\$Z@UK%1HA"F&6#@-

AH%P@H12QT= CB0* M#(- Q"#AK1HS RL3 8R"V1.-11UF07EY9K\$;ATOL*M011B1\|3E +YZV@/%3 M90)\$/;V'V
(M<16U*E"^\0,Y@HT WOY"N*G11S OKO*YIP=1M8=@|/%PR%1^D:7YRK>9?QKGWPN.:LY:19E"ADVGPXWLV1B0
6AR M#X5Q+G&|*|S2|< OIK+7UZV=R/560.2VT5E@.!\FT'= E=P?79KO>9 MG<(/?CC^<2?V|X|C'GMUW6-
U4 V"Z|Z,SKK?%3|NER+X30GRW MT\$A344/(A?2W(D)7OZ|.!K 4W+^8 =H\$T/V8\$|4\$C\$3|:@D C\$U|=\$173H M
Z.X?H%5 3XB-X#GUAHPK:23%C3I10#ORF*A4A40M,ORI|VJR%6Y1-.K MU\$0
KM2FW:K%&@|S1K\$|K|IEBWDGWH|FS!"^6C,KM&|^?@!\FT!*S09@=E.% M.|52X=|L2%0V/A(^?
5M :SU>9HS>LY# .; *MU#&BV@ ^/F33D|S|T=A=HYH+6|1|S&8S+)|9;XE&U'7R MJ>+3W. /F#|&X&?4FZ?
K@V#7P|) 8L!MD M2ZGEKDVCW+Z10GRWT)KJN?#*C#%B\$WW|0\$ S"OR (MZ?*J)B1=@T&BL:#/(
M' (ZXVEUCTKN 8)=|P|)\$@.J2CEXEL!UIZ M/2P+B*TW%F>VU,7|OJ|>.UYP.V8P1CHXW,7! E8'>-L+OA##CM'
.L:D^P0A M\$FAI:W50SD)*.RFH*X@:Z1+1 .S2"%U+0JXCWZ=JRC@83A1P> |Y/A*?
M\$=,3C:%G|T8L; V|Q>9IBC;4=W0SIY\$F IH1TDS0K5N'R%)H%M#8F2@0MQC M540@EQ5+T^;/N5Y>E"">A^W?
AG.=.A\$)JCA6C+*#:\$S\$VSPJ;MLKYOG@;FIT\$%KPG*17E)|6W.DD^PT>|N0OU M@H1R5>X= EG7&C_ "#H(0!7R6
H=?1PQ":'Z6 /:O)P ' ^CW|(X|4A?8Q-E M=A"NX+@|>
MK%I/%A4"7@OU)B1 KJX/1'OE\$*|"\$8ZUZJURW8Z(D7PVCOMG|>>*X+DKC9XN
MCV&5>C_HBL)7&S0A4:4Z9.YK/ K6P=VVCUHF2D9M6F5&+=H8-SO\$8GNPSS3LFRZ;3Z24O
M'65GSUETCX3|:ET1((HD3P8RHKM9B\$0-F 0|Z2>,A<3K./94|?2N/#+G%5S M.SY&Y#@|<38|>
|/#3:92:.'O)W*SZOD 49/8A:J(*&9:AA+|H+OZ MD\$&B3D)XFW=\$YEBO>\$6; D"/(L
9'+ R'8ZD;K:K*PJ16">)Q#IT67!.\$@L8 MGX|858V)3AR|+9*7O1!:U=9:1>GL0*06+.%LA.|#%ER|
.VE*\$5PMPKX(K M% 2?|,KM0W9A8R#1DA*9<|!07DWP4P2Z)C*T"3YVS#G4/6GCT9*R=-4|7|*6
ME@1/ L.%#|F2O1079M0?TW0WKVOPY:S?YFZIFQ1R)-."60UH/FDTF%09AN MT252B/(@)E#|VN-
#C=L+M.WBR0S%5|@+05C\$|B+D9:=@2.FD:YBB M2J.*|A|86HR*X5<(#HPA0B8#F1)=W.D#@#^W*JM3%G|:-O-
:W&)1&Q.,6.0D M|@%/%KNR K|Ms3* &NG/9P402=8/OF6O/, *OB3W|>K07!4Z\$=. ^O*0UOV'
M+C*GP#CX&ZF>J.LS4H;L%|^3SQ|>|JJZ \$-1=KBTLI;6<4L)9,"6ZLW-WV1 M|JD#C)HJV>R+3Q#>|L1J,\$B?
&8TG)CEB*>O3UJ& YZ%B03;QB2#%|?A#8P6! MLF27IN-
'W!#2NG4|7NR4...9)BL&8>F4.7>|JUDI2Y|C3|&3E^,CFD M&, N71M^9W^(@HUE#?
YX%Y/O5905|@=O(|JH5J20\$)0>2V^/H9IH|+|6.|B MU=0^4"/(" +L7=<|*|L?
6'08+UFZP#2OC3JH.*2=8W\$8RT|S|J;1K83BV8#QH9 M(-RWQ+)|L:|FU=FD6?4'-
ZL6DF;52;/|8Q4I2;|I%#EUT|(39M5)L^K#|3YI M5GUP+OM6&*.\$*)L1IHA?C"RK-<+(Z-
Z|Q"8GS(EM5!#1ELG! R6(16-!: MV^E8!NW\$7B;8)H%:%6I/87/0.1SDLL(GV|)&S5F-3 @|^@+P<:Y89B6TS
MNW7:*|J1=H41\$D+V K2OK,*?M7X*8PXK*W23=&C:*.ER_ @D<%6F1I2UCU:KAD0+@(O8DO-
Q%CHUVRE|Y:K<6.1'^=-D"LL%M>P% M@|HXM0I&W**> 2Q"\$P.8?2OCTY.1A-|3(|#-351|=|LX@W1#-GV1;J<\$^!M
MM O\$&W%7":W+=:SKK|@#K1|S U+@O1|YOS#5)|HDLC &WI=(JAR!|A#Z UO M2"7G@:6|7R-+FV(|L6-|+07-
/=|P<<1M;6 M -(4?G)538D3MZ@L@+F|CU+|Y|A@;|+>+@(|.7%V2TZ .SMM9
M,3K.!&|JG&8D;LPHM#LDM)E+V\N7| (L&K'910F?3?|F\$Q|B5%FX=U0W MS<*2CY@+Z@9WF,,@.FB\$:&M-
H%L4-L-T95.JY|HQQ@4F|:5)YZ_9?|2|45*6U+8<8/8?7 M3I7SOI/K':=Y#3D|+UY'>O C 9'##N?756F?;:W77N M/-.
<|MM#O:+X:D.XXU219C-|V^YBUVL*-1 MFG @0R,6JJ8?4YK,+M7 ME^77Q|+3Y| VXCOS7ZWVV|30+G?|B(R\$6*
I90GCK|#V|.Z:B:BUO) ^!7%(MBHK3FG^JD203387<#!:F"##>IT&J:I#>+2KMKVFMZGSK%|H/E?)"22%|:JR4|
MZ|3/9:F2Z4\$S:#3#L|R"/?1U#.|O02L7^+P#6*:(EGS%:"- MC^VSK*|#-N5&@.B(X9X5.8% ^*JA6|Y-DJAF=?
*|L+)&'>?|V#Q+ *22/Z< M1&(LQ.*&+B)VK.FK%F?203|9H(^XVGY5M-4DB:ND9E1MK|6L2?+3|17|J|
M,U>>*JW^R|/4/- O1.F#\$.GG?E=|JCA_URM9|W5|<2\$|9:OFB6S .:|7 M=0V^DU4R).?F:5>|0K#
|1|H/S9^7N;OJY:*OK?>X.\$99W#J.<%.|MU3SM0+^ M<%.|TW&B9|%|.IS=R(SCPDS^?<
MWXO/Y"B\$|U^B|O:PU+)|@|769K8?4O'8U| MPQ:R>|:|F:&XOY*C#X.L)*|(SI(0%Q11N8D)=99+/%-
|/ HATH7P5|J77K M?A):XMO&Z%N9H@,J-|JNY:E 2ULW:BF.WETD8J:|F0W0W|IRW#|NR/7F06I M:-
)2%|JU23,AR9ZLR|:7| ?^Z\$PR=Y.|C^@B>1UI4^ MB ^LC1\$5:(E&4#J;W!UX6/-F9|I0SM2W7/W^UU7F|U_B MY*
|UHHWB'5\$EY)?L|<+T" P :0OJY-J\$ C3+Y!'*RXL23|6H'X!
MJC5@R)|F4BL3HOR=#DY9L|D)7F^7N/U(|Q_B&-3&UE6\$43\$5=6P|FF V&Y!G M
\$|NF*\$HT4HD:P78(DTJZ"+>*39A0T'O9D6-R+@A@:QH10\$BY#-H77!9^X M?
LHT0B!>5\$#!Y8B?/CX:M|BD|J:D95G4&IHV.(\$7(M("25! A:P_DGL4
M_XG2Y)M50D\$RCEV#YNS""^M"=C'(CK667JWS*|N-4AG1Y*.G*O&LI4P'FTT MMASZ5ZS-
PTU87E3KUO^BZE\$LC9"0|IGZ|MYHI|=|U/*+@*9#7F6V8.0%Z|E/ MQ+)5D-L7Z\$M0|N|V>RUKNN_GPII
;VX/ZS|K) 1^+\$XK&5N;VZ*NP\$|OS^L M^R+@N>Z%'?%3 U5|SL8\$?66(*\$DV|^)@OTL&H.?AUAE
MI7A++1)WO!E"\$M+;V37#2D.6VD\$(N\$GI=|*B <^:UH|D'IX1:P:TS9#^#J\$|D:0K& |O'?VU|J:BG\$)VF(A-R
M"TC(3.UP*ZF56W%UV|J/L20@EHQO8W8 8ZEGFM4C;|S|Y|SH|;VUR.Y+!77.
M"@ XJY(OMX).VCY27CWN@T8F|\$".4QGAWU|(R%E(|HFZ":1:0/22Q\$Z"?4%= MU%\$| 6RE\$Q@)+^89(>GT5876?
|DP_G"C|V*W0G&PDC\$|X%DHI*T?TUJI@Q& M67.C)981E2Z"HDW32 4=*EI<2F)\NCPBS:9|"/?A
/>8Y#Z*NL:G0%I5^_3 M)TBW7>LT(*=EHE4>.-=|J\$P3?VH@FRD;S+M?3:00%&O8UB^;=S:H41"V*+E8
MCI/%LQ: ^'S;EQ*OR%CMA-UVM\$%5VMA8P^_YCM0(?=:I G\$(2=R4+2|* MK8>=U%EK/1<0|)#BF8B(9Y#
@ &Y*(NA!)UZFE>!81@0ISBG|>S8L4:MC;\$<* C|S^V&1L?&O M -VEL.P%XY@;-F" T6(|+)|9UT7N>?
VMK/MK.LIY6IXRC1|J|C|=NS,%U@<_ M5#>9.1I^>8>1)KHCZ*SD##C\$2_G^_FSZQ*.U12 MHI6.
|MEK4X/AG7++O(D^<@ L-|BXTX+%|7UH%&HCD)|PX@+X+P%F4"5Z|2 M=P=2BOT,^R,>?Z@V1-%%006^9DA7K-
)&|?@UPSF^ M^|&;|QM6/XDVJ-|AIGW1W19@EY_IS)M|(^)WASHOXZGD7G;)T2|A3VT>!1K
M&UCR|J#PM.IVB1>G|@SPL.UV>|T*CALLC M7P*TOQS)02AV9.PGB+|PUC|=F*2W-@: ^W2^AK< F/O?
+ P7AVB9XH4K1>JN M?O V.'HHHWG^Z|. #7@'0!04A5C.RO-O+6 ? :N 'V+2) &+P_7F:|:YHY
M>LXV#>=KQ)SCZY0BA2-X\$7:1%S(G9\$7 ^% X;:=K;)9 ?|L9|CV^U!QR/^I M1_58SB'E(D>P>+)U?
8\$:6XUK8D7\$!>P:P;G:F30F.NH.G5 MNA5SZ;|M'D*U F^+AZ_FLS?5!7SJ%XA^3W|7&|X\$MM^2LH!69EYA*7"TX<
M6IVF&)%DWD3\$DE'O+|^H6B:4S|IP|D)"4J*DF58Z8GA>(C#*E^94XX/2#(,
MQL3FR/M\$5!%..X\$7 -1J2)L195L<7=4"900^7>3+U3NKVNWY U' M81A#OOR@Y5"1KE*7C,?'
7RE(5C%\$H5*X|"/G@(-K'B=DM.#%_FL^OY<1U6#HZ M#(>=|3, Y|:"
<C:\$.L!|SS|S0<|=_ T|+&NE" ^6L'VS9A|F|VY|W"W /%ONH MDI?AN+-N5^O1S>7D1)*A<= M#.|&|Y*B-
_J971N|AVO<+Y!2Z@05HE|?GX|O|L|/LH:V@)|2=&|/|1|J|Q\$U3B M>FY4,W53^2^WQ3^14 *H.+9|>|:*.D&
(79TZ*RRJ;NVA)|M/EA9<\$2% M"J|. >Z&X\$=N9X=G640>|F4?C=EZ83|^-^+^16X9"?2,.-O'J0ZJ|.#
MX>H\$+*=\$GDI6\$5N|TB5D#W* M^&|T6:I#=#!M-DNMIL3\$M|JL.3=<_'.S780W|J|S^T?39JD=TT:TR6P7?=_ A
MN0F|GX7WN|]=<;GT>27GY8U4:W3W\$W,YO%XA;GP:U? <|I=H+P -V(>6M YYA.=H5U@8GK<+&?VD522 M>>=
|:Y2|>5#1;8NK%-XEGX2B87TRB3T+U|K|JCHXSM|G1^/0V|F-RHT7|S;& M7W*C1KCK9TT9F_9IX>^|J:XUEZWW-"
M;"/L--M/NETZ|'WW|_3;3;I=)MTNCW6EBU)I|NDTVW2Z3;I='M=:M^K MTRV?
SGG&^#81:9#4\$'7HK|6ZE6UNX8M: ^5IGKK|&Y/99>6VW#V:UC6QN|7F M./2XZ^G|3WVW|HL?
_ENX28U|LA)VM%^-/ 6E|IY|JROAY?M(@:Z%_ICB!|D MQILS Y8E|<3(2%M,=7ROF|J|H2.K>9RWO>90I-T?:9>Z&T!
<3%FC)>1)|C:TGF@QL|XD/M802;-) L*-3^T5T231=VOR= |MZ=G;H9-.BZ?=6J\$9'+:O#6C:>FK!*Z-

%A[34FBW2UF/I/L\$ ^L(^&3&G;4+ MAO3OHU/O@F#^3#W*IBZ6EQN0B)/
&N5F%5U<"ODH9X5.9^61JPOBA!C?)^ M9 ZFO\,9.2H7G\$[I0;R&FWNJ@Y)1T\7+UG\1;D%5EM^
MW6K03BNF""CT0J]>@DP:LM(?BL;9%7%VGI/9H^CV>V_0X_ =8SZZY2CKO_@
M)UT.AV.;OJ4S[KJES\$>10I""+N70Q1U#NF8=OX5P2Z#A 8PG)AG<#6)_ M(39&R!QJD)9H
ZIGOTPTN)S&6*\$W HZ444)(\$/2-R0L)ZNS&F:R>V/CWJE; M8Y-
&UJ0M*CVSYX6P<%%21 \$QH?)MPFC[!\$8559]L7'K,"?J^C^D,[M2^S) MDD?L;PY%DT!!IIUW#;2 \$HEO-
U=9GEL3R.9F.)AYC8!:M*%RJT:R\$S'K2@* M1JH^".3H?,%L:"=4'+*=-S3 M.JZ3E-N4LP2A:O"4Z1911J_<(I#.2;#F" 2-
7/+,&8Y0:0_PU.W<2?H>WB\QI\VG7@3=7D \$ZVL M>1;&!*;9^,QF_)RLDU\$4/8!21QC7<_)*:0%G>|-4NELIVV%S<
M?3L#N:4!!K<OZ42WV)<%Z2Y<+D 5IS5F4^SF=:Y/2?^0 O^OV)G %% 3 MOQO%;JG>!=;-\$E!>W& #!KTGM),
[IUZ: P BRAI8Q \I=8#PZ>YW\$F=:T;R M4\$+: (Z"^-6F-L,OPWJEXBA\$=\$[32]D@S1\$Q* DOTZADVSAGV
P&>IW"8SKUA& M(="RS"?& TWTU/PTN3)R(8=-:0=5/T9;*MK\W+)%AE4&LM]9?<#<:JZV/
MGS+0=81^-1@ (EQBI17P4)N)W0%L8A2A!\$"SP20E?(B/9A, FOLA(? :U
MA7\$YT<9\$P%,DIQ7C2@T,!@G:SAS9'TSV#SPS!FCTWL(U8TPRJ4(X42%#-VA
M0%+M'!.*#A*O/H>_@V7SB85M>QP1V;7H@ 0CB_ >%/LMYJE3I@4CB;P#]9PY M:;2C*=LFPF]
ID8:V#!C.BR18\$!%4_>DN-D8JJ(X\$RN7QJMI"B)N1\WIN91N MW.AH,%F%GX;42T3\$1RER%;JDI
4\SLIG4_9T*!*\$DHUSB%M" MC)+)%NI5W16.QW@MPB^)/CT*+<+C\69-8!#*L>ZD=&207N#W\HC&-LI4ST(
M3F4JG'L,6680!),BY(OK"8#J1#KB30#KF2J>U)L8MT-5VG\W+(ISR;D%6: M 4V&Y,X.%@R%88!():J
[<6D0)5HH*RY AOK,"*=>:90!JF]I]!5)LH\$AT) MA(L,7)\LEB+&Q^T-Y8R;\$3KBCV50ZVDLNM M@#>(P,ZW?
P:5K H8!6=A";LC*4;6/+|7<1>|MQ#"#;:6 2UP0%"40:|C\WJ M*L/+& OO!G\$8=)'C19"OHK%+NO\$8X,8?
8XILA]9_T7N0LTP^!#N<FPO. M&5\$G%16'L9M?Z(XJIAVFS:E>5#PKA<@2-6V7((I)SQR0J+I]*-4.*]N89
MKX+,'^7V4] +IAG.IQ'?VXW>@Z>I71U+#14Z*LVPXY.XNIB:U3#ACX1S20(&
MA!M%&G=49,BAA6P+.;%ZYHZ@ SOFO(N; ^G:(^O1ZPC97%87]^:0]JND2O MU-NFNP>GIV2]-QE!7@>9E=
IK370JG"#JHT=%G^WD\$G5]!L?;!\$;3@*Z4G8B3. MR*GJNF!2K'- \$?TV?L:;8<@=@=UOHP]SO^-I@_9^+>W?3 "
:;3/5U:41^ M=\$*KF(IE@WC4 <.3\$U)"\55Q8HIO]B'SM@_52F>V#CTI@B1=@^6V!K@\$6=
M9S"KVRVZ ,DI>\$&L69HV@1@X=F,KA!>2*M;6M)ILALM9T;G=K-AWP&Y3R[M- M L<:!(YY?
^#X*"|A(9OSIN"X="7^L O_/KNK%^=WJF;SO)AT\$*#;.:80 M/R>#VYOTR+@:PC1:&S&II%CD(%?
1R'!<@NOT2!WAQ6Q6H/OB\$PET#6+0TS MD#B!#]'N<2;3;FD'3:\$3#B7>DZ#P\ ^K"BX)DC;).B_Y ""
75Z5JA\$ MM^Y59TQ6B4VKFA/ZQ3H_C<^I:934T"CM/O)OZ::2HD+D.O!6D=:N!^Q)=A M^VH<2SD\$;
HBR*.NDJQ4)PI6<,ZDY_91"?A=@Q\0+)=L)0@%L1_28!S!UK7BUJ0/#\$R8J6EK!MUBJJ%2,03!Q@!'!<>
M\$%V/&.13F"*D"G,!,12_-.1-CW#3"@TINHVV>J]0%JE9D"EV49EPPFA+U" MTH#4.GF L(*20VKE5Y
ZT*6X67M)+1%QD+*XBYL=EAQ6XEFHCDY9C2F3G)K M26C]%2V\$-.IL'T5\$I<_ZD7%!\$P=\$L0Y:?
6&&AR?TU"2FK)/966+F(D:@(M&Z@(& ^*@\$M.6D<#1V;YA,K+&S= JL5!_ =,S8)N+Q^I"Z_>(1@*K!M8E
M3L.OH6&D:|^J75@)IU.V7N1^4<4.E+ ,W6L_ "+;X@<I(7!9YYZ@_A.B5?E%IG%E6L0\$?2VM1>VRA 2%WDZ23
U&MU\$>^D/V M-U,@=5)AE9'B>Y0^1E1-^WS19FJQ4BG*;B6W1^3J08+\$]F(X&N;N6PD]4, M:
I6P\$E:LZ&*LRJ3VM2%X_]2'8N>=&#^UL^4\$?3 M1I4G\$HGU8;DB 7(D:Q7!0B4T(CHO4E.ZVP<^%V>&3=P2[!:
[N]JB#AM"V^ M00TH/=Y3-"97CP9=)9IQZ6XZ%\$S0<|K @&U#W\0^7,@|L# M.!IEM>/R=Y M#WR:F*FP04.S"
<'4M*,1\$F9'.B.[P]A2#IOX5.#679DT+3=\$8* !!AM^\$(R MJ2\$#]>P&50\EYJO57X>>:JKJ XA+BQ\$18&?IX:|
(/>7^%TQ!;-PIGJNC%/+ M?H?M3R#^T]7VS40QY3\$UWL#?=#1/(PSLQ-7UF/PIO M 8J^+>)%\O8A*1151482+K:?
@OUC%.(LD83N?X% M^VFZIN8]2\$GFX.NDO X:OK0&E!BWE\$7ZL@ZKDAU;IF\$.C62%R=: M?Z?
2.30(44JU*\$Y]C30HJ24PLO4,\$/K(Y!RT"48*XC^ R7'\$:C'N(1 MN':;J @.D5.*YNR1A*
#7J7DN<I_N(OOQ(V)L&D?L4T1874;4HVR)\$.M\$%19B#A;R"@_O0YU@R3!)IUA_-?I.13>D\$(G\$.C
I)@\$VL2P(CM7(B"- M@2/Q.1("6>4PNP2?Z;I9UWR_I.I%?)B|1K-V7.LEIKP"[-G=V<>U,SN1
ML4\$!M24C1_K2^N^1KPT-/A#IQ9)P*;6"EB"&10IU>YGE\#0)QJGEPE[CI]M^ ^ 3&*&)]KA8'3U?D;NW:,P?9]W_-
Q(=X>W/U]LOSX "ESORFU^KGM)=+ MG9?M.#S6)9Q.(XOCVD@B|@<%O/L]# FI+)"LG+=-
C+L_#&@^T+D>RJB@EWT) M,HD&W@L."V3+26]%.@SGEDB1JZ#.. O26#KY#HEBR.XIUY4433+J?7WTK7H/
M8TB:(&"5]ZO!>=(56*B35@KU7V78 M7L_) (:;#%]PP+5MX"O=:5#F: YD73_ \SMHJOSNEDCX.4!1E99SUR==('8\$+
M=E4C.T+ZTBZ8D%WX SL!ILIF5]"PK,&3RSZHTSEDCJCO= =:6/CO MI*PQUI%+C]S>A7BH4DXOU"X^ MV"=
1K^X:R"M|<)KR*8Q)IC.? A!^ MW->\$P?Q.^O*]5+Y]+;]\$: 6NUZM<* -L]MFXF\$Z]#G&% '=8*LZH-6G M*M*-
H3ON.09<8 Z^E--CH=VW#%D.,6:4S0<=:CH1DZ;Z\$)4*0=K22]:#|]U778 M4_HZ"#S)+"-LQL]PBF;
(<.Z;:E8V2]>=:UEXOZQ?@.CVD.WA3BS!&#>WF MTL,188\$10S!":ITOSN:#IC>30IP7XN:#NM;:>\$,T@IZ'_|C%-
>RSBEP0_ M"1.5]I\$9<;I44=]D!WV]>UGB'5YP-\$"S\$XQ(/\$O;&'WQ\$ D@]W)%V M,
<=#Z_S+=RY="&.4Z:N,M3"YC)!XE+LV;Y4XH(=B3(QSOPL4]BAK!&XS\$'Q MS]OZ?IK)/*7K>?
YC98UP@C&S#2IE]B]KH,DH%3EH8HFOXF.5]8)-U&6]!5#+T9NQ
M9JM\1+68)DE1;GR)H]E&3G[PGI/Q#XDI]T;MB.PI0E]LF":L0AA;:*S**T M5ZMP3Z*U-%;,-BI;K="2\7
=NMF"RIY#.1?=. (7).?1H-1RPLY_H;?> M/Y1SW=^1U^C,S0=-
>#@3:JV^>\$PNHLRBRXCOS*NJRT0XS>FB9A&QBM+XOS0J14)+(NW*="
(+7\$YWJ1E0E*)MWTBLD+00,2;IOMR3K6X4U.%.^"3@6K6;"\$L: TZ M=66')EA12.14P2X-L\$AJ34BT3+_ %NU
'^\$K%WHT59N^7BEYWIE71O+HK=^] ML:] 7:9X^UX1P.-I+"M:; ;LN(2Z\VVX#%NI:OGUR_)\$15 M>TX4&
L.R85S:)I%.D! -SU6N12"!D\RCFH#K5O]J'>5P=]P1D7 WO!O0Z;< M30*>1(VP9_21=BE6]A2 BG&(O4#2/&;*Y@K
M&G1"9PT >JO-X1+5]#E&1*?W&N6 !ODN'P3!P92!IAV22"HG'(>TZYB/0# M(W&NG-
>KDF%HPG]@5'O&YOA.N(=MU/(8* IJZ.H9UQGK]JEZLM]M?OPI/#&Y)LC!41?P6?!/3E>ZM]53E
MN*VDZA=,F)185:FYD8(*P.*=Q1L M^EEIN_Y>+D]@":5H W8:I&8LUZ]Y41: GX#5P2S-W2.\ @@7 ML(#F]H?
PXF:KDPKYLTEVC7"G0)!@:%CKO -W\$4KK TW -TY:-L1+XW7& M)8]0^6
I]F<>Y6,Y3Y13',&3+KFTN!)17ZA51:*LY_Y6R0,]DVU0\NRFK* M(B+ZH/N53V=87BBP?#;]:3E 9EV-N?1?
03XC"Q+K0KON/%_11/YVP*_] M0M;DO-4)(Q]TK4P*L=[H;";!;:I]U3]Y?1L5N R +M=&"?:;]5.Y+X'-T3&VN?
=93M^D'LKF6V=/(I*VINL8[F]U6\N4R#_8N, M?'P&Y:+^6@8-O)26.?SMCR?J3]5.(2Y1"Q%DSF8D#10'C1]V\$'C5(-
VA^ M)5\$S?O/S^?.OP6]SEIN+FK%>_ O"G66"Z&K*TC75XL]I?E\$G):XRD33"Q(UU_M&ZX2Z59<)L+>)4]F:M;JLN3)
<1LS*%<#/'P!])VEP(HP]6E:3\$P!WD'M/6G M&.W.R?I^>
<")=S+46<;_@W>2_WWU.E9:NCS;N>OG6%P:"X07W]S[^7!_/BD/ MLW5YT#T>:;J]!>-T2IV3BG?Q\$WLEWL
#]SL6_]2VL4ONB*IKI0^B+WA P 2: M=N-ID)'SMWS 3XKN\$^.*?X46.3ZF=FEGQ_?T0V??LKN!3T-'8U&6
M*G1V*]9;'KK+8>6YF8S_9]O#^]Z+Z+S^?+=P+9C/23@ P="9\$NI<:>A>UJ MWHJ K?W+@
U:_G@YBU]OOW_0%6CS"90PMG54IW MYE^Z.6^.=(U"5]P_@Y?&S_M_7+BY"37<4-HCED/R)=REOLO%I
I&PNO]DG:@)) R7-OMG]A+M,]L(\$S6E.6*I9R/I+=.,&V/I4
MDN6Z5Y&3BYT)F62Y'GJ6:RZVZ^H(LUR3#B7KFD\$8DQ^.)G0:\VT5 ?6^IE7M/#8>8X]G440+= >X] !
I]L;K1D0.91UJJ+4>P MSX2>[UF)%G7?09L(7RE9>(TWW3U+NHE>D3I!T/L46KZ"-^V';]+9@6TBND
M'3AF#B#@G; ;?&M, ^?2XB67>RB,L^+^I>HNQO%9]IKOWT'IJ-U7^4G!NJ=
MR&IG0UF2\$X&\$X^7W]JZPO&Y#,D8=HT ^5.=VE\$1EDT0MAG"<@G"-D-82L<(M"Q3=G\$MT7^J:831TK2^;G?
DE7\]7FS>CRY+P]@ED!! 8SXDA.=*P?%0B%Z,3 M^3-F+T1\$4SZ=H"D*FK@.35'0Q.\436OEJ]45LD</p></div>

X5LLW#KSQK7:DJ]?LH77 M?79MS01U:0W5?JGL9I|""+QO=\$B=%3G5U/#>KJ'+:71G8XS=(/7@|(6P
M2|Z(G>&=X=CT9BV&M|32/QM;|S\$Y><'N0%QMD@H?(BWQV/|R1R(NH\H+;@|R(MW=\$@DV9S> ^*
(C2H&:LATJU&7:LM4JLR%<TF<6N1=9.F.W4K3<;LFUOH@T#^<K? M4 G9*(5)"^4GO@0|+BIO2^3|:##%V*T1(FHR?
Y23<10|J26&#|JMU|+D M)\$<^R700,0JOT_CZA@|RL3_KV=RHV=P8NF|,|R.'W|^S/7N0IST"TP3S
M|>9<,M|^_WCS8C+>!/EO?JR5/3+>!/EO/|2MW8|,+N0|0_ M#NX*?"X;/44S)C|JH| "QV>G|V|I9
6MTYH(H/V5+9VH5]?>L,>Z4B;.G* = ^8 M9Y|KS&=G|/+-.6Y>* =|^5XNM:Z84@V+)?A'Y?ZA^EBZI5+(HO"GXM2|
A_D MAYO2/^2N=K7B\$R4CA07,\DP\$TJ5I:6@ J:\$H:R, UHP9B@;S'R^G%#TC"R.W ME^|Y56CSL|*
@2ZG/Z=M?)JOCOD|AP4(/#WX!UHLM? = ^|3Z|S\$K_L|IOGBFQ: M"&I10AB-; _M?M>|S|@CKK!5D(=>@|F7EWH-
T^I&OW4|IPD=2QF@3XJ|.| M>4R&+0@|F|D%N827"1)ZE-@4OJ3"'+ YBI09"O=W+PPW++S4&|+F#-F@|>=+
M9ZGBHY;OJ.SNC90"5.W=7^1"B(%5CZZH/D>B1/1C4(SMF>5S.9;+;W(UB/#
MXLQZ.:WP|SX_2CV|H6,0*XKQG9N9;DTH^:"6MQLPG..A^=22SQG|JK"K0^I M|KZ^(\$K.K?|Z|DX;C|Y;SZ.?
M6YS(93A<: @-%BCT_ ISG+XK7P M\$|V2U: @U6+%8;EJ|G7?7BYY2=@35H(Y+O8ME&\$%F,F\$|2W)C|/D=89|FVG
MOHK8P^.;5#;.%O-A:T8C32#[LBJ]/5E4,&-B|<>O=Y_EB1X@#5 M^|9C
R).KZ|SC5|+YMRSR9O6W/^Y6.HL2OUI%GTL"V@^O,T0KO)@!|#2|+) MSW>R^H|F(|O:FY,&3T8Z?|O2 X'+H
"K%27=[P]AVZ|PY7|F_ "6.IX = ^1@| MZH5>K5U@^ZHGDC1/WL7U@%,L#S\$|3N3"._XLQM24:IS^6QN*;F:YW^DS-7-|
M7|CH'2V-W3ORT%A(1|4EUM(XFPVG|1A+'E%:R_ /)\$6|C:6*L(7QE##-H96 MRY\$/EQA"=(EQALY?
C5&YG& UCXF:A\$@20TA'5<;6?EP,|PLA- ZX|P^,QBLD1E2E<"V_ "X6=2PS;?2*:/F |520_1|<0|/=|FKD=5X(V%
MVR13YF^\$ "K:5ZKQP|8(M/3ZUN_A:=XX_E&70ZR=?6(P2,47TENX-G*8|3+Y M4 6(B;:ST_9X|L+ZO((5>&2D0%U7-
1/OX14+ 'S|S|P& (N#IIR6PJG5U, MOM4/B6T(7-H?V|C51-6H:28RVKH.0/2FEC2R*^D?|Z.(>G\$W><|3KS^O6P
M2%>-LCPN|EYC'A_K-?^W^|S^Y^"7)=N90#|7K6G\$R:TQ57|Z7RN7Z0ZW=8|J5 MT>D.D311|<=L-
Z@F)";\$QB2^H>:X.%F0. MX95BQMTQ.?ZJG7F|6I^V* =/C|W"L7|'J2*E|7.RIWX|_B:V4N9+!@=?#E MZ:'YY7NK?
%4Y?|BML.H73_3MOR" ^+/T|HW>P|1#HGVT#26J6/LM7_Y=>KL9 MGO5VW6+G6*:8+Q##=18JUBM?
X*X>WO*7/^1=(V9_@|X|I,O8SGL6\$DOE8|HU M?R!_3-/X|\$OBS07U!,|BP0(6VW
VM*&5FHSZ:4Y@A4QOE"6_YFUA6M_,"N" MI4YLGVIYV0+EN5E8I##9F.F&E7. ^_-
Q>|SNC\$R7I+G./SQ+0M4H57.?VT.3 M3L3E|4)EE\$ _JSRK562++F/X#?
+MK'A74\$UT,9/41.^3=H%2AM^DP#F\$=EBE MS&2#8I7O7@7+=^8%H_)VU@LOVGBT=0T!
5H=NUJYP6_JWV9@=PW69DH75") MW8|J98^W8?>?RETKOYX#J:KN-R2S2Y+=;.^()OUI?<@*7.W?D)97?N.'@B=
M^:#75|_0;,\$XCQ8|N+VM_RC5A7FHM|YDRLW*;>?>W-9;K22(L\$|?>>"\$IOE+ M6/G|2<^B|/3TISHP?
2ARS56B@06^FWE.BS_1:UL|F|G\$EA(@M?BZ/Y:AJ MHL")?Y?LF7Y" ^:O|QDM=WESAO@/"#"
<(:OB|J3!;PTHJ.WR|WY<4?P&#O!0 M(S&"4^I(@@|J|NG8+ (H|\$EM|_MD/\$W4@U7" T@P;AKE: ^^RKV', ^4LCNO-
MY^3_ ;J^4I\$\$.7"Z|J9|4OM1CDBW|MPKNH?YS6G/8=@ W|LV" @>#80K/>4
MK\$|242+8W;LM2,9LTC,S5.:L#VS&.&["IL>M|M8:0@E\$4S11A13E=.;7;25S M*0B-D3;|(&|WT9-LT&AE!;T8.N+0S-
8LNTR>-)|V."/ZF7W,Z"-1|U"FR? M@;:=DW.-+!(VJ)D/Z|_I'A\$X;Z&7;%5_5.;U|I7+|*HVM|=O#|DSE)1|17: M|*
<|SNPGF|BL,E4C3 >)|?_DR-M^|&JA>RJM|XA|E;HS(L|Y1HIS_ULOW@T M09R/*(P2|OXX7%5|Q7RCZ;/-
Z|I6O8:5S5^Z>2>*;6Y|&_0R|O?|W%2_?2 M;P6=*9T^_5|M?298|:7KS6KEDS9SVSG%
<.+K|PFL|37RECO66!%U>HE.O| M@_DX^LUEC5GV:#C1WL,C)35_8NV<\$%6!?!?
+TR2&&OS#Y3OSDCFMWU0+F5*C M\$"6&&W2B/UG,|MVBCA57.); "O'|EC.TUXX)3)ZUFP_8
1"U"|>.GB|G|JQ"D&%S:(NR@=7, M2TV3#%|5JW-IXUR9SYZ&52*CUQ)Z<6I4MDN,!OR+FQHF0& &QJGW.!413Q)
M.;*F49>,%80.IE|T)UD#|CK2VA5Y8:| ^9D>LFPH;R)/8M;(1 MY4GB*H|H6#I\$^H=#3|
XN|&QG+HQN?|04|":4N*/O+=W|-(E= M|>(AVE
M|O@_*YN;.DSY0?"|ER;JAU|LSH2YKT9|/1KY<>,F>9<|YIK>>|SDSA_1,) M+P-H^E/6K^ /,8@% ^GK@O-
UVCOS_K/W6|W.C&?|W;:KW,1| ^|+WG^4.*1. MSL=F2=KFZ|6(> ^>|>Z|IN5N^ (9^I4G^CKT<31|
|WHT|!|HDC;PTUI|R|B)IB M^6D@=:5|V@EX- K?> 5|Q:|M;DQ6>|#|<>MP%|6B V>|@5CTINTO MY8
S8#|J^Q3\$;P%+&|W2WJ|!73"/ZS+XB&|N-OO%G:/4T-%8G)&RP)(J.8V% M0X*YY45:X9H7. -
S|6TF#.; "X%8X|AZ\$|J|M6%I8#P#E|+:=1Z?|ZI5?GA2_? M&|U*H_2+S|OD(|J_*XUZ|JINO6_KRNO2|A
<|9&N(ZFL&:91%L37_K9U55?:"=-+>&.,|2TOK)XSE9-&(P|9U4|J|7|ASKL|I|OX+!\$6?XTI
M#6H^2Y5L3;|L#X;|XPG" \$BP+@E|D'-|SZH&14):P.| |DNH,O>|7>Q=* MVQBI|O*TL&Q4+N?
G=2PS+SE9RM_2,K|?HIR5M>76A"2AB\$80/"8X;&4EP:B M-
+HC/KM|B9?|S9OE6|S%)#N",F|O01<|. &76(U@^ ^F@>8^|K%UUUZRT)N.O M(B/#=RK?
Q|4*GSXOS&J|=V|!:=O>,\$3|H.#|Q|Q|U MFO=&Z;N*X-?5Z8XN!*.|VNO|>B@:/KD+3|9JM4\$XSGR_>_/=
(|AUF|G_!Z|D-|)?^ -3GOLQL|IC+Y*\$D6M8=+KAC>PV57 M|V\$EU&CU^O7=|93A@G1.?7&Y,V|>L|_9:C).F.-
EX\$LTB(T9Y*^ .F|*4<@ M7013GH^=|9L5BFP^O?Y.3|+6M|J9SP7R/A(-
&B'OB'7|H|J|P,Z8G&D|/|#UA|P:J,*+W" #2YYW (I4'+Z\$W.B
M(U>:QGBB|X8BUFC@/O|IKS)6A:Z|BICMC48USO6_XU3Y@(^H* M|!FS%|HIHQ):VB#:#|365'(Y-
_N@:\$7;V8|IHV)7GC#K?X% M0'74QW<;7H|J21E;30&B.AB> EMH,ISR"U9W>PX170| ^.|R|I|&>LK<+4#6
MT:N,I@8#^PK=.#ZB(GYR,%%\$'2|CR,0CXZ"|D6DU|@ (8_ (HH9>):"(V|4N) M\$M#<|TV'2)| ^#%*#\$/49Z?.5)D|64"
<#D# |R@"4= (DHV5))F(PXP>QB F M#P,NY1;>Z6,(701*859PA_H14!2Y&?Z:F&F24_8"|B*IED@O_/164"
M,7OFY,2Z523Y:KZ1T\$|:4Q < YA?M"CJ04:|2(CQ9>#|I<"(C_8/B"1|BR MXU40_EKCS|8R?
P4'GBY.W)BVS*O7^8&KX;*1UJ|F"<3|O? M^J |J&OPI# AV//MOX_LR^C? V)Z|E!61^+S21?A8X8!&A/&<%S%T#-
|)%1 MD^9A1\$&,FP9 '(I_URDZ|FR|_O|O|_Y.^Y24+DN-2|JK4;C#E>K-1;Y:;U7KM MO?
J0|&5'M7|JTD|JUZWA#M7|(83J?|7JM|7S4AO_<%&ME6IEK_XRK3;^!4F_ M.^H-?WVHE1|JWAOWXY|'11
Z3U0F2/AO|=IW%F|!\$2.!>YSSC9O (FXTF&FQ^4)*|D'FU<%O|>9?NSB_D M=PF"K1@/LEDRO*
8XMP97|%R(G=IG|L#|66MUJ|%XK_1/B?R)C*NS\$5 V&! M;)|S?AHVK|C.F8Y|/-
G|6SPLM0>GN+HG#G8T10=O%3_#S2+ M5OJ=CYT'3&7(^EUM(4X+;0C3?#952+(V7:78*4S/RNT\FU|;P|J|+E?
ZR_! M|I:O?TSQ#\$W=HQ_KSI>4M?GSO:(>L"%Z.E=>TBR*7F_5_7H^=BJWY_N|_9
MQ^_BQOB(%R%K+|.OZ%K8RSS9@TLC4Q|4"LO\$WD,IW9|?_VT)Q4O^C* = ^?PY M7ZSF^6?^|GBZG/ ;_5X;+?
P7'Z8HM7>:XC:+>0;U2:|5_ \$SURY?Z@VP.V| MNME"XF-V<^A2IXA0U@IS) M1^-+%C5+63A:#C+|I'BF|C|L|D|R-
X421IE MDA|F_E|YWYT^ ^V:M8NGRM1|JC'N64'|J3|WCGJ|-N;V|VU@|JK-!E?|_*EE
M|@O\$%%Q>W:O'JZ>G?_ ^E:OY1)?Z|!!|^4V>+CSNP?^9I):CIH?L.T+5SKS9\$FY:HTII M//^(6>TV?"2+7",0+I3(4&?
FX?|16\$6V55XDBT" =?3QF22QW<|%(ILN_ "F- M.#8FBE4%(\HQ=B=.Z"
/|-1C_P8WNG|L/6_ _3%L_ =;F^A0A'6|L8#_9=@2
M9O+K_NW= =306GD3,3*YB_?'1"8_Q"8WP%66!|2*W|B2\$M40G'+4^/HSO MBN8S+)
<_LOGV.SCN&V.X=|L.CN-8+L)(@ACGN_ ONY_L1#>6>LCC3S4>U<'|3 MF0VD_42LEA%QIYF:SKO2.(Z-X_OGVHM.'Y?
%|@K"|VR^N/Z2_ZS">"528W<. M*139/+ ^ ^ =^6#03V=7)OD6B@(:;_JB.H9|7|N_80%MKM^Y^MS+32S+|ITQ\$'
M,\$9V01;!NCS8YA3|EAHK2.GC|MBM1OATEN6RFSU_:\$6G:R4HP)6 M|J|+9=VL4%BD:Z|BUD=AHE"JU>?;W66?
^T+K)"D;CH:|^IDYAVXL_#RMDTK%|MC)"&G&GA3U,1?C;8JA=CBT6UY^D&(&?&|6NU.M-1A-%-
!%D^<D8'A\$^@_ ^M M(|@WGMIL.%3,2> #16+|J_8XHA-9NT;?7_Q'|>4#ICR#>-O:-A@P:|SCI_M.^)K8ETKL1T1=
_1\$7MX7B8ML+D(|X'=|O|2*H&2Z|8IB%6'UA.V%FST&^K_MTV'77_ ^+>9PNT?0RFU3NQ<%|1(=1D,T"CRSG-

ERY&F6\;193:9W9M+Y+69# M9M/KG9% 5F+L;BD6+%QB&XWY/%O(IHEB&T SY)Y+IWVSWLTH^:/)H3OBE@>D
MJ;ISJZ6LMK^T791)HOX@CR|VF MO X)U16).U%A MC,2I<3IX,"@_6KS M7B|S|+(8#.I^=|W|CR|^OS*#+=|<-
UQP*.EYLN!DLM%|@X")505UZ-J M:8IIOHG->?VJ +58#^H6CT/|-M8):%H8K#N.*#)!!E6|@N.(F%O:@HX
M=Z-1C*L9-Q^%>7VEY8UL-EU-BWEI-MP;XZZL<#;#;#17D35 !N MA&.^(5VGOY5T)KUW^90?F^|NV(6:8;:
(+P0AJMLABT60)IY.NPS9AY ABOX M| BKJBFJ OQK\$O&'.G|.Q>|LRG3^E+BPXZL! M99%;; |X/?
RO5IKEVJ7U;|:"E-JM2KKYG<-60NFA7YM)\56|TADB8*JO^S>5|Y?G*
4G:XI)ZLU>;>ZB0N7ZOU)0DHO*/88C=RSGZ0^O&G&G<|LFRMLI
MZRVM;TY%;G2*|KS"TW")O)5^NPI_6CRXD>6>1@6?=?1;.M|S(C7SL=(L MD>4R.OSL^=G0'1C&X&.G:6<%-
ATA|+VL:HKC#17;-D=0UYD=%BGNM'.JVFY M_U.ZV#L=C9*(+U.);|I<.;L(B|@1_HS YH7-9Q#|>6D;.R)?
L"/)G68N M9-G<^1G<-\$DT")#PQ(US4>MT6AE1E>7<7+%YZ=(3OP,BX7T<.<|ZFU@8R M)OX@2A@%O3Y|-\$G-
V(9FP8(E?O9WGLT<1G)&IC/_U<|(XBUJ)JPI1^<-K/NKD M#/.Z5|.C|.N.W6H(XB1R
M"/)ODW=(F)^";+TA#BYC(\$1FM2ZD=T^O6|)^<3|=#=#;K6N2/H0-K+5PM J9 MH-
+;P|R/H&WO(^)L&%HS+)97.3)CN=>. ^I+>2G) M(-132&9I^EQP+W /\$TNF:>9S-15CF6S--
_YFDF|S23>9KODG,K%#WS&:OJ M*S).J\$B|JG>B HR(5&^AWD2731D986FWW&*R1N0E.O.7BZ|9%1_SRJMT-\$XF
MR+WEEG-ON<|33;2YY474Y %2+Y|K+3:(1@PM|=J7E3:9<@%Z|5*3|TJ^VJ M:|:IV+8A2+C5ES|BLW&& 3H-
:'ZCS^)/KZ >K09W@^3< M:=|B|'R'W3"SI:|N3BPC^0:ZM|&L.(+1U436H%P#<(5PAG>7RX ZQ_R4A&31%
M#42EHJIR.?.VD;W4\$5+'NF8E:90U?6PWD+K+%M"/>E^3AWW'C|(OU8PV59'\$
MVA.&6.LV7>=4V60_02X6KG*2SIYP<<6_LZ>H3OQ7E^9J.|>ZO|G|V;\$V6Z M '^ |RKX3MW74S-59BX6-
V:NUW2Y)B9N<EHG.16.V<@Y-I\$O C)DC8/SSIJ? M=Q-IHODDE?OP=^\$VSU*OR|
I^&.EG+U+;HY4X "M6DJL'9Z@TC|T|Q=O G MND.YV4VHUT-SFI=6A=?|V)|Z*%M>UZB*>
|/LGT9S8U*G>C:/(4(N0DRJ:DO M2UTBJ= Y:/F9=U-AN;|W'LN:8JD>G1K\$Z& MPD^P.D CQF-
YUOFL@:O #N4OPJTL3|: TN_4CB|NC-W&TEK)|\$?EW\$G9D / MT/SIXE2" 32TQ+S(J3=,*D%Y9-
|1>P#H8B%BRJ+4|RB9MN- JJ?MP|D/EI) MW_Q"2W|VWHO.G4;?2^,BLG\$O&="ZYP4;IE6>)
FM6ENW,@C:4DZCZH#IA? MWVEIE(OF<2&O>@ :39^LC9.C9^T/Y MHY83+BH-2>#71'K|DUM3Y33|9.Y/4F&D(9-
^I"0|XX-5@/HRC|@E2 M^FC4"ID|)&L+%L EHS>FH V068E?K(#57FD&HM\$F0|BN_F)=FNAZ ,<.ON|^?8'I/N
M19Z'I*! 5X|Y#7@&JL%#*BFCLC|EG<|2^ADH,^HWA/Z K2MT\$O>\$YCV7.A+ M:;Q"9C5>^8EUQY >
|4MFPN88=@B? ET <+TE136-IVZM.%5DA1FC4B'(38* M.5.X88R|JH|XV6=J|F"/T.F(K
Q9*+Y^PL|*031+GUA_1LO=64Y"|(VUX3+< ML7;ZM(- @: Z:1UDIX^+UAHL|VE#>RBPQVR)%E&|F_\$COFT MT-
C9.6OJQ.:HYU"OFF=FLOX?L9S8.R9>1Q&*":N|47|^X_H|MDO((.\$@5-J1+3^Z;AI M*K;GO"Q7OJOND%X\$|3|?
|W3OOG_#I#7)IEW7^#5!7./4|B?=.T1NV>.3JOH M@\$Y&V@S3R2X|K|&4P"15%FGWO-
-2#N/^&|KB3SU1_#F;&=>2=YG6;|P%G=UJP:0.@|BOPUC?)YDET#V>3N^5 M:7#TA"%HP:^TN16AIKZ?FS|)G%Z/O1
4Y9W&|N%NE@?H^Y*RIJUSJ8ZL + M4T\$-TWA%QMH3?GPM|OOHW|W)\$1VFB#?N%&|
(DQJSU"62^GT6K4*/#3 W M|=EQQ-TXCBI.K|T|2>7ANPV+2KB+;-.<<.S.H|D-4YO?W)MU4|3R'/T4O|
MAKWGB) L.9YV|ULFEN;BN9>^ILKJ.7_6A|@U/!)"WEM7,>B.|21R'_ M1KGR;8M&F+U,O*;>:8VP2V>20- Y9&;
|DVIG+G2LWA.\$UC>KL9A.W|&*8.)\$ M|I_ DP>JQ MK=KO77Z|&5Y<^ALFCL6|O|:R|17P|>(XHT&+/5P/P8RC\$.
MBWD4')M 82*!&2|.96&I!=-(|O@|J&N|@|U'&U*";|2S;&J_LX%T|EM-(PV MZ&E4DK(+O.OJ08='72S'762S:?)>5C?
3/C^O/U?=(L:9V%'GP&?&8X|R|%' M:V;OB6&-WTR^F<&25SM=27QH?;.*+!'SH;"7+NJ:3\$VRZHN#:?)Y"%HLO
M'X/OD^_S%/W;EG@H:3"C)L|GK?YN83RO-(AYI=OO6Z2-J: ^+8U9%LE7> ^/8Z M+%JE|S/57"?
= JOIG&%Z9WDG*VYH8X:1X6BS!\$S>K\$SOI>|Z&R.4: ^IAVTG3;7H%2E)5G>M:7RL&CGI;O:|B7+=_6^FA M;
(%KW>|P|.BW/UM*L%&%"O9=@.3|P 8.OYGV>8R-G#*E|Y&*KBTXVWS-N: &MOD_G)-1L8"^ 1Z9P!K2M@>VJ<:-
B732GO);.B3| WV|IPAE*3M9O)Z\$,W_M5C35#O^D#HB5\$8CDZW9%D /LT+HXI+\$\$PP'<;?W%|ZY|2IM
CRRTM\$D(DZ)MU6MT"Y YE84(<23KR|X MR&8R'K*YD|4*?)@F&O_9C(=L1E6/O4.VXR&;9@N.AVR&G/33V@+C^|
I=UOBY MF<))RY&T"W.W6S9#YUT^X|:RNN|YH>4NEVGY-VIR-FU.):#B>--X
M4H.+T7^2)04^EQT":HJ>K4&&UH R%+FMS3C|+0 HWMOM!&@.13#F%TUANM,% M,%E,>RW^9CX:939=
%OJ5:|!|4|9:(;Y&|GNV *Y4Y?XTD5=T; 2>|2,%W%
MGH5.>AA,>\$T:TEKH/(ITK/ZSW17H7CGD"/M1#6M8PG,PP>3SM|I!9I%XU8*P?
Z61.GN:O9QA'M'&@|O\$O>XJ&9S5MRP:2YR.#@.=SIY=E=|!^^
M1'U05UH*43UVO\$'.AW! DH33>XVCLR|@DQO,AS 32+&G.#S|V(F\$TF\$K*^* M>A%,1)E71&F)=22XEHV' :!WP_ =X
9Z1|O,|7OLC9%K'Z&ZKW65K3.P1RM7J M\$,>*O#KVM|V&OSRL:."0=+1M5.FG0|=JKDN@=\$E#)F_.\$S#U&?
R0OCEG* MZKO@JE2<^N|P@\$14%('B#"UD6Z?VU|:Z%?E@H|Z9&SIZ%+F<13:ZCX))Y!
MDTX"9WKM#2U4:(|J7/UWC|_SH^E(%XS|K9)|7):9OG ;&H;=;2JY.BR36L- M2'50\$|&R--
LY1&%9P+03\$3RO)F%|:SQ%Z+R4'M) M-I !O9ZWD>*|W;E%O^<=RISS;.M8+'#9X&1K"D2C%?!|YF>C'26/L0 S3:
M6DM 'X7AP(@?J|I1+BZ|KNOL-!HSYE2(?|2|_B|X8-K#T'X,+LU((A BHM M9L|3X"=D15L1RTC2\$BFO':J.8.Z:X(O?O
S X&=,,:FUX(A.WOBF2O)!9U@.V'3QJ:-(MDQJSU"62^MTGO";UKLW|4H866=M:I&F
IW.@:4:"NDIW8R<:YS4W6STDX|F MNP7=.X06NFYAVK';13J?'Q*+15UZOYR>SL4:-N ?M^NV-
6+&.GGWV@0M.#*LIIZ#5I R#39ACT*863&*59 R9 M\$R9WC:OAOFW?G@S/DVKT'.C>8FLO^49TK#195SI=V|!5"W
-J7.19G5XS7#Y MZD*8\$2/EQ^G%QT|#28=5 7YDR-" M@-+D=F=:C"KVBWT3RM.,D|/LZ.OOZWP_*S<:3?L:E>
(3OW7'C09_K:Z%8X MSI:Z|9|W@R:##|#)ZHV_#9|L>\$M\$>)A |4_PD"DIV2 N7NX.O #JP &AV^D!W0K
='S\$;.&\$Q.%JP MX&AIZVFF.:4@R@H* 4=,I5*OM5>X(+^M,K/K"A^5.N?P2"CF2YM"Y?V|O^B M:K>EV|'N.\$/>LCM
=|A<3I_F";G+|+@|7U|1>#;:3S|3VVX(I%VW!7E!>CAV5 M&URUKW+D&IW>_MDT-E|N>*2-420<:-.5@T/
^)|TJ#6V|TVCL38HG|851V*D=L(<4B"),SI"+* MU1'Z:N-<8)KY9N.^(B28_MS|:#_
PUZY0P:AWU:Y.?LO:9GLS05G:R9=9=@ MT'VN5'HGLUE0|0Q(ZO)FRZ96>JN@+; RMG|JCSMWH# +U*)T% 1UV,
*&:M2 M94BV.XU:|8452|U&N|Y&J|VJZ|V\$^K|' * = |/'?184KU MA WWLNGU%44|YC-SOLO'AOD/L^E\$5:
|>@TRE4LZ?1AS:=?+6|>_J' ;:;7 M-@SS6)|W&HE#=#D2N-RD;>";L1|AD6R_ W2MUE\$|@|O=C#B#8_PB+/486>I
MO0E;TTVPS5F\$EPI'/1|GZ6..F#|TS&|'+&6FR|6"ZNV|'V6GY|KJ3RCT@ MZ4 2&<=GENB4PGA9(Q53FV*
(WQBD=&L2:0\$|= Z)&#;^Y-I(?BO*W3%83'@)#<04N2FK%.3I M1|S+>T*NB^V"V6B^?0(/ CQ:3CN&P|QB48B/
:5QB@GI:Q9T.) 7\$BYY|1A MDDX;^GU"YNK!:36N26H7|S*|WU+5UK.%MKO"K|:# @A9V+BXVBF!+4Z.9N M0/3?
N?."K7=\$-R6W3?_I|572|HML41N=?O CIG@|+7(FX MF-RP|V.OB53&O1H) !&| +9B)6+PB*=EL9B.3'XSTHCHNH|
|M0F)|(! 7-\$= M+S."ZAC^AN%FJ#9/K; 7=:B.L%ET%TR5"%GMC)Y: ^6<8KS8J(+@#U""D1|JF MRU?H&1PO*Q+?
FR|B|'8#(*K&0)F+TL=Z+ ;.A-97X.9/EG1?'^BP27I_M('D#X5|H>H<'KK*>C3AB&KEF+KBL8OFPN9IUO#N+B8S
M"9JVUW\$>!QL8CN9I03#R@ZSL!.N^ADQY5NOD:ROMK-/V2SG+Z^|KV<#=#<M2)
/8WC3'3P5.0'RN(6FXI/V8Q9N.D@J|:*@_AD#L4'1C)!7\$TXE43?5R" MN-
7M3;'VS#S>>VG@=FR>P.S.NNN9'LU.DT"W2U&HC1UH(QV5Y3<QR?I M7\$|E7#0/6";DG@B2Z?
C@LRP3M)46V5|".@R;&3'/:BK (HU"V^K"2@O|L_/ M08J/SFCO2!|=K=H:@2A^I(C/'8 @DAE!T*LG.??5DZ@>
<|3P8S0!\$(V^ @) @ M%4D<|RPV5Y,AV/=U5N0^TN9('E3LIBLC\$.O^6G;T!N*D3H4J AD5N(GB"E M-38W
;|A*^T14@-N6& 5.(XO@&;KST\$F1GT0E)GMD|YYK9;&;6YITO521|O+X@=J4X-*0T*5:P4|&AF6T.;&-
^Q6A:#8.4:;MFF:-U M:K9*?:DL3^0*:ISG+8%JHYN-JO1.D LCZ*45H54|/O:O.QIG2Y(2?S'@:+3 MYT!!
<4)J1KI8|Z=C|?T.:LM NE:(/JMVA3 E3#OSY| ^NK|S#R_T_W%|9D|C#D:."!AH<(G> 4: ^P1S:B!

M3|&NK|=1\$.?/G.9:M+5>^*)\$7> F% H7TBUKFKJG55,F^V =44=I,|LQ#@L M>J&H?
VOJBZCD/^:%@N5KXT|K> P:ZRPGD,2)B:CN@>@0H\$\$353&,)YFVN0T18B= MIE9:|V1CC&> #D?:?X,414D5A*?=-
IWM9TG=X-KEJY@E(.5&JUFHY7K5!KU ML#J4 EE10=\$IM:V#;B@>K%4:Y>*Z*=VHUHIYCKP'^5*/5QW:%2*|O
(+U'HJITX|UAVKIGQ;813XQ+2;-E M_HX<=O+ W6W 3_V) ^TCH7JVD%@4JHW5X5CJZ\$%UFE1H6_-%.D2SY'Z': L(
M 2X)B.I2I.0,0>=HL:HUL53WE:5Z5RAIJ_+|2I:'.IPX|1|-NJWZ)Z:;HO
MS4NI;WJ:I:JIC9JY5N<%R^>J4">MF^@ZK5R|G2L@1?P%6D:C|><;GZ2^"19| MHC:P|Q<, ^Z'W)?"H+W+-UE<3Q-
=ZW":;|CY&90'1/KG>NJKOBIL"K JU(RO MU3-"LT:U" C(RM01A&W?|4!RWPYL&Z6M=/G1EFMC-
Y+;|1|VMVHO7C^?7"D.C M&891.:V|3NO4VVK&B|2>;3R* +8BZ,@40.:OB\$1+M<>.5K=%+B>UZ?KTY+@+
MUZ(+UZ>5H!R..CUXK;U5%>'G(2A+KDHFEQ#WM>Q=7YQJ@(|I6CT! M#>U890:P;<.,|G-
90|'K.H#JNK4939IW/W=NJ>TLS#8WQO)#:|A@' 4DQ^G M->=:I=E-Q|JOAIUO/3:H3!O5GK\$XPK2NX|TV&Y!?
&O^R.UX6+KH#V.\$8|N|@ M"7<C\$;HA^O?CP+@O.D&5FV>T-N)&RPP4E/2V(VBOH/1 WJ 7=DID"/N^2XWO!
M:D%.?|N#5.6|IV+ '9GZCC:)B>\$410"UG8R:@G+>B*L)OV\$S\$C7|L4/K# 4 MO?@\$H2|E1KKNBD)L(HHZ1?
H>J\$5CT|L9!%C=CX|:3VL&C&M(K&8(A6.H&:L M^%JS_&>3T+M.-R, ^9^I/(|JAA|;=K20TT2S=-Y>5>:-
PRUJN)'#11/\$C\$G"P M/V')\$VZHZ@I :V4!0I3I6/ !PA|J&R@*3:|F#VHVFI!+XV?J77NV|X?-G@Q
MNFY)7)WU.OC^|:1BN^7|?X6"6|ONVO?=_ K<%X5;5B|DRF'3AG(!^P-.I%, M^PB6'SA;\$8|9*F"=|G'S|/%9*'U*
(W"Q:.51+ G0:\$@F:)(.-EJ,YVBTBV M 8(|4%0X+X=A|3Z' 2X ON.M@U(PA+I&(OS:|I"*(Y \$S59;ZUP_"C|/S
M;1:T'ZDP|U\$ O=#VXY=:5H|3T>E2;O8F|\$.?1UOB_ '7Y;%8#X>-L;TY^CV MTS^T|N|NF+YS3X"|.?
LG>#SV1*708_ Z7-5&HKEB/(1>#;5&=6| JU78R.> M6EGHCJY%6<8HAGEA)EA9%&\$,@P|+O|<5, /HES|2>R%*
<2WO:IM'!F',(|:O6|9'|+|5KXYO|L. MZ4C+L.&@,4Z8R\$;?2Z46GBT+OV7L5M M^|'W.JUD>8| ^:7#CP=-XVM?
QX|=QZLZ#W 5TBQ3|I52.MEXX4(|= = ^C&R* M@<@ BFR"R 2-
7>#CS<>E7RJ=#IOC_ |\$047R|\$.6X'0'1<)&SD|'7#BAAX^ M)6JO!%:P4N2ZA1GP/1+NE'H4!-
J59|LE&'23Z/@!T2\$TV3H^DMOA|O;Moj\$ M'|".CM*@40/|. *GN*H'.7(FS&?85>#=#H7TFC |&T?JGHICCO0#1Y)(O-
T0 M%FD)9,IY(UJHO<;N5KW;V^F:7^=BFNS(XHK;N.*V|CB|NRUK"%;5QQ&U?< MGJ/BUG'.(93GGK-*M|J#)8?
6I(O\$LF*JOE+O.9EG?ASW';L M,BN0BW,WQ'FK+;; 0\$<"Z=?=>Z5^>8FW9>|R|8_6LC%XLZ>"V"+OG^D-|(
MA4;6X3H*Y|PJMUE'9R'S%?JV.*QRA^L(I|F/E<3X>VGN@BK294UR4|F1^*V MN3S7@3-
57#L5P^A'E15\$P&@8F&6F)#P C*\$U*8B;A58,%ZS"!O,Y?#K M(MV&<5|74XKM33E^<5 |O,9UW<#P|5+E:;X-
3DJ(W7'A#E*,I,@LO:9RLNI M(TZ9+80M"35G;#%0CTWJUPLYV@|OR8%XGDGA0=J>KB0 N)W4:N_C3V!5HR
MV!@#72QF0_*125V5'H5T=\$N#>M9;XLI>N>#(>I>B0+FU MRU^D1/A4*:80I.+7P.Z?
M^1|>)MO%MM9VQ@&OZ|R7,2JKFY4"(>YHT7DR4\$ M+:Q4>'V+#@ERVI9H#%IZF@738Y=@)<6F>+TAGC#FLG
OR,|ZW&%U/V|5^_O MA.)<*FE=G!MH*=|V.(Y,D00,(|<^#CDK*61_H#R^')12GW(< 3G@#B77CR'<
M/LZ^#>#JP6%7'S+XA2&88R| |CH\$X|'9^G2|9>?|=XU">W%"Z_NQ 9I@& :MDM!YSQ0^'+K=U&6XW;IOMN.:
|4:;3 ?*)IE8U&I5TG|?W&0W|3P'.UYMKNR M2V/26|?>@5PA))#MY (=)H0?C0#'PR=B6HT1^KV-
#ZX8G/POU:AWUOL'4|EO M=A0|C|O8R:W>+ O6P9IZ=OY\$<7TY6W^G_736:;4Z&5Y;GCTM+IOR6@"AIZZO
M|Y9J"+V^,8|DR5-!444+1FY,9|OTZ#_X_:916AW/9S<15>TQM%<|,|F MO>07:;CSA!@F|I|D-
B/YAW^9'P%L\$|6K81>QAKXUZ-I+)J4ZM*Z|GQ| MWMH|<^N"AV5\$6YBO2?P|!<^ MV'RIL*;<#
GKF.TB1AM(D:;B-\$F8K2)&&WB|E<= MHTV\$.|M|MOI3PL; <6U5DP&WF:&|V2R+|?#7)EUHEYL42@L&7^78|IYT?
+NS^ MX2&?O\$OQ+V0 LZ=LW|JW;W1^? D; F.,B5!Q9|-TJ1F MKOVL|E#?'2GSX^RLGJBA4"Q)FP\$Z8QX\$|<_56>Z?
\$"CO8; IK\$(7M.&"&W7&6(+L|UB|B|@)N|= ? DI(\$C;|Y4-M M1"J9N5
H"4M&2SIFM)#TH#RISY.M F/E^6(9|41%Y@.21"KCX^S#OOQ&XA(& M7N|U0G;FX@9+ZY%YXO@IN7QU"IR7NX
QWHIQ337|IOFY>F+)2R&ZWIF|?N M2>"Y<22LZ H*1|(|/%|92<*2|<^)&@^%FY<-|OS/(SO@1%|K2(*RRAI>L@
M@W=;+ZTV&R'2A(589,Z&)%D\$H2>=Y-Y|?^?^*AS;OK.>?T I&F31:2 M^<@|O/935:;1|J|3/GC?
GMB\$CO5@0U#6.|#CB <(C*?U^J1Y|J)=K)ENO M|2HU:;=W59>JR(19.;< W|G|2Y:;6?)|&M^#8|>
4|2ER"*S29)8)AQJ"O MIH\$A(2QWE*\$| JK=*A>|JLFG(17&#Z=FCPV*! |J(X=N:O8(P%G;BH9JIMJ MLO_O|_7BO
86%9:Z8/ 43AQ|0!|=OU+4.7-/-);.#;L4Y=BI^0-LLBF=\$ M.|TLR&ZLG KX\$YH&|&|-
+J_#Y|Y|79&.DW^6EYSA^C+FJVD)+W|JWU*|GY: M>N7>;?#A"W=EC?;F)Y@BVTI.N86"=G=T5&|V<+I8: ^-
WW:POB"++,B*0 M8I;XUV%XNV9..W|"%ST|W2PF|R|;W34CGAWV9|V7.I^; ^3|Q):S7;J900K9
ML7L>\$U*@M(OX69U\$ A83.#ZU0.2.F%&I4'UD_ :|39|O|U)KC'IDO#EIOD-%
M>2DBL64Q|IPXDB2#0(BZ"#Y,AQHKF|SAU|I/_%Z'EXO%.X#Q^Z4W49W_D M(=R^>BEDI#(@)-
W0,MVSCR&+L02*BBG9;@|L8JN^/E9W!+WKX4|UW\$4\$B5F4KE#.5QE* & C^(FAC"& ?&Y/^+
HK6H'.6|O(6ZY(P:"B(\$P MS@P);= 7 OE:|>V*!/^<WS\$D|;^M;/:W)G@NOQ|YP:7&N.IUC0RY8R#N_|
MO >|:51GWD@WH%MM8%ER;I5M4&XLKY*;|5L!"\$F<=^,3^DG BB M;|P|29.F42|TT"&XCWXBQFO%BW O|+B:("(
5+?+2\$M|&)|HV'TV|V#HSWH59 MNMU8JF#!C9L-0.=@_O.'4.XTCK*/M:7Z8|;9:R|!/=&K|@21PNR??@A0I
M|I+U="3LA|@&^H5L,-|H|?<8H2K9OZYON79;-V^_K\$|QO&;<4+B-J.K6@P MZV3QE'13RUFNR+LG9_WB/8\$.L
17.XI8ST5E-N'Z-M1:2H3I"EW RG+; M,3&9MKJO?
M.O3.B:;VES.SPY/U40^|G>G4|JN2>@9O)23031)GBC>;KLE MC3%;3S.:>J@6V2KRW"6&9L?X^/5N/F)'O?
OA>+|PZM#|I;VN-JA S3'C^N " M\$RGRU:DER|QFCO&TY|X758>N6+|A6 4>'ITY6Q#UT6%/WUJILGVW*K"):3
M'S|G= K8|6_Y>J97>=>I+GX\$;P)OLGUOP&8|)VA9ORH74E0R=H "O7I/OD MB>U;K57YH_0?>
|RK^_IZ#>8@7W98S_ .AZH1-*#4 35B|RC79_L>:IU)IYZ MO9,
#W J=2J>>AU/O8Z|'HNG7L=3K^JUY<^|3|J0K8E^.|I%S|IV |RBI|>&> MH0,O/H(|M|&YIP:X%M#6=<|>5-@
M,ROE PC^PR>|J|&GPA@&?@|I|2SP(.3?LES|+|/ #P0\$X#>=YDIF'NFL;1FN M|JR%|X33NK.@.J):*|?9|H)/ CTM1H(|
3R LZ7\$.^-=LGLSZ57@4KK062?)V M3-8'M \$+P*XY;?|6.=0")C|*\$NE#0J93"=PG(|O|V31K|JE<)7P GSFAL|:
MY^,+&0\$.|4NW^M#>2V2S"9RR1S2/^R=#|9 RUFT8|(AD8Y4|7N|J 4ZO5QRA+ M.@S<+.\$|O@SA"7J
W*X;-8*|T2GYV?SYE264H\$.2/=&TBD0 M-W|I9(|V3\$^9EX>?P MML:"+ \$.2F:U-
23VDE|T\$M9|C;'P<"&%"PEXO^>QB'A| 80T"JNFCBN8 MC^L#^|J+&OY@*" TY:O6\$5C&?& I?O1R^|&
<&|Y|E-2J|>1-LY%>E_E@=3,"C M8.R)XU5'9 "D/WC#&Y IPX^<6643,^)(|I'(|O|);Y7,@58NNXVP|IV6_5\$97M5\$V5Q
M*NDB,QS<L,CG:FJ52SL,Q:Q-%0T4|RXH\$|54|J-9EN"V#LIN5|I|OPP)91
M1|CBEH0%U2L:B2KDP\$3Y##-9C"S_.FZ6|MG1K\$W;UQ2|7\$-H8MLJB@ BLM:<
M=\$WZ68,7V""Z/T^2U*S'MD_ @R2G4F-317FQP= 1|H07|3S9^Z|DMMOBK/R
M|R|NZG*GXXC@XJ|>P8QB=F_|R%Q#"&&V+7Y1-Y5"ID;|L'9|63=YD?-<
M>8).VT>Z|MN5|J9WC+,"%DCWH^G0\$)C.|FIS+X'(=)G%T\$.V> 6D'VE,7 M: W6^?M|KW8@.^|>+3I#L*HPL.=X?
>N9?..F-IZ;4,V&M^<3WD.O| S|!= M)?E%3O(|@GR6_ .EV?N*1Z+),7G#(IY=Z|4F 6|OKP|O8GRK1\$SQ&#O1&W|
M0X|FYN+Z,SU#|.PT9>YQ2=R:6|G;G#6CB^V:U7^2G&A;E*G.*:O#80|=T MWG%/Q'UHTB3P+|VAZ6-> '#:Y> 6+
|5>>7!+1) 5CD^|S.(^%M0#3*;BGLU M|3L\$8^)|YC#378D7^A-|;|NJ6;D9D^N^>*6EFE7=:.(3V.C\$S;C(R,IS_<
MS=,?OU"G.AE?'ORDM9QY<86AD,LD,|M3**BXXVGDDBD9B;&8G=V4)|@8 M_R7&?
E;|5_B@94Q \$L_ W*OL"@O \$L_ O+#OYP# L7|(NG, RM-VW3K09=E MZ3DG2|33V2?;\$|RODP* '|J|>+6X?
PMNX;@+!X@ (O#"4SV,-;P M+Q'W:N(9:FRV%PA97R)6+9YP,=9&DO44'
MO_@FIG|+ (MY#;C'(J+PA3|Y.RL;^D^5S\$X%_ |DB+|#_ SO1#IK7Z)X.O.P
MYE///58CA: ^|B;+PV5Z-.OV"TRKM2^!9'Y4KX4,2;S)|L.RKH& (&(L8V_\$4 MMQ#CLF-

X*2.J^=OIGS1SEGB5ON",!CK^R+B@IILJ?I^I9FX^R< '45J4MF>) M %@' U&LB0L!H
Y091=QB^AR7^RF0DFX\$W@@WW(6SV!G:00<(F&0B3<40..>\$@+'\$@ @W MM''?
GCN!>92|HYI3IVB7GH=0."SYG" U/LOW!QO?P^A0@D'#J!|SA!|@! M8ZF@3B0YAH#Q027V8HTV%TY@(!90'.?
92JUT;0/M^SOLA(*M-ROCKSE;C O MIO@!;P)P<CG7CQF=2Y+CFZ>V^*S(!DJ2^ (M
&/N8EU&Q.:>6V2^G:\$F+Q YIY-ZIR# 28H9>D# @SE8%A!# 'CUS^+(6 " M!\$;|MFOU,/W(\$KGD*OU#
(&"0>E!\$"Q"8+.4#"\$PJ7101Q%=%!@?/:5|V|?J M|@NZ@#|7YR?Y+9?; >V:)?
5DGY,;\$H0%!V#P'RI!MO>GX(X&O&R#(R;LN, MVS+CMDR VS*5H03BOLRX+S/NR|S,?L6X+S/NR_RR?
9D6S(>NW&|%.780?F''% MH2B.!Y95|.J5R/%V+(-T2HJW M@3#^@G5;+.;I=| HDL.TT ?^ST\$Q?
>=>7!I@&Z8Y.K<3HKP5*1|^54+U NE MAE|8KR.5G|OCB"?+UJT3J3H%HV|(S6CXTGDBNGB;RVB7I
(.J1^|/B2-..#^ (DCO^D_VI!; MFO& O%VLG|MS90#DP."6+ I3^/3+?T6&12_ E3=D.:8T?64|O9>E6_+;.\$ MW4!
(!PR9|B&+FDJYFGM_TIUW)3%PT14#AZ)GV<+PN3UYI057^S?1E|S IVC4
ME!_331-4VG|NPF&DL?Y+9M:0%|H_OE!l.;<*(I@;=RF>V52JYDRM=+K0=>| M4_W@|6XP,+MEJA-<=|RX-
V71O7DF^A<*9JT_URUQDMJL768S5|^7SHR#R9 M|J&+FBC+N,Y)\$< MD@M:QY>80Q+
(UGR%>0A_WOB2+W%P? LTKC4-2YUC4M=XU+7>)7.D:5|K&
ME:X7NLZXT6N=/WZE:Y^HCY8U\$>DNO6^ON#C=;5R6.A:N L*(NU3/-3=OI. MEX7/DPI=S8%> -
'.@&QQ0%1Z6/X,7&A|S-PYS PF2R8>@7JX#80-W,< M;5OHZA)3^A2A!(OR@NGFM-Z9^A;D(M0F>!)TN\$#
R1H*GL7UGIZ|2 +2A\$|L.EGNOQ8)(?X&42K5 M/DFE^H^MDDQDTU!R*PP=638S MG9!QT:IAQ9A%M|8UY;C6-
2ACI7-B84P +.KR|JBE+Y|3^1DH4TYTT8?AQ29= M=*UK?#-|<-FD
GY=|6/(XR#"1+QA75|81V|N|T8FRF^L8YOK")C>^L8YO MK+ LC?6W/S^T\$+\$BD.&O#@89H;|9C3%R-^+8 -
;+K^FE G;AHE5K&Z^A|&Z M(L.?-WGOE?O#4|SE|B09VK>YO+Z25;K*L_XJA7RZP_H/NF3^TKWP,| IK,;-
MGXZH|C;RR.-MM,6<(\$2H3Y=IODJG^=2^D^6K!@Y;OGAY|X|;W%VMX_6PID
M&\$!+5@MXZC=F*2!;T^DGTA+CK@|B,|JWH4OZW*44 OR*2-@>LHB/(%Q? UG M;L^6C7Z?9X%&?D6E/C#
<)"NN*Y0FX^U6">4?S*;<:)OZ;7 EKN|;#N#E#|?M M#D;"\$1/Y ^"331%NKM0<70#|RV3F,^R,UDXJHU_Z2.5
E7OWE,7QV2G;2H? M|J2FW=WKGOI^%E;KB|J^(/ MZ47|IK%Z46+YW3IP^" #QJ+O1. M^2.^7M2 |\$"C-
=AQ|5;2:#XG|J00X C7XD.O6KH%B_NY?16JY;3@,*(VLH M|S|J8XX;|9_IC, <ZT,IX%0Z;&8ETF?W^H|PV90 SS-^ M?
--8#9SX9&9^F, QF^32>@RFW6|Z=|+F&8LP7>A)T65|JTR|UAM%=W>A+A M>,1.!=:7BEV*3-FZ0<'YPO;I=
(=7YU;|I|'U|/O^4X1^M^N|JAS?=.78! M#?>C |CA&A.|I8^DOEJ%|N%N&Y(8|V-NS^)|&R%YY,>9G;Y=5;D;^3--
#VV= M|N0YQ?+CRUC=<ZL%H=B|J)# |,|=Q=2\$00C6(GBZG+?C\$?D_5G'(N)=<:|LC- M%N|W7Q*3KZ_.\$I@YMJ?
FJJWP4C^N%VTO9.YTF|86=D68M9V2^&0,=95JR3
MA2Y|TT^%T2G)UE_="=|C2&\$;3|.AT^*)VIURJ<4XA;K>)6JXMBTA@;-.ZTBCNM MHM^!%=:Q9U6<:=52)U6EE!
(4)^6I4--VX:S?)C)4DMA@XO?KT5B?|+)&*U MFG)C.LR|O+|D1^B## |JT;|DA6Z6|
M_!|99BG;ZUR7K6+A2&+IOGO|+O-UB?XT X\$&0RBT|J|I)?KM^*O*K>+G,= MAMA,|-1BT>|L66?Y|+ |K;SS-.G+
(&|ZY6|0|YE|K;Q\$ M^BFR1Q:\$#%CRJ?OY.^PF_0|.G-5MTV2 W5;F8N^4L+^|V|JR53^,.. (US:7 MK2&9+J-!"P".
(O(X,@.0^71+U;EU#38U7G23)!=%N=9*P49%MM_+2 MY!..J!"3IYL^D2?
XCWU48Y;K6CJ_U6YMVA87K^1TXB|ICOMUJW09LB?RGM M5|<)K
|UKZD\$A=M#7<3M5|>W:7CK^O=731VOPVT22V(V3K.UY,"A;WT)H|:
MK^EA7^"MW.G)EDGSWW|UV7N|+A3YXRSEMR;C=RHT OG+)CS,|^=&J#|3^ M5^X71/V5S5;FH6.8COUQ5IU4
MB.6(PS|/Q")SA4_L,|S.;_K+-5MX)|+3KNG/4BD_*|3HK"/TC|SK|^Z MTX=F*S(=2^)|@W&SU-
S=;|>>LEWC5Q|PQ:O^M2|65AOHUPM^=@DN8\$K^=S7E3? MS-H2*.)5RU7^AY8K.I^%XE^XZII^*P*
(|BQ#X^5F&|>7PH M3,@D4BGW.O^BV|J|^&YTA8X6+%AARH\$ W?|356YH' <:S #R0AM|3L&8 MA4^@?
F./C#"0%/Y^I|/I|Z+1<-U5 Y^SMB^*S M!@QKDPW|,^&S.YT|54OC9NI+Z^O|<@(|R\$E,CV= 8ZAGOMOFNH@VE,P:
M0_60_C7TIRWCZ5SWW|PYTW.0+,QW4/0/&|SYZH1VC<|I|3)ON-1V?>=|Z7 M2+.-
,6XGVF=M^PWR^B79_3H|AE&A; >G|Q-KEFZ@G8.*S1:S48KUZDTZM^M M^(OKJ^C|IA4JNBK4|!|>U4KW3
MCO2^OW?KN6ZQ M?V(|KK*\$PEZ.-ORROHTDE E@%T)L=8%|H|>V ITP&2LB M/2S)FZNS;OM ^M59 KJ|^+
(\$#0MN_09<*M1Z^*P4P>,O!AT=X:7-?2_! #C*>!"|= @ M%AW|@S,^27T7C\$Y\$2;UT^P5#\$N@E^?P8K#M.
7\$BL^1:PUKFCVDFWENNT^?|N|J#M\$E >3JXN#1F^Y4S(0;YA;3HC|8YBK#GFTM|LTH^DZ>3B2A|JPA(YZ%P4T?
7^8.A^EA M|U+-T|3629K0|4GH-V_Z^Z)*SCG8#U;U6@>V%:*(|*/@_OI29;NFJ|GGXVW_%|4+I ?|GB+2|23|LYP
M#>7PH=A^P9Z ((R!+*M>3A7Z/6#&*TNLH+H0!W\$&_93M> W!H17:#@_%2I: MV7HKX\$YL-D+;!XUIBO)R+K =F
<5#>GP^@P^|W.H+#+(.-R%FB(08;WM3XJ MS3Z%M_Y<@ D,2|D|^ K736_G5P69A_QC7^FT4F3?-H)QB;9W M^="+/-
ZNO^|18X|I|G4EYV@QEPILC_|O+GO|3^NC55|=9UA>X-7S|J%86ZZ M_P|_O|S^P23>:M569;?
<(9Z|K64(A^|C,LQM+&HD;|H|;A^*ZA|60EX#C^X|^ MDDVWRA+;F|2&YV>N(%68BX;_0X^O4EL#^< FMC_6D?
I@9X..L,3\$#3&N MV@=<-+2&?DA|E5D@|)*?Z^MP7YJQV.+*C9IMA>9=S/TSW(R3+|^Z)9^B# MEAT2EKT\$V
_W|_OGEF&7P|FA"> =J%2^X_!T\$|L7=?H- A^2OE0+3::2^C?G#
MNYQC5.!& (LE.*7)^<K^*3 E2^=AY|QOY S&CR&^OSB)6*2#YY\$<329R! M\$>1YEY&*3Y+G(|:"F>YZCG
PT5CEGN|XLW^&+NP.GT@J_@\$ XPFI:& XPI MNH8YX%C@\$<@QG05^3Y4; #'78L| XEE?3_Q2P^FVM?4Q/\$68|
>S9;|M>?%>%.F LR6:HTNC^04D^ MT*\$;,"HG|9#^ OK@K:X+K^E,8E.59S>2&|I(F !|) MOKO#WB|>DJ0|X
>,6#% N%- W9%#(GC7|@M+4EQV>=&5?DR-R|JH4)E MM>Z,D^YBILM2
M_J6F|6L5M&@3=L?|I=0L|RIOC^S4ZXS^R.._O#>RL%I-A7M;E4SE=9' ". MS5^Z)W2A#PEV1)6W|LH.C
WT2\$^KBU)13(I%>|JM?3Y+B;|C^ZYG;YGGTZ^R\$=(5^60T_#C@.L.*-15|J|8;XM/PA 8H M1Y6^|2.U)I>4@/1Y6 L6-
:@A^@Y>VNLDY|>9L|B>=ZJ.VT3|C;ZV%|I;:6 MXC/ L/@|I1U;8%|U9|Y54^EA?L<%U:S
MKJ^|U|I5MTP5A.&|>UL>7BOVADRJS\$^R?CKR/LA0>."*2#66Q?3+L;"69U^ MOX|=)?N|88|W,%J;-
J^:G\$ME4YHRH^IX|KR(%I6">APDW?#K2%3A9Y6Z> MP.-LTC08(EDB4(48(AU9SV=G5
)BDIX6+^NTO/M#CKJA29SR#CBR8 M-Q8C^5B)L^7R8ACQSA%>K|^?7&W^"K<=TC.H; Z#RFH;
(+KC=IK0AIX;2\$>+GYW4WZD|E_O>.#|= XDG|8N> (&R MBY\$?+Y:KG_9J#E;MRFNY.WY|7DFGP^&\$BOR -
+;I1(ITCX3\$%\$WL|_WW2N^S0@O|5^AT(X,|L.N^|G|(YYK%|+!))VEPL)^V'=*)YO#S.8R
M;ZM^>2E)9#++SP!^0^>63JD3;)KM^I@P4K3#GPY|_N|I&RCP0N%|8DOE M-FF#SRD8L_)R= 8(R-
_X4|D&KN^7LL)Q|^*.%%70?F%_H6T&O6Z M@DIP!H!@UBIN;4A?6:L8F,<= 6RM?&C=2W|#?
664X@!3F)Z?^L;PQU=VO; M7!?!AI^T^50_ZE|?#?|IRJ,Z>_T+=|J^D#^3 ?%SW^!00^R)>H3&?4^|J#L> ME7W?V>-
IT3;.&.-VHG6MM+ IU^%8D.16&0^0B@1.XFURQ=01N(%1JM9J.5
MZU0;|:#0:0)94;W1^*60.@VXH^JQ5&^7BNBG=J-.*>8Z|^ E2CU7+UIR5:S=
M@;^HE>J=|J07 +U;SW6+&BV^!%>1V|J2= B+1%#D@1D&4#09D51^DJ M@0Y|85Z G_FVXTBBF|E-|L7Q.V#@R
X?A>XDGTB@G\$^@T^Y(M_KW80!;)D MZ6TU\$|^#D^>:9>J|WO_UI=QJ^|M&M5AJM1^O\$IG?6.FA6^F;|X2XX
M_CAZFO@|&:*E7=K|@L 8Y5^#^X-N?I@3Z^HK|DI&3+U9.1^?W|F(S^E7 M4-/O@&-A2-&I^S-
%P^Y 2ZB_I=1|50E@< 0 ^U=XM\$%?;0Y955QMU9#DILIO ME. |N3>^|C:AN77B2TUD|^+OKUW|JO-
%VE8(AZ^J9R26|LDC-D|Z|>T1L1 M%_ |J9ZXNABOVBK3+KC@C3|BN_X^3L9LFRG=1J5>-J1^M|<&
M0^1U39#7%+>+9,HIPLDY22.)W#MOR:YG(-?I-P%3G9/RGA\$6&^J^|KWH95 M^*K(W;Q)MZ@: ^?6=OOM8E6B9?
F=L6857^_3KUW/Q^=>O;L,2G^\$-.*K\$|Y MA^&V|34IX1|^#7(?|V-@2XVX^9HU245/>|L6HR4|29;
|DW^R/7GRWM@1/8K;H XIM329XR8^5*0>5E4+6(PE2UNA-& MC^R2,JPWP|;5H>|13VK|>SMTX|G(K MARA|3:1V?

8WT::X&H7L:%MZ&RGA7VWW6:94HM\$! L!(/L=YN,U)#4) RG M7L,T@:228+++~?!KJYG"YGWNSO=
M;1>: ^FIC/^\$N\$U::O?T7@H38W|B<5|9|R10X|)1A9F6/4'R LWD6)&U@A6S
MOV!D(6TN.B|9BMRZHLRKYX=D#AWE\$YO4(U%OXJ4K41@+B2B>*I\$ ^* ^6%C
M7|OUO6KUVW%+E^!|=MN2<+F^Q5Q?MK\$O|BV|4*HS(XJPHTPU:H /068?YBW0F
M*.V\$|<4ROIT3: "HC=K^|)Q6&@ZRR#5< Z@UA%3PX|)35T?0Z&)|LXB,-2
M252"SM(O)&:&=PY(+%POOL6.KU,"*:%=PN_N2"K+ ^KICIEFO-'WBCF=3*0N| MO=UR>-|V7#R5^:9@ 2*:"8 DC
#PC*V(%\$/, WIH"@KIAS(&WVEY&:C\$P\$
M7C'Z:I08|J_6'SOVBX_M3@S|TOLW@,X#FAF\$R^K+#MAKD35E%*OG"V17LEF(8 M#%Y#^:PF<:B5|R19|)*#LQ=
|K"TDKF<%8O;H&:)VIH+V=S" M+4KWK|D.-:L,AON)(A?"X)(4:|X|8B|/Q9IZ|(9XB6D45B|)FQNL|%.VV7OE"5.IN:11
HWFU2Y MLWNBK*RW;YV%CCWM|^!4X_XNH<4SQ7TJU CC|JA^#:NK,1WAN|*CW&T^%3 MM|>.\$&8|)W3T@
P,6@)VJSIT.#|930T#7EM|;MUDA1|D2|<O:G>=#J6+O(W#+< MB|_SLH*X9@8VXTRU|VN1P-J|:?
82/NH@.B#M+9|J56^L.--=5T4|1A2ZL@ |4X|_S9 " #+3GJ|(\$B M0\$4:"(AG(OU"ZB|_G5,<3FE735^?
=IK+;7(E%D;EWB|!*:=I; I6D^?N3M-|S^UP MFK97W.MH.4YV|@|@Z"X?RHMM21"|B?E?C&^J.&4|9:8F1.;:|PEP
(S MH=X|R%BVUI|L2 5&\$,OR(X:4)4&FU^/ ;3JS3Z5*DBMB)YA!|O*/4&ZM)RE M3H)468|B#ZP,57L(1 5:IF|--
IKVE;IP7UJAY3?>NX)6|*V@L M*-S9B'7"7&|PX|^DVM2/,O;/Z=M-I|V5'JV *ESI-EM+=;F6(DB5&1
M\$F/7YKRN30.&)\$B7\$|A|EY|<&|6;7;A3@RI5CW N6HE|C.O@'HOC|UY90A? M|Q%Z0.CL#
(_9L8LC^9K0"..|HV(|(S9GPETT|OY""PMTCS-YGV!)Z%|JD|)'7HQOH&H-)L;*HH=TZ5M?F/5(
MP8@57X|LZD|^5"10S>?JW9@1"|-MRQUZ)S/6F?-.+3W_"/4UCC"5_8GIX4) MM.
<(-4LF4HXJL1T7EQ#>BTM|KW|W%|/*R8)=6JH"PPXA*W9^C.W=3D:T7 MEUQ|1VID+9|;ES<2"AUW9|LJ-
O/<=Z|1F^BC1TBTYS?L.G^I #516625 (= M7<"|J|EP/G|5)YI|%AV0 ?%H-S9:#\$U1=0""<%#5|SM2F@68+(>
MR8A-)V8|+D;7M2 P,MR%|;<4@NA|-75BX5&?VL7M.@SO|3?LOZ@K-^7H|F M?J|(\$FK
M|MWW2+-1C>DB'1F@:H,-KR#98I&VX_L|*KR3:.*+3Q_69&F*N:1%C<@@4(< MK'UG|;8+2VRD1NO:27>?
X77/#AW|6,3D:4|6X2 5_8-J5,'+V|@ #L8"-+K M)|6|1FR*!@6KJ)S7:18QJ(S51 X(B-'91F"G").5)=) P|J|>KU2|>|UR+|P
M0U=K9^8&21(KPH=M'!K#(^# RJ|S.5--:;P8+4.Z5|\OOZ\$31&O:F|/9|4W M/ZWFG39-
EIFGS "O@DS+M.1|Y|9&P@=K^M*%<0/<5#:1REIK/S4"5.L M% 1OKD:=4'&U.\$<97
I1#0_X<@=|/S0|;E#CH6YG>RN80^PZT1SY?8S M36:)?I># LI9H-31QBI:G|)50_I|?#
599OJ33"|Z6'8|BN;S|^MV%=>P22 M^#UJZU^_@ ^/EB<# YR.XEF|_VH7:4K%;+5TURECI-M=S&@!GK5FJMU5P
M42S7:N7J-QKP)19_V?E@, >"?H_EGG*MXCZV2|3\$9)=L5_#S|F#*CXFZ-! M#L>'-BXEN:P|^KJYP#%>AQ
F<..0^I0YOR |Z1WRR :0ZG|=IE=V|U|," MUX5;3+MRN!MV&...=VO??W\$T#L2GW?0V#V3-
K5F\$JGT(DMWBY8_KO@201XGR MT;*2=#_VE_6^B'D/T<"NB"8?HF|U/6OY+>^|A:|=+=.=\$R(%L?;>OO
MH'THPVVHK>A!3=|OPN;O\$V;T&*9.HWN@^ZU*Z@'W#V2'|2:M4RVOJ=LS@2 M1|W%-
OAS'O=1/<|*JWU00A7R3CHR|BH9J3|P6VJ |2/ZVO,|T8S90W_PEM M&NBW|VC^!8NR#3,1#2P4(+?
X,NC6Y,60D0\$)43ZTAXW*PM)C|I|^XG.;B7 MG|<"/;|^*H(F6^&CT+D*D%Y1(AHIR(4B-RX'VAE\$"&!
|P/L.S|6"|P1\$GD(M"7MNF+ #I!|QOBD0=(=T/Z3;-_*|JA^1L"J5# M@3 (\$*_5)|26/4E)'3|I|;W_ZDK.
U.4|)V|O|U0:A\$HM&=C#ENB M 2@AVZ:=#ZPZ_U7%OO;J0+L.HOLSS|ZQP.|L>2L;N3I.%AFWPT?;Y'IQW=HV
M';MO|;-U^E/>277/-U577L3E?QXDA3XIW7TR8P|+G0+5:23FE>1YT^6.^-I M=8;+)+HW-
>YL3ESA;35=CAY9OE\$>3;C(I#2:;2X\$(W."CV+S5<34V09X&77"TZF%|0?XU0<=ST-Q?0+;|OLO#
MI|X'F(|#_%KFAH3EJ+YR'&|Q O:|WO|,1+F8=(D-1^"7_E&15%|721V0"*S0#;7,X S'|MF*E|MF<=(6;H?H%*J
M7T,MU&DUJM5* 0:KU#NE5JG=B?X\$1+@!.H/NK|WIMQDC-4FXS8|!-P4P6G4 MQ7\$!U6%"W0 =.9W'.LA?LBJ
*FV|I=|T|YVUUV^3NEGSWL9.G(|F|BRM39L#
M|)MK=K0<|;TV_*7,R|F3,VF%/71'DTV|JE7F5:^6W5K#TE,UOYPE?>G52F
M0>6#54^T=R7RZTVVWF+WYA=%5; I58ZZR3|I|9<;E5GBU-BU9^M<|O:BSS MY7BIP0IR,);*8567|J-
H3G4;*7OMS-4|/5+HK|@MQ)W|)M-XOR+*|T,3/ MWWTZS)?|ISYN^H#);++ |S/05VR 8\$S1(8QC: @KX
M_@V8/O"!B#(>S M4=PHETAWVLU=|2;#0S8H!->801TJS-BZH5*O: :%)OJ^0'J|SWN|4EM8TO M3R|96+L|:?
"7D30-<)|XT\$@*H(#WX)+:KG;7&K7)P9ZZN+/RW""%9TSNJER4
MC1XM:8|X5|MA#O&DT|E0@6ZU|<32=A*;8|GI2.U4Y(J@S|);F56T8YW#7G@DDYG;|ZP"U\$*H&;
M3J^X""L3U":BASE|S;^&^"K^&KC(|X MA\$"8.IW+)"WAI|.T5P2.9T? MC)|D.
|_|^UZ_S0S*=@OT_QO1\$|L5|+34C03%^8W00\$6D;!71B*E550>" +;J M3S^7=V4YV42@-
GZ6CZND)O=2>="E*N\$Z3?/L |3209K%2S&ZBF4").1Q|? MVL-T B?L.2|J3H7UOIG+K>:WT^H,,YY^K8.X8M*L1-
A4|>@;OUSSB^LASW\$?@> I(>8/^|N?; MHJ3Y;S&K30@00LN|XOB?R94FIY
M19;>6.JS3=-1.A4B>UA>5GL;F|) K< , \$|JU\$|8 M) =<;F.%5JE8Z6#?2|(|ZC4_G&>(C.SRS;7G+QH87,E,P>-
RIN*;8WC|FH_MPI;|X|!+6|S8ZX,?P|WY6@IVDZ;^6E/?EOA9)-^>|T5|E49|@<:%?M5OFJ M2)S:
M6E:PA(K5%7D=|@OZ|=AO+E|J-5@G;JKRXC.TO*V|+;&5L MF9UIB:M9-ID93>LWW0 :
|_*3RRVSV6Y*42UGVYP*16U* K;S2H#|3T;Q*X M4H83Y*90;R9S-
5=M|7.Y^&PWRSW?"Y6BP"GXV^YX2FU3GOC|NZ>T+^V|+|S|_M_A5L74AAG^|D-"?
4ST698@PYM11PC(OAS@_NM) |9;7^0|8#;\$/&_#B4 M_?CBA:7JYDN4|E\$8)WO>88IWD|7;=|\$\$#_8_%A%V1WF
6.Z"1>YG@U6RRK MTS_BTRN8&#^+UE,">|J*|LH%8FNUOGQ&|RQ@1H,R/E080?D/64W|MO'2" MP06|>)
8B9#)|K(?)0'A1I>7W=:4-W?C4\$R16HCBI>BF;|UI3^ 7.VDY4 M12|AL=0:(0?S>;=L|LQB:-
" &MBCOVKUQ|OR5F.C.|?&:-<8@5G*/!P;^4 :ZX7XM(4 MUU|V./T*F|2).NVZN/(SKC2VRZM6DIV2G R6/;.UT,1%-
VOL_7WW3K4WE MP:|J->VV/04024H|PV\$7WW3K0W?P:|*|VV'3HO'9HFO*^Z58|&>:%N|O|
MM|6DUI|&L ITWL^\$WEFV; =NO?\$ NX? \$%^2Z4LQJK?W>UQ_>GQ+M*4;ZUF M4>X40|0;OG_&Z=#XR2=
(#|V)CP^Y-|AH-#|CV|A.P2(|^|)BD4_1G|IC2Y|I!\$W8 M Z,Y|N"V-:CO^1YOCG?-W-Z?
H|B|42&|A%'(3Y?|W|O;LOSS@G|43N33J|@ M?|Q/5^&7|QWP|>GIH@SD<03M(? UNZ\$W4%LI-16U6|I:?
Z|6+Z#+P&OX3=F M029IC5FPG26LHPO UD*3|ID2K7G+Y_3S|3?R'F4 M*) @:|M+J?;K_\$/TO7?|7(@#9IFIC8F(8O-
IC\$80HQ?X>O85T016&=|GC\$; MP5=ZL|U?F#;N7"D#R%B,H-;Y<;^/S;2|I;-P-!;W2 M7BK?
CUP!KRF*\$OQB8OR|L;X?OUQ;G CZV|< S9B*IU2?O7PL|(2|7X*6\$ M4|0|;SP=R-EYF\$SAW|18@!"X:6Q.VOVH?
>N'-59M-0_SORSB; MS?12%9'UH|0PF|&O%3|/.\$QOA^!4;#+68A.AY=K< 'MDNN-7^5G/XT)*I%
M|9M+OX>^N)2MM|EAS|JH@MHKCEDER1/% +|1YF0OZV*|U)B82!!CZL|D# Y, M\$?0!E\$+.?0A=YM_B4F+::3?
_OVA=9+B&#HFOD^V3YEP_OZ_6|3.F#COQ50W M-YH40/GPYR|IT)IQ_OHU.VCTV"%>|Z3?
L1CO732L|E_!A!CX=K"NIHNSQT?P.3TN8#4(|ML%6=M|D\$G^"JR5*V)BNYY*;DD|IM<_0GE?
9M.0=U03:;=9E|W|X: ? P(|.- MFXFRS?|P>DYY|J|W|VC1AY_K*N;EO7-2?IA9_D|BQ_4N|D|B+U;G5Z#|P M?
|OQ^2IY1PV^FOYF>QV("6IFN+M6N>3;ZK6H5\$=ML&?VD+CF0#YIG M" |I|I|KDU\$J.@Y
&U@G@"OR5R.C:1@|RT|B,E|4_P|/470'10Q" 3C M&|X,-(827*;S1CX|FL/G9W>(TR9|2.F4R\$)<9@/4EDN"N)&0^
X3\$Z+?)| M#!*)H9X|9KQ40^WRBHS)TY|E|G_N\$|WP"LKJF4 'K9.IPB3|'7\$WS7^L|J^C+^9!GA^A/M2YVFL;
(Z^8Z.936.KU<,% &5|M H9C"|0- ON_ZVNLS.!^X4UF0'4C6WP M.05C%CXA_1M|9(OI_(E,8|7:W7-
|3.G89:VXFM%G*BKWOQ" T):|4-SU1GF MK- +K-W-^J82TF>F#"U"#.V,|MK+RM?&C=2W|#?
664X@|3F)Z?L;ZP.;8|V MS741;2A%&+ UK_XU|*>M#M85|_PITW.O.)! 7&NC(+QCYH",T|GO:9- O
M|S|S|A|O&R>SC3%N)|IG:2L- !X_E_1Y|LO2>3?5?7?|7^Y.|R35+5|E.\$RLT M6LU&*|>I-.J'G'016E&|T2FUKSH-

N*!ZL51OEXKHIW:C6BGF.O ?Y4H|5R|4 MV=N=W 3 U)^+WCP0&U1Z Q\$+C@.\$X 6-02=-'D* 2(IVUNA*)IPE M! /2061 7FV|YDMMK- J0:|%OI>>FTA.VS^PIVNT%L"%=ESA D)\$9PW|TWN MKM9R|P4IIP: "#0PHKJJ2.> N0\$S 9JE|J6|Jϛ&-5L0|J3>:0D3QGGIL MZ-3J8,9PC!; RCOAX5"+7 5F+NOA!;ZWN9XY|J5(8O - ^ ^YVL3?|\$.|V|KT M3C5|28 8-SFE%QO6"|#B.F.4%7EUS\$SMC-55%;GSX;<)S|UQD|=I#M|(HF-U6&HL0K2PUL? NM8ZP.L|ZU|1&X|<567ZNC&^|Z7;:YC""^C8 M\$ (X#)&19H=.MEWRS(<5.P3A7;_ Q569- NPDYPBDD6:5>WJ3DKDE#*@X=P|< MIH,Q5<'Z|X-|@A(?D\$?4H\$M+D S\$5 |&|CD80DPT|B5:N@2M|.3# AJ*G=U^ M7,;TJZ\$D12LK*=?=%=@ 8>KLNx0((2ZT0'Y'U&9?>)!-01>&8 !006 #6= IH%#=#Q7Y_K533-? +GJX|0?&;8W6|D>KU.! M| I/K)9F.-X|L-54)7;-!4|C. 2.?>B3T9RT'.YD<3\$7FT##80Q!XC0)Y3 MF/& 1P(BB)-KE*WC=\$;<9ZC<&V"A11%'U|?K02H"F97X"7JK*4>LDD X7;:@ MY*9#9N=>59|EMM >G*M;F+2=C4|P&A0N@N_#FG|D>7TIM*5,Y*J&0M5@@ M*0RT9&* ?RT/\$< L2M7RXX%|A?*<8VR;."-9ED, !OY177 TC"50@X04_ |<| M?S?5&'9MY%BM1P\$#8T@|W'.C)))/\$|SIT"4? *A(<'18F0@1959/% =*5@ "N3 M(1|HT&2:PMAFIV6.HX2)"0-?GW(#X9 4KDS+FG."P+6 |A8Q+H_VS^WQE7I M.M.'883Z4,-+;?Y,DKW7|J\$- ^X@|L*C3M_1M35B;2?|M72U1;D|>F W23 M76 3#&F5^D%TB;9RAWZ'H,X@R?R6- ^> 1|TA;)LYVI84|?K0>3D1M|P#44 M,#^*0TAX-#AN-HA<94KU_ VG/*PYO0! ^-RS|NT6,B*M|HC2X>SY|0U05Y# M,BWWW%-9P'XU .2^8WN>N)* /-|!&90\$+!3D=3@5\$=AS&TZ>+. 'H|M6K'> MJ&Y%,T|8>'!06/-PJ7S6FB 5H 4|NX?3|7H+X%/#|7VW5|H|*75|7RP"# MWB S9N';+= |!0Y01YY%|"TOMBIE;%VBJBGS&"%,IE(*>)'H4NLG=URE7UCH% MFR- Q\$8 X"9% "C.@/NFR(|Z#3F=A-,519) |D|YOVF#UDMDP;=%FX4XK6X|0 M|DF'D&Z OBWX.9W)N<@Q5-.08LJ:3*E3KL|K\$QGS-E/Q4|+D\$|COR.GDDSB M1W4,9M0Q476C(NUP_? TOMEXMST!>6F\$ <N\$57WNJF=)6)6?(5;YL98?LAM M_ORS|#.W_64! <(RSDH0% 7< \$UBQ_8|1 4\$8 UG&*NB";:R^D;G\$ _UYI" M7|JZ@5'7&"O|B&BPU)^@|JY&I:0|M@1M':|I|F/S? +5P:B#.@%H-UENJ_02V MM@ONA)XCWQ1DH0<>? J.SQDO0|*NH\$ ^ ^5@OH6|O.^N89/#+X HO|\$>2=*^H# MU8">53V(35D9RHBL 5&UZ* !L 42|JZ#,HOP<|J+614W,E@ \$O" ^O#X-&V M322@K\$E|2YBHVHS5RL1TBM7LA-C_ "4,*IV"6/<2H/Q13EN3OHH\$|K3G|C(X MO(G0/Z5&HE- Y"BW"TAB1,DC9|I&OLV_7R-!3|ZM8.WE;37.S-ORPPM??-WX M=*EN'&LO>|;1Z3Q&N^2HV72A|47 EC=V)47- 5D" &C(SY\$AH_ \$4:IMP_() M|<07|9|I:|8D2AU&KGO+; 3_2"|X MZ&3OLU;>0*4|JCY-J=BE5MUQ2O=! |F2RPS*3&F0Q="; |D;O37A,RSHYZ|S^ MX J;A:OEMMLT)E(U,N0&03V)\$>#XZ0A#|!@|!0J),%4I'?=? R4\$C\$M|&TT@AJ MDO5JPO#<-8^.;<(K;JH5:|4P,I"5:<+Y4P#J|) (%VY?XS\$16N(|85+&#L5P MJ#)R :%U'K_2|+2|ND07.W^ MRG%P UXPK8;|+QMB>9_ '6LV\$=+9|R|>3@:"=O,<7|)NH,^V|E;C/=VMGB? M? \$S"K'/6PR|V) 48 ^ ^?33C51|M;@B1TIR0| />|E1*H-D'&VG MI#WMR6|AD\$G5^2L_ #F9|/T,DHZM4C;:GHG9- BOSQ52>3=463|S?XIZ8;<-+ MK?A9H %8(!A6A|N0C|:8K8-GTE YA809;)(1=!1.5S1GMIV>B-ZJ3;+UENQ MW8% (^VM.7|:'4A&VFESXK?8|H|/GAMAE83D,/B;|9D|&"N%|!'XW;^#.# H M(C_N_17=^DF>|U=VNI+DNO|N0TV,6JQWM7D+C!|>E1+JIGS_ "4/EHTW*B|N0 MZZ>Y-YZV@<;'8)6N/X'GE- |'.';<6 |_0/STUN3|S_ |W94D&N* MK-+-56 F+W^KM;L|NLWY6^U:I='L9FL_ :JZG_2PGI/I-4X8D\$B58|_|6"> M=9CYQAK-%;GRFS+YIZ<^AJD4.=.S1HW|^X:%WI&RBWE>89I MM,^;|)R.#=6D|I74X"9+IZRN\$RB^:'9BG@%"3KWN|9J73QWV9ATGD\$Q.G#F! MO%K(W|3H5J>9/SU1D=:0 EV2N -09#LW/63>Q72=|O+ .OAS9O@M4>#DR'&|Z M9NE"O:UTWU |Z!U>7IYJ 7&ZX8RH9T|V039+% "M\$">65GT^J4@S M|)-XL9.!7XB3N6JW+WIG=>OHXV"MC#/C6(*9)HYZ2Y% |5|I_@V>.9:|ESL6 M5+&"",C5_I>KBXMW|W>-C3R8<*[QHVDND)N? U5J|4E|JGKR"|BGGL^A|3OB M>(>|!V? WOAW^>|2:Q,.)IYHXG044D41F?E,N/Q/EOK-"CNV#D%\N*|35|R>& M0|B,U3)3.&M5^0|:MQS@FL:%|J6P.)= R/3#G'G1M^<*<.1KOYA7FH&+U;:|W MJ5TT+X> |H|67@#RFYS97H&6U6W+-0|YG L|>F(G.407/CBZMLR^3^LOEWL M|VVNH.2R.?|4XL5_A76_GL<1*B5\$*VA2MSTAHJW+&&'L7A)\$IVX04T|VV3 M<(9? O_ P1CXVQ@:'4HY4;82PP^>./40HBL8C,=@!"L*2UIZZ^1&1Q|2C'=%SN|*LY26DA?@/TD\$4(+^!#=: ML@0+@|5K#&@|(*.2O.N|!M5V)9ZS';DO_L2;E|BAI_ V|=?0=(9W|JP>*TBZ MVMBP#.QIB?LL7>C7> Q E B41@- X <"N)@7\$1F;|8'=#B"PGOD"NUI 8!<0 MV+ ^F0K&=|+* P"X@L#='H'04\$|B|+|U5 8-;.E@.:U,\$4F;|>YOAZW*)I59*E MS;W|!"1X4S|;SKB0\$"37-7.-#Q#=#R|1F|B\$S^<:|N#F5:S%4R>:X|GDB-|? M|J\$ >M#7L'#6N^EO3) KI++\$N0.@&8#HCKA1YBC=B%CU|VQB'9F=Y5.IM6W#C M Q|I?K:T:9S&C\$:C2? HF'.#AB_09*2UQ.V.^5W:NXWO# ^ | =O:5?^R M?14VU|8,=V*J,|<5S#Y>WOO# :OC@_ DLT-Y_ ^#PX)X% |I(QN=OK':#^\$ \$ A MVK(MB4U|4,I_ |+RF52O1|/;M&-X*Z(<" XEJ:VYZAWK MHQ19V2|%+NF;:^70>>6VY3|EH)2T>|)5SW7|=+=>5;|VM5|N-X_W L=#S&A< M? XMUS.M%F|?!=\$HKV<|/2|)GYT:\$VO%@3'|L;I_V3T^?5 G M|/| ?+L|A=/^Z|4-M.=| ^Y7,< 7;Z1P,#PZO>R? &\$EQA&2F1BRF\$ MF*K/RK%71FQ|>O>X|LVE4W;:'52;3Y*9FL2@B^RI>DW=^GD|&:SKE3*:3D% M3Q;E^V'SG"m+|;NVT|>U/88X&*2QT;H/V;IG;JAW|?|25<_ VIV5|=7|)=B7A M|) Q#|Q-'9|UWX_JLLF@=|>O1=, |Z/W>R%1<<1@3.K&O=|QP3Z;KSZ9R<(ON18'VTY==>N^>VV:6Q-4_P7BQ5'&|G3"FWS| M#60"Y&X;&"^LGCC3FJ...%#ZHKJ;G=H>*N|#L Y>*|K#|-%=|7U<\$(SDUT M68T>EOS:L#!QEG(L+F(|?>#+PS"3UD#UD|\$=WU6!1W5)-9\$9OPBXDU+% M'XPLE*,27F64;*Q_@.H23@ |X5L.T*U1;T\$^KJE#WGE@#TPJ&<-6.50'H(\$WHOS;7-HC.'3 MVH-N;R;G(RP)+M?=898NYW,\$- NS+8SZ,0YV8;@W^X8|&TDRHQTL|B&:9|7 M44QYO VOIT=W?S8C&%&.8J=DI1(\$*K6OC| <=0|&7XR#&XXW>/7|WMGIW|I M)8M;S>M?|V^D\$ 6|? UB8CV! W%(2A. M;?*\$CCOO?NSN| -W1J,8.MOV"#!HO?8S,G7D9|COC|:\$Y|SB|R=(C3'3|' M7Y|Y6D|D5(Y.) INISNIA* L8=)IW#@C;EPGWM+ |74ZANS MT_ |7|D|/|=,GK?;>=\$B&3|)S-|R3WS/MUWBZ4>V:(Z(=)ZYY^\$/+GP'J5 M2JYQC +ZB|K4\$X+!|T%G_P3JW 'MJ.G4M2QM;2>@O:NXT1.8>M'4P P=07 MTM|7X>G|2_+TM"+W7Y;/3#_ DJ>GX73_LGO|Z:)S=^8X MWH>;Q>3GRGEZ\$NU@C?PJ;Z|2B_/T)\$CT&OB3D_ M+GIZOQ|U|O|X*WCX|NIKWK@|KUI+|)10%UPG,R-S,F2@JXO&R!@5,LU_485TJD_T?Q" MN/>EY,R> |7IGPW>VK;F7:"8L*65Z/@;YUC5% ^ ^U7M_N&8-/ZB9Z2|J&0B' M|J.T0?WYDV0FYL"*O7Z- 5|F7+A;2.=G/CNHM197CB'+>SBWD0M#M=2SL%56L| M,>V|KL.M1#4&NGO|J);+9K@|9N51L4A- /Y&4W&C2;OWZ7)Z4|I6-Y>*P|U| M%BI>D2^HTBEEPAIG&@S,DS'QG<\$(*,|M28>|>5(>MEY;GJTO;U_/L,2>Z0)M MB1CXHM7LSQ>70"^-|5H+Z<&@%Q\$#*W(4-EOST&G3Q\$!EXZEX2|3 P=67!T_M M- SN'ZPS|D+%SRP&5N0WJE46-W*38J| P5_ |Y|<)\$L.=RXO_|+R.'<@_RIN MV*T9/ ^M;2X5Z|K;PJ1.A32BMIRB%? I=#.DH69E8.I|*"J|BY%)86=|? M6A|>KK|4V|7;7G-#8C(O+P56Y*9HU.:Y*="DP\$H"AX44^|@'1IGZOC'U?W| M<'I^>FEP(I!=56*0WW8GXH,>ELVU+39*OMJKW+KG3|>P|<;Y|J|5WY==|V)|L7^ZSBR(M1P(\$S|FH50.6CRVU=OXHVL;Z|>;M?ONP+I|ZB:FVMO/2|5E \$:9#G2D- M8T&MO-73|<:|H'&O(|YK MMR(OQ^*OL-REI&NSTK;!|H_ UK2&|>WG^8_ZYIHSTF +^)ER|D%DXLHV.96 M>2SK\$EU>S+Z4=OM\$EZA(SSY7IT|)(58 MU8I<28UZ*0T3^EE\$|9:\$Q5Z(AA^ZS4.M_|/:?>Y)#SK#ETE":^J5FDN" <^5 MMFGE%1.VLMSE2NM(OLR|2/H=9<|>|F1Z>KC?:|N=#5%:6<72R|F"VJ|'95Y M17|ILN I;H.7H>'MD 6|GZ_ |R<7U?V3#;:A9Q4&M16Y#FJ-|3UVH3"09H1! M88RM_ +/'S|K;+QBNP6<I.CCP=>O%|99;7?- \$%H+1|Y6R<96Y\$&:K|,^6Y|*MLXKB+:#>PTGYMC5Y? W#2V)0S(Q;N|G|+9|#0:V%#D7|Z<(E@A/9;&=MHP\$ 5IKRS

MPUL';9MWCX>;4IGCVA50> \$"T"7YWH<;3^=)IZ'9G0A?M=1^T;@I?R*5QKMLVG-FYHK19|ZR Q&OXI;,@ M>@3|IR 8^90S<3U9J>OPI6#L2=TA-%;Z:L>WE;|CVVOIG^6D;S|U.W&>V ME1%ZWR:-=:O5|>UDE M |J- IUST_D+J7Y_+>V<7Y&G9Y4/ MNCR#;H29NYSV#O;QI|I9=%^|Q+^<7ATVCW=.^H>R|U+^,7)P>EE;ZL7_/KJ MM'NU?P1K+|/=Z|CS'0&C&"3">Q<#;H29NUXU=B'QFO |8L^D+5 M|MNKWA T4^7M&T4M@?:#MFNH(NA=@_*D(M;N;0%6|/=C)&U&|AH)R" !D7; M,RQ?UUI|@ K1E0!H&KS!KBCEPW71&#NXG^B6BYU;,+D'%@M<.S8' ME>MY|N &?EE ..UAJ>VY-*Q.&Q/ (R 11|S*PD|I5X\$)XGO6M5?A@B_PCU M'?'U|. #X^;@W; 'WF)XU, ^=|I|3B?%8+IB_ \$M=?<(#LJ*8="KL;SYXWT'(MNG3&NN3A KF_19)T>6?+,UF4B73@U5ZKS V(WZSZBH+4Z|I9610';*O5@|6@2! >>%M8GG.MO#;|B_ ' M^2'N.KAD>T?Z6KF*KC^#0L%1K8*BF9%AP; VOCD%|;Z1Z82=FI9|'XWCKY|N5)F>MZ*(X>|(-W|Z=W- TUO%&9JBA<>X|;|L.RR&Z7T>8W%50'10&I561*5J)JNC39K9D;U'=X1E'SV<|IYOZM5& MS? W17.V.|27Q|(ID=#,V9&ZTJZTE&HE4YN2|W1@_ |J;G.CG/11D+B.9&YY/ M1|K;DFAK-WONI#N?+6@? AU9KN|@GDL|C;V|S|Y?M^?NN^TYZ2MF6(M|V.MGMWYOO=WRM?R\$UXCK14^E_ #IG;I2;6>6|J837F>|!#>,D^ - %U3XWV>?5TU'Z! M#4NERT9>)7|N73;|<=5;F9E \$M-%7%VD2;DRZ)W4QWU@WP+;G) *N@V7'42 M2N#SR#!|5C2C M1XU|&1'X\$4K3X^>2DA| WB"%SBM(P/*AHNS,8UY7T#|>-+MG5M M&|:U&\$^ 54V?/@+SM>'6L*(?)8O3E9#=\$1 DY43I=.\$D3W?&;GSJF@W3QJMV MK5NZ0Q|V|)^X>@LF MT_=@VS...%LO^7 |P3W?VE#^; V=-' &*G6M2|#5=-?VDYZ"PORN+DF2L4\$ M1-OY6|X;@5Y5L&.:TYS| >8A">8!|A(Q'U|F>|I>B"KX7ICEI'&R*14|XS M3&P2.E8-G*2N;G 0>,TITU1A/R(K58'='NZ|I- U"&AX;&G|5|4Y/@\$2^\$^5; M=+^!Q0 |'7(="|M@J>S&(28|@:7;G+WT|8'JNX\$G96CZ P_Y.;"M^)^Q5_ #TR M5OH>ZAB|>0 P2?7.(? 5&9SR/7' 1|^\$#M/R?TR?%WU M_L#G;7T;./LX< QU6FLP/3W^)^"@Q(39@= |13P4|Z7#=#^POL%G=NC404Q|#! |<|E2MW|GGG2+)GSS^M% GF1?|I6%.ZMMF|/B |S(C/M/R RSW'NW.-VZH.=: R\$FY# /W0-U;W=> CY4*V|VA:F M#|1;+9>DN" ^X73U 9 BWXX8Y.;S|V7SUS %!MW<0'-R+VN2%&?O8Y.|LZ5 ? MTN4@RC8/FSR-B,|FZ'NZM_N/;|">#I(C,T@'P9|>#IS&R>5'VSP8A0\$W>EFV MZ6VT|71Z_U6.2US;*3>#=# :|*7%IFWDN;7S;K_XA'YU'UN7\$<*;'| 4#>6>J M(ZLU;X4F\$|GY7 (%J*2K;>|I3)Q|B(9).B5-F"DZ |Q=@P%O";|XRS4VP M2(\$T-2-6QZ|8)V|#F9EL(>UT(:/A?7W+|I=UT_KHCMO#).?9GF&S(2C?LW M'3"%KRV@" (W/S314|BL8.B\$|QNS\$W9@(|T7Z&|1V^, *YWMGPRM6|L/T>QH!" MXGC0S_I?KH;7WYR+ZX D@O=E|I_ =L<|Z|Q0?%5'HY)S|YX1\$DJCG@5"E8G(M6;NF5+;#M@H|=|5FXF|DOV9.BMA*A3B_ +L2XIRM'C6 I">'98YU; *F@X.XD M=%;KDO#9^)|OZ+&L(RQY;1WX1@|J4>3OX4W3JBNRI.|TX6WTX9%\$G)&\$@M9= <+ #0I4;^,P ^LX|ITK0OVYAD^X9+|N4+&(AG^U%,<#;|C(C#KG7;TW>J M->BV4HB#D6G&- |GF9|RFBO*E6|,@5%64'H-10*=ZL* &.|P+ PPN"*: MD.P? MM"5Q?YT<"AP"B-0)VG=\$?NA5VU+1M>UR- |S;S|2^CVF0J<*W\$^9B MXF4;7'^^ ^OK-W1M|JY&^8BN80SEZ#ZPL*7O+DLT|5S5.!T&\$D&30/+ \$OS MQ;+|!& <.9I4@2VM5F#&CPOLP|4%-I'1GOYUTNKL3^Y;Y37*027-ZET1EY7 MJDVEW)F33K2,N);6\$-?R\$".9ZZI E'HW'MD;9*X^+Z|O'EA36 MLOG&M#Q4Z|DD'X.^UEZ,8&<9C_OKEP@,|JP+C|TK_2S6|>N;ZA 3B.;%57<+2Z0I4(@ M;|WD02 ')2*5=@#K'^GG/\$#&>R@F %RQ+SH6QT(@,%2FB3L@'PT&(-E3O/; MS#!YO;&9I*2Y>3J|=|5|%QGNE ? WA?O(03*AVO|I* M6N)(B7,%?>C2+|=G<HII ?BJ5H#G8LJ.@V4E1|WG-^UAY^NZ|?JJ4M*CN @ M8ON|0"%:0G|4E5;KNM&20|PNZ^V|>|SY>>|K/U>G^1/(Y05X1742_7_RHD M|YO|JC.WVBE)(\$ >B&- QB0G\$&2E;G3BC3GWC^|_5O|YWOU?>ZY|UMB=7*YZD MM=OZ_C#8KU?/K?- |IV(4+\$,SW(FIPOAP&D"ZO;WW! M7QP?2V;%:5SRWEGO M,CBZK22 ^+072HC/O|1|?|.O.(- |3K(|R|U_Q?/@%AK>#F<'Z<%O |ZJ9+! (AOT M%-+L'NK |3M_ 2/'X(^22TJ9? ^KV1.L.MF5#9I"@GFD_L.YB,3|ISNV|KGI M4;|L(-D|QSIK|DZB_-|R>N=|UIB|@>J|AX|2-*2W=WKONOJ^6Z C|Q4FTT MWLOJ\$UPAJ37_3*O,2|;-|J 0)|F.CU#|, T.) K|4C_S1S|F8(>V#S+#8ZB5 MIT*#|IRW3_U@:'KM'|FIH|B\$5|E951/3HL#B8M&P|1HW#TAVPEA9.N>X657; MC5;*<9EZ|NDIG| |SGNE(NX|?;1*9^|S'Z5'|L,'@ =G>G".=6B.'VEGZ|1AX MK;:T;FD=?3?U2'/=TDKBEL|8= 77HMC# |ORI&FNAABA|JTEZ|Z2"BMU-J M33W56IZ+&D=I??@R+?M|W|N?OUA;LZISH"?LYT^?S12D.!45=WID^1|I|9 M4=LB&EJ**C*/SE+.Y \$TP8L)K,%DWE>C7|VV|VQ#<, 4"8@.JCB@2#*X5K) M+H4,KI\$1Y\$BDO44GE|YQ_GMZ<7/7'Y6|YV&R58|E|H"N1A?SMDNHXEVELY@ MJ%24=B<- %\$KT"Z|%KD<&=TS;|Z.'&#;Z-*BN|'"CGFP,P>X8|SLC0|T-M> :F7S7N^XX)9|%^|<I.X*Q>RS9FA50?OR.)?4_ ?_ |J=S+@|WGG&5MR|N7I@ MQ;RT#MZ?>|U_X5O2;U<7?;6K%#=#RO|@D0AD M(P)D5G+|BH^UDW&L8BZ|MUIZZ- +N|J0_G1S>31IA|EVN1;SFKB;FN(0,JY>7 MUNBK2JWQN(WV0I>SN< ISHBM'Z|:'YVWVD7K16>8MXKV5R|X,KB;.E7('L M;NR?NGL_|I'7V.;|(B\$6MJC6%> @6S*^9=F*EY||93\$P%Y=H6S'|SYL-|Z2|&R=NT M@-F&=XG5+\$H-!>'H0STP'G|73SI('I7&UQ< ? R3A@LEHD5DL|RRUF-T MAY\$-S-V57U.N^YL-L.ANU&2>P?;FXKU9SY%| Q!M+G1N4IR5C%U,@^:6B*Q M_4(07U"*D2@:(17X1&^|AT?+R>=L\$7X0G0L|B)G.D 6:Q2YIDY^KRN&2Q56/3R,OQ:U):L|#KUG^C#EGV? _W|NICI^5|NWZY(UZOK'V)E)L|XW7)5(=WP;NT\$9-YD4"=1D&P@MOW|R;74;- M;+>E@2M.=U|?_ZYXIQU*JE<.\$: (<_2YYT0#2HU@5)?3?>Q*OSSA'O4S_H(Y;FTT&:1U;Z|7G|X7*30; DI?A(\$0!H|SZQ/W7MM< M DAG0BN'BFV7,IM\$+|R\$PO|PT@:)|P|ET6|?#G^VC=O*|?|W>?!*EAO'#EW M7|*N6ALF\$);|VQLV"@:&| |J=|I|L6%;LC63'X|6Z85C0V+QH8;M(ZBL>^O MVZ^>=P)D\$%&O\$1/0L'Q=>|%3V4Z4LGHU%P! @'=XHGJ^ ^=BV V"U"IT&C? M'Z|J.C?_OOBO|O9&G2SRYN#8U;ULT'YL|6)A#;DZ#>=J(F.8HS;@(|N\$D\$ M-F3?_?T+D> |63X)5-?^_G#2^7EVT;Z5M6|A168_U*+S-#Y MI\$@9284@Y|O'D"N6|L>QFU>|G_/N/N^? @HCL|O/+O|WX^B|DA?.@X)*C)" MM^|2N/4C_ ^S95 =?A+YO9:#Q1@:J#N95>>W|=?6|ZT MMU53;N5MPF+*2NM;G);2WGZU\$G@N.EITM000S|(00;6J M4J|I7GFW#C29|* \$;S-SO35_S24XW5? 0^B_O|_4P./7BU/Y8O2O;IWI^!M=< MOOASP44N0(M;:(W94,HY0,C67_J=FO26XT^?W|YUGHX|Y|I|>?E3T|@Y+ M6^#XE|9RRC7.;QITR^|XWO_?)B?&;564<%< M6S_ |3|9\$TP+|OJ|1FTOYZ43EL2:Q|^9'WYL_?Z??%Q; KM? 7OY^7L5|KR|-I+.R|5_ \$(G\$ M|N6NN_KIYFA_||I|>|7E0>|SM_S)OUQ7ML|M7UK16_MM?US2I_K>+D>ZH2M# M3W=RN+ _F6LV+E, \$CKLT|T8)C_SZ.(25LM|A|I|>^R-3WY|O6_FY"#A9BX% M#K_HGYF#|I3N|SK)5GCR9? #DW_L=|L|Y>68U^91;R&E<- SA_UVFE|6Y,O&|B)YS;6/+87;4HO?T,PK>O*OK M1?J.G_N&*TOMUH_+I=*V8|G= |I|DI|&T|IWM=-6;O6T.H6U;&M;:2Q53'R M|ZW+?JU_ |6VOFD|+6RTA/+;!"0A@>93X=ETI5S;'4M^_R.XBO?|I|Z"- XP:) MZEI>5G=EB5H\$73NX|"CW3'^Z|MQNC3CTXPHP>|_O#GX.OTZN?J2-Y(6W|6G MR_73V"+63NSP!59WC;- R0'S'1.6?YF@PCS42=W3H)<@/G&R;\$_LJOF2>7= MM|U<|/?%:'&AS5B !I=WCY>5DS7;IYOZT_L%1=LZKT |O;N_W+S;ZMU|3G\$K)C9|3E) M@_00;2EVAUFA_Z11B7|IXJH).4JT_KLDTLCRQOL+DMCN8XQW%;R!SE*DM5B=9.7|PYZ MWO)JY>|W|>:6I#UO=: (OYFSS&P9).3FX+BR;>%E&|IP\$51+&SP7R):E0BK_LM_ "0. |I(G|N|Y)G>#|J<7|_1OJG(Y@OIC|S9)?>9-/>PX,6S9=W4|YLV1|^P|S|K4%^R.M.B2XM-@ORBA_TXDM,LCF#(- N,E M'AYG#8XU|YEV2"2PWS@B4|5|ND9M_|#S\$L_QD>;<78L(RQ/XX;XW#;@5?Q MSR0DITM'9EBLCS'066+O:#O_2:-D-S.5 <%|TP'=[<:|I|O#Z|_R3G|UM+O @ M+*2*SP_ PS(H|I|D>UX\$C\$>1E'8Z4XPBI3F MY?(L,#3=4@0AD_ @8L^0?|0A1U|)#(B0VK)-YF4)^7TIA|ZE;8|M- 7#|S|' MUQJ-("F^QCUSWYVFOX=S07,?XZF,*N75I5)?&T\$|..!^W@VQ;|V| M^S@X;8Q^C%YD ^=W%ZTW% |I=LS;PHS12&SWQ_BD@1|P|'!.C5C>G)3FSY;PT MAX|9Z'#3MBF=P-OY'3S|X1^&O7_7QM? *ZE6>MEZ*PN>TY:RW#K_J,EE\$1ZDU|+XRTJ=IWE M+<(X;4*MNAZV-0.%O1?K1?_1.IA|2|IP29

M<'ET^N[=@. H(*R/*)A6-1 -L.BR.@ELU"*#X|B1=.1 MYX.HUIC7%\$:NC-,DY^&KR-)@9F>!' M>*"" &1|\$T&-
VW3@OPCR MQK%^K9L;O(2M-ONCO-9PR0MG6+>V>./=!U|&BSV^5A0IZ\$ M'-VR^2/P|KR2A|=OZ:ZM1:F">ZJSZ6
<|&=&E|I)O?>P?>U|IT|O:|1UO +U43|X%/(4 MV%|NRLP Z02&2IZ;D"F|N2I-|(L?WK\$?ED-0%["\$P+>GB"!Y0#
|BW5 MUPB/"^Z;AKTU22?*W;!Q68@2F9F+>|&VD-%1M(%H,P,-ONAE-B??S;%)|) MV&
XA@%3'W@|&#%39%AJ,J7Y3"5RK2LUL)\$^F9?>+|Y@/Z/^SW^HJX<+2P5! MG0=|6BF 3U-R%U<?)?-
HL@\$^?' ATF CR5FNTVSKM?@0Z3'6^E|N58"U'EP|!&V/F(5AMFL5),%LPK?T+:\$2HDF:/:OA,|\$&1F3;2G3B&
M*55\$VH2(!(B(1M|IJ,KV7^ (A>J/A6XSB)ZH?%! (U(*^>2>C6|ET7)X|O=RW5G+H&I7D>N8"9
MF*Q3|9G(A'\$Y BI+NT%<C-7M?7'P'C>)&\$2@U+\$1 LM/B%53(B2?|R1|9L: M&K>X-ECRM4|?(M41|WLL;5
8V|)HIK#-NW9:N%% XG>JH^V8MGV# M X80B0L126\$:ZRJULF. HJ*Y8|PB\$^GI POB13 JL?
R'>=WAEN^UD;MH^0SE M2|J23*,D|O#E1NIU,D^&@!RF"=3P!U1PQ2CG971 W4SAEPO<5FI/M>|DIC V/ M|J=
(F20"7A6+*(DMN:1DK^@ZR*WER=? @E7@LKHK8:(K?&K?%WK*M/HKNM3K162,'VX%+P7@|2(=3_5;55+B%
MP6|W|/R\$4PU|!|F?14|GIU|U# U2">"LR8P?B#%136!MNG4-HH*\$S\$5U^XKZLF
M)5AKP*=,TP*=5#H"%N=ZSI3QD.!E&9-L;F>QMU'+AMON^L)C#|RKD<|P\$F) M08W"TT> XZ!@CT?
P!N8#V<;>S?Q1F1FP 4DY\$ P%DA@3^T#|W""L:O|7L# M9 +?I#|P2N|3A@-"0NP;")4=|1K'93HX^OZ|ZL(O,DO
&.,O:QO7M;&-%&K? M;+>NU 66)M8X|N\$S|;ZM36FP6|A4VW=C|J|EVU"2-|DUM/?K71R">|5\$Q4HW= YB=2)-
#|0I=^|A>LSS^@>|C MZ,|C7H\$)&X+VD75K.+;8P.^Q8:>PCLP%9@S*3|#=|X@C|*IC'4Z;A9. \$G
M,K9I>^&2L8<\$|V\$S5(VORQ0^?> 7MU6+G|I|6I,0@|@5\$8BY\$8BEX@|%^*(M/ P""ORM5C..+
(F(F|1ER;*|&#%&CJ"DKL\$W4JMDC7(ZV5U#, MW 7)"3T43%7!SP/""QF!W1J9>DF4XP\$GU=C|I9T4@"
M3 =\$=3VYTB"/MUN28"KANS;H\$C*PR,V5#,M04=,%5(>19*E<25,-D\$P^Q,J M642,'JLRVAGNZA -T,?
@SNU.=,Z*AGIYQ 6>X+VTK=MUN;H_3,TP2_>6 M#=#1)HBS3TN^B9Q286%<C?;MIWKA016Z 3.-
ANO1Q<6.#^>%@K5OY&^GF!+S MT6VP> !YMJZX@HH "N;.*F&DQ=)1AUYLX^%2R9H,F M1@<*3- W;
(>IN<(^"W3?M(="?"5N!(2OZS>+|CF5 YVN,'S6,/E/AHIW,,Y1 MZ!Z0!P1C
>J!1X&%BJOC,9@&"9RPU ON:H|J|/C|ID:48/X|Z (J0;5DB|X+PUT5L+@Y5+#L I:B22297'AO|Q# M88!%V-*U;J&
|A.SGOD|AF-@+S(|D+R1,2>F|IF3(=MPG6(Q2EHDH %" MK|0"QF)H%Z*0PVW" X+E3|I|,46)79Y6%W+
MH14"Y8PQ|BQ<1Z@ZA?(2J -T\$1T6L,%\$HAADWFA-^:.*>|*WNL(FGU(|@B+ M8>(8Z(3A|I|@#TGI/W-
O^&.* 'X*|C?<)&,@=P<%&|I| IC(|3V75>7#U46 M|J-U(\$K=*4AM@T@MD)!("LS)C#R(
9H^Q@U|/O:YC5|5/O,^|3|L&L+& PF MB12?&%KFW7B|U|S=9,** 7,>?T|/;2T*VM|F5C0,JF ;8XQ;>|0!%3|ABH
M*T:0*|L&T-C10)PL|<,U|X|CBX#(|@DP+^RY@:R""::3GQLCO,+G+1S@ M3('0A4%<+9L!(R= |;
(U5@Y!" \$W8,FC4)7|DTX|A^&|; H/.) C|<3P|< M|3,H)27Y:H(>> 23"PL4Y:U"?
|7XM|/"T*:|JFT.ZD(F,%|@:#:I#GP0LR)X M9\$8|C.;/E+6OKZ#LLH|(|(5C\$8D1ERE\$7(D7PFIZ"Y45|A>72P?|3I\$=
M1G|>'ZM|7|7>)\$P >DXL&6G7@V'V>U^C 4T/U#|Z|W,6-*LD|XZT4A!,C3X< M1%,%|3*KHE. @P3+QR-
!'=3;DX|C'|#EAJLXS^& (08)(+A2P8M*9"BH3O MN#Z|8| YW8;- =1"V!Z*K% -KAWJH3|JL*8EL-
WU'&"|?"|G,/86G|?2N MFT.2D2Y|&-1^:WP115#=#Z@H#A\$S%&Z C^R4940%*%|SQP-;"RY / =)(-<HAZ!
M&%PADR\$LES|N K|@W30U E+,,OKTV|X.X.O25'85OKHWLBD #.X#S5=_)|VV0EE:|WD1N+UW0,|=@B^(<
M!%6G |Q=I#=#+ U(|C;M,*XZY (N+CI#7#-^FE@6W%Y0==73KF^)|D.2:6H MEE7J:;L5 D)*CY&Y)|I@8G1E).
K2J3DRYRRB=>@4\$|YXPV";KHT!<(XU| M)^.I&NQ|?- .6|T|M'0-7S-D02PFA)/F6;|SD\$ _+|<|^P+MK.&R9|9DKA=
M;7& |VE*W+<(@/L-|80Q|J1CW:&"GPO9:(3.@|A0")*0%SR'N8,"I@"? M!
(/6GM"5CI+^S,>V|"RVF""BIH|K.EBLP?S. 1XS&O|J'P5+T;3@|:1 M_FV,|I|VI,5A"HL#7N!|Y|^"IS
R9CT.P^:AC^4>THE5I-2AU+%)#;I2:?S%Z@T=^| M?>PL<-
CULDSW^YD4VG7E%:C.C.71|D5FPP0|8C.)SMB;^1P5.&W*VVE7|XG M/BTW2HW8EZA%85|9TUWE@"O U|H-
I8;* =/48H=(A|&M+O.SK|:.*%5>X|2E MQ"DVFT|JEW\$Q.IE40=69/D?OY# 69ZEG8|,K|@|HRR"*E|8Z3?5(MO.
E0B(K'P5POQGQ S4&K;| M8|WH^5KK(=*LR4JO.#! G907-95F|5PR3_3O)WL+|6;ZE@|!*G!<1 |/
M"MDQ|*I;|;N0-F#G%V'ND?>+>V>:C 9U*1X:=U/2O M,5#&YE'-E@CSR)|O6'13T/<^ RMLCS\$; 'U' <5H^;0?N6-
H|B:5|7K9Y\$>SU + GUI5EFL5,M*H|W,-;3HPE%36")|7*NCBF- M2GM6RE>KI3*7@|S\$19.Y6K&-<;S3|NO: X, < M?
4\$,OE"X-WORN=EDT)!0.KB?(Z36S#>|>7> ^<(X4MKK4^8%\$Z^E<4/BB?U.8 M?Y&Y'H,7HD54K(8(6VOB6V%RE
:/O4;+7A|ARMJ(#UWG#O>=|LVL-5NUJE+M M-|9CY4HRR- N* 5V9|;|4*MB4(|
|7|T&A6E76XN%&RK%EA|\$=C29(@!;#N3|>C 2T|2 A. MJU1(|WC|XNPR;U W!><IP>U*IZ'4RN44Y:|>
M#L+;218F*6>|@>#KT+ 4V1.'OZK*PM CWY25DP?^36OEP=E<< JZ() +U MP)AG5@%<7<(&?_%JPIC<?*L(
MI:QO|@M5V<2S"AT|:(T5Q3)6S+* *DJETZ1>|;PS"OZY@NK<+'.N*:U*G3TH
MA1R+ETPD(S2).|276EARD3DLCLE&:S=EOE4NO|@INLJ3Q|YHBB5|6EAVM^ M@-
V83UN(81)AK@2FWI*HL@93\$%*LBEB^9N7KTA|5I8%)W;X%=&3""#5YQ I5 M9=-FL"3.,*\$<"C?
LJD+*@E)I8;Y|ZE)J2KT. L/68@U-K%=!HK)P+H|5LR- ML4'*JI9HR\$J%-
R3A5=9L6/:YIE+M5)C@9M^,W27^5;QI@7!>|QJ**%DK)Y3F<|&S(3\$NE#G8Y2\$^7& M*AD""+86X*? R-
F;R6=BY2:5:73|JP>(Z?3 M4,|)+R*USD FKP(1DZ|WE\$|YE;*|);2 MKK16#Y)3@ FW|LFM@ZE@Z4CL&?V|JEGF5: (?
_1JB*FTPOL3|3JL?/(<^5|KY%GT6NJU9I2Q>LU\$VQOE:D\$9C'X&FE|D^HAM66TJZFS:2PDA1 M7@ ;*8&ID05>
(S|K>(T4|Z|IM> :I&'SM(T\$DE>B^"/9YTBKX|6:- *8 M-5(9LV6BJRMEK<%/G633X+GB2?
2(YF<-7:6)O32(&R:U+|(.(?|1)ZDJG MVDGE:5B#>01;DIRU1:&F@&EDT!-;"5 MA+O5MZZ &MC&R:|
(:D#)@S,@OIH9H *8OUDK-Y5ZN:P@UX|I?N|=|JM|UE) M#5OH!F6H F"W5&I*L|9*^Y14P IL163)2\$\$+* K)-
HKR,F\$"%GXLZFR(PP0T8(Q4|W6M OJGV!%)6| "43!!N1B-HIE.I@3F7 M4AC:I-8Y.7|/Y +WY#>F8.! R|"9Z#-
P)@7+VHY59>*8+&Z75I5*HPJL+07(MI*(T&G6EFL O/R<2WNBTE6:IE6:>MDN-9"P|
_1#SH7 (3TS_H<PDFGK)2;|P) ^U&IT XV32\$TY5J0@GN?2(|W147035"9:|88B
M+871T03UH9J%;E)M*!WZPKA31M|5ZKSHRO.NMDJ;OLF|PX1H!.N-|BO M&>)) 72R84
GCT"85&I*NUR&@&@9D"BM2NX,K@+HI"#! I+@U 4294 2-!#T MKMUA248Q(
'X/>@OU4/(48(D%BF&:CH|3K(2)!/AMIHP)1%AW/6Z,^7^X M9A&?|8X?*N(PQ=O^ (3:Z: O.O)*Y
MO:70'EM|DET7/3%|OY.ET>|JF-4>< WYPS(ZI-ZI*K5Y31)HW/H%&%;HI M(I.%?@ SH:|;-|O-?%.I|B^!U/"&(CM8B
E'+#=#+S)L3VK:U^M*!1.O*W7Q M<8;NF WM1@41'SH9WZXKM2|IOUXAW^Y0WM<'A)A6\$8@T5) W!|US8TJ?V:"
M.ACX8|JDKC^PS@9B5FVE5>XHS7)#8K-Z'-HB-J4J@G@HG0A|%2:#|KF(%<:Q>V(|KD6.T5@
MMNOB#.&-16/5W ?O|Y9N5=HY+Z3)Y5|@/IWO%:I><|0|G2^X@H:*&|1/2Y4 M|6BA=U0GC.^88#OPQ01J:R6Z?
GA:C(CSPNWXWZMF4E -M\$M2/I>6 7V815K M|3M _1.GK^2*4J:?)MU9079SMK.ZZNW\$&
|B*:=J"=8V@ASRKCZ" =GDISO M%QDW|W+37"7.=?|UM5Q7|N16:KP)MR1A3#;K?Z99G:>ZQV2*|I+JE+ L3T5'
M-86_DF?*AZS^F4Y@>2|LV|:M 9(Q924Z3| KJE)NEY5VJY|U8NIGWFS"U#N= M|FB"564F A32^R,|FUY;
|P|K5W0P:F+=MLT.G>|NCK;.8C7;X&7|J|DT.YMP5&A#=#A8@FA>X31ER^&XY&Y M('D) SRG4^|N|PDP%CO-
7|I +DG<46K?XU6.U+ MKWXM?&66;|NE|FP?K1<8EE"Y6,M>ECTF|S9/EAYN>3P@|J.\$F@7RD7JUE6L=
MN;2,+N!BE*I-I56:X:3+KH#@FIYB.)7KM1M%1"9XP0MHL(81\$A &7|O-LZ M|3Y6Q(5 35\$#PRBB?
6N:/.8|O62PX@&5A?P0.%B7><3,|3.;RO*5\$+K,| M'!K IA-9S)4*|JZ(EJ:AB|R;"=,3^W:K./31O|HAI:)/^RK30ZU?
B#DGAP M,J90"2 /"L.#M6I:6,'RN3P+)?;T0!XFO6|:(./2(1'7|Z,WVXJG7:S)&'(TKCWXO6|<(1NO!?.?
RI;MK5#K|9*W>C+ M8QOFE|&:| 81C>5,MA^L0=P2YB3 L& 86PQ2S"2FO%Y=CND7:Z8PIW8.JQ M-
|LUI=)N+=ZG5(K40&CZ4*=Z Z"L:%;M'U68F*QB3(YAH=NL:&& V|!;.@CM?

U3:2IV1H16D1#@6!ND3)2OVY5JCEG7IT8?G'3RI NU&"C'S#PL"DN8-@I%I MOKKDO9G1FJ0PL5@.)? *CIY4B30Q+L/P:8 G<,3V?X?.\$527&:C.)O HBI*O6 MXH3)*O TT?8A08TL00\$:#\|3\$&BBM^M*FJEL^5Z R1931446<[#DBMU;&"J MS&^2Q78DRCHS2Q<73F+S+EX%?>IBZ< JRP\$WYZQ*6X3N\|V#@SP83LD*E VH-WIPW449/I5FU+@18NA3J5F*7E K MMY1.LO4GD+E: 513I|56TGBHFT)*T^0:2J71+-CBVNR3(O&L*NR3C9C\C+! MBR8N89*P *H#H. XF4. C| 64PIQ M\$-: @!E. 5M N:8"/9D<=DV^:*=#8<[NZJ) (E+|C71@NUV'>F^68L.B6A1.1&7QF#|\#FP+|CA0E2*S!|6RC#*?X3"XQ#-" M4"\$36E;VX/M\$,#Y>%\W\$| M>W"#_DW=*7H|;31/VD,W|T UI2YS|Z+6=P#3P1,M6-)ZZP|>X\$7GC?4GV- M^BWC)2WW6|YW"5J5LE M1I8ME7\$OO.)C|4:7=\$\$+*SBNOYXPG")V+5G3(K9@!|;(>3\$.?/8|<|%AO M5Z.1'/+P&^| M%W&5K!#"%\$=? C|28J|Y J|P|(T2LMG/RVV*B*:FS3E@F.29 M%\$BR\$;0|X)&|@8-L")^8QJVN10|S/DXL(L6>*LF'0:DL MB@9<|ECW1J*G:I20A,&I22 ^\$.@:R|M|D|R2|WQ|DIEVDL#YC"FNG2&\$M4EA M&95A6Z=-002A>? N<&QS1%JW6\$B70UWB2N&MZE!|OHEC8UP" MM)%=E7*F+*|UX733@.BC2|@#FTC?T>P|-(S01KHE6SHZVU1GRO^-KG3L38 A MZE"9LG3<\$,SNH67=HN".HIIHAD8./OPFZ(T/S.N7^F5XSIGYBST<+M*(L04 M*8SP|26 !%HU\$NE,5ETPLO5- /JR;2,MKXVDHE*RBR!.33+P8 #C:-V23P6%Z MG"F8U%4!|O*42.T.S2PPN8;(4KR4_Q28C&RY_#3NP1|G72*48 M@'ZO.P-LM_+#UZ|9W.1+;,+>)DPN04J+&|#\$".JL_!MK;/GW_+KRALY|EDT MA3T|J|<"|:=>LO@:QIHD=A*ACD"QNHTZ@Q@|R7>|U9^70T'Q3.5(>UF:> MDY|@LD+!&4%1)09*PONNA-F P9L4Y7Q7A:##MM"!*P8C#Y?#?>|UR21"9 MF!4Y1:1+|\$-W HTFY)\AH+*H&G!|L)T#! VFL2F%- K|T0U2\$|)"/:2+&T M<ZY MYU1KM)1:N4+D_>K06HFX@#L8*A'|A'Z|J72|EEZ_@3#*NA?FIS_2M4IXV8 M/%.=NL(4E#*:6|/8')|+|/HK|G-(HJT-*+|A|48?D# M A ^)-%=V ?X/4B5L.F9X7E?9D,"*2+|O#!<4\$'(@|SOT8 %77\$R&&?R_.; M.9"YIF^SH".LS'-4RU79YSBRAHD#%/L%OLIRX4B+,-D\$))RY^";3^PSTP^ M'6&M1R2B |8G|.+@#OH.4T**A|J3R9YH*/H8A),VO|8|T;2&:0A|\$#|DDFK! M%0FFV\$BA-L(U-=Z| DY"Q19|HNN& IL.*PC5\$%>^,TR3^"Y7ZB*E+JQ&(W(3 M@|UT182#A4GP7|0W\$AL^N1^8B5;PUA>?)PX1Y R&#)85E!#U&K+@GY!4DYL M|ZDV2C/DE(\$7N8O69|1L),9(B,(:D2VIV&/;T8|,B|&L\$TP!IFMSW1T&)|,MFSW"*T2?? 2#06|4PZ0|J5E&Y7N0VIL|2G2?A)(%OX#"^9U!)5O3*.5."%6: MN5O|AK7="|%X|EQD?B.B)!NBD@3^|CO2? 1&N9*X4NQ#XKNX@RPA1,|DN3)* M?|\$(7%!TY6?S(AMH?VL5?L)?#Q3 GA3T;/1CR4P=091HZ1=:81180 8O&9 ME,+>DYP7'CMGK|C0>|Y3V>12;B*,A=#L3^,O'.60K>FF?|T-)H?Y85<MVA-C(->JS: 2|C| (3@="NKXS/TN AH;MBOA#C*W|/|J|SCPP7XSH#2EHS M39TIB=|0?3%175:1C"XVW^7NE>00%3+ |+9DGY;F*Q.)3U_.\$H2,;EM!>;(M?A:449O2Y=D .CI51):X?J|C-/EEP%K|,|@&?GR|I*=(EGC%= MHE(N|B6*(E? 1H1OZ;33,G;/@7T-HM4|OVRZW/:<\$|/B+UA.J10Q JU?0-| M'^C-7+GQ+)|1>5;,GJ(='FS/ U5/13OA:D)9S:|1FZN6WW9|5_13Y>T;J5JN MU'?*47F5,2TNCWXC*.BMY6T|KU A7W=|>UQ);Y9;KYA|2<#=#*U,' /4^(FI M|I3 |2_ |I3GI% " ^5V;V*SI@KS)-5>0(VAD?N'6-,&\$58|:9 **\$IPG.- M8!;VF;6+?)=-W!4UV-%8VE%|)P33|D +&| ZZ&8G|)*-DB.Y*D.|&NFJZ3'(M:>R|C'YK*L=4,CO\$QO+A|94|A4=F1HA|2XT9J)-KXTUXG?A%II\$8ZZ+?| (H|FLC^73&I1->43\$800K# MAO|=>PU?F#U\$8A^O MT2OCOHDQ.1?&(C):|R|7M77- ,7-1O(0|6\$SHG@X_O1'HH4#L"||-9CJAC |\$#@L|RDZ"8|3AU17X"?O'/ M7+@'B=7,B-G*U6|I4>U(YQFR0?#U- %6N.+#ULW1@AB#:78KR!6FI&JA|NV& M>A9C|3W&IA(|*O@K;I.X"X#Y3UT*R"?GJ>=L^);.CTX8? 0ID"MJ>|R|P^! M3')'(70?/DG6"=,0A09BN\$&6"<\$,88IN4.@CDE-%V RTJ|C(#\$8ZCT|U&G;. M KM6UM0IDXGL#0YO(|@NB|*!46:'E^7T0<#*G),=@5\$R)D0PKJLZQH^"# M%^)H#9. 0A^%E\$9|0\$|8JII#Y>(-\$- E2|2BCX;IX23BM8W+5A K7;7E,69Y! M;KG&V?XFQ"C7+UR)W#"5)4|&V)"7.; H5H0HPGS\$DMSEF7"IF- 0BGXC9<(*; M1@|61N>|IC11)/<4B7Q.Y15A_/I'<-EDC' S)O1?U623YZ+#PM*L=XJE) M;D./U5= (B0_+'4=^:),Y\$2"VUGJ|/BS@:GM6\$FHX8:S|(@DW<5 '15L MR#5A<,N3\$EB(WOQ*3.,TR'XUH!'D|U\$F|U;N46;/7Y|6^\$F@M|JZ4Z?Y%(DO|0FWPN|8+LNJ|VCM* | MPP7'+^/H9;|8S_D238C1U=)|R+D?PWL|BWO:?' HH.(K(6:'K=|F 0V8E8 M9W"*H|A00 YL(PY,1*#|I(3|>E376HK#DOX0L4*Q MB)CYI0H&*P1^C(|TV6 M"RU3P6CAIUN7Q#|7IXY2|U!)R*#A9|8DU27"JF^59./U;&|V4U(|Y'SK"H MV O:4<<\$ Q'/& ALM9ACK>|;|J8?D- .NE=\$S0S+Y)XED 5P6"/\$F= N P+, MC JRP6 &8|-EJ151)C|7T!CAZ(@)P",JE+@ML2P+(&_O3,0I_#D|6TO'V\$ M3"1I>F2^09X"%;00E(14F3>K0KILO)*2<%8'FH,2 4Q@Z0@O MZ;.B|.+5.G#K"IVND|LRS\$.+J.W4> G)OT@D>IG24>XZ^GO(B":'+6@^2R MWHQ!-.92S2GW43&4T*2CRDL^J4PCF";|12'|Y2"3#11*2?D0Q;.0KJFN% M;K N* /LP9T\$|3%!PO1_PDVC3+0(<> |(@<3QW;X+D7TNS77RM2+1>U(L|9 M*U(I:D6*6I%?H-OB^43;|E&HX4A"%|.&DCK.DL:A+6J|T1\$H,-=7AD 8OY: M=4CQBX|I91T@SZ\$PDV!|8UU#I'7VC'8T>6RJ|4HC" (F<9L=9DE5(!|T3|!|3#N|>Y9&A.ZHS&T9YGLY,X.F(M-41+W|4*#F#0EA N|M/9PTR@H5E|B"DE1@ M%EY@3')U'->H88146;RCY^B|KSBZDJHZ2P|W7*IVC"L9|QR4+,VJ1|/ BV#WT;E"%|XOV=)|?@J2V:|B0@T\$Y@ 3 M!@BK3OR+90\$RRA(3?--4);:C4|O2|4BKM3W)T%|DXM-Y|WK0AUDQ|DEK- MWPYUOGORY,Z/+5?IME;R VG=HG^ MNE.NR|P|XYB2&N77#/*B7: ^<0: ?3&|Z'H| 1 OK BN F\$X7|ID717044@RI MTXY)F.MN= Y|B R0%1Y1!"#6*L&;P0?N49 \$0W*2|"Q |I|G'36_H=|P(4 M\$,&5"9H#Q06-FYQ_#;HTV0>LEIDFQ#9F0# 1589X+8>RA\$|L*:5"64>:"SO!7^SI<#LH_8#47 6)^I<\$0|FHA/<2 MA5)) <^|B|;1EAZU.4HL#_(UMU22NT*F=T;B+5>1)|\$VWJ@%\$WKP|UH?7DVT)(6D|PU-H1!)MPKZV+C)YU9M+G0,VD? = 2 D+|OAYHN^|NN_ MX|!%&3:SIG\$Y= FUENI1|UGW ?HVD|!Q :?2(D@YI*C:#(Q|J# ;Z*=E(# M*JW&45.C/CY|C+E2|!&-J\$-O2O))B,O.Y|PKD99%;S|\$#4H=-FC SE90L(GU M.;ZG|! (BO|Y6GIF*TO**EA4@G#A@ SL&>3:96LA#BO\$FXFH? M|J4CCB9)#"R:>">5O=:LLJ=:%N*|S>A|J,Z' ?SHI >|V|9%FAH+D8SIKKJ M/#Y*O20?4%>V0"= P|R\$|_*|1-4QI86Y?R T\$AI^X-&D2N"@ MGONXDE!=H?#)|N;N)Z=, (|\$H/ M9AF|J("1=WH@_PKLD(:7:-NO-RAO^E_6|J*E"5&>EZR(UM&|*X&O76.Y)%G=<((-O&N#")@)AZ+\$Y? L>@|@?8W^"?3.A)X|VA.Q9CP. M ?,+FUI(-)#UU,#UT@+'=RB-S-| CA+DO*RI=C)HA\$+Q7,9-G'_6GU3.Y M23WB2T-R %) +J-H-#S|&-/N38#*5-C'9WL"> TS

LRRUH2%1|Q|^40|>GD0:5Q(@G/K MI#

&|#FUZ'&|XS# M./GO>SQXVKU#S7&|0S@:PCZ.++OJ/DH7011B.?HAIU)>0<@- "IR|'0+(XN M&S\$P\$Y?F: ^E5/#=|=|VAV+RH7J|)|1C7*|BY|P1#=. \$8W48MQ+ ^ M1:8CB7_)Y&T,3V)U*DE=D2-8, <2.L\$|U"R<#YW+LL,4BX<:"X0"Z%E:5|R|P M(-^,.\$ZJ9X%|TB,#LQ+FO&&QB&#DM%S@PRI^2(+WQW0:O V\$^*:# G=K= MB9(T'IP5%|A: 8+&B?C(|SP:@#)G(4\$F|&&X2\$8'G,&8...^:%F4%L?*CA M|DX^- S^LAOPPAABRI2X JV TB--\$;CYD/(6G|Q_P>:"Z!!|J!200LYA" M>B4RIFO#W/BU@<.|Q2NQDB>N :Z%4(6)Y@,F7YLA>PBXCM2,JA8/>SM'X^W>I M|*L4E7W/6=E7+2K|BLJ^7T0.;&U9(E;VT6^&|K|J7O.17*X&;SFZ/#B1:O+' MJ^|IY=%E|_+HTX'+ F<=&|4 WPG1|1@1506 M@<|%K'K1B|V2+X|U7AMDB89M?; P10TF.(45ZN0?O*)_5J5>2->2S3J+^#^S|I MLB1 AF%L4IS|ICMM|IRIQIT><40&UG94D6:|JZBYXTX\$H_|2|@1|B|ZBS E= MNT:/Q_V\$AX@2:Q=#L |./+^H>|Q|8ZP)CO)CU|7NZ:WH@B4C#:-;W%(EO M%XMD@3&OG" F=630ES#3&F,&A!|\$G5K\$|+HC^&|U|NT"17L|>,%S>Q(SQVD@4L/"#;

(0F68MKDGYI^STN+LN\$=:Y/G% MV=I!/BJJ^9N!]=*W>O*Y\$P0/ CZ\$&=UAJ%IDR;/+>(XL2D-EJ4@87-ODNZY(MNL><7%E@54W#6R&[6Z@BC"XY AWHSP59I!%N)X=I/@P!6>9\$A W^D"N M2,@(8.BH!Q@4R\$.09>3QD#28+0W&&IY@Y&A#T#8Z.?.%&36\$(IBNQOHJ&V!#<+ /F0.B_7= @ M+GR4WI6:NE- IO-;?T.N5AL;^!;8D[ZHIJ\$4H)D0CVRBM.2R2=>172HXU#=# M!7;8FDEP5FAC'U^KA.UJ6,@AB&- P"\$Y5UW;8E67+HQ!4IT!>6A^T%P<##? MZ>H-G@&91@QE&T24 <*&S)O)R2*BS5E\$2%TQD6#H5Z=9#163#QM4W^/7L MDSKJ8!;UQ"H 0%L#T4IX>6Q:EB(?TK UC#3S<.- D8O(28JTD0XA2#T69*/ M\CZ*LXDP7.2O@KT.WZ ?A7-7^ <,2480":EFXJ//F% M,AY367, [B4QJAW /L3!M<)- YY7(F)E#V,I<2&86^6 /6SK.B>];,%<@5&!; M)IH .R.:EL4&+<+=B*4)?IY M:9!G+2&O4106T\$T%=%,!W;0>5(I)SUKZ.YA>HA92!PU#EAIQY&W?PIRLCGB/%XNQ&?@?Q20Y-|=J-8U!F@V9Y(6 @T?X8G03.)^HL1ZXWM9 %/ MLXVS>F>7!#*"I]JBS@>4\1H?JG*#&MD\$>-8CA[K86GIJ]B:R54["B).)9H(- CB5;0NK4%.T M0Q!T.8=#X! ".TWT(>3!O_6MS;:9!5P<@WJD@*%I!PD.PI DEO3"NI! @ ME.F*B8(Q(B;^I V12\$MX,4Y45TUPMJ#C+W%Q!H=& '= *1W!)/Y1 ME&@ED!C34K!2\$ %O W)TJT6.IG/EZ.-*TB1_>7!;AOZ;1W6:(1(MYYB98X,W"E/DW!YZ2OK#V!^7<"2H2*Q10=C8<"-2!TP8QYUB()TBFHM@R#> M6.F JTA46]- #EYI^C5# HHNMS1H@Y.16:F167R]R/AAJ@V.\$RF8T*F.:N7 MIM3%TG^% ZUA*1>6&-!*PIB#0JK9T!^I' MRINPIE8\$.B^2M5:-LO*IK%KX<4#2%F9C)7.17FTB]*\FX<#S5M%0%*:61G M1-D28M- %SE4H+E*.F@+*Z^N""%A+;D9^+'JN"E6KK[H&02\$L\$MZ;] !L(I" M4=#\$*I3H*! @:RSISI*NAHS;=,N"XHQ4!0H&Z7H-FQ*!IUR:34 YBIS8.K M+ JEJD/IVF=%6K;D .UA)27/^*7X.X.,UH5EHR!6UA\$SM>6.9.54K.B."PJ M_-2.?2:71>(IT/FY>:S#YL QZ.*OR%W 1/*%K:NB RGAG.S? RZVYJ4GLC"A7#YCU4)T^I8>19YO.:IYXUZH5!0CAPY? MV!0IX!T%K43*#&JLYZ9P&8 B%!.R%" @,^!.;7E)E) (SLSWF4BS(S.\$ M12;.TFK04T!-7EG/BDGLW8BGL.?2<5*GM=>_DIF^6H8)0;G6+&6T #)SD19_>9GUV15;0^02?- W"2J55@D:T<-G@IX^!@-&V^P XD_9\$S'HU9&.VA5AHEU/#")O4\$F M#F+OBPZ!81\$8'CC:B2;6@ :A4. <@!RCH)&/.;CQ:X\$H99)ICW)/H>1@+ RN2 MJFD.4B%KLWW/Z@W? =:OGT: ^1ZLQ5(9O:ZSJOI4(W70^%VW8&44S93F/P8?> M\$K^*1YO7"3LBC4(!3Y%2 D<&"0F,H_YKZA<, ^8? L:6!09H7J@ZIM+7H<@L ML!)FN\$1T6&I!968C?#X9"7!1244FZ28/FZ5;K%*6>\$)2BK!6:.BPT;J8TUK MK/(7C!56'\$A(=:BH SX+3*GBA0YS80!Q5T!2H&QWYB!HT:J9@QGPW+CVC M6#!@)EV ES>Y52- =;66HJPC#0J:"3C9X0G0DBNA?P3XT#UAX!K!02;XMJ MN/6BJF\$UVW"(5=(\$#<=.B("1'3(M+*F,"L_QF(B? 8G3!1I44>,.00CR.P<I M89:4)8VHF#K4!B@A-LW%\$ _UIQ&5*-HY0H_PP(X%VLL; V1(NDI%:530*H.A%, M/V- !>M(PX!VY958=">2!Z*V D@%5U\$!;XE\$!;05B6:~68X90R1-L=L6X99 MI5'WA-Q3G:X*/KGI- [4I!0!@S3C!1U(W_!+64!! .(WM6B;^F\$S=(!7'6(=&B)P3:4*AP!VTI!K.I&!XIP,YJ-+==700IRZUGG!X MD2UG? &!,# =1A&, MAPB!4(MXE3&IAC<@V^J#DT"UC\B!8_C\$!>1:H?#HD7S!DP>I!+"3A%(AOYU MHQBAH:-0Y=>)R)3#D:"!NO2DCY8/"0%&R+4V@N8SW5.G@.,8V8';ZBD.91QD97' MLT&BR9.+)1=%4E9^~L %X#6ARTE48HU6:(<2.%B:114'B85<-Q: ^R417FI M\$F!E!66QB?XNB.2UHMKA.:L=ZD6U0U'M! L4#&RU5)O#D:P!W>O:B4CHYD MGH>;F&S_ > M%7>FN#._ U<:/WIEV_ [42_*)8>D@>X8ZB)Q(J_3BKXSKGA2V%"JN#4;<6LZ M!5O3*.EGE'ET%.OE45R80KCI!AL_B!@LGI7#AHQDTK4:A07<\$2E.5!3*4WM%Z3K!0(--JE_)#7Z\$*RU M!N+HS!JID*M-S.I+\$7#ION#!#B=LSJIZ&36J54V?SSV(19_5>5 M1XX^ -!K :Y6V:F41AYP+-Z2XI7Z9J=2A__J)XK? &?Y3TDA&&DR"3HI3A; MQ/U U+ >?W).-/;YMF=700R? JJJ;?OZ;*LXJZH^C57-8\$H4K&K#CGM; M9O7!T\$FM6FA5B!JIM"]>AQ!O%)KE!?!2HN2"-VW8^6I+K'X?.'@>5*A12_ "F MZF*:1.*^J!- &W;^VS*KWX=. *N5*Z>BTM_E'L@FS.K*P.(UFE7WXE@^LER/MRM!W!8&/-8? _JWL2T6:>UK;ZO>A\$V0VO:WWFWD\$FS"K)+/I#4;Z6"U8S2:> MU;.:ZO>A\$V0U>JWCS3^239A5DM7LJ2:":)=6Q8- IC/H6 !FWARV\$KWX=. MD/L'QON_I%LPJR2C=#?U+J2!W-OS@MF56OP^=(Y|NYN_I%LPJR2?.=8 M!>MEP7(V^LRV95;_#YT@RSE_-C!(JE\$6259SGEDU67!>3;ZZ+9E5K!G53*MJ!N-N>2KS_D_#-!DI!?"X? A>8P7H!;C>>I28P48!;UC #18P.M@VOEB8M@(R>JL2O!@?>6.WIUV+ZIN#L*=40I! \$..QNO;VH;!U1!V0L/V7Z2_X.K2RE>7! M&JPJ8XZ) ZO&W !O577A#5WE#+OONN<-'GNY;F! =W9Q? G:!.5@WT4S^00!G M-2J=-"G@:Q0%4#=#73 M_ ^;O!>LN4&ESIH;K.:\$4N_9A+3BT!JUDYA1"EI- III3.TIU= _KWO'FN"C-G MU8;=|<I?IE!TV??VG?S!OI'W1K9M7?_ W+R-NHET4X6TEC:UR5I>&9W(6NZ*I M;8V)NCL- 8*[545FB.^QR?5!8.+JG M.JS9!Z7#&L\$ZD445!I!&8%=HNYZ+,5\$J!T0_P3.1QF3!|IINY&Q^U*911&V> M.VK3+* (V1=3FEW&9;Z?G>9&H31&5(CCSN_G_B^#;!A!.\$9PI M@C.:YT8O@C-%<*8(SA3!F9<+SAP?'.@?U'.G!9M31'ORLB- +!A.89(B@S M'EJE'1!PE_#HS7?Y-M_9!0&Q/U;E9=K_#[KMIOVUK2!_LKNC=C^>)>S;K7 MIM_!1_OTP_>R> <I3\$RW7"1+6C2!IQI! A#*W^XONE^"WJZO= _ZB>W=Q!MV? OK@W^_!V\$Z=V39FGMS:UH7I!V^E!7_ [&!;N!?"K=KO!NT&@^C7>/?PUZE MIN6C8_ :N#:Y^CBZO1806V? WEWMZ!JX?QX7^!>?3WXIE#^QG! /5S^K^<:4Y/9@.K!O JOYU=?/O/U7">:-S^7:N_OZEXNCX\INA?N MX+U6^W3!U^BGW;N>'GQ!;X->A^:VK?&I!;9?6X?M/H5JNW;OVL_X^M_MM>HJJ_T MB- _16UMB0! =>6/SG_!4\$! A0#% @ D#IN65FJ6'7J& MQ"H! !\$ (!&%T<&.M.C.R-# Y.S.N>-D4\$! A0# M% @ D#IN67 SIH=0' DW(! !4 (!&!D &%T<&.M.M.C.R-# Y.S!28V%L+GAM;%!+ 0(4 Q0 () Z:EGOE:8<I3T_?! P 5 M " 9PU !A="!C+3(P.COP.3.P7V1E9BYX;6Q02P\$"% .4 M " "0.FY9ZCP):P>+ #.I0< %0 @ &!

&UL4\$! A0#% @ D#IN6 0!E>#Q+3\$N M:'1M4\$! A0#% @ D#IN6<;KJM8\$" %STH (! MU&8! &5X.S\$M.BYH=&U02P\$"% .4 " "0.FY9Q,YXG@% #B'0 "@ M @ \$;P\$ 97@S.BTQ+FAT;5!+ 0(4 Q0 () Z:EGF Q+! M0@4 '0; * " :!T 0!E>#R+3(N:'1M4\$! A0#% M @ D#IN63/7+Z!I!0(XJ.8 P (!"GH! &9O XML 108 form10- q .htm.xml IDEA: XBRL DOCUMENT 0001713210 2024-01-012024-09-30 0001713210 2024-11-11 0001713210 2024-09-30 0001713210 2023-12-31 0001713210 us-gaap:NonrelatedPartyMember 2024-09-30 0001713210 us-gaap:NonrelatedPartyMember 2023-12-31 0001713210 us-gaap:RelatedPartyMember 2024-09-30 0001713210 us-gaap:RelatedPartyMember 2023-12-31 0001713210 us-gaap:VariableInterestEntityPrimaryBeneficiaryMember 2024-09-30 0001713210 us-gaap:VariableInterestEntityPrimaryBeneficiaryMember 2023-12-31 0001713210 2024-08-302024-08-30 0001713210 2024-07-012024-09-30 0001713210 2023-07-012023-09-30 0001713210 2023-01-012023-09-30 0001713210 us-gaap:CommonStockMember 2022-12-31 0001713210 us-gaap:TreasuryStockCommonMember 2022-12-31 0001713210 us-gaap:AdditionalPaidInCapitalMember 2022-12-31 0001713210 us-gaap:RetainedEarningsMember 2022-12-31 0001713210 us-gaap:AccumulatedOtherComprehensiveIncomeMember 2022-12-31 0001713210 us-gaap:NoncontrollingInterestMember 2022-12-31 0001713210 2022-12-31 0001713210 us-gaap:CommonStockMember 2023-03-31 0001713210 us-gaap:TreasuryStockCommonMember 2023-03-31 0001713210 us-gaap:AdditionalPaidInCapitalMember 2023-03-31 0001713210 us-gaap:RetainedEarningsMember 2023-03-31 0001713210 us-gaap:AccumulatedOtherComprehensiveIncomeMember 2023-03-31 0001713210 us-gaap:NoncontrollingInterestMember 2023-03-31 0001713210 2023-03-31 0001713210 us-gaap:CommonStockMember 2023-06-30 0001713210 us-gaap:TreasuryStockCommonMember 2023-06-30 0001713210 us-gaap:AdditionalPaidInCapitalMember 2023-06-30 0001713210 us-gaap:RetainedEarningsMember 2023-06-30 0001713210 us-gaap:AccumulatedOtherComprehensiveIncomeMember 2023-06-30 0001713210 us-

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ATPC:HealthAndWellnessServicesMember 2024-09-30 0001713210 ATPC:ProductHealthTherapiesMember 2024-07-012024-09-30 0001713210 ATPC:ProductHealthTherapiesMember 2023-07-012023-09-30 0001713210 ATPC:ProductHealthTherapiesMember 2024-01-012024-09-30 0001713210 ATPC:ProductHealthTherapiesMember 2023-01-012023-09-30 0001713210 ATPC:HealthAndWellnessServicesMember 2024-07-012024-09-30 0001713210 ATPC:HealthAndWellnessServicesMember 2023-07-012023-09-30 0001713210 ATPC:HealthAndWellnessServicesMember 2024-01-012024-09-30 0001713210 ATPC:HealthAndWellnessServicesMember 2023-01-012023-09-30 0001713210 us-gaap:SellingAndMarketingExpenseMember 2024-07-012024-09-30 0001713210 us-gaap:SellingAndMarketingExpenseMember 2023-07-012023-09-30 0001713210 us-gaap:SellingAndMarketingExpenseMember 2024-01-012024-09-30 0001713210 us-

gaap:SellingAndMarketingExpenseMember 2023-01-012023-09-30 0001713210
ATPC:SocialSecurityOrganizationMember 2024-01-012024-09-30 0001713210
ATPC:EmployeesProvidentFundMember 2024-01-012024-09-30 0001713210
ATPC:EmploymentInsuranceSystemMember 2024-01-012024-09-30 0001713210
ATPC:HumanResourceDevelopmentFundMember 2024-01-012024-09-30 0001713210
srt:MinimumMemberATPC:ComputerAndOfficeEquipmentMember 2024-09-30 0001713210
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us-gaap:LeaseholdImprovementsMember 2024-09-30 0001713210
us-gaap:VehiclesMember 2024-09-30 0001713210
us-gaap:ComputerSoftwareIntangibleAssetMember 2024-09-30 0001713210
ATPC:SurvivorSelectMember 2024-07-012024-09-30 0001713210
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ATPC:EnergizedMineralConcentrateMember 2024-07-012024-09-30 0001713210
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us-gaap:CostOfGoodsTotalMemberus-gaap:SupplierConcentrationRiskMemberATPC:OneSalesDistributorMember 2024-01-012024-09-30 0001713210 us-gaap:CostOfGoodsTotalMemberus-gaap:SupplierConcentrationRiskMemberATPC:OneSalesDistributorMember 2023-01-012023-09-30 0001713210 2023-06-012023-06-01 0001713210 2023-06-01 0001713210 2023-09-012023-09-01 0001713210 2023-09-01 0001713210 2023-10-012023-10-01 0001713210 2023-10-01 0001713210 2023-12-18 0001713210 2024-07-11 iso4217:USD shares iso4217:USD shares iso4217:MYR purefalse--12-31030001713210 http://fasb.org/us-gaap/2024#UsefulLifeShorterOfTermOfLeaseOrAssetUtilityMember 10-False2024-09-302024false001-41835AGAPE ATP CORPORATIONNV36-48388861705 - 1708, Level 17, Tower 2, Faber TowerJalan Desa BahagiaTaman Desa58100Kuala LumpurMY(60)192230099Common Stock, \$0.0001 par valueNASDAQATPCYesYesNon-accelerated Filertruefalsefalse0.0001398905612941222719033483246041944554581432435246011093246011093605644790-8709605-7047571341113021527476134369084160121177927636254380863396369457444941-for-20 reverse stock split33128935531496297110400171471041205863818053568751841852347285811666831424158249285129938 548110-317078-1725234-11304953445-98259421240216291658584325475-1176-3872-66424838111-2011117672525-3821745-3495821196-371479588-10476-526914-320792-1645646-1140971-2875394313803-2712-524039-324735-1659449-1138259-1441122942586-10704-509628-327029-1662035-1127555-524039-324735-1659449-11382597224636738968713-516815-318368-1655553-1129546-1252220394233-11580-504293-320407-1659786-1117966-0.13-0.13-0.09-0.09-0.43-0.43-0.30-0.30388107438810743772601377260138593933859393377260137726011-for-20 reverse stock split37726013776477884-49455869266205131562454-425840-8235-434075207717209437726013776477884-

537142611343122951130473-374686-4763-379449269-639-37037726013776477884-5746112116126893750654-3270292294-3247356367-255611237726013776477884-60731411797989324320313855126386-6765-111386055-704757130215117794380863-6765-167651-7097076613-703094-1551-302-1853384836138511386055-77572782866418090367591642366676667-44269910384-432315-177760-1717384878438511392722-819997726887285343248551384878438511392722-8199977268872853432485514720300003000013555214-14-509628-14411-524039722418899113398905639911422708-870960534111160122763625398905639911422708-8709605341111601227636251-for-20 reverse stock split-1659449-113825932411549931113611443118956103187113804-66424838218-653728359-635320800-88587826473134848592-307967329898-849789491913911365-104153791-16349-45083-102605-114943-179853-219676-7133-195913213-10674-2080880-995706487227200111-48611-72001139116691-6691-11391122755-9954-2113427-112677148324601438430271903331165910257206171665422819<p id="xdx_80F_eus-gaap--BusinessDescriptionAndBasisOfPresentationTextBlock_zH0qiY3Oe0z" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">1. ORGANIZATION AND BUSINESS BACKGROUND</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"></p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify; background-color: white">Agape ATP Corporation, a Nevada corporation ("the Company") was incorporated under the laws of the State of Nevada on June 1, 2016.</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify; background-color: white"></p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify; background-color: white">Agape ATP Corporation operates through its subsidiaries, namely, Agape ATP Corporation ("AATP LB"), a company incorporated in Labuan, Malaysia, and Agape Superior Living Sdn. Bhd. ("ASL"), a company incorporated in Malaysia.</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify; background-color: white"></p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify; background-color: white"></p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify; background-color: white">AATP LB, incorporated in Labuan, Malaysia, is an investment holding company with 100% equity interest in Agape ATP International Holding Limited ("AATP HK"), a company incorporated in Hong Kong.</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify; background-color: white"></p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify; background-color: white">On May 8, 2020, the Company entered into a Share Exchange Agreement with Mr. How Kok Choong, CEO and director of the Company to acquire 9,590,596 ordinary shares, no par value, equivalent to approximately 99.99% of the equity interest in Agape Superior Living Sdn. Bhd., a network marketing entity incorporated in Malaysia.</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify; background-color: white"></p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify; background-color: white">ASL is a limited company incorporated on August 8, 2003, under the laws of Malaysia.</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify; background-color: white"></p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify; background-color: white">On September 11, 2020, the Company incorporated Wellness ATP International Holdings Sdn. Bhd. ("WATP"), a wholly owned subsidiary under the laws of Malaysia, to pursue the business of promoting wellness and wellbeing lifestyle of the community by providing services that includes online editorials, programs, events and campaigns on how to achieve positive wellness and lifestyle. On July 4, 2024, the entity changed its name to Cedar ATPC Sdn. Bhd. ("CEDAR").</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify; background-color: white"></p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify; background-color: white">On November 11, 2021, AATP LB formed an entity, DSY Wellness International Sdn. Bhd. ("DSY Wellness") with an independent third party which AATP LB owns 60% of the equity interest, to pursue the business of providing complementary health therapies</p><p style="font-family: Times New Roman, Times, Serif; font-size: 10pt"></p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"></p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify; background-color: white">The Company and its subsidiaries are principally engaged in the Health and Wellness Industry. The principal activity of the Company is to supply high-quality health and wellness products, including supplements to assist in cell metabolism, detoxification, blood circulation, anti-aging and products designed to

**ownership interest and voting power held">100</td><td style="width: 1%; text-align: left">%</td></tr> <tr style="vertical-align: bottom; background-color: White"> <td> </td><td> </td> <td style="text-align: center"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td>2.</td><td> </td> <td style="text-align: center">Agape ATP International Holding Limited</td><td> </td> <td id="xdx_98E_ecustom--PlaceAndDateOfIncorporation_c20240101_20240930_srt--ScheduleOfEquityMethodInvestmentEquityMethodInvesteeNameAxis_custom--AgapeATPInternationalHoldingLimitedMember_zk13nR0ZuiRg" style="text-align: center" title="Place and date of incorporation">Hong Kong,
 June 1, 2017</td><td> </td> <td id="xdx_98B_ecustom--ScheduleOfEquityMethodInvestmentEquityMethodInvesteeNameAxis_custom--AgapeATPInternationalHoldingLimitedMember_zeCcLwWzIzR" style="text-align: center" title="Particulars of issued capital">1,000,000 shares of ordinary share of HK\$1 each</td><td> </td> <td id="xdx_98C_ecustom--PrincipalActivities_c20240101_20240930_srt--ScheduleOfEquityMethodInvestmentEquityMethodInvesteeNameAxis_custom--AgapeATPInternationalHoldingLimitedMember_ztRgUArULbf9" style="text-align: center" title="Principal activities">Wholesaling of health and wellness products; and health solution advisory services</td><td> </td> <td style="text-align: left"> </td><td id="xdx_987_eus-gaap--EquityMethodInvestmentOwnershipPercentage_il_pid_dp_c20240930_srt--ScheduleOfEquityMethodInvestmentEquityMethodInvesteeNameAxis_custom--AgapeATPInternationalHoldingLimitedMember_zrqKKbO08mB9" style="text-align: right" title="Proportional of ownership interest and voting power held">100</td><td style="text-align: left">%</td></tr> <tr style="vertical-align: bottom; background-color: White"> <td> </td><td> </td> <td style="text-align: center"> </td><td> </td> <td style="text-align: center"> </td><td> </td> <td style="text-align: center"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td>3.</td><td> </td> <td style="text-align: center">Agape Superior Living Sdn. Bhd. </td><td> </td> <td id="xdx_98B_ecustom--PlaceAndDateOfIncorporation_c20240101_20240930_srt--ScheduleOfEquityMethodInvestmentEquityMethodInvesteeNameAxis_custom--AgapeSuperiorLivingSdnBhdMember_zrUyZqKOIHf" style="text-align: center" title="Place and date of incorporation">Malaysia,
 August 8, 2003</td><td> </td> <td id="xdx_985_ecustom--ScheduleOfEquityMethodInvestmentEquityMethodInvesteeNameAxis_custom--AgapeSuperiorLivingSdnBhdMember_zzzT4b40IVhi" style="text-align: center" title="Particulars of issued capital">9,590,598 shares of ordinary share of RM1 each</td><td> </td> <td id="xdx_98C_ecustom--PrincipalActivities_c20240101_20240930_srt--ScheduleOfEquityMethodInvestmentEquityMethodInvesteeNameAxis_custom--AgapeSuperiorLivingSdnBhdMember_zOfqXQnFD6k7" style="text-align: center" title="Principal activities">Health and wellness products and health solution advisory services via network marketing</td><td> </td> <td style="text-align: left"> </td><td id="xdx_981_eus-gaap--EquityMethodInvestmentOwnershipPercentage_il_pid_dp_c20240930_srt--ScheduleOfEquityMethodInvestmentEquityMethodInvesteeNameAxis_custom--AgapeSuperiorLivingSdnBhdMember_zfixjXsk3cuc" style="text-align: right" title="Proportional of ownership interest and voting power held">99.99</td><td style="text-align: left">%</td></tr> <tr style="vertical-align: bottom; background-color: White"> <td> </td><td> </td> <td style="text-align: center"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td>4.</td><td> </td> <td style="text-align: center">Agape S.E.A. Sdn. Bhd.</td><td> </td> <td id="xdx_989_ecustom--PlaceAndDateOfIncorporation_c20240101_20240930_srt--ScheduleOfEquityMethodInvestmentEquityMethodInvesteeNameAxis_custom--AgapeSEASdnBhdMember_zrSEXOUOILWe" style="text-align: center" title="Place and date of incorporation">Malaysia,
 March 4, 2004</td><td> </td> <td id="xdx_984_ecustom--ScheduleOfEquityMethodInvestmentEquityMethodInvesteeNameAxis_custom--AgapeSEASdnBhdMember_zEwPP4GFbYQf" style="text-align: center" title="Particulars of issued capital">2 shares of ordinary share of RM1 each</td><td> </td> <td id="xdx_982_ecustom--PrincipalActivities_c20240101_20240930_srt--ScheduleOfEquityMethodInvestmentEquityMethodInvesteeNameAxis_custom--AgapeSEASdnBhdMember_z6wUKvMSMST5" style="text-align: center" title="Principal activities">VIE of Agape Superior Living Sdn. Bhd.</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">VIE</td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td> </td><td> </td> <td style="text-align: center"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td>5.</td><td> </td> <td style="text-align: center">Cedar ATPC Sdn. Bhd. (formerly known as Wellness ATP International Holdings Sdn. Bhd.</td><td> </td> <td id="xdx_98C_ecustom--PlaceAndDateOfIncorporation_c20240101_20240930_srt--ScheduleOfEquityMethodInvestmentEquityMethodInvesteeNameAxis_custom--CedarATPCSDnBhdMember_zCHWF92RV7T8" style="text-align: center" title="Place and date of incorporation">Malaysia,
 September 11, 2020</td><td> </td> <td id="xdx_984_ecustom--PrincipalActivities_c20240101_20240930_srt--ScheduleOfEquityMethodInvestmentEquityMethodInvesteeNameAxis_custom--CedarATPCSDnBhdMember_zQA4PDj4Bsub" style="text-align: center" title="Particulars of issued capital">100 shares of ordinary share of RM1 each</td><td> </td> <td id="xdx_981_ecustom--PrincipalActivities_c20240101_20240930_srt--**

ScheduleOfEquityMethodInvestmentEquityMethodInvesteeNameAxis_custom--
CedarATPCSDnBhdMember_zMDpHZ9wXCTb" style="text-align: center" title="Principal activities">The
promotion of wellness and wellbeing lifestyle of the community by providing services that includes online
editorials, programs, events and campaigns</td></td> </td> <td style="text-align: left"> </td></td>
id="xdx_984_eus-gaap--EquityMethodInvestmentOwnershipPercentage_il_pid_dp_c20240930_srt--
ScheduleOfEquityMethodInvestmentEquityMethodInvesteeNameAxis_custom--
CedarATPCSDnBhdMember_zAOB2bibil8g" style="text-align: right" title="Proportional of ownership interest and
voting power held">100</td><td style="text-align: left">%</td></tr> <tr style="vertical-align: bottom;
background-color: White"> <td> </td><td> </td> <td style="text-align: center"> </td><td> </td> <td
style="text-align: center"> </td><td> </td> <td style="text-align: center"> </td><td> </td> <td style="text-
align: center"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td
style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)">
<td>6.</td><td> </td> <td style="text-align: center">DSY Wellness International Sdn. Bhd.</td><td> </td>
<td id="xdx_989_ecustom--PlaceAndDateOfIncorporation_c20240101_20240930_srt--
ScheduleOfEquityMethodInvestmentEquityMethodInvesteeNameAxis_custom--
DSYWellnessInternationalSdnBhdMember_z9OUmQWZGXg" style="text-align: center" title="Place and date of
incorporation">Malaysia,
 November 11, 2021</td><td> </td> <td id="xdx_980_ecustom--
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ScheduleOfEquityMethodInvestmentEquityMethodInvesteeNameAxis_custom--
DSYWellnessInternationalSdnBhdMember_zQNYjQAEOEsik" style="text-align: center" title="Particulars of issued
capital">1,000 shares of ordinary share of RM1 each</td><td> </td> <td id="xdx_984_ecustom--
PrincipalActivities_c20240101_20240930_srt--
ScheduleOfEquityMethodInvestmentEquityMethodInvesteeNameAxis_custom--
DSYWellnessInternationalSdnBhdMember_z20wFsWAiKn" style="text-align: center" title="Principal
activities">Provision of complementary health therapies</td><td> </td> <td style="text-align: left"> </td><td
id="xdx_983_eus-gaap--EquityMethodInvestmentOwnershipPercentage_il_pid_dp_c20240930_srt--
ScheduleOfEquityMethodInvestmentEquityMethodInvesteeNameAxis_custom--
DSYWellnessInternationalSdnBhdMember_zFYk9N9d6qS7" style="text-align: right" title="Proportional of
ownership interest and voting power held">60</td><td style="text-align: left">%</td></tr> <tr style="vertical-
align: bottom; background-color: White"> <td> </td><td> </td> <td style="text-align: center"> </td>
<td> </td> <td style="text-align: center"> </td><td> </td> <td style="text-align: center"> </td><td> </td> <td
style="text-align: center"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align:
right"> </td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color:
rgb(204,238,255)"> <td>7.</td><td> </td> <td style="text-align: center">ATPC Green Energy Sdn. Bhd.
(Formerly known as OIE ATPC Holdings (M) Sdn. Bhd.)</td><td> </td> <td id="xdx_98F_ecustom--
PlaceAndDateOfIncorporation_c20240101_20240930_srt--
ScheduleOfEquityMethodInvestmentEquityMethodInvesteeNameAxis_custom--
ATPCGreenEnergySdnBhdMember_zhF542QsZsV9" style="text-align: center" title="Place and date of
incorporation">Malaysia,
 March 14, 2024</td><td> </td> <td id="xdx_98A_ecustom--
ParticularsOfIssuedCapital_c20240101_20240930_srt--
ScheduleOfEquityMethodInvestmentEquityMethodInvesteeNameAxis_custom--
ATPCGreenEnergySdnBhdMember_zK3Hl8Trwn2g" style="text-align: center" title="Particulars of issued
capital">1,000,000 shares of ordinary share of RM0.01 each</td><td> </td> <td id="xdx_981_ecustom--
PrincipalActivities_c20240101_20240930_srt--
ScheduleOfEquityMethodInvestmentEquityMethodInvesteeNameAxis_custom--
ATPCGreenEnergySdnBhdMember_zHyDndErEamj" style="text-align: center" title="Principal
activities">Renewable energy</td><td> </td> <td style="text-align: left"> </td><td id="xdx_98D_eus-gaap--
EquityMethodInvestmentOwnershipPercentage_il_pid_dp_c20240930_srt--
ScheduleOfEquityMethodInvestmentEquityMethodInvesteeNameAxis_custom--
ATPCGreenEnergySdnBhdMember_zwizNoquaFzl" style="text-align: right" title="Proportional of ownership
interest and voting power held">100</td><td style="text-align: left">%</td></tr> <tr style="vertical-align:
bottom; background-color: White"> <td> </td><td> </td> <td style="text-align: center"> </td><td> </td> <td
style="text-align: center"> </td><td> </td> <td style="text-align: center"> </td><td> </td> <td style="text-
align: center"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td
style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)">
<td>8.</td><td> </td> <td style="text-align: center">OIE ATPC Exim (M) Sdn. Bhd.</td><td> </td> <td
id="xdx_98D_ecustom--PlaceAndDateOfIncorporation_c20240101_20240930_srt--
ScheduleOfEquityMethodInvestmentEquityMethodInvesteeNameAxis_custom--
OIEATPCEximMSdnBhdMember_zVvwdV3y8Wx" style="text-align: center" title="Place and date of
incorporation">Malaysia,
 March 14, 2024</td><td> </td> <td id="xdx_989_ecustom--
ParticularsOfIssuedCapital_c20240101_20240930_srt--
ScheduleOfEquityMethodInvestmentEquityMethodInvesteeNameAxis_custom--
OIEATPCEximMSdnBhdMember_zE7F82tMKs4c" style="text-align: center" title="Particulars of issued
capital">1,000 shares of ordinary share of RM1 each</td><td> </td> <td id="xdx_98E_ecustom--
PrincipalActivities_c20240101_20240930_srt--
ScheduleOfEquityMethodInvestmentEquityMethodInvesteeNameAxis_custom--
OIEATPCEximMSdnBhdMember_zpiAhhGkig7a" style="text-align: center" title="Principal activities">Renewable
energy</td><td> </td> <td style="text-align: left"> </td><td id="xdx_986_eus-gaap--
EquityMethodInvestmentOwnershipPercentage_il_pid_dp_c20240930_srt--
ScheduleOfEquityMethodInvestmentEquityMethodInvesteeNameAxis_custom--
OIEATPCEximMSdnBhdMember_z4MIoUZyud2b" style="text-align: right" title="Proportional of ownership
interest and voting power held">100</td><td style="text-align: left">%</td></tr> </table> <p
id="xdx_8A8_zwrWRdZpg8q4" style="font: 10pt Times New Roman, Times, Serif; margin: Opt Opt Opt 0; text-
align: justify"> </p> <p
style="font: 10pt Times New Roman, Times, Serif; margin: Opt Opt Opt 0; text-align: justify"><span style="font-
family: Times New Roman, Times, Serif; font-size: 10pt"> </p> <p style="font: 10pt Times New Roman,
Times, Serif; margin: Opt Opt Opt 0; text-align: justify"><span style="font-family: Times New Roman, Times,
Serif; font-size: 10pt"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: Opt Opt Opt 0;

AGAPE ATP CORPORATION

NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

(UNAUDITED)

(Currency expressed in United States Dollars ("US\$"), except for number of shares)

1. ORGANIZATION AND BUSINESS BACKGROUND
(Continued)

Business Overview

Agape ATP Corporation is a company that provides health and wellness products and health solution advisory services to our clients. The Company primarily focus its efforts on attracting customers in Malaysia. Its advisory services center on the "ATP Zeta Health Program", which is a health program designed to effectively prevent diseases caused by polluted environments, unhealthy dietary intake and unhealthy lifestyles, and promotion of health. The program aims to promote improved health and longevity in our clients through a combination of modern medicine, proper nutrition and advice from skilled nutritionists and/or dietitians.

In order to strengthen the Company's supply chain, on May 8, 2020, the Company has successfully acquired approximately [99.99%](#) of ASL, with the goal of securing an established network marketing sales channel that has been established in Malaysia for the past 15 years. ASL has been offering the Company's ATP Zeta Health Program as part of its product lineup. As such, the acquisition creates synergy in the Company's operation by boosting the Company's retail and marketing capabilities. The newly acquired subsidiary allows the Company to fulfill its mission of "helping people to create health and wealth" by providing a financially rewarding business opportunity to distributors and quality products to distributors and customers who seek a healthy lifestyle.

Via ASL, the Company offers three series of programs which consist of different services and products: ATP Zeta Health Program, ÉNERGÉTIQUE and BEAUNIQUE.

The ATP Zeta Health Program is a health program designed to promote health and general wellbeing designed to prevent health diseases caused by polluted environments, unhealthy dietary intake and unhealthy lifestyles. The program aims to promote improved health and longevity through a combination of modern health supplements, proper nutrition and advice from skilled dietitians as well as trained members and distributors.

The ÉNERGÉTIQUE series aims to provide a total dermal solution for a healthy skin beginning from the cellular level. The series is comprised of the Energy Mask series, Hyaluronic Acid Serum and Mousse Facial Cleanser.

The BEAUNIQUE product series focuses on the research of our diet's impact on modifying gene expressions in order to address genetic variations and deliver a nutrigenomic solution for every individual.

The Company deems creating public awareness on wellness and wellbeing lifestyle as essential to enhance the provision of its health solution advisory services; and therefore, incorporated CEDAR. Upon its establishment, CEDAR started collaborating with ASL to carry out various wellness programs.

To further its reach in the Health and Wellness Industry, on November 11, 2021, AATP LB formed an entity, DSY Wellness with an independent third party which AATP LB owns [60%](#) of the equity interest, to pursue the business of providing complementary health therapies.

ScheduleOfEquityMethodInvestmentEquityMethodInvesteeNameAxis_custom--
DSYWellnessInternationalSdnBhdMember_zQNYjqAOEsik" style="text-align: center" title="Particulars of issued capital">1,000 shares of ordinary share of RM1 each</td><td> </td> <td id="xdx_984_ecustom--
PrincipalActivities_c20240101_20240930_srt--
ScheduleOfEquityMethodInvestmentEquityMethodInvesteeNameAxis_custom--
DSYWellnessInternationalSdnBhdMember_z20wFsWAiKn" style="text-align: center" title="Principal activities">Provision of complementary health therapies</td><td> </td> <td style="text-align: left"> </td><td id="xdx_983_eus-gaap--EquityMethodInvestmentOwnershipPercentage_iI_pid_dp_c20240930_srt--
ScheduleOfEquityMethodInvestmentEquityMethodInvesteeNameAxis_custom--
DSYWellnessInternationalSdnBhdMember_zFYk9N9d6qS7" style="text-align: right" title="Proportional of ownership interest and voting power held">60</td><td style="text-align: left">%</td></tr> <tr style="vertical-align: bottom; background-color: White"> <td> </td><td> </td> <td style="text-align: center"> </td> <td style="text-align: center"> </td><td style="text-align: center"> </td><td> </td> <td style="text-align: center"> </td><td> </td> <td style="text-align: center"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td>7.</td><td> </td> <td style="text-align: center">ATPC Green Energy Sdn. Bhd. (Formerly known as OIE ATPC Holdings (M) Sdn. Bhd.)</td><td> </td> <td id="xdx_98F_ecustom--
PlaceAndDateOfIncorporation_c20240101_20240930_srt--
ScheduleOfEquityMethodInvestmentEquityMethodInvesteeNameAxis_custom--
ATPCGreenEnergySdnBhdMember_zhF542QsZsV9" style="text-align: center" title="Place and date of incorporation">Malaysia,
 March 14, 2024</td><td> </td> <td id="xdx_98A_ecustom--
ParticularsOfIssuedCapital_c20240101_20240930_srt--
ScheduleOfEquityMethodInvestmentEquityMethodInvesteeNameAxis_custom--
ATPCGreenEnergySdnBhdMember_zK3Hl8Trwn2g" style="text-align: center" title="Particulars of issued capital">1,000,000 shares of ordinary share of RM0.01 each</td><td> </td> <td id="xdx_981_ecustom--
PrincipalActivities_c20240101_20240930_srt--
ScheduleOfEquityMethodInvestmentEquityMethodInvesteeNameAxis_custom--
ATPCGreenEnergySdnBhdMember_zHyDndErEamj" style="text-align: center" title="Principal activities">Renewable energy</td><td> </td> <td style="text-align: left"> </td><td id="xdx_98D_eus-gaap--
EquityMethodInvestmentOwnershipPercentage_iI_pid_dp_c20240930_srt--
ScheduleOfEquityMethodInvestmentEquityMethodInvesteeNameAxis_custom--
ATPCGreenEnergySdnBhdMember_zwizNoquaFzl" style="text-align: right" title="Proportional of ownership interest and voting power held">100</td><td style="text-align: left">%</td></tr> <tr style="vertical-align: bottom; background-color: White"> <td> <td> </td><td> </td> <td style="text-align: center"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td>8.</td><td> </td> <td style="text-align: center">OIE ATPC Exim (M) Sdn. Bhd.</td><td> </td> <td id="xdx_98D_ecustom--
PlaceAndDateOfIncorporation_c20240101_20240930_srt--
ScheduleOfEquityMethodInvestmentEquityMethodInvesteeNameAxis_custom--
OIEATPCEximMSdnBhdMember_zVvwdV3y8Wx" style="text-align: center" title="Place and date of incorporation">Malaysia,
 March 14, 2024</td><td> </td> <td id="xdx_989_ecustom--
ParticularsOfIssuedCapital_c20240101_20240930_srt--
ScheduleOfEquityMethodInvestmentEquityMethodInvesteeNameAxis_custom--
OIEATPCEximMSdnBhdMember_zE7F82tMKs4c" style="text-align: center" title="Particulars of issued capital">1,000 shares of ordinary share of RM1 each</td><td> </td> <td id="xdx_98E_ecustom--
PrincipalActivities_c20240101_20240930_srt--
ScheduleOfEquityMethodInvestmentEquityMethodInvesteeNameAxis_custom--
OIEATPCEximMSdnBhdMember_zpiAhbGkig7a" style="text-align: center" title="Principal activities">Renewable energy</td><td> </td> <td style="text-align: left"> </td><td id="xdx_986_eus-gaap--
EquityMethodInvestmentOwnershipPercentage_iI_pid_dp_c20240930_srt--
ScheduleOfEquityMethodInvestmentEquityMethodInvesteeNameAxis_custom--
OIEATPCEximMSdnBhdMember_z4MIoUZyud2b" style="text-align: right" title="Proportional of ownership interest and voting power held">100</td><td style="text-align: left">%</td></tr> </table> Labuan, March 6, 2017100 shares of ordinary share of US\$1 eachInvestment holding1Hong Kong, June 1, 20171,000,000 shares of ordinary share of HK\$1 eachWholesaling of health and wellness products; and health solution advisory services1Malaysia, August 8, 20039,590,598 shares of ordinary share of RM1 eachHealth and wellness products and health solution advisory services via network marketing0.9999Malaysia, March 4, 20042 shares of ordinary share of RM1 eachVIE of Agape Superior Living Sdn. Bhd.Malaysia, September 11, 2020100 shares of ordinary share of RM1 eachThe promotion of wellness and wellbeing lifestyle of the community by providing services that includes online editorials, programs, events and campaigns1Malaysia, November 11, 20211,000 shares of ordinary share of RM1 eachProvision of complementary health therapies0.60Malaysia, March 14, 20241,000,000 shares of ordinary share of RM0.01 eachRenewable energy1Malaysia, March 14, 20241,000 shares of ordinary share of RM1 eachRenewable energy10.99990.60<p id="xdx_80A_eus-gaap--
SignificantAccountingPoliciesTextBlock_z68uHUcebKt" style="font: 10pt Times New Roman, Times, Serif; margin: Opt Opt Opt 0; text-align: justify">2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: Opt Opt Opt 0; text-align: justify"> </p> <p id="xdx_84F_eus-gaap--BasisOfAccountingPolicyPolicyTextBlock_z9jPbxj6VX9l" style="font: 10pt Times New Roman, Times, Serif; margin: Opt Opt Opt 0; text-align: justify"> </p> <p id="xdx_866_zyh0SpJPEuNF">Basis of presentation</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: Opt Opt Opt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: Opt Opt Opt 0; text-align: justify">The accompanying interim unaudited condensed consolidated financial statements of the Company have been prepared in accordance with accounting principles generally accepted in the United States of America ("U.S.

GAAP”).

The interim unaudited financial information as of September 30, 2024 and for the three and nine months ended September 30, 2024 and 2023 have been prepared without audit, pursuant to the rules and regulations of the SEC and pursuant to Regulation S-X. Certain information and footnote disclosures, which are normally included in annual consolidated financial statements prepared in accordance with U. S. GAAP, have been omitted pursuant to those rules and regulations. The interim unaudited financial information should be read in conjunction with the audited financial statements and the notes thereto, included in the Form 10-K for the fiscal year ended December 31, 2023, which was filed with the SEC on April 1, 2024.

In the opinion of management, all adjustments (including normal recurring adjustments) necessary to present a fair statement of the Company’s unaudited financial position as of September 30, 2024, its unaudited results of operations for the three and nine months ended September 30, 2024 and 2023, and its unaudited cash flows for the nine months ended September 30, 2024 and 2023, as applicable, have been made. The unaudited interim results of operations are not necessarily indicative of the operating results for the full fiscal year or any future periods.

The unaudited condensed consolidated financial statements include the financial statements of the Company, its subsidiaries and its variable interest entity (“VIE”) over which the Company exercises control and, where applicable, entities for which the Company has a controlling financial interest or is the primary beneficiary. All transactions and balances among the Company, its subsidiaries and its VIE have been eliminated upon consolidation.

Principles of consolidation

Subsidiaries are those entities in which the Company, directly or indirectly, controls more than one half of the voting power; or has the power to govern the financial and operating policies, to appoint or remove the majority of the members of the board of directors, or to cast a majority of votes at the meeting of directors.

A VIE is an entity that has either a total equity investment that is insufficient to permit the entity to finance its activities without additional subordinated financial support, or whose equity investors lack the characteristics of a controlling financial interest, such as through voting rights, right to receive the expected residual returns of the entity or obligation to absorb the expected losses of the entity. The variable interest holder, if any, that has a controlling financial interest in a VIE is deemed to be the primary beneficiary and must consolidate the VIE. As of and for the three and nine months ended September 30, 2024, SEA, the only VIE of the Company has no significant operations.

Certain effects of reverse stock split

On August 15, 2024, the Company filed a Certificate of Change with the Secretary of State of the State of Nevada (the “Certificate of Change”) to effect a reverse split of the Company’s Common Stock at a ratio of 1-for-20 (the “Reverse Stock Split”), effective as of August 30, 2024. On that date, every 20 common stock, shares issued and outstanding shares of the Company’s Common Stock were automatically converted into one outstanding share of Common Stock. As a result of the Reverse Stock Split, the number of the outstanding shares of Common Stock decreased from 77,069,575 (pre-split) shares to 3,853,504 (post-split) shares. In addition, by reducing the number of outstanding shares, the Company’s loss per share in all prior periods increased by a factor of 20. The Reverse Stock Split affected all shares of Common Stock outstanding immediately prior to the effective time of the Reverse Stock Split.

Stockholders who hold a number of pre-reverse stock split shares of the Company’s Common Stock not evenly divisible by 20 are entitled the number of shares rounded up to the nearest whole share. The Company will issue share of the post-Reverse Stock Split Common Stock to any stockholder who would have received a

fractional share as a result of the Reverse Stock Split.

The Reverse Stock Split affected all holders of Common Stock uniformly and did not affect any stockholder's percentage of ownership interest. The par value of the Company's Common Stock remained unchanged at \$0.0001 per share and the number of authorized shares of Common Stock reduced from 1,000,000,000 shares to 50,000,000 shares after the Reverse Stock Split.

As the par value per share of the Company's Common Stock remained unchanged at \$0.0001 per share, the change in the Common Stock recorded at par value has been reclassified to additional paid-in-capital. All references to shares of Common Stock and per share data for all periods presented in the accompanying condensed consolidated financial statements and notes thereto have been adjusted to reflect the Reverse Stock Split on a retroactive basis.

Use of estimates

The preparation of unaudited condensed 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 disclosures of contingent assets and liabilities as of the date of the unaudited condensed consolidated financial statements and the reported amounts of revenues and expenses during the periods presented. Significant accounting estimates reflected in the Company's unaudited condensed consolidated financial statements include allowance for inventories obsolescence, allowance for expected credit loss, impairment of long-lived assets and allowance for deferred tax assets. Actual results could differ from these estimates.

Cash and cash equivalents

Cash and cash equivalents represent cash on hand, time deposits placed with banks or other financial institutions and all highly liquid investments with an original maturity of three months or less.

AGAPE ATP CORPORATION

NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

(UNAUDITED)

(Currency expressed in United States Dollars ("US\$"), except for number of shares)

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Trade and other accounts receivable

Accounts receivable

Accounts receivable are recorded at the invoiced amount less an allowance for any uncollectible accounts and do not bear interest, which are due on credit term. The carrying value of accounts receivable is reduced by an allowance that reflects the Company's best estimate of the amounts that will not be collected. An allowance for expected credit loss is recorded in the period when a loss

is probable based on an assessment of collectivity by reviewing accounts receivable on a collective basis where similar characteristics exist, primarily base on similar business line, service or product offerings and on an individual basis when the Company identifies specific customers with known disputes or collectivity issues. In determining the amount of the allowance for expected credit loss, the Company considers historical collectivity based on past due status, the age of the accounts receivable balances, credit quality of the Company's customers based on ongoing credit evaluations, current economic conditions, reasonable and supportable forecasts of future economic conditions, and other factors that may affect the Company's ability to collect from customers. Accounts receivable balances are charged off against the allowance after all means of collection have been exhausted and the potential for recovery is considered remote. The Company's management continues to evaluate the reasonableness of the valuation allowance policy and update it if necessary. As of September 30, 2024 and December 31, 2023, \$ and \$ allowance for expected credit loss were recorded.

Inventories consist of raw materials, work in process and finished goods. Raw materials are valued at cost and work in process are valued at cost of raw materials consumed, both using periodic inventory system in which physical count is performed in monthly basis. Finished goods are valued at the lower of cost or net realizable value using the first-in first-out method. Management reviews inventory on hand for estimated obsolescence or unmarketable items, as compared to future demand requirements and the shelf life of the various products. Based on the review, the Company records inventory write-downs, when necessary, when costs exceed expected net realizable value. For the three and nine months ended September 30, 2024 and 2023, the Company did not recognize any inventory write-downs nor write-off.

Prepaid taxes include prepaid income taxes that will either be refunded or utilized to offset future income tax.

Prepayments and deposits are mainly cash deposited or advanced to suppliers for future inventory purchases or service providers for future services. This amount is refundable and bears no interest. For any prepayments and deposits determined by management that such advances will not be in receipts of inventories, services, or refundable, the Company will recognize an allowance account to reserve such balances. Management reviews its prepayments and deposits on a regular basis to determine if the allowance is adequate, and adjusts the allowance when necessary. Delinquent account balances are written-off against allowance for expected credit loss after management has determined that the likelihood of collection is not probable. The Company's management continues to evaluate the reasonableness of the allowance policy and update it if necessary. There was \$16,960 and \$11,945

allowance for credit loss" >0 allowance for expected credit loss recorded as of September 30, 2024 and December 31, 2023.

AGAPE ATP CORPORATION

NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

(UNAUDITED)

(Currency expressed in United States Dollars ("US\$"), except for number of shares)

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Property Plant and Equipment

Property and equipment, net

Property and equipment are stated at cost less accumulated depreciation. Depreciation is computed using the straight-line method over the estimated useful lives of the assets with no residual value. The estimated useful lives are as follows:

Computer and office equipment		
Property Plant and Equipment Useful Life		
Property Plant and Equipment By Type Axis		
Computer and Office Equipment Member		
Range Axis		
Minimum Member		
Estimated Useful Life of Property and Equipment	5	
Property Plant and Equipment Useful Life		
Property Plant and Equipment By Type Axis		
Computer and Office Equipment Member		
Range Axis		
Maximum Member		
Estimated Useful Life of Property and Equipment	7	
years		
Furniture & fixtures		
Property Plant and Equipment Useful Life		
Property Plant and Equipment By Type Axis		
us-gaap--FurnitureAndFixturesMember		
Range Axis		
Minimum Member		
Estimated Useful Life of Property and Equipment	6	
Property Plant and Equipment Useful Life		
Property Plant and Equipment By Type Axis		
us-gaap--FurnitureAndFixturesMember		
Range Axis		
Maximum Member		
Estimated Useful Life of Property and Equipment	7	
years		
Leasehold improvements		
Property Plant and Equipment Useful Life Description Of Term Extensible Enumeration		
Property Plant and Equipment By Type Axis		
us-gaap--LeaseholdImprovementsMember		
XDX::http%3A%2F%2Ffasb.org%2Fus-gaap%2F2024%23UsefulLifeShorterOfTermOfLeaseOrAssetUtilityMember		
Shorter of the remaining lease terms or the estimated useful lives		
Vehicle		
Property Plant and Equipment Useful Life		
Property Plant and Equipment By Type Axis		
us-gaap--VehiclesMember		
z6jppz5osa3b		
Estimated Useful Life of Property and Equipment	5	
years		

The cost and related accumulated depreciation of assets sold or otherwise retired are eliminated from the accounts and any gain or loss is included in the unaudited condensed consolidated statements of operations and comprehensive loss. Expenditures for maintenance and repairs are charged to earnings as incurred, while additions, renewals and betterments, which are expected to extend the useful life of assets, are capitalized. The Company also re-evaluates the periods of depreciation to determine whether subsequent events and circumstances warrant revised estimates of useful lives.

*Opt 0; text-align: justify">
</p> <p id="xdx_844_eus-gaap--RevenueFromContractWithCustomerPolicyTextBlock_zwmaVeDMh9"
style="font: 10pt Times New Roman, Times, Serif; margin: Opt Opt Opt 0; text-align: justify"><span style="font-
family: Times New Roman, Times, Serif; font-size: 10pt"><span
id="xdx_868_zqmiaUw92Kw2">Customer deposits</p> <p style="font: 10pt Times New
Roman, Times, Serif; margin: Opt Opt Opt 0; text-align: justify"><span style="font-family: Times New Roman,
Times, Serif; font-size: 10pt"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: Opt
Opt Opt 0; text-align: justify"><span style="font-family: Times New Roman, Times, Serif; font-size:
10pt">Customer deposits represent amounts advanced by customers on product orders and unapplied unexpired
coupons. Customer deposits are reduced when the related sale is recognized in accordance with the Company's
revenue recognition policy.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: Opt Opt
Opt 0; text-align: justify">
</p> <p id="xdx_844_eus-gaap--RevenueRecognitionPolicyTextBlock_zpgQI38xKiE2" style="font: 10pt Times
New Roman, Times, Serif; margin: Opt Opt Opt 0; text-align: justify"><span style="font-family: Times New Roman,
Times, Serif; font-size: 10pt"><span
id="xdx_86D_zP75B0kiEct1">Revenue recognition</p> <p style="font: 10pt Times New
Roman, Times, Serif; margin: Opt Opt Opt 0; text-align: justify"><span style="font-family: Times New Roman,
Times, Serif; font-size: 10pt"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: Opt
Opt Opt 0; text-align: justify">The
Company adopted Accounting Standards Update ("ASU") 2014-09, Revenue from Contracts with Customers (ASC
Topic 606). The core principle underlying the revenue recognition of this ASU allows the Company to recognize
revenue that represents the transfer of goods and services to customers in an amount that reflects the
consideration to which the Company expects to be entitled in such exchange. This will require the Company to
identify contractual performance obligations and determine whether revenue should be recognized at a point in
time or over time, based on when control of goods and services transfers to a customer. The Company's revenue
streams are recognized at a point in time for the Company's sale of health and wellness products.</p>
<p style="font: 10pt Times New Roman, Times, Serif; margin: Opt Opt Opt 0; text-align: justify"><span
style="font-family: Times New Roman, Times, Serif; font-size: 10pt"> </p> <p style="font: 10pt Times
New Roman, Times, Serif; margin: Opt Opt Opt 0; text-align: justify"><span style="font-family: Times New Roman,
Times, Serif; font-size: 10pt">The ASU requires the use of a five-step model to recognize revenue from customer
contracts. The five-step model requires that the Company (i) identify the contract with the customer, (ii) identify
the performance obligations in the contract, (iii) determine the transaction price, including variable
consideration to the extent that it is probable that a significant future reversal will not occur, (iv) allocate the
transaction price to the respective performance obligations in the contract, and (v) recognize revenue when (or
as) the Company satisfies the performance obligation.</p> <p style="font: 10pt Times New Roman,
Times, Serif; margin: Opt Opt Opt 0; text-align: justify"><span style="font-family: Times New Roman, Times,
Serif; font-size: 10pt"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: Opt Opt Opt 0;
text-align: justify">The Company
accounts for a contract with a customer when the contract is committed in writing, the rights of the parties,
including payment terms, are identified, the contract has commercial substance and consideration is probable of
substantially collection.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: Opt Opt Opt 0;
text-align: justify"> </p> <p
style="font: 10pt Times New Roman, Times, Serif; margin: Opt Opt Opt 0; text-align: justify"><span style="font-
family: Times New Roman, Times, Serif; font-size: 10pt"></p> <p style="font: 10pt Times New Roman,
Times, Serif; margin: Opt Opt Opt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman,
Times, Serif; margin: Opt Opt Opt 0; text-align: center"><span style="font-family: Times New Roman, Times, Serif; font-
size: 10pt">AGAPE ATP CORPORATION</p> <p style="font: 10pt Times New Roman, Times,
Serif; margin: Opt Opt Opt 0; text-align: center"><span style="font-family: Times New Roman, Times, Serif; font-
size: 10pt">NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS</p> <p
style="font: 10pt Times New Roman, Times, Serif; margin: Opt Opt Opt 0; text-align: center"><span style="font-
family: Times New Roman, Times, Serif; font-size: 10pt">(UNAUDITED)</p> <p style="font:
10pt Times New Roman, Times, Serif; margin: Opt Opt Opt 0; text-align: center"><span style="font-family: Times
New Roman, Times, Serif; font-size: 10pt">(Currency expressed in United States Dollars ("US\$"), except for
number of shares)</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: Opt Opt Opt 0;
text-align: justify"> </p> <p
style="font: 10pt Times New Roman, Times, Serif; margin: Opt Opt Opt 0; text-align: justify"><span style="font-
family: Times New Roman, Times, Serif; font-size: 10pt">2. SUMMARY OF SIGNIFICANT ACCOUNTING
POLICIES (Continued)</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: Opt Opt
Opt 0; text-align: justify">
</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: Opt Opt Opt 0; text-align: justify"><span
style="font-family: Times New Roman, Times, Serif; font-size: 10pt"><i>Sales of Skin Care, Health and Wellness
products</i></p> <p style="font: 10pt Times New Roman, Times, Serif; margin: Opt Opt Opt 0; text-align:
justify"> </p> <p
style="font: 10pt Times New Roman, Times, Serif; margin: Opt Opt Opt 0.25in; text-align: justify"><span
style="font-family: Times New Roman, Times, Serif; font-size: 10pt">- <i>Performance obligations satisfied at a
point in time</i></p> <p style="font: 10pt Times New Roman, Times, Serif; margin: Opt Opt Opt 0; text-
align: justify"> </p> <p
style="font: 10pt Times New Roman, Times, Serif; margin: Opt Opt Opt 0; text-align: justify"><span style="font-
family: Times New Roman, Times, Serif; font-size: 10pt">The Company derives its revenues from sales contracts
with its customers with revenues being recognized when control of the health and wellness products are
transferred to its customer at the Company's office or shipment of the goods. The revenue is recorded net of
estimated discounts and return allowances. Products are given 60 days for returns or exchanges from the date of
purchase. Historically, there were insignificant sales returns.</p> <p style="font: 10pt Times New
Roman, Times, Serif; margin: Opt Opt Opt 0; text-align: justify"><span style="font-family: Times New Roman,
Times, Serif; font-size: 10pt"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: Opt
Opt Opt 0; text-align: justify">Under
the Company's network marketing business, the Company issues product coupons to members and distributors
when these customers made purchases above certain thresholds set by the Company. Depending on the type of*

product coupons issued, the coupons carry varying values and can be used by the customers for reduction in the transaction price of product purchases within the coupon validity period. The value of the product coupons issued is recorded as a reduction of the Company's revenue account upon issuance; the corresponding amount credited to the customer deposits account. Amounts in customer deposits will be reversed when the coupons are used. The Company's coupons have a validity period of between six and twelve months. If the Company's customers did not utilize the coupons after the validity period, the Company would recognize the forfeiture of the originated sales value of the coupons as net revenues.

For the three months ended September 30, 2024 and 2023, the Company recognized \$565 and \$53,690, as forfeited coupon income, respectively. For the nine months ended September 30, 2024 and 2023, the Company recognized \$2,952 and \$82,562, as forfeited coupon income, respectively.

The Company had contracts for the sales of health and wellness products amounting to \$10,258 which it is expected to fulfill within 12 months from September 30, 2024.

Sales of products for the provision of complementary health therapies

Performance obligations satisfied at a point in time

Products for the provision of complementary health therapies are predominantly Chinese herbs in different forms, processed or otherwise, for prescriptions for treating non-communicable diseases.

The Company based on the health screening test report to prescribe the products for the provision of complementary health therapies, the Company deliver the products to the customers during the consultation session.

For the three months ended September 30, 2024 and 2023, revenues from products for the provision of complementary health therapies were \$227,249 and \$208,323 respectively. For the nine months ended September 30, 2024 and 2023, revenues from products for the provision of complementary health therapies were \$688,415 and \$539,291 respectively.

Provision of Health and Wellness services

Performance obligations satisfied at a point in time

The Company carries out its Wellness program, where the Company's products are bundled with health screening test. The health screening test is considered as separate performance obligations. The promises to deliver the health screening test report is separately identifiable, which is evidenced by the fact that the Company provides separate services of delivering the health screening test report.

The Company based on the health screening test

contracts with customers, establishes the selling price for the health screening test and place order to the health screening center. The Company obtains control of the test report before they are delivered to the customers. The Company analyze the test report, provides consultations to the customers, bundle it with the Company's products and services depending on the customer's needs.

The Company derives its revenues from sales contracts with its customers with revenues being recognized when the test reports are completed and delivered to its customers during the consultation session in person.

For the three months ended September 30, 2024 and 2023, revenues from health and wellness services were \$

RevenueFromContractWithCustomerExcludingAssessedTax_pp0p0_c20240701_20240930_srt--ProductOrServiceAxis_custom--HealthAndWellnessServicesMember_zwjjuP83pflc" title="Revenues">56,503

and \$

RevenueFromContractWithCustomerExcludingAssessedTax_pp0p0_c20230701_20230930_srt--ProductOrServiceAxis_custom--HealthAndWellnessServicesMember_zQEHdc5dsoq6" title="Revenues">57,783

respectively. For the nine months ended September 30, 2024 and 2023, revenues from health and wellness services were \$

RevenueFromContractWithCustomerExcludingAssessedTax_pp0p0_c20240101_20240930_srt--ProductOrServiceAxis_custom--HealthAndWellnessServicesMember_zgb00j8NR8Q" title="Revenues">160,694

and \$

RevenueFromContractWithCustomerExcludingAssessedTax_pp0p0_c20230101_20230930_srt--ProductOrServiceAxis_custom--HealthAndWellnessServicesMember_ziUUVGEcj74" title="Revenues">181,997

respectively.

AGAPE ATP CORPORATION

NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

(UNAUDITED)

(Currency expressed in United States Dollars ("US\$"), except for number of shares)

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

DisaggregationOfRevenueTableTextBlock_zVa0qrrpogIk" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">

Disaggregated information of revenues by products are as follows:

SCHEDULE OF DISAGGREGATED INFORMATION OF REVENUES

	2024	2023
--	------	------

	2024	2023
--	------	------

	2024	2023
--	------	------

	2024	2023
--	------	------

	2024	2023
--	------	------

	2024	2023
--	------	------

	2024	2023
--	------	------

	2024	2023
--	------	------

	2024	2023
--	------	------

	2024	2023
--	------	------

	2024	2023
--	------	------

	2024	2023
--	------	------

	2024	2023
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right">1,641</td><td style="text-align: left"> </td><td style="text-align: left"> </td><td style="text-align: right">6,443</td><td style="text-align: left"> </td><td style="text-align: left"> </td><td style="text-align: right">6,893</td><td style="text-align: left"> </td><td style="text-align: left"> </td><td style="text-align: left"> </td><td style="text-align: right">14,047</td><td style="text-align: left"> </td></tr><tr id="x dx_403_eus-gaap--Revenues_hsr t--ProductOrServiceAxis_custom--ProductHealthTherapiesMember_zuN18GtmeqV5" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left">Others - Products for the provision of complementary health therapies</td><td style="text-align: left"> </td><td style="text-align: right">227,249</td><td style="text-align: left"> </td><td style="text-align: left"> </td><td style="text-align: right">208,323</td><td style="text-align: left"> </td><td style="text-align: left"> </td><td style="text-align: left"> </td><td style="text-align: right">688,415</td><td style="text-align: left"> </td><td style="text-align: left"> </td><td style="text-align: left"> </td><td style="text-align: right">539,291</td><td style="text-align: left"> </td></tr><tr id="x dx_402_eus-gaap--Revenues_hsr t--ProductOrServiceAxis_custom--SkinCareAndHealthCareProductsMember_zhD4eO5fCj83" style="vertical-align: bottom; background-color: White"> <td style="padding-bottom: 1pt; text-align: left">Skin care and healthcare products</td><td style="padding-bottom: 1pt"> </td><td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">18,404</td><td style="padding-bottom: 1pt; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">-</td><td style="padding-bottom: 1pt; text-align: left"> </td><td style="padding-bottom: 1pt"> </td><td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">18,404</td><td style="padding-bottom: 1pt; text-align: left"> </td><td style="padding-bottom: 1pt"> </td><td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">1,759</td><td style="padding-bottom: 1pt; text-align: left"> </td></tr><tr id="x dx_403_eus-gaap--Revenues_hsr t--ProductOrServiceAxis_us-gaap--ProductMember_z4CUkdl6vPjk" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left">Total revenues - products</td><td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: right">274,786</td><td style="text-align: left"> </td><td style="text-align: left"> </td><td style="text-align: right">297,531</td><td style="text-align: left"> </td><td style="text-align: left"> </td><td style="text-align: right">802,277</td><td style="text-align: left"> </td><td style="text-align: left"> </td><td style="text-align: right">858,020</td><td style="text-align: left"> </td></tr><tr id="x dx_404_eus-gaap--Revenues_hsr t--ProductOrServiceAxis_custom--HealthAndWellnessServicesMember_zLHRMSl7bwb" style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 1pt">Health and Wellness services</td><td style="padding-bottom: 1pt"> </td><td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">56,503</td><td style="padding-bottom: 1pt; text-align: left"> </td><td style="padding-bottom: 1pt"> </td><td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">57,783</td><td style="padding-bottom: 1pt; text-align: left"> </td><td style="padding-bottom: 1pt"> </td><td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">160,694</td><td style="padding-bottom: 1pt; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">181,997</td><td style="padding-bottom: 1pt; text-align: left"> </td></tr><tr id="x dx_40F_eus-gaap--Revenues_zHh6lfpn9e9i" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left; padding-bottom: 2.5pt">Total revenues - products and services</td><td style="padding-bottom: 2.5pt"> </td><td style="border-bottom: Black 2.5pt double; text-align: left">\$</td><td style="border-bottom: Black 2.5pt double; text-align: right">331,289</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td><td style="border-bottom: Black 2.5pt double; text-align: left">\$</td><td style="border-bottom: Black 2.5pt double; text-align: right">355,314</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td><td style="border-bottom: Black 2.5pt double; text-align: left">\$</td><td style="border-bottom: Black 2.5pt double; text-align: right">962,971</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td><td style="border-bottom: Black 2.5pt double; text-align: left">\$</td><td style="border-bottom: Black 2.5pt double; text-align: right">1,040,017</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr></table><p id="x dx_8A4_z3E4cV0FHmC4" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"></p><p id="x dx_849_eus-gaap--CostOfSalesPolicyTextBlock_zlgFV7gqaEFF" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">Cost of revenue</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"></p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">Cost of revenue comprised freight-in, the purchase cost of manufactured goods for sale to customers and purchase cost of products and services for the provision of complementary health therapies. For the three and nine months ended September 30, 2024, cost of revenue were \$147,104 and \$381,805, respectively. For the three and nine months ended September 30, 2023 were \$120,586 and \$356,875</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"></p><p id="x dx_840_ecustom--ShippingAndHandlingPolicyTextBlock_z4iRlBESyT9k" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">Shipping and handling</p><p style="font: 10pt Times

New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify

Shipping and handling charges amounted to \$817 and \$1,395 for the three months ended September 30, 2024 and 2023, respectively. Shipping and handling charges amounted to \$2,577 and \$4,050 for the nine months ended September 30, 2024 and 2023, respectively. Shipping and handling charges are expensed as incurred and included in selling expenses.

Advertising costs amounted to \$17,250 and \$36,945 for the three and nine months ended September 30, 2024. There were no advertising costs incurred for the three and nine months ended September 30, 2023. Advertising costs are expensed as incurred and included in selling expenses.

AGAPE ATP CORPORATION

NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

(UNAUDITED)

(Currency expressed in United States Dollars ("US\$"), except for number of shares)

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Selling expenses amounted to \$41,582 and \$49,285 for the three months ended September 30, 2024 and 2023, respectively. Selling expenses amounted to \$129,938 and \$189,509 for the nine months ended September 30, 2024 and 2023, respectively.

The Company's selling expenses typically comprise salaries and benefits expenses, credit card processing fees and promotional expenses. Selling expenses amounted to \$41,582 and \$49,285 for the three months ended September 30, 2024 and 2023, respectively. Selling expenses amounted to \$129,938 and \$189,509 for the nine months ended September 30, 2024 and 2023, respectively.

Commission expenses

family: Times New Roman, Times, Serif; font-size: 10pt"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">As with all companies in the network marketing industry, the Company's sales channel is external to the Company. The Company's "external sales force" is stratified into two levels based on priority recruitment. First, there are sales distributors. Second, all members recruited by a sales distributor, directly or indirectly, are referred to as "sales network members". The Company pays commission to every sales distributor based on purchases made by its sales network members which includes the independent direct sales members. Top performing distributors with their own physical stores may also become stockists of the Company, whereby they enjoy benefits such as maintaining a certain amount of the Company's inventory on their store premises. The stockists shall account to the Company for all products sales from their store premises as monitored through the Company's centralized stock tracking system. The Company pays a separate commission to stockists based on revenue generated from the stockists' physical stores. Commission expenses amounted to \$6,894 and \$14,002 for the three months ended September 30, 2024 and 2023, respectively. Commission expenses amounted to \$23,573 and \$69,886 for the nine months ended September 30, 2024 and 2023, respectively.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p id="xdx_84F_ecustom--GeneralAndAdministrativeExpensesPolicyTextBlock_zpgp2oYJN2ra" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify; background-color: white">General and administrative expenses ("G&A expenses")</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify; background-color: white"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">The Company's G&A expenses typically comprise of salaries and benefits expenses, rental expenses, professional expenses, depreciation expenses and allowance for expected credit loss. G&A expenses amounted to \$683,819 and \$488,519 for the three months ended September 30, 2024 and 2023, respectively. G&A expenses amounted to \$2,152,889 and \$1,554,242 for the nine months ended September 30, 2024 and 2023, respectively.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p id="xdx_842_ecustom--DefinedContributionPlanPolicyTextBlock_zRWasKmcu0Og" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify; background-color: white">Defined contribution plan</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify; background-color: white"></p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">The full-time employees of the Company are entitled to the government mandated defined contribution plan. The Company is required to accrue and pay for these benefits based on certain percentages of the employees' respective salaries, subject to certain ceilings, in accordance with the relevant government regulations, and make cash contributions to the government mandated defined contribution plan. Total expenses for the plans were \$57,304 and \$37,187 for the three months ended September 30, 2024 and 2023, respectively. Total expenses for the plans were \$87,391 and \$116,660 for the nine months ended September 30, 2024 and 2023, respectively.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">The related contribution plans include:</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"></p> <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; width: 100%; border-collapse: collapse"> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif; width: 0.25in; text-align: justify"> </td> <td style="font: 10pt Times New Roman, Times, Serif; width: 0.25in; text-align: justify">-</td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: justify"></td></tr></table>

An uncertain tax position is recognized as a benefit only if it is “more likely than not” that the tax position would be sustained in a tax examination, with a tax examination being presumed to occur. The amount recognized is the largest amount of tax benefit that is greater than 50% likely of being realized on examination. For tax positions not meeting the “more likely than not” test, no tax benefit is recorded. Penalties and interest incurred related to underpayment of income tax are classified as income tax expense in the period incurred.

Income tax examination, penalties and interest expense

No penalties and interest incurred related to underpayment of income taxes for the three and nine months ended September 30, 2024 and 2023.

The Company conducts much of its business activities in Hong Kong and Malaysia and is subject to tax in each of these jurisdictions. As a result of its business activities, the Company will file separate tax returns that are subject to examination by the foreign tax authorities.

Comprehensive income (loss)

Comprehensive income (loss) consists of two components, net income (loss) and other comprehensive income (loss). Net income (loss) refers to revenue, expenses, gains and losses that under GAAP are recorded as an element of stockholders’ equity. Other comprehensive income (loss) consists of a foreign currency translation adjustment resulting from the Company not using the U.S. dollar as its functional currencies.

Noncontrolling interest

Noncontrolling interest consists of 40% of the equity interests of DSY Wellness held by an individual and approximately 0.01% (3 ordinary shares out of 9,590,599 shares) of the equity interests of ASL held by three individuals. The non-controlling interests are presented in the consolidated balance sheets, separately from equity attributable to the shareholders of the Company. Non-controlling interests in the results of the Company are presented on the face of the consolidated statements of operations as an allocation of the total income or loss for the periods between non-controlling interest holders and the shareholders of the Company.

Earnings (loss) per share

Earnings (loss) per share

The Company computes earnings (loss) per share (“EPS”) in accordance with ASC 260, “Earnings per Share”. ASC 260 requires companies to present basic and diluted EPS. Basic EPS is measured as net income (loss) divided by the weighted average ordinary share outstanding for the period. Diluted EPS presents the dilutive effect on a per share basis of the potential common stocks (e.g., convertible securities, options and warrants) as if they had been converted at the beginning of the periods presented, or issuance date, if later. Potential common stocks that have an anti-dilutive effect (i.e., those that increase income per share or decrease loss per share) are excluded from the calculation of diluted EPS.

Potentially dilutive securities outstanding

Potentially dilutive securities outstanding

Potentially dilutive securities outstanding

Antidilutive Securities Excluded From Computation Of Earnings Per Share Amount do c20230101_20230930_z6bFiFKC
title="Potentially dilutive securities outstanding">no dilutive shares.</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"></p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"></p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center">AGAPE ATP CORPORATION</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center">NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center">(UNAUDITED)</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center">(Currency expressed in United States Dollars ("US\$"), except for number of shares)</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"></p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"></p><p id="xdx_844_eus-gaap--ForeignCurrencyTransactionsAndTranslationsPolicyTextBlock_zitcdzTAJw6d" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">Foreign currencies translation and transaction</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"></p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">Transactions denominated in currencies other than the functional currency are translated into the functional currency at the exchange rates prevailing at the dates of the transaction. Monetary assets and liabilities denominated in currencies other than the functional currency are translated into the functional currency using the applicable exchange rates at the balance sheet dates. The resulting exchange differences are recorded in the consolidated statements of operations and comprehensive loss.</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"></p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">The reporting currency of the Company is United States Dollars ("US\$") and the accompanying financial statements have been expressed in US\$. The Company's subsidiary in Labuan maintains its books and record in United States Dollars ("US\$") albeit its functional currency being the primary currency of the economic environment in which the entity operates, which is the Malaysian Ringgit ("MYR" or "RM"). The Company's subsidiary in Hong Kong maintains its books and record in Hong Kong Dollars ("HK\$"), similar to its functional currency. The Company's subsidiary and VIE in Malaysia conducts its businesses and maintains its books and record in the local currency, Malaysian Ringgit ("MYR" or "RM"), as its functional currency.</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"></p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">In general, for consolidation purposes, assets and liabilities of its subsidiaries whose functional currency is not US\$ are translated into US\$, in accordance with ASC Topic 830-30, "*Translation of Financial Statement*"</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">Revenues and expenses are translated at average rates prevailing during the period. The gains and losses resulting from translation of financial statements of foreign subsidiary are recorded as a separate component of accumulated other comprehensive income within the statements of stockholders' equity. Cash flows are also translated at average translation rates for the periods, therefore, amounts reported on the statement of cash flows will not necessarily agree with changes in the corresponding balances on the consolidated balance sheets.</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"></p><p id="xdx_89A_eus-gaap--ScheduleOfForeignExchangeContractsStatementOfFinancialPositionTableTextBlock_zR2RFW7tgrYa" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">Translation of foreign currencies into US\$1 have been made at the following exchange rates for the respective periods:</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"></p><table border="1" style="width: 100%; border-collapse: collapse; font-family: Times New Roman, Times, Serif; font-size: 10pt;"><thead><tr><th colspan="2" style="text-align: center; padding-bottom: 1pt; font-weight: bold;">SCHEDULE OF FOREIGN CURRENCIES TRANSLATION EXCHANGE RATES</th></tr><tr><th style="text-align: center; padding-bottom: 1pt; font-weight: bold;">As of</th><th style="text-align: center; padding-bottom: 1pt; font-weight: bold;"></th></tr></thead><tbody><tr><td style="text-align: center; padding-bottom: 1pt; font-weight: bold;">September 30, 2024</td><td style="text-align: center; padding-bottom: 1pt; font-weight: bold;"></td><td colspan="2" style="border-bottom: 1pt solid black; text-align: center; padding-bottom: 1pt; font-weight: bold;">December 31, 2023</td></tr><tr><td style="text-align: center; padding-bottom: 1pt; font-weight: bold;"></td><td style="text-align: center; padding-bottom: 1pt; font-weight: bold;"></td><td colspan="2" style="border-bottom: 1pt solid black; text-align: center; padding-bottom: 1pt; font-weight: bold;"></td></tr><tr><td style="text-align: center; padding-bottom: 1pt; font-weight: bold;"></td><td style="text-align: center; padding-bottom: 1pt; font-weight: bold;"></td><td colspan="2" style="border-bottom: 1pt solid black; text-align: center; padding-bottom: 1pt; font-weight: bold;"></td></tr><tr><td style="text-align: center; padding-bottom: 1pt; font-weight: bold;"></td><td style="text-align: center; padding-bottom: 1pt; font-weight: bold;"></td><td colspan="2" style="border-bottom: 1pt solid black; text-align: center; padding-bottom: 1pt; font-weight: bold;"></td></tr></tbody></table></p></div>

font-weight: bold"> </td></tr> <tr id="xdx_406_eus-gaap--ForeignCurrencyExchangeRateTranslation1_iI_uPure_hus-gaap--VariableRateAxis_custom--PeriodEndMYRMember_zuUOxtwlahYf" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 60%; text-align: justify">Period-end MYR : US\$1 exchange rate</td><td style="width: 2%"> </td><td style="width: 1%; text-align: left"> </td><td style="width: 16%; text-align: right">4.12</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"> </td><td style="width: 16%; text-align: right">4.59</td><td style="width: 1%; text-align: left"> </td></tr> <tr id="xdx_407_eus-gaap--ForeignCurrencyExchangeRateTranslation1_iI_uPure_hus-gaap--VariableRateAxis_custom--PeriodEndHKDMember_z46QJNLDfV3h" style="vertical-align: bottom; background-color: White"> <td style="text-align: justify">Period-end HKD : US\$1 exchange rate</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">7.77</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">7.81</td><td style="text-align: left"> </td></tr> <tr id="xdx_405_eus-gaap--ForeignCurrencyExchangeRateTranslation1_iI_uPure_hus-gaap--VariableRateAxis_custom--PeriodEndHKDMember_z6JkhCoAFIBf" style="display: none; vertical-align: bottom; background-color: White"> <td style="text-align: justify">Foreign currency exchange rate, translation</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">7.77</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">7.81</td><td style="text-align: left"> </td></tr> </table> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0pt; text-align: justify"> </p><table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="display: none; vertical-align: bottom"> <td> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="2" id="xdx_493_20240701_20240930_zghBgZAlrPf4" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">2024</td><td style="padding-bottom: 1pt; font-weight: bold"> </td><td colspan="2" id="xdx_494_20230701_20230930_zJQDpG5yVCoe" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">2023</td><td style="padding-bottom: 1pt; font-weight: bold"> </td><td colspan="2" id="xdx_499_20240101_20240930_zDs140tWiTa" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">2024</td><td style="padding-bottom: 1pt; font-weight: bold"> </td><td colspan="2" id="xdx_497_20230101_20230930_zjxM5PAss8yj" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">2023</td><td style="padding-bottom: 1pt; font-weight: bold"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td style="padding-bottom: 1pt"> </td> <td colspan="6" style="border-bottom: Black 1pt solid; text-align: center"><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0pt; text-align: center">For the three months ended</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0pt; text-align: center">September 30,</p></td><td style="padding-bottom: 1pt"> </td><td style="padding-bottom: 1pt"> </td> <td colspan="6" style="border-bottom: Black 1pt solid; text-align: center"><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0pt; text-align: center">For the nine months ended</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0pt; text-align: center">September 30,</p></td><td style="padding-bottom: 1pt"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">2024</td><td style="padding-bottom: 1pt; font-weight: bold"> </td><td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">2023</td><td style="padding-bottom: 1pt; font-weight: bold"> </td><td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">2024</td><td style="padding-bottom: 1pt; font-weight: bold"> </td><td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">2023</td><td style="padding-bottom: 1pt; font-weight: bold"> </td></tr> <tr id="xdx_40F_ecustom--ForeignCurrencyExchangeRateAverage_uPure_hus-gaap--VariableRateAxis_custom--PeriodAverageMYRMember_zbJZ9humRn8a" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 40%; text-align: left">Period-average MYR : US\$1 exchange rate</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"> </td><td style="width: 11%; text-align: right">4.35</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"> </td><td style="width: 11%; text-align: right">4.63</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"> </td><td style="width: 11%; text-align: right">4.61</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"> </td><td style="width: 11%; text-align: right">4.53</td><td style="width: 1%; text-align: left"> </td></tr> <tr id="xdx_403_ecustom--ForeignCurrencyExchangeRateAverage_uPure_hus-gaap--VariableRateAxis_custom--PeriodAverageHKDMember_zpDIXGKdNPb" style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Period-average HKD : US\$1 exchange rate</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">7.79</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">7.82</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">7.81</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">7.84</td><td style="text-align: left"> </td></tr> <tr id="xdx_404_ecustom--ForeignCurrencyExchangeRateAverage_uPure_hus-gaap--VariableRateAxis_custom--PeriodAverageHKDMember_zm6KUneLS1E8" style="display: none; vertical-align: bottom; background-color: White"> <td style="text-align: left">Foreign currency exchange rate period average</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">7.79</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">7.82</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">7.81</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">7.81</td><td style="text-align: left"> </td></tr></table>

7.84

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AGAPE ATP CORPORATION

NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

(UNAUDITED)

(Currency expressed in United States Dollars ("US\$"), except for number of shares)

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Related parties

Parties, which can be a corporation or individual, are considered to be related if the Company has the ability, directly or indirectly, to control the other party or exercise significant influence over the other party in making financial and operating decisions. Companies are also considered to be related if they are subject to common control or common significant influence.

Fair value of financial instruments

Fair value of financial instruments

The accounting standard regarding fair value of financial instruments and related fair value measurements defines financial instruments and requires disclosure of the fair value of financial instruments held by the Company.

The accounting standards define fair value, establish a three-level valuation hierarchy for disclosures of fair value measurement and enhance disclosure requirements for fair value measures. The three levels are defined as follow:

	●		
	●		
	●		

Level 1 inputs to the valuation methodology are quoted prices (unadjusted) for identical assets or liabilities in active markets.

Level 2 inputs to the valuation methodology include quoted prices for similar assets and liabilities in active markets, and inputs that are observable for the assets or liability, either directly or indirectly, for substantially the full term of the financial instruments.

Level 3 inputs to the valuation methodology are unobservable and significant to the fair value.

Financial instruments included in current assets and current liabilities are reported in the consolidated balance sheets at face value or cost, which approximate fair value because of the short period of time between the origination of such instruments and their expected realization and their current market rates of interest.

Leases

The Company adopted ASU 2016-02, "Leases" (Topic 842), and elected the practical expedients that does not require the Company to reassess: (1) whether any expired or existing contracts are, or contain, leases, (2) lease classification for any expired or existing leases and (3) initial direct costs for any expired or existing leases. For lease terms of twelve months or fewer, a lessee is permitted to make an accounting policy election not to recognize lease assets and liabilities. The Company also adopts the practical expedient that allows lessees to treat the lease and non-lease components of a lease as a single lease component. Some of the Company's leases include one or more options to renew, which is typically at the Company's sole discretion. The Company regularly evaluates the renewal options, and, when it is reasonably certain of exercise, it will include the renewal period in its lease term. New lease modifications result in re-measurement of the right of use ("ROU") assets and lease liabilities. Operating ROU assets and lease liabilities are recognized at the commencement date, based on the present value of lease payments over the lease term. Since the implicit rate for the Company's leases is not readily determinable, the Company use its incremental borrowing rate based on the information available at the commencement date in determining the present value of lease payments. The incremental borrowing rate is the rate of interest that the Company would have to pay to borrow, on a collateralized basis, an amount equal to the lease payments, in a similar economic environment and over a similar term.

AGAPE ATP CORPORATION

NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

(UNAUDITED)

(Currency expressed in United States Dollars ("US\$"), except for number of shares)

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Lease terms used to calculate the present value of lease payments generally do not include any options to extend, renew, or terminate the lease, as the Company does not have reasonable certainty at lease inception that these options will be exercised. The Company generally considers the economic life of its operating lease ROU assets to be comparable to the useful life of similar owned assets. The Company has elected the short-term lease exception, therefore operating lease ROU assets and liabilities do not include leases with a lease term of twelve months or less. Its leases generally do not provide a residual guarantee. The operating lease ROU asset also excludes lease incentives. Lease expense is recognized on a straight-line basis over the lease term.

The Company reviews the impairment of its ROU assets consistent with the approach applied for its other long-lived assets. The Company reviews the recoverability of its long-lived assets when events or changes in circumstances occur that indicate that the carrying value of the asset may not be recoverable. The assessment of possible impairment is based on its ability to recover the carrying value of the asset from the expected undiscounted future pre-tax cash flows of the related operations. The Company has elected to include the carrying amount of operating lease liabilities in any tested asset group and includes the associated operating lease payments in the undiscounted future pre-tax cash flows.

Derivative financial instruments

Derivative financial instruments consist of financial instruments that contain a notional amount and one or more underlying variables such as interest rate, security price, variable conversion rate or other variables, require no initial new investment and permit net settlement. The derivative financial instruments may be free-standing or embedded in other financial instruments. The Company evaluates its financial instruments to determine if such instruments are derivatives or contain features that qualify as embedded derivatives. The Company based on the terms of the warrant agreement to determine the warrants as equity instruments or derivative liabilities. The Company follows the provision of ASC 815, Derivatives and Hedging for derivative financial instruments that are classified as equity instruments, the contracts are initially measured at fair value and no subsequent measurement is required for equity instruments. The Company uses Black-Scholes Model to calculate the fair value of the warrant.

is effective for reporting periods beginning after December 15, 2023. The adoption of this accounting standard has no material impact on the unaudited condensed consolidated financial statements for the nine months ended and as at September 30, 2024.

Except for the above-mentioned pronouncements, there are no new recent issued accounting standards that will have a material impact on the unaudited condensed consolidated financial position, statements of operations and cash flows.

Basis of presentation

The accompanying interim unaudited condensed consolidated financial statements of the Company have been prepared in accordance with accounting principles generally accepted in the United States of America (“U.S. GAAP”).

The interim unaudited financial information as of September 30, 2024 and for the three and nine months ended September 30, 2024 and 2023 have been prepared without audit, pursuant to the rules and regulations of the SEC and pursuant to Regulation S-X. Certain information and footnote disclosures, which are normally included in annual consolidated financial statements prepared in accordance with U. S. GAAP, have been omitted pursuant to those rules and regulations. The interim unaudited financial information should be read in conjunction with the audited financial statements and the notes thereto, included in the Form 10-K for the fiscal year ended December 31, 2023, which was filed with the SEC on April 1, 2024.

In the opinion of management, all adjustments (including normal recurring adjustments) necessary to present a fair statement of the Company’s unaudited financial position as of September 30, 2024, its unaudited results of operations for the three and nine months ended September 30, 2024 and 2023, and its unaudited cash flows for the nine months ended September 30, 2024 and 2023, as applicable, have been made. The unaudited interim results of operations are not necessarily indicative of the operating results for the full fiscal year or any future periods.

The unaudited condensed consolidated financial statements include the financial statements of the Company, its subsidiaries and its variable interest entity (“VIE”) over which the Company exercises control and, where applicable, entities for which the Company has a controlling financial interest or is the primary beneficiary. All transactions and balances among the Company, its subsidiaries and its VIE have been eliminated upon consolidation.

Principles of consolidation

Subsidiaries are those entities in which the Company, directly or indirectly, controls more than one half of the voting power; or has the power to govern the financial and operating policies, to appoint or remove the majority of the members of the board of directors, or to cast a majority of votes at the meeting of directors.

A VIE is an entity that has either a total equity investment that is insufficient to permit the entity to finance its activities without additional subordinated financial support, or whose equity investors lack the characteristics of a controlling financial interest, such as through voting rights, right to receive the expected residual returns of the entity or obligation to absorb the expected losses of the entity. The variable interest holder, if any, that has a controlling financial interest in a VIE is deemed to be the primary beneficiary and must consolidate the VIE. As of and for the three and nine months ended September 30, 2024, SEA, the only VIE of the Company has no significant operations.

Certain effects of reverse stock split

On August 15, 2024, the Company filed a Certificate of Change with the Secretary of State of the State of Nevada (the “Certificate of Change”) to effect a reverse split of the Company’s Common Stock at a ratio of

(UNAUDITED)

(Currency expressed in United States Dollars ("US\$"), except for number of shares)

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

TradeAndOtherAccountsReceivablePolicy znzka9IPRHnb" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">Accounts receivable, net

Accounts receivable, net

Accounts receivable are recorded at the invoiced amount less an allowance for any uncollectible accounts and do not bear interest, which are due on credit term. The carrying value of accounts receivable is reduced by an allowance that reflects the Company's best estimate of the amounts that will not be collected. An allowance for expected credit loss is recorded in the period when a loss is probable based on an assessment of collectivity by reviewing accounts receivable on a collective basis where similar characteristics exist, primarily base on similar business line, service or product offerings and on an individual basis when the Company identifies specific customers with known disputes or collectivity issues. In determining the amount of the allowance for expected credit loss, the Company considers historical collectivity based on past due status, the age of the accounts receivable balances, credit quality of the Company's customers based on ongoing credit evaluations, current economic conditions, reasonable and supportable forecasts of future economic conditions, and other factors that may affect the Company's ability to collect from customers. Accounts receivable balances are charged off against the allowance after all means of collection have been exhausted and the potential for recovery is considered remote. The Company's management continues to evaluate the reasonableness of the valuation allowance policy and update it if necessary. As of September 30, 2024 and December 31, 2023, \$13,342 and \$542 allowance for expected credit loss were recorded.

InventoryPolicyTextBlock zmacxfNPBE8e" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">Inventories

Inventories

Inventories consist of raw materials, work in process and finished goods. Raw materials are valued at cost and work in process are valued at cost of raw materials consumed, both using periodic inventory system in which physical count is performed in monthly basis. Finished goods are valued at the lower of cost or net realizable value using the first-in first-out method. Management reviews inventory on hand for estimated obsolescence or unmarketable items, as compared to future demand requirements and the shelf life of the various products. Based on the review, the Company records inventory write-downs, when necessary, when costs exceed expected net realizable value. For the three and nine months ended September 30, 2024 and 2023, the Company did not recognize any inventory write-downs nor write-off.

PrepaidTaxesPolicyTextBlock zxx5y3hSPJk7" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">Prepaid taxes

Prepaid taxes include prepaid income taxes that will either be refunded or utilized to offset future income tax.

PrepaymentsAndDepositsPolicyTextBlock zgQbnS4TVKJ5" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">Prepayments and deposits, net

Prepayments and deposits are mainly cash deposited or advanced to suppliers for future inventory purchases or service providers for future services. This amount is refundable and bears no interest. For any prepayments and deposits determined by management that such advances will not be in receipts of inventories,

services, or refundable, the Company will recognize an allowance account to reserve such balances. Management reviews its prepayments and deposits on a regular basis to determine if the allowance is adequate, and adjusts the allowance when necessary. Delinquent account balances are written-off against allowance for expected credit loss after management has determined that the likelihood of collection is not probable. The Company's management continues to evaluate the reasonableness of the allowance policy and update it if necessary. There was

Prepayments and deposits allowance for credit loss write offs for the three and nine months ended September 30, 2024 and 2023. There was \$16,960 and \$0 allowance for expected credit loss recorded as of September 30, 2024 and December 31, 2023.

AGAPE ATP CORPORATION

NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

(UNAUDITED)

(Currency expressed in United States Dollars ("US\$"), except for number of shares)

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Property and equipment, net

Property and equipment are stated at cost less accumulated depreciation. Depreciation is computed using the straight-line method over the estimated useful lives of the assets with no residual value. The estimated useful lives are as follows:

Asset Class	Useful Life
Computer and office equipment	5 years
Furniture & fixtures	7 years
Leasehold improvements	

PropertyPlantAndEquipmentByTypeAxis_us-gaap--LeaseholdImprovementsMember_zXh745NmbgH8
title="::XDX::http%3A%2F%2Ffasb.org%2Fus-gaap%2F2024%23UsefulLifeShorterOfTermOfLeaseOrAssetUtilityMember">Shorter of the remaining lease terms or the estimated useful lives</td></tr>
<tr style="vertical-align: bottom; background-color: White"> <td>Vehicle</td><td> </td> <td style="text-align: center">5 years</td></tr> </table> <p id="xdx_8AA_zm051aNpOxq4" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">The cost and related accumulated depreciation of assets sold or otherwise retired are eliminated from the accounts and any gain or loss is included in the unaudited condensed consolidated statements of operations and comprehensive loss. Expenditures for maintenance and repairs are charged to earnings as incurred, while additions, renewals and betterments, which are expected to extend the useful life of assets, are capitalized. The Company also re-evaluates the periods of depreciation to determine whether subsequent events and circumstances warrant revised estimates of useful lives.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p id="xdx_892_ecustom--ScheduleOfEstimatedUsefulLivesOfPropertyAndEquipmentTableTextBlock_z7NmD7WwBHTb" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> SCHEDULE OF ESTIMATED USEFUL LIVES OF PROPERTY AND EQUIPMENT</p> <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="vertical-align: bottom"> <td style="width: 82%"> </td><td style="font-weight: bold; padding-bottom: 1pt; width: 2%"> </td> <td style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center; width: 16%">Useful Life</td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left">Computer and office equipment</td><td> </td> <td style="text-align: center">5 7 years</td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Furniture & fixtures</td><td> </td> <td style="text-align: center">6 7 years</td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left">Leasehold improvements</td><td> </td> <td style="text-align: center">Shorter of the remaining lease terms or the estimated useful lives</td></tr>
<tr style="vertical-align: bottom; background-color: White"> <td>Vehicle</td><td> </td> <td style="text-align: center">5 years</td></tr> </table> P5YP7YP6YP7YP5Y<p id="xdx_849_eus-gaap--IntangibleAssetsFiniteLivedPolicy_zF1AYPfW51L3" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">Intangible assets, net</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p id="xdx_89B_ecustom--ScheduleOfEstimatedUsefulLivesOfIntangibleAssetsNetTableTextBlock_zjLTCpqwNWh1" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">Intangible assets, net, are stated at cost, less accumulated amortization. Amortization expense is recognized on the straight-line basis over the estimated useful lives of the assets as follows:</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> SCHEDULE OF ESTIMATED USEFUL LIVES OF INTANGIBLE ASSETS, NET</p> <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="vertical-align: bottom"> <td style="border-bottom: Black 1pt solid; font-weight: bold; width: 82%">Classification</td><td style="font-weight: bold; padding-bottom: 1pt; width: 2%"> </td> <td style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center; width: 16%">Useful Life</td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: justify">Computer software</td><td> </td> <td style="text-align: center">5 years</td></tr> </table> <p id="xdx_8A9_zZpsg2kSgL5i" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p>

Schedule of Estimated Useful Lives of Intangible Assets

Intangible assets, net, are stated at cost, less accumulated amortization. Amortization expense is recognized on the straight-line basis over the estimated useful lives of the assets as follows:

Classification	Useful Life
Computer software	5 years

Impairment for long-lived assets

Long-lived assets, including property and equipment, and intangible assets with finite lives are reviewed for impairment whenever events or changes in circumstances (such as a significant adverse change to market conditions that will impact the future use of the assets) indicate that the carrying value of an asset may not be recoverable. The Company assesses the recoverability of the assets based on the undiscounted future cash flows the assets are expected to generate and recognize an impairment loss when estimated undiscounted future cash flows expected to result from the use of the asset plus net proceeds expected from disposition of the asset, if any, are less than the carrying value of the asset. If an impairment is identified, the Company would reduce the carrying amount of the asset to its estimated fair value based on a discounted cash flows approach or, when available and appropriate, to comparable market values. As of September 30, 2024 and December 31, 2023, impairment of long-lived assets was recognized.

Investment in marketable equity securities

The Company follows the provisions of ASU 2016-01, *Financial Instruments - Overall (Subtopic 825-10): Recognition and Measurement of Financial Assets and Financial Liabilities*. Investments in marketable equity securities (non-current) are reported at fair value with changes in fair value recognized in the Company's unaudited condensed consolidated statements of operations and comprehensive loss in the caption of "unrealized holding gain (loss) on marketable securities" in each reporting period.

AGAPE ATP CORPORATION

NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

(UNAUDITED)

(Currency expressed in United States Dollars ("US\$"), except for number of shares)

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Revenue from Contract with Customer Policy

Customer deposits

Customer deposits represent amounts advanced by customers on product orders and unapplied unexpired coupons. Customer deposits are reduced when the related sale is recognized in accordance with the Company's revenue recognition policy.

Revenue recognition

The Company adopted Accounting Standards Update ("ASU") 2014-09, Revenue from Contracts with Customers (ASC Topic 606). The core principle underlying the revenue recognition of this ASU allows the Company to recognize revenue that represents the transfer of goods and services to customers in an amount that reflects the consideration to which the Company expects to be entitled in such exchange. This will require the Company to identify contractual performance obligations and determine whether revenue should be recognized at a point in time or over time, based on when control of goods and services transfers to a customer. The Company's revenue streams are recognized at a point in time for the Company's sale of health and wellness products.

The ASU requires the use of a five-step model to recognize revenue from customer contracts. The five-step model requires that the Company (i) identify the contract with the customer, (ii) identify the performance obligations in the contract, (iii) determine the transaction price, including variable consideration to the extent that it is probable that a significant future reversal will not occur, (iv) allocate the transaction price to the respective performance obligations in the contract, and (v) recognize revenue when (or as) the Company satisfies the performance obligation.

The Company accounts for a contract with a customer when the contract is committed in writing, the rights of the parties, including payment terms, are identified, the contract has commercial substance and consideration is probable of substantially collection.

The Company

AGAPE ATP CORPORATION

NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

(UNAUDITED)

(Currency expressed in United States Dollars ("US\$"), except for number of shares)

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Sales of Skin Care, Health and Wellness products

Performance obligations satisfied at a point in time

Performance obligations satisfied at a point in time

The Company derives its revenues from sales contracts with its customers with revenues being recognized when control of the health and wellness products are transferred to its customer at the Company's office or shipment of the goods. The revenue is recorded net of estimated discounts and return allowances. Products are given 60 days for returns or exchanges from the date of purchase. Historically, there were insignificant sales returns.

Under the Company's network marketing business, the Company issues product coupons to members and distributors when these customers made purchases above certain thresholds set by the Company. Depending on the type of product coupons issued, the coupons carry varying values and can be used by the customers for reduction in the transaction price of product purchases within the coupon validity period. The value of the product coupons issued is recorded as a reduction of the Company's revenue account upon issuance; the corresponding amount credited to the customer deposits account. Amounts in customer deposits will be reversed when the coupons are used. The Company's coupons have a validity period of between six and twelve months. If the Company's customers did not utilize the coupons after the validity period, the Company would recognize the forfeiture of the

originated sales value of the coupons as net revenues.

For the three months ended September 30, 2024 and 2023, the Company recognized \$565 and \$53,690, as forfeited coupon income, respectively. For the nine months ended September 30, 2024 and 2023, the Company recognized \$2,952 and \$82,562, as forfeited coupon income, respectively.

The Company had contracts for the sales of health and wellness products amounting to \$10,258 which it is expected to fulfill within 12 months from September 30, 2024.

Sales of products for the provision of complementary health therapies

Performance obligations satisfied at a point in time

Products for the provision of complementary health therapies are predominantly Chinese herbs in different forms, processed or otherwise, for prescriptions for treating non-communicable diseases.

The Company based on the health screening test report to prescribe the products for the provision of complementary health therapies, the Company deliver the products to the customers during the consultation session.

For the three months ended September 30, 2024 and 2023, revenues from products for the provision of complementary health therapies were \$227,249 and \$208,323 respectively. For the nine months ended September 30, 2024 and 2023, revenues from products for the provision of complementary health therapies were \$688,415 and \$539,291 respectively.

Provision of Health and Wellness services

Performance obligations satisfied at a point in time

The Company carries out its Wellness program, where the Company's products are bundled with health screening test. The health screening test is considered as separate performance obligations. The promises to deliver the health screening test report is separately identifiable, which is evidenced by the fact that the Company provides separate services of delivering the health screening test report.

The Company based on the health screening test contracts with customers, establishes the selling price for the health screening test and place order to the health screening center. The Company obtains control of the test report before they are delivered to the customers. The Company analyze the test report, provides consultations to the customers, bundle it with the Company's products and services depending on the customer's needs.

rgb(204,238,255)"> <td style="text-align: left">Others - Products for the provision of complementary health therapies</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">227,249</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: left"> </td><td style="text-align: right">208,323</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: left"> </td><td style="text-align: right">688,415</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">539,291</td><td style="text-align: left"> </td></tr> <tr id="xdx_402_eus-gaap--Revenues_hsrt--ProductOrServiceAxis_custom--SkinCareAndHealthCareProductsMember_zhD4eO5fCj83" style="vertical-align: bottom; background-color: White"> <td style="padding-bottom: 1pt; text-align: left">Skin care and healthcare products</td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; 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text-align: justify"></p> 56553690295282562102582272492083236884155392915650357783160694181997<p id="xdx_899_eus-gaap--DisaggregationOfRevenueTableTextBlock_zVa0qrrpogIk" style="font: 10pt Times New Roman, Times, Serif; margin: Opt Opt Opt 0; text-align: justify">Disaggregated information of revenues by products are as follows:</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: Opt Opt Opt 0; text-align: justify"></p> <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="display: none; vertical-align: bottom"> <td style="font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="2" id="xdx_491_20240701_20240930_zwQDa68Nqhoj" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">2024</td><td style="padding-bottom: 1pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="2" id="xdx_491_20230701_20230930_zOneTEfd7xG9" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">2023</td><td style="padding-bottom: 1pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td><td colspan="2" id="xdx_49D_20240101_20240930_zYcLPCAJAFwj" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">2024</td><td style="padding-bottom: 1pt; font-weight: bold"> </td><td colspan="2" id="xdx_490_20230101_20230930_zFjCui3GhBAi" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">2023</td><td style="padding-bottom: 1pt; font-weight: bold"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td style="font-weight: bold"> </td> <td colspan="6" style="font-weight: bold; text-align: center">For the three months ended</td><td style="font-weight: bold"> </td><td colspan="6" style="font-weight: bold; text-align: center">For the nine months ended</td><td style="font-weight: bold"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="6" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">September 30,</td><td style="padding-bottom: 1pt; font-weight: bold"> </td><td colspan="6" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">September 30,</td><td style="padding-bottom: 1pt; font-weight: bold"> </td></tr>

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For the three and nine months ended September 30, 2024, cost of revenue were \$147,104 and \$381,805, respectively. For the three and nine months ended September 30, 2023 were \$120,586 and \$356,875. </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p>

147104381805120586356875

Shipping and handling charges amounted to \$1,395 for the three months ended September 30, 2024 and 2023, respectively. Shipping and handling charges amounted to \$2,577 and \$4,050 for the nine months ended September 30, 2024 and 2023, respectively. Shipping and handling charges are expensed as incurred and included in selling expenses.

817139525774050

Advertising costs amounted to \$17,250 and \$36,945 for the three and nine months ended September 30, 2024. There were no advertising costs incurred for the three and nine months ended September 30, 2023. Advertising costs are expensed as incurred and included in selling expenses.

AGAPE ATP CORPORATION

NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

(UNAUDITED)

(Currency expressed in United States Dollars ("US\$"), except for number of shares)

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

172503694500

The Company's selling expenses typically comprise salaries and benefits expenses, credit card processing fees and promotional expenses. Selling expenses amounted to \$41,582 and \$49,285 for the three months ended September 30, 2024 and 2023, respectively. Selling expenses amounted to \$129,938 and \$189,509 for the nine months ended September 30, 2024 and 2023, respectively.

4158249285129938189509

CommissionsExpensePolicyPolicyTextBlock_zYkMmEDChml9" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0; text-align: justify; background-color: white">Commission expenses</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0; text-align: justify; background-color: white"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0; text-align: justify">As with all companies in the network marketing industry, the Company's sales channel is external to the Company. The Company's "external sales force" is stratified into two levels based on priority recruitment. First, there are sales distributors. Second, all members recruited by a sales distributor, directly or indirectly, are referred to as "sales network members". The Company pays commission to every sales distributor based on purchases made by its sales network members which includes the independent direct sales members. Top performing distributors with their own physical stores may also become stockists of the Company, whereby they enjoy benefits such as maintaining a certain amount of the Company's inventory on their store premises. The stockists shall account to the Company for all products sales from their store premises as monitored through the Company's centralized stock tracking system. The Company pays a separate commission to stockists based on revenue generated from the stockists' physical stores. Commission expenses amounted to \$6,894 and \$14,002 for the three months ended September 30, 2024 and 2023, respectively. Commission expenses amounted to \$23,573 and \$69,886 for the nine months ended September 30, 2024 and 2023, respectively.</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0; text-align: justify"> </p> 6894140022357369886<p id="xdx_84F_ecustom--GeneralAndAdministrativeExpensesPolicyTextBlock_zpgp2oYJN2ra" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0; text-align: justify; background-color: white">General and administrative expenses ("G&A expenses")</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0; text-align: justify; background-color: white"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0; text-align: justify">The Company's G&A expenses typically comprise of salaries and benefits expenses, rental expenses, professional expenses, depreciation expenses and allowance for expected credit loss. G&A expenses amounted to \$683,819 and \$488,519 for the three months ended September 30, 2024 and 2023, respectively. G&A expenses amounted to \$2,152,889 and \$1,554,242 for the nine months ended September 30, 2024 and 2023, respectively.</p></p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0; text-align: justify"> </p> 68381948851921528891554242<p id="xdx_842_ecustom--DefinedContributionPlanPolicyTextBlock_zRWAsKmcu0Og" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0; text-align: justify; background-color: white">Defined contribution plan</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0; text-align: justify; background-color: white"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0; text-align: justify">The full-time employees of the Company are entitled to the government mandated defined contribution plan. The Company is required to accrue and pay for these benefits based on certain percentages of the employees' respective salaries, subject to certain ceilings, in accordance with the relevant government regulations, and make cash contributions to the government mandated defined contribution plan. Total expenses for the plans were \$57,304 and \$37,187 for the three months ended September 30, 2024 and 2023, respectively. Total expenses for the plans were \$87,391 and \$116,660 for the nine months ended September 30, 2024 and 2023, respectively.</p></p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0; text-align: justify">The related contribution plans include:</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0; text-align: justify"></p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0; text-align: justify"></p> <table cellpadding="0" cellspacing="0">

<p>Social Security Organization ("SOSCO") - Salary percentage >1.75% based on employee's monthly salary capped of RM 5,000</p>	<p>Employees Provident Fund ("EPF") - based on employee's monthly salary, 13% for employee earning RM5,000 and below; and 12% for employee earning RM5,001 and above</p>
<p>Employment Insurance System ("EIS") - Salary percentage >0.2% based on employee's monthly salary capped of RM 5,000</p>	<p>Human Resource Development Fund ("HRDF") - Defined contribution plan, description >1% based on employee's monthly salary</p>

5730437187873911166601.75% based on employee's monthly salary capped of RM 5,000 based on employee's monthly salary, 13% for employee earning RM5,000 and below; and 12% for employee earning RM5,001 and above 0.2% based on employee's monthly salary capped of RM 5,001% based on employee's monthly salary

Income taxes

The Company accounts for income taxes in accordance with U.S. GAAP for income taxes. The charge for taxation is based on the results for the fiscal year as adjusted for items, which are non-assessable or disallowed. It is calculated using tax rates that have been enacted or substantively enacted by the balance sheet date.

Deferred taxes is accounted for using the asset and liability method in respect of temporary differences arising from differences between the carrying amount of assets and liabilities in the consolidated financial statements and the corresponding tax basis used in the computation of assessable tax profit. In principle, deferred tax liabilities are recognized for all taxable temporary differences. Deferred tax assets are recognized to the extent that it is probable that taxable profit will be available against which deductible temporary differences can be utilized. Deferred tax is calculated using tax rates that are expected to apply to the period when the asset is realized or the liability is settled.

AGAPE ATP CORPORATION

NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

(UNAUDITED)

(Currency expressed in United States Dollars ("US\$"), except for number of shares)

2. SUMMARY OF SIGNIFICANT ACCOUNTING

POLICIES (Continued)

Deferred tax is charged or credited in the income statement, except when it is related to items credited or charged directly to equity, in which case the deferred tax is also dealt with in equity. Deferred tax assets are reduced by a valuation allowance when, in the opinion of management, it is more likely than not that some portion or all of the deferred tax assets will not be realized. Current income taxes are provided for in accordance with the laws of the relevant taxing authorities.

An uncertain tax position is recognized as a benefit only if it is “more likely than not” that the tax position would be sustained in a tax examination, with a tax examination being presumed to occur. The amount recognized is the largest amount of tax benefit that is greater than 50% likely of being realized on examination. For tax positions not meeting the “more likely than not” test, no tax benefit is recorded. Penalties and interest incurred related to underpayment of income tax are classified as income tax expense in the period incurred.

Income tax examination, penalties and interest expense

Income tax examination, penalties and interest expense

Income tax examination, penalties and interest expense

No

Income tax examination, penalties and interest expense

Income tax examination, penalties and interest expense

Income tax examination, penalties and interest expense

No

The Company conducts much of its business activities in Hong Kong and Malaysia and is subject to tax in each of these jurisdictions. As a result of its business activities, the Company will file separate tax returns that are subject to examination by the foreign tax authorities.

greater than 50% likely of being realized on examination

Comprehensive income (loss)

Comprehensive income (loss) consists of two components, net income (loss) and other comprehensive income (loss). Net income (loss) refers to revenue, expenses, gains and losses that under GAAP are recorded as an element of stockholders’ equity. Other comprehensive income (loss) consists of a foreign currency translation adjustment resulting from the Company not using the U.S. dollar as its functional currencies.

Noncontrolling interest

Non-controlling interest

Non-controlling interest consists of 40% of the equity interests of DSY Wellness held by an individual and approximately 0.01% (3 ordinary shares out of 9,590,599 shares) of the equity interests of ASL held by three individuals. The non-controlling interests are presented in the consolidated balance sheets, separately from equity attributable to the shareholders of the Company. Non-controlling interests in the results of the Company are presented on the face of the consolidated statements of operations as an allocation of the total income or loss for the periods between non-controlling interest holders and the shareholders of the Company.

Non-controlling interest consists of 40% of the equity interests of DSY Wellness held by an individual and approximately 0.01% (3 ordinary shares out of 9,590,599 shares) of the equity interests of ASL held by three individuals

Earnings (loss) per share

Earnings (loss) per share

The Company computes earnings (loss) per share (“EPS”) in accordance with ASC 260, “Earnings per Share”. ASC 260 requires companies to present basic and diluted EPS. Basic EPS is measured as net income (loss) divided by the weighted average ordinary share outstanding for the period. Diluted EPS

September 30, 2024

December 31, 2023	As of	September 30, 2024	December 31, 2023	September 30, 2024	December 31, 2023
4.12	7.77	7.81	7.77	7.81	7.81

2024

2023	2024	2023	2024	2023	2024
4.61	4.63	4.61	4.63	4.61	4.53

Period-average MYR : US\$1 exchange rate

4.35	4.63	4.61	4.53
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Period-average HKD : US\$1 exchange rate	7.79	7.82	7.81	7.84
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Foreign currency exchange rate period average

Foreign currency exchange rate period average	7.79	7.82	7.81	7.84
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AGAPE ATP CORPORATION
NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS
(UNAUDITED)
(Currency expressed in United States Dollars ("US\$"), except for number of shares)

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Translation of foreign currencies into US\$1 have been made at the following exchange rates for the respective periods:

SCHEDULE OF FOREIGN CURRENCIES TRANSLATION EXCHANGE RATES	
September 30, 2024	December 31, 2023

As of

SCHEDULE OF FOREIGN CURRENCIES TRANSLATION EXCHANGE RATES	
September 30, 2024	December 31, 2023

Foreign currency exchange rate translation

Period-end MYR : US\$1 exchange rate		4.12	4.59				7.77				7.81
--------------------------------------	--	------	------	--	--	--	------	--	--	--	------

Foreign currency exchange rate translation

Period-end HKD : US\$1 exchange rate	7.77	7.81
--------------------------------------	------	------

Foreign currency exchange rate, translation

7.77	7.81
------	------

Foreign currency exchange rate, translation

7.77	7.81
------	------

2024

bottom: 1pt; font-weight: bold" style="font-weight: bold; padding-bottom: 1pt" colspan="2" id="xdx_49A_20230701_20230930_zJQDpG5yVCoe" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">2023

2024

2023

For the three months ended

September 30,

For the nine months ended

September 30,

4.35		4.63		4.61		4.53
7.79		7.82		7.81		7.84
7.82		7.81		7.84		7.84

4.124.597.777.817.777.814.354.634.614.537.797.827.817.847.797.827.817.84

Related parties

Parties, which can be a corporation or individual, are considered to be related if the Company has the ability, directly or indirectly, to control the other party or exercise significant influence over the other party in making financial and operating decisions. Companies are also considered to be related if they are subject to common control or common significant influence.

Fair value of financial instruments and related fair value measurements defines financial instruments and requires disclosure of the fair value of financial instruments held by the Company.

New Roman, Times, Serif; font-size: 10pt">Lease terms used to calculate the present value of lease payments generally do not include any options to extend, renew, or terminate the lease, as the Company does not have reasonable certainty at lease inception that these options will be exercised. The Company generally considers the economic life of its operating lease ROU assets to be comparable to the useful life of similar owned assets. The Company has elected the short-term lease exception, therefore operating lease ROU assets and liabilities do not include leases with a lease term of twelve months or less. Its leases generally do not provide a residual guarantee. The operating lease ROU asset also excludes lease incentives. Lease expense is recognized on a straight-line basis over the lease term.</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify; background-color: white"> </p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0; text-align: justify">The Company reviews the impairment of its ROU assets consistent with the approach applied for its other long-lived assets. The Company reviews the recoverability of its long-lived assets when events or changes in circumstances occur that indicate that the carrying value of the asset may not be recoverable. The assessment of possible impairment is based on its ability to recover the carrying value of the asset from the expected undiscounted future pre-tax cash flows of the related operations. The Company has elected to include the carrying amount of operating lease liabilities in any tested asset group and includes the associated operating lease payments in the undiscounted future pre-tax cash flows.</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p><p id="xdx_84B_eus-gaap--DerivativesPolicyTextBlock_zpyHO9zMQBi4" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">Derivative financial instruments</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">Derivative financial instruments consist of financial instruments that contain a notional amount and one or more underlying variables such as interest rate, security price, variable conversion rate or other variables, require no initial new investment and permit net settlement. The derivative financial instruments may be free-standing or embedded in other financial instruments. The Company evaluates its financial instruments to determine if such instruments are derivatives or contain features that qualify as embedded derivatives. The Company based on the terms of the warrant agreement to determine the warrants as equity instruments or derivative liabilities. The Company follows the provision of ASC 815, Derivatives and Hedging for derivative financial instruments that are classified as equity instruments, the contracts are initially measured at fair value and no subsequent measurement is required for equity instruments. The Company uses Black-Scholes Model to calculate the fair value of the warrant.</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p><p id="xdx_847_eus-gaap--NewAccountingPronouncementsPolicyPolicyTextBlock_zJxLlKixCHuf" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">Recent accounting pronouncements</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">The Company has reviewed all recently issued, but not yet effective, considers the applicability and impact of all accounting standards updates ("ASUs"). Management periodically reviews new accounting standards that are issued.</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">In November 2023, the FASB issued ASU 2023-07 "Segment Reporting (Topic 280): Improvements to Reportable Segment Disclosures". The ASU 2023-07 is intended to improve reportable segment disclosure requirements primarily through enhanced disclosures about significant segment expenses. The ASU 2023-07 is effective for annual reporting periods beginning after December 15, 2023 and interim periods in fiscal years beginning after December 15, 2024. Early adoption is permitted. The ASU No. 2023-07 is not expected to have a significant impact on its unaudited condensed consolidated financial statements</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">In December 2023, the FASB issued ASU 2023-09 "Income Taxes (Topic 740): Improvements to Income Tax Disclosures". The ASU 2023-09 requires companies to disclose specific categories in the rate reconciliation and provide additional information for reconciling items that meet a quantitative threshold (if the effect of those reconciling items is equal to or greater than 5 percent of the amount computed by multiplying pretax income or loss by the applicable statutory income tax rate). The ASU 2023-09 is effective for annual reporting periods beginning after December 15, 2024. Early adoption is permitted. The Company is currently evaluating the impact of this ASU may have on its unaudited condensed consolidated financial statements.</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"></p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">AGAPE ATP CORPORATION</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center">NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center">(UNAUDITED)</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center"> </p></div>

Times, Serif; font-size: 10pt">(Currency expressed in United States Dollars ("US\$"), except for number of shares)</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"></p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">In March 2024, the FASB issued ASU 2024-01 "Compensation - Stock Compensation (Topic 718): Scope Application of Profits Interest and Similar Awards". The ASU clarify how an entity determines whether a profits interest or similar award is within the scope of Accounting Standards Codification ("ASC") 718, Compensation - Stock Compensation, by adding illustrative guidance. The guidance in ASU 2024-01 is effective for annual reporting periods beginning after December 15, 2024, and can be applied either retrospectively to all prior periods presented in the consolidated financial statements or prospectively to profits interest and similar awards granted or modified on or after the date at which the entity first applies the amendments. Early adoption is permitted. The adoption of ASU 2024-01 is not expected to have any impact on the Company's consolidated financial statements.</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"></p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">In March 2024, the FASB issued ASU 2024-02 "Codification Improvements - Amendments to Remove References to the Concepts Statements". The amendments apply to all reporting entities within the scope of the affected accounting guidance, but in most instances the references removed are extraneous and not required to understand or apply the guidance. Generally, the amendments in ASU 2024-02 are not intended to result in significant accounting changes for most entities. The amendments in this update are effective for annual reporting periods beginning after December 15, 2024 and are not expected to have a significant impact on our financial statements.</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"></p><p id="xdx_84B_ecustom--RecentlyAdoptedAccountingPronouncementsPolicyTextBlock_zDs0bhLXqOii" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">Recently adopted Accounting Pronouncements</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"></p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">In March 2023, the FASB issued ASU No. 2023-01 "Leases (Topic 842) Common Control Arrangements". This ASU provides guidance in ASC Topic 842 that Leasehold improvements associated with common control leases should be (i) amortized by the lessee over the useful life of the leasehold improvements to the common control group, regardless of the lease term, as long as the lessee controls the use of the underlying asset through a lease, and (ii) accounted for as a transfer between entities under common control through an adjustment to equity if and when the lessee no longer controls the use of the underlying asset. The ASU 2023-01 is effective for reporting periods beginning after December 15, 2023. The adoption of this accounting standard has no material impact on the unaudited condensed consolidated financial statements for the nine months ended and as at September 30, 2024.</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"></p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">Except for the above-mentioned pronouncements, there are no new recent issued accounting standards that will have a material impact on the unaudited condensed consolidated financial position, statements of operations and cash flows.</p><p id="xdx_80F_eus-gaap--BusinessCombinationDisclosureTextBlock_zIXzhYhKnHRf" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">3. ACQUISITION OF OIE ATPC HOLDINGS (M) SDN. BHD.</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"></p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">On January 3, 2024, the Company together with Oriental Industries Enterprise (M) Sdn. Bhd. ("OIE") formed an equity method investment entity, OIE ATPC Holdings (M) Sdn. Bhd. ("OIE ATPC") in which the Company and OIE each owns 50% equity interest at the cost of \$108. On March 14, 2024, the Company acquired the remainder 50% of equity at cost of \$107 from OIE. On June 7, 2024, the entity changed its name to ATPC Green Energy Sdn Bhd ("AGE").</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"></p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">On January 8, 2024, ATPC Green Energy ("AGE") formed a wholly own entity, OIE ATPC Exim (M) Sdn. Bhd. ("ATPC Exim").</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"></p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">As both AGE and ATPC Exim are newly formed, the Company considered the cost of investment is the fair value of the assets acquired.</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"><span style="font-family: Times

December 31, 2023

Current assets			
	1,314		
	1,799		
Current liabilities			
	(1,153)		
	(899)		
Net asset			
	161		
	900		
September 30, 2024			
Consolidated Entities Axis us-gaap--Variable Interest Entity Primary Beneficiary Member z2ZHvplSriy6			
December 31, 2023			
As of			
September 30, 2024			
December 31, 2023			
Current assets			
Cash and Cash Equivalents At Carrying Value			
	1,294		
	122		
Prepayment and deposits			
	20		
	7		
Prepaid taxes			
	1,670		
Total current assets			
	1,314		
	1,799		
Current liabilities			
Other payables and accrued liabilities			
	1,153		
	899		
Total current liabilities			

(490)

41,014	754	40,654	1314179911538991619001294122207-016701314179911538991153899161900-49041014-75440654-49041014-75440654
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Cash and Cash Equivalents at carrying value of \$5,271,033 and \$4,832,460, respectively, of cash and cash equivalents, which consists of \$266,173 and \$510,019, respectively, of cash and cash in banks and \$2,452,860 and \$4,322,441, respectively, of time deposits placed with banks or other financial institutions and are all highly liquid investments with an original maturity of three months or less. The effective interest rate for the time deposits ranged between 2.06% to 2.55% per annum for the three and nine months ended September 30, 2024. The effective interest rate ranged between 1.22% to 1.88% per annum for the three and nine months ended September 30, 2023. As of September 30, 2024 and December 31, 2023, \$2,492,285 and \$4,630,476 of these balances are not covered by deposit insurance, respectively.

Accounts Receivable, net of allowance for doubtful accounts, of \$271,903,348 and \$266,173,510, respectively, as of September 30, 2024 and December 31, 2023. The schedule of accounts receivable is as follows:

	September 30, 2024	December 31, 2023
Accounts receivable	271,903,348	266,173,510
Less: Allowance for doubtful accounts	(1,000,000)	(1,000,000)
Accounts receivable, net	270,903,348	265,173,510

Accounts Receivable Gross Current **Accounts Receivable** 55,286
Allowance for Doubtful Accounts Receivable Current (13,342)
Accounts Receivable Net Current 41,944

Movements of allowance for expected credit loss are as follows:

	September 30, 2024	December 31, 2023
Beginning balance	542	542
Exchange rate effect	62	
Ending balance	604	542

SCHEDULE OF ACCOUNTS RECEIVABLES

	September 30, 2024	December 31, 2023
Beginning balance	542	542
Exchange rate effect	62	
Ending balance	604	542

September 30, 2024

Accounts receivable		55,286		\$		\$	56,000
---------------------	--	--------	--	----	--	----	--------

December 31, 2023

Allowance for expected credit loss		(13,342)		\$		\$	(542)
------------------------------------	--	----------	--	----	--	----	-------

September 30, 2024

Total accounts receivable, net		41,944		\$		\$	55,458
--------------------------------	--	--------	--	----	--	----	--------

December 31, 2023

Beginning balance		542		\$		\$	546
Addition		62		\$		\$	62
Exchange rate effect		(4)		\$		\$	(4)
Ending balance		552,865,600,133,425,424,194,455,458		\$		\$	552,865,600,133,425,424,194,455,458

September 30, 2024

Beginning balance		542		\$		\$	546
Addition		62		\$		\$	62
Exchange rate effect		(4)		\$		\$	(4)
Ending balance		552,865,600,133,425,424,194,455,458		\$		\$	552,865,600,133,425,424,194,455,458

December 31, 2023

Beginning balance		542		\$		\$	546
Addition		62		\$		\$	62
Exchange rate effect		(4)		\$		\$	(4)
Ending balance		552,865,600,133,425,424,194,455,458		\$		\$	552,865,600,133,425,424,194,455,458

2.5pt" style="border-bottom: Black 2.5pt double; text-align: left">\$

13,342	\$
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INVENTORIES

SCHEDULE OF INVENTORIES

September 30, 2024	December 31, 2023
As of	
September 30, 2024	December 31, 2023
Total inventories	
\$	60,564
\$	47,907

There were

Inventory write-down or write-off

Inventory write-down or write-off

Inventory write-downs nor write-off for the three and nine months ended September 30, 2024 and 2023, respectively.

SCHEDULE OF INVENTORIES

September 30, 2024	December 31, 2023
As of	
September 30, 2024	December 31, 2023
Total inventories	
\$	60,564
\$	47,907

justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">Prepayments and deposits are mainly cash deposited or advanced to suppliers for future inventory purchases or service providers for future services. For any prepayments and deposits determined by management that such advances will not be in receipts of inventories, services, or refundable, the Company will recognize an allowance for expected credit loss for such balances. Management reviews its prepayments and deposits on a regular basis to determine if the allowance is adequate, and adjusts the allowance when necessary. Delinquent account balances are written-off against allowance for credit losses after management has determined that the likelihood of collection is not probable.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"></p> <p style="font: 10pt Times New Roman, Times, Serif; font-size: 10pt"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center">AGAPE ATP CORPORATION</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center">NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center">(UNAUDITED)</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center">(Currency expressed in United States Dollars ("US\$"), except for number of shares)</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">8. PREPAYMENTS AND DEPOSITS, NET (Continued)</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p id="xdx_89E_ecustom--PrepaymentsAndDepositsAllowanceForDoubtfulAccountsTableTextBlock_zSEmWVpXm4Nh" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify; background-color: white">Movements of allowance for expected credit loss are as follows:</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify; background-color: white"> SCHEDULE OF CHANGES IN ALLOWANCE FOR CREDIT LOSSES</p> <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="vertical-align: bottom"> <td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="2"> </td> <td colspan="2" id="xdx_494_20240101_20240930_zqOBeMAIcTjI" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">For the
 nine months ended
 September 30, 2024</td> <td style="padding-bottom: 1pt; font-weight: bold"> </td> <td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="2"> </td> <td colspan="2" id="xdx_497_20230101_20231231_zTzqCvpbeV7" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">For the
 year ended
 December 31, 2023</td> <td style="padding-bottom: 1pt; font-weight: bold"> </td> <tr style="vertical-align: bottom"> <td style="vertical-align: bottom"> </td> <td style="vertical-align: bottom"> </td> <td colspan="2" style="vertical-align: bottom"> </td> <td colspan="2" style="vertical-align: bottom"> </td> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left">Beginning balance</td> <td style="text-align: left">\$</td> <td style="text-align: right">-</td> <td style="text-align: left"> </td> <td style="text-align: left">\$</td> <td style="text-align: right"> -</td> <td style="text-align: left"> </td> </tr> <tr id="xdx_407_ecustom--PrepaymentsAndDepositsAllowanceForDoubtfulAccountsInAddition_z75RX9D8S3lb" style="vertical-align: bottom; background-color: White"> <td style="width: 60%; padding-bottom: 1pt">Addition</td> <td style="width: 2%; padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; width: 1%; text-align: left"> </td> <td style="border-bottom: Black 1pt solid; width: 16%; text-align: right">16,960</td> <td style="width: 1%; padding-bottom: 1pt; text-align: left"> </td> <td style="width: 2%; padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; width: 1%; text-align: left"> </td> <td style="border-bottom: Black 1pt solid; width: 16%; text-align: right">-</td> <td style="width: 1%; padding-bottom: 1pt; text-align: left"> </td> </tr> <tr id="xdx_40B_ecustom--PrepaymentsAndDepositsAllowanceForDoubtfulAccounts_iE_zB8S7T3rR3cc" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-bottom: 2.5pt">Ending balance</td> <td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">\$</td> <td style="border-bottom: Black 2.5pt double; text-align: right">16,960</td> <td style="padding-bottom: 2.5pt; text-align: left"> </td> <td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: right">-</td> <td style="padding-bottom: 2.5pt; text-align: left"> </td> </tr> </table> <p id="xdx_8AA_zfYJmk9SOQLb" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify; background-color: white"> </p> <p id="xdx_895_eus-gaap--DeferredCostsCapitalizedPrepaidAndOtherAssetsDisclosureTextBlock_zeuYrBHf3T8" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify; background-color: white"> SCHEDULE OF PREPAID EXPENSES AND DEPOSITS</p> <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="display: none; vertical-align: bottom"> <td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="2"> </td> <td colspan="2" id="xdx_49D_20240930_zMNAO7Fazbi" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">September 30, 2024</td> <td style="padding-bottom: 1pt; font-weight: bold"> </td> <td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="2" id="xdx_499_20231231_zkDE5NrGTghf"> </td> </tr>

align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">\$</td><td style="border-bottom: Black 2.5pt double; text-align: right">-</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table>
1696016960<p id="xdx_800_eus-gaap--PropertyPlantAndEquipmentDisclosureTextBlock_zzk79172k2L5" style="font: 10pt Times New Roman, Times, Serif; margin: Opt Opt Opt 0; text-align: justify">9. PROPERTY AND EQUIPMENT, NET</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: Opt Opt Opt 0; text-align: justify"> </p> <p id="xdx_893_eus-gaap--PropertyPlantAndEquipmentTextBlock_zd5t0Yhg42wa" style="font: 10pt Times New Roman, Times, Serif; margin: Opt Opt Opt 0; text-align: justify">Property and equipment, net consist of the following: </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: Opt Opt Opt 0; text-align: justify"> SCHEDULE OF PROPERTY AND EQUIPMENT, NET</p> <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="display: none; vertical-align: bottom"> <td style="text-align: center"> </td><td style="font-weight: bold; padding-bottom: 1pt solid; font-weight: bold; text-align: center">September 30, 2024</td><td style="padding-bottom: 1pt; font-weight: bold"> </td><td colspan="2" id="xdx_499_20240930_zXTnEeIRP104" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center"></td><td colspan="2" id="xdx_498_20231231_zHVHjj7cqft2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">December 31, 2023</td><td style="padding-bottom: 1pt; font-weight: bold"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="6" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">As of</td><td style="padding-bottom: 1pt; font-weight: bold"> </td></tr> <tr style="vertical-align: bottom"> <td style="text-align: center"> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">September 30, 2024</td><td style="padding-bottom: 1pt; font-weight: bold"> </td><td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">December 31, 2023</td><td style="padding-bottom: 1pt; font-weight: bold"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td> </td> <td colspan="2" style="text-align: right"> </td><td> </td><td> </td> <td colspan="2" style="text-align: right"> </td><td> </td></tr> <tr id="xdx_408_eus-gaap--PropertyPlantAndEquipmentGross_iI_hus-gaap--PropertyPlantAndEquipmentByTypeAxis_custom--ComputerAndOfficeEquipmentMember_zRS3KSmEapz2" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 60%; text-align: left">Computer and office equipment</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">\$</td><td style="width: 16%; text-align: right">99,082</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">\$</td><td style="width: 16%; text-align: right">91,947</td><td style="width: 1%; text-align: left"> </td></tr> <tr id="xdx_405_eus-gaap--PropertyPlantAndEquipmentGross_iI_hus-gaap--PropertyPlantAndEquipmentByTypeAxis_us-gaap--FurnitureAndFixturesMember_zuYQBZImPoS2" style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Furniture & fixtures</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">124,178</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">111,164</td><td style="text-align: left"> </td></tr> <tr id="xdx_40A_eus-gaap--PropertyPlantAndEquipmentGross_iI_hus-gaap--PropertyPlantAndEquipmentByTypeAxis_us-gaap--VehiclesMember_zRVn8OKEYgdc" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left">Motor vehicle</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">22,792</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">89,729</td><td style="text-align: left"> </td></tr> <tr id="xdx_40E_eus-gaap--PropertyPlantAndEquipmentGross_iI_hus-gaap--PropertyPlantAndEquipmentByTypeAxis_us-gaap--LeaseholdImprovementsMember_z3TTOXS4wER7" style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 1pt">Leasehold improvements</td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">205,151</td><td style="padding-bottom: 1pt; text-align: left"> </td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">184,155</td><td style="padding-bottom: 1pt; text-align: left"> </td></tr> <tr id="xdx_400_eus-gaap--PropertyPlantAndEquipmentGross_iI_maPPAENz5ZB_zUSK53sPU8n3" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td>Subtotal</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">451,203</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">476,995</td><td style="text-align: left"> </td></tr> <tr id="xdx_40F_eus-gaap--AccumulatedDepreciationDepletionAndAmortizationPropertyPlantAndEquipment_iNI_dj_msPPAENz5ZB_zuyTKrgf" style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 1pt">Less: accumulated depreciation</td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">(403,695</td><td style="padding-bottom: 1pt; text-align: left"> </td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">(399,137</td><td style="padding-bottom: 1pt; text-align: left"> </td></tr> <tr id="xdx_40B_eus-gaap--PropertyPlantAndEquipmentNet_iTI_mtPPAENz5ZB_zqyuEQagQ9Ge" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left; padding-bottom: 2.5pt">Total property and equipment, net</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">\$</td><td style="border-bottom: Black 2.5pt double; text-align: right">47,508</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">\$</td><td style="border-bottom: Black 2.5pt double; text-align: right">77,858</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table> <p id="xdx_8A5_z1kAOftOb4I7" style="font: 10pt Times New Roman, Times, Serif; margin: Opt Opt Opt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: Opt Opt Opt 0; text-align: justify"><span style="font-

family: Times New Roman, Times, Serif; font-size: 10pt">Depreciation expense for the three months ended September 30, 2024 and 2023 amounted to \$7,083 and \$17,028, respectively. Depreciation expense for the nine months ended September 30, 2024 and 2023 amounted to \$32,411 and \$54,993, respectively.</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p><p id="xdx_893_eus-gaap--PropertyPlantAndEquipmentTextBlock_zd5t0Yhg42wa" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0; text-align: justify">Property and equipment, net consist of the following:</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0; text-align: justify"> SCHEDULE OF PROPERTY AND EQUIPMENT, NET</p><table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"><tr style="display: none; vertical-align: bottom"><td style="text-align: center"></td><td style="font-weight: bold; padding-bottom: 1pt"></td><td colspan="2" id="xdx_499_20240930_zXTnEeIRP1O4" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">September 30, 2024</td><td style="padding-bottom: 1pt; font-weight: bold"></td><td colspan="2" id="xdx_498_20231231_zHVHjj7cqft2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">December 31, 2023</td><td style="padding-bottom: 1pt; font-weight: bold"></td></tr><tr style="vertical-align: bottom"><td></td><td style="font-weight: bold; padding-bottom: 1pt"></td><td colspan="6" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">As of</td><td style="padding-bottom: 1pt; font-weight: bold"></td></tr><tr style="vertical-align: bottom"><td style="text-align: center"></td><td style="font-weight: bold; padding-bottom: 1pt"></td><td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">September 30, 2024</td><td style="padding-bottom: 1pt; font-weight: bold"></td><td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">December 31, 2023</td><td style="padding-bottom: 1pt; font-weight: bold"></td></tr><tr style="vertical-align: bottom"><td></td><td></td><td colspan="2" style="text-align: right"></td><td></td><td colspan="2" style="text-align: right"></td></tr><tr id="xdx_408_eus-gaap--PropertyPlantAndEquipmentGross_iI_hus-gaap--PropertyPlantAndEquipmentByTypeAxis_custom--ComputerAndOfficeEquipmentMember_zRS3KSmEapz2" style="vertical-align: bottom; 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Intangible assets, net, consist of the following:

	September 30, 2024	December 31, 2023
As of		
September 30, 2024		
December 31, 2023		
Computer software	59,149	53,095
Less: accumulated amortization	(43,736)	(35,637)
Total intangible assets, net	\$15,413	\$17,458

Investment in Marketable Securities

	May 17, 2018
Investment owned, balance, shares	83,333
Investment owned, balance, value	500,000
Shares purchased, price per share	6
Investment owned, balance, shares	20
Shares disposed, value	125

justify"></p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center">AGAPE ATP CORPORATION</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center">NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center">(UNAUDITED)</p> <p style="font: 10pt Times New Roman, Times, Serif; font-size: 10pt">(Currency expressed in United States Dollars ("US\$"), except for number of shares)</p> <p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; text-align: justify"> </p> 833335000006201256.26133333310000.03effect a reverse split of the company's common stock at the ratio of 10-for-1 effective July 28, 2022. Under the reverse stock split, each 10 pre-split share of common stock outstanding will automatically combine into 1 new share of common stock of the company1166461166461166566677667111.501666383315511665188741.62<p id="xdx_890_eus-gaap--MarketableSecuritiesTextBlock_zFE5l8yBZ5O9" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0; text-align: justify">SCHEDULE OF INVESTMENT IN MARKETABLE SECURITIES</p> <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="display: none; vertical-align: bottom"> <td style="text-align: center"> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="2" id="xdx_494_20240101_20240930_zLTUroQRqRW3" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center"> </td><td style="padding-bottom: 1pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td><td colspan="2" id="xdx_491_20230101_20231231_zKI2DDYkgnW2" style="border-bottom: Black 1pt solid; 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background-color: rgb(204,238,255)"> <td style="width: 60%; text-align: left">Fair value of investment in marketable securities at the beginning of period / year</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">\$</td><td style="width: 16%; text-align: right">20,171</td><td style="width: 1%; text-align: left"></td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">\$</td><td style="width: 16%; text-align: right">16,687</td><td style="width: 1%; text-align: left"></td></tr> <tr id="xdx_400_ecustom--MarketableSecuritiesUnrealizedHoldingLoss_iN_pp0p0_di_zZZ0dUfHl81" style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Unrealized holding (loss) gain</td><td style="text-align: left"> </td><td style="text-align: right">(6,641</td><td style="text-align: left"></td><td style="text-align: left"> </td><td style="text-align: right">3,493</td><td style="text-align: left"></td></tr> <tr id="xdx_407_ecustom--TransferToNonmarketableSecurities_iN_pp0p0_di_zOrcThTHrU76" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left">Transfer to non-marketable securities</td><td style="text-align: left"> </td><td style="text-align: right">(1,500</td><td style="text-align: left"></td><td style="text-align: left"> </td><td style="text-align: left"> </td><td style="text-align: right">-</td><td style="text-align: left"> </td></tr> <tr id="xdx_40C_ecustom--ExchangeRateEffectOnInvestmentInMarketableSecurites_pp0p0_zmoXVEmj6w81" style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 1pt">Exchange rate effect</td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">54</td><td style="padding-bottom: 1pt; text-align: left"> </td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: right"> </td><td style="padding-bottom: 1pt; text-align: left"></td></tr> <tr id="xdx_40C_eus-gaap--MarketableSecuritiesNoncurrent_iE_pp0p0_zWcv4tEatm33" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left; padding-bottom: 2.5pt">Fair value of investment in marketable securities at the end of period / year</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">\$</td><td style="border-bottom: Black 2.5pt double; text-align: right">12,084</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">\$</td><td style="border-bottom: Black 2.5pt double; text-align: right">20,171</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table> 20171166876641-3493150054-91208420171<p id="xdx_80E_ecustom--InvestmentInNonMarketableSecuritiesTextBlock_zdT26h36SNd7" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">12. INVESTMENT IN NON-MARKETABLE SECURITIES</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"></p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"></p> <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; width: 100%; border-collapse: collapse"> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif; text-align: justify"></td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">(i)</td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: justify"></td></tr>

bottom: 1pt"> </td> <td colspan="2" id="xdx_499_20231231_z4Sja9MMTtlg" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center"> </td><td style="padding-bottom: 1pt; font-weight: bold"> </td> </tr> <tr style="vertical-align: bottom"> <td> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="6" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">As of</td><td style="padding-bottom: 1pt; font-weight: bold"> </td></tr> <tr style="vertical-align: bottom"> <td style="text-align: center"> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">September 30, 2024</td><td style="padding-bottom: 1pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">December 31, 2023</td><td style="padding-bottom: 1pt; font-weight: bold"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td> </td><td colspan="2" style="text-align: right"> </td><td> </td><td> </td> <td colspan="2" style="text-align: right"> </td><td> </td></tr> <tr id="xdx_407_ecustom--CustomerDepositsNonRefundable_iI_maDLCzSIQ_zykqzPpIKe29" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 60%; text-align: left">Customer deposits - Non Refundable</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">\$/td><td style="width: 16%; text-align: right">94,187</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">\$/td><td style="width: 16%; text-align: right">100,540</td><td style="width: 1%; text-align: left"> </td></tr> <tr id="xdx_40B_ecustom--UnexpiredProductCoupons_iI_maDLCzSIQ_zzKDSCF1PWVe" style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 1pt">Unexpired product coupons</td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">700</td><td style="padding-bottom: 1pt; text-align: left"> </td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">1,035</td><td style="padding-bottom: 1pt; text-align: left"> </td></tr> <tr id="xdx_402_eus-gaap--DepositLiabilityCurrent_iTI_mtDLCzSIQ_zu13mGJg1fjd" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left; padding-bottom: 2.5pt">Total customer deposits</td><td style="padding-bottom: 2.5pt"> </td><td style="border-bottom: Black 2.5pt double; text-align: left">\$/td><td style="border-bottom: Black 2.5pt double; text-align: right">94,887</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">\$/td><td style="border-bottom: Black 2.5pt double; text-align: right">101,575</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table> <p id="xdx_8AF_zcr1gV06soD6" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0; text-align: justify">Customer deposits represent amounts advanced by customers on product orders and unexpired product coupons issued to the Company's members and distributors of its network marketing business.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0; text-align: justify"> </p> <p id="xdx_89F_ecustom--CustomerDepositsTableTextBlock_zNz33VB7wiFi" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0; text-align: justify">SCHEDULE OF CUSTOMER DEPOSITS</p> <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="display: none; vertical-align: bottom"> <td style="text-align: center"> </td> <td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="2" id="xdx_499_20240930_zz24AzzrhcEe" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center"> </td><td style="padding-bottom: 1pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="2" id="xdx_499_20231231_z4Sja9MMTtlg" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center"> </td><td style="padding-bottom: 1pt; font-weight: bold"> </td> </tr> <tr style="vertical-align: bottom"> <td> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td><td colspan="6" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">As of</td><td style="padding-bottom: 1pt; font-weight: bold"> </td></tr> <tr style="vertical-align: bottom"> <td style="text-align: center"> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">September 30, 2024</td><td style="padding-bottom: 1pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">December 31, 2023</td><td style="padding-bottom: 1pt; font-weight: bold"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td> </td><td colspan="2" style="text-align: right"> </td><td> </td><td> </td> <td colspan="2" style="text-align: right"> </td><td> </td></tr> <tr id="xdx_407_ecustom--CustomerDepositsNonRefundable_iI_maDLCzSIQ_zykqzPpIKe29" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 60%; text-align: left">Customer deposits - Non Refundable</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">\$/td><td style="width: 16%; text-align: right">94,187</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">\$/td><td style="width: 16%; text-align: right">100,540</td><td style="width: 1%; text-align: left"> </td></tr> <tr id="xdx_40B_ecustom--UnexpiredProductCoupons_iI_maDLCzSIQ_zzKDSCF1PWVe" style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 1pt">Unexpired product coupons</td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">700</td><td style="padding-bottom: 1pt; text-align: left"> </td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">1,035</td><td style="padding-bottom: 1pt; text-align: left"> </td></tr> <tr id="xdx_402_eus-gaap--DepositLiabilityCurrent_iTI_mtDLCzSIQ_zu13mGJg1fjd" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left; padding-bottom: 2.5pt">Total customer deposits</td><td style="padding-bottom: 2.5pt"> </td><td style="border-bottom: Black 2.5pt double; text-align: left">\$/td><td style="border-bottom: Black 2.5pt double; text-align: right">94,887</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">\$/td><td style="border-bottom: Black 2.5pt double; text-align: right">101,575</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table> 94187100540700103594887101575<p id="xdx_806_eus-gaap--OtherLiabilitiesDisclosureTextBlock_zVkfEpiDSGwl" style="font: 10pt Times New Roman,

14. OTHER PAYABLES AND ACCRUED LIABILITIES

	September 30, 2024	December 31, 2023
Accrued Professional Fees Current	151,945	348,664
Accrued Promotion Expenses Current	53,467	47,995
Accrued Payroll Taxes Current	6,057	26,104
Accrued Sales Commission Current	187,137	185,137
Accrued Tax Penalty Current	75,000	75,000
Accounts Payable and Other Accrued Liabilities	67,290	43,161
Other Accounts Payable and Accrued Liabilities	540,896	726,061

The Company requires all members and distributors of its network marketing business to maintain an electronic wallet (eWallet) account with the Company.

The eWallet is primarily for the crediting of any commission payment that falls below RM100 (or \$22.20) and for members or distributors without bank account. Commission payment exceeding the RM100 threshold shall only be credited into the member's or distributor's bank upon request. The eWallet functionality allows the members to place new product orders utilizing eWallet available balance

and/or request commission payout via multiple payment methods provided that each of the withdrawal amount exceeds RM100. Amounts held in eWallets are reflected on the balance sheet as a current liability.</p><p style="font: 10pt Times New Roman, Times, Serif; margin: Opt Opt Opt 0; text-align: justify"></p><p style="font: 10pt Times New Roman, Times, Serif; margin: Opt Opt Opt 0; text-align: justify"></p><p style="font: 10pt Times New Roman, Times, Serif; margin: Opt Opt Opt 0; text-align: justify"></p><p style="font: 10pt Times New Roman, Times, Serif; margin: Opt Opt Opt 0; text-align: center">AGAPE ATP CORPORATION</p><p style="font: 10pt Times New Roman, Times, Serif; margin: Opt Opt Opt 0; text-align: center">NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS</p><p style="font: 10pt Times New Roman, Times, Serif; margin: Opt Opt Opt 0; text-align: center">(UNAUDITED)</p><p style="font: 10pt Times New Roman, Times, Serif; margin: Opt Opt Opt 0; text-align: center">(Currency expressed in United States Dollars ("US\$"), except for number of shares)</p><p style="font: 10pt Times New Roman, Times, Serif; margin: Opt Opt Opt 0; text-align: justify"></p><p id="xdx_898_ecustom--ScheduleOfOtherPayablesAndAccruedLiabilitiesTableTextBlock_zDP1kEBqekRa" style="font: 10pt Times New Roman, Times, Serif; margin: Opt Opt Opt 0; text-align: justify">SCHEDULE OF OTHER PAYABLES AND ACCRUED LIABILITIES</p><table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"><tr style="display: none; vertical-align: bottom"><td style="text-align: center"></td><td style="font-weight: bold; padding-bottom: 1pt"></td><td colspan="2" id="xdx_494_20240930_zmV6BEERESU2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center"></td><td style="padding-bottom: 1pt; font-weight: bold"></td><td style="font-weight: bold; padding-bottom: 1pt"></td><td colspan="2" id="xdx_490_20231231_zrjfmfz0Awk7" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center"></td><td style="padding-bottom: 1pt; font-weight: bold"></td></tr><tr style="vertical-align: bottom"><td></td><td style="font-weight: bold; padding-bottom: 1pt"></td><td colspan="6" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">As of</td><td style="padding-bottom: 1pt; font-weight: bold"></td></tr><tr style="vertical-align: bottom"><td style="text-align: center"></td><td style="font-weight: bold; padding-bottom: 1pt"></td><td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">September 30, 2024</td><td style="padding-bottom: 1pt; font-weight: bold"></td><td style="font-weight: bold; padding-bottom: 1pt"></td><td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">December 31, 2023</td><td style="padding-bottom: 1pt; font-weight: bold"></td></tr><tr style="vertical-align: bottom"><td></td><td></td><td colspan="2" style="text-align: right"></td><td></td><td></td><td colspan="2" style="text-align: right"></td><td></td></tr><tr id="xdx_409_eus-gaap--AccruedProfessionalFeesCurrent_iI_pp0p0_maOAPAAz1Ku_zCxu2u4Vdfp5" style="vertical-align: bottom; background-color: rgb(204,238,255)"><td style="width: 60%; text-align: left">Professional fees</td><td style="width: 2%"></td><td style="width: 1%; text-align: left">\$</td><td style="width: 16%; text-align: right">151,945</td><td style="width: 1%; text-align: left"></td><td style="width: 2%"></td><td style="width: 1%; text-align: left">\$</td><td style="width: 16%; text-align: right">348,664</td><td style="width: 1%; text-align: left"></td></tr><tr id="xdx_405_ecustom--AccruedPromotionExpensesCurrent_iI_pp0p0_maOAPAAz1Ku_zngrJ3f692sd" style="vertical-align: bottom; background-color: White"><td style="text-align: left">Promotion expenses</td><td></td><td style="text-align: left"></td><td style="text-align: right">53,467</td><td style="text-align: left"></td><td></td><td style="text-align: left"></td><td style="text-align: right">47,995</td><td style="text-align: left"></td></tr><tr id="xdx_40F_eus-gaap--AccruedPayrollTaxesCurrent_iI_pp0p0_maOAPAAz1Ku_zBeI8nIUBM2i" style="vertical-align: bottom; background-color: rgb(204,238,255)"><td>Payroll</td><td></td><td style="text-align: left"></td><td style="text-align: right">6,057</td><td style="text-align: left"></td><td></td><td style="text-align: left"></td><td style="text-align: right">26,104</td><td style="text-align: left"></td></tr><tr id="xdx_407_eus-gaap--AccruedSalesCommissionCurrent_iI_pp0p0_maOAPAAz1Ku_zdzHGDMXaVKk" style="vertical-align: bottom; background-color: White"><td style="text-align: left">Amounts held in eWallets</td><td></td><td style="text-align: left"></td><td style="text-align: right">187,137</td><td style="text-align: left"></td><td></td><td style="text-align: left"></td><td style="text-align: right">185,137</td><td style="text-align: left"></td></tr><tr id="xdx_409_ecustom--AccruedTaxPenaltyCurrent_iI_pp0p0_maOAPAAz1Ku_zFije048Uape" style="vertical-align: bottom; background-color: rgb(204,238,255)"><td style="text-align: left">Tax penalty</td><td></td><td style="text-align: left"></td><td style="text-align: right">75,000</td><td style="text-align: left"></td><td></td><td style="text-align: left"></td><td style="text-align: right">75,000</td><td style="text-align: left"></td></tr><tr id="xdx_406_eus-gaap--AccountsPayableAndOtherAccruedLiabilities_iI_pp0p0_maOAPAAz1Ku_zIMjCEN7Vft1" style="vertical-align: bottom; background-color: White"><td style="padding-bottom: 1pt">Others</td><td style="padding-bottom: 1pt"></td><td style="border-bottom: Black 1pt solid; text-align: left"></td><td style="border-bottom: Black 1pt solid; text-align: right">67,290</td><td style="padding-bottom: 1pt; text-align: left"></td><td style="padding-bottom: 1pt"></td><td style="border-bottom: Black 1pt solid; text-align: left"></td><td style="border-bottom: Black 1pt solid; text-align: right">43,161</td><td style="padding-bottom: 1pt; text-align: left"></td></tr><tr id="xdx_408_eus-gaap--OtherAccountsPayableAndAccruedLiabilities_iI_pp0p0_mtOAPAAz1Ku_zazCv175Fdce" style="vertical-align: bottom; background-color: rgb(204,238,255)"><td style="padding-bottom: 2.5pt">Total other payables and accrued liabilities</td><td style="padding-bottom: 2.5pt"></td><td style="border-bottom: Black 2.5pt double; text-align: left">\$</td><td style="border-bottom: Black 2.5pt double; text-align: right">540,896</td><td style="padding-bottom: 2.5pt; text-align: left"></td><td style="padding-bottom: 2.5pt"></td><td style="border-bottom: Black 2.5pt double; text-align: left">\$</td><td style="border-bottom: Black 2.5pt double; text-align: right">726,061</td><td style="padding-bottom: 2.5pt; text-align: left"></td></tr></table>

Relationship

Nature

September 30, 2024

December 31, 2023

CTA Nutraceuticals (Asia) Sdn Bhd ("CTA")

Relationship

The directors and shareholders of CTA are related parties to Mr. Yap Foo Ching (Steve Yap), a director of DSY International Wellness Sdn Bhd

Nature

Purchase of products for general use

Total other payable, related parties

547

Total other payable, related parties

570

Relationship

The directors and shareholders of DSY Beauty are related parties to Mr. Yap Foo Ching (Steve Yap), a director of DSY Wellness International Sdn Bhd

Nature

Purchase of products for general use

Total other payable, related parties

535

Relationship

Mr. Yap Foo Ching, the director of the DSY Wellness International Sdn Bhd

Nature

Payment on behalf by Mr. Yap

Total other payable, related parties

6,534

Mr. How Kok Choong

RelatedPartyTransactionsByRelatedPartyAxis_custom--HowKokChoongMember_zPKKoXioHv25"
title="Relationship"><span id="xdx_909_ecustom--
RelatedPartiesRelationshipsDescription_c20230101_20231231_us-gaap--
RelatedPartyTransactionsByRelatedPartyAxis_custom--HowKokChoongMember_zErjwLf3sUq8"
title="Relationship">Mr. How Kok Choong, the CEO and director of the Company</td><td
style="padding-bottom: 1pt"> </td> <td style="text-align: center; padding-bottom: 1pt"><span
id="xdx_901_ecustom--RelatedPartiesNatureDescription_c20240101_20240930_us-gaap--
RelatedPartyTransactionsByRelatedPartyAxis_custom--HowKokChoongMember_znW0xb06PD4k"
title="Nature"><span id="xdx_90C_ecustom--RelatedPartiesNatureDescription_c20230101_20231231_us-gaap--
RelatedPartyTransactionsByRelatedPartyAxis_custom--HowKokChoongMember_zchfvPYNiAvd"
title="Nature">Commission expense</td><td style="padding-bottom: 1pt"> </td> <td
style="border-bottom: Black 1pt solid; text-align: left"> </td><td id="xdx_985_eus-gaap--
OtherLiabilities_iI_pp0p0_c20240930_us-gaap--RelatedPartyTransactionsByRelatedPartyAxis_custom--
HowKokChoongMember_zH62jKrRn0k7" style="border-bottom: Black 1pt solid; text-align: right" title="Total
other payable, related parties">222</td><td style="padding-bottom: 1pt; text-align: left"> </td><td
style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td
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RelatedPartyTransactionsByRelatedPartyAxis_custom--HowKokChoongMember_zaQISWiP3sUc" style="border-
bottom: Black 1pt solid; text-align: right" title="Total other payable, related parties">207</td><td
style="padding-bottom: 1pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color:
rgb(204,238,255)"> <td style="text-align: left; padding-bottom: 2.5pt">Total other payable - related parties</td>
<td style="padding-bottom: 2.5pt"> </td> <td style="text-align: center; padding-bottom: 2.5pt"> </td><td
style="padding-bottom: 2.5pt"> </td> <td style="text-align: center; padding-bottom: 2.5pt"> </td><td
style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">\$</td><td
id="xdx_98D_eus-gaap--OtherLiabilities_iI_pdp0_c20240930_us-gaap--
RelatedPartyTransactionsByRelatedPartyAxis_us-gaap--RelatedPartyMember_zJisXeH2HYDk" style="border-
bottom: Black 2.5pt double; text-align: right" title="Total other payable, related parties">769</td><td
style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td
style="border-bottom: Black 2.5pt double; text-align: left">\$</td><td id="xdx_981_eus-gaap--
OtherLiabilities_iI_pdp0_c20231231_us-gaap--RelatedPartyTransactionsByRelatedPartyAxis_us-gaap--
RelatedPartyMember_z4um1WunFggg" style="border-bottom: Black 2.5pt double; text-align: right" title="Total
other payable, related parties">7,846</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr>
</table> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"><span
style="font-family: Times New Roman, Times, Serif; font-size: 10pt"> </p> <p style="font: 10pt
Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"><span style="font-family: Times New
Roman, Times, Serif; font-size: 10pt">Related party
transactions</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0;
text-align: justify"> </p> <p
style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"><span style="font-
family: Times New Roman, Times, Serif; font-size: 10pt">Purchases</p> <p style="font: 10pt
Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"><span style="font-family: Times New
Roman, Times, Serif; font-size: 10pt"> </p> <table cellpadding="0" cellspacing="0" style="font: 10pt
Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="vertical-align: bottom">
<td> </td><td style="padding-bottom: 1pt"> </td> <td style="text-align: center"> </td><td style="padding-
bottom: 1pt"> </td> <td style="text-align: center"> </td><td style="padding-bottom: 1pt"> </td> <td
colspan="6" style="border-bottom: Black 1pt solid; text-align: center"><p style="font: 10pt Times New Roman,
Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center"><span style="font-family: Times New Roman,
Times, Serif; font-size: 10pt">For the three months ended</p> <p style="font: 10pt Times New Roman,
Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center"><span style="font-family: Times New Roman, Times,
Times, Serif; font-size: 10pt">September 30,</p></td><td style="padding-bottom: 1pt"> </td></tr>
<tr style="vertical-align: bottom"> <td style="border-bottom: Black 1pt solid; font-weight: bold; text-align:
center">Name of Related Party</td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td
style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">Relationship</td><td style="font-
weight: bold; padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; font-weight: bold; text-
align: center">Nature</td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="2"
style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">2024</td><td style="padding-
bottom: 1pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td
colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">2023</td><td
style="padding-bottom: 1pt; font-weight: bold"> </td></tr> <tr style="vertical-align: bottom"> <td> </td>
<td> </td> <td style="text-align: center"> </td><td> </td> <td style="text-align: right"> </td><td> </td> <td
colspan="2"> </td><td> </td><td> </td> <td colspan="2"> </td><td> </td></tr> <tr style="vertical-align:
bottom; background-color: rgb(204,238,255)"> <td style="width: 40%; text-align: left">CTA Nutraceuticals (Asia)
Sdn Bhd ("CTA")</td><td style="width: 2%"> </td> <td style="width: 14%; text-align: center"><span
id="xdx_90F_ecustom--RelatedPartiesRelationshipsDescription_c20240701_20240930_us-gaap--
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title="Relationship"><span id="xdx_901_ecustom--
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RelatedPartyTransactionsByRelatedPartyAxis_custom--CTANutraceuticalsSdnBhdOneMember_z4pmYmBbKMj8"
title="Relationship">The directors and shareholders of CTA are related parties to Mr. Yap Foo Ching (Steve Yap),
a director of DSY International Wellness Sdn Bhd</td><td style="width: 2%"> </td> <td
style="width: 14%; text-align: center"><span id="xdx_90C_ecustom--
RelatedPartiesNatureDescription_c20240701_20240930_us-gaap--
RelatedPartyTransactionsByRelatedPartyAxis_custom--CTANutraceuticalsSdnBhdOneMember_zUJiEmfaQ1je"
title="Nature"><span id="xdx_90E_ecustom--RelatedPartiesNatureDescription_c20230701_20230930_us-gaap--
RelatedPartyTransactionsByRelatedPartyAxis_custom--CTANutraceuticalsSdnBhdOneMember_zz5OcLexllvc"
title="Nature">Purchases of products for the provision of complementary health therapies</td>
<td style="width: 2%"> </td> <td style="width: 1%; text-align: left">\$</td><td id="xdx_985_eus-gaap--
RelatedPartyTransactionPurchasesFromRelatedParty_pp0p0_c20240701_20240930_us-gaap--

RelatedPartyTransactionsByRelatedPartyAxis_custom--CTANutraceuticalsSdnBhdOneMember_zm8VNy6kHo75"
style="width: 10%; text-align: right" title="Total purchases">79,758</td><td style="width: 1%; text-align:
left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">\$</td><td id="xdx_985_eus-
gaap--RelatedPartyTransactionPurchasesFromRelatedParty_pp0p0_c20230701_20230930_us-gaap--
RelatedPartyTransactionsByRelatedPartyAxis_custom--CTANutraceuticalsSdnBhdOneMember_zC76TjMmoaK"
style="width: 10%; text-align: right" title="Total purchases">73,054</td><td style="width: 1%; text-align:
left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: left;
padding-bottom: 1pt">SY Welltech Sdn Bhd ("Welltech") (formerly known as DSY Beauty Sdn Bhd)</td><td
style="padding-bottom: 1pt"> </td> <td style="text-align: center; padding-bottom: 1pt"><span
id="xdx_906_ecustom--RelatedPartiesRelationshipsDescription_c20240701_20240930_us-gaap--
RelatedPartyTransactionsByRelatedPartyAxis_custom--DSYBeautySdnBhdThreeMember_zEKYyPMHZWib"
title="Relationship"><span id="xdx_90D_ecustom--
RelatedPartiesRelationshipsDescription_c20230701_20230930_us-gaap--
RelatedPartyTransactionsByRelatedPartyAxis_custom--DSYBeautySdnBhdThreeMember_zgvT805rGMAB"
title="Relationship">The directors and shareholders of Welltech are related parties to Mr. Yap Foo Ching (Steve
Yap), a director of DSY Wellness International Sdn Bhd</td><td style="padding-bottom:
1pt"> </td> <td style="text-align: center; padding-bottom: 1pt"><span id="xdx_902_ecustom--
RelatedPartiesNatureDescription_c20240701_20240930_us-gaap--
RelatedPartyTransactionsByRelatedPartyAxis_custom--DSYBeautySdnBhdThreeMember_zuRUZfK7NTm2"
title="Nature"><span id="xdx_907_ecustom--RelatedPartiesNatureDescription_c20230701_20230930_us-gaap--
RelatedPartyTransactionsByRelatedPartyAxis_custom--DSYBeautySdnBhdThreeMember_zEfsJ7TMpzBe"
title="Nature">Purchases of beauty products</td><td style="padding-bottom: 1pt"> </td> <td
style="border-bottom: Black 1pt solid; text-align: left"> </td><td id="xdx_98A_eus-gaap--
RelatedPartyTransactionPurchasesFromRelatedParty_pp0p0_c20240701_20240930_us-gaap--
RelatedPartyTransactionsByRelatedPartyAxis_custom--DSYBeautySdnBhdThreeMember_zZJwmcmbKhng"
style="border-bottom: Black 1pt solid; text-align: right" title="Total purchases">151</td><td style="padding-
bottom: 1pt; text-align: left"> </td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt
solid; text-align: left"> </td><td id="xdx_98F_eus-gaap--
RelatedPartyTransactionPurchasesFromRelatedParty_pp0p0_c20230701_20230930_us-gaap--
RelatedPartyTransactionsByRelatedPartyAxis_custom--DSYBeautySdnBhdThreeMember_zqiCZhEZiDqg"
style="border-bottom: Black 1pt solid; text-align: right" title="Total purchases">397</td><td style="padding-
bottom: 1pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color:
rgb(204,238,255)"> <td style="text-align: left; padding-bottom: 2.5pt">Total purchases</td><td style="padding-
bottom: 2.5pt"> </td><td style="text-align: center; padding-bottom: 2.5pt"> </td><td style="padding-bottom:
2.5pt"> </td><td style="text-align: right; padding-bottom: 2.5pt"> </td><td style="padding-bottom:
2.5pt"> </td><td style="border-bottom: Black 2.5pt double; text-align: left">\$</td><td id="xdx_980_eus-gaap--
RelatedPartyTransactionPurchasesFromRelatedParty_pp0p0_c20240701_20240930_zxAFTYrEggGl"
style="border-bottom: Black 2.5pt double; text-align: right" title="Total purchases">79,909</td><td
style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td
style="border-bottom: Black 2.5pt double; text-align: left">\$</td><td id="xdx_98A_eus-gaap--
RelatedPartyTransactionPurchasesFromRelatedParty_pp0p0_c20230701_20230930_zFkfOUXUiZj6"
style="border-bottom: Black 2.5pt double; text-align: right" title="Total purchases">73,451</td><td
style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table> <p style="font: 10pt Times New Roman,
Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"><span style="font-family: Times New Roman, Times,
Serif; font-size: 10pt"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0;
text-align: justify"></p> <p
style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"><span style="font-
family: Times New Roman, Times, Serif; font-size: 10pt"> </p> <p style="font: 10pt Times New Roman,
Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center"><span style="font-family: Times New Roman, Times,
Serif; font-size: 10pt">AGAPE ATP CORPORATION</p> <p style="font: 10pt Times New Roman,
Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center"><span style="font-family: Times New Roman, Times,
Serif; font-size: 10pt">NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS
</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center"><span
style="font-family: Times New Roman, Times, Serif; font-size: 10pt">(UNAUDITED)</p> <p
style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center"><span style="font-
family: Times New Roman, Times, Serif; font-size: 10pt">(Currency expressed in United States Dollars
("US\$"), except for number of shares)</p> <p style="font: 10pt Times New Roman, Times, Serif;
margin: 0pt 0pt 0pt 0; text-align: center"><span style="font-family: Times New Roman, Times, Serif; font-size:
10pt"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-
align: justify">15. RELATED
PARTY BALANCES AND TRANSACTIONS (Continued)</p> <p style="font: 10pt Times New Roman,
Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center"><span style="font-family: Times New Roman, Times,
Serif; font-size: 10pt"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0;
text-align: justify">
Purchases</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0;
text-align: center"> </p> <p
style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"><span style="font-
family: Times New Roman, Times, Serif; font-size: 10pt">Related party
transactions</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0;
text-align: center"> </p>
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collapse; width: 100%"> <tr style="vertical-align: bottom"> <td> </td><td style="padding-bottom: 1pt"> </td>
<td style="text-align: center"> </td><td style="padding-bottom: 1pt"> </td> <td style="text-align:
center"> </td><td style="padding-bottom: 1pt"> </td> <td colspan="6" style="border-bottom: Black 1pt solid;
text-align: center"><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align:
center">For the nine months
ended</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align:
center">September 30,

Name of Related Party	Relationship	Nature	2024	2023
CTA Nutraceuticals (Asia) Sdn Bhd ("CTA")	The directors and shareholders of CTA are related parties to Mr. Yap Foo Ching (Steve Yap), a director of DSY International Wellness Sdn Bhd	Purchases of products for the provision of complementary health therapies	246,003	188,032
SY Welltech Sdn Bhd ("Welltech") (formerly known as DSY Beauty Sdn Bhd)	The directors and shareholders of Welltech are related parties to Mr. Yap Foo Ching (Steve Yap), a director of DSY Wellness International Sdn Bhd	Purchases of beauty products	17,231	17,961
Total purchases	Total purchases	Total purchases	263,234	205,993
<p style="font-family: Times New Roman, Times, Serif; font-size: 10pt; margin: 0;">Other purchases</p>				

width: 100%"> <tr style="vertical-align: bottom"> <td> </td><td style="padding-bottom: 1pt"> </td> <td style="text-align: center"> </td><td style="padding-bottom: 1pt"> </td> <td style="text-align: center"> </td><td style="padding-bottom: 1pt"> </td> <td colspan="6" style="border-bottom: Black 1pt solid; text-align: center"><p style="font: 10pt Times New Roman, Times, Serif; margin: Opt Opt Opt 0; text-align: center">For the three months ended</p><p style="font: 10pt Times New Roman, Times, Serif; margin: Opt Opt Opt 0; text-align: center">September 30,</p></td><td style="padding-bottom: 1pt"> </td></tr> <tr style="vertical-align: bottom"> <td style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">Name of Related Party</td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">Relationship</td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">Nature</td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">2024</td><td style="padding-bottom: 1pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">2023</td><td style="padding-bottom: 1pt; font-weight: bold"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td> </td> <td style="text-align: center"> </td><td> </td> <td style="text-align: right"> </td><td> </td> <td colspan="2"> </td><td> </td><td> </td> <td colspan="2"> </td><td> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 28%; text-align: left">CTA Nutraceuticals (Asia) Sdn Bhd ("CTA")</td><td style="width: 2%"> </td> <td style="width: 16%; text-align: center">The directors and shareholders of CTA are related parties to Mr. Yap Foo Ching (Steve Yap), a director of DSY International Wellness Sdn Bhd</td><td style="width: 2%"> </td> <td style="width: 16%; text-align: center">Purchase of products for general use</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">\$</td><td id="xdx_980_ecustom--RelatedPartyTransactionOtherPurchasesFromRelatedParty_pp0p0_c20240701_20240930_us-gaap--RelatedPartyTransactionsByRelatedPartyAxis_custom--CTANutraceuticalsAsiaSdnBhdOneMember_zBlSoBuXQV9e" style="width: 14%; text-align: right" title="Total other purchases">900</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">\$</td><td id="xdx_983_ecustom--RelatedPartyTransactionOtherPurchasesFromRelatedParty_pp0p0_c20230701_20230930_us-gaap--RelatedPartyTransactionsByRelatedPartyAxis_custom--CTANutraceuticalsAsiaSdnBhdOneMember_zF4qdHNwyDvl" style="width: 14%; text-align: right" title="Total other purchases">1,947</td><td style="width: 1%; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: left">SY Welltech Sdn Bhd ("Welltech") (formerly known as DSY Beauty Sdn Bhd)</td><td> </td> <td style="text-align: center">The directors and shareholders of Welltech are related parties to Mr. Yap Foo Ching (Steve Yap), a director of DSY Wellness International Sdn Bhd</td><td> </td> <td style="text-align: center">Purchase of products for general use</td><td> </td> <td style="text-align: left"> </td><td id="xdx_980_ecustom--RelatedPartyTransactionOtherPurchasesFromRelatedParty_pp0p0_c20240701_20240930_us-gaap--RelatedPartyTransactionsByRelatedPartyAxis_custom--DSYBeautySdnBhdFourMember_zwLu1XqAjIA2" style="text-align: right" title="Total other purchases">134</td><td style="text-align: left"> </td><td> </td><td style="text-align: left"> </td><td id="xdx_98B_ecustom--RelatedPartyTransactionOtherPurchasesFromRelatedParty_pp0p0_c20230701_20230930_us-gaap--RelatedPartyTransactionsByRelatedPartyAxis_custom--DSYBeautySdnBhdFourMember_z83qW2JLC4Gc" style="text-align: right" title="Total other purchases">1,267</td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left; padding-bottom: 1pt">DSY Wellness and Longevity Center Sdn Bhd ("DSYWLC")</td><td style="padding-bottom: 1pt"> </td> <td style="text-align: center; padding-bottom: 1pt">Mr. Yap Foo Ching (Steve Yap), a director of DSY Wellness International Sdn Bhd is also a director of DSYWLC</td><td style="padding-bottom: 1pt"> </td><td style="text-align: center; padding-bottom: 1pt">

Purchase of products for general use</td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td id="xdx_98A_ecustom--RelatedPartyTransactionOtherPurchasesFromRelatedParty_pp0p0_c20240701_20240930_us-gaap--RelatedPartyTransactionsByRelatedPartyAxis_custom--DSYWellnessandLongevityCenterSdnBhdDsywlcFourMember_zS9TeLED040j" style="border-bottom: Black 1pt solid; text-align: right" title="Total other purchases">-</td><td style="padding-bottom: 1pt; text-align: left"> </td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td id="xdx_984_ecustom--RelatedPartyTransactionOtherPurchasesFromRelatedParty_pp0p0_c20230701_20230930_us-gaap--RelatedPartyTransactionsByRelatedPartyAxis_custom--DSYWellnessandLongevityCenterSdnBhdDsywlcFourMember_zNIPeeCrMajl" style="border-bottom: Black 1pt solid; text-align: right" title="Total other purchases">71</td><td style="padding-bottom: 1pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 2.5pt">Total other purchases</td><td style="padding-bottom: 2.5pt"> </td> <td style="text-align: center; padding-bottom: 2.5pt"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="text-align: right; padding-bottom: 2.5pt"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">\$/</td><td id="xdx_98C_ecustom--RelatedPartyTransactionOtherPurchasesFromRelatedParty_pp0p0_c20240701_20240930_zC712TNnorLa" style="border-bottom: Black 2.5pt double; text-align: right" title="Total other purchases">1034</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">\$/</td><td id="xdx_980_ecustom--RelatedPartyTransactionOtherPurchasesFromRelatedParty_pp0p0_c20230701_20230930_zFgH0ERZieH1" style="border-bottom: Black 2.5pt double; text-align: right" title="Total other purchases">3,285</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center">AGAPE ATP CORPORATION</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center">NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center">(UNAUDITED)</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center">(Currency expressed in United States Dollars ("US\$"), except for number of shares)</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">15. RELATED PARTY BALANCES AND TRANSACTIONS (Continued)</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">Other purchases</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="vertical-align: bottom"> <td> </td><td style="padding-bottom: 1pt"> </td> <td style="text-align: center"> </td><td style="padding-bottom: 1pt"> </td> <td style="text-align: center"> </td><td style="padding-bottom: 1pt"> </td> <td colspan="6" style="border-bottom: Black 1pt solid; text-align: center"><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center">For the nine months ended</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center">September 30,</p></td><td style="padding-bottom: 1pt"> </td></tr> <tr style="vertical-align: bottom"> <td style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">Name of Related Party</td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">Relationship</td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">Nature</td><td style="font-weight: bold; padding-bottom: 1pt"> </td><td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">2024</td><td style="padding-bottom: 1pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td><td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">2023</td><td style="padding-bottom: 1pt; font-weight: bold"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td> </td><td style="text-align: center"> </td><td> </td><td style="text-align: center"> </td><td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center"> </td><td> </td><td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center"> </td><td> </td><td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 28%; text-align: left">CTA Nutraceuticals (Asia) Sdn Bhd ("CTA")</td><td style="width: 2%"> </td> <td style="width: 16%; text-

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2.5pt double; text-align: left">\$(/td><td id="xdx_986_ecustom--
RelatedPartyTransactionOtherPurchasesFromRelatedParty_pp0p0_c20240101_20240930_zQuk81A4z6La"
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style="border-bottom: Black 2.5pt double; text-align: left">\$(/td><td id="xdx_982_ecustom--
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style="border-bottom: Black 2.5pt double; text-align: right" title="Total other purchases">9,139</td><td
style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table> <p style="font: 10pt Times New Roman,
Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"><span style="font-family: Times New Roman, Times,
Serif; font-size: 10pt"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0;
text-align: justify">
Commission</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0">
 </p> <table cellpadding="0"
cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr
style="vertical-align: bottom"> <td> </td><td style="padding-bottom: 1pt"> </td> <td style="text-align:
center"> </td><td style="padding-bottom: 1pt"> </td> <td style="text-align: center"> </td><td style="padding-
bottom: 1pt"> </td> <td colspan="6" style="border-bottom: Black 1pt solid; text-align: center"><p style="font:
10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center"><span style="font-family: Times
New Roman, Times, Serif; font-size: 10pt">For the three months ended</p> <p style="font:
10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center"><span style="font-family: Times
New Roman, Times, Serif; font-size: 10pt">September 30,</p></td><td style="padding-bottom:
1pt"> </td></tr> <tr style="vertical-align: bottom"> <td style="border-bottom: Black 1pt solid; font-weight:
bold; text-align: center">Name of Related Party</td><td style="font-weight: bold; padding-bottom: 1pt"> </td>
<td style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">Relationship</td><td
style="font-weight: bold; padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; font-weight:
bold; text-align: center">Nature</td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="2">
style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">2024</td><td style="padding-
bottom: 1pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td
colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">2023</td><td
style="padding-bottom: 1pt; font-weight: bold"> </td></tr> <tr style="vertical-align: bottom"> <td> </td>
<td> </td> <td style="text-align: center"> </td><td> </td> <td style="text-align: right"> </td><td> </td> <td
colspan="2"> </td><td> </td><td> </td><td colspan="2"> </td><td> </td></tr> <tr style="vertical-align:
bottom; background-color: rgb(204,238,255)"> <td style="width: 28%; text-align: left; padding-bottom: 1pt">Mr.
How Kok Choong</td><td style="width: 2%; padding-bottom: 1pt"> </td> <td style="width: 16%; text-align:
center; padding-bottom: 1pt"><span id="xdx_908_ecustom--
RelatedPartiesRelationshipsDescription_c20240701_20240930_us-gaap--
RelatedPartyTransactionsByRelatedPartyAxis_custom--HowKokChoongOneMember_zplyf66GA1G8"
title="Relationship"><span id="xdx_90A_ecustom--
RelatedPartiesRelationshipsDescription_c20230701_20230930_us-gaap--
RelatedPartyTransactionsByRelatedPartyAxis_custom--HowKokChoongOneMember_zWbKOU2h6lfe"
title="Relationship">Mr. How Kok Choong, the CEO and director of the Company</td><td
style="width: 2%; padding-bottom: 1pt"> </td> <td style="width: 16%; text-align: center; padding-bottom: 1pt">
<span id="xdx_901_ecustom--RelatedPartiesNatureDescription_c20240701_20240930_us-gaap--
RelatedPartyTransactionsByRelatedPartyAxis_custom--HowKokChoongOneMember_z3bGmhYTW1U5"
title="Nature"><span id="xdx_901_ecustom--RelatedPartiesNatureDescription_c20230701_20230930_us-gaap--
RelatedPartyTransactionsByRelatedPartyAxis_custom--HowKokChoongOneMember_zxkcSxQWb2xa"
title="Nature">Commission expense</td><td style="width: 2%; padding-bottom: 1pt"> </td>
<td style="border-bottom: Black 1pt solid; width: 1%; text-align: left">\$(/td><td id="xdx_988_eus-gaap--
SalesCommissionsAndFees_pp0p0_c20240701_20240930_us-gaap--
RelatedPartyTransactionsByRelatedPartyAxis_custom--HowKokChoongOneMember_zi90XaUEVda5"
style="border-bottom: Black 1pt solid; width: 14%; text-align: right" title="Total commission">550</td><td
style="width: 1%; padding-bottom: 1pt; text-align: left"> </td><td style="width: 2%; padding-bottom:
1pt"> </td> <td style="border-bottom: Black 1pt solid; width: 1%; text-align: left">\$(/td><td id="xdx_98D_eus-
gaap--SalesCommissionsAndFees_pp0p0_c20230701_20230930_us-gaap--
RelatedPartyTransactionsByRelatedPartyAxis_custom--HowKokChoongOneMember_zcChXSpjbDz1"
style="border-bottom: Black 1pt solid; width: 14%; text-align: right" title="Total commission">1,364</td><td
style="width: 1%; padding-bottom: 1pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom;
background-color: White"> <td style="text-align: left; padding-bottom: 2.5pt">Total commission</td><td
style="padding-bottom: 2.5pt"> </td> <td style="text-align: center; padding-bottom: 2.5pt"> </td><td
style="padding-bottom: 2.5pt"> </td> <td style="text-align: right; padding-bottom: 2.5pt"> </td><td
style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">\$(/td><td
id="xdx_983_eus-gaap--SalesCommissionsAndFees_c20240701_20240930_us-gaap--
RelatedPartyTransactionsByRelatedPartyAxis_custom--HowKokChoongMember_zIpRLpAMEZGd" style="border-
bottom: Black 2.5pt double; text-align: right" title="Total commission">550</td><td style="padding-bottom:
2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt
double; text-align: left">\$(/td><td id="xdx_981_eus-gaap--
SalesCommissionsAndFees_c20230701_20230930_us-gaap--
RelatedPartyTransactionsByRelatedPartyAxis_custom--HowKokChoongMember_zfJTMxLDRVL6" style="border-
bottom: Black 2.5pt double; text-align: right" title="Total commission">1,364</td><td style="padding-bottom:
2.5pt; text-align: left"> </td></tr> </table> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt
0pt 0pt 0; text-align: center"><span style="font-family: Times New Roman, Times, Serif; font-size:
10pt"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align:
justify"></p> <p style="font:
10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"><span style="font-family: Times
New Roman, Times, Serif; font-size: 10pt"> </p> <p style="font: 10pt Times New Roman, Times, Serif;
margin: 0pt 0pt 0pt 0; text-align: center"><span style="font-family: Times New Roman, Times, Serif; font-size:
10pt">AGAPE ATP CORPORATION</p> <p style="font: 10pt Times New Roman, Times, Serif;
margin: 0pt 0pt 0pt 0; text-align: center"><span style="font-family: Times New Roman, Times, Serif; font-size:

NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

(UNAUDITED)

(Currency expressed in United States Dollars ("US\$"), except for number of shares)

15. RELATED PARTY BALANCES AND TRANSACTIONS (Continued)

Related party transactions

Name of Related Party	Relationship	Nature	2024	2023
Mr. How Kok Choong		Commission expense	\$	\$
		Total commission	1,938	4,863
		Total commission	1,938	4,863

Commission expense

For the nine months ended September 30,

Name of Related Party

Relationship

Nature

2024

2023

Mr. How Kok Choong

Relationship

Nature

Commission expense

Total commission

Total commission

Commission expense

Total commission

Total commission

justify">Other income</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"></p><table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"><tr style="vertical-align: bottom"><td></td><td style="padding-bottom: 1pt"></td><td style="text-align: center"></td><td style="padding-bottom: 1pt"></td><td style="text-align: center"></td><td style="padding-bottom: 1pt"></td><td colspan="6" style="border-bottom: Black 1pt solid; text-align: center"><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center">For the three months ended</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center">September 30,</p></td><td style="padding-bottom: 1pt"></td><tr><tr style="vertical-align: bottom"><td style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">Name of Related Party</td><td style="font-weight: bold; padding-bottom: 1pt"></td><td style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">Relationship</td><td style="font-weight: bold; padding-bottom: 1pt"></td><td style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">Nature</td><td style="font-weight: bold; padding-bottom: 1pt"></td><td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">2024</td><td style="padding-bottom: 1pt; font-weight: bold"></td><td style="font-weight: bold; padding-bottom: 1pt"></td><td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">2023</td><td style="padding-bottom: 1pt; font-weight: bold"></td></tr><tr style="vertical-align: bottom"><td></td><td style="text-align: center"></td><td></td><td style="text-align: right"></td><td></td><td colspan="2"></td><td></td><td></td><td colspan="2"></td><td></td><tr style="vertical-align: bottom; background-color: rgb(204,238,255)"><td style="width: 28%; text-align: left">Ando Design Sdn Bhd ("Ando")</td><td style="width: 2%"></td><td style="width: 16%; text-align: center">Mr. How Kok Choong, the CEO and director of the Company is also a director of Ando</td><td style="width: 2%"></td><td style="width: 16%; text-align: center">Rental income</td><td style="width: 2%"></td><td style="width: 1%; text-align: left">\$</td><td id="xdx_987_ecustom--RelatedPartyOfficeRentalIncome_pp0p0_c20240701_20240930_us-gaap--RelatedPartyTransactionsByRelatedPartyAxis_custom--AndoDesignSdnBhdMember_zCEpejvCZ2Qa" style="width: 14%; text-align: right" title="Total other income">652</td><td style="width: 1%; text-align: left"></td><td style="width: 2%"></td><td style="width: 1%; text-align: left">\$</td><td id="xdx_98E_ecustom--RelatedPartyOfficeRentalIncome_pp0p0_c20230701_20230930_us-gaap--RelatedPartyTransactionsByRelatedPartyAxis_custom--AndoDesignSdnBhdMember_ziYfiIC3NUK3" style="width: 14%; text-align: right" title="Total other income">663</td><td style="width: 1%; text-align: left"></td></tr><tr style="vertical-align: bottom; background-color: White"><td style="text-align: left">Redboy Picture Sdn Bhd ("Redboy")</td><td></td><td style="text-align: center">Mr. How Kok Choong, the CEO and director of the Company is also a director of Redboy</td><td></td><td style="text-align: center">Rental income</td><td></td><td style="text-align: left"></td><td id="xdx_989_ecustom--RelatedPartyOfficeRentalIncome_pp0p0_c20240701_20240930_us-gaap--RelatedPartyTransactionsByRelatedPartyAxis_custom--RedboyPictureSdnBhdMember_zu1eXvinGOzg" style="text-align: right" title="Total other income"></td><td style="text-align: left"></td><td></td><td style="text-align: left"></td><td id="xdx_98B_ecustom--RelatedPartyOfficeRentalIncome_pp0p0_c20230701_20230930_us-gaap--RelatedPartyTransactionsByRelatedPartyAxis_custom--RedboyPictureSdnBhdMember_zWqExSFbhLMf" style="text-align: right" title="Total other income">1,325</td><td style="text-align: left"></td></tr><tr style="vertical-align: bottom; background-color: rgb(204,238,255)"><td style="text-align: left; padding-bottom: 1pt">TH3 Holdings Sdn Bhd ("TH3")</td><td style="padding-bottom: 1pt"></td><td style="text-align: center; padding-bottom: 1pt">Mr. How Kok Choong, the CEO and director of the Company is also a director of TH3</td><td style="padding-bottom: 1pt"></td><td style="text-align: center; padding-bottom: 1pt"><span id="xdx_904_ecustom--RelatedPartiesNatureDescription_c20230701_20230930_us-gaap--

RelatedPartyTransactionsByRelatedPartyAxis_custom--TH3TechnologySdnBhdOneMember_zxKULCIDRI4k
title="Nature">Rental income</td><td style="padding-bottom: 1pt"></td><td style="border-bottom: Black 1pt solid; text-align: left"></td><td id="xdx_98E_ecustom--
RelatedPartyOfficeRentalIncome_pp0p0_c20240701_20240930_us-gaap--
RelatedPartyTransactionsByRelatedPartyAxis_custom--TH3TechnologySdnBhdOneMember_zvxjQUB5s4jj
style="border-bottom: Black 1pt solid; text-align: right" title="Total other income">195</td><td style="padding-bottom: 1pt; text-align: left"></td><td style="padding-bottom: 1pt"></td><td style="border-bottom: Black 1pt solid; text-align: left"></td><td id="xdx_986_ecustom--
RelatedPartyOfficeRentalIncome_pp0p0_c20230701_20230930_us-gaap--
RelatedPartyTransactionsByRelatedPartyAxis_custom--TH3TechnologySdnBhdOneMember_zoN21rqybkO3"
style="border-bottom: Black 1pt solid; text-align: right" title="Total other income">199</td><td style="padding-bottom: 1pt; text-align: left"></td></tr><tr style="vertical-align: bottom; background-color: White"><td style="text-align: left; padding-bottom: 2.5pt">Total other income</td><td style="padding-bottom: 2.5pt"></td><td style="text-align: center; padding-bottom: 2.5pt"></td><td style="padding-bottom: 2.5pt"></td><td style="text-align: right; padding-bottom: 2.5pt"></td><td style="padding-bottom: 2.5pt"></td><td style="border-bottom: Black 2.5pt double; text-align: left">\$</td><td id="xdx_98F_ecustom--
RelatedPartyOfficeRentalIncome_pp0p0_c20240701_20240930_zoTUYxAs0Jk" style="border-bottom: Black 2.5pt double; text-align: right" title="Total other income">847</td><td style="padding-bottom: 2.5pt; text-align: left">\$</td><td id="xdx_988_ecustom--
RelatedPartyOfficeRentalIncome_pp0p0_c20230701_20230930_zt8oXNMow3t5" style="border-bottom: Black 2.5pt double; text-align: right" title="Total other income">2,187</td><td style="padding-bottom: 2.5pt; text-align: left"></td></tr></table><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center"></p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">Other income</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center"></p><table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"><tr style="vertical-align: bottom"><td></td><td style="padding-bottom: 1pt"></td><td style="text-align: center"></td><td style="padding-bottom: 1pt"></td><td style="text-align: center"></td><td style="padding-bottom: 1pt"></td><td colspan="6" style="border-bottom: Black 1pt solid; text-align: center"><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center">For the nine months ended</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center">September 30,</p></td><td style="padding-bottom: 1pt"></td></tr><tr style="vertical-align: bottom"><td style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">Name of Related Party</td><td style="font-weight: bold; padding-bottom: 1pt"></td><td style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">Relationship</td><td style="font-weight: bold; padding-bottom: 1pt"></td><td style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">Nature</td><td style="font-weight: bold; padding-bottom: 1pt"></td><td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">2024</td><td style="padding-bottom: 1pt; font-weight: bold"></td><td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">2023</td><td style="padding-bottom: 1pt; font-weight: bold"></td></tr><tr style="vertical-align: bottom"><td></td><td></td><td style="text-align: center"></td><td></td><td style="text-align: right"></td><td></td><td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center"></td><td></td><td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center"></td><td></td></tr><tr style="vertical-align: bottom; background-color: rgb(204,238,255)"><td style="width: 28%; text-align: left">Ando Design Sdn Bhd ("Ando")</td><td style="width: 2%"></td><td style="width: 16%; text-align: center">Mr. How Kok Choong, the CEO and director of the Company is also a director of Ando</td><td style="width: 2%"></td><td style="width: 16%; text-align: center">Rental income</td><td style="width: 2%"></td><td style="width: 1%; text-align: left">\$</td><td id="xdx_980_ecustom--RelatedPartyOfficeRentalIncome_pp0p0_c20240101_20240930_us-gaap--RelatedPartyTransactionsByRelatedPartyAxis_custom--AndoDesignSdnBhdMember_zp05xxSTwcJk" style="width: 14%; text-align: right" title="Total other income">1,954</td><td style="width: 1%; text-align: left"></td><td style="width: 2%"></td><td style="width: 1%; text-align: left">\$</td><td id="xdx_98F_ecustom--RelatedPartyOfficeRentalIncome_pp0p0_c20230101_20230930_us-gaap--RelatedPartyTransactionsByRelatedPartyAxis_custom--AndoDesignSdnBhdMember_zcgPgBCNO9b8" style="width: 14%; text-align: right" title="Total other income">1,988</td><td style="width: 1%; text-align: left"></td></tr><tr style="vertical-align: bottom; background-color: White"><td style="text-align: left">Redboy Picture Sdn Bhd ("Redboy")</td><td></td><td style="text-align: center">Mr. How Kok Choong, the CEO and director of the Company is also a director of Redboy</td><td></td><td style="text-align: center"><span id="xdx_900_ecustom--

RelatedPartiesNatureDescription_c20240101_20240930_us-gaap--
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RelatedPartyTransactionsByRelatedPartyAxis_custom--RedboyPictureSdnBhdMember_zLxfDLs5hqk"
title="Nature">Rental income</td><td> </td> <td style="text-align: left;"> </td><td
id="xdx_98B_ecustom--RelatedPartyOfficeRentalIncome_pp0p0_c20240101_20240930_us-gaap--
RelatedPartyTransactionsByRelatedPartyAxis_custom--RedboyPictureSdnBhdMember_z1pWGF1B1ik7"
style="text-align: right;" title="Total other income">-</td>
<td style="text-align: left;"> </td><td> </td> <td style="text-align: left;"> </td><td id="xdx_98D_ecustom--
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RelatedPartyTransactionsByRelatedPartyAxis_custom--RedboyPictureSdnBhdMember_zBgKfRRHbGDi"
style="text-align: right;" title="Total other income">5,302</td><td style="text-align: left;"> </td></tr> <tr
style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left; padding-bottom:
1pt">TH3 Holdings Sdn Bhd ("TH3")</td><td style="padding-bottom: 1pt"> </td> <td style="text-align: center;
padding-bottom: 1pt"><span id="xdx_900_ecustom--
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title="Relationship"><span id="xdx_90C_ecustom--
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RelatedPartyTransactionsByRelatedPartyAxis_custom--TH3TechnologySdnBhdOneMember_zOnMFTTsIp4j"
title="Relationship">Mr. How Kok Choong, the CEO and director of the Company is also a director of
TH3</td><td style="padding-bottom: 1pt"> </td> <td style="text-align: center; padding-
bottom: 1pt"><span id="xdx_90F_ecustom--RelatedPartiesNatureDescription_c20240101_20240930_us-gaap--
RelatedPartyTransactionsByRelatedPartyAxis_custom--TH3TechnologySdnBhdOneMember_z2kRNqofypO"
title="Nature"><span id="xdx_902_ecustom--RelatedPartiesNatureDescription_c20230101_20230930_us-gaap--
RelatedPartyTransactionsByRelatedPartyAxis_custom--TH3TechnologySdnBhdOneMember_zeJ18y8510u"
title="Nature">Rental income</td><td style="padding-bottom: 1pt"> </td> <td style="border-
bottom: Black 1pt solid; text-align: left;"> </td><td id="xdx_98A_ecustom--
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RelatedPartyTransactionsByRelatedPartyAxis_custom--TH3TechnologySdnBhdOneMember_zp1Iymd07fGe"
style="border-bottom: Black 1pt solid; text-align: right;" title="Total other income">586</td><td style="padding-
bottom: 1pt; text-align: left"> </td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt
solid; text-align: left"> </td><td id="xdx_98B_ecustom--
RelatedPartyOfficeRentalIncome_pp0p0_c20230101_20230930_us-gaap--
RelatedPartyTransactionsByRelatedPartyAxis_custom--TH3TechnologySdnBhdOneMember_z6qEEBvCR98g"
style="border-bottom: Black 1pt solid; text-align: right;" title="Total other income">265</td><td style="padding-
bottom: 1pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td
style="text-align: left; padding-bottom: 2.5pt">Total other income</td><td style="padding-bottom:
2.5pt"> </td> <td style="text-align: center; padding-bottom: 2.5pt"> </td><td style="padding-bottom:
2.5pt"> </td> <td style="text-align: right; padding-bottom: 2.5pt"> </td><td style="padding-bottom:
2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left;">\$</td><td id="xdx_98E_ecustom--
RelatedPartyOfficeRentalIncome_pp0p0_c20240101_20240930_z7cNJU3NyCwj" style="border-bottom: Black
2.5pt double; text-align: right;" title="Office rental expense">2,540</td><td style="padding-bottom: 2.5pt; text-
align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-
align: left">\$</td><td id="xdx_987_ecustom--
RelatedPartyOfficeRentalIncome_pp0p0_c20230101_20230930_zj8n5WDhDsm" style="border-bottom: Black
2.5pt double; text-align: right;" title="Office rental expense">7,555</td><td style="padding-bottom: 2.5pt; text-
align: left"> </td></tr> </table> <p style="font: 10pt Times New Roman, Times, Serif; margin: Opt Opt Opt 0;
text-align: justify"> </p> <p
style="font: 10pt Times New Roman, Times, Serif; margin: Opt Opt Opt 0; text-align: justify"><span style="font-
family: Times New Roman, Times, Serif; font-size: 10pt"></p> <p style="font: 10pt Times New Roman,
Times, Serif; margin: Opt Opt Opt 0; text-align: center"><span style="font-family: Times New Roman, Times,
Serif; font-size: 10pt"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: Opt Opt Opt 0;
text-align: center">AGAPE ATP
CORPORATION</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: Opt Opt Opt 0;
text-align: center">NOTES TO
CONDENSED CONSOLIDATED FINANCIAL STATEMENTS</p> <p style="font: 10pt Times New
Roman, Times, Serif; margin: Opt Opt Opt 0; text-align: center"><span style="font-family: Times New Roman,
Times, Serif; font-size: 10pt">(UNAUDITED)</p> <p style="font: 10pt Times New Roman,
Times, Serif; margin: Opt Opt Opt 0; text-align: center"><span style="font-family: Times New Roman, Times,
Serif; font-size: 10pt">(Currency expressed in United States Dollars ("US\$"), except for number of shares)
</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: Opt Opt Opt 0; text-align:
center"> </p> <p
style="font: 10pt Times New Roman, Times, Serif; margin: Opt Opt Opt 0; text-align: justify"><span style="font-
family: Times New Roman, Times, Serif; font-size: 10pt">15. RELATED PARTY BALANCES AND
TRANSACTIONS (Continued)</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: Opt
Opt Opt 0; text-align: justify">
 </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: Opt Opt Opt 0; text-align:
justify"><span style="text-
decoration: underline">Related party transactions</p> <p style="font: 10pt Times New Roman,
Times, Serif; margin: Opt Opt Opt 0; text-align: justify"><span style="font-family: Times New Roman, Times,
Serif; font-size: 10pt"></p> <p style="font: 10pt Times New Roman, Times, Serif; margin: Opt Opt Opt 0;
text-align: justify">Other
expenses</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: Opt Opt Opt 0; text-
align: justify"> </p> <table
cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse;
width: 100%"> <tr style="vertical-align: bottom;"> <td> </td><td style="padding-bottom: 1pt"> </td> <td
style="text-align: center;"> </td><td style="padding-bottom: 1pt"> </td> <td style="text-align: center;"> </td>

id="xdx_982_ecustom--RelatedPartyOtherExpenses_c20240701_20240930_us-gaap--
RelatedPartyTransactionsByRelatedPartyAxis_custom--AndoDesignSdnBhdOneMember_z1OzAXJmoGzi"
style="border-bottom: Black 1pt solid; text-align: right" title="Total other expenses"><span style="-sec-ix-
hidden: xdx2ixbrl1988"></td><td style="padding-bottom: 1pt; text-align: left"></td><td
style="padding-bottom: 1pt"></td><td style="border-bottom: Black 1pt solid; text-align: left"></td><td
id="xdx_98C_ecustom--RelatedPartyOtherExpenses_c20230701_20230930_us-gaap--
RelatedPartyTransactionsByRelatedPartyAxis_custom--AndoDesignSdnBhdOneMember_zIeEWIGOVARc"
style="border-bottom: Black 1pt solid; text-align: right" title="Total other expenses"><span style="-sec-ix-
hidden: xdx2ixbrl1988"></td><td style="padding-bottom: 1pt; text-align: left"></td></tr><tr
style="vertical-align: bottom; background-color: White"><td style="text-align: left; padding-bottom:
2.5pt">Total other expenses</td><td style="padding-bottom: 2.5pt"></td><td style="text-align: center;
padding-bottom: 2.5pt"></td><td style="padding-bottom: 2.5pt"></td><td style="text-align: right; padding-
bottom: 2.5pt"></td><td style="padding-bottom: 2.5pt"></td><td style="border-bottom: Black 2.5pt double;
text-align: left">\$</td><td id="xdx_983_ecustom--
RelatedPartyOtherExpenses_c20240701_20240930_zhC6SBjsXX8a" style="border-bottom: Black 2.5pt double;
text-align: right" title="Total other expenses">36,684</td><td style="padding-bottom: 2.5pt; text-align:
left"></td><td style="padding-bottom: 2.5pt"></td><td style="border-bottom: Black 2.5pt double; text-align:
left">\$</td><td id="xdx_981_ecustom--RelatedPartyOtherExpenses_c20230701_20230930_zvybwDYtZ8ha"
style="border-bottom: Black 2.5pt double; text-align: right" title="Total other expenses">21,594</td><td
style="padding-bottom: 2.5pt; text-align: left"></td></tr></table><p style="font: 10pt Times New Roman,
Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"><span style="font-family: Times New Roman, Times,
Serif; font-size: 10pt"></p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0;
text-align: justify">Other
expenses</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-
align: justify"></p><table
cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse;
width: 100%"><tr style="vertical-align: bottom"><td></td><td style="padding-bottom: 1pt"></td><td
style="text-align: center"></td><td style="padding-bottom: 1pt"></td><td style="text-align: center"></td>
<td style="padding-bottom: 1pt"></td><td colspan="6" style="border-bottom: Black 1pt solid; text-align:
center"><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center"><span
style="font-family: Times New Roman, Times, Serif; font-size: 10pt">For the nine months ended
</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center"><span
style="font-family: Times New Roman, Times, Serif; font-size: 10pt">September 30,</p></td>
<td style="padding-bottom: 1pt"></td></tr><tr style="vertical-align: bottom"><td style="border-bottom:
Black 1pt solid; font-weight: bold; text-align: center">Name of Related Party</td><td style="font-weight: bold;
padding-bottom: 1pt"></td><td style="border-bottom: Black 1pt solid; font-weight: bold; text-align:
center">Relationship</td><td style="font-weight: bold; padding-bottom: 1pt"></td><td style="border-bottom:
Black 1pt solid; font-weight: bold; text-align: center">Nature</td><td style="font-weight: bold; padding-bottom:
1pt"></td><td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align:
center">2024</td><td style="padding-bottom: 1pt; font-weight: bold"></td><td style="font-weight: bold;
padding-bottom: 1pt"></td><td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-
align: center">2023</td><td style="padding-bottom: 1pt; font-weight: bold"></td></tr><tr style="vertical-
align: bottom"><td></td><td></td><td></td><td style="text-align: center"></td><td></td><td style="text-align:
right"></td><td></td><td colspan="2"></td><td></td><td></td><td colspan="2"></td><td></td>
</tr><tr style="vertical-align: bottom; background-color: rgb(204,238,255)"><td style="width: 28%; text-align:
left">TH3 Holdings Sdn Bhd ("TH3")</td><td style="width: 2%"></td><td style="width: 16%; text-align:
center"><span id="xdx_903_ecustom--RelatedPartiesRelationshipsDescription_c20240101_20240930_us-gaap--
RelatedPartyTransactionsByRelatedPartyAxis_custom--TH3TechnologySdnBhdTwoMember_zeSQM829IwAk"
title="Relationship"><span id="xdx_90C_ecustom--
RelatedPartiesRelationshipsDescription_c20230101_20230930_us-gaap--
RelatedPartyTransactionsByRelatedPartyAxis_custom--TH3TechnologySdnBhdTwoMember_z1a3EmKQt4Q9"
title="Relationship">Mr. How Kok Choong, the CEO and director of the Company is also a director of
TH3</td><td style="width: 2%"></td><td style="width: 16%; text-align: center"><span
id="xdx_90D_ecustom--RelatedPartiesNatureDescription_c20240101_20240930_us-gaap--
RelatedPartyTransactionsByRelatedPartyAxis_custom--TH3TechnologySdnBhdTwoMember_zzzIaCgFsvMj"
title="Nature"><span id="xdx_90B_ecustom--RelatedPartiesNatureDescription_c20230101_20230930_us-gaap--
RelatedPartyTransactionsByRelatedPartyAxis_custom--TH3TechnologySdnBhdTwoMember_zwT2KxY42sgd"
title="Nature">IT support services fee</td><td style="width: 2%"></td><td style="width: 1%;
text-align: left">\$</td><td id="xdx_985_ecustom--RelatedPartyOtherExpenses_c20240101_20240930_us-gaap--
RelatedPartyTransactionsByRelatedPartyAxis_custom--TH3TechnologySdnBhdTwoMember_z8Z4m2mZON3I"
style="width: 14%; text-align: right" title="Total other expenses">44,429</td><td style="width: 1%; text-align:
left"></td><td style="width: 2%"></td><td style="width: 1%; text-align: left">\$</td><td
id="xdx_988_ecustom--RelatedPartyOtherExpenses_c20230101_20230930_us-gaap--
RelatedPartyTransactionsByRelatedPartyAxis_custom--TH3TechnologySdnBhdTwoMember_zgwAtKINzhTj"
style="width: 14%; text-align: right" title="Total other expenses">41,126</td><td style="width: 1%; text-align:
left"></td></tr><tr style="vertical-align: bottom; background-color: White"><td style="text-align: left">SY
Welltech Sdn Bhd ("Welltech") (formerly known as DSY Beauty Sdn Bhd)</td><td></td><td style="text-align:
center"><span id="xdx_90C_ecustom--RelatedPartiesRelationshipsDescription_c20240101_20240930_us-gaap--
RelatedPartyTransactionsByRelatedPartyAxis_custom--SYWelltechSdnBhdMember_zUCQtwdcfM97"
title="Relationship"><span id="xdx_90E_ecustom--
RelatedPartiesRelationshipsDescription_c20230101_20230930_us-gaap--
RelatedPartyTransactionsByRelatedPartyAxis_custom--SYWelltechSdnBhdMember_zIdjXRL7IRk4"
title="Relationship">The directors and shareholders of Welltech are related parties to Mr. Yap Foo Ching (Steve
Yap), a director of DSY Wellness International Sdn Bhd</td><td></td><td style="text-align:
center"><span id="xdx_900_ecustom--RelatedPartiesNatureDescription_c20240101_20240930_us-gaap--
RelatedPartyTransactionsByRelatedPartyAxis_custom--SYWelltechSdnBhdMember_zXFXoVpSbeYe"
title="Nature"><span id="xdx_900_ecustom--RelatedPartiesNatureDescription_c20230101_20230930_us-gaap--
RelatedPartyTransactionsByRelatedPartyAxis_custom--SYWelltechSdnBhdMember_zpbYdJZEqjo4"

Purchases of products for general use

5	Total other expenses
DSY Wellness and Longevity Center Sdn Bhd ("DSYWLC")	Relationship
Mr. Yap Foo Ching (Steve Yap), a director of DSY Wellness International Sdn Bhd is also a director of DSYWLC	Nature
Office rental expense	Total other expenses
37,338	Total other expenses
23,857	Total other expenses
Ando Design Sdn Bhd ("Ando")	Relationship
Mr. How Kok Choong, the CEO and director of the Company is also a director of Ando	Nature
Office furniture & fittings and improvements	Total other expenses
1,755	Total other expenses
83,527	Total other expenses
64,983	Total other expenses

AGAPE ATP CORPORATION

NOTES TO CONDENSED CONSOLIDATED FINANCIAL

STATEMENTS

(UNAUDITED)

(Currency expressed in United States Dollars ("US\$"), except for number of shares)

SCHEDULE OF RELATED PARTIES

Name of Related Party	Relationship	Nature	September 30, 2024	December 31, 2023
TH3 Holdings Sdn Bhd ("TH3")	Relationship	Mr. How Kok Choong, the CEO and director of the Company is also a director of TH3	\$2,460	\$2,922
SY Welltech Sdn Bhd ("Welltech") (formerly known as DSY Beauty Sdn Bhd)	Relationship	The directors and shareholders of Welltech are related parties to Mr. Yap Foo Ching (Steve Yap), a director of DSY Wellness International Sdn Bhd	\$8,171	\$8,171
DSY Beauty Sdn Bhd Member	Relationship	Deposits for products purchases	\$-	\$-
DSY Beauty Sdn Bhd Member	Relationship	Other Receivables	\$8,171	\$8,171

Total amount due from related parties

bottom: 2.5pt"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="text-align: center; padding-bottom: 2.5pt"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">\$</td><td id="xdx_981_eus-gaap--OtherReceivables_iI_pp0p0_c20240930_us-gaap--RelatedPartyTransactionsByRelatedPartyAxis_us-gaap--RelatedPartyMember_zT3p3zNpxth4" style="border-bottom: Black 2.5pt double; text-align: right" title="Total amount due from related parties">2,460</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">\$</td><td id="xdx_98C_eus-gaap--OtherReceivables_iI_pp0p0_c20231231_us-gaap--RelatedPartyTransactionsByRelatedPartyAxis_us-gaap--RelatedPartyMember_zGni7czgSI2e" style="border-bottom: Black 2.5pt double; text-align: right" title="Total amount due from related parties">11,093</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr></table> <p style="font: 10pt Times New Roman, Times, Serif; margin: Opt Opt Opt 0; text-align: justify"> <p> <p style="font: 10pt Times New Roman, Times, Serif; margin: Opt Opt Opt 0; text-align: justify">Accounts payable - related parties</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: Opt Opt Opt 0; text-align: justify"> </p> <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="vertical-align: bottom"> <td> </td><td style="padding-bottom: 1pt"> </td> <td style="text-align: center"> </td><td style="padding-bottom: 1pt"> </td> <td style="text-align: center"> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="6" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">As of</td><td style="padding-bottom: 1pt; font-weight: bold"> </td></tr> <tr style="vertical-align: bottom"> <td style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">Name of Related Party</td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">Relationship</td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">Nature</td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">September 30, 2024</td><td style="padding-bottom: 1pt; font-weight: bold"> </td><td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">December 31, 2023</td><td style="padding-bottom: 1pt; font-weight: bold"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td> </td> <td style="text-align: center"> </td><td> </td> <td colspan="2" style="text-align: center"> </td><td> </td><td> </td> <td colspan="2" style="text-align: right"> </td><td> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 40%; text-align: left">CTA Nutraceuticals (Asia) Sdn Bhd ("CTA")</td><td style="width: 2%"> </td> <td style="width: 14%; text-align: center">The directors and shareholders of CTA are related parties to Mr. Yap Foo Ching (Steve Yap), a director of DSY International Wellness Sdn Bhd</td><td style="width: 2%"> </td> <td style="width: 14%; text-align: center">Purchases of products for the provision of complementary health therapies</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">\$</td><td id="xdx_98C_eus-gaap--AccountsPayableCurrent_iI_pp0p0_c20240930_us-gaap--RelatedPartyTransactionsByRelatedPartyAxis_custom--CTANutraceuticalsSdnBhdMember_zZzu3cbudix5" style="width: 10%; text-align: right" title="Total account payable, related parties">27,183</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">\$</td><td id="xdx_984_eus-gaap--AccountsPayableCurrent_iI_pp0p0_c20231231_us-gaap--RelatedPartyTransactionsByRelatedPartyAxis_custom--CTANutraceuticalsSdnBhdMember_z3UpcDCNAvI5" style="width: 10%; text-align: right" title="Total account payable, related parties">30,439</td><td style="width: 1%; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: left">SY Welltech Sdn Bhd ("Welltech") (formerly known as DSY Beauty Sdn Bhd)</td><td> </td> <td style="text-align: center">The directors and shareholders of Welltech are related parties to Mr. Yap Foo Ching (Steve Yap), a director of DSY Wellness International Sdn Bhd</td><td style="text-align: center">Purchases of beauty products</td><td> </td> <td style="text-align: left"> </td> <td id="xdx_98E_eus-gaap--AccountsPayableCurrent_iI_pp0p0_c20240930_us-gaap--RelatedPartyTransactionsByRelatedPartyAxis_custom--DSYBeautySdnBhdOneMember_zeQO6vbdC5Kj" style="text-align: right" title="Total account payable, related parties"> </td><td style="text-align: left"> </td><td style="text-align: left"> </td> <td id="xdx_986_eus-gaap--AccountsPayableCurrent_iI_pp0p0_c20231231_us-gaap--RelatedPartyTransactionsByRelatedPartyAxis_custom--DSYBeautySdnBhdOneMember_zs8rt2fgtVYi" style="text-align: right" title="Total account payable, related parties">54</td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left; padding-bottom: 1pt">Mr. Chew Yi Zheng</td><td style="padding-bottom: 1pt"> </td> <td style="text-align: center; padding-

bottom: 1pt">Mr. Chew Yi Zheng is the member of the immediate family of Mr. Yap Foo Ching (Steve Yap), the director of DSY Wellness International Sdn Bhd</td><td style="padding-bottom: 1pt"> </td> <td style="text-align: center; padding-bottom: 1pt">Render therapy and health consultation to customer</td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td id="xdx_989_eus-gaap--AccountsPayableCurrent_iI_pp0p0_c20240930_us-gaap--RelatedPartyTransactionsByRelatedPartyAxis_custom--MrChewYiZhengMember_zLnwGi3Lba9" style="border-bottom: Black 1pt solid; text-align: right" title="Total account payable, related parties">-</td><td style="padding-bottom: 1pt; text-align: left"> </td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td id="xdx_983_eus-gaap--AccountsPayableCurrent_iI_pp0p0_c20231231_us-gaap--RelatedPartyTransactionsByRelatedPartyAxis_custom--MrChewYiZhengMember_zpT5ckajsV11" style="border-bottom: Black 1pt solid; text-align: right" title="Total account payable, related parties">4,355</td><td style="padding-bottom: 1pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 2.5pt">Total account payable - related parties</td><td style="padding-bottom: 2.5pt"> </td> <td style="text-align: center; padding-bottom: 2.5pt"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="text-align: center; padding-bottom: 2.5pt"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">\$</td><td id="xdx_986_eus-gaap--AccountsPayableCurrent_iI_pp0p0_c20240930_us-gaap--RelatedPartyTransactionsByRelatedPartyAxis_us-gaap--RelatedPartyMember_zFq4aKmkN3Ta" style="border-bottom: Black 2.5pt double; text-align: right" title="Total account payable, related parties">27,183</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">\$</td><td id="xdx_980_eus-gaap--AccountsPayableCurrent_iI_pp0p0_c20231231_us-gaap--RelatedPartyTransactionsByRelatedPartyAxis_us-gaap--RelatedPartyMember_zADays4iGld9" style="border-bottom: Black 2.5pt double; text-align: right" title="Total account payable, related parties">34,848</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr></table> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"></p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center">AGAPE ATP CORPORATION</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center">NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center">(UNAUDITED)</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center">(Currency expressed in United States Dollars ("US\$"), except for number of shares)</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">15. RELATED PARTY BALANCES AND TRANSACTIONS (Continued)</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">Other payable - related parties</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p><table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="vertical-align: bottom"> <td style="padding-bottom: 1pt"> </td> <td style="text-align: center"> </td><td style="padding-bottom: 1pt"> </td> <td style="text-align: center"> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="6" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">As of</td><td style="padding-bottom: 1pt; font-weight: bold"> </td></tr> <tr style="vertical-align: bottom"> <td style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">Name of Related Party</td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">Relationship</td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; font-weight: bold; padding-bottom: 1pt">Nature</td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">September 30, 2024</td><td style="padding-bottom: 1pt; font-weight: bold"> </td><td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">December 31, 2023</td><td style="padding-bottom: 1pt; font-weight: bold"> </td></tr> <tr style="vertical-align: bottom"> <td> </td> <td> </td> <td style="text-align: center"> </td><td> </td> <td colspan="2"> </td><td> </td></tr></table>

<td colspan="2" style="text-align: right"> </td><td> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 40%; text-align: left">CTA Nutraceuticals (Asia) Sdn Bhd ("CTA")</td><td style="width: 2%"> </td> <td style="width: 14%; text-align: center">The directors and shareholders of CTA are related parties to Mr. Yap Foo Ching (Steve Yap), a director of DSY International Wellness Sdn Bhd</td><td style="width: 2%"> </td> <td style="width: 14%; text-align: center">Purchase of products for general use</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"> </td><td id="xdx_988_eus-gaap--OtherLiabilities_il_pp0p0_c20240930_us-gaap--RelatedPartyTransactionsByRelatedPartyAxis_custom--CTANutraceuticalsAsiaSdnBhdMember_zpaAyz718cd" style="width: 10%; text-align: right" title="Total other payable, related parties">547</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td><td style="width: 1%; text-align: left"> </td><td id="xdx_984_eus-gaap--OtherLiabilities_il_pp0p0_c20231231_us-gaap--RelatedPartyTransactionsByRelatedPartyAxis_custom--CTANutraceuticalsAsiaSdnBhdMember_zsuKB2RfVIXd" style="width: 10%; text-align: right" title="Total other payable, related parties">570</td><td style="width: 1%; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: left">SY Welltech Sdn Bhd ("Welltech") (formerly known as DSY Beauty Sdn Bhd)</td><td> </td> <td style="text-align: center">The directors and shareholders of DSY Beauty are related parties to Mr. Yap Foo Ching (Steve Yap), a director of DSY Wellness International Sdn Bhd</td><td> </td> <td style="text-align: center">Purchase of products for general use</td><td> </td> <td style="text-align: left"> </td><td id="xdx_98C_eus-gaap--OtherLiabilities_il_pp0p0_c20240930_us-gaap--RelatedPartyTransactionsByRelatedPartyAxis_custom--DSYBeautySdnBhdTwoMember_zhdtEXETYVxc" style="text-align: right" title="Total other payable, related parties">-</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_98F_eus-gaap--OtherLiabilities_il_pp0p0_c20231231_us-gaap--RelatedPartyTransactionsByRelatedPartyAxis_custom--DSYBeautySdnBhdTwoMember_zCassLRP1Yfe" style="text-align: right" title="Total other payable, related parties">535</td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left">Mr. Yap Foo Ching (Steve Yap)</td><td> </td> <td style="text-align: center">Mr. Yap Foo Ching, the director of the DSY Wellness International Sdn Bhd</td><td> </td> <td style="text-align: center">Payment on behalf by Mr. Yap</td><td> </td> <td style="text-align: left"> </td><td id="xdx_989_eus-gaap--OtherLiabilities_il_pp0p0_c20240930_us-gaap--RelatedPartyTransactionsByRelatedPartyAxis_custom--YapFooChingMember_z0Iai65pVO3e" style="text-align: right" title="Total other payable, related parties">-</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_982_eus-gaap--OtherLiabilities_il_pp0p0_c20231231_us-gaap--RelatedPartyTransactionsByRelatedPartyAxis_custom--YapFooChingMember_zjNDwMexIc3" style="text-align: right" title="Total other payable, related parties">6,534</td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 1pt">Mr. How Kok Choong</td><td style="padding-bottom: 1pt"> </td> <td style="text-align: center; padding-bottom: 1pt">Mr. How Kok Choong, the CEO and director of the Company</td><td style="padding-bottom: 1pt"> </td> <td style="text-align: center; padding-bottom: 1pt"><span id="xdx_90C_ecustom--RelatedPartiesNatureDescription_c20230101_20231231_us-gaap--

RelatedPartyTransactionsByRelatedPartyAxis_custom--HowKokChoongMember_zchfvPYNiAvd
title="Nature">Commission expense</td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td id="xdx_985_eus-gaap--OtherLiabilities_iI_pp0p0_c20240930_us-gaap--RelatedPartyTransactionsByRelatedPartyAxis_custom--HowKokChoongMember_zH62jKrRn0k7" style="border-bottom: Black 1pt solid; text-align: right" title="Total other payable, related parties">222</td><td style="padding-bottom: 1pt; text-align: left"> </td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td id="xdx_986_eus-gaap--OtherLiabilities_iI_pp0p0_c20231231_us-gaap--RelatedPartyTransactionsByRelatedPartyAxis_custom--HowKokChoongMember_zaQISWiP3sUc" style="border-bottom: Black 1pt solid; text-align: right" title="Total other payable, related parties">207</td><td style="padding-bottom: 1pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left; padding-bottom: 2.5pt">Total other payable - related parties</td><td style="padding-bottom: 2.5pt"> </td> <td style="text-align: center; padding-bottom: 2.5pt"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="text-align: center; padding-bottom: 2.5pt"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">\$</td><td id="xdx_98D_eus-gaap--OtherLiabilities_iI_pdp0_c20240930_us-gaap--RelatedPartyTransactionsByRelatedPartyAxis_us-gaap--RelatedPartyMember_zJisXeH2HYDk" style="border-bottom: Black 2.5pt double; text-align: right" title="Total other payable, related parties">769</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">\$</td><td id="xdx_98I_eus-gaap--OtherLiabilities_iI_pdp0_c20231231_us-gaap--RelatedPartyTransactionsByRelatedPartyAxis_us-gaap--RelatedPartyMember_z4um1WunFggg" style="border-bottom: Black 2.5pt double; text-align: right" title="Total other payable, related parties">7,846</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr></table> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"></p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"><u>Related party transactions</u></p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">Purchases</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"></p> <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="vertical-align: bottom"> <td style="padding-bottom: 1pt"> </td> <td style="text-align: center"> </td><td style="padding-bottom: 1pt"> </td> <td style="text-align: center"> </td><td style="padding-bottom: 1pt"> </td> <td colspan="6" style="border-bottom: Black 1pt solid; text-align: center"><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center">For the three months ended</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center">September 30,</p></td><td style="padding-bottom: 1pt"> </td></tr> <tr style="vertical-align: bottom"> <td style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">Name of Related Party</td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">Relationship</td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">Nature</td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">2024</td><td style="padding-bottom: 1pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">2023</td><td style="padding-bottom: 1pt; font-weight: bold"> </td></tr> <tr style="vertical-align: bottom"> <td style="padding-bottom: 1pt; font-weight: bold"> </td><td colspan="2" style="padding-bottom: 1pt; font-weight: bold"> </td><td style="padding-bottom: 1pt; font-weight: bold"> </td><td colspan="2" style="padding-bottom: 1pt; font-weight: bold"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 40%; text-align: left">CTA Nutraceuticals (Asia) Sdn Bhd ("CTA")</td><td style="width: 2%"> </td> <td style="width: 14%; text-align: center">The directors and shareholders of CTA are related parties to Mr. Yap Foo Ching (Steve Yap), a director of DSY International Wellness Sdn Bhd</td><td style="width: 2%"> </td> <td style="width: 14%; text-align: center">Purchases of products for the provision of complementary health therapies</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">\$</td><td id="xdx_985_eus-gaap--RelatedPartyTransactionPurchasesFromRelatedParty_pp0p0_c20240701_20240930_us-gaap--RelatedPartyTransactionsByRelatedPartyAxis_custom--CTANutraceuticalsSdnBhdOneMember_zm8VNy6kHo75" style="width: 10%; text-align: right" title="Total purchases">79,758</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">\$</td><td id="xdx_985_eus-gaap--RelatedPartyTransactionPurchasesFromRelatedParty_pp0p0_c20230701_20230930_us-gaap--RelatedPartyTransactionsByRelatedPartyAxis_custom--CTANutraceuticalsSdnBhdOneMember_zC76TjMmoaK" style="width: 10%; text-align: right" title="Total purchases">73,054</td><td style="width: 1%; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 1pt">SY Welltech Sdn Bhd ("Welltech") (formerly known as DSY Beauty Sdn Bhd)</td><td style="padding-bottom: 1pt"> </td> <td style="text-align: center; padding-bottom: 1pt"><span

id="xdx_906_ecustom--RelatedPartiesRelationshipsDescription_c20240701_20240930_us-gaap--RelatedPartyTransactionsByRelatedPartyAxis_custom--DSYBeautySdnBhdThreeMember_zEKYyPMHZWib" title="Relationship">The directors and shareholders of Welltech are related parties to Mr. Yap Foo Ching (Steve Yap), a director of DSY Wellness International Sdn Bhd</td><td style="padding-bottom: 1pt"></td><td style="text-align: center; padding-bottom: 1pt">Purchases of beauty products</td><td style="padding-bottom: 1pt"></td><td style="border-bottom: Black 1pt solid; text-align: left"></td><td id="xdx_98A_eus-gaap--RelatedPartyTransactionPurchasesFromRelatedParty_pp0p0_c20240701_20240930_us-gaap--RelatedPartyTransactionsByRelatedPartyAxis_custom--DSYBeautySdnBhdThreeMember_zZJwmcmbKhng" style="border-bottom: Black 1pt solid; text-align: right" title="Total purchases">151</td><td style="padding-bottom: 1pt; text-align: left"></td><td style="padding-bottom: 1pt"></td><td style="border-bottom: Black 1pt solid; text-align: left"></td><td id="xdx_98F_eus-gaap--RelatedPartyTransactionPurchasesFromRelatedParty_pp0p0_c20230701_20230930_us-gaap--RelatedPartyTransactionsByRelatedPartyAxis_custom--DSYBeautySdnBhdThreeMember_zqiCZhEZiDqg" style="border-bottom: Black 1pt solid; text-align: right" title="Total purchases">397</td><td style="padding-bottom: 1pt; text-align: left"></td></tr><tr style="vertical-align: bottom; background-color: rgb(204,238,255)"><td style="text-align: left; padding-bottom: 2.5pt">Total purchases</td><td style="padding-bottom: 2.5pt"></td><td style="text-align: center; padding-bottom: 2.5pt"></td><td style="padding-bottom: 2.5pt"></td><td style="text-align: right; padding-bottom: 2.5pt"></td><td style="padding-bottom: 2.5pt"></td><td style="border-bottom: Black 2.5pt double; text-align: left">\$</td><td id="xdx_980_eus-gaap--RelatedPartyTransactionPurchasesFromRelatedParty_pp0p0_c20240701_20240930_zXaFTYrEggGl" style="border-bottom: Black 2.5pt double; text-align: right" title="Total purchases">79,909</td><td style="padding-bottom: 2.5pt; text-align: left"></td><td style="padding-bottom: 2.5pt"></td><td style="border-bottom: Black 2.5pt double; text-align: left">\$</td><td id="xdx_98A_eus-gaap--RelatedPartyTransactionPurchasesFromRelatedParty_pp0p0_c20230701_20230930_zFkfQUXUiZj6" style="border-bottom: Black 2.5pt double; text-align: right" title="Total purchases">73,451</td><td style="padding-bottom: 2.5pt; text-align: left"></td></tr></table><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"></p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"></p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center">AGAPE ATP CORPORATION</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center">NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center">(UNAUDITED)</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center">(Currency expressed in United States Dollars ("US\$"), except for number of shares)</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center">15. RELATED PARTY BALANCES AND TRANSACTIONS (Continued)</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">Purchases</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center">For the nine months ended</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center">September 30,</p></td><td style="padding-bottom: 1pt"></td></tr><tr style="vertical-align: bottom"><td style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">Name of Related Party</td><td style="font-weight: bold; padding-bottom: 1pt"></td><td style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">Relationship</td><td style="font-weight: bold; padding-bottom: 1pt"></td><td style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">Nature</td><td style="font-weight: bold; padding-bottom: 1pt"></td><td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">2024</td><td style="padding-bottom: 1pt; font-weight: bold"></td><td style="font-weight: bold; padding-bottom: 1pt"></td><td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">2023</td><td style="padding-bottom: 1pt; font-weight: bold"></td></tr></table>

weight: bold; padding-bottom: 1pt" > </td> <td style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">Relationship</td><td style="font-weight: bold; padding-bottom: 1pt" > </td> <td style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">Nature</td><td style="font-weight: bold; padding-bottom: 1pt" > </td><td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">2024</td><td style="padding-bottom: 1pt; font-weight: bold" > </td><td style="font-weight: bold; padding-bottom: 1pt" > </td><td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">2023</td><td style="padding-bottom: 1pt; font-weight: bold" > </td></tr> <tr style="vertical-align: bottom" > <td > </td><td > </td> <td style="text-align: center" > </td><td > </td> <td style="text-align: right" > </td><td > </td> <td colspan="2" > </td><td > </td><td colspan="2" > </td><td > </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)" > <td style="width: 28%; text-align: left">CTA Nutraceuticals (Asia) Sdn Bhd ("CTA")</td><td style="width: 2%" > </td> <td style="width: 16%; text-align: center">The directors and shareholders of CTA are related parties to Mr. Yap Foo Ching (Steve Yap), a director of DSY International Wellness Sdn Bhd**</td><td style="width: 2%" > </td> <td style="width: 16%; text-align: center">**Purchase of products for general use**</td><td style="width: 2%" > </td> <td style="width: 1%; text-align: left">\$</td><td id="xdx_980_ecustom--RelatedPartyTransactionOtherPurchasesFromRelatedParty_pp0p0_c20240701_20240930_us-gaap--RelatedPartyTransactionsByRelatedPartyAxis_custom--CTANutraceuticalsAsiaSdnBhdOneMember_zBlSoBuXQV9e" style="width: 14%; text-align: right" title="Total other purchases">900</td><td style="width: 1%; text-align: left" > </td><td style="width: 2%" > </td> <td style="width: 1%; text-align: left">\$</td><td id="xdx_983_ecustom--RelatedPartyTransactionOtherPurchasesFromRelatedParty_pp0p0_c20230701_20230930_us-gaap--RelatedPartyTransactionsByRelatedPartyAxis_custom--CTANutraceuticalsAsiaSdnBhdOneMember_zF4qdHNwyDvl" style="width: 14%; text-align: right" title="Total other purchases">1,947</td><td style="width: 1%; text-align: left" > </td></tr> <tr style="vertical-align: bottom; background-color: White" > <td style="text-align: left">SY Welltech Sdn Bhd ("Welltech") (formerly known as DSY Beauty Sdn Bhd)</td><td > </td> <td style="text-align: center">**The directors and shareholders of Welltech are related parties to Mr. Yap Foo Ching (Steve Yap), a director of DSY Wellness International Sdn Bhd**</td><td > </td> <td style="text-align: center">**Purchase of products for general use**</td><td > </td> <td style="text-align: left"></td><td id="xdx_980_ecustom--RelatedPartyTransactionOtherPurchasesFromRelatedParty_pp0p0_c20240701_20240930_us-gaap--RelatedPartyTransactionsByRelatedPartyAxis_custom--DSYBeautySdnBhdFourMember_zwLu1XqAjIA2" style="text-align: right" title="Total other purchases">134</td><td style="text-align: left" > </td><td > </td><td style="text-align: left" > </td><td id="xdx_98B_ecustom--RelatedPartyTransactionOtherPurchasesFromRelatedParty_pp0p0_c20230701_20230930_us-gaap--RelatedPartyTransactionsByRelatedPartyAxis_custom--DSYBeautySdnBhdFourMember_z83qW2JLC4Gc" style="text-align: right" title="Total other purchases">1,267</td><td style="text-align: left" > </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)" > <td style="text-align: left; padding-bottom: 1pt">DSY Wellness and Longevity Center Sdn Bhd ("DSYWLC")</td><td style="padding-bottom: 1pt" > </td> <td style="text-align: center; padding-bottom: 1pt">**Mr. Yap Foo Ching (Steve Yap), a director of DSY Wellness International Sdn Bhd is also a director of DSYWLC**</td><td style="padding-bottom: 1pt" > </td> <td style="text-align: center; padding-bottom: 1pt">**Purchase of products for general use**</td><td style="padding-bottom: 1pt" > </td> <td style="border-bottom: Black 1pt solid; text-align: left" > </td><td id="xdx_98A_ecustom--RelatedPartyTransactionOtherPurchasesFromRelatedParty_pp0p0_c20240701_20240930_us-gaap--**

RelatedPartyTransactionsByRelatedPartyAxis_custom--CTANutraceuticalsAsiaSdnBhdOneMember_zxlVq6n6iilc" title="Nature">Purchase of products for general use</td><td style="width: 2%"></td><td style="width: 1%; text-align: left">\$</td><td id="xdx_987_ecustom--RelatedPartyTransactionOtherPurchasesFromRelatedParty_pp0p0_c20240101_20240930_us-gaap--RelatedPartyTransactionsByRelatedPartyAxis_custom--CTANutraceuticalsAsiaSdnBhdOneMember_z4VhVMXY6iAe" style="width: 14%; text-align: right" title="Total other purchases">2,681</td><td style="width: 1%; text-align: left"></td><td style="width: 2%"></td><td style="width: 1%; text-align: left">\$</td><td id="xdx_988_ecustom--RelatedPartyTransactionOtherPurchasesFromRelatedParty_pp0p0_c20230101_20230930_us-gaap--RelatedPartyTransactionsByRelatedPartyAxis_custom--CTANutraceuticalsAsiaSdnBhdOneMember_z1FlqSzmTfCj" style="width: 14%; text-align: right" title="Total other purchases">4,155</td><td style="width: 1%; text-align: left"></td></tr><tr style="vertical-align: bottom; background-color: White"><td style="text-align: left">SY Welltech Sdn Bhd ("Welltech") (formerly known as DSY Beauty Sdn Bhd)</td><td></td><td style="text-align: center">The directors and shareholders of Welltech are related parties to Mr. Yap Foo Ching (Steve Yap), a director of DSY Wellness International Sdn Bhd</td><td></td><td style="text-align: center">Purchase of products for general use</td><td></td><td style="text-align: left"></td><td id="xdx_98D_ecustom--RelatedPartyTransactionOtherPurchasesFromRelatedParty_pp0p0_c20240101_20240930_us-gaap--RelatedPartyTransactionsByRelatedPartyAxis_custom--DSYBeautySdnBhdFourMember_z0bdGCCvqW5e" style="text-align: right" title="Total other purchases">2,800</td><td style="text-align: left"></td><td></td><td style="text-align: left"></td><td id="xdx_98B_ecustom--RelatedPartyTransactionOtherPurchasesFromRelatedParty_pp0p0_c20230101_20230930_us-gaap--RelatedPartyTransactionsByRelatedPartyAxis_custom--DSYBeautySdnBhdFourMember_zlfrGTrcGlGd" style="text-align: right" title="Total other purchases">4,637</td><td style="text-align: left"></td></tr><tr style="vertical-align: bottom; background-color: rgb(204,238,255)"><td style="text-align: left; padding-bottom: 1pt">DSY Wellness and Longevity Center Sdn Bhd ("DSYWLC")</td><td style="padding-bottom: 1pt"></td><td style="text-align: center; padding-bottom: 1pt">Mr. Yap Foo Ching (Steve Yap), a director of DSY Wellness International Sdn Bhd is also a director of DSYWLC</td><td style="padding-bottom: 1pt"></td><td style="text-align: center; padding-bottom: 1pt">Purchase of products for general use</td><td style="padding-bottom: 1pt"></td><td style="border-bottom: Black 1pt solid; text-align: left"></td><td id="xdx_982_ecustom--RelatedPartyTransactionOtherPurchasesFromRelatedParty_pp0p0_c20240101_20240930_us-gaap--RelatedPartyTransactionsByRelatedPartyAxis_custom--DSYWellnessandLongevityCenterSdnBhdDsywlcFourMember_zvNd82mGWcW" style="border-bottom: Black 1pt solid; text-align: right" title="Total other purchases">-</td><td style="padding-bottom: 1pt; text-align: left"></td><td style="padding-bottom: 1pt"></td><td style="border-bottom: Black 1pt solid; text-align: left"></td><td id="xdx_986_ecustom--RelatedPartyTransactionOtherPurchasesFromRelatedParty_pp0p0_c20230101_20230930_us-gaap--RelatedPartyTransactionsByRelatedPartyAxis_custom--DSYWellnessandLongevityCenterSdnBhdDsywlcFourMember_zsiS73pYkBj1" style="border-bottom: Black 1pt solid; text-align: right" title="Total other purchases">347</td><td style="padding-bottom: 1pt; text-align: left"></td></tr><tr style="vertical-align: bottom; background-color: White"><td style="text-align: left; padding-bottom: 2.5pt">Total other purchases</td><td style="padding-bottom: 2.5pt"></td><td style="text-align: center; padding-bottom: 2.5pt"></td><td style="padding-bottom: 2.5pt"></td><td style="text-align: right; padding-bottom: 2.5pt"></td><td style="padding-bottom: 2.5pt"></td><td style="border-bottom: Black 2.5pt double; text-align: left">\$</td><td id="xdx_986_ecustom--RelatedPartyTransactionOtherPurchasesFromRelatedParty_pp0p0_c20240101_20240930_zOuk81A4z6La" style="border-bottom: Black 2.5pt double; text-align: right" title="Total other purchases">5,481</td><td style="padding-bottom: 2.5pt; text-align: left"></td><td style="padding-bottom: 2.5pt"></td><td style="border-bottom: Black 2.5pt double; text-align: left">\$</td><td id="xdx_982_ecustom--RelatedPartyTransactionOtherPurchasesFromRelatedParty_pp0p0_c20230101_20230930_zUix9C0XLwW" style="border-bottom: Black 2.5pt double; text-align: right" title="Total other purchases">9,139</td><td style="padding-bottom: 2.5pt; text-align: left"></td></tr></table><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"><span style="font-family: Times New Roman, Times,

10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center">September 30,</p></td><td style="padding-bottom: 1pt"> </tr> <tr style="vertical-align: bottom"> <td style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">Name of Related Party</td> <td style="font-weight: bold; padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">Relationship</td> <td style="font-weight: bold; padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">Nature</td> <td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">2024</td> <td style="padding-bottom: 1pt; font-weight: bold"> </td> <td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">2023</td> <td style="padding-bottom: 1pt; font-weight: bold"> </td> <td style="font-weight: bold; padding-bottom: 1pt"> </td> <tr style="vertical-align: bottom"> <td> </td> <td style="text-align: center"> </td> <td> </td> <td style="text-align: right"> </td> <td> </td> <td colspan="2"> </td> <td> </td> <td> </td> <td colspan="2"> </td> <td> </td> <td> </td> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 28%; text-align: left">Ando Design Sdn Bhd ("Ando")</td> <td style="width: 2%"> </td> <td style="width: 16%; text-align: center">Mr. How Kok Choong, the CEO and director of the Company is also a director of Ando</td> <td style="width: 2%"> </td> <td style="width: 16%; text-align: center">Rental income</td> <td style="width: 2%"> </td> <td style="width: 1%; text-align: left">\$</td> <td id="xdx_987_ecustom--RelatedPartyOfficeRentalIncome_pp0p0_c20240701_20240930_us-gaap--RelatedPartyTransactionsByRelatedPartyAxis_custom--AndoDesignSdnBhdMember_zCEpejvCZ2Qa" style="width: 14%; text-align: right" title="Total other income">652</td> <td style="width: 1%; text-align: left"></td> <td style="width: 2%"> </td> <td style="width: 1%; text-align: left">\$</td> <td id="xdx_98E_ecustom--RelatedPartyOfficeRentalIncome_pp0p0_c20230701_20230930_us-gaap--RelatedPartyTransactionsByRelatedPartyAxis_custom--AndoDesignSdnBhdMember_ziYfiIC3NUK3" style="width: 14%; text-align: right" title="Total other income">663</td> <td style="width: 1%; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Redboy Picture Sdn Bhd ("Redboy")</td> <td> </td> <td style="text-align: center">Mr. How Kok Choong, the CEO and director of the Company is also a director of Redboy</td> <td> </td> <td style="text-align: center">Rental income</td> <td> </td> <td style="text-align: left"> </td> <td id="xdx_989_ecustom--RelatedPartyOfficeRentalIncome_pp0p0_c20240701_20240930_us-gaap--RelatedPartyTransactionsByRelatedPartyAxis_custom--RedboyPictureSdnBhdMember_zu1eXvinGOzq" style="text-align: right" title="Total other income"></td> <td style="text-align: left"> </td> <td> </td> <td style="text-align: left"> </td> <td id="xdx_98B_ecustom--RelatedPartyOfficeRentalIncome_pp0p0_c20230701_20230930_us-gaap--RelatedPartyTransactionsByRelatedPartyAxis_custom--RedboyPictureSdnBhdMember_zWqExSFbhLMf" style="text-align: right" title="Total other income">1,325</td> <td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left; padding-bottom: 1pt">TH3 Holdings Sdn Bhd ("TH3")</td> <td style="padding-bottom: 1pt"> </td> <td style="text-align: center; padding-bottom: 1pt">Mr. How Kok Choong, the CEO and director of the Company is also a director of TH3</td> <td style="padding-bottom: 1pt"> </td> <td style="text-align: center; padding-bottom: 1pt">Rental income</td> <td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td> <td id="xdx_98E_ecustom--RelatedPartyOfficeRentalIncome_pp0p0_c20240701_20240930_us-gaap--RelatedPartyTransactionsByRelatedPartyAxis_custom--TH3TechnologySdnBhdOneMember_zvxjOUB5s4jj" style="border-bottom: Black 1pt solid; text-align: right" title="Total other income">195</td> <td style="padding-bottom: 1pt; text-align: left"> </td> <td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td> <td id="xdx_986_ecustom--RelatedPartyOfficeRentalIncome_pp0p0_c20230701_20230930_us-gaap--

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style="border-bottom: Black 1pt solid; text-align: right" title="Total other income">199</td><td style="padding-
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style="text-align: left; padding-bottom: 2.5pt">Total other income</td><td style="padding-bottom:
2.5pt"> </td> <td style="text-align: center; padding-bottom: 2.5pt"> </td><td style="padding-bottom:
2.5pt"> </td> <td style="text-align: right; padding-bottom: 2.5pt"> </td><td style="padding-bottom:
2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">\$</td><td id="xdx_98F_ecustom--
RelatedPartyOfficeRentalIncome_pp0p0_c20240701_20240930_zoTUYxAs0Jk" style="border-bottom: Black 2.5pt
double; text-align: right" title="Total other income">847</td><td style="padding-bottom: 2.5pt; text-align:
left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align:
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RelatedPartyOfficeRentalIncome_pp0p0_c20230701_20230930_zt8oXNMow3t5" style="border-bottom: Black
2.5pt double; text-align: right" title="Total other income">2,187</td><td style="padding-bottom: 2.5pt; text-
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text-align: center"> </p> <p
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10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center"><span style="font-family: Times
New Roman, Times, Serif; font-size: 10pt"> </p> <table cellpadding="0" cellspacing="0" style="font:
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1pt"> </td> <td colspan="6" style="border-bottom: Black 1pt solid; text-align: center"><p style="font: 10pt
Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center"><span style="font-family: Times New
Roman, Times, Serif; font-size: 10pt">For the nine months ended</p> <p style="font: 10pt
Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center"><span style="font-family: Times New
Roman, Times, Serif; font-size: 10pt">September 30,</p></td><td style="padding-bottom:
1pt"> </td></tr> <tr style="vertical-align: bottom"> <td style="border-bottom: Black 1pt solid; font-weight:
bold; text-align: center">Name of Related Party</td><td style="font-weight: bold; padding-bottom: 1pt"> </td>
<td style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">Relationship</td><td
style="font-weight: bold; padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; font-weight:
bold; text-align: center">Nature</td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="2"
style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">2024</td><td style="padding-
bottom: 1pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td
colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">2023</td><td
style="padding-bottom: 1pt; font-weight: bold"> </td></tr> <tr style="vertical-align: bottom"> <td> </td>
<td> </td> <td style="text-align: center"> </td><td> </td> <td style="text-align: right"> </td><td> </td> <td
colspan="2"> </td><td> </td><td> </td> <td colspan="2"> </td><td> </td></tr> <tr style="vertical-align:
bottom; background-color: rgb(204,238,255)"> <td style="width: 28%; text-align: left">Ando Design Sdn Bhd
("Ando")</td><td style="width: 2%"> </td> <td style="width: 16%; text-align: center"><span
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RelatedPartyTransactionsByRelatedPartyAxis_custom--AndoDesignSdnBhdMember_zFOphAYjY4oa"
title="Relationship">Mr. How Kok Choong, the CEO and director of the Company is also a director of
Ando</td><td style="width: 2%"> </td> <td style="width: 16%; text-align: center"><span
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title="Nature"><span id="xdx_90B_ecustom--RelatedPartiesNatureDescription_c20230101_20230930_us-gaap--
RelatedPartyTransactionsByRelatedPartyAxis_custom--AndoDesignSdnBhdMember_zEKUHjsiNraa"
title="Nature">Rental income</td><td style="width: 2%"> </td> <td style="width: 1%; text-
align: left">\$</td><td id="xdx_980_ecustom--
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RelatedPartyTransactionsByRelatedPartyAxis_custom--AndoDesignSdnBhdMember_zp05xxSTwcJk" style="width:
14%; text-align: right" title="Total other income">1,954</td><td style="width: 1%; text-align: left"> </td><td
style="width: 2%"> </td> <td style="width: 1%; text-align: left">\$</td><td id="xdx_98F_ecustom--
RelatedPartyOfficeRentalIncome_pp0p0_c20230101_20230930_us-gaap--
RelatedPartyTransactionsByRelatedPartyAxis_custom--AndoDesignSdnBhdMember_zcgPgBCNO9b8"
style="width: 14%; text-align: right" title="Total other income">1,988</td><td style="width: 1%; text-align:
left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align:
left">Redboy Picture Sdn Bhd ("Redboy")</td><td> </td> <td style="text-align: center"><span
id="xdx_90C_ecustom--RelatedPartiesRelationshipsDescription_c20240101_20240930_us-gaap--
RelatedPartyTransactionsByRelatedPartyAxis_custom--RedboyPictureSdnBhdMember_z68QmXrFts7d"
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title="Relationship">Mr. How Kok Choong, the CEO and director of the Company is also a director of
Redboy</td><td> </td> <td style="text-align: center"><span id="xdx_900_ecustom--
RelatedPartiesNatureDescription_c20240101_20240930_us-gaap--
RelatedPartyTransactionsByRelatedPartyAxis_custom--RedboyPictureSdnBhdMember_zPyRh26F5dci"
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RelatedPartyTransactionsByRelatedPartyAxis_custom--RedboyPictureSdnBhdMember_zeLxfDLs5hqk"
title="Nature">Rental income</td><td> </td> <td style="text-align: left"> </td><td
id="xdx_98B_ecustom--RelatedPartyOfficeRentalIncome_pp0p0_c20240101_20240930_us-gaap--
RelatedPartyTransactionsByRelatedPartyAxis_custom--RedboyPictureSdnBhdMember_z1pWGF1B1ik7"
style="text-align: right" title="Total other income">-</td>
<td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_98D_ecustom--

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RelatedPartyTransactionsByRelatedPartyAxis_custom--RedboyPictureSdnBhdMember_zBgKFRRHbGDI"
style="text-align: right" title="Total other income">5,302</td><td style="text-align: left"> </td></tr> <tr
style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left; padding-bottom:
1pt">TH3 Holdings Sdn Bhd ("TH3")</td><td style="padding-bottom: 1pt"> </td> <td style="text-align: center;
padding-bottom: 1pt"><span id="xdx_900_ecustom--
RelatedPartiesRelationshipsDescription_c20240101_20240930_us-gaap--
RelatedPartyTransactionsByRelatedPartyAxis_custom--TH3TechnologySdnBhdOneMember_zP1y1vn6cM4g"
title="Relationship"><span id="xdx_90C_ecustom--
RelatedPartiesRelationshipsDescription_c20230101_20230930_us-gaap--
RelatedPartyTransactionsByRelatedPartyAxis_custom--TH3TechnologySdnBhdOneMember_zOnMFTTsp4j"
title="Relationship">Mr. How Kok Choong, the CEO and director of the Company is also a director of
TH3</td><td style="padding-bottom: 1pt"> </td> <td style="text-align: center; padding-
bottom: 1pt"><span id="xdx_90F_ecustom--RelatedPartiesNatureDescription_c20240101_20240930_us-gaap--
RelatedPartyTransactionsByRelatedPartyAxis_custom--TH3TechnologySdnBhdOneMember_z2kRNogofpO"
title="Nature"><span id="xdx_902_ecustom--RelatedPartiesNatureDescription_c20230101_20230930_us-gaap--
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title="Nature">Rental income</td><td style="padding-bottom: 1pt"> </td> <td style="border-
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style="border-bottom: Black 1pt solid; text-align: right" title="Total other income">586</td><td style="padding-
bottom: 1pt; text-align: left"> </td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt
solid; text-align: left"> </td><td id="xdx_98B_ecustom--
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style="border-bottom: Black 1pt solid; text-align: right" title="Total other income">265</td><td style="padding-
bottom: 1pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td
style="text-align: left; padding-bottom: 2.5pt">Total other income</td><td style="padding-bottom:
2.5pt"> </td> <td style="text-align: center; padding-bottom: 2.5pt"> </td><td style="padding-bottom:
2.5pt"> </td> <td style="text-align: right; padding-bottom: 2.5pt"> </td><td style="padding-bottom:
2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">\$</td><td id="xdx_98E_ecustom--
RelatedPartyOfficeRentalIncome_pp0p0_c20240101_20240930_z7cNJU3NyCwj" style="border-bottom: Black
2.5pt double; text-align: right" title="Office rental expense">2,540</td><td style="padding-bottom: 2.5pt; text-
align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-
align: left">\$</td><td id="xdx_987_ecustom--
RelatedPartyOfficeRentalIncome_pp0p0_c20230101_20230930_zj8n5WDhDsm" style="border-bottom: Black
2.5pt double; text-align: right" title="Office rental expense">7,555</td><td style="padding-bottom: 2.5pt; text-
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text-align: justify"> </p> <p
style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"><span style="font-
family: Times New Roman, Times, Serif; font-size: 10pt"></p> <p style="font: 10pt Times New Roman,
Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center"><span style="font-family: Times New Roman, Times,
Serif; font-size: 10pt"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0;
text-align: center">AGAPE ATP
CORPORATION</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0;
text-align: center">NOTES TO
CONDENSED CONSOLIDATED FINANCIAL STATEMENTS</p> <p style="font: 10pt Times New
Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center"><span style="font-family: Times New Roman,
Times, Serif; font-size: 10pt">(UNAUDITED)</p> <p style="font: 10pt Times New Roman,
Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center"><span style="font-family: Times New Roman, Times,
Serif; font-size: 10pt">(Currency expressed in United States Dollars ("US\$"), except for number of shares)
</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align:
center"> </p> <p
style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"><span style="font-
family: Times New Roman, Times, Serif; font-size: 10pt">15. RELATED PARTY BALANCES AND
TRANSACTIONS (Continued)</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt
0pt 0pt 0; text-align: justify">
 </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align:
justify"><span style="text-
decoration: underline">Related party transactions</p> <p style="font: 10pt Times New Roman,
Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"><span style="font-family: Times New Roman, Times,
Serif; font-size: 10pt"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0;
text-align: justify">Other
expenses</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-
align: justify"> </p> <table
cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse;
width: 100%"> <tr style="vertical-align: bottom"> <td> </td><td style="padding-bottom: 1pt"> </td> <td
style="text-align: center"> </td><td style="padding-bottom: 1pt"> </td> <td style="text-align: center"> </td>
<td style="padding-bottom: 1pt"> </td> <td colspan="6" style="border-bottom: Black 1pt solid; text-align:
center"><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center"><span
style="font-family: Times New Roman, Times, Serif; font-size: 10pt">For the three months ended
</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center">
September 30,</p>
</td><td style="padding-bottom: 1pt"> </td></tr> <tr style="vertical-align: bottom"> <td style="border-
bottom: Black 1pt solid; font-weight: bold; text-align: center">Name of Related Party</td><td style="font-
weight: bold; padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; font-weight: bold; text-
align: center">Relationship</td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td style="border-

bottom: Black 1pt solid; font-weight: bold; text-align: center">Nature</td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">2024</td><td style="padding-bottom: 1pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">2023</td><td style="padding-bottom: 1pt; font-weight: bold"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td> </td> <td style="text-align: center"> </td><td> </td> <td style="text-align: right"> </td><td> </td> <td colspan="2"> </td><td> </td><td> </td> <td colspan="2"> </td><td> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 28%; text-align: left">TH3 Holdings Sdn Bhd ("TH3")</td><td style="width: 2%"> </td> <td style="width: 16%; text-align: center">Mr. How Kok Choong, the CEO and director of the Company is also a director of TH3</td><td style="width: 2%"> </td> <td style="width: 16%; text-align: center">IT support services fee</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">\$</td><td id="xdx_982_ecustom--RelatedPartyOtherExpenses_c20240701_20240930_us-gaap--RelatedPartyTransactionsByRelatedPartyAxis_custom--TH3TechnologySdnBhdTwoMember_zlPGfx1L3wk" style="width: 14%; text-align: right" title="Total other expenses">14,976</td><td style="width: 1%; text-align: left"></td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">\$</td><td id="xdx_98E_ecustom--RelatedPartyOtherExpenses_c20230701_20230930_us-gaap--RelatedPartyTransactionsByRelatedPartyAxis_custom--TH3TechnologySdnBhdTwoMember_z18VgKuK89U3" style="width: 14%; text-align: right" title="Total other expenses">13,642</td><td style="width: 1%; text-align: left"></td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: left">DSY Wellness and Longevity Center Sdn Bhd ("DSYWLC")</td><td> </td> <td style="text-align: center">Mr. Yap Foo Ching (Steve Yap), a director of DSY Wellness International Sdn Bhd is also a director of DSYWLC</td><td> </td> <td style="text-align: center">Office rental expense and facilities</td><td> </td> <td style="text-align: left"> </td><td id="xdx_983_ecustom--RelatedPartyOtherExpenses_c20240701_20240930_us-gaap--RelatedPartyTransactionsByRelatedPartyAxis_custom--DSYWellnessandLongevityCenterSdnBhdDsywlcThreeMember_z29OPMzFcSb1" style="text-align: right" title="Total other expenses">21,708</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_988_ecustom--RelatedPartyOtherExpenses_c20230701_20230930_us-gaap--RelatedPartyTransactionsByRelatedPartyAxis_custom--DSYWellnessandLongevityCenterSdnBhdDsywlcThreeMember_zic6RFrcRp5h" style="text-align: right" title="Total other expenses">7,952</td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left; padding-bottom: 1pt">Ando Design Sdn Bhd ("Ando")
 </td><td style="padding-bottom: 1pt"> </td> <td style="text-align: center; padding-bottom: 1pt">Mr. How Kok Choong, the CEO and director of the Company is also a director of Ando
 </td><td style="padding-bottom: 1pt"> </td> <td style="text-align: center; padding-bottom: 1pt">Office furniture & fittings and improvements
 </td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td id="xdx_982_ecustom--RelatedPartyOtherExpenses_c20240701_20240930_us-gaap--RelatedPartyTransactionsByRelatedPartyAxis_custom--AndoDesignSdnBhdOneMember_z1OzAXJmoGzi" style="border-bottom: Black 1pt solid; text-align: right" title="Total other expenses"></td><td style="padding-bottom: 1pt; text-align: left"> </td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td id="xdx_98C_ecustom--RelatedPartyOtherExpenses_c20230701_20230930_us-gaap--RelatedPartyTransactionsByRelatedPartyAxis_custom--AndoDesignSdnBhdOneMember_zIeEWIG0VARc" style="border-bottom: Black 1pt solid; text-align: right" title="Total other expenses"></td><td style="padding-bottom: 1pt; text-align: left"> </td></tr> <tr>

Relationship Mr. Yap Foo Ching (Steve Yap), a director of DSY Wellness International Sdn Bhd is also a director of DSYWLC

Nature Office rental expense

Total other expenses 37,338

Total other expenses 23,857

Relationship Mr. How Kok Choong, the CEO and director of the Company is also a director of Ando

Nature Office furniture & fittings and improvements

Total other expenses 1,755

Total other expenses 83,527

Total other expenses 64,983

Mr. How Kok Choong, the CEO and director of the Company is also a director of TH3Mr. How Kok Choong, the CEO and director of the Company is also a director of TH3Prepayment of IT expensesPrepayment of IT expenses24602922The directors and shareholders of Welltech are related parties to Mr. Yap Foo Ching (Steve Yap), a director of DSY Wellness International Sdn BhdThe directors and shareholders of Welltech are related parties to Mr. Yap Foo Ching (Steve Yap), a director of DSY International Wellness Sdn BhdThe directors and shareholders of CTA are related parties to Mr. Yap Foo Ching (Steve Yap), a director of DSY International Wellness Sdn BhdPurchases of products for the provision of complementary health therapiesPurchases of products for the provision of complementary health therapies2718330439The directors and shareholders of Welltech are related parties to Mr. Yap Foo Ching (Steve Yap), a director of DSY Wellness International Sdn BhdThe directors and shareholders of Welltech are related parties to Mr. Yap Foo Ching (Steve Yap), a director of DSY Wellness International Sdn BhdPurchases of beauty productsPurchases of beauty products54Mr. Chew Yi Zheng is the member of the immediate family of Mr. Yap Foo Ching (Steve Yap), the director of DSY Wellness International Sdn BhdMr. Chew Yi Zheng is the member of the immediate family of Mr. Yap Foo Ching (Steve Yap), the director of DSY Wellness International Sdn BhdRender therapy and health consultation to customerRender therapy and health consultation to customer43552718334848The directors and shareholders of CTA are related parties to Mr. Yap Foo Ching (Steve Yap), a director of DSY International Wellness Sdn BhdThe directors and shareholders of CTA are related parties

to Mr. Yap Foo Ching (Steve Yap), a director of DSY International Wellness Sdn BhdPurchase of products for general usePurchase of products for general use547570The directors and shareholders of DSY Beauty are related parties to Mr. Yap Foo Ching (Steve Yap), a director of DSY Wellness International Sdn BhdThe directors and shareholders of DSY Beauty are related parties to Mr. Yap Foo Ching (Steve Yap), a director of DSY Wellness International Sdn BhdPurchase of products for general usePurchase of products for general use535Mr. Yap Foo Ching, the director of the DSY Wellness International Sdn BhdMr. Yap Foo Ching, the director of the DSY Wellness International Sdn BhdPayment on behalf by Mr. YapPayment on behalf by Mr. Yap6534Mr. How Kok Choong, the CEO and director of the CompanyMr. How Kok Choong, the CEO and director of the CompanyCommission expenseCommission expense2222077697846The directors and shareholders of CTA are related parties to Mr. Yap Foo Ching (Steve Yap), a director of DSY International Wellness Sdn BhdThe directors and shareholders of CTA are related parties to Mr. Yap Foo Ching (Steve Yap), a director of DSY International Wellness Sdn BhdPurchases of products for the provision of complementary health therapiesPurchases of products for the provision of complementary health therapies7975873054The directors and shareholders of Welltech are related parties to Mr. Yap Foo Ching (Steve Yap), a director of DSY Wellness International Sdn BhdThe directors and shareholders of Welltech are related parties to Mr. Yap Foo Ching (Steve Yap), a director of DSY Wellness International Sdn BhdPurchases of beauty productsPurchases of beauty products1513977990973451The directors and shareholders of CTA are related parties to Mr. Yap Foo Ching (Steve Yap), a director of DSY International Wellness Sdn BhdThe directors and shareholders of CTA are related parties to Mr. Yap Foo Ching (Steve Yap), a director of DSY International Wellness Sdn BhdPurchases of products for the provision of complementary health therapiesPurchases of products for the provision of complementary health therapies246003188032The directors and shareholders of Welltech are related parties to Mr. Yap Foo Ching (Steve Yap), a director of DSY Wellness International Sdn BhdThe directors and shareholders of Welltech are related parties to Mr. Yap Foo Ching (Steve Yap), a director of DSY Wellness International Sdn BhdPurchases of beauty productsPurchases of beauty products1723117961263234205993The directors and shareholders of CTA are related parties to Mr. Yap Foo Ching (Steve Yap), a director of DSY International Wellness Sdn BhdThe directors and shareholders of CTA are related parties to Mr. Yap Foo Ching (Steve Yap), a director of DSY International Wellness Sdn BhdPurchase of products for general usePurchase of products for general use9001947The directors and shareholders of Welltech are related parties to Mr. Yap Foo Ching (Steve Yap), a director of DSY Wellness International Sdn BhdThe directors and shareholders of Welltech are related parties to Mr. Yap Foo Ching (Steve Yap), a director of DSY Wellness International Sdn BhdPurchase of products for general usePurchase of products for general use1341267Mr. Yap Foo Ching (Steve Yap), a director of DSY Wellness International Sdn Bhd is also a director of DSYWLCMr. Yap Foo Ching (Steve Yap), a director of DSY Wellness International Sdn Bhd is also a director of DSYWLCPurchase of products for general usePurchase of products for general use7110343285The directors and shareholders of CTA are related parties to Mr. Yap Foo Ching (Steve Yap), a director of DSY International Wellness Sdn BhdThe directors and shareholders of CTA are related parties to Mr. Yap Foo Ching (Steve Yap), a director of DSY International Wellness Sdn BhdPurchase of products for general usePurchase of products for general use26814155The directors and shareholders of Welltech are related parties to Mr. Yap Foo Ching (Steve Yap), a director of DSY Wellness International Sdn BhdThe directors and shareholders of Welltech are related parties to Mr. Yap Foo Ching (Steve Yap), a director of DSY Wellness International Sdn BhdPurchase of products for general usePurchase of products for general use28004637Mr. Yap Foo Ching (Steve Yap), a director of DSY Wellness International Sdn Bhd is also a director of DSYWLCMr. Yap Foo Ching (Steve Yap), a director of DSY Wellness International Sdn Bhd is also a director of DSYWLCPurchase of products for general usePurchase of products for general use34754819139Mr. How Kok Choong, the CEO and director of the CompanyMr. How Kok Choong, the CEO and director of the CompanyCommission expenseCommission expense55013645501364Mr. How Kok Choong, the CEO and director of the CompanyMr. How Kok Choong, the CEO and director of the CompanyCommission expenseCommission expense1938486319384863Mr. How Kok Choong, the CEO and director of the Company is also a director of AndoMr. How Kok Choong, the CEO and director of the Company is also a director of AndoRental incomeRental income652663Mr. How Kok Choong, the CEO and director of the Company is also a director of RedboyMr. How Kok Choong, the CEO and director of the Company is also a director of RedboyRental incomeRental income1325Mr. How Kok Choong, the CEO and director of the Company is also a director of TH3Mr. How Kok Choong, the CEO and director of the Company is also a director of TH3Rental incomeRental income1951998472187Mr. How Kok Choong, the CEO and director of the Company is also a director of AndoMr. How Kok Choong, the CEO and director of the Company is also a director of AndoRental incomeRental income19541988Mr. How Kok Choong, the CEO and director of the Company is also a director of RedboyMr. How Kok Choong, the CEO and director of the Company is also a director of RedboyRental incomeRental income5302Mr. How Kok Choong, the CEO and director of the Company is also a director of TH3Mr. How Kok Choong, the CEO and director of the Company is also a director of TH3Rental incomeRental income58626525407555Mr. How Kok Choong, the CEO and director of the Company is also a director of TH3Mr. How Kok Choong, the CEO and director of the Company is also a director of TH3IT support services feeIT support services fee1497613642Mr. Yap Foo Ching (Steve Yap), a director of DSY Wellness International Sdn Bhd is also a director of DSYWLCMr. Yap Foo Ching (Steve Yap), a director of DSY Wellness International Sdn Bhd is also a director of DSYWLCOffice rental expense and facilitiesOffice rental expense and facilities217087952Mr. How Kok Choong, the CEO and director of the Company is also a director of AndoMr. How Kok Choong, the CEO and director of the Company is also a director of AndoOffice furniture & fittings and improvementsOffice furniture & fittings and improvements3668421594Mr. How Kok Choong, the CEO and director of the Company is also a director of TH3Mr. How Kok Choong, the CEO and director of the Company is also a director of TH3IT support services feeIT support services fee4442941126The directors and shareholders of Welltech are related parties to Mr. Yap Foo Ching (Steve Yap), a director of DSY Wellness International Sdn BhdThe directors and shareholders of Welltech are related parties to Mr. Yap Foo Ching (Steve Yap), a director of DSY Wellness International Sdn BhdPurchases of products for general usePurchase of products for general use5Mr. Yap Foo Ching (Steve Yap), a director of DSY Wellness International Sdn Bhd is also a director of DSYWLCMr. Yap Foo Ching (Steve Yap), a director of DSY Wellness International Sdn Bhd is also a director of DSYWLCOffice rental expenseOffice rental expense3733823857Mr. How Kok Choong, the CEO and director of the Company is also a director of AndoMr. How Kok Choong, the CEO and director of the Company is also a director of AndoOffice furniture & fittings and improvementsOffice furniture & fittings and improvements17558352764983

<p id="xdx_804_eus-gaap--StockholdersEquityNoteDisclosureTextBlock_zRchQqx0t8W1" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"><span style="font-family: Times New Roman, Times, Serif; font-size:

16. STOCKHOLDERS' EQUITY

Preferred stock, shares authorized: 200,000,000 preferred stocks authorized but not issued and outstanding. As of September 30, 2024 and December 31, 2023, there were 200,000,000 preferred stocks authorized but not issued and outstanding. Common stock, par value >0.0001 per share. Pursuant to a resolution passed at the Board Meeting on August 15, 2024, the number of authorized shares of the Company decreased from 1,000,000,000 shares of Common Stock at \$0.0001 per share to 50,000,000 shares of Common Stock at \$0.0001 per share. As of September 30, 2024 and December 31, 2023, there were 50,000,000 common stocks authorized; 3,989,056 and 3,855,126 shares issued and outstanding, respectively. Pursuant to a resolution passed at the Board Meeting on August 15, 2024, the Company declared a 1-for-20 reverse stock split of the Company's issued and outstanding common stock, par value \$0.0001 per share. Effective as of August 30, 2024, every 20 issued and outstanding shares of the Company's Common Stock were automatically converted into one outstanding share of Common Stock. As a result of the Reverse Stock Split, the number of the outstanding shares of Common Stock decreased from 77,069,575 (pre-split) shares to 3,853,504 (post-split) shares. Share-based compensation. The share-based compensation expense is recorded in general and administrative expenses. The value of the share is

StockIssuedDuringPeriodValueNewIssues_c20240101_20240930_srt--TitleOfIndividualAxis_custom--ExecutiveDirectorMember_zExp0JAIC57" title="Value issued">5,000 a month and the number of share to issue is based on the average market price of the month. The Company will issue the share on half yearly basis.

As of September 30, 2024 and December 31, 2023, there were 5,143 and 0 shares issued respectively.

Treasury Stock

Tresury stock redeemed">6,765 treasury stock at par value \$0.0001. As of September 30, 2024 and December 31, 2023, there were 0 and 6,765 treasury stock respectively.

Warrants

On October 10, 2023, the Company entered into an underwriting agreement with Network 1 Financial Securities, Inc., as underwriter named thereof, in connection with its initial public offering ("IPO") of 82,500 shares of common stock, par value \$0.0001 per share (the "Shares") at a price of \$80.00 per share. The Company issued Representative's Warrants to purchase up to 5,775 shares of common stock at \$88.00 per share, dated October 13, 2023, to Network 1 Financial Securities, Inc. The warrants shall be exercisable at any time, and from time to time, in whole or in part, 180 days after October 13, 2023 (i.e. the date of issuance) and expiring on October 10, 2028.

The warrants are classified as equity instruments, the contracts are initially measured at fair value and no subsequent measurement is needed for equity instruments. The Company uses Black-Scholes Model to calculate the fair value of the warrant. As of October 13, 2023 (the "Grant Date") the warrant was valued at \$38,580 with the following assumptions.

Warrant fair value">38,580 with the following assumptions.

The warrants are classified as equity instruments, the contracts are initially measured at fair value and no subsequent measurement is needed for equity instruments. The Company uses Black-Scholes Model to calculate the fair value of the warrant. As of October 13, 2023 (the "Grant Date") the warrant was valued at \$38,580 with the following assumptions.

SCHEDULE OF SHARE-BASED COMPENSATION ARRANGEMENTS BY SHARE-BASED PAYMENT AWARD

As of	October 13, 2023
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<tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 80%; text-align: left">Risk-free interest rate</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"> </td><td style="width: 16%; text-align: right">4.65</td><td style="width: 1%; text-align: left">%</td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Expected volatility</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">49</td><td style="text-align: left">%</td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left">Expected life (in years)</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">5 years</td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Expected dividend yield</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">0.00</td><td style="text-align: left">%</td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td>Fair value of warrants</td><td> </td> <td style="text-align: left">\$</td><td style="text-align: right">38,580</td><td style="text-align: left"> </td></tr></table> <p id="xdx_8AC_zuymVciOFmpd" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"></p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">As of September 30, 2024, there were 5,775 warrants outstanding.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"></p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"></p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"></p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center">AGAPE ATP CORPORATION</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center">NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center">(UNAUDITED)</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center">(Currency expressed in United States Dollars ("US\$"), except for number of shares)</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: center"></p> 2000000002000000001000000000.000150000000.000150000000398905638551261-for-20 reverse stock split0.0001202077069575385350450005143067650.000106765825000.000180.00577588.0038580<p id="xdx_898_eus-gaap--DisclosureOfShareBasedCompensationArrangementsByShareBasedPaymentAwardTextBlock_z3uG3qFafp7b" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">SCHEDULE OF SHARE-BASED COMPENSATION ARRANGEMENTS BY SHARE-BASED PAYMENT AWARD</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"></p> <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="vertical-align: bottom"> <td style="text-align: center"> </td><td style="font-weight: bold"> </td> <td colspan="2" style="font-weight: bold; text-align: center">As of</td><td style="font-weight: bold"> </td></tr> <tr style="vertical-align: bottom"> <td style="text-align: center"> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: 1pt solid Black; font-weight: bold; text-align: center">October 13, 2023</td><td style="padding-bottom: 1pt; font-weight: bold"> </td></tr></table> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 80%; text-align: left">Risk-free interest rate</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"> </td><td style="width: 16%; text-align: right">4.65</td><td style="width: 1%; text-align: left">%</td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Expected volatility</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">49</td><td style="text-align: left">%</td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left">Expected life (in years)</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">

gaap--StatementEquityComponentsAxis_us-gaap--WarrantMember_zVfPum9wNGPf" title="Expected life (in years)">5 years</td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Expected dividend yield</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">0.00</td><td style="text-align: left">%</td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td>Fair value of warrants</td><td> </td> <td style="text-align: left">\${</td><td style="text-align: right">38,580</td><td style="text-align: left"> </td></tr> </table> 0.04650.49P5Y0.0000385805775<p id="xdx_80B_eus-gaap--MinorityInterestDisclosureTextBlock_zitBW5RiXEEK" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">17. NON-CONTROLLING INTEREST</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p id="xdx_89E_ecustom--ScheduleOfNonControllingInterestTableTextBlock_zKpDjYiUVTB2" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">The Company's non-controlling interest consists of the following:</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">SCHEDULE OF NON CONTROLLING INTEREST</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"></p> <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="display: none; vertical-align: bottom"> <td> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="2" id="xdx_496_20240930_zNcDu1zfvz0d" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center"> </td><td style="padding-bottom: 1pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="2" id="xdx_49B_20231231_z2NWPOIXm4b6" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center"> </td><td style="padding-bottom: 1pt; font-weight: bold"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="6" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">As of</td><td style="padding-bottom: 1pt; font-weight: bold"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">September 30, 2024</td><td style="padding-bottom: 1pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">December 31, 2023</td><td style="padding-bottom: 1pt; font-weight: bold"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left">DSY Wellness:</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr id="xdx_402_ecustom--NonControllingInterestPaidinCapital_iI_maNCINCzgCA_z4kctKfUDy3k" style="vertical-align: bottom; background-color: White"> <td style="width: 60%; text-align: left">Paid-in capital</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">\${</td><td style="width: 16%; text-align: right">97</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">\${</td><td style="width: 16%; text-align: right">97</td><td style="width: 1%; text-align: left"> </td></tr> <tr id="xdx_409_ecustom--NonControllingInterestAccumulatedDeficit_iI_maNCINCzgCA_zvdSvflJRSD6" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left">Retained earnings</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">15,020</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">12,434</td><td style="text-align: left"> </td></tr> <tr id="xdx_406_ecustom--NonControllingInterestAccumulatedOtherComprehensiveIncome_iI_maNCINCzgCA_zMmi6DIIFPug" style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 1pt">Accumulated other comprehensive income (loss)</td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">895</td><td style="padding-bottom: 1pt; text-align: left"> </td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">(752</td><td style="padding-bottom: 1pt; text-align: left"> </td></tr> <tr id="xdx_40C_ecustom--NonControllingInterestGross_iTI_mtNCINCzgCA_maMIzKls_zfuqyJFs4PY5" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td>Noncontrolling interest gross</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td style="text-align: right"> </td></tr> <tr id="xdx_40E_ecustom--NonControllingInterest_iI_maMIzbTf_maMIzKls_z8kF7Zlbf7d" style="vertical-align: bottom; background-color: White"> <td style="padding-bottom: 1pt">ASL</td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">-</td><td style="padding-bottom: 1pt; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">-</td><td style="padding-bottom: 1pt; text-align: left"> </td></tr> <tr id="xdx_405_eus-gaap--MinorityInterest_iTI_mtMIzKls_zrdMeIRrK509" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-bottom: 2.5pt">Total</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">\${</td><td style="border-bottom: Black 2.5pt double; text-align: right">16,012</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: right">16,012</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: right">16,012</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr>

left")</td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">(42,601</td><td style="padding-bottom: 1pt; text-align: left"></td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr id="xdx_403_eus-gaap--IncomeLossFromContinuingOperationsBeforeIncomeTaxesForeign_z9370947EzQ4" style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 2.5pt">Loss before income tax</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">\$(</td><td style="border-bottom: Black 2.5pt double; text-align: right">(526,914</td><td style="padding-bottom: 2.5pt; text-align: left">)</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">\$(</td><td style="border-bottom: Black 2.5pt double; text-align: right">(320,792</td><td style="padding-bottom: 2.5pt; text-align: left">)</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">\$(</td><td style="border-bottom: Black 2.5pt double; text-align: right">(1,645,646</td><td style="padding-bottom: 2.5pt; text-align: left">)</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">\$(</td><td style="border-bottom: Black 2.5pt double; text-align: right">(1,140,971</td><td style="padding-bottom: 2.5pt; text-align: left">)</td></tr> </table> <p id="xdx_8A6_zLUEWwXxyjek" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p id="xdx_894_eus-gaap--ScheduleOfComponentsOfIncomeTaxExpenseBenefitTableTextBlock_zXGdlJa3Gd9i" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">Income tax credit (expense) consisted of the following:</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"></p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"></p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">SCHEDULE OF PROVISION FOR INCOME TAX</p> <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="display: none; vertical-align: bottom"> <td> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="2" id="xdx_499_20240701_20240930_zfQ8F5SOpjrc" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">2024</td><td style="padding-bottom: 1pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="2" id="xdx_49B_20230701_20230930_zsdsqnXv0mRk" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">2023</td><td style="padding-bottom: 1pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="2" id="xdx_492_20240101_20240930_zLpu3SwYquq5" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">2024</td><td style="padding-bottom: 1pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="2" id="xdx_493_20230101_20230930_zCdNr5SZwko6" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">2023</td><td style="padding-bottom: 1pt; font-weight: bold"> </td></tr> <tr style="vertical-align: bottom"> <td style="text-align: justify"> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="6" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">For the three months ended
 September 30,</td><td style="padding-bottom: 1pt; font-weight: bold"> </td><td colspan="6" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">For the nine months ended
 September 30,</td><td style="padding-bottom: 1pt; font-weight: bold"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td><td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">2024</td><td style="padding-bottom: 1pt; font-weight: bold"> </td><td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">2023</td><td style="padding-bottom: 1pt; font-weight: bold"> </td><td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">2024</td><td style="padding-bottom: 1pt; font-weight: bold"> </td><td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">2023</td><td style="padding-bottom: 1pt; font-weight: bold"> </td><td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">2024</td><td style="padding-bottom: 1pt; font-weight: bold"> </td><td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">2023</td><td style="padding-bottom: 1pt; font-weight: bold"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td colspan="2" style="text-align: center"> </td><td> </td><td> </td><td colspan="2" style="text-align: center"> </td><td> </td><td colspan="2" style="text-align: center"> </td><td colspan="2" style="text-align: center"> </td><td colspan="2" style="text-align: center"> </td><td colspan="2" style="text-align: center"> </td></tr> </table> <tr id="xdx_409_eus-gaap--CurrentFederalStateAndLocalTaxExpenseBenefitAbstract_iB_zosRGllRq97" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td>Current:</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr id="xdx_40B_eus-gaap--CurrentStateAndLocalTaxExpenseBenefit_iN_di_maITEBzQW2_zLloxeYE039g" style="vertical-align: bottom; background-color: White"> <td>- Local</td><td> </td> <td style="text-align: left">\$(</td><td style="text-align: right">-</td><td style="text-align: left"> </td><td style="text-align: right">-</td><td style="text-align: left">\$(</td><td style="text-align: right">-</td><td style="text-align: left"> </td><td style="text-align: right">-</td><td style="text-align: left"> </td></tr> <tr id="xdx_40E_eus-gaap--CurrentForeignTaxExpenseBenefit_iN_di_maITEBzQW2_zPfsxtaJmtd" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 36%">- Foreign</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"> </td><td style="width: 12%; text-align: right">2,875</td>

Agape ATP Corporation was incorporated in the State of Nevada and is subject to the tax laws of the United States of America with a corporate tax rate of **21%** on its taxable income. Agape ATP Corporation also subject to controlled foreign corporations Subpart F income ("Subpart F") tax, which is a tax primarily on passive income from controlled foreign corporations with a tax rate of **21%**. In addition, the Tax Cuts and Jobs Act imposed a global intangible low-taxed income ("GILTI") tax, which is a tax on certain off-shore earnings at an effective rate of 10.5% for tax years (50% deduction of the current enacted tax rate of 21%) with a partial offset for 80% foreign tax credits. If the foreign tax rate is 13.125% or higher, there will be no U.S. corporate tax after the 80% foreign tax credits are applied.

For the three and nine months ended September 30, 2024 and 2023, the Company's foreign subsidiaries did not generate any income that are subject to Subpart F tax and GILTI tax.

As of September 30, 2024 and December 31, 2023, the operations in the United States of America incurred approximately \$**3,223,000** and \$**2,093,000**, respectively, of cumulative net operating losses ("NOL") which can be carried forward to offset future taxable income or Subpart F and GILTI taxes. These balances can be carried forward indefinitely. The deferred tax valuation allowance as of September 30, 2024 and December 31, 2023 were approximately \$**677,000** and \$**440,000**, respectively.

Malaysia

Agape ATP Corporation, Agape Superior Living Sdn Bhd, Agape S.E.A Sdn Bhd, Cedar ATPC Sdn Bhd., DSY Wellness International Sdn. Bhd., ATPC Green Energy Sdn Bhd and OIE ATPC Exim (M) Sdn Bhd. are governed by the income taxes laws of Malaysia and the income taxes provision in respect of operations in Malaysia is calculated at the applicable tax rates on the taxable income for the periods based on existing legislation, interpretations and practices in respect thereof. Under the Income Tax Act of Malaysia, enterprises incorporated in Malaysia are usually subject to a unified **24%** enterprise income taxes rate while preferential tax rates, tax holidays and even tax exemption may be granted on case-by-case basis. The tax rate for small and medium sized companies (generally companies incorporated in Malaysia with paid-in capital of RM 2,500,000 or less) is **15%** for the first RM 150,000 (or approximately \$37,500),

Subsequent RMM Member zYMDqC9eex86" title="Tax percentage">17% for the subsequent RM 150,000 to RM 600,000 (or approximately \$37,500 to \$150,000) and

Remaining Member zgdIhtkS2sx" title="Tax percentage">24% for the remaining balance for three and nine months ended September 30, 2024 and 2023.

Operating Loss Carryforwards As of September 30, 2024 and December 31, 2023, the operations in Malaysia incurred approximately \$3,249,000 and \$2,796,000, respectively, of cumulative net operating losses ("NOL") which can be carried forward to offset future taxable income. Approximately \$746,000, \$834,000, \$1,213,000 and \$456,000 of the net operating loss carry forwards will expire in 2031, 2032, 2033 and 2034, respectively, if unutilized. The deferred tax valuation allowance as of September 30, 2024 and December 31, 2023 were approximately \$870,000 and \$670,000, respectively.

Hong Kong

Agape ATP International Holding (HK) Limited is subject to Hong Kong Profits Tax, which is charged at the statutory income rate of 16.5% on its assessable income derived from Hong Kong. Business income derived or business expenses incurred outside the Special Administrative Region is not subject to Hong Kong Profits Tax or deduction.

AGAPE ATP CORPORATION

NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

(UNAUDITED)

(Currency expressed in United States Dollars ("US\$"), except for number of shares)

18. INCOME TAXES CREDIT (EXPENSES) (Continued)

MajorCustomersAxis_custom--SixIndividualCustomersMember_zPzGnHD0mU9c" title="Concentrations of risk percentage">40.2% of the Company's balance of accounts receivable.

(b) Major vendors

For the three months ended September 30, 2024, two vendors accounted for approximately 57.3% and 19.0% of the Company's total purchases. For the three months ended September 30, 2023, two vendors accounted for approximately 67.5% and 31.2% of the Company's total purchases, respectively.

For the nine months ended September 30, 2024, the same two vendors accounted for approximately 63.4% and 19.9% of the Company's total purchases. For the nine months ended September 30, 2023, two vendors accounted for approximately 53.0% and 27.7% of the Company's total purchases.

CTA Nutraceuticals (Asia) Sdn Bhd, a related company, accounted for approximately 57.3% and 63.4% of the Company's total purchases for the three and nine months ended September 30, 2024, respectively. For the three months ended September 30, 2023, it accounted for approximately 67.5% and 67.5%

*style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify; background-color: white"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">On June 1, 2023, upon the expiry of the two-years lease for its office space, the Company entered into a new three-years lease with the same landlord who had earlier leased the same office space to the Company since April 1, 2020. The Company recognized lease liabilities of approximately \$283,220, with a corresponding right-of-use ("ROU") asset in the same amount based on the present value of the future minimum rental payments of the lease, using an effective interest rate of 5.5%, which was determined using the Company's estimated incremental borrowing rate.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">On September 1, 2023, upon the expiry of the two-years lease for its office space and sales training center, the Company entered into a new three-years lease with the same landlord who had earlier leased the same office space and sales training center to the Company since April 1, 2020. The Company recognized lease liabilities of approximately \$126,093 with a corresponding right-of-use ("ROU") asset in the same amount based on the present value of the future minimum rental payments of the lease, using an effective interest rate of 5.5%, which was determined using the Company's estimated incremental borrowing rate.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">On October 1, 2023, upon the expiry of the two-years lease for an apartment to serve as staff accommodation, the Company entered into a new two-years lease with the same landlord who had earlier leased the same apartment to the Company since October 1, 2021. The Company recognized lease liabilities of approximately \$8,940 with a corresponding right-of-use ("ROU") asset in the same amount based on the present value of the future minimum rental payments of the lease, using an effective interest rate of 5.5%, which was determined using the Company's estimated incremental borrowing rate.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">On December 18, 2023, the Company leased non-commercial vehicle as lessee under finance leases with 5 years lease terms. The Company recognized finance lease liabilities of approximately \$78,824, using an effective interest rate of 8.63%, which was determined using the incremental borrowing rate.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">On July 11, 2024, the Company leased non-commercial vehicle as lessee under finance leases with 5 years lease terms. The Company recognized finance lease liabilities of approximately \$72,772, using an effective interest rate of 4.42%, which was determined using the incremental borrowing rate.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">SCHEDULE OF LEASE COST</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"></p> <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="vertical-align: bottom"> <td style="border-bottom: Black 1pt solid; font-weight: bold">Components of Leases</td> <td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="6" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">For the three months ended
 September 30,</td> <td style="padding-bottom: 1pt; font-weight: bold"> </td> <td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="6" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">For the nine*

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background-color: rgb(204,238,255)"> <td style="width: 36%; text-align: left">Operating lease cost</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">\$</td><td id="xdx_98E_eus-gaap--OperatingLeaseCost_c20240701_20240930_zHnldEmlt8j7" style="width: 12%; text-align: right" title="Operating lease cost">62,857</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">\$</td><td id="xdx_98A_eus-gaap--OperatingLeaseCost_c20230701_20230930_z9VfdRoateq8" style="width: 12%; text-align: right" title="Operating lease cost">35,538</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">\$</td><td id="xdx_98E_eus-gaap--OperatingLeaseCost_c20240101_20240930_zHMowuXITL01" style="width: 12%; text-align: right" title="Operating lease cost">159,720</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">\$</td><td id="xdx_983_eus-gaap--OperatingLeaseCost_c20230101_20230930_zXy0uCjqBYjl" style="width: 12%; text-align: right" title="Operating lease cost">115,202</td><td style="width: 1%; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td> </td><td style="text-align: left"> </td><td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td><td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td><td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td><td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left">Amortization of finance lease asset</td><td> </td><td style="text-align: left"> </td><td id="xdx_985_eus-gaap--FinanceLeaseRightOfUseAssetAmortization_c20240701_20240930_zJNRkwbh0AP4" style="text-align: right" title="Amortization of finance lease asset">11,896</td><td style="text-align: left"> </td><td> </td><td style="text-align: left"> </td><td id="xdx_983_eus-gaap--FinanceLeaseRightOfUseAssetAmortization_c20230701_20230930_z5IhzkiZhVc2" style="text-align: right" title="Amortization of finance lease asset">-</td><td style="text-align: left"> </td><td> </td><td style="text-align: left"> </td><td id="xdx_98D_eus-gaap--FinanceLeaseRightOfUseAssetAmortization_c20240101_20240930_zedJtrTEMgti" style="text-align: right" title="Amortization of finance lease asset">18,956</td><td style="text-align: left"> </td><td> </td><td style="text-align: left"> </td><td id="xdx_981_eus-gaap--FinanceLeaseRightOfUseAssetAmortization_c20230101_20230930_zzeDNcHPTA9b" style="text-align: right" title="Amortization of finance lease asset">-</td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Interest on finance lease liabilities</td><td> </td><td style="text-align: left"> </td><td id="xdx_989_eus-gaap--FinanceLeaseInterestExpense_c20240701_20240930_zUIR0VMFwp53" style="text-align: right" title="Interest on finance lease liabilities">2,350</td><td style="text-align: left"> </td><td> </td><td style="text-align: left"> </td><td id="xdx_986_eus-gaap--FinanceLeaseInterestExpense_c20230701_20230930_zRthFIWsGdR7" style="text-align: right" title="Interest on finance lease liabilities">-</td><td style="text-align: left"> </td><td> </td><td style="text-align: left"> </td><td id="xdx_981_eus-gaap--FinanceLeaseInterestExpense_c20240101_20240930_zkoqeaxwQS5" style="text-align: right" title="Interest on finance lease liabilities">4,989</td><td style="text-align: left"> </td><td> </td><td style="text-align: left"> </td><td id="xdx_98D_eus-gaap--FinanceLeaseInterestExpense_c20230101_20230930_zgUIK51y7oh3" style="text-align: right" title="Interest on finance lease liabilities">-</td><td style="text-align: left"> </td></tr></table> <p style="font: 10pt Times New Roman, Times, Serif; 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background-color: rgb(204,238,255)"> <td style="font-weight: bold; text-align: left">Weighted average remaining lease term (years)</td><td> </td><td style="text-align: left"> </td><td style="text-align: right"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="width: 64%; text-align: left">Operating lease</td><td style="width: 2%"> </td><td> </td>

Weighted average remaining lease term (years) - Operating lease 1.74

Weighted average remaining lease term (years) - Operating lease 2.48

Finance lease

Weighted average remaining lease term (years) - Finance lease 4.58

Weighted average remaining lease term (years) - Finance lease 5.00

Weighted average discount rate - Operating lease 5.5%

Weighted average discount rate - Operating lease 5.5%

Finance lease

Weighted average discount rate - Finance lease 6.7%

Weighted average discount rate - Finance lease 8.6%

AGAPE ATP CORPORATION

NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

(UNAUDITED)

(Currency expressed in United States Dollars ("US\$"), except for number of shares)

>20. LEASE (Continued)

Lessee Operating Lease Liability Maturity Table Text Block

The five-year maturity of the Company's operating lease liabilities is as follows:

SCHEDULE OF LEASE COMMITMENTS	
Operating lease liabilities	Twelve Months Ending September 30,
Finance lease liabilities	
2025	
Operating lease liabilities - 2025	\$173,307
Finance lease liabilities - 2025	\$

**Opt 0; text-align: justify"> **
</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"><span
style="font-family: Times New Roman, Times, Serif; font-size: 10pt">Short term lease cost for the three months
ended September 30, 2024 and 2023 was \$<span id="xdx_907_eus-gaap--
ShortTermLeaseCost_pp0p0_c20240701_20240930_zeUdBfoaFHjd" title="Short term lease cost">22,218
and \$<span id="xdx_90D_eus-gaap--ShortTermLeaseCost_pp0p0_c20230701_20230930_zDnGwQcM5jhj"
title="Short term lease cost">9,589, respectively. For the nine months ended September 30, 2024 and
2023, the short term lease cost was \$<span id="xdx_908_eus-gaap--
ShortTermLeaseCost_pp0p0_c20240101_20240930_zzfSjM5Y1N" title="Short term lease cost">43,980
and \$<span id="xdx_90F_eus-gaap--ShortTermLeaseCost_pp0p0_c20230101_20230930_zdGUALiNU0y7"
title="Short term lease cost">29,359</p></p> <p style="font: 10pt Times New Roman,
Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"></p> <p style="font: 10pt Times New Roman, Times,
Serif; margin: 0; text-align: justify"><span style="font-family: Times New Roman, Times, Serif; font-size:
10pt"> </p> upon the expiry of the two-years lease for its office space, the Company entered into a new
three-years lease with the same landlord who had earlier leased the same office space to the Company since April
1, 20202832200.055upon the expiry of the two-years lease for its office space and sales training center, the
Company entered into a new three-years lease with the same landlord who had earlier leased the same office
space and sales training center to the Company since April 1, 20201260930.055upon the expiry of the two-years
lease for an apartment to serve as staff accommodation, the Company entered into a new two-years lease with the
same landlord who had earlier leased the same apartment to the Company since October 1,
202189400.055P5Y788240.0863P5Y727720.0442<p id="xdx_89E_eus-gaap--
LeaseCostTableTextBlock_zUb4CxCOCbO5" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt
0; text-align: justify"><span
id="xdx_8B7_zC42PnPxRh" style="display: none">SCHEDULE OF LEASE COST</p> <p
style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"><span style="font-
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bottom: 1pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td
colspan="6" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">For the nine months
**ended
 September 30,</td><td style="padding-bottom: 1pt; font-weight: bold"> </td></tr> <tr**
style="vertical-align: bottom"> <td> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td
colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">2024</td><td
style="padding-bottom: 1pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td>
<td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">2023</td><td
style="padding-bottom: 1pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td>
<td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">2024</td><td
style="padding-bottom: 1pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td>
<td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">2023</td><td
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<td> </td> <td colspan="2" style="text-align: center"> </td><td> </td> <td colspan="2" style="text-
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style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td>
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<td> </td> <td style="text-align: left"> </td><td id="xdx_985_eus-gaap--
FinanceLeaseRightOfUseAssetAmortization_c20240701_20240930_zJNRkwbh0AP4" style="text-align: right"
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title="Amortization of finance lease asset">-</td><td
style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_98D_eus-gaap--
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style="text-align: left"> </td><td id="xdx_981_eus-gaap--
FinanceLeaseRightOfUseAssetAmortization_c20230101_20230930_zzeDNcHPtA9b" style="text-align: right"
title="Amortization of finance lease asset">-</td><td
style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-
align: left">Interest on finance lease liabilities</td><td> </td> <td style="text-align: left"> </td><td

30,

Operating lease liabilities			
2025		\$	
Operating lease liabilities - 2025		173,307	
Finance lease liabilities - 2025		32,439	
2026		\$	
Operating lease liabilities - 2026		125,038	
Finance lease liabilities - 2026		32,439	
2027		\$	
Operating lease liabilities - 2027		32,439	
Finance lease liabilities - 2027		32,439	
2028		\$	
Operating lease liabilities - Thereafter		298,345	
Finance lease liabilities - Thereafter		54,273	
Total lease payments		\$	
Less: interest		(14,096)	
Present value of lease liabilities		\$	
Present value of operating lease liabilities		284,249	
Present value of finance lease liabilities		184,029	

