

01493152-24-04533710-Q Agape ATP Corp 2024-01-01 24020411140720390720400 0001493152-24-045337 10-Q 106 20240930 20241114 20241114 Agape ATP Corp 0001713210 8000 36483886 NU 1231 10-Q 34 0001-4185 241457174 1705-1708 LEVEL 17, TOWER 2, FABER TOWER JALAN DESA BAHAGIA, TAMAN DESA KUALA LUMPUR N8 58100 10-Q 1 form10-q.htm false --12-31 Q3 0001713210 http://fash.org/us-gaap/2024#UsefulLifeShorterOfTermOfLeaseOrAssetUtilityMember 0001713210 2024-01-01 2024-09-30 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 2024-09-30 0001713210 us-gaap:VariableInterestEntityPrimaryBeneficiaryMember 2023-12-31 0001713210 2024-08-30 2024-08-30 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As the primary beneficiary and must consolidate the same. 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 A F-7A 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 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 A F-8A 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 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 A Useful Life Computer and office equipment A 5-7 years Furniture & fixtures A 6-7 years Leasehold improvements A Shorter of the remaining lease terms or the estimated useful lives Vehicle A 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 A Useful Life Computer software A 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 A 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 A F-9A 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 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 A F-10A 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 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 A F-11A 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 Disaggregated information of revenues by products are as follows: A SCHEDULE OF DISAGGREGATED INFORMATION OF REVENUES A A 2024A A 2023A A 2024A A 2023A A A For the three months endedA A For the nine months endedA A September 30,A A September 30,A A 2024A A 2023A A 2024A A 2023A A Survivor SelectA A \$A A \$A A \$28,210A A Energized Mineral ConcentrateA A 1,097A A A A A 1,097A A A A Ionized Cal-MagA A A A 29,777A A A 374A A A 114,579A A Omega BlendA A A A A A A 22,471A A Beta MaxxA A A A A 21,206A A IronA A A A A A A 21,617A A TrimA A A A A A A 9,587A A LIVO 5A A 24,103A A A 46,057A A A 78,478A A A 67,869A A Soy Protein Isolate PowderA A 2,292A A A 6,931A A A 8,616A A A 17,384A A Mix Soy Protein Isolate Powder with Black SesameA A 1,641A A A 6,443A A A 6,893A A A 14,047A A Others A Products for the provision of complementary health therapiesA A 227,249A A A 208,323A A A 688,415A A A 539,291A A Skin care and healthcare productsA A 18,404A A A A 18,404A A A 1,759A A Total revenues - productsA A 274,786A A A 297,531A A A 802,277A A A 858,020A

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 7.81 A 7.81 A 2024 A 2023 A 2024 A 2023 A For the three months ended September 30, A For the nine months ended September 30, A 2024 A 2023 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 Foreign currency exchange rate period average A 7.79 A 7.82 A 7.81 A 7.84 A A F-15A 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 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 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 statements, 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

AGAPE ATP CORPORATION NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (UNAUDITED) (Currency expressed in United States Dollars (   US\$  ), except for number of shares)   4. VARIABLE INTEREST ENTITY (   VIE  ) (Continued)   The carrying amount of the VIE  's assets and liabilities were as follows:   SCHEDULE OF VARIABLE INTEREST ENTITY    September 30, 2024   December 31, 2023   As of    September 30, 2024   December 31, 2023   Current assets   \$1,314.4   \$1,799.4   Current liabilities   \$1,153.1   \$899.2   Net asset   \$161.4   \$900.4     September 30, 2024   December 31, 2023   As of    September 30, 2024   December 31, 2023   Current assets:             Cash   \$1,294.4   \$122.4   Prepayment and deposits               Prepaid taxes               Total current assets   \$1,314.4   \$1,799.4               Current liabilities:             Other payables and accrued liabilities   \$1,153.1   \$899.4   Net asset   \$161.4   \$900.4   The summarized operating results of the VIE  's are as follows:    2024   2023      2024   2023      For the three months ended September 30,    For the nine months ended September 30,       2024   2023      2024   2023            Operating revenues   \$-   \$-   \$-   \$-   Gross profit   \$-   \$-   \$-   \$-   Profit (loss) from operations   \$(490.1)   \$41,014.4   \$(754.4)   \$40,654.4   Net profit (loss)   \$(490.1)   \$41,014.4   \$(754.4)   \$40,654.4     F-19     AGAPE ATP CORPORATION NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (UNAUDITED) (Currency expressed in United States Dollars (   US\$  ), except for number of shares)   5. CASH AND CASH EQUIVALENTS   As of September 30, 2024 and December 31, 2023 the Company has \$2,719,033 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.   6. ACCOUNTS RECEIVABLE, NET   SCHEDULE OF ACCOUNTS RECEIVABLES   September 30, 2024   December 31, 2023   As of    September 30, 2024   December 31, 2023   Accounts receivable   \$55,286.4   \$56,000.4   Allowance for expected credit loss   \$(13,342.4)   \$(542.4)   Total accounts receivable, net   \$41,944.4   \$55,458.4   Movements of allowance for expected credit loss are as follows:   SCHEDULE OF ALLOWANCE FOR CREDIT LOSSES    September 30, 2024   December 31, 2023   As of    September 30, 2024   December 31, 2023   Beginning balance   \$542.4   \$-   Addition   \$12,738.4   \$464.4   Exchange rate effect   \$62.4   \$(4.4)   Ending balance   \$13,342.4   \$542.4   7. INVENTORIES   Inventories consist of the following:   SCHEDULE OF INVENTORIES    September 30, 2024   December 31, 2023   As of    September 30, 2024   December 31, 2023   Finished goods   \$60,564.4   \$47,907.4   Total inventories   \$60,564.4   \$47,907.4   There were no inventory write-downs nor write-off for the three and nine months ended September 30, 2024 and 2023, respectively.   8. PREPAYMENTS AND DEPOSITS, NET   SCHEDULE OF PREPAID EXPENSES AND DEPOSITS    September 30, 2024   December 31, 2023   As of    September 30, 2024   December 31, 2023   Prepaid expenses   \$451,242.4   \$123,809.4   Deposits to suppliers   \$105,419.4   \$91,997.4   Subtotal   \$556,661.4   \$215,806.4   Allowance for expected credit loss    Prepaid expenses   \$(16,960.4)   \$-   Total prepayments and deposits, net   \$539,701.4   \$215,806.4   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.   F-20     AGAPE ATP CORPORATION NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (UNAUDITED) (Currency expressed in United States Dollars (   US\$  ), except for number of shares)   8. PREPAYMENTS AND DEPOSITS, NET (Continued)   Movements of allowance for expected credit loss are as follows:   SCHEDULE OF CHANGES IN ALLOWANCE FOR CREDIT LOSSES    For the nine months ended September 30, 2024   For the year ended December 31, 2023   Beginning balance   \$-     \$     \$     \$   Addition   \$16,960.4   \$-   Ending balance   \$16,960.4   \$-     9. PROPERTY AND EQUIPMENT, NET   Property and equipment, net consist of the following:   SCHEDULE OF PROPERTY AND EQUIPMENT, NET    September 30, 2024   December 31, 2023   As of    September 30, 2024   December 31, 2023   Computer and office equipment   \$99,082.4   \$91,947.4   Furniture & fixtures   \$124,178.4   \$111,164.4   Motor vehicle   \$22,792.4   \$89,792.4   Leasehold improvements   \$205,151.4   \$184,155.4   Subtotal   \$451,203.4   \$476,995.4   Less: accumulated depreciation   \$(403,695.4)   \$(399,137.4)   Total property and equipment, net   \$47,508.4   \$77,858.4   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.   10. INTANGIBLE ASSETS, NET   Intangible assets, net, consist of the following:   SCHEDULE OF INTANGIBLE ASSETS, NET    September 30, 2024   December 31, 2023   As of    September 30, 2024   December 31, 2023   Computer software   \$59,149.4   \$53,095.4   Less: accumulated amortization   \$(43,736.4)   \$(35,637.4)   Total intangible assets, net   \$15,413.4   \$17,458.4   Amortization expense for the three months ended September 30, 2024 and 2023 amounted to \$1,256 and \$1,344, respectively. Amortization expense for the nine months ended September 30, 2024 and 2023 amounted to \$3,611 and \$4,431, respectively.   F-21     AGAPE ATP CORPORATION NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (UNAUDITED) (Currency expressed in United States Dollars (   US\$  ), except for number of shares)   11. INVESTMENT IN MARKETABLE SECURITIES   (i) On May 17, 2018, the Company purchased 83,333 shares of common stock in Greenpro Capital Corp. for \$500,000 at a purchase price of \$6 per share.     (ii) On July 30, 2018, the Company disposed 20 shares of common stock in Greenpro Capital Corp. for \$125 at a purchase price of \$6.2613 per share.     (iii) On October 16, 2018, the Company purchased 33,333 shares of common stock in Greenpro Capital Corp. for \$1,000 at a purchase price of \$0.03 per share.     (iv) On July 19, 2022, Greenpro Capital Corp. filed a certificate of change with the Secretary of State of Nevada to effect 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 company. As at July 28, 2022, the Company has an investment of 116,646 common stock of Greenpro Capital Corp. The Company  's investment of 116,646 common stock of Greenpro Capital Corp. was reduced to 11,665 subsequent to the reverse stock split.     (v) On November 3, 2020, the Company received dividend of 6,667 shares of common stock in DSwiss, Inc. for \$76,671 at fair value of \$11.50 per share from Greenpro Capital Corporation as result of its Spin-off of DSwiss, Inc.  's shares.     (vi) On December 9, 2020, the Company received dividend of 16,663 shares of common stock in DSwiss, Inc. for \$83,315 at fair value of \$5 per share from Greenpro Capital Corporation as result of its Spin-off of DSwiss, Inc.  's shares.     (vii) On September 27, 2021, the Company received dividend of 11,665 shares of common stock in SEATech Ventures Corp. for \$18,874 at fair value of \$1.62 per share from Greenpro Capital Corp as a dividend income since Greenpro Capital Corp previously owned these shares.   SCHEDULE OF INVESTMENT IN MARKETABLE SECURITIES    September 30, 2024   December 31, 2023   Fair value of investment in marketable securities at the beginning of period / year   \$20,171.4   \$16,687.4   Unrealized holding (loss) gain   \$(6,641.4)   \$4,393.4   Transfer to non-marketable securities   \$(1,500.4)   \$-   Exchange rate effect   \$54.4   \$(9.4)   Fair value of investment in marketable securities at the end of period / year   \$12,084.4   \$20,171.4     F-22     AGAPE ATP CORPORATION NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (UNAUDITED) (Currency expressed in United States Dollars (   US\$  ), except for number of shares)   12. INVESTMENT IN NON-MARKETABLE SECURITIES   (i) On April 3, 2019, the Company purchased a 5% of stock or 15,000,000 shares of common stock in Phoenix Plus Corp. (a non-marketable security) for \$1,500 at purchase price of \$0.0001 per share. Phoenix Plus Corp. obtained approval for Depositary Trust Company eligibility on April 26, 2022. Since the commencement of trading of common stock of Phoenix Plus Corp. on May 18, 2022, to July 16, 2024 there were only 12 days traded with number of shares of common stock ranging from 100 to 57,500. The Company deems there is an absence of a readily determinable fair value of the common stock of Phoenix Plus Corp. and has continued to value its investment in the company Phoenix Plus Corp. at cost. The carrying value of the Company  's investment in Phoenix Plus Corp. was \$1,500 as of September 30, 2024 and December 31, 2023.     (ii) On July 2, 2024, the Company purchased 5% of stock or 15,000,000 shares of common stock with a par value of \$0.0001 per share of Radiance Holdings Corp. at the consideration of the 15,000,000 shares of Phoenix Plus Corp held by the Company.   SCHEDULE OF INVESTMENT IN NON-MARKETABLE SECURITIES    September 30, 2024   December 31, 2023   Cost of investment   \$1,500.4   \$-   Investment in non-marketable securities   \$1,500.4   \$-     13. CUSTOMER DEPOSITS

Ã A A A A A A A A A A Ando Design Sdn Bhd (ÃœAndoÃœ)Ã Mr. How Kok Choong, the CEO and director of the Company is also a director of AndoÃ Rental incomeÃ \$652Ã Ã \$663Ã Redboy Picture Sdn Bhd (ÃœRedboyÃœ)Ã Mr. How Kok Choong, the CEO and director of the Company is also a director of RedboyÃ Rental incomeÃ A -Ã Ã 1,325Ã TH3 Holdings Sdn Bhd (ÃœeTH3Ãœ)Ã Mr. How Kok Choong, the CEO and director of the Company is also a director of TH3Ã Rental incomeÃ A 195Ã Ã A 199Ã Total other incomeÃ A Ã Ã \$847Ã Ã \$2,187Ã Ã Other incomeÃ A Ã Ã Ã A For the nine months ended September 30,Ã Name of Related PartyÃ RelationshipÃ NatureÃ 2024Ã Ã 2023Ã A Ã Ã Ã A Ã Ã Ã A Ando Design Sdn Bhd (ÃœAndoÃœ)Ã Mr. How Kok Choong, the CEO and director of the Company is also a director of AndoÃ Rental incomeÃ \$1,954Ã Ã 1,988Ã Redboy Picture Sdn Bhd (ÃœRedboyÃœ)Ã Mr. How Kok Choong, the CEO and director of the Company is also a director of RedboyÃ Rental incomeÃ A -Ã Ã A 5,302Ã TH3 Holdings Sdn Bhd (ÃœeTH3Ãœ)Ã Mr. How Kok Choong, the CEO and director of the Company is also a director of TH3Ã Rental incomeÃ A 586Ã Ã A 265Ã Total other incomeÃ A Ã Ã Ã \$2,540Ã Ã \$7,555Ã A F-28Ã Ã A AGAPE ATP CORPORATION NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (UNAUDITED) (Currency expressed in United States Dollars (ÃœUS\$Ãœ), except for number of shares)Ã 15. RELATED PARTY BALANCES AND TRANSACTIONS (Continued)Ã Related party transactionsÃ Other expensesÃ A Ã Ã Ã A For the three months ended September 30,Ã Name of Related PartyÃ RelationshipÃ NatureÃ 2024Ã Ã 2023Ã A Ã Ã Ã A Ã Ã Ã A TH3 Holdings Sdn Bhd (ÃœeTH3Ãœ)Ã Mr. How Kok Choong, the CEO and director of the Company is also a director of TH3Ã IT support services feeÃ \$14,976Ã Ã \$13,642Ã DSY Wellness and Longevity Center Sdn Bhd (ÃœeDSYWLCÃœ)Ã Mr. Yap Foo Ching (Steve Yap), a director of DSY Wellness International Sdn Bhd is also a director of DSYWLCÃ Office rental expense and facilitiesÃ A 21,708Ã Ã A 7,952Ã Ando Design Sdn Bhd (ÃœAndoÃœ)Ã Mr. How Kok Choong, the CEO and director of the Company is also a director of AndoÃ Office furniture & fittings and improvementsÃ A Ã Ã Ã A -Ã Total other expensesÃ A Ã Ã Ã \$83,527Ã Ã \$64,983Ã A F-29Ã Ã A AGAPE ATP CORPORATION NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (UNAUDITED) (Currency expressed in United States Dollars (ÃœUS\$Ãœ), except for number of shares)Ã 16. STOCKHOLDERSÃ EQUITYÃ Preferred stockÃ As of September 30, 2024 and December 31, 2023, there were 200,000,000 preferred stocks authorized but none were issued and outstanding.Ã Common stockÃ 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.Ã 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.Ã 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 CompanyÃ 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 CompanyÃ 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 fromÃ 77,069,575Ã (pre-split) shares toÃ 3,853,504Ã (post-split) shares.Ã Share-based compensationÃ 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.Ã As of September 30, 2024 and December 31, 2023, there were 5,143 and 0 shares issued respectively.Ã Treasury StockÃ 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.Ã WarrantsÃ 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 (ÃœIPOÃœ) of 82,500 shares of common stock, par value \$0.0001 per share (the ÃœSharesÃœ) at a price of \$80.00 per share. The Company issued RepresentativeÃ 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.Ã 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 ÃœGrant DateÃœ) the warrant was valued at \$38,580 with the following assumptions.Ã A SCHEDULE OF SHARE-BASED COMPENSATION ARRANGEMENTS BY SHARE-BASED PAYMENT AWARDÃ A As ofÃ AÃ October 13, 2023Ã Risk-free interest rateÃ A 4.65% Expected volatilityÃ A 49% Expected life (in years)Ã A 5 yearsÃ Expected dividend yieldÃ A 0.00% Fair value of warrantsÃ \$38,580Ã A As of September 30, 2024, there were 5,775 warrants outstanding.Ã A F-30Ã Ã A AGAPE ATP CORPORATION NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (UNAUDITED) (Currency expressed in United States Dollars (ÃœUS\$Ãœ), except for number of shares)Ã 17. NON-CONTROLLING INTERESTÃ The CompanyÃ non-controlling interest consists of the following:Ã A SCHEDULE OF NON CONTROLLING INTERESTÃ A Ã Ã Ã A Ã Ã Ã A As ofÃ AÃ September 30, 2024Ã A December 31, 2023Ã DSY Wellness:Ã A Ã Ã Ã A Ã Ã Paid-in capitalÃ \$97Ã Ã \$97Ã Retained earningsÃ A 15,020Ã Ã A 12,434Ã Accumulated other comprehensive income (loss)Ã A 895Ã Ã A (752) Noncontrolling interest grossÃ A 16,012Ã Ã A 11,779Ã ASLÃ A -Ã Ã A -Ã TotalÃ \$16,012Ã Ã \$11,779Ã A 18. INCOME TAXES CREDIT (EXPENSES)Ã The United States and foreign components of loss before income taxes were comprised of the following:Ã A SCHEDULE OF COMPONENTS OF LOSS BEFORE INCOME TAXÃ A 2024Ã Ã 2023Ã Ã 2024Ã Ã 2023Ã Ã A For the three months ended September 30,Ã A For the nine months ended September 30,Ã A Ã 2024Ã Ã 2023Ã Ã 2024Ã Ã 2023Ã Ã A Ã Ã Ã A Ã Ã Ã A Ã Tax jurisdictions from:Ã A Ã Ã Ã A Ã Ã Ã A Ã Local Ãœ United StatesÃ \$(302,021)Ã \$(106,680)Ã \$(1,130,098)Ã \$(417,377) Foreign Ãœ MalaysiaÃ A (222,258)Ã A (164,841)Ã A (513,397)Ã A (680,993) Foreign Ãœ Hong KongÃ A (2,635)Ã A (49,271)Ã A (2,151)Ã A (42,601) Foreign Ãœ Tax JurisdictionsÃ A (2,635)Ã A (49,271)Ã A (2,151)Ã A (42,601)Ã A Ã Ã Ã A Ã Ã Ã A Ã Loss before income taxÃ \$(526,914)Ã \$(320,792)Ã \$(1,645,646)Ã \$(1,140,971)Ã Income tax credit (expense) consisted of the following:Ã A SCHEDULE OF PROVISION FOR INCOME TAXÃ A 2024Ã Ã 2023Ã Ã 2024Ã Ã 2023Ã Ã A For the three months ended September 30,Ã A For the nine months ended September 30,Ã A Ã 2024Ã Ã 2023Ã Ã 2024Ã Ã 2023Ã Ã A Ã Ã Ã A Ã Current:Ã Ã Ã Ã A Ã Ã Ã A Ã LocalÃ -\$Ã -\$Ã -\$Ã -\$Ã - ForeignÃ A 2,875Ã Ã A -Ã A (13,803)Ã A (3,825)Ã A Ã Ã Ã A Ã Ã Ã A Ã Deferred:Ã Ã Ã Ã A Ã Ã Ã A Ã LocalÃ -Ã -Ã -Ã -Ã - ForeignÃ A -Ã A (3,943)Ã A -Ã A 6,537Ã Income tax credit (expense)Ã \$2,875Ã Ã \$(3,943)Ã \$(13,803)Ã \$2,712Ã 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:Ã A F-31Ã Ã A AGAPE ATP CORPORATION NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (UNAUDITED) (Currency expressed in United States Dollars (ÃœUS\$Ãœ), except for number of shares)Ã 18. INCOME TAXES CREDIT (EXPENSES) (Continued)Ã United States of AmericaÃ 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 (ÃœSubpart FÃœ) 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 (ÃœGILTIÃœ) 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.Ã A For the three and nine months ended September 30, 2024 and 2023, the CompanyÃ foreign subsidiaries did not generate any income that are subject to Subpart F tax and GILTI tax.Ã 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 (ÃœNOLÃœ) 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.Ã A MalaysiaÃ 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.Ã 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 (ÃœNOLÃœ) 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.Ã A Hong KongÃ 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.Ã A F-32Ã Ã A AGAPE ATP CORPORATION NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (UNAUDITED) (Currency expressed in United States Dollars (ÃœUS\$Ãœ), except for number of shares)Ã 18. INCOME TAXES CREDIT (EXPENSES) (Continued)Ã The following table sets forth the significant components of the aggregate deferred tax assets of the Company:Ã A SCHEDULE OF DEFERRED TAX ASSETSÃ A September 30, 2024Ã A December 31, 2023Ã A As ofÃ AÃ September 30, 2024Ã A December 31, 2023Ã Deferred tax assets:Ã A Ã Ã Ã A Ã Ã Ã A Net operating loss carry forwards in U.S.Ã \$676,812Ã Ã \$439,492Ã Net operating loss carry forwards in MalaysiaÃ A 869,126Ã Ã A 664,105Ã Unabsorbed capital allowance carry forward in MalaysiaÃ A 1,840Ã Ã A 5,577Ã Less: valuation allowanceÃ A (1,547,778)Ã A (1,108,955) Deferred tax assets, netÃ -\$Ã -\$Ã A 219Ã Ã A Uncertain tax positionsÃ 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.Ã A 19. CONCENTRATIONS OF RISKSÃ (a) Major customersÃ A For the three months ended September 30, 2024 and 2023, no customer accounted for 10% or more of the CompanyÃ total revenues. For the nine months ended September 30, 2024 and 2023, no customer accounted for 10% or more of the CompanyÃ total revenues.Ã A As of September 30, 2024, six individual customers accounted for approximately 22.8% of the CompanyÃ balance of accounts receivable, respectively. As of December 31, 2023, six individual customers and one company accounted for approximately 40.2% of the CompanyÃ balance of accounts receivable.Ã A (b) Major vendorsÃ A For the three months ended September 30, 2024, two vendors accounted for approximately 57.3% and 19.0% of the CompanyÃ total purchases. For the three months ended September 30, 2023, two vendors accounted for approximately 67.5% and 31.2% of the CompanyÃ total purchases, respectively.Ã A For the nine months ended September 30, 2024, the same two vendors accounted for approximately 63.4% and 19.9% of the CompanyÃ total purchases. For the nine months ended September 30, 2023, two vendors accounted for approximately 53.0% and 27.7% of the CompanyÃ total purchases.Ã A CTA Nutriceuticals (Asia) Sdn Bhd, a related company, accounted for approximately 57.3% and 63.4% of the CompanyÃ 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 CompanyÃ total purchases, respectively.Ã A As of September 30, 2024, two vendors accounted for approximately 54.6% and 24.6% of the CompanyÃ total balance of accounts payable, respectively. As of December 31, 2023, two vendors accounted for approximately 61.8% and 35.4% of the CompanyÃ total balance of accounts payable, respectively.Ã A CTA Nutriceuticals (Asia) Sdn Bhd, a related company, accounted for approximately 24.6% and 35.4% of the CompanyÃ total balance of accounts payable as of September 30, 2024 and December 31, 2023, respectively.Ã A F-33Ã Ã A AGAPE ATP CORPORATION NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (UNAUDITED) (Currency expressed in United States Dollars (ÃœUS\$Ãœ), except for number of shares)Ã 20. LEASEÃ 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 (ÃœROUÃœ) 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 CompanyÃ estimated incremental borrowing rate.Ã 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 (ÃœROUÃœ) 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 CompanyÃ estimated incremental borrowing rate.Ã 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 (ÃœROUÃœ) 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 CompanyÃ estimated incremental borrowing rate.Ã 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.Ã 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.Ã A SCHEDULE OF LEASE COST COMPONENTS OF LEASESÃ For the three months ended September 30,Ã A For the nine months ended

[illegible]

we had working capital of \$2,452,343, consisting of cash and cash in bank of \$266,173 and time deposits of \$2,452,610 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: A A For the nine months ended September 30, A A 2024A A 2023A A A A A A Net cash used in operating activitiesA \$(2,080,879)A \$(995,706) Net cash used in investing activitiesA \$(48,611)A \$(7,200) Net cash used in financing activitiesA \$(6,691)A \$(113,911) Effect of exchange rate on cash and cash equivalentsA 22,754A A \$(9,954) Decrease in cash and cash equivalentsA \$(2,113,427)A \$(1,126,771) A 8 A Operating activities A 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) \$8,724, and the increase of income tax payable of \$13,213. A Net cash used in operating activities for the nine months ended September 30, 2023 was \$995,706, comprised 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 â€ 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. A Investing activities A Net cash used in investing 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. A 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 A 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. A Credit Facilities A We do not have any credit facilities or other access to bank credit. A Off-Balance Sheet Arrangements A 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. A Critical Accounting 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 Companyâ€™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. A 9 A Estimated allowance for inventories obsolescence A 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. A Impairment of long-lived assets A 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. A 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. A Allowance for deferred tax assets A 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. A Allowance for expected credit loss A 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 â€ Financial Instruments â€ 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 Companyâ€™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 Companyâ€™s ability to collect from customers. A 10 A Critical Accounting Policies A Revenue recognition A The Company adopted Accounting Standards Update (â€ASUâ€) 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 Companyâ€™s revenue streams are recognized at a point in time for the Companyâ€™s sale of health and wellness products. A 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. 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 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 Companyâ€™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 Companyâ€™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 Companyâ€™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 Companyâ€™s coupons have a validity period of between six and twelve months. If the Companyâ€™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 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 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 Companyâ€™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 Companyâ€™s products and services depending on the customerâ€™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 11 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 â€ Level 1 inputs to the valuation methodology are quoted prices (unadjusted) for identical assets or liabilities in active markets. A â€ 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 â€ 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 Accounting Standards Adopted in 2024 A In March 2023, the FASB issued ASU No. 2023-01 â€Leases (Topic 842) Common Control Arrangementsâ€. 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 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. 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 (â€ASUâ€). Management periodically reviews new accounting standards that are issued. A In November 2023, the FASB issued ASU 2023-07 â€Segment Reporting (Topic 280): Improvements to Reportable Segment Disclosuresâ€. 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. A In December 2023, the FASB issued ASU 2023-09 â€Income Taxes (Topic 740): Improvements to Income Tax Disclosuresâ€. 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. A In March 2024, the FASB issued ASU 2024-01 â€Compensation â€ Stock Compensation (Topic 718): Scope Application of Profits Interest and Similar Awardsâ€. The ASU clarify how an entity determines whether a profits interest or similar award is within the scope of Accounting Standards Codification (â€ASCâ€) 718, Compensation â€ 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 Companyâ€™s consolidated financial statements. A In March 2024, the FASB issued ASU 2024-02 â€Codification Improvements â€ Amendments to Remove References to the Concepts Statementsâ€. 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 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. A 12 A ITEM 3 QUANTITATIVE AND QUALITATIVE DISCLOSURES ABOUT MARKET RISK A 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. A 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. A ITEM 4 CONTROLS AND PROCEDURES A Evaluation of Disclosure Controls and Procedures A 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. A Internal Control Over Financial Reporting A 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 companyâ€™s chief executive officer and chief financial officer and effected by the companyâ€™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 A â€ Pertain to the maintenance of records that

materially affect or reasonably assure 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

Â Â Â Â 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.

Â 13 Â 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 (the 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.

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.

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.

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.

Management's Remediation Initiatives 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.

To further strengthen the Company's internal controls, we plan to initiate the following measures going forward:

1. We intend to establish an internal audit function with assessment of Sarbanes-Oxley compliance requirements and improvement of overall internal control.

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.

We anticipate that these initiatives will be at least partially, if not fully, implemented by the mid of fiscal year 2025.

Changes in Internal Control over Financial Reporting: 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.

Â 14 Â PART II OTHER INFORMATION

Item 1. Legal Proceedings

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.

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

None.

Item 3. Defaults Upon Senior Securities

None.

Item 4. Mine Safety Disclosures

Not applicable.

Item 5. Other Information

None.

ITEM 6. Exhibits

Exhibit No. Description

Â 31.1 Rule 13(a)-14(a)/15(d)-14(a) Certification of principal executive officer*

Â 31.2 Rule 13(a)-14(a)/15(d)-14(a) Certification of principal financial officer*

Â 32.1 Section 1350 Certification of principal executive officer*

Â 32.2 Section 1350 Certification of principal financial officer*

Â 101.INS Inline XBRL Instance Document*

Â 101.SCH Inline XBRL Schema Document*

Â 101.CAL Inline XBRL Calculation Linkbase Document*

Â 101.DEF Inline XBRL Definition Linkbase Document*

Â 101.LAB Inline XBRL Label Linkbase Document*

Â 101.PRE Inline XBRL Presentation Linkbase Document*

Â 104 Cover Page Interactive Data File (embedded within the Inline XBRL document)

* Filed herewith.

Â 15 Â SIGNATURES 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.

AGAPE ATP CORPORATION (Name of Registrant)

Date: November 14, 2024

By: /s/ How Kok Choong

Title: Chief Executive Officer, President, Director, Secretary and Treasurer

(Principal Executive Officer and Principal Financial Officer)

16 Â SIGNATURES 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.

AGAPE ATP CORPORATION (Name of Registrant)

Date: November 14, 2024

By: /s/ LEE Kam-Fan, Andrew

Title: Chief Financial Officer,

17 EX-31.1 2 ex31-1.htm

EXHIBIT 31.1

CERTIFICATION I, HOW KOK CHOONG, certify that:

1. I have reviewed this quarterly report on Form 10-Q of Agape ATP Corporation (the "Company") for the quarter ended September 30, 2024;

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;

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;

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. 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;

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;

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

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

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. 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

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.

Date: November 14, 2024

By: /s/ How Kok Choong

I, HOW KOK CHOONG, I, Chief Executive Officer, President, Director, Secretary, Treasurer

(Principal Executive Officer and Principal Financial Officer)

EX-31.2 3 ex31-2.htm

EXHIBIT 31.2

CERTIFICATION I, LEE KAM-FAN, ANDREW, certify that:

1. I have reviewed this quarterly report on Form 10-Q of Agape ATP Corporation (the "Company") for the quarter ended September 30, 2024;

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;

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;

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. 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;

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;

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

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

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. 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

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.

Date: November 14, 2024

By: /s/ LEE Kam-fan, Andrew

I, LEE KAM-FAN, ANDREW

Chief Financial Officer,

EX-32.1 4 ex32-1.htm

EXHIBIT 32.1

CERTIFICATION PURSUANT TO 18 U.S.C. SECTION 1350, AS ADOPTED PURSUANT TO SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002

I, 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. Â§ 1350, as adopted pursuant to Â§ 906 of the Sarbanes-Oxley Act of 2002, that, to the best of my knowledge and belief:

(1) The Report fully complies with the requirements of section 13(a) or 15(d) of the Securities Exchange Act of 1934; and

(2) The information contained in the Report fairly presents, in all material respects, the financial condition and result of operations of the Company.

Date: November 14, 2024

By: /s/ How Kok Choong

I, HOW KOK CHOONG

Chief Executive Officer, President, Director, Secretary, Treasurer

(Principal Executive Officer and Principal Financial Officer)

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.

EX-32.2 5 ex32-2.htm

EXHIBIT 32.2

CERTIFICATION PURSUANT TO 18 U.S.C. SECTION 1350, AS ADOPTED PURSUANT TO SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002

I, 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. Â§ 1350, as adopted pursuant to Â§ 906 of the Sarbanes-Oxley Act of 2002, that, to the best of my knowledge and belief:

(1) The Report fully complies with the requirements of section 13(a) or 15(d) of the Securities Exchange Act of 1934; and

(2) The information contained in the Report fairly presents, in all material respects, the financial condition and result of operations of the Company.

Date: November 14, 2024

By: /s/ LEE Kam-fan, Andrew

I, LEE KAM-FAN, ANDREW

Chief Financial Officer

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.

EX-101.SCH 6 atpe-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

(Tables) link:presentationLink link:calculationLink link:definitionLink 00000039 - Disclosure - INTANGIBLE ASSETS, NET (Tables) link:presentationLink link:calculationLink link:definitionLink 00000040 - Disclosure - INVESTMENT IN MARKETABLE SECURITIES (Tables) link:presentationLink link:calculationLink link:definitionLink 00000041 - Disclosure - INVESTMENT IN NON-MARKETABLE SECURITIES (Tables) link:presentationLink link:calculationLink link:definitionLink 00000042 - Disclosure - CUSTOMER DEPOSITS (Tables) link:presentationLink link:calculationLink link:definitionLink 00000043 - Disclosure - OTHER PAYABLES AND ACCRUED LIABILITIES (Tables) link:presentationLink link:calculationLink link:definitionLink 00000044 - Disclosure - RELATED PARTY BALANCES AND TRANSACTIONS (Tables) link:presentationLink link:calculationLink link:definitionLink 00000045 - Disclosure - STOCKHOLDERSâ€™ EQUITY (Tables) link:presentationLink link:calculationLink link:definitionLink 00000046 - Disclosure - NON-CONTROLLING INTEREST (Tables) link:presentationLink link:calculationLink link:definitionLink 00000047 - Disclosure - INCOME TAXES CREDIT (EXPENSES) (Tables) link:presentationLink link:calculationLink link:definitionLink 00000048 - Disclosure - LEASE (Tables) link:presentationLink link:calculationLink link:definitionLink 00000049 - Disclosure - SCHEDULE OF SUBSIDIARIES AND ASSOCIATES (Details) link:presentationLink link:calculationLink link:definitionLink 00000050 - Disclosure - ORGANIZATION AND BUSINESS BACKGROUND (Details Narrative) link:presentationLink link:calculationLink link:definitionLink 00000051 - Disclosure - SCHEDULE OF ESTIMATED USEFUL LIVES OF PROPERTY AND EQUIPMENT (Details) link:presentationLink link:calculationLink link:definitionLink 00000052 - Disclosure - SCHEDULE OF ESTIMATED USEFUL LIVES OF INTANGIBLE ASSETS, NET (Details) link:presentationLink link:calculationLink link:definitionLink 00000053 - Disclosure - SCHEDULE OF DISAGGREGATED INFORMATION OF REVENUES (Details) link:presentationLink link:calculationLink link:definitionLink 00000054 - Disclosure - SCHEDULE OF FOREIGN CURRENCIES TRANSLATION EXCHANGE RATES (Details) link:presentationLink link:calculationLink link:definitionLink 00000055 - Disclosure - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Details Narrative) link:presentationLink link:calculationLink link:definitionLink 00000056 - Disclosure - ACQUISITION OF OIE ATPC HOLDINGS (M) SDN. BHD (Details Narrative) link:presentationLink link:calculationLink link:definitionLink 00000057 - Disclosure - SCHEDULE OF VARIABLE INTEREST ENTITY (Details) link:presentationLink link:calculationLink link:definitionLink 00000058 - Disclosure - VARIABLE INTEREST ENTITY (â€œVIEâ€) (Details Narrative) link:presentationLink link:calculationLink link:definitionLink 00000059 - Disclosure - CASH AND CASH EQUIVALENTS (Details Narrative) link:presentationLink link:calculationLink link:definitionLink 00000060 - Disclosure - SCHEDULE OF ACCOUNTS RECEIVABLES (Details) link:presentationLink link:calculationLink link:definitionLink 00000061 - Disclosure - SCHEDULE OF ALLOWANCE FOR CREDIT LOSSES (Details) link:presentationLink link:calculationLink link:definitionLink 00000062 - Disclosure - SCHEDULE OF INVENTORIES (Details) link:presentationLink link:calculationLink link:definitionLink 00000063 - Disclosure - INVENTORIES (Details Narrative) link:presentationLink link:calculationLink link:definitionLink 00000064 - Disclosure - SCHEDULE OF PREPAID EXPENSES AND DEPOSITS (Details) link:presentationLink link:calculationLink link:definitionLink 00000065 - Disclosure - SCHEDULE OF CHANGES IN ALLOWANCE FOR CREDIT LOSSES (Details) link:presentationLink link:calculationLink link:definitionLink 00000066 - Disclosure - SCHEDULE OF PROPERTY AND EQUIPMENT, NET (Details) link:presentationLink link:calculationLink link:definitionLink 00000067 - Disclosure - PROPERTY AND EQUIPMENT, NET (Details Narrative) link:presentationLink link:calculationLink link:definitionLink 00000068 - Disclosure - SCHEDULE OF INTANGIBLE ASSETS, NET (Details) link:presentationLink link:calculationLink link:definitionLink 00000069 - Disclosure - INTANGIBLE ASSETS, NET (Details Narrative) link:presentationLink link:calculationLink link:definitionLink 00000070 - Disclosure - SCHEDULE OF INVESTMENT IN MARKETABLE SECURITIES (Details) link:presentationLink link:calculationLink link:definitionLink 00000071 - Disclosure - INVESTMENT IN MARKETABLE SECURITIES (Details Narrative) link:presentationLink link:calculationLink link:definitionLink 00000072 - Disclosure - SCHEDULE OF INVESTMENT IN NON-MARKETABLE SECURITIES (Details) link:presentationLink link:calculationLink link:definitionLink 00000073 - Disclosure - INVESTMENT IN NON-MARKETABLE SECURITIES (Details Narrative) link:presentationLink link:calculationLink link:definitionLink 00000074 - Disclosure - SCHEDULE OF CUSTOMER DEPOSITS (Details) link:presentationLink link:calculationLink link:definitionLink 00000075 - Disclosure - SCHEDULE OF OTHER PAYABLES AND ACCRUED LIABILITIES (Details) link:presentationLink link:calculationLink link:definitionLink 00000076 - Disclosure - OTHER PAYABLES AND ACCRUED LIABILITIES (Details Narrative) link:presentationLink link:calculationLink link:definitionLink 00000077 - Disclosure - SCHEDULE OF RELATED PARTIES (Details) link:presentationLink link:calculationLink link:definitionLink 00000078 - Disclosure - SCHEDULE OF SHARE-BASED COMPENSATION ARRANGEMENTS BY SHARE-BASED PAYMENT AWARD (Details) link:presentationLink link:calculationLink link:definitionLink 00000079 - Disclosure - STOCKHOLDERSâ€™ EQUITY (Details Narrative) link:presentationLink link:calculationLink link:definitionLink 00000080 - Disclosure - SCHEDULE OF NON-CONTROLLING INTEREST (Details) link:presentationLink link:calculationLink link:definitionLink 00000081 - Disclosure - SCHEDULE OF COMPONENTS OF LOSS BEFORE INCOME TAX (Details) link:presentationLink link:calculationLink link:definitionLink 00000082 - Disclosure - SCHEDULE OF PROVISION FOR INCOME TAX (Details) link:presentationLink link:calculationLink link:definitionLink 00000083 - Disclosure - SCHEDULE OF DEFERRED TAX ASSETS (Details) link:presentationLink link:calculationLink link:definitionLink 00000084 - Disclosure - INCOME TAXES CREDIT (EXPENSES) (Details Narrative) link:presentationLink link:calculationLink link:definitionLink 00000085 - Disclosure - CONCENTRATIONS OF RISKS (Details Narrative) link:presentationLink link:calculationLink link:definitionLink 00000086 - Disclosure - SCHEDULE OF LEASE COST (Details) link:presentationLink link:calculationLink link:definitionLink 00000087 - 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 atpc-20240930 cal.xml XBRL CALCULATION FILE EX-101.DEF 8 atpc-20240930 def.xml XBRL DEFINITION FILE EX-101.LAB 9 atpc-20240930 lab.xml XBRL LABEL FILE Related and Nonrelated Parties [Xis] Nonrelated Party [Member] Related Party [Member] Consolidated Entities [Xis] Variable Interest Entity, Primary Beneficiary [Member] Equity Components [Xis] 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 [Xis] Agape ATP Corporation Labuan [Member] Collaborative Arrangement and Arrangement Other than Collaborative [Xis] Share Exchange Agreement [Member] Title and Position [Xis] 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 [Xis] Health and Wellness Services [Member] Product Health Therapies [Member] Statement of Income Location, Balance [Xis] Selling and Marketing Expense [Member] Legal Entity [Xis] Social Security Organization [Member] Employees Provident Fund [Member] Employment Insurance System [Member] Human Resource Development Fund [Member] Long-Lived Tangible Asset [Xis] Computer and Office Equipment [Member] Statistical Measurement [Xis] Minimum [Member] Maximum [Member] Furniture and Fixtures [Member] Leasehold Improvements [Member] Vehicles [Member] Finite-Lived Intangible Assets by Major Class [Xis] 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 [Xis] Period End MYR [Member] Period End HKD [Member] Period Average MYR [Member] Period Average HKD [Member] OIE ATPC Holdings [Member] OIE [Member] Greenpro 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 (â€œDSYWLCâ€) [Member] Ando Design Sdn Bhd One [Member] SY Welltech Sdn Bhd [Member] Executive Director [Member] Warrant [Member] Geographical [Xis] UNITED STATES MALAYSIA HONG KONG Income Tax Jurisdiction [Xis] State and Local Jurisdiction [Member] Foreign Tax Jurisdiction [Member] Award Type [Xis] First RM [Member] Subsequent RM [Member] Scenario [Xis] Remaining [Member] 2031 [Member] 2032 [Member] 2033 [Member] 2034 [Member] Customer [Xis] No Customer [Member] Concentration Risk Benchmark [Xis] Revenue from Contract with Customer Benchmark [Member] Concentration Risk Type [Xis] 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 [Xis] 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 STOCKHOLDERSâ€™ 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 â€” 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) STOCKHOLDERSâ€™ 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 STOCKHOLDERSâ€™ EQUITY NON-CONTROLLING INTERESTS TOTAL EQUITY TOTAL LIABILITIES AND STOCKHOLDERSâ€™ 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, 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 â€” related parties Customer deposits Operating lease liabilities Other payables and accrued liabilities Other payables â€” 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 (â€œVIEâ€) 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] STOCKHOLDERSâ€™ 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 (â€œG&A Expensesâ€) 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 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 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 Comission 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 income 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 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 [Table 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 PrepaidExpenseGross Accounts Receivable, Allowance for Credit Loss PrepaymentsAndDepositsAllowanceForDoubtfulAccounts PrepaymentsAndDepositsAllowanceForDoubtfulAccountsInAddition Accumulated Depreciation, Depletion and Amortization, Property, Plant, and Equipment Finite-Lived Intangible Assets, Accumulated Amortization Finite-Lived Intangible Assets, Net MarketableSecuritiesUnrealizedHoldingLoss TransferToNonmarketableSecurities Exchange rate effect on investment in marketable securities Investment in non-marketable securities [Default Label] Deposit Liability, Current NonControllingInterestGross 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] Â Â Document Type 10-Q Â Amendment Flag false Â Document Quarterly Report true Â Document Transition Report false Â Document Period End Date Sep. 30, 2024 Â Document Fiscal Period Focus Q3 Â Document Fiscal Year Focus 2024 Â Current Fiscal Year End Date --12-31 Â Entity File Number 001-41835 Â Entity Registrant Name AGAPE ATP CORPORATION Â Entity Central Index Key 0001713210 Â Entity Tax Identification Number 36-4838886 Â Entity Incorporation, State or Country Code NV Â Entity Address, Address Line One 1705 - 1708, Level 17, Tower 2, Faber Tower Â Entity Address, Address Line Two Jalan Desa Bahagia Â Entity Address, Address Line Three Taman Deva Â Entity Address, City or Town Kuala Lumpur Â Entity Address, Country MY Â Entity Address, Postal Zip Code 58100 Â City Area Code (60) Â Local Phone Number 192230099 Â Title of (12(b) Security Common Stock, \$0.0001 par value Â Trading Symbol ATPC Â Security Exchange Name NASDAQ Â Entity Current Reporting Status Yes Â Entity Interactive Data Content Yes Â Entity Filer Category Non-accelerated Filer Â Entity Small Business true Â Entity Emerging Growth Company false Â Entity Shell Company false Â Entity Common Stock, Shares Outstanding 3,989,056 Entity Listing, Par Value Per Share \$ 0.0001 Â X - DefinitionBoolean flag that is true when the XBRL content amends previously-filed or accepted submission. + ReferencesNo definition available. + Details Name: dei_AmendmentFlag Namespace Prefix: dei_ Data Type: xbrli:booleanItemType Balance Type: na Period Type: duration X - DefinitionArea code of city + ReferencesNo definition available. + Details Name: dei_CityAreaCode Namespace Prefix: dei_ Data Type: xbrli:normalizedStringItemType Balance Type: na Period Type: duration X - DefinitionCover page, + ReferencesNo definition available. + Details Name: dei_CoverAbstract Namespace Prefix: dei_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionEnd date of current fiscal year in the format --MM-DD. + ReferencesNo definition available. + Details Name: dei_CurrentFiscalYearEndDate Namespace Prefix: dei_ Data Type: xbrli:gMonthDayItemType Balance Type: na Period Type: duration X - DefinitionFiscal period values are FY, Q1, Q2, and Q3. 1st, 2nd and 3rd quarter 10-Q or 10-QT statements have value Q1, Q2, and Q3 respectively, with 10-K, 10-KT or other fiscal year statements having FY. + ReferencesNo definition available. + Details Name: dei_DocumentFiscalPeriodFocus Namespace Prefix: dei_ Data Type: dei:fiscalPeriodItemType Balance Type: na Period Type: duration X - DefinitionThis is focus fiscal year of the document report in YYYY format. For a 2006 annual report, which may also provide financial information from prior periods, fiscal 2006 should be given as the fiscal year focus. Example: 2006. + ReferencesNo definition available. + Details Name: dei_DocumentFiscalYearFocus Namespace Prefix: dei_ Data Type: xbrli:gYearItemType Balance Type: na Period Type: duration X - DefinitionFor the EDGAR submission types of Form 8-K: the date of the report, the date of the earliest event reported; for the EDGAR submission types of Form N-1A: the filing date; for all other submission types: the end of the reporting or transition period. The format of the date is YYYY-MM-DD. + ReferencesNo definition available. + Details Name: dei_DocumentPeriodEndDate Namespace Prefix: dei_ Data Type: xbrli:dateItemType Balance Type: na Period Type: duration X - DefinitionBoolean flag that is true only for a form used as an quarterly report. + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Form 10-Q -Number 240 -Section 308 -Subsection a + Details Name: dei_DocumentQuarterlyReport Namespace Prefix: dei_ Data Type: xbrli:booleanItemType Balance Type: na Period Type: duration X - DefinitionBoolean flag that is true only for a form used as a transition report. + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Forms 10-K, 10-Q, 20-F -Number 240 -Section 13 -Subsection a-1 + Details Name: dei_DocumentTransitionReport Namespace Prefix: dei_ Data Type: xbrli:booleanItemType Balance Type: na Period Type: duration X - DefinitionThe type of document being provided (such as 10-K, 10-Q, 485BPOS, etc). The document type is limited to the same value as the supporting SEC submission type, or the word 'Other'. + ReferencesNo definition available. + Details Name: dei_DocumentType Namespace Prefix: dei_ Data Type: dei:submissionTypeItemType Balance Type: na Period Type: duration X - DefinitionAddress Line 1 such as Attn, Building Name, Street Name + ReferencesNo definition available. + Details Name: dei_EntityAddressAddressLine1 Namespace Prefix: dei_ Data Type: xbrli:normalizedStringItemType Balance Type: na Period Type: duration X - DefinitionAddress Line 2 such as Street or Suite number + ReferencesNo definition available. + Details Name: dei_EntityAddressAddressLine2 Namespace Prefix: dei_ Data

Type: xbrli:normalizedStringItem Type Balance Type: na Period Type: duration X - DefinitionAddress Line 3 such as an Office Park + ReferencesNo definition available. + Details Name: dei_EntityAddressLine3 Namespace Prefix: dei_ Data Type: xbrli:normalizedStringItem Type Balance Type: na Period Type: duration X - DefinitionName of the City or Town + ReferencesNo definition available. + Details Name: dei_EntityAddressCityOrTown Namespace Prefix: dei_ Data Type: xbrli:normalizedStringItem Type Balance Type: na Period Type: duration X - DefinitionISO 3166-1 alpha-2 country code. + ReferencesNo definition available. + Details Name: dei_EntityAddressCountry Namespace Prefix: dei_ Data Type: dei:countryCodeItem Type Balance Type: na Period Type: duration X - DefinitionCode for the postal or zip code + ReferencesNo definition available. + Details Name: dei_EntityAddressPostalZipCode Namespace Prefix: dei_ Data Type: xbrli:normalizedStringItem Type Balance Type: na Period Type: duration X - DefinitionA unique 10-digit SEC-issued value to identify entities that have filed disclosures with the SEC. It is commonly abbreviated as CIK. + ReferencesReference 1: <http://www.xbrl.org/2003/role/presentationRef-Publisher SEC-Name Exchange Act-Number 240-Section 12-Subsection b-2> + Details Name: dei_EntityCentralIndexKey Namespace Prefix: dei_ Data Type: dei:centralIndexKeyItem Type Balance Type: na Period Type: duration X - DefinitionIndicate number of shares or other units outstanding of each of registrant's classes of capital or common stock or other ownership interests, if and as stated on cover of related periodic report. Where multiple classes or units exist define each class/interest by adding class of stock items such as Common Class A [Member], Common Class B [Member] or Partnership Interest [Member] onto the Instrument [Domain] of the Entity Listings, Instrument. + ReferencesNo definition available. + Details Name: dei_EntityCommonStockSharesOutstanding Namespace Prefix: dei_ Data Type: xbrli:sharesItem Type Balance Type: na Period Type: instant X - DefinitionIndicate 'Yes' or 'No' whether registrants (1) have filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that registrants were required to file such reports), and (2) have been subject to such filing requirements for the past 90 days. This information should be based on the registrant's current or most recent filing containing the related disclosure. + ReferencesNo definition available. + Details Name: dei_EntityCurrentReportingStatus Namespace Prefix: dei_ Data Type: dei:yesNoItem Type Balance Type: na Period Type: duration X - DefinitionIndicate if registrant meets the emerging growth company criteria. + ReferencesReference 1: <http://www.xbrl.org/2003/role/presentationRef-Publisher SEC-Name Exchange Act-Number 240-Section 12-Subsection b-2> + Details Name: dei_EntityEmergingGrowthCompany Namespace Prefix: dei_ Data Type: xbrli:booleanItem Type Balance Type: na Period Type: duration X - DefinitionCommission file number. The field allows up to 17 characters. The prefix may contain 1-3 digits, the sequence number may contain 1-8 digits, the optional suffix may contain 1-4 characters, and the fields are separated with a hyphen. + ReferencesNo definition available. + Details Name: dei_EntityFileNumber Namespace Prefix: dei_ Data Type: dei:fileNumberItem Type Balance Type: na Period Type: duration X - DefinitionIndicate whether the registrant is one of the following: Large Accelerated Filer, Accelerated Filer, Non-accelerated Filer. Definitions of these categories are stated in Rule 12b-2 of the Exchange Act. This information should be based on the registrant's current or most recent filing containing the related disclosure. + ReferencesReference 1: <http://www.xbrl.org/2003/role/presentationRef-Publisher SEC-Name Exchange Act-Number 240-Section 12-Subsection b-2> + Details Name: dei_EntityFilerCategory Namespace Prefix: dei_ Data Type: dei:filerCategoryItem Type Balance Type: na Period Type: duration X - DefinitionTwo-character EDGAR code representing the state or country of incorporation. + ReferencesNo definition available. + Details Name: dei_EntityIncorporationStateCountryCode Namespace Prefix: dei_ Data Type: dei:edgarStateCountryItem Type Balance Type: na Period Type: duration X - DefinitionBoolean flag that is true when the registrant has submitted electronically every Interactive Data File required to be submitted pursuant to Rule 405 of Regulation S-T during the preceding 12 months (or for such shorter period that the registrant was required to submit such files). + ReferencesReference 1: <http://www.xbrl.org/2003/role/presentationRef-Publisher SEC-Name Regulation S-T-Number 232-Section 405> + Details Name: dei_EntityInteractiveDataCurrent Namespace Prefix: dei_ Data Type: dei:yesNoItem Type Balance Type: na Period Type: duration X - DefinitionThe par value per share of security quoted in same currency as Trading currency. Example: '0.01'. + ReferencesNo definition available. + Details Name: dei_EntityListingParValuePerShare Namespace Prefix: dei_ Data Type: dtr-types:perShareItem Type Balance Type: na Period Type: duration X - DefinitionThe exact name of the entity filing the report as specified in its charter, which is required by forms filed with the SEC. + ReferencesReference 1: <http://www.xbrl.org/2003/role/presentationRef-Publisher SEC-Name Exchange Act-Number 240-Section 12-Subsection b-2> + Details Name: dei_EntityRegistrantName Namespace Prefix: dei_ Data Type: xbrli:normalizedStringItem Type Balance Type: na Period Type: duration X - DefinitionBoolean flag that is true when the registrant is a shell company as defined in Rule 12b-2 of the Exchange Act. + ReferencesReference 1: <http://www.xbrl.org/2003/role/presentationRef-Publisher SEC-Name Exchange Act-Number 240-Section 12-Subsection b-2> + Details Name: dei_EntityShellCompany Namespace Prefix: dei_ Data Type: xbrli:booleanItem Type Balance Type: na Period Type: duration X - DefinitionIndicates that the company is a Smaller Reporting Company (SRC). + ReferencesReference 1: <http://www.xbrl.org/2003/role/presentationRef-Publisher SEC-Name Exchange Act-Number 240-Section 12-Subsection b-2> + Details Name: dei_EntitySmallBusiness Namespace Prefix: dei_ Data Type: xbrli:booleanItem Type Balance Type: na Period Type: duration X - DefinitionThe Tax Identification Number (TIN), also known as an Employer Identification Number (EIN), is a unique 9-digit value assigned by the IRS. + ReferencesReference 1: <http://www.xbrl.org/2003/role/presentationRef-Publisher SEC-Name Exchange Act-Number 240-Section 12-Subsection b-2> + Details Name: dei_EntityTaxIdentificationNumber Namespace Prefix: dei_ Data Type: dei:employerIdItem Type Balance Type: na Period Type: duration X - DefinitionLocal phone number for entity. + ReferencesNo definition available. + Details Name: dei_LocalPhoneNumber Namespace Prefix: dei_ Data Type: xbrli:normalizedStringItem Type Balance Type: na Period Type: duration X - DefinitionTitle of a 12(b) registered security. + ReferencesReference 1: <http://www.xbrl.org/2003/role/presentationRef-Publisher SEC-Name Exchange Act-Number 240-Section 12-Subsection b> + Details Name: dei_Security12bTitle Namespace Prefix: dei_ Data Type: dei:securityTitleItem Type Balance Type: na Period Type: duration X - DefinitionName of the Exchange on which a security is registered. + ReferencesReference 1: <http://www.xbrl.org/2003/role/presentationRef-Publisher SEC-Name Exchange Act-Number 240-Section 12-Subsection d1-1> + Details Name: dei_SecurityExchangeName Namespace Prefix: dei_ Data Type: dei:edgarExchangeCodeItem Type Balance Type: na Period Type: duration X - DefinitionTrading symbol of an instrument as listed on an exchange. + ReferencesNo definition available. + Details Name: dei_TradingSymbol Namespace Prefix: dei_ Data Type: dei:tradingSymbolItem Type Balance Type: na Period Type: duration XML 13 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) STOCKHOLDERSâ€™ 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 STOCKHOLDERSâ€™ 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 STOCKHOLDERSâ€™ 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 â€™ 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 - DefinitionInvestment in non marketable securities. + ReferencesNo definition available. + Details Name: ATPC InvestmentInNonmarketableSecurities Namespace Prefix: ATPC_ Data Type: xbrli:monetaryItem Type Balance Type: debit Period Type: instant X - DefinitionCarrying value as of the balance sheet date of liabilities incurred (and for which invoices have typically been received) and payable to vendors for goods and services received that are used in an entity's business. Used to reflect the current portion of the liabilities (due within one year or within the normal operating cycle if longer). + ReferencesReference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.5-02\(19\)\(a\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/exampleRef-Topic 852-SubTopic 10-Name Accounting Standards Codification-Section 55-Paragraph 10-Publisher FASB-URI https://asc.fasb.org/1943274/2147481372/852-10-55-10](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.5-02(19)(a))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/exampleRef-Topic 852-SubTopic 10-Name Accounting Standards Codification-Section 55-Paragraph 10-Publisher FASB-URI https://asc.fasb.org/1943274/2147481372/852-10-55-10) + Details Name: us-gaap_AccountsPayableCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItem Type Balance Type: credit Period Type: instant X - DefinitionAmount, after allowance for credit loss, of right to consideration from customer for product sold and service rendered in normal course of business, classified as current. + ReferencesReference 1: <http://www.xbrl.org/2009/role/commonPracticeRef-Topic 310-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 2-Publisher FASB-URI https://asc.fasb.org/1943274/2147481990/310-10-45-2> + Details Name: us-gaap_AccountsReceivableNetCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItem Type Balance Type: debit Period Type: instant X - DefinitionAmount, after tax, of accumulated increase (decrease) in equity from transaction and other event and circumstance from nonowner source. + ReferencesReference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 14A-Publisher FASB-URI https://asc.fasb.org/1943274/2147482790/220-10-45-14Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef-Topic 220-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 11-Publisher FASB-URI https://asc.fasb.org/1943274/2147482790/220-10-45-11Reference 3: http://www.xbrl.org/2003/role/disclosureRef-Topic 944-SubTopic 40-Name Accounting Standards Codification-Section 65-Paragraph 2-Subparagraph \(g\)\(2\)\(ii\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480016/944-40-65-2Reference 4: http://www.xbrl.org/2003/role/disclosureRef-Topic 944-SubTopic 40-Name Accounting Standards Codification-Section 65-Paragraph 2-Subparagraph \(h\)\(2\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480016/944-40-65-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.5-02\(30\)\(a\)\(4\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 6: http://www.xbrl.org/2003/role/disclosureRef-Topic 944-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.7-03\(a\)\(23\)\(a\)\(3\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 7: http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 220-SubTopic 10-Section 45-Paragraph 14-Publisher FASB-URI https://asc.fasb.org/1943274/2147482790/220-10-45-14](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/1943274/2147482790/220-10-45-14Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef-Topic 220-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 11-Publisher FASB-URI https://asc.fasb.org/1943274/2147482790/220-10-45-11Reference 3: http://www.xbrl.org/2003/role/disclosureRef-Topic 944-SubTopic 40-Name Accounting Standards Codification-Section 65-Paragraph 2-Subparagraph (g)(2)(ii)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480016/944-40-65-2Reference 4: http://www.xbrl.org/2003/role/disclosureRef-Topic 944-SubTopic 40-Name Accounting Standards Codification-Section 65-Paragraph 2-Subparagraph (h)(2)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480016/944-40-65-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.5-02(30)(a)(4))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 6: http://www.xbrl.org/2003/role/disclosureRef-Topic 944-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.7-03(a)(23)(a)(3))-Publisher FASB-URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 7: http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 220-SubTopic 10-Section 45-Paragraph 14-Publisher FASB-URI https://asc.fasb.org/1943274/2147482790/220-10-45-14) + Details Name: us-gaap_AccumulatedOtherComprehensiveIncomeLossNetOfTax Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItem Type Balance Type: credit Period Type: instant X - DefinitionAmount of excess of issue price over par or stated value of stock and from other transaction involving stock or stockholder. Includes, but is not limited to, additional paid-in capital (APIC) for common and preferred stock. + ReferencesReference 1: [http://www.xbrl.org/2003/role/exampleRef-Topic 852-SubTopic 10-Name Accounting Standards Codification-Section 55-Paragraph 10-Publisher FASB-URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef-Topic 946-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.6-04\(18\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph 1-Subparagraph \(SX 210.5-02\(30\)\(a\)\(1\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1](http://www.xbrl.org/2003/role/exampleRef-Topic 852-SubTopic 10-Name Accounting Standards Codification-Section 55-Paragraph 10-Publisher FASB-URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef-Topic 946-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.6-04(18))-Publisher FASB-URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph 1-Subparagraph (SX 210.5-02(30)(a)(1))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1) + Details Name: us-gaap_AdditionalPaidInCapital Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItem Type Balance Type: credit Period Type: instant X - DefinitionAmount of asset recognized for present right to economic benefit. + ReferencesReference 1:

[http://www.xbrl.org/2003/role/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-S99-1BReference 23](http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 23): [http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph \(SX 210.13-02\(a\)\(4\)\(i\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 24](http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI 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28](http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 28): [http://www.xbrl.org/2003/role/commonPracticeRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph \(a\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481404/852-10-50-7Reference 29](http://www.xbrl.org/2003/role/commonPracticeRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481404/852-10-50-7Reference 29): [http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 30 -Subparagraph \(c\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-3Reference 30](http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 30 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-3Reference 30): [http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.5-02\(29\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/214748546/942-210-S99-1BReference 31](http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/214748546/942-210-S99-1BReference 31): [http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph \(f\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 6](http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 6): <http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 7>: <http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483467/210-10-45-1Reference 8>: [http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph \(f\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 9](http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 9): [http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph \(SX 210.13-01\(a\)\(4\)\(i\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1BReference 4](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/1943274/2147480678/235-10-S99-1BReference 4): [http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph \(SX 210.13-01\(a\)\(4\)\(ii\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1BReference 5](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)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1BReference 5): [http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph \(SX 210.13-01\(a\)\(4\)\(iii\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1BReference 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)(iii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1BReference 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\(a\)\(4\)\(iii\)\(A\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1BReference 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)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1BReference 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\(a\)\(4\)\(iii\)\(B\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1BReference 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)(B)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1BReference 8): [http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph \(SX 210.13-02\(a\)\(4\)\(iv\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 19](http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 19): [http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph \(SX 210.13-02\(a\)\(5\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 20](http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 20):

us-gaap:1943274/2147482686/350-33-45-1 + Details Name: us-gaap:IntangibleAssetsNetExcludingGoodwill Namespace Prefix: us-gaap Data Type: xbrli:monetaryItem Type Balance Type: debit Period Type: instant X - Definition Amount after valuation and LIFO reserves of inventory expected to be sold, or consumed within one year or operating cycle, if longer. + References Reference 1: <http://www.xbrl.org/2003/role/exampleRef-Topic 852-SubTopic 10-Name Accounting Standards Codification-Section 55-Paragraph 10-Publisher FASB-URI> <https://asc.fasb.org/1943274/2147481372/852-10-55-10> Reference 2: [http://www.xbrl.org/2003/role/exampleRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 1-Subparagraph \(b\)-Publisher FASB-URI](http://www.xbrl.org/2003/role/exampleRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 1-Subparagraph (b)-Publisher FASB-URI) <https://asc.fasb.org/1943274/2147483467/210-10-45-1> Reference 3: [http://www.xbrl.org/2003/role/disclosureRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.5-02\(6\)\)-Publisher FASB-URI](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:monetaryItem Type Balance Type: debit Period Type: instant X - Definition Amount of liability recognized for present obligation requiring transfer or otherwise providing economic benefit to others. + References Reference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.5-02\(22\)\)-SubTopic 10-Topic 210-Publisher FASB-URI](http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.5-02(22))-SubTopic 10-Topic 210-Publisher FASB-URI) <https://asc.fasb.org/1943274/2147480566/210-10-S99-1> Reference 2: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.5-02\(20\)\)-Publisher FASB-URI](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.5-02(20))-Publisher FASB-URI) <https://asc.fasb.org/1943274/2147480566/210-10-S99-1> Reference 3: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.5-02\(24\)\)-Publisher FASB-URI](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.5-02(24))-Publisher FASB-URI) <https://asc.fasb.org/1943274/2147480566/210-10-S99-1> Reference 4: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.5-02\(25\)\)-Publisher FASB-URI](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.5-02(25))-Publisher FASB-URI) <https://asc.fasb.org/1943274/2147480566/210-10-S99-1> Reference 5: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.5-02\(25\)\)-Publisher FASB-URI](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.5-02(25))-Publisher FASB-URI) <https://asc.fasb.org/1943274/2147480566/210-10-S99-1> Reference 6: [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\(26\)\)-Publisher FASB-URI](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(26))-Publisher FASB-URI) <https://asc.fasb.org/1943274/2147480566/210-10-S99-1> Reference 7: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.5-02\(23\)\)-Publisher FASB-URI](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(23))-Publisher FASB-URI) <https://asc.fasb.org/1943274/2147480566/210-10-S99-1> Reference 8: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.5-02\(21\)\)-Publisher FASB-URI](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.5-02(21))-Publisher FASB-URI) <https://asc.fasb.org/1943274/2147480566/210-10-S99-1> Reference 9: [http://www.xbrl.org/2003/role/disclosureRef-Topic 810-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 25-Subparagraph \(b\)-Publisher FASB-URI](http://www.xbrl.org/2003/role/disclosureRef-Topic 810-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 25-Subparagraph (b)-Publisher FASB-URI) <https://asc.fasb.org/1943274/2147481203/810-10-50-30> Reference 10: [http://www.xbrl.org/2003/role/disclosureRef-Topic 810-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 25-Subparagraph \(b\)-Publisher FASB-URI](http://www.xbrl.org/2003/role/disclosureRef-Topic 810-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 25-Subparagraph (b)-Publisher FASB-URI) <https://asc.fasb.org/1943274/2147481231/810-10-45-25> Reference 11: [http://www.xbrl.org/2003/role/disclosureRef-Topic 810-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 3-Subparagraph \(bb\)-Publisher FASB-URI](http://www.xbrl.org/2003/role/disclosureRef-Topic 810-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 3-Subparagraph (bb)-Publisher FASB-URI) <https://asc.fasb.org/1943274/2147481203/810-10-50-30> Reference 12: [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](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 13: [http://www.xbrl.org/2003/role/disclosureRef-Topic 323-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 3-Subparagraph \(c\)-Publisher FASB-URI](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/1943274/2147481687/323-10-50-30> Reference 14: [http://www.xbrl.org/2003/role/disclosureRef-Topic 825-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 28-Subparagraph \(f\)-Publisher FASB-URI](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 15: <http://www.xbrl.org/2003/role/exampleRef-Topic 946-SubTopic 830-Name Accounting Standards Codification-Section 55-Paragraph 12-Publisher FASB-URI> [https://asc.fasb.org](https://asc.fasb.org/1943274/2147479168/946-830-55-12)

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 20>: [http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph \(SX 210.13-02\(a\)\(4\)\(iv\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 21](http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 21): [http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph \(SX 210.13-02\(a\)\(5\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 22](http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 22): [http://www.xbrl.org/2009/role/commonPracticeRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph \(a\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481404/852-10-50-7Reference 23](http://www.xbrl.org/2009/role/commonPracticeRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481404/852-10-50-7Reference 23):

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:

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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 PrepaidTaxes 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://www.xbrl.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 v3.24.3 Condensed Consolidated Statements of Operations and Comprehensive Loss (Unaudited) - USD (\$) 3 Months Ended 9 Months Ended Sep. 30, 2024 Sep. 30, 2023 Sep. 30, 2023 Income Statement [Abstract] Á Á Á 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) Á Á Á 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 1,767 Exchange gain (loss), net 2,525 (382) 1,745 (34,958) TOTAL OTHER INCOME (EXPENSES), NET 21,196 (37,714) 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 Á Á Á 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 (c) -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 ComprehensiveIncomeNetOfTaxAttributableToNoncontrollingInterest 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 220 -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)(iii)) -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)(iv)) -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)(5)) -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 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (g)(3) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478666/740-323-65-2>Reference 5: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 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 55 -Paragraph 15 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482635/260-10-55-15>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 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph \(SX 210.5-03\(25\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 18:](http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(25)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 18:) [http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.9-04\(27\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1Reference 19:](http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(27)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1Reference 19:) [http://www.xbrl.org/2003/role/disclosureRef 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that would have been outstanding assuming the issuance of common shares or units for all dilutive potential common shares or units outstanding during the reporting period. + ReferencesReference 1:](http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-7 + Details Name: us-gaap EarningsPerShareBasic Namespace Prefix: us-gaap Data Type: dtr-types:perShareItem Type: na Period Type: duration X - DefinitionThe amount of net income (loss) for the period available to each share of common stock or common unit outstanding during the reporting period and to each share or unit that would have been outstanding assuming the issuance of common shares or units for all dilutive potential common shares or units outstanding during the reporting period. + ReferencesReference 1:) <http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name 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https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 17:](http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(25)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 17:) [http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.9-04\(27\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1Reference 18:](http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(27)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1Reference 18:) [http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.7-04\(23\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 19:](http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(23)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 19:) [http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-7 + Details Name: us-gaap EarningsPerShareDiluted Namespace Prefix: us-gaap Data Type: dtr-types:perShareItem Type: na Period Type: duration X - DefinitionAmount, before tax, of realized and unrealized gain \(loss\) from foreign currency transaction. + ReferencesReference 1:](http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-7 + Details Name: us-gaap EarningsPerShareDiluted Namespace Prefix: us-gaap Data Type: dtr-types:perShareItem Type: na Period Type: duration X - DefinitionAmount, before tax, of realized and unrealized gain (loss) from foreign currency transaction. + ReferencesReference 1:) [http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.6-07\(7\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1Reference 2:](http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-07(7)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1Reference 2:) <http://www.xbrl.org/2003/role/disclosureRef -Topic 830 -SubTopic 20 -Name Accounting Standards Codification -Section 35 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482014/830-20-35-1Reference 3:> <http://www.xbrl.org/2003/role/disclosureRef -Topic 830 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481956/830-20-45-1Reference 4:> <http://www.xbrl.org/2003/role/disclosureRef -Topic 830 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481926/830-20-50-1Reference 5:> [http://www.xbrl.org/2003/role/disclosureRef -Topic 830 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 17 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481839/830-10-45-17 + Details Name: us-gaap ForeignCurrencyTransactionGainLossBeforeTax Namespace Prefix: us-gaap Data Type: xbrli:monetaryItem Type: na Period Type: duration X - DefinitionAmount of gain \(loss\) on sale or disposal of property, plant and equipment assets, including oil and gas property and timber property. + ReferencesReference 1:](http://www.xbrl.org/2003/role/disclosureRef -Topic 830 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 17 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481839/830-10-45-17 + Details Name: us-gaap ForeignCurrencyTransactionGainLossBeforeTax Namespace Prefix: us-gaap Data Type: xbrli:monetaryItem Type: na Period Type: duration X - DefinitionAmount of gain (loss) on sale or disposal of property, plant and equipment assets, including oil and gas property and timber property. + ReferencesReference 1:) [http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph \(b\) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap GainLossOnSaleOfPropertyPlantEquipment Namespace Prefix: us-gaap Data Type: xbrli:monetaryItem Type: na Period Type: duration X - DefinitionThe aggregate total of expenses of managing and administering the affairs of an entity, including affiliates of the reporting entity, which are not directly or indirectly associated with the manufacture, sale or creation of a product or product line. + ReferencesReference 1:](http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (b) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap GainLossOnSaleOfPropertyPlantEquipment Namespace Prefix: us-gaap Data Type: xbrli:monetaryItem Type: na Period Type: duration X - DefinitionThe aggregate total of expenses of managing and administering the affairs of an entity, including affiliates of the reporting entity, which are not directly or indirectly associated with the manufacture, sale or creation of a product or product line. + ReferencesReference 1:) [http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name 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Standards Codification -Section 50 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-10Reference 9:

codation -Section 599 -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1 + Details Name: us-gaap_OtherComprehensiveIncomeLossForeignCurrencyTransactionAndTranslationAdjustmentNetOfTax Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - Definition The 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>

Paragraph 17 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481694/830-30-45-17>Reference 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/1943274/2147481694/830-30-45-20](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/1943274/2147481694/830-30-45-20)Reference 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/1943274/2147479168/946-830-55-11>Reference 35: <http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 205 -Name Accounting Standards Codification -Section 45 -Paragraph 3 -Publisher FASB -URI 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-Publisher FASB -URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1](http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.3-04) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1)Reference 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-S99-1](http://www.xbrl.org/2009/role/commonPracticeRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1)Reference 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/1943274/2147481687/323-10-50-3](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/1943274/2147481687/323-10-50-3)Reference 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/1943274/2147482907/825-10-50-28](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/1943274/2147482907/825-10-50-28)Reference 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/1943274/2147481231/810-10-45-15>Reference 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/1943274/2147481231/810-10-45-16>Reference 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/1943274/2147481175/810-10-55-41>Reference 49: [http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph \(b\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476166/350-60-65-1](http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476166/350-60-65-1) + Details Name: us-gaap StockholdersEquityIncludingPortionAttributableToNoncontrollingInterest Namespace Prefix: us-gaap Data Type: 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] Â Â 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 provides 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-S99-4](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-S99-4) + Details Name: us-gaap StockholdersEquityReverseStockSplit Namespace Prefix: us-gaap Data Type: xbrli:stringItemType Balance Type: na Period Type: duration XML 19 R8.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: Â Â Net loss \$ (1,659,449) \$ (1,138,259) Adjustments to reconcile net loss to net cash used in operating activities: Â Â 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: Â Â 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: Â Â Purchase of property and equipment (48,722) (7,200) Proceeds from disposal of property and equipment 111 Â Net cash used in investing activities (48,611) (7,200) CASH FLOWS FROM FINANCING ACTIVITIES: Â Â 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 Â Â Income taxes paid 10,257 20,617 Refund of prepaid taxes 1,665 SUPPLEMENTAL NON-CASH FLOWS INFORMATION Â Â 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://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/1943274/2147482640/350-30-55-40](http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (b) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28)Reference 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/1943274/2147482665/350-30-50-2](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/1943274/2147482665/350-30-50-2)Reference 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/1943274/2147482913/230-10-50-8>Reference 2: <http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 24 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-24>Reference 3: [http://www.xbrl.org/2003/role/disclosureRef -Topic 230 -SubTopic 10 -Section 45 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-4](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/1943274/2147482740/230-10-45-24>Reference 2: <http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 24 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-24>Reference 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 EffectOfExchangeRateOnCashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsIncludingDisposalGroupAndDiscontinuedOperations 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/1943274/2147482740/230-10-45-28](http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (b) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28)Reference 2: [http://www.xbrl.org/2009/role/commonPracticeRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.4-08\(h\)\(1\)\(Note 1\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1](http://www.xbrl.org/2009/role/commonPracticeRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(h)(1)(Note 1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1)Reference 3: [http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Subparagraph \(b\) -SubTopic 10 -Topic 740 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-9](http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Subparagraph (b) -SubTopic 10 -Topic 740 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-9) + Details Name: us-gaap DeferredIncomeTaxExpenseBenefit Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - 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/1943274/2147482740/230-10-45-28](http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (b) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28)Reference 2: [http://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](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/1943274/2147478964/842-20-50-4](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/1943274/2147478964/842-20-50-4)Reference 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](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/1943274/2147479589/842-20-55-53>Reference 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/1943274/2147479041/842-20-45-4](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/1943274/2147479041/842-20-45-4)Reference 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](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](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/1943274/2147482913/230-10-50-2A>Reference 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/1943274/2147482685/740-10-50-23>Reference 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/1943274/2147482685/740-10-50-22>Reference 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/1943274/2147482740/230-10-45-25](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/1943274/2147482740/230-10-45-25)Reference 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](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](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:

[illegible]

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.

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 equipmentA 5-7 years Furniture & fixturesA 6-7 years Leasehold improvementsA Shorter of the remaining lease terms or the estimated useful lives VehicleA 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 ClassificationA Useful Life Computer softwareA 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 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 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 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 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 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 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 A September 30, A A 2024 A 2023 A 2024 A 2023 A Survivor Select A \$- A \$- A \$- A \$28,210 A Energized Mineral Concentrate A 1,097 A A \$- A 1,097 A A A Ionized Cal-Mag A A A 29,777 A A 374 A A 114,579 A Omega Blend A A A A A 22,471 A Beta Maxx A A A A A 21,206 A Iron A A A A A 21,617 A Trim+ A A A A A 9,587 A LIVO 5 A 24,103 A A 46,057 A A 78,478 A A 67,869 A Soy Protein Isolate Powder A 2,292 A A 6,931 A A 8,616 A A 17,384 A Mix Soy Protein Isolate Powder with Black Sesame A 1,641 A A 6,443 A A 6,893 A A 14,047 A Others A Products for the provision of complementary health therapies A 227,249 A A 208,323 A A 688,415 A A 539,291 A Skin care and healthcare products A 18,404 A A A 18,404 A A 1,759 A Total revenues - products A 274,786 A A 297,531 A A 802,277 A A 858,020 A Health and Wellness services A 56,503 A A 57,783 A A 160,694 A A 181,997 A Total revenues - products and services A 331,289 A A 335,314 A A 962,971 A A \$1,040,017 A A 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 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 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 A - Social Security Organization (SSO) A 1.75% based on employee's monthly salary capped of RM 5,000; A - Employees Provident Fund (EPF) A 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) A 0.2% based on employee's monthly salary capped of RM 5,000; A - Human Resource Development Fund (HRDF) A 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 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 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 are no dilutive shares. **AGAPE ATP CORPORATION NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (UNAUDITED)** (Currency expressed in United States Dollars (â€US\$â€), except for number of shares) **2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)** **Foreign currencies translation and transaction** **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 (â€US\$â€) and the accompanying financial statements have been expressed in US\$. The Companyâ€s subsidiary in Labuan maintains its books and record in United States Dollars (â€US\$â€) albeit its functional currency being the primary currency of the economic environment in which the entity operates, which is the Malaysian Ringgit (â€MYRâ€ or â€RMâ€). The Companyâ€s subsidiary in Hong Kong maintains its books and record in Hong Kong Dollars (â€HK\$â€), similar to its functional currency. The Companyâ€s subsidiary and VIE in Malaysia conducts its businesses and maintains its books and record in the local currency, Malaysian Ringgit (â€MYRâ€ or â€RMâ€), 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, â€Translation of Financial Statementâ€, 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 stockholdersâ€ 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\$1 have been made at the following exchange rates for the respective periods:**

SCHEDULE OF FOREIGN CURRENCIES TRANSLATION EXCHANGE RATES **As of September 30, 2024** **As of December 31, 2023** **As of As of** **As of September 30, 2024** **As of December 31, 2023** **Period-end MYR : US\$1 exchange rate** **As of 4.12** **As of 4.59** **Period-end HKD : US\$1 exchange rate** **As of 7.77** **As of 7.81** **Foreign currency exchange rate, translation** **As of 7.77** **As of 7.81** **As of 2024** **As of 2023** **As of 2024** **As of 2023** **As of** **For the three months ended September 30,** **As of** **For the nine months ended September 30,** **As of 2024** **As of 2023** **As of 2024** **As of 2023** **Period-average MYR : US\$1 exchange rate** **As of 4.35** **As of 4.63** **As of 4.61** **As of 4.53** **Period-average HKD : US\$1 exchange rate** **As of 7.79** **As of 7.82** **As of 7.81** **As of 7.84** **Foreign currency exchange rate period average** **As of 7.79** **As of 7.82** **As of 7.81** **As of 7.84** **AGAPE ATP CORPORATION NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (UNAUDITED)** (Currency expressed in United States Dollars (â€US\$â€), 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. **A** 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. **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** **The Company adopted ASU 2016-02, â€Leasesâ€ (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 Companyâ€s leases include one or more options to renew, which is typically at the Companyâ€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 (â€ROUâ€) 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 Companyâ€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** AGAPE ATP CORPORATION NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (UNAUDITED)** (Currency expressed in United States Dollars (â€US\$â€), 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. **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 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** **The Company has reviewed all recently issued, but not yet effective, considers the applicability and impact of all accounting standards updates (â€ASUâ€). Management periodically reviews new accounting standards that are issued. **A** In November 2023, the FASB issued ASU 2023-07 â€Segment Reporting (Topic 280): Improvements to Reportable Segment Disclosuresâ€. 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 â€Income Taxes (Topic 740): Improvements to Income Tax Disclosuresâ€. 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 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** AGAPE ATP CORPORATION NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (UNAUDITED)** (Currency expressed in United States Dollars (â€US\$â€), except for number of shares) **A** **In March 2024, the FASB issued ASU 2024-01 â€Compensation â€ Stock Compensation (Topic 718): Scope Application of Profits Interest and Similar Awardsâ€. The ASU clarify how an entity determines whether a profits interest or similar award is within the scope of Accounting Standards Codification (â€ASCâ€) 718, Compensation â€ 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 Companyâ€s consolidated financial statements. **A** In March 2024, the FASB issued ASU 2024-02 â€Codification Improvements â€ Amendments to Remove References to the Concepts Statementsâ€. 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 â€Leases (Topic 842) Common Control Arrangementsâ€. 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** X - ReferencesNo definition available. + Details Name: us-gaap_AccountingPoliciesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for all significant accounting policies of the reporting entity. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483426/235-10-50-Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 235 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/235/tableOfContent + Details Name: us-gaap_SignificantAccountingPoliciesTextBlock Namespace Prefix: us-gaap_ Data Type: dt-types:textBlockItemType Balance Type: na Period Type: duration XML 22 R11.htm IDEA: XBRL DOCUMENT v3.24.3 ACQUISITION OF OIE ATPC HOLDINGS (M) SDN. BHD 9 Months Ended Sep. 30, 2024 Business Combination, Asset Acquisition, and Joint Venture Formation [Abstract] **A** **ACQUISITION OF OIE ATPC HOLDINGS (M) SDN. BHD 3. ACQUISITION OF OIE ATPC HOLDINGS (M) SDN. BHD. **A** On January 3, 2024, the Company together with Oriental Industries Enterprise (M) Sdn. Bhd. (â€OIEâ€) formed an equity method investment entity, OIE ATPC Holdings (M) Sdn. Bhd. (â€OIE ATPCâ€) in which the Company and OIE each owns 50% equity interest at the cost of \$10****

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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 As of A Name of Related Party Relationship Nature September 30, 2024 A December 31, 2023 A A A A A A A A TH3 Holdings Sdn Bhd (â€œTH3â€)A Mr. How Kok Choong, the CEO and director of the Company is also a director of TH3A Prepayment of IT expensesA \$2,460A \$2,922A SY Welltech Sdn Bhd (â€œWelltechâ€) (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 purchasesA A A A 8,171A A A A A A A A A Total amount due from related partiesA A A A \$2,460A \$1,093A A Accounts payable â€ related parties A A A A As of A Name of Related Party Relationship Nature September 30, 2024 A December 31, 2023 A A A A A A A A CTA Nutriceuticals (Asia) Sdn Bhd (â€œCTAAâ€)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 (â€œWelltechâ€) (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 productsA 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 customerA A A A 4,355A Total account payable â€ related partiesA A A A \$27,183A \$34,848A 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 balances A Other payable - related parties A A A A As of A Name of Related Party Relationship Nature September 30, 2024 A December 31, 2023 A A A A A A A A CTA Nutriceuticals (Asia) Sdn Bhd (â€œCTAAâ€)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 547A A 570A SY Welltech Sdn Bhd (â€œWelltechâ€) (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 useA A A A 535A Mr. Yap Foo Ching (Steve Yap)A Mr. Yap Foo Ching, the director of the DSY Wellness International Sdn Bhd Payment on behalf by Mr. YapA A A A 6,534A Mr. How Kok ChoongA Mr. How Kok Choong, the CEO and director of the CompanyA Commission expenseA A 222A A 207A Total other payable â€ related partiesA A A A \$769A \$7,846A A Related party transactions A Purchases 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 CTA Nutriceuticals (Asia) Sdn Bhd (â€œCTAAâ€)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 (â€œWelltechâ€) (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 productsA A 151A A 397A Total purchasesA A A A \$79,909A \$73,451A 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 Purchases A Related party transactions 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 CTA Nutriceuticals (Asia) Sdn Bhd (â€œCTAAâ€)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 (â€œWelltechâ€) (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 productsA A 17,231A A 17,961A Total purchasesA A A A \$263,234A \$205,993A A Other purchases 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 CTA Nutriceuticals (Asia) Sdn Bhd (â€œCTAAâ€)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 (â€œWelltechâ€) (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 useA A 134A A 1,267A DSY Wellness and Longevity Center Sdn Bhd (â€œDSYWLCAâ€)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 useA A A A 71A Total other purchasesA A A A \$1034A \$3,285A 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 purchases 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 CTA Nutriceuticals (Asia) Sdn Bhd (â€œCTAAâ€)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 (â€œWelltechâ€) (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 useA A 2,800A A 4,637A DSY Wellness and Longevity Center Sdn Bhd (â€œDSYWLCAâ€)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 useA A A A 347A Total other purchasesA A A A \$5,481A \$9,139A A Commission 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 Mr. How Kok ChoongA Mr. How Kok Choong, the CEO and director of the CompanyA Commission expenseA \$550A \$1,364A Total commissionA A A A \$550A \$1,364A 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 Commission 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 Mr. How Kok ChoongA Mr. How Kok Choong, the CEO and director of the CompanyA Commission expenseA \$1,938A \$4,863A Total commissionA A A A \$1,938A \$4,863A A Other income 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 Ando Design Sdn Bhd (â€œAndoâ€)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 (â€œRedboyâ€)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 (â€œTH3â€)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 \$847A A Other income 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 Ando Design Sdn Bhd (â€œAndoâ€)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 (â€œRedboyâ€)A Mr. How Kok Choong, the CEO and director of the Company is also a director of RedboyA Rental incomeA A A A 5,302A TH3 Holdings Sdn Bhd (â€œTH3â€)A Mr. How Kok Choong, the CEO and director of the Company is also a director of TH3A Rental incomeA A 586A A 265A Total other incomeA A A A \$2,540A \$7,555A 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 For the three months ended September 30,A Name of Related Party Relationship Nature 2024A 2023A A A A A A A A TH3 Holdings Sdn Bhd (â€œTH3â€)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 (â€œWelltechâ€) (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 A 5A A A DSY Wellness and Longevity Center Sdn Bhd (â€œDSYWLCAâ€)A Mr. Yap Foo Ching (Steve Yap), a director of DSY Wellness International Sdn Bhd is also a director of DSYWLCA Office rental expenseA A 37,338A A 23,857A Ando Design Sdn Bhd (â€œAndoâ€)A Mr. How Kok Choong, the CEO and director of the Company is also a director of AndoA Office furniture & fittings and improvements A A 1,755A A A Total other expensesA A A A \$83,527A \$64,983A 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 X - ReferencesNo definition available. + Details Name: us-gaap RelatedPartyTransactionsAbstract Namespace Prefix: us-gaap Data Type: xbrl:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for related party transactions. Examples of related party transactions include transactions between (a) a parent company and its subsidiary; (b) subsidiaries of a common parent; (c) and entity and its principal owners; and (d) affiliates. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef-Topic 946 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480990/946-20-50-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef-Topic 946 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480990/946-20-50-5Reference 3: http://www.xbrl.org/2003/role/disclosureRef-Topic 946 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480990/946-20-50-6Reference 4: http://www.xbrl.org/2003/role/disclosureRef-Topic 946 -SubTopic 235 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477968/946-235-50-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef-Topic 946 -SubTopic 235 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (e) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477968/946-235-50-2Reference 6: http://www.xbrl.org/2003/role/disclosureRef-Topic 850 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483326/850-10-50-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef-Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section 599 -Paragraph 1 -Subparagraph 1 -Subparagraph (SX 210.6-07(2)(g)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-599-

[SubTopic 10 - Name Accounting Standards Codification - Section S99 - Paragraph 1 - Subparagraph \(SX 210-4-08\)\(e\)\(1\)\) - Publisher FASB - URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 10:](#) [http://www.xbrl.org/2003/role/disclosureRef-Topic 505 - SubTopic 10 - Name Accounting Standards Codification - Section 50 - Paragraph 13 - Publisher FASB - URI https://asc.fasb.org/1943274/2147481112/505-10-13Reference 12:](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 505 - SubTopic 10 - Name Accounting Standards Codification - Publisher FASB - URI https://asc.fasb.org/505/tableOfContentReference 11)

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 Company's estimated incremental borrowing rate. 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 Company's estimated incremental borrowing rate. 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 Company's estimated incremental borrowing rate. 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. As of 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.

SCHEDULE OF LEASE COST Components of Leases

	For the three months ended September 30,	For the nine months ended September 30,	For the twelve months ended September 30,
A Operating lease cost	\$62,857A	\$35,538A	\$159,720A
B Interest on finance lease liabilities	A 2,350A	A -A A 4,989A	-A A Components of leasesAs of September 30, 2024A As of December 31, 2023A Weighted average remaining lease term (years)A A A A A A Operating leaseA A 1.74A A 2.48A Finance leaseA A 4.58A A 5.00A A A A A A A Weighted average discount rateA A A A A A Operating leaseA A 5.5%A A 5.5% Finance leaseA A 6.7%A A 8.6%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 (Continued) A The five-year maturity of the Company's operating lease liabilities is as follows:

SCHEDULE OF LEASE COMMITMENTS Twelve Months Ending September 30, A Operating lease liabilitiesA Finance lease liabilitiesA A A A A A 2025A \$173,307A A \$32,439A 2026A A 125,038A A 32,439A 2027A A -A A 32,439A 2028A A -A A 32,439A ThereafterA A -A A 54,273A Total lease paymentsA A 298,345A A A 184,029A Less: interestA A (14,096)A A (30,017) Present value of lease liabilitiesA \$284,249A A \$154,012A A The Company also leases one office and operation center, and one shophouse with an expiring term of twelve months or less, which were classified as operation leases. Since the lease terms for these leases were twelve months or less, a lessee is permitted to elect not to recognize lease assets and liabilities. The Company has elected not to recognize lease assets and liabilities on these leases. As of September 30, 2024, the Company's commitment for minimum lease payment under these operating leases within the next twelve months were \$66,028. A Short-term lease cost for the three months ended September 30, 2024 and 2023 was \$22,218 and \$9,589, respectively. For the nine months ended September 30, 2024 and 2023, the short-term lease cost was \$43,980 and \$29,359, respectively. X - ReferencesNo definition available. + Details Name: ATPC DisclosureLeaseAbstract Namespace Prefix: ATPC Data Type: xhtml:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for operating leases of lessee. Includes, but is not limited to, description of operating lease and maturity analysis of operating lease liability. + ReferenceReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20-Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/842-20/tableOfContent + Details Name: us-gaap LesseeOperatingLeasesTextBlock Namespace Prefix: us-gaap Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 40 R29.htm IDEA: XBRL DOCUMENT V3.24.3 COMMITMENTS AND CONTINGENCIES 9 Months Ended Sep. 30, 2024 Commitments and Contingencies Disclosure [Abstract] A COMMITMENTS AND CONTINGENCIES 21. COMMITMENTS AND CONTINGENCIES A The Company has no material commitments or contingencies that are required to be disclosed. The Company has evaluated its obligations and contingencies and determined that no material commitments or contingencies exist at this time. A The Company will continue to monitor and evaluate any potential future commitments or contingencies and will disclose any material items as required. A Legal A The Company is not involved in any material legal proceedings and there are no legal matters that are required to be disclosed. X - ReferencesNo definition available. + Details Name: us-gaap CommitmentsAndContingenciesDisclosureAbstract Namespace Prefix: us-gaap Data Type: xhtml:stringItemBalance Type: na Period Type: duration X - DefinitionThe entire disclosure for commitments and contingencies. + ReferenceReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 405 -SubTopic 30-Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/405-30/tableOfContentReference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 440 -SubTopic 10-Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482648/440-10-50-4Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 450 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/450/tableOfContentReference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 954 -SubTopic 440 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482648/440-50-1Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 440 -SubTopic 10-Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482648/440-10-50-4Reference 6: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 440 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/440/tableOfContent + Details Name: us-gaap CommitmentsAndContingenciesDisclosureTextBlock Namespace Prefix: us-gaap Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 41 R30.htm IDEA: XBRL DOCUMENT V3.24.3 SUBSEQUENT EVENTS 9 Months Ended Sep. 30, 2024 Subsequent Events [Abstract] A SUBSEQUENT EVENTS 22. SUBSEQUENT EVENTS A The Company has evaluated subsequent events through the date of issuance of this unaudited condensed consolidated financial statements, and did not identify any events with material financial impact on the Company's unaudited condensed consolidated financial statements. X - ReferencesNo definition available. + Details Name: us-gaap SubsequentEventsAbstract Namespace Prefix: us-gaap Data Type: xhtml:stringItemBalance Type: na Period Type: duration X - DefinitionThe entire disclosure for significant events or transactions that occurred after the balance sheet date through the date the financial statements were issued or the date the financial statements were available to be issued. Examples include: the sale of a capital stock issue, purchase of a business, settlement of litigation, catastrophic loss, significant foreign exchange rate changes, loans to insiders or affiliates, and transactions not in the ordinary course of business. + ReferenceReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 855 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/855/tableOfContentReference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 855 -SubTopic 10-Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483399/855-10-50-2 + Details Name: us-gaap SubsequentEventsTextBlock Namespace Prefix: us-gaap Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 42 R31.htm IDEA: XBRL DOCUMENT V3.24.3 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Policies) 9 Months Ended Sep. 30, 2024 Accounting Policies [Abstract] A Basis of presentation Basis of presentation A 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 (â€œU.S. GAAPâ€). A 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. A 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. A The unaudited condensed consolidated financial statements include the financial statements of the Company, its subsidiaries and its variable interest entity (â€œVIEâ€) 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. A Principles of consolidation Principles of consolidation A 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 subordinate 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. A Certain effects of reverse stock split 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 â€œCertificate of Changeâ€) to effect a reverse split of the Company's Common Stock at a ratio of 1-for-20 (the â€œReverse Stock Splitâ€), 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 do 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 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 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 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 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued) A Accounts receivable, net 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

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. Â Investment in marketable equity securities Investment in marketable equity securities Â The Company follows the provisions of ASU 2016-01, Financial Instruments â€œ 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 Companyâ€™s unaudited condensed consolidated statements of operations and comprehensive loss in the caption of â€œunrealized holding gain (loss) on marketable securitiesâ€ in each reporting period. Â AGAPE ATP CORPORATION NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (UNAUDITED) (Currency expressed in United States Dollars (â€œUS\$â€), except for number of shares) Â 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued) Â Customer deposits Customer deposits Â 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 Companyâ€™s revenue recognition policy. Â Revenue recognition Revenue recognition Â The Company adopted Accounting Standards Update (â€œASUâ€) 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 Companyâ€™s revenue streams are recognized at a point in time for the Companyâ€™s sale of health and wellness products. Â 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. Â 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. Â AGAPE ATP CORPORATION NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (UNAUDITED) (Currency expressed in United States Dollars (â€œUS\$â€), except for number of shares) Â 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued) Â Sales of Skin Care, Health and Wellness products Â - Performance obligations satisfied at a point in time Â 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 Companyâ€™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. Â Under the Companyâ€™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 Companyâ€™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 Companyâ€™s coupons have a validity period of between six and twelve months. If the Companyâ€™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. Â 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. Â 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. Â Sales of products for the provision of complementary health therapies Â - Performance obligations satisfied at a point in time Â 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. Â 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. Â 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. Â Provision of Health and Wellness services Â - Performance obligations satisfied at a point in time Â The Company carries out its Wellness program, where the Companyâ€™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. Â 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 Companyâ€™s products and services depending on the customerâ€™s needs. Â 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. Â 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. Â AGAPE ATP CORPORATION NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (UNAUDITED) (Currency expressed in United States Dollars (â€œUS\$â€), except for number of shares) Â 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued) Â Disaggregated information of revenues by products are as follows: Â SCHEDULE OF DISAGGREGATED INFORMATION OF REVENUES Â 2024Â 2023Â 2024Â 2023Â For the three months endedÂ For the nine months endedÂ Â September 30,Â Â September 30,Â Â 2024Â 2023Â 2024Â 2023Â Survivor SelectÂ \$-Â \$-Â \$28,210Â Energized Mineral ConcentrateÂ Â 1,097Â Â 1,097Â Â 1,097Â Â 1,097Â Ionized Cal-MagÂ Â 29,777Â Â 37,441Â 114,579Â Omega BlendÂ Â 1,414Â Â 1,414Â 22,471Â Beta MaxxÂ Â 21,206Â IronÂ Â 21,206Â IronÂ Â 21,206Â IronÂ Â 21,206Â TrimÂ Â 1,641Â Â 1,641Â 24,103Â Â 46,057Â Â 78,478Â Â 67,869Â Soy Protein Isolate PowderÂ Â 2,292Â Â 6,931Â Â 8,616Â Â 17,384Â Mix Soy Protein Isolate Powder with Black SesameÂ Â 1,641Â Â 6,443Â Â 6,893Â Â 14,047Â Others â€œ Products for the provision of complementary health therapiesÂ Â 227,249Â Â 208,323Â Â 688,415Â Â 539,291Â Skin care and healthcare productsÂ Â 18,404Â Â 18,404Â Â 18,404Â Â 17,594Â Total revenues - productsÂ Â 274,786Â Â 297,531Â Â 802,727Â Â 858,020Â Health and Wellness servicesÂ Â 56,503Â Â 57,783Â Â 160,694Â Â 181,997Â Total revenues - products and servicesÂ Â 331,289Â Â 335,314Â Â \$962,971Â Â \$1,040,017Â Â Cost of revenue Cost of revenue Â 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. Â Shipping and handling Shipping and handling Â 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. Â Advertising costs Advertising costs Â 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. Â AGAPE ATP CORPORATION NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (UNAUDITED) (Currency expressed in United States Dollars (â€œUS\$â€), except for number of shares) Â 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued) Â Selling expenses Selling expenses Â The Companyâ€™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. Â Commission expenses Commission expenses Â As with all companies in the network marketing industry, the Companyâ€™s sales channel is external to the Company. The Companyâ€™s â€œexternal sales forceâ€ 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 â€œsales network membersâ€. 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 Companyâ€™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 Companyâ€™s centralized stock tracking system. The Company pays a separate commission to stockists based on revenue generated from the stockistsâ€™ 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. Â General and administrative expenses (â€œG&A expensesâ€) General and administrative expenses (â€œG&A expensesâ€) Â The Companyâ€™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. Â Defined contribution plan Defined contribution plan Â 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 employeesâ€™ 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. Â The related contribution plans include: Â - Social Security Organization (â€œSOSCOâ€) â€œ 1.75% based on employeeâ€™s monthly salary capped of RM 5,000; Â - Employees Provident Fund (â€œEPFâ€) â€œbased on employeeâ€™s monthly salary, 13% for employee earning RM5,000 and below; and 12% for employee earning RM5,001 and above. Â - Employment Insurance System (â€œEISâ€) â€œ 0.2% based on employeeâ€™s monthly salary capped of RM 5,000; Â - Human Resource Development Fund (â€œHRDFâ€) â€œ 1% based on employeeâ€™s monthly salary Â Income taxes Income taxes Â 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. Â 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. Â AGAPE ATP CORPORATION NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (UNAUDITED) (Currency expressed in United States Dollars (â€œUS\$â€), except for number of shares) Â 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued) Â 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. Â An uncertain tax position is recognized as a benefit only if it is â€œmore likely than notâ€ 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 â€œmore likely than notâ€ 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. Â 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. Â Comprehensive income (loss) Comprehensive income (loss) Â 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 stockholdersâ€™ 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. Â Non-controlling interest Non-controlling interest Â 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. Â Earnings (loss) per share Earnings (loss) per share Â The Company computes earnings (loss) per share (â€œEPSâ€) in accordance with ASC 260, â€œEarnings per Shareâ€. 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. Â AGAPE ATP CORPORATION NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (UNAUDITED) (Currency expressed in United States Dollars (â€œUS\$â€), except for number of shares) Â 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued) Â Foreign currencies translation and transaction Foreign currencies translation and transaction Â 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. Â The reporting currency of the Company is United States Dollars (â€œUS\$â€) and the accompanying financial statements have been expressed in US\$. The Companyâ€™s subsidiary in Labuan maintains its books and record in United States Dollars (â€œUS\$â€) albeit its functional currency being the primary currency of the economic environment in which the entity operates, which is the Malaysian Ringgit (â€œMYRâ€ or â€œRMâ€). The Companyâ€™s subsidiary in Hong Kong maintains its books and record in Hong Kong Dollars (â€œHK\$â€), similar to its functional currency. The Companyâ€™s subsidiary and VIE in Malaysia conducts its businesses and maintains its books and record in the local currency, Malaysian Ringgit (â€œMYRâ€ or â€œRMâ€), as its functional currency. Â 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, â€œTranslation of Financial Statementâ€, 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 stockholdersâ€™ 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. Â Translation of foreign currencies into US\$1 have been made at the following exchange rates for the respective periods:

A SCHEDULE OF FOREIGN CURRENCIES TRANSLATION EXCHANGE RATES \AA September 30, 2024 \AA December 31, 2023 \AA As of \AA September 30, 2024 \AA December 31, 2023 \AA Period-end MYR : US\$1 exchange rate \AA 4.12 \AA 4.59 \AA Period-end HKD : US\$1 exchange rate \AA 7.77 \AA 7.81 \AA Foreign currency exchange rate, translation \AA 7.77 \AA 7.81 \AA 7.81 \AA \AA 2024 \AA 2023 \AA 2024 \AA 2023 \AA For the three months ended September 30, \AA For the nine months ended September 30, \AA \AA 2024 \AA 2023 \AA 2023 \AA Period-average MYR : US\$1 exchange rate \AA 4.35 \AA 4.63 \AA 4.61 \AA 4.53 \AA Period-average HKD : US\$1 exchange rate \AA 7.79 \AA 7.82 \AA 7.81 \AA 7.84 \AA Foreign currency exchange rate period average \AA 7.79 \AA 7.82 \AA 7.81 \AA 7.84 \AA \AA AGAPE ATP CORPORATION NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (UNAUDITED) (Currency expressed in United States Dollars (\AA US \AA), except for number of shares) \AA 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued) \AA Related parties Related parties \AA 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. \AA Fair value of financial instruments Fair value of financial instruments \AA 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. \AA 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: \AA \AA —Level 1 inputs to the valuation methodology are quoted prices (unadjusted) for identical assets or liabilities in active markets. \AA \AA —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. \AA \AA —Level 3 inputs to the valuation methodology are unobservable and significant to the fair value. \AA 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 the origination of such instruments and their expected realization and their current market rates of interest. \AA Leases Leases \AA The Company adopted ASU 2016-02, \AA Leases \AA (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 \AA ™s leases include one or more options to renew, which is typically at the Company \AA ™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 (\AA ROU \AA) 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 \AA ™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. \AA \AA AGAPE ATP CORPORATION NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (UNAUDITED) (Currency expressed in United States Dollars (\AA US \AA), except for number of shares) \AA 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued) \AA 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. \AA 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. \AA Derivative financial instruments Derivative financial instruments \AA 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. \AA Recent accounting pronouncements Recent accounting pronouncements \AA The Company has reviewed all recently issued, but not yet effective, considers the applicability and impact of all accounting standards updates (\AA ASU \AA). Management periodically reviews new accounting standards that are issued. \AA In November 2023, the FASB issued ASU 2023-07 \AA Segment Reporting (Topic 280): Improvements to Reportable Segment Disclosures \AA . 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 \AA In December 2023, the FASB issued ASU 2023-09 \AA Income Taxes (Topic 740): Improvements to Income Tax Disclosures \AA . 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. \AA \AA AGAPE ATP CORPORATION NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (UNAUDITED) (Currency expressed in United States Dollars (\AA US \AA), except for number of shares) \AA In March 2024, the FASB issued ASU 2024-01 \AA Compensation \AA Stock Compensation (Topic 718): Scope Application of Profits Interest and Similar Awards \AA . The ASU clarify how an entity determines whether a profits interest or similar award is within the scope of Accounting Standards Codification (\AA ASC \AA) 718, Compensation \AA 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 \AA ™s consolidated financial statements. \AA In March 2024, the FASB issued ASU 2024-02 \AA Codification Improvements \AA Amendments to Remove References to the Concepts Statements \AA . 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. \AA Recently adopted Accounting Pronouncements Recently adopted Accounting Pronouncements \AA In March 2023, the FASB issued ASU No. 2023-01 \AA Leases (Topic 842) Common Control Arrangements \AA . 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. \AA 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:textBlockItemType 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:textBlockItemType 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:textBlockItemType 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:textBlockItemType 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:textBlockItemType 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:textBlockItemType 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:textBlockItemType 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:textBlockItemType 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:textBlockItemType 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:textBlockItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_AccountingPoliciesAbstract Namespace Prefix: us-gaap_Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - 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](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:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for basis of accounting, or basis of presentation, used to prepare the financial statements (for example, US Generally Accepted Accounting Principles, Other Comprehensive Basis of Accounting, IFRS). + ReferencesNo definition available. + Details Name: us-gaap_BasisOfAccountingPolicyPolicyTextBlock Namespace Prefix: us-gaap_Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for cash and cash equivalents, including the policy for determining which items are treated as cash equivalents. Other information that may be disclosed includes (1) the nature of any restrictions on the entity's use of its cash and cash equivalents, (2) whether the entity's cash and cash equivalents are insured or expose the entity to credit risk, (3) the classification of any negative balance accounts (overdrafts), and (4) the carrying basis of cash equivalents (for example, at cost) and whether the carrying amount of cash equivalents approximates fair value. + ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482913/230-10-50-1> + Details Name: us-gaap_CashAndCashEquivalentsPolicyTextBlock Namespace Prefix: us-gaap_Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for commissions incurred in relation to revenue generating activities or operations. + ReferencesNo definition available. + Details Name: us-gaap_CommissionsExpensePolicyPolicyTextBlock Namespace Prefix: us-gaap_Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for comprehensive income. + ReferencesNo definition available. + Details Name: us-gaap_ComprehensiveIncomePolicyPolicyTextBlock Namespace Prefix: us-gaap_Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy regarding (1) the principles it follows in consolidating or combining the separate financial statements, including the principles followed in determining the inclusion or exclusion of subsidiaries or other entities in the consolidated or combined financial statements and (2) its treatment of interests (for example, common stock, a partnership interest or other means of exerting influence) in other entities, for example consolidation or use of the equity or cost methods of accounting. The accounting policy may also address the accounting treatment for intercompany accounts and transactions, noncontrolling interest, and the income statement treatment in consolidation for issuances of stock by a subsidiary. + ReferencesReference 1: [http://www.xbrl.org/2003/role/exampleRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph \(a\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483426/235-10-50-4](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/1943274/2147483426/235-10-50-4)Reference 2: <http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 810 -SubTopic 10 -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481203/810-10-50-1> + Details Name: us-gaap_ConsolidationPolicyTextBlock Namespace Prefix: us-gaap_Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for 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:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for its derivative instruments and hedging activities. + ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 2 -SubTopic 10 -Topic 815 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480434/815-10-50-2>Reference 2: <http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-9>Reference 3: [http://www.xbrl.org/2003/role/disclosureRef -Topic 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-S99-1](http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(n)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1)Reference 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/1943274/2147480434/815-10-50-1A>Reference 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/1943274/2147480434/815-10-50-1>Reference 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/1943274/2147480434/815-10-50-4>Reference 7: <http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 815 -SubTopic 10 -Section 50 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480434/815-10-50-7> + Details Name: us-gaap_DerivativesPolicyTextBlock Namespace Prefix: us-gaap_Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for computing basic and diluted earnings or loss per share for each class of common stock and participating security. Addresses all significant policy factors, including any antidilutive items that have been excluded from the computation and takes into account stock dividends, splits and reverse splits that occur after the balance sheet date of the latest reporting period but before the issuance of the financial statements. + ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph \(d\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1](http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1)Reference 2: [http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 260 -SubTopic 10 -Section 50 -Paragraph 1 -Subparagraph \(c\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1](http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 260 -SubTopic 10 -Section 50 -Paragraph 1 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1)Reference 3: <http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 260 -SubTopic 10 -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-2> + Details Name: us-

gaap_EarningsPerSharePolicyTextBlock Namespace Prefix: us-gaap Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for determining the fair value of financial instruments. + ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef> -Name Accounting Standards Codification -Section 50 -Paragraph 1 -SubTopic 10 -Topic 825 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482907/825-10-50-1> + Details Name: us-gaap FairValueOffFinancialInstrumentsPolicy Namespace Prefix: us-gaap Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for (1) transactions denominated in a currency other than the reporting enterprise's functional currency, (2) translating foreign currency financial statements that are incorporated into the financial statements of the reporting enterprise by consolidation, combination, or the equity method of accounting, and (3) remeasurement of the financial statements of a foreign reporting enterprise in a hyperinflationary economy. + ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 830 -Name Accounting Standards Codification -Publisher FASB -URI <https://asc.fasb.org/830/tableOfContent> + Details Name: us-gaap ForeignCurrencyTransactionsAndTranslationsPolicyTextBlock Namespace Prefix: us-gaap Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for recognizing and measuring the impairment of long-lived assets. An entity also may disclose its accounting policy for long-lived assets to be sold. This policy excludes goodwill and intangible assets. + ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef> -Topic 360 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SAB Topic 5.CC) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480091/360-10-S99-2>Reference 2: <http://fasb.org/us-gaap/role/ref/legacyRef> -Name Accounting Standards Codification -Section 05 -Paragraph 4 -SubTopic 10 -Topic 360 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482338/360-10-05-4> + Details Name: us-gaap ImpairmentOrDisposalOfLongLivedAssetsPolicyTextBlock Namespace Prefix: us-gaap Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for income taxes, which may include its accounting policies for recognizing and measuring deferred tax assets and liabilities and related valuation allowances, recognizing investment tax credits, operating loss carryforwards, tax credit carryforwards, and other carryforwards, methodologies for determining its effective income tax rate and the characterization of interest and penalties in the financial statements. + ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 20 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482685/740-10-50-20>Reference 2: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 19 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482685/740-10-50-19>Reference 3: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 25 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482525/740-10-45-25>Reference 4: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 946 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-03(h)(1)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147479886/946-10-S99-3>Reference 5: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 17 -Subparagraph (b) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482685/740-10-50-17>Reference 6: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482685/740-10-50-9>Reference 7: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482525/740-10-45-28>Reference 8: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482765/220-10-50-1> + Details Name: us-gaap IncomeTaxPolicyTextBlock Namespace Prefix: us-gaap Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for finite-lived intangible assets. This accounting policy also might address: (1) the amortization method used; (2) the useful lives of such assets; and (3) how the entity assesses and measures impairment of such assets. + ReferencesReference 1: <http://www.xbrl.org/2003/role/exampleRef> -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (c) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147483426/235-10-50-4>Reference 2: <http://www.xbrl.org/2009/role/commonPracticeRef> -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Publisher FASB -URI <https://asc.fasb.org/350-30/tableOfContent>Reference 3: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 926 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147483154/926-20-50-5>Reference 4: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 920 -SubTopic 350 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478609/920-350-50-1>Reference 5: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 920 -SubTopic 350 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478609/920-350-50-1>Reference 6: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 920 -SubTopic 350 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (a) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478609/920-350-50-4> + Details Name: us-gaap IntangibleAssetsFiniteLivedPolicy Namespace Prefix: us-gaap Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration X - DefinitionDisclosure of inventory accounting policy for inventory classes, including, but not limited to, basis for determining inventory amounts, methods by which amounts are added and removed from inventory classes, loss recognition on impairment of inventories, and situations in which inventories are stated above cost. + ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(6)(b)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480566/210-10-S99-1>Reference 2: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 330 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147483080/330-10-50-1>Reference 3: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147483489/210-10-50-1>Reference 4: <http://www.xbrl.org/2003/role/exampleRef> -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (d) -Publisher FASB -URI

pages-textBlockItemType Balance Type: na Period Type: duration X - DefinitionXML 43 R33.htm IDEA: XBRL DOCUMENT v3.24.3 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Tables) 9 Months Ended Sep. 30, 2024 Accounting Policies [Abstract] A SCHEDULE OF ESTIMATED USEFUL LIVES OF PROPERTY AND EQUIPMENT A SCHEDULE OF ESTIMATED USEFUL LIVES OF PROPERTY AND EQUIPMENT A Useful Life Computer and office equipmentA 5-7 years Furniture & fixturesA 6-7 years Leasehold improvementsA Shorter of the remaining lease terms or the estimated useful lives VehicleA 5 years SCHEDULE OF ESTIMATED USEFUL LIVES OF INTANGIBLE ASSETS, NET 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 ClassificationA Useful Life Computer softwareA 5 years SCHEDULE OF DISAGGREGATED INFORMATION OF REVENUES A 2024A A 2023A A 2024A A 2023A A A For the three months endedA A For the nine months endedA A September 30,A A September 30,A A A 2024A A 2023A A 2024A A 2023A Survivor SelectA \$-A \$-A \$-A \$28,210A Energized Mineral ConcentrateA A 1,097A A A A 1,097A A A Ionized Cal-MagA A A A 29,777A A 374A A 114,579A Omega BlendA A A A A A A 22,471A Beta MaxxA A A A A A A A 21,206A IronA A A A A A A 21,617A TrimA A A A A A A 9,587A LIVO 5AA 24,103A A 46,057A A 78,478A A 67,869A Soy Protein Isolate PowderA A 2,292A A 6,931A A 8,616A A 17,384A Mix Soy Protein Isolate Powder with Black SesameA 1,641A A 6,443A A 6,893A A 14,047A Others æ” Products for the provision of complementary health therapiesA 227,249A A 208,323A A 688,415A A 539,291A Skin care and healthcare productsA 18,404A A A A A 18,404A A 1,759A Total revenues - productsA 274,786A A 297,531A A 802,277A A 858,020A Health and Wellness servicesA 56,503A A 57,783A A 160,694A A 181,997A Total revenues - products and servicesA \$331,289A A \$355,314A A \$962,971A A \$1,040,017A SCHEDULE OF FOREIGN CURRENCIES TRANSLATION EXCHANGE RATES Translation of foreign currencies into US\$1 have been made at the following exchange rates for the respective periods: A SCHEDULE OF FOREIGN CURRENCIES TRANSLATION EXCHANGE RATES A A September 30, 2024A A December 31, 2023A A As of A A September 30, 2024A A December 31, 2023A Period-end MYR : US\$1 exchange rateA 4.12A A 4.59A Period-end HKD : US\$1 exchange rateA 7.77A A 7.81A Foreign currency exchange rate, translationA 7.77A A 7.81A A A 2024A A 2023A A 2024A A 2023A 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 4.35A A 4.63A A 4.61A A 4.53A Period-average HKD : US\$1 exchange rateA 7.79A A 7.82A A 7.81A A 7.84A X - DefinitionSchedule of Estimated Useful Lives of Intangible Assets Net [Table Text Block] + ReferencesNo definition available. + Details Name: ATPC ScheduleOfEstimatedUsefulLivesOfIntangibleAssetsNetTableTextBlock Namespace Prefix: ATPC_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionSchedule Of Estimated Useful Lives Of Property And Equipment [Table Text Block] + ReferencesNo definition available. + Details Name: ATPC ScheduleOfEstimatedUsefulLivesOfPropertyAndEquipmentTableTextBlock Namespace Prefix: ATPC_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap AccountingPoliciesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of disaggregation of revenue into categories depicting how nature, amount, timing, and uncertainty of revenue and cash flows are affected by economic factor. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-5 + Details Name: us-gaap DisaggregationOfRevenueTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of the presentation of foreign exchange contracts on the statement of financial position, including the fair value amounts and location of such amounts. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 815 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4B -Subparagraph (c)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480434/815-10-50-4B + Details Name: us-gaap ScheduleOfForeignExchangeContractsStatementOffFinancialPositionTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 45 R34.htm IDEA: XBRL DOCUMENT v3.24.3 VARIABLE INTEREST ENTITY (æœVIEæ”) (Tables) 9 Months Ended Sep. 30, 2024 Organization, Consolidation and Presentation of Financial Statements [Abstract] A SCHEDULE OF VARIABLE INTEREST ENTITY The carrying amount of the VIEæ”’s assets and liabilities were as follows: A SCHEDULE OF VARIABLE INTEREST ENTITY A A September 30, 2024A A December 31, 2023A A A As of A A September 30, 2024A A December 31, 2023A Current assetsA \$1,314A A \$1,799A Current liabilitiesA (1,153)A A (899) Net assetA \$161A A \$900A A A September 30, 2024A A December 31, 2023A A A As of A A September 30, 2024A A December 31, 2023A Current assetsA A A A A CashA \$1,294A A \$122A Prepayment and depositsA 20A A 7A Prepaid taxesA A A A 1,670A Total current assetsA \$1,314A A \$1,799A A A A A A A Current liabilitiesA A A A A Other payables and accrued liabilitiesA 1,153A A 899A Total current liabilitiesA \$1,153A A \$899A Net assetA \$161A A \$900A A The summarized operating results of the VIEæ”’s are as follows: 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 Operating revenuesA \$-A \$-A \$-A \$-A Gross profitA \$-A \$-A \$-A \$-A Profit (loss) from operationsA \$(490)A \$41,014A A (\$754)A \$40,654A Net profit (loss)A \$(490)A \$41,014A A (\$754)A \$40,654A X - ReferencesNo definition available. + Details Name: us-gaap OrganizationConsolidationAndPresentationOffFinancialStatementsAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of the significant judgments and assumptions made in determining whether a variable interest (as defined) held by the entity requires the variable interest entity (VIE) (as defined) to be consolidated and (or) disclose information about its involvement with the VIE, individually or in aggregate (as applicable); the nature of restrictions, if any, on the consolidated VIE’s assets and on the settlement of its liabilities reported by an entity in its statement of financial position, including the carrying amounts of such assets and liabilities; the nature of, and changes in, the risks associated with involvement in the VIE; how involvement with the VIE affects the entity’s financial position, financial performance, and cash flows; the lack of recourse if creditors (or beneficial interest holders) of the consolidated VIE have no recourse to the general credit of the primary beneficiary (if applicable); the terms of arrangements, giving consideration to both explicit arrangements and implicit variable interests, if any, that could require the entity to provide financial support to the VIE, including events or circumstances that could expose the entity to a loss; the methodology used by the entity for determining whether or not it is the primary beneficiary of the variable interest entity; the significant factors considered and judgments made in determining that the power to direct the activities of a VIE that most significantly impact the VIE’s economic performance are shared (as defined); the carrying amounts and classification of assets and liabilities of the VIE included in the statement of financial position; the entity’s maximum exposure to loss, if any, as a result of its involvement with the VIE, including how the maximum exposure is determined and significant sources of the entity’s exposure to the VIE; a comparison of the carrying amounts of the assets and liabilities and the entity’s maximum exposure to loss; information about any liquidity arrangements, guarantees, and (or) other commitments by third parties that may affect the fair value or risk of the entity’s variable interest in the VIE; whether or not the entity has provided financial support or other support (explicitly or implicitly) to the VIE that it was not previously contractually required to provide or whether the entity intends to provide that support, including the type and amount of the support and the primary reasons for providing the support; and supplemental information the entity determines necessary to provide. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 810 -SubTopic 10 -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481203/810-10-50-3Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 810 -SubTopic 10 -Section 50 -Paragraph 5A -Publisher FASB -URI https://asc.fasb.org/1943274/2147481203/810-10-50-5AReference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 810 -SubTopic 10 -Section 50 -Paragraph 9 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481203/810-10-50-9Reference 4: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 810 -SubTopic 10 -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481203/810-10-50-4Reference 5: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 810 -SubTopic 10 -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481203/810-10-50-6 + Details Name: us-gaap ScheduleOfVariableInterestEntitiesTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 46 R35.htm IDEA: XBRL DOCUMENT v3.24.3 ACCOUNTS RECEIVABLE, NET (Tables) 9 Months Ended Sep. 30, 2024 Receivables [Abstract] A SCHEDULE OF ACCOUNTS RECEIVABLES A SCHEDULE OF ACCOUNTS RECEIVABLES A A September 30, 2024A A December 31, 2023A A A As of A A September 30, 2024A A December 31, 2023A Accounts receivableA \$55,286A A \$56,000A Allowance for expected credit lossA (13,342)A A (542) Total accounts receivable, netA \$41,944A A \$55,458A SCHEDULE OF ALLOWANCE FOR CREDIT LOSSES Movements of allowance for expected credit loss are as follows: A SCHEDULE OF ALLOWANCE FOR CREDIT LOSSES A A September 30, 2024A A December 31, 2023A A A As of A A September 30, 2024A A December 31, 2023A Beginning balanceA \$542A A \$ AdditionA 12,738A A 546A Exchange rate effectA 62A A (4) Ending balanceA \$13,342A A \$542A X - DefinitionTabular disclosure of allowance for credit loss on accounts receivable. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 326 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479319/326-20-50-13 + Details Name: us-gaap AccountsReceivableAllowanceForCreditLossTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap ReceivablesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of the various types of trade accounts and notes receivable and for each the gross carrying value, allowance, and net carrying value as of the balance sheet date. Presentation is categorized by current, noncurrent and unclassified receivables. + 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(4)) -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(3)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-ga

[illegible]

Tax expense attributable to continuing operations for each year presented including, but not limited to: current tax expense (benefit), deferred tax expense (benefit), investment tax credits, government grants, the benefits of operating loss carryforwards, tax expense that results from allocating certain tax benefits either directly to contributed capital or to reduce goodwill or other noncurrent intangible assets of an acquired entity, adjustments of a deferred tax liability or asset for enacted changes in tax laws or rates or a change in the tax status of the entity, and adjustments of the beginning-of-the-year balances of a valuation allowance because of a change in circumstances that causes a change in judgment about the realizability of the related deferred tax asset in future years.

+ ReferencesReference 1: [+ ReferencesReference 1: \[+ ReferencesReference 1:\]\(http://www.xbrl.org/2009/role/commonPracticeRef-Topic 740 -SubTopic 10 -Name Accounting Standards Codification-Section 50 -Paragraph 2 -Publisher FASB-URI https://asc.fasb.org/1943274/2147482685/740-10-50-2 + Details Name: us-gaap_ScheduleOfDeferredTaxAssetsAndLiabilitiesTableTextBlock Namespace Prefix: us-gaap_Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of income before income tax between domestic and foreign jurisdictions.\)](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 740 -SubTopic 10 -Name Accounting Standards Codification-Section 50 -Paragraph 9-Publisher FASB-URI https://asc.fasb.org/1943274/2147482685/740-10-50-9 + Details Name: us-gaap_ScheduleOfComponentsOffIncomeTaxExpenseBenefitTableTextBlock Namespace Prefix: us-gaap_Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of the components of net deferred tax asset or liability recognized in an entity's statement of financial position, including the following: the total of all deferred tax liabilities, the total of all deferred tax assets, the total valuation allowance recognized for deferred tax assets.)

Topic: duration X - DefinitionForeign exchange risk assessed to translate amounts denominated in functional currency to reporting currency. + ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef-Topic 830 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481674/830-30-50-2>Reference 2: <http://www.xbrl.org/2003/role/disclosureRef-Topic 830 -SubTopic 30 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479424/830-30-S99-1> + Details Name: us-gaap ForeignCurrencyExchangeRateTranslation1 Namespace Prefix: us-gaap Data Type: xbrli:purementType Balance Type: na Period Type: instant X - Details Name: us-gaap VariableRateAxis=ATPC PeriodEndMYRMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap VariableRateAxis=ATPC PeriodAverageHKDMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 66 R55.htm IDEA: XBRL DOCUMENT v3.24.3 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Details Narrative) - USD (\$) 3 Months Ended 9 Months Ended 12 Months Ended Aug. 30, 2024 Aug. 15, 2024 Sep. 30, 2024 Sep. 30, 2023 Sep. 30, 2024 Sep. 30, 2023 Sep. 19, 2024 Dec. 31, 2023 Sep. 19, 2024 Dec. 31, 2022 Product Information [Line Items] A A A A A A A Reverse stock split 1-for-20 reverse stock split 1-for-20 A A A A A A Common stock, shares issued 20 A 3,989,056 A 3,989,056 A 3,855,126 A A Common stock shares outstanding 20 A A A A A Shares outstanding A 77,069,575 A A A A A Shares outstanding A 3,853,504 A 3,853,504 A A A Common stock, par value A \$ 0.0001 A \$ 0.0001 A \$ 0.0001 A 0.01 A Common stock, shares authorized A 1,000,000,000 A 50,000,000 A 50,000,000 A 1,000,000 A Accounts receivable, allowance for credit loss A A \$ 13,342 A \$ 13,342 A \$ 542 A Inventory write-down or write-off A 0 \$ 0 \$ 0 A A Prepayments and deposits allowance for credit loss write offs A 0 0 0 0 A A Prepayments and deposits allowance for credit loss A 16,960 A 16,960 A 0 A Impairment of long-lived assets recognized A A 0 A 0 A A Forfeited coupon income A 565,530,690 A 2,952,82,562 A A Contract liability A 94,887 A 94,887 A \$ 101,575 A A Revenues A A 331,289 355,314 962,971 1,040,017 A A A Revenues A A 331,289 355,314 962,971 1,040,017 A A Cost of revenue A A 147,104 120,586 381,805 356,875 A A A Selling expenses A A 41,582 49,285 129,938 189,509 A A Commission expenses A A 6,894 14,002 23,573 69,886 A A General and administrative expenses A A 683,819 488,519 2,152,889 1,554,242 A A Defined contribution plan expense A A 57,304 37,187 A 87,391 116,660 A A Income tax description A A greater than 50% likely of being realized on examination A A A Income tax examination, penalties and interest expense A A \$ 0 \$ 0 \$ 0 A A Noncontrolling interest, description A A 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 A A A Potentially dilutive securities outstanding A A 0 0 0 0 A A Social Security Organization [Member] A A A A A A Product Information [Line Items] A A A A A A Defined contribution plan, description A A A 1.75% based on employeeeac™s monthly salary capped of RM 5,000 A A A Employees Provident Fund [Member] A A A A A A Product Information [Line Items] A A A A A A Defined contribution plan, description A A A A A A Defined contribution plan, description A A A based on employeeeac™s monthly salary, 13% for employee earning RM5,000 and below; and 12% for employee earning RM5,001 and above A A A Employment Insurance System [Member] A A A A A A Product Information [Line Items] A A A A A A Defined contribution plan, description A A A 0.2% based on employeeeac™s monthly salary capped of RM 5,000 A A A Human Resource Development Fund [Member] A A A A A A Product Information [Line Items] A A A A A A Defined contribution plan, description A A A 1% based on employeeeac™s monthly salary A A A Selling and Marketing Expense [Member] A A A A A A Product Information [Line Items] A A A A A A Shipping and handling charges A A A \$ 817 A \$ 1,395 A \$ 2,577 A \$ 4,050 A A Advertising costs A A 17,250 0 36,945 0 A A Health and Wellness Services [Member] A A A A A A Product Information [Line Items] A A A A A A Contract liability A A 10,258 A 10,258 A A A Revenues A A 56,503 57,783 160,694 181,997 A A A Revenues A A 56,503 57,783 160,694 181,997 A A A Product Health Therapies [Member] A A A A A A Product Information [Line Items] A A A A A A Revenues A A \$ 227,249 \$ 208,323 \$ 688,415 \$ 539,291 A A X - DefinitionForfeited coupon income, + ReferencesNo definition available. + Details Name: ATPC ForfeitedCouponIncome Namespace Prefix: ATPC Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionPrepayments and deposits allowance for credit loss. + ReferencesNo definition available. + Details Name: ATPC PrepaymentsAndDepositsAllowanceForCreditLoss Namespace Prefix: ATPC Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionPrepayments and deposits allowance for credit loss write offs. + ReferencesNo definition available. + Details Name: ATPC PrepaymentsAndDepositsAllowanceForCreditLossWriteOffs Namespace Prefix: ATPC Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionShipping and handling expense. + ReferencesNo definition available. + Details Name: ATPC ShippingAndHandlingExpense Namespace Prefix: ATPC Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount charged to advertising expense for the period, which are expenses incurred with the objective of increasing revenue for a specified brand, product or product line. + ReferencesReference 1: <http://www.xbrl.org/2003/role/exampleRef-Topic 720 -SubTopic 35 -Name Accounting Standards Codification -Section 55 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483385/720-35-55-1>Reference 2: [http://www.xbrl.org/2003/role/disclosureRef-Topic 720 -SubTopic 35 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph \(b\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483406/720-35-50-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 720 -SubTopic 35 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483406/720-35-50-1) + Details Name: us-gaap AdvertisingExpense Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: debit 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 \(SX 210.5-02\)\(d\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02)(d)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1)Reference 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/1943274/2147479344/326-20-45-1>Reference 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 - DefinitionSecurities (including those issuable pursuant to contingent stock agreements) that could potentially dilute basic earnings per share (EPS) or earnings per unit (EPU) in the future that were not included in the computation of diluted EPS or EPU because to do so would increase EPS or EPU amounts or decrease loss per share or unit amounts for the period presented. + ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph \(c\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1) + Details Name: us-gaap AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareAmount Namespace Prefix: us-gaap Data Type: xbrli:sharesItem Type Balance Type: na Period Type: duration X - DefinitionFace amount or stated value per share of common stock. + ReferencesReference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.5-02\)\(29\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1](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 - DefinitionThe maximum number of common shares permitted to be issued by an entity's charter and bylaws. + ReferencesReference 1:

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/1943274/2147482810/280-10-50-41](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/1943274/2147482810/280-10-50-41)Reference 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/1943274/2147482964/270-10-50-1](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 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/1943274/2147482810/280-10-50-32](http://www.xbrl.org/2003/role/disclosureRef-Topic 280-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 32-Subparagraph (ee)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482810/280-10-50-32)Reference 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/1943274/2147482810/280-10-50-32](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/1943274/2147482810/280-10-50-32)Reference 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/1943274/2147482810/280-10-50-32](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/1943274/2147482810/280-10-50-32)Reference 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-S99-1](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-S99-1)Reference 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/1943274/2147479806/606-10-50-5>Reference 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/1943274/2147482810/280-10-50-30](http://www.xbrl.org/2003/role/disclosureRef-Topic 280-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 30-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482810/280-10-50-30)Reference 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/1943274/2147482810/280-10-50-42>Reference 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/1943274/2147482810/280-10-50-22](http://www.xbrl.org/2003/role/disclosureRef-Topic 280-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 22-Subparagraph (b)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482810/280-10-50-22)Reference 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/1943274/2147482810/280-10-50-40>Reference 12: [http://www.xbrl.org/2003/role/disclosureRef-Topic 280-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 32-Subparagraph \(a\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482810/280-10-50-32](http://www.xbrl.org/2003/role/disclosureRef-Topic 280-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 32-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482810/280-10-50-32)Reference 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](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:monetaryItem Type Balance Type: credit Period Type: duration X - DefinitionAmount of revenue recognized from goods sold, services rendered, insurance premiums, or other activities that constitute an earning process. Includes, but is not limited to, investment and interest income before deduction of interest expense when recognized as a component of revenue, and sales and trading gain (loss). + ReferencesReference 1: <http://www.xbrl.org/2003/role/exampleRef-Topic 280-SubTopic 10-Name Accounting Standards Codification-Section 55-Paragraph 48-Publisher FASB-URI https://asc.fasb.org/1943274/2147482785/280-10-55-48>Reference 2: [http://www.xbrl.org/2003/role/disclosureRef-Topic 280-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 41-Subparagraph \(a\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482810/280-10-50-41](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/1943274/2147482810/280-10-50-41)Reference 3: [http://www.xbrl.org/2003/role/disclosureRef-Topic 270-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 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https://asc.fasb.org/1943274/2147482810/280-10-50-32](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/1943274/2147482810/280-10-50-32)Reference 6: [http://fasb.org/us-gaap/role/ref/otherTransitionRef-Topic 280-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 32-Subparagraph \(a\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482810/280-10-50-32](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/1943274/2147482810/280-10-50-32)Reference 7: [http://www.xbrl.org/2003/role/disclosureRef-Topic 235-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.4-08\(g\)\(1\)\(ii\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 235-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.4-08(g)(1)(ii))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1)Reference 8: [http://www.xbrl.org/2003/role/disclosureRef-Topic 323-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 3-Subparagraph \(c\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147481687/323-10-50-3](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 9: [http://www.xbrl.org/2003/role/disclosureRef-Topic 825-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 28-Subparagraph \(f\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482907/825-10-50-28](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 10: [http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1A-Subparagraph \(SX 210.13-01\(a\)\(4\)\)\(i\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1](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 11: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1A-Subparagraph \(SX 210.13-01\(a\)\(4\)\)\(ii\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1](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 12: [http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1A-Subparagraph \(SX 210.13-01\(a\)\(4\)\)\(iii\)\(A\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1](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 13: [http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1A-Subparagraph \(SX 210.13-01\(a\)\(4\)\)\(iv\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1](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 14: [http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1A-Subparagraph \(SX 210.13-01\(a\)\(5\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1](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-S99-1)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\(a\)\(4\)\)\(i\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1](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 16: [http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1B-Subparagraph \(SX 210.13-02\(a\)\(4\)\)\(iii\)\(A\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1B-Subparagraph (SX 210.13-02(a)(4))(iii)(A))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1)Reference 17: [http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 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Codification-Section S99-Paragraph 1B-Subparagraph \(SX 210.13-02\(a\)\(5\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1](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)Reference 20: [http://www.xbrl.org/2003/role/disclosureRef-Topic 280-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 30-Subparagraph \(a\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482810/280-10-50-30](http://www.xbrl.org/2003/role/disclosureRef-Topic 280-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 30-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482810/280-10-50-30)Reference 21: <http://www.xbrl.org/2003/role/disclosureRef-Topic 280-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 42-Publisher 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https://asc.fasb.org/1943274/2147482810/280-10-50-22](http://www.xbrl.org/2003/role/disclosureRef-Topic 280-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 22-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482810/280-10-50-22)Reference 25: [http://www.xbrl.org/2003/role/disclosureRef-Topic 942-SubTopic 235-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.9-05\(b\)\(2\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147477314/942-235-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 942-SubTopic 235-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.9-05(b)(2))-Publisher FASB-URI https://asc.fasb.org/1943274/2147477314/942-235-S99-1)Reference 26: [http://www.xbrl.org/2003/role/disclosureRef-Topic 220-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 2-Subparagraph \(SX 210.5-03\(1\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2](http://www.xbrl.org/2003/role/disclosureRef-Topic 220-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 2-Subparagraph (SX 210.5-03(1))-Publisher FASB-URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2) + Details Name: us-gaap_Revenues Namespace Prefix: us-gaap Data Type: xbrli:monetaryItem Type Balance Type: credit Period Type: duration X - DefinitionPrimarily represents commissions incurred in the period based upon the sale by commissioned employees or third parties of the entity's goods or services, and fees for sales assistance or product enhancements performed by third parties (such as a distributor or value added reseller). + ReferencesReference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 220-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 2-Subparagraph \(SX 210.5-03\(4\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 220-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 2-Subparagraph (SX 210.5-03(4))-Publisher FASB-URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2) + Details Name: us-gaap_SalesCommissionsAndFees Namespace Prefix: us-gaap Data Type: xbrli:monetaryItem Type Balance Type: debit Period Type: duration X - DefinitionExpenses recognized in the period that are directly related to the selling and distribution of products or services. + ReferencesReference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 220-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 2-Subparagraph \(SX 210.5-03\(4\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 220-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 2-Subparagraph (SX 210.5-03(4))-Publisher FASB-URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2) + Details Name: us-gaap_SellingExpense Namespace Prefix: us-gaap Data Type: xbrli:monetaryItem Type Balance Type: debit Period Type: duration X - DefinitionNumber of shares issued which are neither cancelled nor held in the treasury. + ReferencesNo definition available. + Details Name: us-gaap_SharesOutstanding Namespace Prefix: us-gaap Data Type: xbrli:sharesItem Type Balance Type: na Period Type: instant X - DefinitionNumber of new stock issued during the period. + ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section 50-Paragraph 2-SubTopic 10-Topic 505-Publisher FASB-URI https://asc.fasb.org/1943274/2147481112/505-10-50-2>Reference 2: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.5-02\(28\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1](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 3: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.5-02\(29\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1](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)Reference 4: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 505-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph \(a\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147478448/946-505-50-2](http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 505-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org/1943274/2147478448/946-505-50-2)Reference 5: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph \(SX 210.6-09\(a\)\(b\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3](http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph (SX 210.6-09(a)(b))-Publisher FASB-URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3)Reference 6: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph \(SX 210.6-03\(i\)\(1\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147479886/946-10-S99-3](http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph (SX 210.6-03(i)(1))-Publisher FASB-URI https://asc.fasb.org/1943274/2147479886/946-10-S99-3)Reference 7: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 505-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.3-04\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 505-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.3-04)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1) + Details Name: us-gaap_StockIssuedDuringPeriodSharesNewIssues Namespace Prefix: us-gaap Data Type: xbrli:sharesItem Type Balance Type: na Period Type: duration X - DefinitionReduction in the number of shares during the period as a result of a reverse stock split. + ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section 50-Paragraph 2-SubTopic 10-Topic 505-Publisher FASB-URI https://asc.fasb.org/1943274/2147481112/505-10-50-2> + Details Name: us-gaap_StockIssuedDuringPeriodSharesReverseStockSplits Namespace Prefix: us-gaap Data Type: xbrli:sharesItem Type 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-S99-4](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-S99-4) + Details Name: us-gaap_StockholdersEquityReverseStockSplit Namespace Prefix: us-gaap Data Type: xbrli:stringItem Type Balance Type: na Period Type: duration X - Details Name: dei_LegalEntityAxis=ATPC_SocialSecurityOrganizationMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: dei_LegalEntityAxis=ATPC_EmployeesProvidentFundMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: dei_LegalEntityAxis=ATPC_EmploymentInsuranceSystemMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: dei_LegalEntityAxis=ATPC_HumanResourceDevelopmentFundMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_IncomeStatementLocationAxis=us-gaap_SellingAndMarketingExpenseMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_ProductOrServiceAxis=ATPC_HealthAndWellnessServicesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_ProductOrServiceAxis=ATPC_ProductHealthTherapiesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: XML 67 R56.htm IDEA: XBRL DOCUMENT v3.24.3 ACQUISITION OF OIE ATPC HOLDINGS (M) SDN. BHD (Details Narrative) - OIE ATPC Holdings [Member] - OIE [Member] - USD (\$) Mar. 14, 2024 Jan. 03, 2024 Ownership percentage 50.00% 50.00% Aggregate cost \$ 107 \$ 108 X - DefinitionThis element represents the aggregate cost of investments accounted for under the equity method of accounting. + ReferencesReference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.5-02\(12\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.5-02(12))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1) + Details Name: us-gaap_EquityMethodInvestmentAggregateCost Namespace Prefix: us-gaap Data Type: xbrli:monetaryItem Type Balance Type: debit Period Type: instant 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](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:percentItem Type Balance Type: na Period Type: instant X - Details Name: srt_ScheduleOfEquityMethodInvestmentEquityMethodInvesteeNameAxis=ATPC_OIEATPCHoldingsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: dei_LegalEntityAxis=ATPC_OIEMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: XML 68 R57.htm IDEA: XBRL DOCUMENT v3.24.3 SCHEDULE OF VARIABLE INTEREST ENTITY (Details) - USD (\$) 3 Months Ended 9 Months Ended Sep. 30, 2024 Sep. 30, 2023 Sep. 30, 2024 Sep. 30, 2023 Dec. 31, 2023 Consolidation, Less than Wholly Owned Subsidiary, Parent Ownership Interest, Effects of Changes, Net [Line Items] Á Á Á Á Total current assets \$ 3,399,235 Á \$ 3,399,235 Á \$ 1,855,152 Current liabilities (946,892) Á (946,892

1 - SubTopic 10 - Name Accounting Standards Codification - Section S99 - Paragraph 1 - Subparagraph (SX 210.5-02(9)) - Publisher FASB - URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 9: [http://www.xbrl.org/2003/role/disclosureRef-Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph \(SX 210.13-01\(a\)\(4\)\(i\)\)](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-S99-1Reference 10: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph \(SX 210.13-01\(a\)\(4\)\(iii\)\)](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii))) - Publisher FASB - URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1Reference 11: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph \(SX 210.13-01\(a\)\(4\)\(iii\)\)](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii))) - Publisher FASB - URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1Reference 12: [http://www.xbrl.org/2003/role/disclosureRef-Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph \(SX 210.13-01\(a\)\(4\)\(iii\)\(A\)\)](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-S99-1Reference 13: [http://www.xbrl.org/2003/role/disclosureRef-Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph \(SX 210.13-01\(a\)\(4\)\(iv\)\)](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-S99-1Reference 14: [http://www.xbrl.org/2003/role/disclosureRef-Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph \(SX 210.13-01\(a\)\(5\)\)](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-S99-1Reference 15: [http://www.xbrl.org/2003/role/disclosureRef-Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph \(SX 210.13-02\(a\)\(4\)\(i\)\)](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-S99-1Reference 16: [http://www.xbrl.org/2003/role/disclosureRef-Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph \(SX 210.13-02\(a\)\(4\)\(iii\)\(A\)\)](http://www.xbrl.org/2003/role/disclosureRef-Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(A))) - Publisher FASB - URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1Reference 17: [http://www.xbrl.org/2003/role/disclosureRef-Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph \(SX 210.13-02\(a\)\(4\)\(iii\)\(B\)\)](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-S99-1Reference 18: [http://www.xbrl.org/2003/role/disclosureRef-Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph \(SX 210.13-02\(a\)\(4\)\(iv\)\)](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-S99-1Reference 19: [http://www.xbrl.org/2003/role/disclosureRef-Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph \(SX 210.13-02\(a\)\(5\)\)](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-S99-1Reference 20: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph \(a\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481404/852-10-50-7](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481404/852-10-50-7) + Details Name: us-gaap AssetsCurrent 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 amount 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 280 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.5-02\(1\)\)](http://www.xbrl.org/2003/role/disclosureRef-Topic 280 -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/1943274/2147483467/210-10-45-1](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/1943274/2147483467/210-10-45-1)Reference 3: <http://asc.fasb.org/1943274/2147480097/470-10-45-4> + Details Name: us-gaap CashAndCashEquivalentsAtCarryingValue Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesNo definition available. + Details Name: us-gaap ConsolidationLessThanWhollyOwnedSubsidiaryParentOwnershipInterestEffectsOfChangesNetLineItems Namespace Prefix: us-gaap Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAggregate revenue less cost of goods and services sold or operating expenses directly attributable to the revenue generation activity. + ReferencesReference 1: <http://www.xbrl.org/2009/role/commonPracticeRef-Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22>Reference 2: <http://www.xbrl.org/2003/role/exampleRef-Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 48 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-48>Reference 3: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph \(f\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32](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/1943274/2147482810/280-10-50-32)Reference 4: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 30 -Subparagraph \(b\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-30](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/1943274/2147482810/280-10-50-30)Reference 5: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph \(i\) -Publisher FASB -URI https://asc.fas](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/1943274/2147482964/270-10-50-1)

Accounting Standards Codification -Section 45 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479105/946-220-45-7Reference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(18)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-07(9)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1Reference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(1)(d)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 22: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 23: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 24: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 26: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 27: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 28: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 29: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(B)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 30: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 31: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 32: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 60B -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-60BReference 33: http://www.xbrl.org/2003/role/disclosureRef -Topic 205 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483499/205-20-50-7Reference 34: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28Reference 35: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1A -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1AReference 36: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1B -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1BReference 37: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(22)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1 + Details Name: us-gaap_NetIncomeLoss Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe 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.L) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479941/924-10-S99-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-5Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 30 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-30Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 42 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-42Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 40 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-40Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-4 + Details Name: us-gaap_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/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(30)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(31)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 4: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 5: http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479168/946-830-55-12Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(19)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.6-05(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-2Reference 8: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(4)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(6)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(7)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 11: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 12: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 13: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 14: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SAB Topic 4.E) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480418/310-10-S99-2 + Details Name: us-gaap_StockholdersEquity Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - Details Name: 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 (ἀεὐVIEἁε) (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] Ἀ Ἀ Ownership interest percentage 100.00% Ἀ 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:percentItemType Balance 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 (ἁ) Sep. 30, 2024 Dec. 31, 2023 Sep. 30, 2023 Cash and cash equivalents \$ 2,719,033 \$ 4,832,460 Ἀ Cash and cash in banks 266,173 510,019 Ἀ Time deposits 2,452,860 4,322,441 Ἀ Time deposits uninsured \$ 2,492,285 \$ 4,630,476 Ἀ Minimum [Member] Ἀ Ἀ Percentage of interest rate for time deposits 2.06% Ἀ 1.22% Maximum [Member] Ἀ Ἀ Percentage of interest rate for time deposits 2.55% Ἀ 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 -Name Accounting Standards Codification -Section 45 -Paragraph 20 -SubTopic 210 -Topic 946 -Publisher FASB -URI https://asc.fasb.org/1943274/2147477796/946-210-45-20 + Details Name: us-gaap_Cash Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - 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-S99-1>Reference 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/1943274/2147483467/210-10-45-1>Reference 3: <http://fasb.org/us-gaap/role/ref/legacyRef> -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 45 -Paragraph 4 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482740/230-10-45-4> + Details Name: us-gaap_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/1943274/2147478353/942-405-50-1>Reference 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] Å Å Accounts receivable \$ 55,286 \$ 56,000 Å Allowance for expected credit loss (13,342) (542) Total accounts receivable, net \$ 41,944 \$ 55,458 Å 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/1943274/2147481990/310-10-45-2>Reference 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)(a)(1)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480566/210-10-S99-1>Reference 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-S99-1>Reference 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/1943274/2147479344/326-20-45-1>Reference 3: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147479344/326-20-45-1>Reference 4: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(4)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147483467/210-10-45-1>Reference 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(4)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480566/210-10-S99-1>Reference 6: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147483467/210-10-45-1>Reference 7: <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_Inventories Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemBalance 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 Sep. 30, 2024 Dec. 31, 2023 Receivables [Abstract] Å Å 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-S99-1>Reference 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/1943274/2147479344/326-20-45-1>Reference 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:stringItemBalance 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] Å Å 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:stringItemBalance 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/1943274/2147481372/852-10-55-10>Reference 2: <http://www.xbrl.org/2003/role/exampleRef> -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147483467/210-10-45-1>Reference 3: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(6)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480566/210-10-S99-1> + Details Name: us-gaap_InventoryNet Namespace Prefix: us-gaap_ Data Type: 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 Å Å Prepaid expenses \$ 451,242 \$ 123,809 Deposits to suppliers 105,419 91,997 Subtotal 556,661 215,806 Allowance for expected credit loss æ 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:stringItemBalance 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-S99-1>Reference 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-S99-1>Reference 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/1943274/2147479344/326-20-45-1>Reference 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/1943274/2147481962/310-10-50-4>Reference 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/1943274/2147479319/326-20-50-13>Reference 6: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 326 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph (f) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147479319/326-20-50-13> + Details Name: us-gaap_AllowanceForDoubtfulAccountsReceivable Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount 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/1943274/2147483467/210-10-45-1>Reference 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-S99-1>Reference 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/1943274/2147482955/340-10-05-5>Reference 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/1943274/2147483467/210-10-45-1>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 (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 Sep. 30, 2024 Dec. 31, 2023 Prepayments And Deposits Net Å Å Beginning balance Addition 16,960 Ending balance \$ 16,960 X - ReferencesNo definition available. + Details Name: ATPC_DisclosurePrepaymentsAndDepositsNetAbstract Namespace Prefix: ATPC_ Data Type: xbrli:stringItemBalance 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] Å Å 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] Å Å Property, Plant and Equipment [Line Items] Å Å Subtotal 99,082 91,947 Furniture and Fixtures [Member] Å Å Property, Plant and Equipment [Line Items] Å Å Subtotal 124,178 111,164 Vehicles [Member] Å Å Property, Plant and Equipment [Line Items] Å Å Subtotal 22,792 89,729 Leasehold Improvements [Member] Å Å Property, Plant and Equipment [Line Items] Å Å 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-S99-1>Reference 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-S99-1>Reference 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-S99-1>Reference 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-S99-1>Reference 3: <http://fasb.org/us-gaap/role/ref/legacyRef> -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (c) -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:stringItemBalance 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

[Topic 360 - Publisher FASB - URI https://asc.fasb.org/1943274/2147482099/360-10-50-1-Reference 4:](#) [http://www.xbrl.org/2003/role/disclosureRef - Topic 842 - SubTopic 10 - Name Accounting Standards Codification - Section 50 - Paragraph 7A - Subparagraph \(a\) - Publisher FASB - URI https://asc.fasb.org/1943274/214748964/842-20-50-7ARefrence 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/1943274/2147481372/852-10-50-10-Reference 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/1943274/214747877/944-210-S99-1Reference 5:](#) [http://www.xbrl.org/2003/role/disclosureRef - Topic 942 - SubTopic 360 - Name Accounting Standards Codification - Section 50 - Paragraph 1 - Publisher FASB - URI https://asc.fasb.org/1943274/2147478451/942-360-50-1 + Details Name: us-gaap PropertyPlantAndEquipmentNet Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - Details Name: us-gaap PropertyPlantAndEquipmentByTypeAxis=ATPC ComputerAndOfficeEquipmentMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap PropertyPlantAndEquipmentByTypeAxis=us-gaap FurnitureAndFixturesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap PropertyPlantAndEquipmentByTypeAxis=us-gaap VehiclesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap PropertyPlantAndEquipmentByTypeAxis=us-gaap LeaseholdImprovementsMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 78 R67.htm IDEA: XBRL DOCUMENT v3.24.3 PROPERTY AND EQUIPMENT, NET \(Details Narrative\) - USD \(\\$\) 3 Months Ended 9 Months Ended Sep. 30, 2024 Sep. 30, 2023 Sep. 30, 2023 Sep. 30, 2023 Property, Plant and Equipment \[Abstract\] A A Depreciation \\$ 7,083 \\$ 17,028 \\$ 32,411 \\$ 54,993 X - Definition The 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 - ReferencesNo definition available. + Details Name: us-gaap PropertyPlantAndEquipmentAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration XML 79 R68.htm IDEA: XBRL DOCUMENT v3.24.3 SCHEDULE OF INTANGIBLE ASSETS, NET \\(Details\\) - USD \\(\\\$\\) Sep. 30, 2024 Dec. 31, 2023 Goodwill and Intangible Assets Disclosure \\[Abstract\\] A A Computer software \\\$ 59,149 \\\$ 53,095 Less: accumulated amortization \\(43,736\\) \\(35,637\\) Total intangible assets, net \\\$ 15,413 \\\$ 17,458 X - DefinitionAmount before accumulated amortization of capitalized costs for computer software, including but not limited to, acquired and internally developed computer software. + ReferencesReference 1: \\[http://www.xbrl.org/2003/role/disclosureRef - Topic 350 - SubTopic 30 - Name Accounting Standards Codification - Section 50 - Paragraph 2 - Subparagraph \\\(a\\\)\\\(1\\\) - Publisher FASB - URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 2:\\]\\(#\\) \\[http://www.xbrl.org/2003/role/disclosureRef - Topic 985 - SubTopic 20 - Name Accounting Standards Codification - Section 50 - Paragraph 2 - Publisher FASB - URI https://asc.fasb.org/1943274/2147481283/985-20-50-2 + Details Name: us-gaap CapitalizedComputerSoftwareGross Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAccumulated amount of amortization of assets, excluding financial assets and goodwill, lacking physical substance with a finite life. + ReferencesReference 1: \\\[http://www.xbrl.org/2003/role/exampleRef - Topic 350 - SubTopic 30 - Name Accounting Standards Codification - Section 55 - Paragraph 40 - Publisher FASB - URI https://asc.fasb.org/1943274/2147482640/350-30-55-40Reference 2:\\\]\\\(#\\\) \\\[http://www.xbrl.org/2003/role/disclosureRef - Topic 350 - SubTopic 10 - Name Accounting Standards Codification - Section S45 - Paragraph 1 - Publisher FASB - URI https://asc.fasb.org/1943274/2147480265/350-10-S45-1Reference 3:\\\]\\\(#\\\) \\\[http://www.xbrl.org/2003/role/disclosureRef - Topic 350 - SubTopic 30 - Name Accounting Standards Codification - Section 50 - Paragraph 2 - Subparagraph \\\\(a\\\\)\\\\(1\\\\) - Publisher FASB - URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 4:\\\]\\\(#\\\) \\\[http://www.xbrl.org/2003/role/disclosureRef - Topic 210 - SubTopic 10 - Name Accounting Standards Codification - Section S99 - Paragraph 1 - Subparagraph \\\\(SX 210.5-02\\\\(16\\\\)\\\\) - Publisher FASB - URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap FiniteLivedIntangibleAssetsAccumulatedAmortization Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount after amortization of assets, excluding financial assets and goodwill, lacking physical substance with a finite life. + ReferencesReference 1: \\\\[http://www.xbrl.org/2009/role/commonPracticeRef - Topic 350 - SubTopic 30 - Name Accounting Standards Codification - Section 50 - Paragraph 2 - Subparagraph \\\\\(a\\\\\)\\\\\(1\\\\\) - Publisher FASB - URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 2:\\\\]\\\\(#\\\\) \\\\[http://www.xbrl.org/2003/role/disclosureRef - Topic 926 - SubTopic 20 - Name Accounting Standards Codification - Section 50 - Paragraph 5 - Publisher FASB - URI https://asc.fasb.org/1943274/2147483154/926-20-50-5 + Details Name: us-gaap FiniteLivedIntangibleAssetsNet Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - ReferencesNo definition available. + Details Name: us-gaap GoodwillAndIntangibleAssetsDisclosureAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration XML 80 R69.htm IDEA: XBRL DOCUMENT v3.24.3 INTANGIBLE ASSETS, NET \\\\\(Details Narrative\\\\\) - USD \\\\\(\\\\\\$\\\\\) 3 Months Ended 9 Months Ended Sep. 30, 2024 Sep. 30, 2023 Sep. 30, 2024 Sep. 30, 2023 Goodwill and Intangible Assets Disclosure \\\\\[Abstract\\\\\] A A Amortization expense \\\\\\$ 1,256 \\\\\\$ 1,344 \\\\\\$ 3,611 \\\\\\$ 4,431 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 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 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 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 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 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 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 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 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 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 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 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 50 - Paragraph 2 - Subparagraph \\\\\\(a\\\\\\)\\\\\\(\\\\\]\\\\\(#\\\\\)\\\\]\\\\(#\\\\)\\\]\\\(#\\\)\\]\\(#\\)\]\(#\)](#)

11(a)(3)-Publisher FASB -URI https://asc.fasb.org/1943274/214747721/946-320-S99-3Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 320 -Name Accounting Standards Codification -Section S99 -Paragraph 6 -Subparagraph (SX 210.12-14(Column F)(Footnote 5)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/214747721/946-320-S99-6Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 320 -Name Accounting Standards Codification -Section S99 -Paragraph 19 -Subparagraph (3) -Publisher FASB -URI https://asc.fasb.org/1943274/214747721/946-320-S99-19 + Details Name: us-gaap InvestmentOwnedAtCost Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - Details Name: dei LegalEntityAxis=ATPC PhoenixPlusCorpMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 84 R73.htm IDEA: XBRL DOCUMENT v3.24.3 INVESTMENT IN NON-MARKETABLE SECURITIES (Details Narrative) - USD (\$ 26 Months Ended Jul. 02, 2024 Apr. 03, 2019 Jul. 16, 2024 Sep. 30, 2024 Dec. 31, 2023 Phoenix Plus Corporation [Member] A A A A Percentage of stock purchased A 5.00% A A A Consideration shares A 15,000,000 A A Shares purchased, value A \$ 1,500 A A A Shares purchased, price per share A \$ 0.0001 A A A Investments A A A \$ 1,500 A 1,500 Phoenix Plus Corporation [Member] | Minimum [Member] A A A A Shares traded A A 100 A A Phoenix Plus Corporation [Member] | Maximum [Member] A A A A Shares traded A A 57,500 A A Radiance Holdings Corp [Member] A A A A Percentage of stock purchased 5.00% A A A A Consideration shares 15,000,000 A A A Shares purchased, price per share \$ 0.0001 A A A X - DefinitionStock traded during period, shares, + ReferencesNo definition available. + Details Name: ATPC StockTradedDuringPeriodShares Namespace Prefix: ATPC Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionSum of the carrying amounts as of the balance sheet date of all investments. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 944 -SubTopic 80 -Name Accounting Standards Codification -Section 55 -Paragraph 14 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480078/944-80-55-14Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 944 -SubTopic 80 -Name Accounting Standards Codification -Section 55 -Paragraph 9 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480078/944-80-55-9Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(1)(h)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(1)(6)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1 + Details Name: us-gaap Investments Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionCash received on stock transaction after deduction of issuance costs. + ReferencesNo definition available. + Details Name: us-gaap SaleOfStockConsiderationReceivedOnTransaction Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe number of shares issued or sold by the subsidiary or equity method investee per stock transaction. + ReferencesNo definition available. + Details Name: us-gaap SaleOfStockNumberOfSharesIssuedInTransaction Namespace Prefix: us-gaap Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionPercentage of subsidiary's or equity investee's stock owned by parent company after stock transaction. + ReferencesNo definition available. + Details Name: us-gaap SaleOfStockPercentageOfOwnershipAfterTransaction Namespace Prefix: us-gaap Data Type: dtr-types:percentItemType Balance Type: na Period Type: duration X - DefinitionPer share amount received by subsidiary or equity investee for each share of common stock issued or sold in the stock transaction. + ReferencesNo definition available. + Details Name: us-gaap SaleOfStockPricePerShare Namespace Prefix: us-gaap Data Type: dtr-types:perShareItemType Balance Type: na Period Type: instant X - Details Name: srt ScheduleOfEquityMethodInvestmentEquityMethodInvestmentNameAxis=ATPC PhoenixPlusCorpMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt RangeAxis=srt MinimumMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt RangeAxis=srt MaximumMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt ScheduleOfEquityMethodInvestmentEquityMethodInvestmentNameAxis=ATPC RadianceHoldingsCorpMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 85 R74.htm IDEA: XBRL DOCUMENT v3.24.3 SCHEDULE OF CUSTOMER DEPOSITS (Details) - USD (\$ 30, 2024 Dec. 31, 2023 Customer Deposits A A Customer deposits â€ Non Refundable \$ 94,187 A 100,540 Unexpired product coupons 700 1,035 Total customer deposits \$ 94,887 \$ 101,575 X - DefinitionCustomer deposits non refundable. + ReferencesNo definition available. + Details Name: ATPC CustomerDepositsNonRefundable Namespace Prefix: ATPC Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - ReferencesNo definition available. + Details Name: ATPC DisclosureCustomerDepositsAbstract Namespace Prefix: ATPC Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionUnexpired product coupons. + ReferencesNo definition available. + Details Name: ATPC UnexpiredProductCoupons Namespace Prefix: ATPC Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionThe current portion, due within one year or one operating cycle, if longer, of deposits held other than customer deposits. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(20)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap DepositLiabilityCurrent Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant XML 86 R75.htm IDEA: XBRL DOCUMENT v3.24.3 SCHEDULE OF OTHER PAYABLES AND ACCRUED LIABILITIES (Details) - USD (\$ Sep. 30, 2024 Dec. 31, 2023 Other Liabilities Disclosure [Abstract] A A Professional fees \$ 151,945 \$ 348,664 Promotion expenses 53,467 47,995 Payroll 6,057 26,104 Amounts held in eWallets 187,137 185,137 Tax penalty 75,000 75,000 Others 67,290 43,161 Total other payables and accrued liabilities \$ 540,896 \$ 726,061 X - DefinitionAccrued promotion expenses current. + ReferencesNo definition available. + Details Name: ATPC AccruedPromotionExpensesCurrent Namespace Prefix: ATPC Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAccrued tax penalty, current. + ReferencesNo definition available. + Details Name: ATPC AccruedTaxPenaltyCurrent Namespace Prefix: ATPC Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of liabilities incurred and payable to vendors for goods and services received, and accrued liabilities classified as other. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(10)(d)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1 + Details Name: us-gaap AccountsPayableAndOtherAccruedLiabilities Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionCarrying value as of the balance sheet date of obligations incurred and payable for statutory payroll taxes incurred through that date and withheld from employees pertaining to services received from them, including entity's matching share of the employees FICA taxes and contributions to the state and federal unemployment insurance programs. Used to reflect the current portion of the liabilities (due within one year or within the normal operating cycle if longer). + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(20)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap AccruedPayrollTaxesCurrent Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionCarrying value as of the balance sheet date of obligations incurred through that date and payable for professional fees, such as for legal and accounting services received. Used to reflect the current portion of the liabilities (due within one year or within the normal operating cycle if longer). + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(20)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap AccruedProfessionalFeesCurrent Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionCarrying value as of the balance sheet date of obligations incurred through that date and payable for sales commissions. 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://www.xbrl.org/2003/role/exampleRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 8 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483467/210-10-45-8 + Details Name: us-gaap AccruedSalesCommissionCurrent Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: credit 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:monetaryItemType Balance Type: credit Period Type: instant X - ReferencesNo definition available. + Details Name: us-gaap OtherLiabilitiesDisclosureAbstract Namespace Prefix: us-gaap Data Type: xbrli:stringItemType Balance Type: na Period Type: duration XML 87 R76.htm IDEA: XBRL DOCUMENT v3.24.3 OTHER PAYABLES AND ACCRUED LIABILITIES (Details Narrative) 9 Months Ended Sep. 30, 2024 MYR (RM) Commission payments descriptions The eWallet is primarily for the crediting of any commission payment that falls below RM100 (or \$22.20) Commission payable RM 100 Commission payable, threshold 100 Maximum [Member] A Commission payable, threshold RM 100 X - DefinitionCommission payments descriptions. + ReferencesNo definition available. + Details Name: ATPC CommissionPaymentsDescriptions Namespace Prefix: ATPC Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount payable to broker-dealers or clearing organizations for executing or clearing trades or orders. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 940 -SubTopic 20 -Name Accounting Standards Codification -Section 25 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481913/940-20-25-2Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(19)(7)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap CommissionsPayableToBrokerDealersAndClearingOrganizations Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount, before allowance for credit loss, of right to consideration in exchange for good or service transferred to customer, when right is conditioned on something other than passage of time. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7A -Publisher FASB -URI https://asc.fasb.org/1943274/2147481962/310-10-50-7AReference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 326 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 14 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479319/326-20-50-14Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2

[illegible]

Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionEquity impact of the value of new stock issued during the period. Includes shares issued in an initial public offering or a secondary public offering. + ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef> -Name Accounting Standards Codification -Section 50 -Paragraph 2 -SubTopic 10 -Topic 505 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481112/505-10-50-2>Reference 2: <http://fasb.org/us-gaap/role/ref/legacyRef> -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(28)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480566/210-10-S99-1>Reference 3: <http://fasb.org/us-gaap/role/ref/legacyRef> -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480566/210-10-S99-1>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/1943274/2147478448/946-505-50-2>Reference 7: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(4)(b)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147479134/946-220-S99-3>Reference 8: <http://fasb.org/us-gaap/role/ref/legacyRef> -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.3-04) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480008/505-10-S99-1> + Details Name: us-gaap_ StockIssuedDuringPeriodValueNewIssues Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionValue, after forfeiture, of shares issued under share-based payment arrangement. Excludes employee stock ownership plan (ESOP). + ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef> -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(28)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480566/210-10-S99-1>Reference 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-S99-1>Reference 3: <http://fasb.org/us-gaap/role/ref/legacyRef> -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.3-04) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480008/505-10-S99-1>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:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionNumber 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/1943274/2147481112/505-10-50-2> + Details Name: us-gaap_ StockRedeemedOrCalledDuringPeriodShares Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionDescription 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 S99 -Paragraph 4 -Subparagraph (SAB Topic 4.C) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480008/505-10-S99-4> + Details Name: us-gaap_ StockholdersEquityNoteStockSplit Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionNumber of previously issued common shares repurchased by the issuing entity and held in treasury. + ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef> -Name Accounting Standards Codification -Topic 505 -SubTopic 30 -Section 45 -Paragraph 1 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481549/505-30-45-1> + Details Name: us-gaap_ TreasuryStockCommonShares Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - Details Name: srt TitleOfIndividualAxis=ATPC ExecutiveDirectorMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_ StatementEquityComponentsAxis=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 - DefinitionNon Controlling Interest. + ReferencesNo definition available. + Details Name: ATPC NonControllingInterest Namespace Prefix: ATPC_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionNon controlling interest accumulated deficit. + ReferencesNo definition available. + Details Name: ATPC NonControllingInterestAccumulatedDeficit Namespace Prefix: ATPC_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionNon controlling interest accumulated other comprehensive income. + ReferencesNo definition available. + Details Name: ATPC NonControllingInterestAccumulatedOtherComprehensiveIncome Namespace Prefix: ATPC_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionNon controlling interest gross. + ReferencesNo definition available. + Details Name: ATPC NonControllingInterestGross Namespace Prefix: ATPC_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionNon controlling interest paid in capital. + ReferencesNo definition available. + Details Name: ATPC NonControllingInterestPaidInCapital Namespace Prefix: ATPC_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount 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 S99 -Paragraph 1 -Subparagraph (SX 210.5-02(31)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480566/210-10-S99-1>Reference 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)(iii)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480678/235-10-S99-1>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 S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(24)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478777/944-210-S99-1>Reference 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-S99-1>Reference 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)(ii)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1A>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)(iv)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1A>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)(5)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1A>Reference 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-S99-1B>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)(iv)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1B>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)(5)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1B>Reference 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:monetaryItemType Balance Type: credit Period Type: instant X - ReferencesNo definition available. + Details Name: us-gaap_ NoncontrollingInterestAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType 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, 2023 Sep. 30, 2024 Sep. 30, 2023 Loss before income tax \$ (526,914) \$ (320,792) \$ (1,645,646) \$ (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) (164,841) (513,397) (680,993) HONG KONG A A A Loss before income tax \$ (2,635) \$ (49,271) \$ (2,151) \$ (42,601) X - DefinitionThe 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 S99 -Paragraph 1 -Subparagraph (SX 210.4-08(h)(1)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480678/235-10-S99-1> + Details Name: us-gaap_ IncomeLossFromContinuingOperationsBeforeIncomeTaxesDomestic Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe portion of earnings or loss from continuing operations before income taxes that is attributable to foreign operations, which is defined as Income or Loss generated from operations located outside the entity's country of domicile. + ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 10A -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482685/740-10-50-10A>Reference 2: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(h)(1)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480678/235-10-S99-1> + Details Name: us-gaap_ IncomeLossFromContinuingOperationsBeforeIncomeTaxesForeign Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - Details Name: srt StatementGeographicalAxis=country US 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:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of current foreign income tax expense (benefit) pertaining to income (loss) from continuing operations. + ReferencesReference 1: <http://www.xbrl.org/2009/role/commonPracticeRef> -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(h)(1)(Note 1)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480678/235-10-S99-1>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:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of current state and local tax expense (benefit) attributable to income (loss) from continuing operations. Includes, but is not limited to, current regional, territorial, and provincial tax expense (benefit) for non-US (United States of America) jurisdiction. + ReferencesReference 1: <http://www.xbrl.org/2009/role/commonPracticeRef> -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SAB Topic 6.1.7) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147479360/740-10-S99-1>Reference 2: <http://www.xbrl.org/2009/role/commonPracticeRef> -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(h)(1)(Note 1)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480678/235-10-S99-1>Reference 3: <http://www.xbrl.org/2009/role/commonPracticeRef> -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Subparagraph (a) -SubTopic 10 -Topic 740 -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482685/740-10-50-9> + Details Name: us-gaap_ CurrentStateAndLocalTaxExpenseBenefit Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_ DeferredFederalStateAndLocalTaxExpenseBenefitAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of deferred foreign income tax expense (benefit) pertaining to income (loss) from continuing operations. + ReferencesReference 1: <http://www.xbrl.org/2009/role/commonPracticeRef> -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(h)(1)(Note 1)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480678/235-10-S99-1>Reference 2: <http://www.xbrl.org/2009/role/commonPracticeRef> -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Subparagraph (b) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482685/740-10-50-9> + Details Name: us-gaap_ DeferredForeignIncomeTaxExpenseBenefit Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of deferred state and local tax expense (benefit) attributable to income (loss) from continuing operations. Includes, but is not limited to, deferred regional, territorial, and provincial tax expense (benefit) for non-US (United States of America) jurisdiction. + ReferencesReference 1: <http://www.xbrl.org/2009/role/commonPracticeRef> -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SAB Topic 6.1.7) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147479360/740-10-S99-1>Reference 2: <http://www.xbrl.org/2009/role/commonPracticeRef> -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(h)(1)(Note 1)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480678/235-10-S99-1>Reference 3: <http://www.xbrl.org/2009/role/commonPracticeRef> -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Subparagraph (b) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482685/740-10-50-9> + Details Name: us-gaap_ DeferredStateAndLocalTaxExpenseBenefit Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of current income tax expense (benefit) and deferred income tax expense (benefit) pertaining to continuing operations. + ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147482964/270-10-50-1>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 S99 -Paragraph 1 -Subparagraph (SAB Topic 6.1.7) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147477250/944-220-S99-1>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 S99 -Paragraph 1 -Subparagraph (SX 210.7-04(9)) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147477250/944-220-S99-1>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 S99 -Paragraph 1 -Subparagraph (SX 210.4-08(h)) -SubTopic 10 -Topic 235 -Publisher FASB -URI

https://asc.fasb.org/1943274/2147480678/235-10-S99-1 + Details Name: us-gaap IncomeTaxExpenseBenefit Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration 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 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 - DefinitionUnabsorbed capital allowance carry forward. + ReferencesNo definition available. + Details Name: ATPC UnabsorbedCapitalAllowanceCarryForward Namespace Prefix: ATPC Data Type: xbrli:monetaryItemType 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:monetaryItemType 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:monetaryItemType 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:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of deferred tax assets for which it is more likely than not that a tax benefit will not be realized. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-2 + Details Name: us-gaap DeferredTaxAssetsValuationAllowance Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - ReferencesNo definition available. + Details Name: us-gaap IncomeTaxDisclosureAbstract Namespace Prefix: us-gaap Data Type: xbrli:stringItemType 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€œGILTÎâ€) 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 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 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 A \$ 670,000 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 X - DefinitionTax rate description. + ReferencesNo definition available. + Details Name: ATPC TaxRateDescription Namespace Prefix: ATPC Data Type: xbrli:stringItemType 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:monetaryItemType 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 599 -Paragraph 1 -Subparagraph (SAB Topic 6.1.1.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 599 -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: dtr-types:percentItemType Balance Type: na Period Type: duration X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + 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:stringItemType 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:stringItemType 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:monetaryItemType Balance Type: debit Period Type: instant X - Details Name: srt StatementScenarioAxis=ATPC TwoThousandandThirtyOneMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt StatementScenarioAxis=ATPC TwoThousandandThirtyTwoMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt StatementScenarioAxis=ATPC TwoThousandandThirtyThreeMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt StatementScenarioAxis=ATPC TwoThousandandThirtyFourMember 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 A Concentration Risk [Line Items] A 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 A Concentration Risk [Line Items] A 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 A Concentration Risk [Line Items] A 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 A Concentration Risk [Line Items] A A A A Concentrations of risk percentage 10.00% A A A A Cost of Goods and Service Benchmark [Member] | Supplier Concentration Risk [Member] | Two Sales Distributor [Member] A A A A Concentration Risk [Line Items] A A A A Concentrations of risk percentage A 10.00% A A A A Cost of Goods and Service Benchmark [Member] | Supplier Concentration Risk [Member] | One Sales Distributor [Member] A A A A Concentration Risk [Line Items] A 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 A Concentration Risk [Line Items] A 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 A Concentration Risk [Line Items] A 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 A Concentration Risk [Line Items] A 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 A Concentration Risk [Line Items] A 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 A Concentration Risk [Line Items] A 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 A Concentration Risk [Line Items] A 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: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 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:stringItemType 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: dtr-types:percentItemType 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 599 -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:monetaryItemType 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. 01, 2023 Sep. 01, 2023 Jun. 01, 2023 Lease A A A A Operating lease cost \$ 62,857 \$ 35,538 \$ 159,720 A A A A Amortization of finance lease asset 11,896 18,956 A A A A Interest on finance lease liabilities \$ 2,350 \$ 4,989 A 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

months 29 days \AA \AA 5 years \AA \AA \AA \AA \AA Weighted average discount rate - Operating lease 5.50% \AA 5.50% \AA 5.50% \AA 5.50% 5.50% 5.50% 5.50% Weighted average discount rate - Finance lease 6.70% \AA 6.70% \AA 4.42% 8.60% 8.63% \AA \AA \AA X - ReferencesNo definition available. + Details Name: ATPC_DisclosureLeaseAbstract Namespace Prefix: ATPC_ Data Type: xbrli:stringItem Type Balance Type: na Period Type: duration X - DefinitionAmount of interest expense on finance lease liability. + ReferencesReference 1:


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https://asc.fasb.org/1943274/2147478964/842-2-550-3+ Details Name: us-gaap. LesseeOperatingLeaseOptionToExtend Namespace Prefix: us-gaap_ Data Type: xbrli:stringItem Type Balance Type: na Period Type: duration X - DefinitionAmount of cash outflow from operating lease, excluding payments to bring another asset to condition and location necessary for its intended use. + ReferencesReference 1: http://www.xbrli.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 5 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479041/842-20-45-5Reference 2: http://www.xbrli.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/1943274/2147478964/842-20-50-4 + Details Name: us-gaap. OperatingLeasePayments Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItem Type Balance Type: credit Period Type: duration X - DefinitionAmount of lessee's right to use underlying asset under operating lease. + ReferencesReference 1: http://www.xbrli.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 - DefinitionWeighted average discount rate for operating lease calculated at point in time. + ReferencesReference 1: http://www.xbrli.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.xbrli.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (g)(4) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-4 + Details Name: us-gaap. OperatingLeaseWeightedAverageDiscountRatePercent Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItem Type Balance Type: na Period Type: instant X - DefinitionAmount of short-term lease cost, excluding expense for lease with term of one month or less. + ReferencesReference 1: http://www.xbrli.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.xbrli.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-4 + Details Name: us-gaap. ShortTermLeaseCost Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItem Type Balance Type: debit Period Type: duration EXCEL 100 Financial Report.xlsx IDEA: XBRL DOCUMENT begin 644 Financial_Report.xlsx M4$!#!! ( ) Z,E/D04UB=O +$ 0 +$0J[C4]O=J, /O87P1+GAM M,$V, /LO1, 1$ I/QO;=IP4B0-12L+ />QLOD&1#LD) OCGICVX+>QA&WPIG M*N*#BV&5$ C(1I/ 147BK91 H=J) =H16Y ->OGDK7A.YNJQ+4&GPZ4A]OW J=OUIR;UEA 6#MITE1+ P04 M+= "0.FY9VX6-C*X K @ $0 +108UIR;W5FJ+>O&LSU&1+ M:@.A$ (9)71C7G=6$F3C1:6G! H-M/OJDFJRLZ93=O7W=); "CM Q2N1/L M53= <:Z/T?+>GUS; Y#5#C;+X69JX82>B* &R.;7N2Z4J/ J/G-E-YJ+>7Y MTS<#T33WX/UTU:1A EQG(3+56B-ODUJNNM?6?Q,W4SSKI C#TR&LRIKQDQ- M$-Y[Y]G<X 2888? +YXNIV/<[5]G&1@E.M.9W(AJ)25#?<L<C;F, 5= F2L7 M,NE&1+4*S3M(YXH9)=>1@N(AW3TR1J)PKBSN+VQ, A15/ <4>Z3P^JF'OK'NXY? M&U/50N H7Z E1+ P04 "0.FY9F5R<Q <"<P $P $AL+W1H M96UE+H1V96UE,2YX;65M6EMSVQC&4?N'OTAGJFT+QC;IMK03621A- 1S80RY8[9]-NILI"SI"Y4J?^H.GS[BYBZ;(E)X M-MDOVJ:[MR >X%#BVR]M+ M41B1$G@M MNNL+1.5+3M(PB=AAJ4!P! DQJE&+>+3&K!@>#VWVO&C(XWVJ(ZMOCFVQ MH5A)VH3X$58:XIQSYG1/L;14;1J6EWO*.7614EQC?*.HU+>76>7J V< M/IT3$LV4"P9IAI@S M&L%&KQUAUVCC/K^!P?<OHAC&A*FNVB=5@ $ 9Y>PTGIZ/<+90VX?H;5,VPLCO="U!="+YFIS 1,C0 MHY19;V5$FJ?JH,/>H%;DZ/>N5Z+ HWEL:A4$>Z>P" P=HWPJOX@L Y M?RYJ$Z7ON? 0JH=?>W-R-J9]3BUO=>1FY;Q/NN,=K7-"XH8U=RTS0LS0I=>R2^J+V&+ZU(CA) M]+>,<$X>RPP19SR2;9WH!TU^ 9=NOC1313ET.X&D*^ VVZG=PZ,JZ8D;D* MTU0/YVZ<5X&N(YV02Y?9A7;>? 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E">Q .995A7 M7D/3DUA>914#, '6=EDT4 3Q*8:QUK!W0B=M+VH5T'1.GE#&B19<627D.# M KKG;#8[E]D&V?1J9DK!> (N)8YJ7;WX1B]38-JE+>A@Q;J'W,X180Y M6Q(9XN'W5D&RD+3IWZ M9QL62&E41J54(M+=&5031%!= MPP1!O/72-WTG@I[<=<LKA2D5ON.; [1.,K3N]N9Y?>FC8P3Z/AE,1F3X!#>A>Z>I,QA NK<=<#P,T M]4#,4R0;R?>ST7P5JQ8ZC?#*ZLR+B4 Q5J36E*2OG,3P,+4T.Q5W*AG! MGFM#![#+1/X-FXB]1B7=-OU9L?M=>#IM^<QI W M 0 6? MDK&K!WE(H188RAU?)>1>077C20=7K,C,L$2TJ$04-S$Y(U;O)WIRNCT=< W<+8CMG+>D/7=>W4"/YU30/+>@>XE?2LEHJ6GHKB<CG7BA6,PJXZ1( M M<XQY?;B8Y@L5HIAHLON[XF YDQF+3.VL>Z1 Y^A.9L%FYG;AU>E+>T6 MP W12VCSLL?BBM]F'FKY,XJ870+>9K)OJ,.,0 .?P7G=[U=L6ACG50 MQN,JD19NB<F*6NF RTX;C16? E.H:18J618K&3N1Y97&X&8AP1Q&A M7<*>F'NK12XD1#&4GR/AEK MZ3V=DC?F7&19 D3J14[0LON&5J]M9,=S[313W+UW.OB 15(9696P) @5$ M#F1V$V%>M; MFQ?;LJH$6VQ? C]BC<~6Z(3#SHZIREOZ>P1_>F,M5+X1986V^!P1<=>>QGN7>O)D0,3/1:T!#>P6I|>J R M?;XXF#(+M,S;765KMN9J)>#AY6? T/>Y|ONJ]B24C:RDW/LYV M3ME#JL;QS8 M1+> (NSN*8= L7X%; GL->7+5J]N$C#M-P;Y,I>Y=PN?N'DU$Q#8029>?>OJ,H 1Q7EYR[;L W11PEB9#>?>1#K?&C M3S). S V2. 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HGBZ.SI)M01"62H"JL9R-JLIGS=>SCTCV6=QZ0R9K1%-6 "0.WW/L"/KSE0+O'NR/M4/L&M*H+Y#F2D.N 39W/2 J K<-.W"00XJ7I(9C^+PW>)-0 -GB50S" 1BMA.31 MF/JL6"B.JL/ HZ _E^AF D+>W6T1? M61=>SW>= MGIG3Y00+<Z R. TNJF@. M: THt6HM&PM.PVAS6Q.SAD+76ITZT+NAO32TVT9FFW0JIT#IHJLZIR 2E.B" MU: 1I(0.9/2V 7M.3D<^NIB@S1=TBZU1I/8L- GNGN>=>./AIU(A&1791Y60I/CY#X9 M?=>M96219K1YDT.F+M&P/L1OY5=5%"B34.BIDAG63I8E)5 M=,U/L*7>H">8PO>>CHI.U/ +?T41S#L#1I0 (J.ZEFF.W +71@I)S% M.9 >&PO=VIR.W.H965T9V. (5>4I)=>XIE?=>=>1092JLEL1PQ+T.FB5+V+CR3Q?P2R4.L S=M.W:Z3S1KA+1S.O&K?%>8S6 FD.R*FIK0M1X.L M.VG6E5E(Z)I%J >(&RM9H9V&JC:>V>G9N84%TKH5.HY%2V&=>^/I1L<8/4S0 M1/VT/7 XJ)% _%AJI(I00J 1%1K157S^KY9 2FV1XRO<4K&E\$9.RYW M#O MFY5400I-2YKIE8)I1Z#IL+ /I20P%K%M/M#<CCY7.7=ITUU Y8B7? INY? M4HFV+Y/Z+TGOAO->EDM^E9I3> OHZL/Z+ICVOI/J>I5H+ZYO3K1+Bi@+BZX ME-PC5X0A6AT/A<=>ZG275S:KJ3IGJ&'.9*623B W- &#PUIS.ZG4P\$M4%4.*MYL:SE5ICK3#K:X509@S0?IF7IT?U+SI U1+ P04 "0.F9YI(F MAX." TIP &0' /AL+W=OIE#R9N? G(WCF6X+91PJ M#FNRA#FHF I*. QW+IFM@<G\$&1"03YSY3T3@I/3+P+M0'70R?T5.DH6G.19XS.R M.*Y2S)20V/L&J. RA+&0Z20.OC:=J4/KAJW'K26-U:RX(I/F/RU)U 78 & M.2B#GQ'=>ABHD04'MX@8.(UFSG8ZTEN MA=EYCN9?2'4AHU37G2E.7+Y=OU>3?>SSH0DN)+HD0Q@1P1QV@FWE JMLO MAUCI=>.\$TXZYZIE)SU#I(54S4B4.RL 7&R IYQYKE?U6:ZUBHTDGS-J MB'SWJ I=>=>O&XBS^SUC<J (SOIE3 XY<Z-B'W<C25+M JYJN1'8Z?> OKZ2VMMX3L'&S9.&=9DQ0FCFIBY8S10.G.K#N1Q'>V6HUF1I)KIE M6?>9I'<ZSO1="7I.O:WEG\$5310<8:AKCH+JIG0WUPU1LI=D+ZI@/7IIV/JI MO'&L+LB6JUX:PO519V.DN4I5A319P> L5C0:L5Y10I.Y M2I.NLPLBEL1)5K*4N1E)W?B6HM.P.BM1V"ZIT2+7'0I15"9 0IY500 M#0. @7=204\$#110 (J.ZEE*MUZIWPI.. 9>&PO=VIR.W.H M965T1V/DI(=>="8@<#1N1. M.4O9H.KO'>S=>BIO3.2YM4.3A.>O@<I.HIEA8\$%#?I&.>Z.6&E&H+B)> OPVFT MAVK@ZON .KRKKPLLI(9H)IM<38VBW@#19X0<#1#VUI XJ? 3?"ECHOJIB79WK M.P\$?>RRO. K&I3DZICL)=>9A4V.V/@\$X#>#Y#I.LM.I&M.9E6V8I9Q.&K&LQWB.MENOZ4.UA5.N2&#WL5Q?CWI?&I.Q0. S.WI.L3E?>+Y73I.MT/ONQMSI0DINQO- T?I(SAH3=<=>D@<=>=>S19FUJ)TSIFVDQW54 G2#8=I.3P MM4218SF#>#OBL'OVJINJV17?PTUEO?ZOM.Z=BL IA" F4.I7=2BE0. B0Q&4.M3I.5/LI.E-S=>K9I(6\$5.86*H&R6 I5CII(90Q79994.D.TSJK+&W3IV MVCC3+RH<3CP.&?<C.WMOHWF=>MOA#I\$37LG<=> ^/0* M#>E5ARIJ2IUT.OIO2PWK+&JBC#R&TUT.V:1I.7.D5ZOR&25SDQBV17+M.YC0IWS?> MS.H.DQS&H?<H=^W. %8WRWML5SUDQ4?2-7I.3I"1E"6I(SIJS M0\$?2AHYMTZ?OG 3 0.29I8J.Z7DW=I0KUG.6=>10TFGW46X#>O.U.157 MF@.TBHKNQNBQ7?009 HJ#I'D6YD3?<N.O.Q&H.1>0IVIZVQ2.629+V1 M-L(AB5>OP+RKEQOP=>D-278H?(PPCBCLIE.8NXQIO=>LJ^SE@+X1&2#MY8.0I M1S29R?T@.AE9HJLI) (L45312" *HYK2E.EIAZ^=>^O?QOKORH %1"R IYG<C M*CR0%LI@>A+Y7++1=I"1IHO9.DPOVA2I3U7&=>MD*RRP2HN**V^>^>FNP0P.MI.0#WIK@. @WP7P%X<=> S1BME0Q.10Z&G.TIUI5F0Z8VABT^FS\$2 0M%U/L ^2?=>#1732P?G\$43=>5?HF@YB6I'1LZ=2=3R M2D3XUUD@<9772?T0I.E5&S&F.M.L9IUIWO MNI1SMBI'4PGWA(FQWFB8Z@/C.YSKSK&.%5?5TK.YGCFD?<6X?=>H%HC:C I\$PN.@13CH.M1AIF&=>M.K.UA1P8L(INZ#G7.C.T.X=^>L?IPOQ'N=PI?E^V.DZGPVY (M1S\$R<OGV4?<C.T6QOJ/NKJNL5<=>.\$S&RE&HJ.R MNZ8HQKZ1?L.L-WT@4G5&E&PO=VIR.W.H965T.DIJI5ASQ=8P*#IT&. WW.MG0&P<9T7>=>BA>XYH&NG3.C.OYN*? N:K&S>H?>HW"ITLZ+V5. 35K1+^VD.M.R@<3BR8JRH@O5I4->#E.CDHF?F5=TP9I108I.YO1GSAC3C8I#>M?<#STBR^" MQC"DKY?>E.CP&+VL.NZ.CZ>?>Q.2?G.R8N%(KEF4009P&=> \$8.5B/E(IX: M8UL"IH@O 6S3VAC)5I.4?I47-INIHDE%\$(+04I'QL800A#)I'6CTFJ5. ^4 MPKXC?TZ3UXDLR IC&GX=>#DZYB*>@)Y*%)%N.T.9D?7Y?JF<7^T+6I' MFH+1+4T4L"0135Q2=>Y+0MI V\$S?>O ?K 1I!@EP.@3+93E.4I0IZOUTB.W.EIPR44=>FQPMPL@EB.BUSSL330."XOJ GDZ>ZHXH1'AJFTI>G?J#>PF.M.O3I(N.WC)I=H/OISWHW 4Z"/V1J#G?02I" W4S?>=11 2EGXJ7Z<=>=> MILDE.K0+I&NZV01?>I.GX L&XSN&S&ZZ*M*O<I2IW>@FFWII@<3.EZ.LI\$8YN.3\$1ZV1M%MOE.I= YP.ZIFNYNAI(FYPIY9&SVEJ2R4I9UONQ? M9PSR>.D.N4Y4I7I1P'&I4I362.WK.V-FK4S<K.DI2ZD2>U2U/K4O O.LI' MUJIV'=I'>UMH6Y5X&YCM/L6I'>@WCU7I?V=^>.%?>GJF) (9F KON!@.Z=>I>=94Y4Y4YN+I MZ.IP:="ZJY?>I.0QTLXICB8VN RU@I4I362.WK.V<3820?G*Y2&J7MG *M7I? M006627Y 75 NCKOY<UW?4P&B. #1 4\$1\$#1!0 (J Z.M.EGVZ>NIP<.<9 >&PO=VIR.W.H965T9V?>CODI+&O.P0*XCYRFA&M.I3Y%HGR+>#JBI2R?OQ?TSCG.LEL J9'>V<Z>8079F MUW>E2O.QO S9RCPB-1C'J VP?6KEQ<CO21I>UGX3F1I/U.UU^>=>80<#D*QO MPJIMEUIA>YJMHU<IJKGSJ?IG52JN MGA2K+V=SI0&6^J1P%&5XGHW&C...4#>2.9 Z1W10I.>+Y 3EIJ#S15SR M&K E?3C8&EK.NJRL&AN5(6B)I^>=>MEEJ3SDQ:8I#I"TK%UE F?>S>V.M.PI02P.\$% @D.IN6I5-1# VA @>.@8 ID.IX"WT&K&UL&A55=3IPL%TK5C9(17RW4+71BIM@A1?>5%VAVD/G+> M6CAQ9CLVZ?I82LL%#M82-KWVN?> CBO%1060Z'FCN14:6RF+H6V+M 0.19%?>L@>F=>9M.R=KJGL/Q0AWBBXJ3 UHI3E.WXPR.UH9:>=>#1BI.0DASN.M1EEF^>JIL>=>5.SQOW+5>L.1>70.0 SRH.CC&K;E11DD O"%=>5EC E-O)I?L75FHI36N%3RGE77T@O A &4?>E%>59T.A4A9* M2B%9UH"5@HSDJL. -7W8 IC/P&O 7C "O.@&^>ULJ K1F6.IIQ5B&NLQ6: M7IC>=>+I1R0W+I+I.2IUI.B<#>#I?I SV3V:G&A&HD000?<CT. MGT&R&X?<Z'>R AMG+<JL/IR<^>I?<K?I?>I?>M\$5& +8A BV.JRH12@I@C=RPIS?>4PPA1XNRR@I=XS.D:M&Y1Y30G M890UO?E 02?L ZKLI (8.ITB=>E5E(L44X8UR2?U@A@RZ0-S5"X) D1 =>Y7. MCCO I/N#>KEA\$S1[*?I)*" /FOL?PO@<B?V24 M.MGABX BNM?F#@O MI)=7FP9Z6"7&R022BL%K. @<ANLI MDWUIG1531=>5Y9K&M?I1P73P.@HL<^>V4I?2L+3BSHRJRD2I05<?>I.F/UJ.KI.M1#>E

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As a noncash expense, this element is added back to net income when calculating cash provided by or used in operations using the indirect method." } } }, "auth ref": { "r7", "r267", "r273", "r717" } } }, "ATPC_AndoDesignSdnBhdMember": { "xbrlytype": "domainItemType", "nsuri": "http://agapeatpgroup.com/20240930", "localname": "AndoDesignSdnBhdMember", "presentation": { "http://agapeatpgroup.com/role/ScheduleOfRelatedPartiesDetails": { "lang": { "en-us": { "role": { "label": "Ando Design Sdn Bhd [Member]", "documentation": "Ando Design Sdn Bhd [Member]" } } }, "auth ref": { "ATPC_AndoDesignSdnBhdOneMember": { "xbrlytype": "domainItemType", "nsuri": "http://agapeatpgroup.com/20240930", "localname": "AndoDesignSdnBhdOneMember", "presentation": { "http://agapeatpgroup.com/role/ScheduleOfRelatedPartiesDetails": { "lang": { "en-us": { "role": { "label": "Ando Design Sdn Bhd One [Member]", "documentation": "Ando Design Sdn Bhd One [Member]" } } }, "auth ref": { "dei_AnnualInformationForm": { "xbrlytype": "booleanItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "AnnualInformationForm", "presentation": { "http://agapeatpgroup.com/role/Cover": { "lang": { "en-us": { "role": { "label": "Annual Information Form", "documentation": "Boolean flag with value true on a form if it is an annual report containing an annual information form." } } }, "auth ref": { "r7
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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).", "auth ref": ["r70", "r107", "r108", "r109", "r110", "r111", "r112", "r113", "r114", "r115", "r116", "r117", "r118", "r119", "r120", "r121", "r122", "r123", "r124", "r125", "r126", "r127", "r128", "r129", "r130", "r131", "r132", "r133", "r134", "r135", "r136", "r137", "r138", "r139", "r140", "r141", "r142", "r143", "r144", "r145", "r146", "r147", "r148", "r149", "r150", "r151", "r152", "r153", "r154", "r155", "r156", "r157", "r158", "r159", "r160", "r161", "r162", "r163", "r164", "r165", "r166", "r167", "r168", "r169", "r170", "r171", "r172", "r173", "r174", "r175", "r176", "r177", "r178", "r179", "r180", "r181", "r182", "r183", "r184", "r185", "r186", "r187", "r188", "r189", "r190", "r191", "r192", "r193", "r194", "r195", "r196", "r197", "r198", "r199", "r200", "r201", "r202", "r203", 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This disclosure informs financial statement users about the general nature of the risk associated with the concentration, and may indicate the percentage of concentration risk as of the balance sheet date." } } }, "auth_ref": { "r108" } }, "us-gaap ConcentrationRiskLineItems": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ConcentrationRiskLineItems", "presentation": { "http://agapeatpgroup.com/role/ConcentrationsOfRisksDetailsNarrative": { "lang": { "en-us": { "role": { "label": "Concentration Risk [Line Items]", "documentation": "Line items represent financial concepts included in a table. 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The accounting policy may also address the accounting treatment for intercompany accounts and transactions, noncontrolling interest, and the income statement treatment in consolidation for issuances of stock by a subsidiary." } } }, "auth_ref": { "r50", "r705" } }, "us-gaap ContractWithCustomerAssetGross": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ContractWithCustomerAssetGross", "crdr": "debit", "presentation": { "http://agapeatpgroup.com/role/OtherPayablesAndAccruedLiabilitiesDetailsNarrative": { "lang": { "en-us": { "role": { "label": "Commission payable, threshold", "documentation": "Amount, before allowance for credit loss, of right to consideration in exchange for good or service transferred to customer, when right is conditioned on something other than passage of time." } } }, "auth_ref": { "r143", "r257", "r860", "r861" } }, "us-gaap ContractWithCustomerLiabilityCurrent": { "xbrltype": "monetaryItemType", "nsuri": 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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 Type", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityIncorporationStateCountryCode", "presentation": ["http://agapeatpgroup.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 Type", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityInteractiveDataCurrent", "presentation": ["http://agapeatpgroup.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 Type", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityListingParValuePerShare", "presentation": ["http://agapeatpgroup.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-O/A, 20-F/A, 6-K/A, N-CSR, N-Q, N-1A. } } } , "auth_ref": ["r787"] } , "us-gaap_EquityAbstract": { "xbrltype": "stringItem Type", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "EquityAbstract", "lang": { "en-us": { "role": { "label": "Equity {Abstract}" } } } , "auth_ref": [] } , "us-gaap_EquityComponentDomain": { "xbrltype": "domainItem Type", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "EquityComponentDomain", "presentation": ["http://agapeatpgroup.com/role/ScheduleOfShare-basedCompensationArrangementsByShare-basedPaymentAwardDetails", "http://agapeatpgroup.com/role/StatementsOfChangesInStockholdersEquity", "http://agapeatpgroup.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", 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Financing activity cash flows include obtaining resources from owners and providing them with a return on, and a return of, their investment; borrowing money and repaying amounts borrowed; or settling the obligation; and obtaining and paying for other resources obtained from creditors on long-term credit." } } } , "auth_ref": ["r193"] } , "us-gaap": { "NetCashProvidedByUsedInFinancingActivitiesAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "NetCashProvidedByUsedInFinancingActivitiesAbstract", "presentation": ["http://agapeatpgroup.com/role/StatementsOfCashFlows"] , "lang": { "en-us": { "role": { "label": "CASH FLOWS FROM FINANCING ACTIVITIES:" } } } , "auth_ref": [] } , "us-gaap": { "NetCashProvidedByUsedInInvestingActivities": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "NetCashProvidedByUsedInInvestingActivities", "crdr": "debit", "calculation": ["http://agapeatpgroup.com/role/StatementsOfCashFlows"] , "parentTag": "us-gaap:CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseIncludingExchangeRateEffect", "weight": 1.0, "order": 2.0 } } , "presentation": ["http://agapeatpgroup.com/role/StatementsOfCashFlows"] , "lang": { "en-us": { "role": { "totalLabel": "Net cash used in investing activities", "label": "Net Cash Provided by (Used in) Investing Activities", "documentation": "Amount of cash inflow (outflow) from investing activities, including discontinued operations. Investing activity cash flows include making and collecting loans and acquiring and disposing of debt or equity instruments and property, plant, and equipment and other productive assets." } } } , "auth_ref": ["r193"] } , "us-gaap": { "NetCashProvidedByUsedInInvestingActivitiesAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "NetCashProvidedByUsedInInvestingActivitiesAbstract", "presentation": ["http://agapeatpgroup.com/role/StatementsOfCashFlows"] , "lang": { "en-us": { "role": { "label": "CASH FLOWS FROM INVESTING ACTIVITIES:" } } } , "auth_ref": [] } , "us-gaap": { "NetCashProvidedByUsedInOperatingActivities": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "NetCashProvidedByUsedInOperatingActivities", "crdr": "debit", "calculation": ["http://agapeatpgroup.com/role/StatementsOfCashFlows"] , "parentTag": "us-gaap:CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseIncludingExchangeRateEffect", "weight": 1.0, "order": 1.0 } } , "presentation": ["http://agapeatpgroup.com/role/StatementsOfCashFlows"] , "lang": { "en-us": { "role": { "totalLabel": "Net cash used in operating activities", "label": "Net Cash Provided by (Used in) Operating Activities", "documentation": "Amount of cash inflow (outflow) from operating activities, including discontinued operations. 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Includes, but is not limited to, quantification of the expected or actual impact." } } } , "auth_ref": [] } , "ATPC": { "NoCustomerMember": { "xbrltype": "domainItemType", "nsuri": "http://agapeatpgroup.com/20240930", "localname": "NoCustomerMember", "presentation": ["http://agapeatpgroup.com/role/ConcentrationsOfRisksDetailsNarrative"] , "lang": { "en-us": { "role": { "label": "No Customer [Member]", "documentation": "No Customer [Member]" } } } , "auth_ref": [] } , "dei": { "NoTradingSymbolFlag": { "xbrltype": "trueItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "NoTradingSymbolFlag", "presentation": ["http://agapeatpgroup.com/role/Cover"] , "lang": { "en-us": { "role": { "label": "No Trading Symbol Flag", "documentation": "Boolean flag that is true only for a security having no trading symbol." } } } , "auth_ref": [] } , "ATPC": { "NonControllingInterest": { "xbrltype": "monetaryItemType", "nsuri": "http://agapeatpgroup.com/20240930", "localname": "NonControllingInterest", "crdr": "credit", "calculation": ["http://agapeatpgroup.com/role/ScheduleOfNoncontrollingInterestDetails"] , "parentTag": "us-gaap:MinorityInterest", "weight": 1.0, "order": 2.0 } } , "presentation": ["http://agapeatpgroup.com/role/ScheduleOfNoncontrollingInterestDetails"] , "lang": { "en-us": { "role": { "label": "ASL", "documentation": "Non Controlling Interest." } } } , "auth_ref": [] } , "ATPC": { "NonControllingInterestAccumulatedDeficit": { "xbrltype": "monetaryItemType", "nsuri": "http://agapeatpgroup.com/20240930", "localname": "NonControllingInterestAccumulatedDeficit", "crdr": "credit", "calculation": ["http://agapeatpgroup.com/role/ScheduleOfNoncontrollingInterestDetails"] , "parentTag": "ATPC:NonControllingInterestGross", "weight": 1.0, "order": 2.0 } } , "presentation": ["http://agapeatpgroup.com/role/ScheduleOfNoncontrollingInterestDetails"] , "lang": { "en-us": { "role": { "label": "Retained earnings", "documentation": "Noncontrolling interest accumulated deficit." } } } , "auth_ref": [] } , "ATPC": { "NonControllingInterestAccumulatedOtherComprehensiveIncome": { "xbrltype": "monetaryItemType", "nsuri": "http://agapeatpgroup.com/20240930", "localname": "NonControllingInterestAccumulatedOtherComprehensiveIncome", "crdr": "credit", "calculation": ["http://agapeatpgroup.com/role/ScheduleOfNoncontrollingInterestDetails"] , "parentTag": "ATPC:NonControllingInterestGross", "weight": 1.0, "order": 3.0 } } , "presentation": ["http://agapeatpgroup.com/role/ScheduleOfNoncontrollingInterestDetails"] , "lang": {

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A noncontrolling interest is sometimes called a minority interest." } } }, "auth ref": ["r47", "r329", "r817", "r818", "r819", "r821", "r934"] }, "ATPC_NoncontrollingInterestPolicyTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://agapeatpgroup.com/20240930", "localname": "NoncontrollingInterestPolicyTextBlock", "presentation": { "http://agapeatpgroup.com/role/SummaryOfSignificantAccountingPoliciesPolicies": { "lang": { "en-us": { "role": { "label": "Noncontrolling interest", "documentation": "Noncontrolling Interest [Policy Text Block]" } } }, "auth ref": [] }, "us-gaap_NonoperatingIncomeExpense": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "NonoperatingIncomeExpense", "crdr": "credit", "calculation": { "http://agapeatpgroup.com/role/StatementsOfOperationsAndComprehensiveLoss": { "parentTag": "us-gaap_IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest", "weight": 1.0, "order": 2.0 } }, 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Includes selling, general and administrative expense." } } }, "auth ref": [] }, "us-gaap_OperatingIncomeLoss": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "OperatingIncomeLoss", "crdr": "credit", "calculation": { "http://agapeatpgroup.com/role/StatementsOfOperationsAndComprehensiveLoss": { "parentTag": "us-gaap_IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest", "weight": 1.0, "order": 1.0 } }, "presentation": { "http://agapeatpgroup.com/role/ScheduleOfVariableInterestEntityDetails": { "http://agapeatpgroup.com/role/StatementsOfOperationsAndComprehensiveLoss": { "lang": { "en-us": { "role": { "label": "LOSS FROM OPERATIONS", "documentation": "The net result for the period of deducting operating expenses from operating revenues." } } }, "auth ref": ["r138", "r711", "r822", "r823", "r824", "r825", "r826"] }, "us-gaap_OperatingLeaseCost": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "OperatingLeaseCost", "crdr": "debit", "presentation": { "http://agapeatpgroup.com/role/ScheduleOfLeaseCostDetails": { "lang": { "en-us": { "role": { "label": "Operating lease cost", "documentation": "Amount of single lease cost, calculated by allocation of remaining cost of lease over remaining lease term. 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Note: elements for number of nonredeemable preferred shares, par value and other disclosure concepts are in another section within stockholders' equity." } } }, "auth_ref": { "r80", "r536", "r740" } } }, "us-gaap_PrepaidExpenseAndOtherAssetsCurrent": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PrepaidExpenseAndOtherAssetsCurrent", "crdr": "debit", "calculation": { "http://agapeatpgroup.com/role/BalanceSheets": { "parentTag": "us-gaap_AssetsCurrent", "weight": 1.0, "order": 6.0 } }, "http://agapeatpgroup.com/role/ScheduleOfPrepaidExpensesAndDepositsDetails": { "parentTag": null, "weight": null, "order": null, "root": true } }, "presentation": { "http://agapeatpgroup.com/role/BalanceSheets": { "http://agapeatpgroup.com/role/BalanceSheetsParenthetical": { "http://agapeatpgroup.com/role/ScheduleOfPrepaidExpensesAndDepositsDetails": { "http://agapeatpgroup.com/role/ScheduleOfVariableInterestEntityDetails": { "lang": { "en-us": { "role": { 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Examples include land, buildings, machinery and equipment, and other types of furniture and equipment including, but not limited to, office equipment, furniture and fixtures, and computer equipment and software." } } } , "auth ref": ["r113", "r469"] } , "us-gaap_PropertyPlantAndEquipmentUsefulLife": { "xbrltype": "durationItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PropertyPlantAndEquipmentUsefulLife", "presentation": ["http://agapeatpgroup.com/role/ScheduleOfEstimatedUsefulLivesOfPropertyAndEquipmentDetails"] , "lang": { "en-us": { "role": { "label": "Estimated Useful Life of Property and Equipment", "documentation": "Useful life of long-lived, physical assets used in the normal conduct of business and not intended for resale, in PnYnMndTnHnMns format, for example, 'P1Y5M13D' represents the reported fact of one year, five months, and thirteen days. Examples include, but not limited to, land, buildings, machinery and equipment, office equipment, furniture and fixtures, and computer equipment." } } } , "auth ref": [] } , "us-gaap_PropertyPlantAndEquipmentUsefulLifeDescriptionOfTermExtensibleEnumeration": { "xbrltype": "enumerationSetItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PropertyPlantAndEquipmentUsefulLifeDescriptionOfTermExtensibleEnumeration", "presentation": ["http://agapeatpgroup.com/role/ScheduleOfEstimatedUsefulLivesOfPropertyAndEquipmentDetails"] , "lang": { "en-us": { "role": { "label": "Property, Plant, and Equipment Useful Life, Term, Description [Extensible Enumeration]", "documentation": "Indicates description of term of useful life for property, plant, and equipment when not stated as numeric value." } } } , "auth ref": ["r847"] } , "us-gaap_ProvisionForDoubtfulAccounts": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ProvisionForDoubtfulAccounts", 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Related party includes, but is not limited to, affiliate, other entity for which investment is accounted for under equity method, trust for benefit of employee, principal owner, management, and member of immediate family, and other party that may be prevented from pursuing separate interests because of control, significant influence, or ownership interest." } } } , "auth ref": ["r244", "r344", "r474", "r475", "r533", "r542", "r598", "r599", "r600", "r601", "r602", "r624", "r626", "r657"] } , "us-gaap_RelatedPartyMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RelatedPartyMember", "presentation": ["http://agapeatpgroup.com/role/BalanceSheets"] , "http://agapeatpgroup.com/role/ScheduleOfRelatedPartiesDetails"] , "lang": { "en-us": { "role": { "label": "Related Party [Member]", "documentation": "Party related to reporting entity. Includes, but is not limited to, affiliate, entity for which investment is accounted for by equity method, trust for benefit of employees, and principal owner, management, and members of immediate family." } } } , "auth ref": ["r201", "r202", "r474", "r475", "r476", "r477", "r533", "r542", "r598", "r599", "r600", "r601", "r602", "r624", "r626", "r657"] } , "ATPC_RelatedPartyOfficeRentalIncome": { "xbrltype": "monetaryItemType", "nsuri": "http://agapeatpgroup.com/20240930", "localname": "RelatedPartyOfficeRentalIncome", "crdr": "debit", "presentation": ["http://agapeatpgroup.com/role/ScheduleOfRelatedPartiesDetails"] , "lang": { "en-us": { "role": { "label": "Office rental expense", "documentation": "Related party office rental income." } } } , "auth ref": [] } , "ATPC_RelatedPartyOtherExpenses": {

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These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table." } } }, "auth_ref": ["r244", "r630", "r631", "r634"] }, "ATPC RelatedPartyTransactionOtherPurchasesFromRelatedParty": { "xbrlype": "monetaryItemType", "nsuri": "http://agapeatpgroup.com/20240930", "localname": "RelatedPartyTransactionOtherPurchasesFromRelatedParty", "crdr": "debit", "presentation": ["http://agapeatpgroup.com/role/ScheduleOfRelatedPartiesDetails", "lang": { "en-us": { "role": { "label": "Total other purchases", "documentation": "Related party transaction other purchases from related party." } } }, "auth_ref": [] }, "us-gaap RelatedPartyTransactionPurchasesFromRelatedParty": { "xbrlype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RelatedPartyTransactionPurchasesFromRelatedParty", "crdr": "debit", "presentation": ["http://agapeatpgroup.com/role/ScheduleOfRelatedPartiesDetails", "lang": { "en-us": { "role": { "label": "Total purchases", "documentation": "Purchases during the period (excluding transactions that are eliminated in consolidated or combined financial statements) with related party." } } }, "auth_ref": [] }, "us-gaap RelatedPartyTransactionsAbstract": { "xbrlype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RelatedPartyTransactionsAbstract", "lang": { "en-us": { "role": { "label": "Related Party Transactions [Abstract]" } } }, "auth_ref": [] }, "us-gaap RelatedPartyTransactionsByRelatedPartyAxis": { "xbrlype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RelatedPartyTransactionsByRelatedPartyAxis", "presentation": ["http://agapeatpgroup.com/role/BalanceSheets", "http://agapeatpgroup.com/role/ScheduleOfRelatedPartiesDetails", "lang": { "en-us": { "role": { "label": "Related and Nonrelated Parties [Axis]", "documentation": "Information by related and nonrelated parties. Related party includes, but is not limited to, affiliate, other entity for which investment is accounted for under equity method, trust for benefit of employee, principal owner, management, and member of immediate family, and other party that may be prevented from pursuing separate interests because of control, significant influence, or ownership interest." } } }, "auth_ref": ["r244", "r344", "r474", "r475", "r533", "r542", "r598", "r599", "r600", "r601", "r602", "r624", "r626", "r657", "r887"] }, "us-gaap RelatedPartyTransactionsDisclosureTextBlock": { "xbrlype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RelatedPartyTransactionsDisclosureTextBlock", "presentation": ["http://agapeatpgroup.com/role/RelatedPartyBalancesAndTransactions", "lang": { "en-us": { "role": { "label": "RELATED PARTY BALANCES AND TRANSACTIONS", "documentation": "The entire disclosure for related party transactions. Examples of related party transactions include transactions between (a) a parent company and its subsidiary, (b) subsidiaries of a common parent, (c) and entity and its principal owners, and (d) affiliates." } } }, "auth_ref": ["r471", "r472", "r473", "r475", "r478", "r580", "r581", "r582", "r632", "r633", "r634", "r654", "r656"] }, "ATPC RemainingMember": { "xbrlype": "domainItemType", "nsuri": "http://agapeatpgroup.com/20240930", "localname": "RemainingMember", "presentation": ["http://agapeatpgroup.com/role/IncomeTaxesCreditExpensesDetailsNarrative", "lang": { "en-us": { "role": { "label": "Remaining [Member]", "documentation": "Remaining [Member]" } } }, "auth_ref": [] }, "us-gaap RetainedEarningsAccumulatedDeficit": { "xbrlype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RetainedEarningsAccumulatedDeficit", "crdr": "credit", "calculation": { "http://agapeatpgroup.com/role/BalanceSheets", { "parentTag": "us-gaap StockholdersEquity", "weight": 1.0, "order": 5.0 }, "presentation": ["http://agapeatpgroup.com/role/BalanceSheets", "lang": { "en-us": { "role": { "label": "Accumulated deficit", "documentation": "Amount of accumulated undistributed earnings (deficit)." } } }, "auth_ref": ["r84", "r119", "r539", "r570", "r572", "r578", "r606", "r740"] }, "us-gaap RetainedEarningsMember": { "xbrlype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RetainedEarningsMember", "presentation": ["http://agapeatpgroup.com/role/StatementsOfChangesInStockholdersEquity", "lang": { "en-us": { "role": { "label": "Retained Earnings [Member]", "documentation": "Accumulated undistributed earnings (deficit)." } } }, "auth_ref": ["r159", "r205", "r206", "r207", "r209", "r214", "r216", "r218", "r251", "r252", "r279", "r397", "r398", "r406", "r407", "r408", "r410", "r412", "r413", "r422", "r424", "r425", "r427", "r429", "r451", "r454", "r567", "r569", "r585", "r934"] }, "us-gaap RevenueFromContractWithCustomerExcludingAssessedTax": { "xbrlype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RevenueFromContractWithCustomerExcludingAssessedTax", "crdr": "credit", "calculation": { "http://agapeatpgroup.com/role/StatementsOfOperationsAndComprehensiveLoss", { "parentTag": "us-gaap GrossProfit", "weight": 1.0, "order": 1.0 }, "presentation": ["http://agapeatpgroup.com/role/ScheduleOfVariableInterestEntityDetails", "http://agapeatpgroup.com/role/StatementsOfOperationsAndComprehensiveLoss", "http://agapeatpgroup.com/role/SummaryOfSignificantAccountingPoliciesDetailsNarrative", "lang": { "en-us": { "role": { "label": "REVENUE", "verboseLabel": "Revenues", "terseLabel": "Operating revenues", "documentation": "Amount, excluding tax collected from customer, of revenue from satisfaction of performance obligation by transferring promised good or service to customer. Tax collected from customer is tax assessed by governmental authority that is both imposed on and concurrent with specific revenue-producing transaction, including, but not limited to, sales, use, value added and excise." } } }, "auth_ref": ["r136", "r137", "r230", "r233", "r234", "r237", "r239", "r240", "r241", "r243", "r340", "r341", "r490"] }, "us-gaap RevenueFromContractWithCustomerMember": { "xbrlype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RevenueFromContractWithCustomerMember", "presentation": ["http://agapeatpgroup.com/role/ConcentrationsOfRisksDetailsNarrative", "lang": { "en-us": { "role": { "label": "Revenue from Contract with Customer Benchmark [Member]", "documentation": "Revenue from satisfaction of performance obligation by transferring promised product and service to customer, when it serves as benchmark in concentration of risk calculation." } } }, "auth_ref": ["r243", "r795"] }, "us-gaap RevenueFromContractWithCustomerPolicyTextBlock": { "xbrlype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RevenueFromContractWithCustomerPolicyTextBlock", "presentation": ["http://agapeatpgroup.com/role/SummaryOfSignificantAccountingPoliciesPolicies", "lang": { "en-us": { "role": { "label": "Customer deposits", "label": "Revenue from Contract with Customer [Policy Text Block]", "documentation": "Disclosure of accounting policy for revenue from contract with customer." } } }, "auth_ref": ["r157", "r332", "r333", "r334", "r335", "r336", "r337", "r338", "r339", "r694"] }, "us-gaap RevenueRecognitionPolicyTextBlock": { "xbrlype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RevenueRecognitionPolicyTextBlock", "presentation": ["http://agapeatpgroup.com/role/SummaryOfSignificantAccountingPoliciesPolicies", "lang": { "en-us": { "role": { "label": "Revenue recognition", "documentation": "Disclosure of accounting policy for revenue, includes revenue from contract with customer and from other sources." } } }, "auth_ref": ["r628", "r694", "r708"] }, "us-gaap Revenues": { "xbrlype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "Revenues", "crdr": "credit", "presentation": ["http://agapeatpgroup.com/role/ScheduleOfDisaggregatedInformationOfRevenuesDetails", "http://agapeatpgroup.com/role/SummaryOfSignificantAccountingPoliciesDetailsNarrative", "lang": { "en-us": { "role": { "label": "Total revenues - products and services", "verboseLabel": "Revenues", "documentation": "Amount of revenue recognized from goods sold, services rendered, insurance premiums, or other activities that constitute an earning process. Includes, but is not limited to, investment and interest income before deduction of interest expense when recognized as a component of revenue, and sales and trading gain (loss)." } } }, "auth_ref": ["r136", "r137", "r186", "r198", "r230", "r233", "r234", "r237", "r239", "r240", "r241", "r243", "r250", "r289", "r290", "r291", "r292", "r293", "r294", "r295", "r296", "r297", "r436", "r527", "r712", "r855"] }, "ATPC ReverseStockSplitPolicyTextBlock": { "xbrlype": "textBlockItemType", "nsuri": "http://agapeatpgroup.com/20240930", "localname": "ReverseStockSplitPolicyTextBlock", "presentation": ["http://agapeatpgroup.com/role/SummaryOfSignificantAccountingPoliciesPolicies", "lang": { "en-us": { "role": { "label": "Certain effects of reverse stock split", "documentation": "Reverse Stock Split [Policy Text Block]" } } }, "auth_ref": [] }, "us-gaap RisksAndUncertaintiesAbstract": { "xbrlype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RisksAndUncertaintiesAbstract", "lang": { "en-us": { "role": { "label": "Risks and Uncertainties [Abstract]" } } }, "auth_ref": [] }, "ATPC SEATechVenturesCorpMember": { "xbrlype": "domainItemType", "nsuri": "http://agapeatpgroup.com/20240930", "localname": "SEATechVenturesCorpMember", "presentation": ["http://agapeatpgroup.com/role/InvestmentInMarketableSecuritiesDetailsNarrative", "lang": { "en-us": { "role": { "label": "SEATech Ventures Corp. 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It may be appropriate to group certain similar plans. Also includes schedule for fair value of plan assets by major categories of plan assets by the level within the fair value hierarchy in which the fair value measurements in their entirety fall, segregating fair value measurements using quoted prices in active markets for identical assets or liabilities (Level 1), Significant other observable inputs (Level 2), and significant unobservable inputs (Level 3)." } } }, "auth_ref": ["r11", "r41", "r42", "r43", "r44"] }, "srt ScheduleOfEquityMethodInvestmentEquityMethodInvesteeNameAxis": { "xbrlype": "stringItemType", "nsuri": "http://fasb.org/srt/2024", "localname": "ScheduleOfEquityMethodInvestmentEquityMethodInvesteeNameAxis", "presentation": ["http://agapeatpgroup.com/role/AcquisitionOfOiaAtpcHoldingsMsdnBhdDetailsNarrative", "http://agapeatpgroup.com/role/InvestmentInNon-marketableSecuritiesDetailsNarrative", "http://agapeatpgroup.com/role/OrganizationAndBusinessBackgroundDetailsNarrative", "http://agapeatpgroup.com/role/ScheduleOfSubsidiariesAndAssociatesDetails", "http://agapeatpgroup.com/role/VariableInterestEntityVieDetailsNarrative", "lang": { "en-us": { "role": { "label": "Investment, Name [Axis]" } } }, "auth_ref": ["r247", "r248", "r249", "r405", "r791", "r792", "r793", "r873", "r874", "r875", "r876"] }, "ATPC ScheduleOfEstimatedUsefulLivesOfIntangibleAssetsNetTableTextBlock": { "xbrlype": "textBlockItemType", "nsuri": "http://agapeatpgroup.com/20240930", "localname": "ScheduleOfEstimatedUsefulLivesOfIntangibleAssetsNetTableTextBlock", "presentation": ["http://agapeatpgroup.com/role/SummaryOfSignificantAccountingPoliciesTables", "lang": { "en-us": { "role": { "label": "SCHEDULE OF ESTIMATED USEFUL LIVES OF INTANGIBLE ASSETS, NET", "documentation": "Schedule of Estimated Useful Lives of Intangible Assets Net [Table Text Block]" } } }, "auth_ref": [] }, "ATPC ScheduleOfEstimatedUsefulLivesOfPropertyAndEquipmentTableTextBlock": { "xbrlype": "textBlockItemType", "nsuri": "http://agapeatpgroup.com/20240930", "localname": "ScheduleOfEstimatedUsefulLivesOfPropertyAndEquipmentTableTextBlock", "presentation": ["http://agapeatpgroup.com/role/SummaryOfSignificantAccountingPoliciesTables", "lang": { "en-us": { "role": { "label": "SCHEDULE OF ESTIMATED USEFUL LIVES OF PROPERTY AND EQUIPMENT", "documentation": "Schedule Of Estimated Useful Lives Of Property And Equipment" } } }, "auth_ref": [] }] }

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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://agapeatpgroup.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://agapeatpgroup.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://agapeatpgroup.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://agapeatpgroup.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://agapeatpgroup.com/20240930", "localname": "ShareExchangeAgreementMember", "presentation": ["http://agapeatpgroup.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://agapeatpgroup.com/role/InvestmentInMarketableSecuritiesDetailsNarrative", "http://agapeatpgroup.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://agapeatpgroup.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 PnYnMnDnHnMnS 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://agapeatpgroup.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://agapeatpgroup.com/20240930", "localname": "SubsequentRMMember", "presentation": { "http://agapeatpgroup.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://agapeatpgroup.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://agapeatpgroup.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://agapeatpgroup.com/role/ScheduleOfPrepaidExpensesAndDepositsDetails": { "parentTag": "ATPC_PrepaidExpenseGross", "weight": 1.0, "order": 2.0 } }, "presentation": { "http://agapeatpgroup.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://agapeatpgroup.com/20240930", "localname": "SurvivorSelectMember", "presentation": { "http://agapeatpgroup.com/role/ScheduleOfDisaggregatedInformationOfRevenuesDetails": { "lang": { "en-us": { "role": { "label": "Survivor Select [Member]", "documentation": "Survivor Select [Member]" } } }, "auth ref": { "ATPC_TH3TechnologySdnBhdMember": { "xbrltype": "domainItemType", "nsuri": "http://agapeatpgroup.com/20240930", "localname": "TH3TechnologySdnBhdMember", "presentation": { "http://agapeatpgroup.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://agapeatpgroup.com/20240930", "localname": "TH3TechnologySdnBhdOneMember", "presentation": { "http://agapeatpgroup.com/role/ScheduleOfRelatedPartiesDetails": { "lang": { "en-us": { "role": { "label": "TH3 Technology Sdn Bhd One [Member]" } } }, "auth ref": { "ATPC_TH3TechnologySdnBhdTwoMember": { "xbrltype": "domainItemType", "nsuri": "http://agapeatpgroup.com/20240930", "localname": "TH3TechnologySdnBhdTwoMember", "presentation": { "http://agapeatpgroup.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://agapeatpgroup.com/20240930", "localname": "TaxRateDescription", "presentation": { "http://agapeatpgroup.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://agapeatpgroup.com/role/BalanceSheets": { "parentTag": "us-gaap_LiabilitiesCurrent", "weight": 1.0, "order": 7.0 } }, "presentation": { "http://agapeatpgroup.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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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)." } } }, "auth ref": { "r158" } } }, "us-gaap_TimeDeposits": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "TimeDeposits", "crdr": "credit", "presentation": { "http://agapeatpgroup.com/role/CashAndCashEquivalentsDetailsNarrative": { "lang": { "en-us": { "role": { "label": "Time deposits", "documentation": "Amount of time deposit liabilities, including certificates of deposit." } } }, "auth ref": { "r12", "r129" } } }, "srt_TimeOfIndividualAxis": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/srt/2024", "localname": "TimeOfIndividualAxis", "presentation": { "http://agapeatpgroup.com/role/OrganizationAndBusinessBackgroundDetailsNarrative": { "http://agapeatpgroup.com/role/StockholdersEquityDetailsNarrative": { "lang": { "en-us": { "role": { "label": "Title and Position [Axis]" } } }, "auth ref": { "r828", "r886" } } }, "srt_TimeOfIndividualWithRelationshipToEntityDomain": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/srt/2024", "localname": "TimeOfIndividualWithRelationshipToEntityDomain", "presentation": { "http://agapeatpgroup.com/role/OrganizationAndBusinessBackgroundDetailsNarrative": { "http://agapeatpgroup.com/role/StockholdersEquityDetailsNarrative": { "auth ref": { "us-gaap_TradeAndOtherAccountsReceivablePolicy": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "TradeAndOtherAccountsReceivablePolicy", "presentation": { "http://agapeatpgroup.com/role/SummaryOfSignificantAccountingPoliciesPolicies": { "lang": { "en-us": { "role": { "verboseLabel": "Accounts receivable, net", "label": "Accounts Receivable [Policy Text Block]", "documentation": "Disclosure of accounting policy for accounts receivable." } } }, "auth ref": { "r140", "r141", "r142", "r830", "r831", "r832" } } }, "dei_TradingSymbol": { "xbrltype": "tradingSymbolItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "TradingSymbol", "presentation": { "http://agapeatpgroup.com/role/Cover": { "lang": { "en-us": { "role": { "label": "Trading Symbol", "documentation": "Trading symbol of an instrument as listed on an exchange." } } }, "auth ref": { "ATPC_TransferToNonmarketableSecurities": { "xbrltype": "monetaryItemType", "nsuri": "http://agapeatpgroup.com/20240930", "localname": "TransferToNonmarketableSecurities", "crdr": "credit", "presentation": { "http://agapeatpgroup.com/role/ScheduleOfInvestmentInMarketableSecuritiesDetails": { "lang": { "en-us": { "role": { "negatedLabel": "Transfer to non-marketable securities", "documentation": "Transfer to nonmarketable securities." 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Treasury stock is common and preferred shares of an entity that were issued, repurchased by the entity, and are held in its treasury." } } }, "auth ref": { "r39", "r40", "r81", "r85" } } }, "ATPC_TrimPlusMember": { "xbrltype": "domainItemType", "nsuri": "http://agapeatpgroup.com/20240930", "localname": "TrimPlusMember", "presentation": { "http://agapeatpgroup.com/role/ScheduleOfDisaggregatedInformationOfRevenuesDetails": { "lang": { "en-us": { "role": { "label": "Trim Plus [Member]", "documentation": "Trim Plus [Member]" } } }, "auth ref": { "ATPC_TwoSalesDistributorMember": { "xbrltype": "domainItemType", "nsuri": "http://agapeatpgroup.com/20240930", "localname": "TwoSalesDistributorMember", "presentation": { "http://agapeatpgroup.com/role/ConcentrationsOfRisksDetailsNarrative": { "lang": { "en-us": { "role": { "label": "Two Sales Distributor [Member]", "documentation": "Two Sales Distributor [Member]" } } }, "auth ref": { "ATPC_TwoThousandThirtyFourMember": { "xbrltype": 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A controlling financial interest is determined based on both: (a) the entity's power to direct activities of the VIE that most significantly impact the VIE's economic performance and (b) the entity's 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. 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3O^V8%N\$2|KALJF>|\$(_1=UF4KM+6:RS WW7H\$|LONA_5(:(^_ WI MN|L6%;P+Y1F4E2[1^#)>?A/>[|YZ.,69!
%6% ^3-(3X_T+,&O&R1C-\$%I1D9"N|7EYIXL ?/\$ WP7BLFR"),>U/4%EA0FR@XALBMJ4 MXB*,GU;BUI!#D'
E)F4|HC?:G""E0AV:2V*,I0&)*QNUB&@X@)9SBWD\$.W<58+,-G4+S>[3(9M0\Z2 M.W+@MB-?"?O@=%%F@JHEXZ?
E4\$LP1P^IS_4.S_E?#."GFV^4XX_\$%\$]*14- ML-_%?DC_2CLO=@G_O!ID^U|S:I -
AH-.=SB8C(UIXCS8=SAN\$^L|9|>0@^VG.:*PNV!Z2-98@&D6D4@V3>I:GC15USFC8YSB*QU*RHFT=LOL\$100TR;?
K*KAK\$BW5\$(R+?T(UQ%)O?X=%NKM M|]/^@MU2R4DU_*?7:ATK?L|4^M>/J,8SD)>O(_D0#U_664JD^N U|#
MCQAT>J:H%K?T#?5HYJ|)H,PA7X^C* _JKN^#X;)(XKA9:/<\$<W M+KLO49KEC +G/*! :#S+W+=8M?6KX3C?<-\$
"4X:.WSS(EA6>);:HRAU+3J4F|<+|N<+?>J?|:1O^+B!O.W/B| M)%M1Y(4%127PA8LQGS""9T*
[[7^K|72WAB4!3'FM:UAK=6_#D@Y"1TJR71/V> MJM)7B^).K\$;K0IV<6" N_@CDQPPZ|&/UBJ2#=[#V!/"WCAPT:|^
)I/E=6#_2BLZ&N_A-1L@5X9!O2^?-JHP*Q##NI MFC52|1^RT&^35PL83_;;|J^FQ;,"P1^M3F|(DBV)-
WYP1HY|MQ%,ZZY FZN MT&Z4*U|6\$/NGZ"^|IJ9"\19;,"P@&#P8 MWE9\;D>|&2)H\#V9Y.E2|+-T\$<^<(<=<IN=-
G^)%12VB'=YURAH^9*5. U1, MZD\=IN=-N|&.EOH!|:#42SO21^5.FQ>
<[:DNT_.F7V,17O*U.(R/Z|);E"ASBKH\$Z;O%,SS1L)TX\7L#;F*JENLU&1F#8?|97KQS3S=_#
<+3CJ^V&4XHW^7M;XRE37'.3C=X:1.K#B9C8|?#N+R^>_>|;NE3+-K_.TPRL>370X3ZJRO8?
M43(H8':Y.P(X8E4["?)P\$MZZS?9QK MCSLIY""BGA68SZ|56|^4B_ ^C_.G3). '17"ZJ^B14DC40N+!^V|A;T_
MTXLN)B(7SD&KQD-BBHHWCUY(HN^4V60RMX+&S27RG>7*)M_X4:OBGII?=:3Y MT,X8DR5Y1| HG%#<4TV
J30((NSR!:%3_&A|X&EYJZH78\$T3@|GS5^Z\$=L5X MB.V\$|1^5TX8UMVU^JNZ(D8>DEA\NQI-UF:SAQHDDP1@YR|JE!
(H/(ZM^XC? X MR+AL@'=#A3>9(|S./V\$|^R8XM#T12OGM545:E\2(PP1XUU2^DD;VIL@RVFL^
M/6NZMF(UBRB""5^M_:#1Q7(C3E_C=FJM#J|Q^EN6?JQPI?="M+OV^S!))
MSK6^ZA)5,LN^7!U/1:O[NM9B@7WC7X^76YRN>L)ER4#^UV2RM:KSVW!&B" MCMK<%(6HR3 "WA8UR-
.:K|>@/QM@ZW6^MX@9^%R[SHHF!#;#^RXZM3E9L&K6; 9I^4^8Y^HWU?L?R_G1E9D#J1+|/N,0:(O
M_3H^5_025GEJ\$U.626^N.-[1\$]/3<("3N5Y8WPX1TR6W
M+^J.1*\$;7R64P/3Z;KT=4&C(!)\$N+BK&A.V,A;#VRG(3JL=&P".(C3JM M/J\$CJC^2_|@+|]9_9MHJM?
TC:**S,='NF>X@_!3ID#UT!H'+N1=|V+|L"P M3S%XW%>|>VT_&K|@%\$0\$R)=C37-:MD^V7,K!^4B+YZ5N\$-
V2F2.=^_C2.][C M2S>F89F=[E#]Z|E;^E9#+5/MPR\$%" M=5Y>6DSS=F:Q_E*/T+ _O\!4\$L#!10 () Z;EGJ/ EK!XL
_ZE!P_5 M_871P8RTR,(T,#DS,%|L86(N>&UL|+U|<^&DB_Z_XVXWZ&N=V..T*R MN|OSLKU|3E
4U225^MZ^1L.B^A^V_8!#@"JQ?GTMZKP((!Z B2K4G/. MA,>6Q,SB+U\$ _9+VR,O_M?[UL002,DS2(HW_YMUW;
[|1.%K%?A_|_OLW|XO+ MP6(X^G^#TLR+?"^,(SOWT3Q-_K?_Z_P|B_NW_ ^_R\$MT\$.1_0M?QZG(< MK>.?
T<3;J_0!QSAQ,OBY&?TR0MW|)_Q31#B! WCS3;\$&28?Y%_1\$K3=^ _M^(
N+PW: 80C|T|NY^_JW.K%@;1EY_HOQZ1%)/RO+^TIYWB|43W67042?VPI_4VK15D1Z|W[\\E"*?Y\I"\$Y7?\\
M^T)IV|9?|HHY&M(TN^GE,&[C5=>QKI=^S5^*D% NRS%+NF?+M^JO SAW7_9E^T;4?
[[U'G#X#:*2A!|2NWYLM%4H?6;[PG0>R/HGZHV]]. MX)-W)|F_.*"N;|V\$99QY82_P=4WKL">XWQ, Z-
E_TL3/XWY/NJ9Y%M@9#[GS MXQ4_UY#^9;|U(" (7S(R@&&_1\$F;4^A@|UL8^C:KEJ/5XUV0^K-XX2WG8Z,
MK,VUESZPAG?IY;/G;1.2 M)N@L\$>7|XMO_FP!&;/G#F>
M<")Y!)9FS14PJTS3B@(|AEPJ=&T>M;BS1|_EXNZY,SCW!P*<6M<\$2\$|^4)RHY MYTPQ_-?F2ET1QDFSRAC^/;S)-
AXR?X*1W@=K +RH|+O M=&W\$ID_J9V#=#7W5KP3E#CX+=YF|9""I;R0FOT!^0ZC6\$IP1DVZ=X0V.LM^?
M=P0MW=B+@_*KR#%:ZMCDK!^_D65^F 8:8NP^R39NML@T(ELS0Z-MEE M1+^_."4"&);9H&PS[;|JY-
)E\$%*"#0|;YCCS@H@L=+PD^J+^5+;!(1:VNPFAM MSNLUZA8KE/7LM^<;6O50>#^T,0 HVF1|JAYT+|INT-/+&
MWX5XNLY7M^XK)-.&9(#LLB>M_Q9B& 4EV\$CVG+.9M/ M9\$;Z0?E"Q8S=J*\$2 ;KAA|W_XPUO&X,%R-OQ|\\AM,?
TI3K9QPD^T;KV' MG2=>TYJIV&!B%_ "4;2;RSAG5_20W\$E,M1-1030_EBG"&XB5I>[H>) F!SC8-
M%5NW\$EFK>R8JN(W)|I&@5D\4Q^ QP0R,W%FIY:UY*A/8E9M2^3LGE2G"-K&8"BIU4^7D M=@:W##(Z>
(\C/W@._JT72J9F\$CE;+;TACQY)8P^I<^<^5DZ^9 JM4|\$Z|!>";4V^Y/ RVF(\$43X%+ M-93K(:+X^2JWUV\$3_&S\$.?
79/H".76MX:J4Q@5V12"<,@D0"" M-GF("EV>#U&IA-[-1J83:S:E]"<=#R2^UHB@1%HQ02@%@PHJ;-R>Y7-
!Z<#|\$ZLXZ2^DW"/ MOD3QUPAYZ6^N(W4GJ3TJT7|]2#".1A%.O=:QZ(2M^=?)* /;D8N^X-B>H"<
MTZ\$48RHVUZGS|8;CFW3Q^E*M:VFN/7H)-J;S;(&L|3FV%Y|?LT)PJ^5!IUT M7DT5SC^G|K6Q/\$MB?|?
^ILD")_12G;D+Q:SM:VL EGN^HMDG!-% ZS-D4^M_12H7HTN?=5/Z(O3!
[&D1^_606WRH.M#13L>9^#,%7[D0C|YPL^4^VB9-K,=Y4 MDY|2\=RC3T^';+R^2?>-E 12"UOC3TFL^OJJ(1A,8 H21
MG=7-K3(WDR(80ZEA,R3# 'H|,\$A|IQ?YABYL_12%L5KE^NC4NT^77DAS;X% MY4[= K.O3>)Z[|SD^\
[(SZ.7+8Y2=8^X7LWJY4U#(QKW-S4Z8 AH")1C8:[& M1L=\$16:YW%V^5Y|]Q@_?^_C(^<>^>^_./+|[|?
XT0OSZ|P'=R:4L,\$C!31* M&<^"SMDAQ|0F I,J|I"?HK7@5>N,"K74^:YH|>E^P#^<V%|1%@6AU|46"& M\
^18!H%YR3I@I+S^TP-E7JHKGCNR?5HLPWC/<8IF:P|!SX92F|VD6|1RUO MC4 FL^ORJ(1A\$,<
(9W1T054:F);JG=4Q^+2(P)SB)-O"/R,3;IW22&VI/M;P@H5O|&FC:78QU,J;_(-#-2/E[?!,_1DOP|H-=R!VF*L_/.
MS>G=X5V&\$X)UNEX^UPA5SB=W7LG?@;PC<_FL4G#.I^T1|ZAVFQA;WN2^J M--
V>K,W9G1/Q<5KM,UMG:IR<N^L^L Y\$41H1M^N^09H%*(|BNV.I((M^<Q6APMAE9W>^!!\$QXL0<5815 ^VOV4
M2SNGCC'\$-I(W^V4&B@N@HMOOMOQ.K_9WWG_ 'R3#T4E7.XDXM6!WMNIO6&/L_U<&0L#MF
M;H!D+13|,8@ENV:YT=H:ZEO,EFY03 MRJ&L5P1#UBYHI1L^I?(%1J9SGXL=LES!PG^QSBE2JEBU#.WB&^
N;AX%X@_ MY)PG.F3)HX4,U6R=|QJ:L#A MH%6G 8,SIC^YP|92#Q6^J^9Y;CJ-XXA^|= +|SQ%7A>AF#7**\$!6)!'(P^"%
M^1B71\$713.ZN^R=|/+=>?O:LOJ|]5>1E|P|4D\XLM%6H^+;I@H|ID\$7% M\$),[=S]?XY+WCC|_R3OV,;U15

KJTMIG,/J3\3M?1,)]>S+[OC_2R) M,QQ\$XS2FI0!F\5J6"Q6AZ ^"U4'J%- Q&F\$#D@^CWJ%!"A1;*U<[-MF[O@10+X:Y]787>ZLL"IZYD#DB_)NREV^QGW"\$39S=]&/SK!YH/)GE!"E;2 MIA!K"^6-G=V_?0FBH<=.M/;N?27XHZN8FIBI&/UYD;AT80#,"RGF_ M+ZRZ5A(1T2TO7+/?2W4X!X,(N7924O&AN7HM.)J)U.'SSCQ'O\$!F[+VVFYV506P1HBT\$B@02;A B%M#T/ M4'RA@1?)@)=V00><-VF(R6#Hv54HR6/ ,J;3A_)L:"S=.V28TJ1% PBJ*#I M,[. ?GP;*KG?1W?(N!M:MV)X\<^>QI+7;)"YJ>M-J>_+.5 A;ZUPMX*JSI9(P M.E\KTV&4KXJOTXUSIZ7^GKQ-:"E159R5G B%FN[" ,5RK@T/H?1[V]0?'\$6 M*D6SX9V[BQ=D;,&KIT\X8I>=U"Y(6QO)U@'^+!G+).\$004=/&Y_)= 'I8(= M%S![BG\$40-!C>#4W)(+V9OPJH(<)OT@*!A)4T+CI?BZ;1T?4B^>2>F0USSPIH MEJ%R=JFFA\$K;&B TD"MR\$5A,\$2+KTV34N&P&J J9P^5^O@#=#511';Z6A8* M87L!5#K AU@JF20,@NC@<1%6'W] !P5;!,RN%Y^OL+?+M-R0"-JL'B@'6B\7 MR\$O!X(*FJ@8"YLBP?#Y6"RRY)@A7MQU]_B;\G^>)8U=@B*7L9K:40#QFL.1\$872[Q%Q66HCK\B(HER44=+.5.620Z_C M>J\$J7X+H%&"0Q1!EAQ4K4;4]DR#*"YNO6AK2SV00/63J?.(C"H(P6G\F<@BHY M7,%T\SI"/0CKF [>1Z \$@TX= D'9=T-AW13?DN1A[HKJP*T?;\$ Y;YH8,D#-[H MX!EX<-(IC@2!EB5@O\FD-!OP<9/LACFA&-@;J.MU_#5=;ZG1OQB:I^AI9IUO7 M-L 0L2=P\$45K3;&J+90W5A\$W;\!*^NK">6H*1%TLF*3CXM"*1@\4D'3+-TL M#'#2#R(^O<1H\1KH)8)FD-2:HH594\$(O!X((26YL,5!CETK;V/BUMB\JAOL,4/0?2,5=4D9^5*02!DL9W9&1A#(6CHV,9)[Z'<(>[Y*M M'#,5PLZFVO+14BH)@V0Z>"9S;@N#9/XJ9,3;ZB;=,DE[EXN44 \WBX1B,\$BA MQ,;=#O>#5+@N>\760X!71DM-!FHO"[X:['"WO5@.!B/4X+@M]Z4T*L7AY)KZU4L23U*#5R)C,\N4\$%X]Q51#P#DY5*C:K"ADW%;5I'5=6("3KNJGI-!PUH%*\^NXQ?B9/ M?Q=ER3XG3/' +@2_%'WXGB)HFU3^PP00>".WVPU^=]S\$I=VAJY/Q]/^\$7"6CZ@_M/'I^+&'7\T8@6%.TB;3CZ@7B_G\$ _QM\$JWN'EJS+894IQ\$F1[10IOF;#- M*9H:<_VN)I9T3@XC>%R!#";.B#3ZW\LD2/U@E6<+&%&AD&9IO)YA&!0S3\$!R.PM4"^4!(70BV.0=E 7E39S@X#\$:YAY723>Q MJ-62M0JPC=JT CDP;.* XZK-YJ("MP6%/H.O7N(OR1<=*(?'UI8D,MFM^=OSKO0XK_OL.1LFM%4A8K\H@UNKRMD5@]+04%U^3MQ0\99?M[6X6.'(M2X)8MZW8E+.^I2B"R6TGUH6<4T.'C'-'(7)>_SI'&R^(E%=X.1&+ \7]"<+6H MO\;GSKM8 8J/\^NDSAZA]35>/L4[&H6Q? J2;*Z.5-(VXO.TD(^Q&9)16&0 M08NOS8OW;W]X9YT2ZI JA;0[2BC"] :2B0"FA"]4CE'AOGQ+JX#NUO\$-*(+I M5,)0J;\$-CB/D^,\$Z.=2WWI3B[JBAN,6FD 5*#.VM-,*+/[I=4=G_Y_QTGPUV: MQ1N1^K4+6[>!*C0R]#V18>TBZ)LCPE]SQ(OUSMKW" T>MIXR1?%3K%>S>;F ML:D1] ?UDG8YS;Q4\$RCFNAJB>JA2@W*8.L?/-KA&J'9!"[NLI^#; (G18 J MJ&N3AIW,J7/12!\$;(&N@Y? =2F"ZB#PZ5VGEMZLHWUF@*V\$M]JCM*4&HY]H^J8 M32\$.AHJZC ;\ (3G<B!B2R8,BE T\$&GFE^=O0F^E+LL_ =D\$/F3,*,;1CO,2Y> MF'29>%JL>#?JWUIEF*CX-A&K=+V)^@P>Jc6H1#^E.8(7TGSgHDE,\:E&\$E MG(CEV9H)@*3UN7,^*%)19FL6LCCEWZ3K7D=J]^Q8>+UJTJ5@QJMRVLV#F[8VW M=EJR+O9UA!'%FSH-0>+W]) [9VK"0LMW1U_%J1Z]'T7-T@07- MCVUULPA4V\$ "^V*=??A-ZCP+XK<[M=;\$05MG' MC0]!+=(((\$;<*&40%7+5S=QHB%GO= %(KN]K,K HP .3,Z\$F MZ\BQS_ \$CG4ZPC?CJ,JS"C4GD;M^)>SV6" 4!D\$;\$X32T"NA"HM1SP:1'- M"^=X&R M2*"VJ=\$2 \4.,38I02IQMQQA4V4!.SO6D807M;[;=,63SA,!S&FZT7Z1V*2-V6^2 VWSA)4\$Q1@I/RAFF@OH5,+09/= /9.9DF M\$11;DW=) @ZVBC^5,%@*M1\$;LHBI:KGB\$DSG 2Q3Z;9B8Y*G*1M]DB@MGG3 M\$@/%&#\$V\$5=R<<3DW9-D%/E&%\$GDW!"D!5-,CT(((#F:R'34(-(NB7\$3I"LO MS+'8BE/'? ,9>8D:7FJ0;LG!0 MQ52IQ 2I8U-1Q,J[X0DPUV2-%#+1QRYJ+5#60W8ZGQ6(@>"*!IP_+50)MX@ MBJ,1:!!E0;:_ "4(\V0D).\0BMK@A U=RHOTY""Y(0"ERY@8HG(H%W32\^4I M091-O(W(0XC%[#] #++)@J8, ("8(@4G8<)!%5-@)(X\LYDTXCGS\@O>2^WB MY.QR0@*S28J6\$"!6B)%):%\$((R:-B+@38LR28.,E^T6PT@P5O*!:=LB-KG1 ME@)\$#@DT"3L*:,08#UV.)\$009>P3H@;K8,4.G34LD V.240!,0D.3H) M?PK)B_ ('1'5HJ@L@I'G? P=3W[DGSWI0T[&3YGT?TBR_QD!(\T, '4W]P3YH? M3\$GS VC2_-" + -#2[NT0:#,F/TV09? Q4%9TLEG5" &ARHDS\$,'ETX;#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<0L) 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-?,ARE8O==^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)= L21CY/I>BT<[57"MDBA!UR20RX)@B1:>&VR\$(7+54T#Y2J(MZ;BES3A-=SCI1!Z!BB,*2<+%+B,3)0Z23#*265+FB2VXM\&I'QL?]N_O7_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^AK1RY J+)Z(J"PY\$*6,RVZQ>I;+O_N@P("BB <8N20A25 MLBXN)!R&K\$?J).#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 M!;I]FU(D"XA"2H#2^Y.5#DT5XY6<1SQU0B M@.@APJ7(O.@4M8)%Q8;+PRO=FD0X50^\$+6D[')!'+)A88(("Z(<\$FXP\$11 M*>N\$"Z,-3A)\V8AB;JF3T5^5JEM\$FF[W%!" ;G)\$* J(*RI\SLZ4*BC7*5/J MNB'/RR&A>)YE46ZIO-0R;;1@6YSAY" 11@:.8TN(5W2_91)G!:FC@Q2C[DC M%LJJD[_7,L'G;BJ-)74UGY9'O)2(*J82M5QV1 N9JCW"2((BDA2>00U)I MH%(->G,FNFA,-)?1W'0(PSO)>=M"KV&0%?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]J_T_5F;\$Y!,:=5!\$""KFAE2[T4U1M M#S1&K&@_"48;0:P5V_7+\U?E- DBI!YYR2+J^QNL@ (B.CL@/V8Q8DEX'Z2J,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#[[S^CON^#9"^FR9) -O239DRDDFSQ*S#;4M4FH3N;4'6:D M" (9P7=!R!"1*R(M\M*(_X(Z>D,6H^&.GEK Z[N+J\$ _D4G]Z[OW[U\$0L5-M MT@%'I_ 8^6ZQ^&H_([V,M!.AIXQV*? EC'(5[E,6(O _LJEQUSRFEU^:\$;7CL MHP7I6Q/H] /;R0I2G[!JFN!O[!ZCOWUAPM\$GN46LVB R:7ILH+D>/4AE(*^3N,Z*,AU J9S]MZ21;@TT8A M]J'6.*+%X>-D3RR1V-P4L4D?;\$@Z8>J?@Z&(%2;%*4(! +,\$KSU_R IO6#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&+LLVR2@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(CU=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\$40UZVS%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).>4I[#]RA+9^/QS?709C;J.1[0 MM,<0Q@-;UB_I@;),<9A^QH=1SPR"^!7*H!Q0B8H5;'D+.:!):MV[1&Y@1Z M717U(G;I6"0SC3)%VVEZA43]09E" N:&6A%HMYW-V-0\$U*F#H9X:SP^0=\$O6\$ MWKR+YPC! M&QE[<;22TT*I8?

=T[N\?*.3-+S<#A=+(<3SZ, M)D,:(/1F\$F<807_G?KN\ (LUE2A&PSHU2)((62 MEC.IR""V,J>TQ< P1XY-
D!FE""5/R(6_KVN[=OW[ZC9RWHF2K^C,AW7KS- M_X 2O,:%M\N>XB3X!_9_1I,@1\$&:TL-*>B
8GZG!1=QLZCLH)6R;:7T9\4%+M /US\^-6SOG[L#W6:E!+YQY@3^AMXV(--:23](I:V&4:HA-^(H
MQ:)@>W&Q7252M*(Q60+(K3%*9S3)E@+JTE>ZT3% E:/4&4 FT<()2=BCS M8TZ9"#_22
35VE**D%MB%QH(*KYAG(_OSO5 ^ *?+*YJIS:F4?+((R)*)+M MV0:KU6ZS8]\$=M\$#"I M,DP4;;+5W)
Z>_5:8!R@,51!5'DIB/Q.)VNEJZ+;\$SHVHKE*PQJ3&S=;>C2!!BJJL.M
MXFW,PM!6J79HG"5IR#F5^4T!XJ]T#UJLQ9MLPL!:*?@D=T_#&:C/(!V.IJ- MYX/E>#J!?!/O+HC((BO;CZ,,DP""B5G-
VB(IV+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:QJVA*RZT=%
)O^L"X!9D@7PN(.XTHA,\$' M*T2WF@JC(D\$GQ. " "LEQ"ZY0J!2:@B2W904 SWD0==YZ=^ ^M=L\S3A[B%*L&
M@FZP1:7O"54IWHVXIZ]\$VRM(W;QWR.DB10.4(M+RZ2J.XBJ->LW3U"%P/ M=H?>[QZAVE,,IAEYB73A
VC/O/7,YPLZF\$F9462,7-E=P)^(,DDP3S+2H M\$UQMI%)U7@J.DDN\$F14=,#O@Z/HJ?EFF@!"\$W1LJZE F_"9 MP7V-
J]*L%E7:<>751M%:9 MJ9,A56TF(RWGM.H,M4VNWU8L_) /1FU6<76D2P MI?=:ZL+.^6:*4'>J)547GGJU9/<67FJ3
MFJ?R.C<#AK?]L;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\$!;SXN7SX9CZJ M*YDSG;AGS"2.XJ8%Y7T.J5ZB@9Y-AF;4>>65@G,CHT14NYZQO+C:([&\$S*7
M&J\$WI9MRGS"871N1&B5[TS1*UJOM:0W@K@E)-< PS0BF^!90GNT(O0F)"_SV M
D48POG(TY9RNV<# \$UF\$;FXW1,2->CF\$8E8%@R?- #Y0Y+&8RBIL^Z\Y MF M6486>+5+V&VV^RC!7D@C
#JX0:288YDJ6\W+U, @1K8D(TTPQ.L\$MTW#@R"B MYN,T,W#NUM C441QA#95!RBMVG=.UJ*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,LJH3A3:N9X:)K>!4/\$#>>CZ_&R5"BT1J2W..WZ"LX-7/2+S<8JVK,XY^YK9F(MV;03,*J@O2SWT*V-A[X_IW+
MCSL-'E/AW\F#!!>P; ,^7I,7J2P P+_.YJ2Z_=(7WX56Q9>A[- ^JHO<.X! M!(^I-
/J\$-6Q_ BV64ZZ/8YSXJ*,YRH*8FBK,\;J:K> MH#.\,>#>\$-58=1H[N#T5G*8_H4;;9\$+=GRD8WG?
DJ*OOZ/+;;2V_?/QNC17VE<5JRVQ/5UX:K"2/12)KDW%*N'6N M"07!>\$45.N%QZHRLL!65.K9ADW"JS*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@=?)CJRN 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/F8J[X,PF'F:1Z8:7A! V^" MJM:AS)I@)S[&.P?XT&7IAB/WK74G LSI-
RHLB^81!LK6,T; &3- M^+2:8&JG>!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;EAJ]LXTI5..7GKUBI)G?Z15.6F3M>T\$S?@//9PTY;\\$3IG M65?-E-71=j0AE!1E75CA-
)2>HJQ+MU9JNN:YIKE=*AK=ZG2P9RF"%S0=#ZZ]\$'+5\TK"YN1P4-40@J2P;.:H4,O M?;H)XZ^I.2L%*H[(* 40X2
G#Y%Z,I!QE\$EQ+0@/6R",PIEL3/@8_JJ_TJ
M69^/HRII_(L9Y9J[E!:=004>#5G.J=#3T%;BA8ZM@.%O;^CDO%'N_=?
1X+UP89N_X_W#R/T:1QFQ(W@<(<6Z@;,"#0*%D=V8T,:(S12@TP M3LX(C=NUI0HZX)*#7E,SSGA;H*
(D#>8B_%&@IIPN1;O!>Z?G@;.#ET ML8AUW)_%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>0EJ]?*[L^:>U* EMS0U-E7-
6FTS(\$EL:H)@I4LHC?P=F2,0?4)MIHNV MN3) >M-RTA'YHD!ZS52CXY:R OAJMC2AI6GJA%JZBM[F8@#IV##DN9JJ
MO*@\:07&!H_21+_.J'F\$3@+ (.3VV(K=6_T#2MN"6SD8EJ,BN;@J_3>!S^ ^V%'.A):2.>HSMMI?I MCH+\$9AF>!#65
7M<-6)NPEH=_N3!8[5S'X@,%^PN8@,[VC#>+%6C")R+<,O%P7^&MPOMGH((
M)WLRJ1^5J]TES\I4V6K=">#&I'41IK0SM8ZH>.:> F@)I/ ?36M'^)JI@O&DWO'P\$0JZ=A_>]@FOKYH/'T:/ MU&G!
<=..!5S&YE>/63FZ=40453&[S2]4GF-PJ&P+ 8@-#=#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!&LU,P'+SS?QC
M/@<(I,KD\$>L>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>#IQSLJ]&'&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+&RJWL<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[#_J] E^,/TS& M-^/A8+)\$@(^&0L))=[9I;-?#?T1N:ONGJY\ C4?LIW<_ MNRJ65P0]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/HZJPJ
ZZSIG5\$!J"Q11*4F(JIGHIT8JLQ!F:E8HYG;.=&@!#VCZHVZPMVV#.JM!*E^4@ET*RZS5KX@--.TN MC(U-
::Z/M6I@:&J.E5\ M+P>3#V-Z/CQ8+\$8GFH5J\Y32KJ_ \$M3
MLX0.4Z<,@XJ]\$*O=)KW9JL9UEA6PRSUS,SIUW+@%4F"#R@3 4&08QQ2LN9
M7Y^HG+F\$FU82I^&F+9&%BW@BB-221C4T,'C&^_6\$IO10/JK,3Y_@B+KJJDG M2C#=#XS-1M'KOO-
B0QJ42K99SHG6&*BYV7-.\$NE4G-U"W56>D"8.,RJTZ [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?#9!T IMTXE[MTF/PL.] MODFVA:R62A\$");0M:4B X9
0%E?.@PE!;^I&.NA; MS:W3U:Q&>AU39:OD>!)0YSB6P4NP+GG,X'UV/E^C-Z&^ST60Q6KA/M3(TB_TVLHJZ= D
M\X+(H*2J]L?9H@)_:VATH!#.L4'):%2'11&")V_N=UDXGPO&9MK&LQ0N:BG ^7OQR_B 0EJ?> M+/*C)>H@W\$,
(5A#CT9!SS@X#<TV,IGG#N@6IRG&13FTZ)&!TN:FUBE9S7-B M9\$ CH8E2PSF5.L'D2\$4KK#HGU3#>:(*LOA
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;JLR"/_V#VD^_J8N+HV2!EJ\$S<;OE!>AFO4 Q+!B2:0IR
M)UJ5..KEG:G"MBW:LU:YO\$>L^J<I29<)&@402*U&W'/V,./H\$(G5G4?&G M55MEG_1:6XC!4-EJ(89.!C4*,1AI@N%>)
[AH-G*W4\3-.4LPB6!;,,,C4 MU#4L5@"V0Q^K1RR6LY>J@Y";Q^? \$ PNLU7F6,0TG>\$DII4RBE;3EW5?
J=P[R1,QU+7)Q4IF MU+EHJ
@M#K<+;\$EUX92,F*7!8JL3_=ZNK359@Y1+NXD7:6!VY)0F.7JL&:TU(O:316L!MU,\$RR6=3X,&@(49I8.?)11%:NI!\$T
MHE=TG%;;B#4Z+4#1.82JRE%.IU)^H0UCU)+F@S4:Q35Q@BC(!&WPC'WE/-I SV4&5*D9JORGGL(T'IH"YJ=A
M54I>CRD"X=Z&3,2^BY.D^L@):[:"Z?KVSAAZ";E-AK.^'LU996A1QC:(&V/ M=IP/'< SW&Z:@JMXP2%I(W+D#924-
PYNT7)YI0N5:5@]<:>%GCCHY4&@SK MM! 5J2>#"-723N+!#GUZLNR3)T@&0E;8.WQ#>I!&/= '@DE^#
[E,E/V;LV M8C# \$A MY4I@/*TFZX77J;.*#11L!8H@/># N128-AE18B
M'VN>9N5!/T5F:8,%T !=AM\$CV2! Y&LU,J)\$JY7VBB96VST-R\$;J=0K^*< M-IUP-BG.F=M-
"*JIW+46&6N6;TLL51:G3LI=.PYZ",H!^:H9.IAPR-1BIP:IC)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=>[R1ET0\$4#K#R>+)2I"9HI-J64U&;V9"
(SNJ6L4YWJ[KAY/+7%UJ%XT); MG*4JCMGVTVK9L&1R&>_ANS^JN\$N[Q'MV63HT6;7N=NJ,3"L M/M:-M^+JM

J:YIF5T397E=%L@%9JV\$^9J83. MYL4BH-AFQZC/VJ>QI=XR1X9G06ABQ2*=@DD1YXG4-R:3 4TD+D-WY+!: N
M:H* UO(T)7%\$?ESAFOU8USW9JQ6*>I19*-N4<\$>>7EK MZ- .IW6SWHOTT*3Z@ M*
I8Q^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&JL/>RU+&/)VC57GSDR1J!/(8;RZ"?=OPJGM4-
%<M%B.;YCU930%Z.; M^UNT. XT8@5>90/L; \$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\$PSJ[C-I6I1,W\$R?JIBO< M+!5.IW#*\$X3CVP?S_IS!*-5K1EZKT?
C#! WOY_) I:S@>3Q6W^KHW^_OOQ(MQH81FIJBA7#"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-
M5^P'V6V86.&SY=#;QMD7AC\ _M%YN8JQ5S:8C(OG7E\W:C8D(S\$)K1, >U"8:X M)S)\$J4+,YJ/98'Q-
51:ST611'\$)=CV;3Q?CXPG>=TH;7AZ+K> >0K7=A.6#1 MJJV;/I-QLO'NYFORD)LWZ)SOI1"1?2
9\|V1\1@.Q9DFER=ZS=1\)'&7.F^ MJ5K."=L9JMH%BPXJ81SZU+8.#VFPV|=??72-
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.17IM*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%Y1FZCA*A!BN MJ?&IN'0|(@L^J<_+'.F4U5AH@|+Z.G27M#>O5HR7|FNUZF
M|AGQ.C4#B+)|L900^>YNS,X/SQ9I&7HK3*/JO^R8ZB?..&\$.:(0)6XO?A(M/>A#Z-
<(T6.9AG^C0C)YI7>M<3^*9;U>|T\$OHE#=-1@O HZM M5BFDI2%"_ E \$ZDH\$);H\ '\$D.2@PAC
5M,IUSA:V38@8;+UPL,I'9S8G%-HB M\$K.87" T%68N7YF2 T\$ *C.O 4A)YE:CSF1&-?B6#(LZ>8I_>USD\$=BW^:Y\$B
M:X83FH7.>|22L;:#OM4B\$5W-.I2+,%5VSL^"B'EJQF2LHD,582?Q37&I654N M88/;4I=EML.7=& MBXQ.O?A)D)L 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=-"JI@6M
M|KVM5|2F<#|B5#O=|FM;="-'NU&N4W=SDF%FE/CH0JT+9S3H|E@T,Z5%*XBI ML6EHI8A^8ZK_Y9RF4M-
N@PB/|R1S5A,\$%<_N0,;K|66F!H;QU(Y\$|J(MZO-F8YD0=2WSET:;(C(FV)\$R(:.?9R6+G"CV6B6Y2+
(BI+^JEDITV2O@9> MUE^R3|=+G&Q&+QJMSDN\ "C::;#P'.0,|O/C>+?'TO%-,&O|-;TOG2S2./J+
MYDMT47_7+A|M_ +5O@_J=O@N5/LR|Z."^45QI4Q.WP#.) #J":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"/3:1PI7M)= M%\$3UT:&!%,QXU31,-U9I)=W123E&242|TDHW-K5(!&M<*JIEYGG05_NR*M&<
M+"Y8GL0C:7Q9\$ L84VVKB|=N)C76CV:J8(C8#2^WO9%KHU6ACG"AC|L'5^@ M|-#\$F4+!%?
@'SV0JP87X&FM9"Q0W-Z&*&J>K."=8-YS=B%4%SN5M.(K"8C") M3W'HXR3-8UCI!#-)<1YBM@V#3+BDUZO!B|+J
IHO^N%| M#&+4"AJAR\$XT9RS?Q.J@KQKD=6D C*?H@|I-UE(>)97"!?+*AM\$Z
M3M"*U=E#89RZWL:I"JKIF@09OHZ_RN+AI(1V2D'6N<=+P6&7%)H2\$|- (8B^ M4LE+GX@B0IO|MWB]=E:5ZU
@DMDP7:|E%|I|-02H_I;"T Y%MP2M.&?CT=#Y M |RIK3QG1=&:W.?E1\$:\$R\$>|OO,P^=CG
Y2W1|'U|;'T9.1T/R|OMEZOL*O8 M:WJ>O<*,BBC,^ I?|RDQ ?O3M6R8,=>W.GQW:-LOJILJ.R=N7|3<*'2I^>;
M(3W7#%DP8QX<1B>7|6.DNPM|W;_&A.WI0_CW3:.\AR8DKUFD;#-;7PYT/K. M/2_EG"U:;
(+|_5P6K9@PRPRU<;43S)G>ZOLUR|I*LO?5*G1%(M#\$SUX>_&= M4|IH+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|3JB?|:F41" I|JQOI4J"-
W7).|IHDG2+DMK|V@F2.EJKOL9SSE R' MDO=5+ />4OP<2JJ+H9P+N?L>7LA3NDY?Y"F-*\$6+1R")9\$ /8E&/: !*@IS
MR\$5=>|8". '\$"VE51W|31\$*"KN|8|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<@OJUP M?;-
VV7RJ|I&D^K&M GH/3F2*4MR@?S#=#SI_4VJ5HCPROA07(+ _@,'B*8W^Z MOH_6WG.M<5L|4+8|M^*:S 8FZFBL:
(T@?6X%=3%AW8NT+9LB4VJ|TSA M4&8W=T\$4TQ(^I9&U.4SRN)0-BEK +U.3X4X&"KJ.7*)+AS.I3QK?@%:V(P
MB++ #1(=76PN|K6C"(O1'X4@OWJ&2SW65>/G4:>4E\$C\$G+3.N#0TIE6W- MG:9MJ|NBIWP
M4G_/JBG0>HU7M CTDV#3B=8F?KEC-JGD^)G?VRM;+ #S?|F8U^G<%@J"S0I? M=X'H-
UYF1,R_Y+J|7H*T7*/J>=|@ZQM4T.OJN&A^2SF83#KG>*JWFGP| M9_|.U_Z.^/0"\$0S&R8_ .N6QD ML>^J6Z=U 4
GUF>J5S" +|FE?IG73%:"BL2-2JEZYC_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=|0B|K?(OHP4%QF+W=%<#)Z MJ1|_0P#0@Q?
C\$@W.V_IC=W45QTN?I|/ T.G\$|>R.Z%9T,O2?;\$:PRJ7#9 M:;((2CH|IJ;R|(U=MB^HC_@0P/N|VP(((7)EG= :F#;C
'SEM; J+LYB-'# M%WUQW?)+8/(+9 T2HYHB-OMJ_7/P7! (J:U1.1*KN%-1EPTBQ8E?8LX^HG/6|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,8LK6K)CFE1LEJN)B1 8V# *4&8)89P31(.GJ,9NEE|P9POI MX'/JV4A%1L.B5RS|CUE.,JNOW01GG5ZZ@|SE?
8^.;G(KN|X\$JWCKW|,E>V< MG5Y8?@GM;I3D|2<6F9=DIWL19=LF5_@QB&@5+5E(A|2U,V5",4,|,GKSUJ" MZ-
6" M8PI_4RKLJAT4W<^C?2'S&?&R#|VRKAZF9@|T2_O:*V|+@%0;FY/O(- MO29F2M%SI8L;18 P\$ T_8|HX,Q:Q2=
<.KY1UF7LOL=IQKN3I>+GA;83I^P M_R&.?E>H\$S824YZ(6|A7OJ&I',_802/2T):R*!'N3(!52(R:Q=^<#)Y| 6
M'T)LXL54(C:C|A0|AUD*|("G278'\$R:F+
X"%EH2K07&K%AK%A3TTCM#A|27O/LH+)|2\$;Z7O|+|%WT:VV"Y(DQU; M 52 2V9BAS)<|28@':@=9X*K |?
N@.>1ZOCMN/8 LY4W^PC>'AH#M;ES D/Z MG-I|Z>13N"2|<W7*\$Y%C30|^)C)+Z VG;\$^XSV;\$-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,FBJ)" MV#G5:1!AEE=Y7&4\$;P!#;-D.Z_U(C^|J\$B>2)^&:*QOZU@G9O!=I\$H|<% M^BF%5U."3.S:|+|X3
E|(25S<_4&K#F1T989<%L|D0+|>;5U,SJ5)_@_QOPKF<73G)5JPEM>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<)FUJ-\$+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
2/9&41^:ERC|J2L%MO4@>|62Q2)@W&\$6@A"F+HB\$)! MK:18"B*/NHI<'JZE3UO0=KLFKJ=))DV(RKO?
LN1LKV|W: M_..Q>P)7JUT;*ER)|@O.)|G.YVIFP>;H-)K|Y*/3|&%D|93181?|S'/E"|L|. M"6;B-
6K;:"/W4%)/B9'J_7\$JQC(Q)1!)\$SQFPMYX;?B8*UB:<1|&JB MJ91V/A:0Y2P)F-
\$F>*AQFM_E#=#V1FZYLQ*NP6)D|L\$^6F5WBS=L@)W1N|Y%OB"9KHF"-6|N|+RBD5+: M^0ML#)&::9^"FF:#
(>*HU4N|WS@;U>S51=ZD\$K;G!|H(+<2^8A\$ M86Q'FH\$4YPO8M?V-F*G8JRAH!OY0.% M|YPO'4 *
M^)*+PRE'4QKB|8G|X=)|.25&(@47GD@.7.2%>&GG?*&R+&IEX1"(HEF-(X MK8!Y1",6R70<\$D-7|
ELO(T.BE1"M+WL.K<3SCTZ:\$M_M4+0WRVU7P|D5|J 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;LZHBVAMBPPZRM96@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&5TGIA6Z4DYE80DML\$#/LT?://?+H M146R1-4-E)[MV:Z@!A\$>9W@C%N!4V3:QLE^!. M-!^H..*/%+R\$.)P\1.;
(0+>IDLTY'>8IM^AE+ILB./%; YL1#W/Y377D[S"BCP EQ<@US6R1SZ5EQ.RB)(=U6E^DV)531T
MI:YJPR:83IT@(&KPIW!<6BEH^/M)L.'GOY="*+S@OIJPGYABYT!\$FB!(F:5*@[E1TH4ZBCI'66M,4 M=D,2\$6
Q/^J2 *DA@*=RY) "LLJ:JP&FD@WP4\$7"/..ML7&NM:ZSOG!- '@.8"=&N%=UD;J-\$ (REM!;YY9N30H9UN&AMJJSKJZ-
P.0 MTIR1/6A)"^YLK"?P(^E!>[KSLLDV.ORG@^2A!;SHH%J5_N#2!'Q-OCJ)3XM M)<72B@I2=+?)PICF0?
KE)L'DR668=%5&RXK)YLGK_UIK"3]M/\$8N<>@YOQ3, M>VK+4NYPDHA>KHDLK>/-A%EJNW^NMY;..E?
\$=7V*Z4DLO:1LZ[V5??K?7/5 MC_)LIZ[X: \YWUZEK7Q5REP8/5?2,-I=I_W3>.CR-)8XV:Q3/?XS?:_U- 6L
M#XYI0< R;#>RW..*T=PV!-IL-!Q.J[IM ">="I:.*+.BV1/I/IIZL53T M&.\^DM: %:-I:L%2Z6M:%BU!^P
#B*!_F.7 JZY(+; ^U:/OYKI4*-C\VTQ M@EJGNE(I#\$M-4+895GR,UE5]:D?GD3/"3)PDV_K1M62,HLZ1"X-+WS+ "N?
MIJ50R9;EZ6*BFJBCGJH5H(I-V*PRYJ)B/N(14XMJ)FE E22:J2)Y.-5 M@AUF=N>LE.ZR-
B/X@>C3JH)@_O+3)*RD*HESOMATG8^D?/E29P) MJ@2V)R1:->NEO(R,4)
<%JJ@1LRQCIERR9\F0YHF2LFOJJO"&K M*W NRH1N\$OV50W+O"\$7BN:*."BJ3V&N!?:>F!6
MIM@%#9YWNJ9J&%-H*2OF5083@^90J5TC%M7:%J\$&JQS%V 3+HOR2BW.ISO#
MT\$O3:@=DFLR#QZ>L*OM4U9/+_?+5OMPI*02E.4F.;=5JTI+3/(+&LO&X)L%,
MJTYCAVQ_+4597(7XORDT+;18LE@VJ::LX9K=OIT.C YB0/5+;)&YIN8T,2 MHCZ)(Y8N* Z)[&.9QS/S
O*=0V!;9)YP5F6D9BULO8,1U5S60,-LL:@T_G<'F?)2UJ\$H(JH&O"BS/I_FL&H'E01%8'M+
M48'C4,\$R/5L4H6=M)\$F\$!B\$U!*=+I(/MQ=HDD!*\$F".\$>S MIFZ+TM3I%5I'23'ZL*(MU^2'-
M6D@=P5(MV2IH>;7JS!&WOYIPB>=/9T&:Y M+6%M6)7!O(\.D-A9Q3N-YAZ6'M#?@T>VYD
3I\$@<.:W#&^2^>5KKYGW31-X MYJE ZY=PI\UZ<,II(Q7:~?6)7R%[#0>2S=Y085601N.(161UGI1K0I;V
M7DU9W7HIPMC&=FR=L P^PCP?5CUM1/4%BL-D;I/'2Z#GAJ9HZ F&I%.TS\ M,6=BA!_I%HO R,+(#Z#8#+Q\$3AT+
8@CH2#VYE@OGJ#%IY <JN3;A@:A?C1(OUT8?F9'M@ASJH5V]>[O _IL5.GI,2C&ADD=**%3;A<-.\$+=
M:JP_ ^Y;4> (#+.T\$=[LD*5N/UR'EKL"4.V6H!7IS"!#;XJ4A>YO_Y<.(I:P MBF-IL3V4/=+JGJ&7)/MUG-" +U&G#
(6H(VITY%VZDKI\$BQI)*U+7#3LYX< ">O M.\$-QV0*BA_-H1=M 92.T2/GI=XOO7A/UU7OD?1H'2G?
%GGCW5EXCQ=5[X\$;D MOO-"YI&WIG"#.XCIR&-DP?L%I&\$@S".OI(K9LR0FOR)Z.C<5--:&\$(W4ZJP
M!#,UY^SKK5-MX-R&1**O%*J2:Q3N\TCI5>WDK M>36H2PT9.Y@\$*I3^R6'1_4/0>\$6NE>@K-
WT2;2VG!2;H'124P56;)\$9 M6-DV(%M3>4SO D78_?W^T7J5UD5VDJLHKEFYICV-+&*O2"JI.I=J&VRL+-9
M=3X:*SL?L?LBYT*&E?EIFO2 J)-H&8;8+*JFQA\JTGUWK\$-:/3ES.M*X5MP M&=JH.YY5M F=U-
+! 4(TAV!..^(7S\$.16V#(WIAH^BZQNA:~95O2=FMG ! MT>1EV6("R:89RQ5')WHG7\$WQ.Z5ETZ;QOJT
MRG4IQ!V1VM&EMPDB!D!^4 KRZ@V063"5H-)E8";25Q%DF XI83'9VNM"2,J#6:~+@K-#MQ^A4G#* M).5.@UP:~+J-
T>P@B5D':>+ _FE5+~EE=&:6*4WH)P"L)5I.'2S\$>I)D)*I9XO-4\$UY^WY9V!HT0+\$SI[SC]^TSU(T?Q,G
MXRC=)8C;+F8M9T6!L+^+L1HND9, PWCUTII&&OA6*BD+2;.@=I-[M<
M;:#BW:U2ROGKJH6FV,UB/%EI>' +&AWY#5LA\$B'".TSNN[U,IGH&FSC)@GIX MLHT\$0U4X;W5?
X%P"G9H0G5NM!..*SF01&,[?^KJ-9J:(D+?X*EP&E;+8>FA MRVC8\$@?C&?08^7VL(DD7H5B37^\$A)L@YRYH>
[U=,7R;L#@[I2-88<@SQ@JC] M4%68M'LSL8EL;R.NG&X_BG=K OS!>I\$^EMXW=8_NG-S*=YRN@N)=E-%S_V+C
MJ8^K\$#8#QHLKC#3VXH(VP)"I)W MS?U"-8_U>%5NVYS771L!XK8.-=VM!3", MI@6IY^-_334'34@E4V-.)KLIVTV
2LD#&WI4[NH4=3;3J]W7'# MI9EQ\H%2K0_&I?0_+;KIA?%%:1QD:5V@LK7I!;W\$X 1K6YQ0?Q+2M.G?B;S
M0G3G9;3&SQI[5GZ)^V@W!Q@IG7'LL\$OV3+KSA\QG=QE#W)3O7Z-V>3_<:
M77\1^K8%YI4XT@#=\$SG=M,XL,MX1_?WHUG*C3T;G1=IN\$>I295^_CWR\83K<8QRM<I[V!-R1J32[2?')MF@+~F?
O MHW*_%NCEQ41'6SH;WV>GKPM;S6F6M;5E#T+X'6-\$-^G69_*PGK.62IQ MN=.^YQ["CO-
>Q\$V)*!@OJ!:'E3DF7T!<L)@BVDI28QGF6-BU4_>=AUY=&G MU3EJ!^_H^#BQM9 M#"Z48PN=G>KC"F-
M2+Q5!\$8JKX:EJJI(S3D='18862>XA"B@SXX@LH.'8R5
M7Q=)1%8<.&IJZ/V(P.5!QM&"N#HVDLJ.\$4IU715"%7JR&H>=,I BT\$ _@:O(+I>RX MN=^Q#><<I:~9WZDI!)OX?
#0!N&G,0MJSU;= V M93D0E 'H)<-1NS)2%T77YIB0W2'F\$TM, 0TALK?."DBYDHW7G'3-A1A\$G M=RS!I1?
I:8'NS!E7Y0?*X8K=4P/B9NH^E-Z5GJZ'<<2.>63WX0WTI#L9 S-X M'Z-0 N9B]C%\$'H9>8 >0HJC" ..0???\$=ZIV;%0?
7MS M,"LW#XQ&OH.PNT"B-F#Y3*4!..OE?!T4P4P>S.+ISC)Z\$##K%I'D'Q0)VN2- M&B=,
IP4&+Y(H7'WZJE@GI\$F)XN#I(-LLWP M/7TB%NW(XU#07RH)Z_ 'K8'*C2RZ/2@4 D)\IQ3@*7F;A3M4?
0BE8?;&"R&U3 MYI*(^K.^B(N2\$T!>CHP,2\O\$!%_30:LZ)\$LDH+87SQYY'GQ:XA*&E;/F\$#E
MWA2J@S*FA'RF12LT\$+4+E#%+[USTT3(AD)=LF?P9XR36B51^S3REIT4CDUX432_OX(Z#Z! M_8IQZ!25I]B>--
:\$U9M=8<=I]""+GG)AI[.6&OP6/7IY*0/1R^K)P(IITVD MO"SK-%(N(00^M\$<LJ/UOP%<I>:BI3RY7[I]A1M-
KIX=551"AS6%5E98-.NGJ MNI&3^(@%LDX95G_W0*Y>)I-&@ "Z5#4PE?R8_)JV=I.I:KZZI.>B*3B90;11'
ME_R;&SAZ=8<I,BW8X*2LP21_3Z62L#L!Y.K/U:(HU+!^;O6MH#P:X[7N\AO M5I+42V\N&A%4:??X9?>0IP7
WA0@I5HY3+GEIZ+S,<>6&VUW01)PBR:V0H99U":SUO\WN'G /IL;EVUP21/\$Z2YZ
M^V&A2'2L6UGR4E(2IU_<\$A1DLU7V6DX^;#>V)X9_<@?2?%E..6QT5-\$%8I M"ZE2ZL^CQWFXXXQN-[2
39KKA,'T4'P"+.M\75L2IT\OPT7:.)R\Y'7*L+4E M%DMLK#ZF,WFI@6B?
=#P+J7)X^<G#*RO\$Y5"+WKO.9E_ ^T23MG'W",4+E9<\$/43 MXF]\$J/H+<>WLRJMP_*4MDV>)D7MY.
(IC8N3\$*C#3V1K:54"TT\RN2AK6 M57I7,QX4"+O,!S.KI0H2@K.(UEI2AG4OC&.*12.I)"\$9L(4IID2QD%=@K
M_*OS9-JHMZN\B\I0N^C'VBB(&UGS+AJK_*P%\$X0T4>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 MI:B%6I'%I2%<.W.;<
15UDC%9@C;V6/ !-RIUR)8JBW@QAB8>/K((F+31_ M@-\$5=&* _I=2B.RFS"SYKH@JYLSFFL "7Y3JI-
XI%ZJ9KJ@UT1.Y9 -EM\$&NN)E ;B\RA^!;X6UXRNDQO.KPUNN"8A7 PZ\$.KC)HA"Z*.U%(8C^&A>
MLBFXXM/S\@9NXE>+MJ:SNJ9-/>M<">Z_4E+;ROQY0TMZ6-2:#P=9@X7H\I2 M%MWM4AH%ITL&9M]5BW?
<,\$F\$90)=5@^SEK4@A)Y\AIO/R/F?MD3>^OX4+4 M17+7)J5E8;(XR(\#*SF1@-
A:MMW13BG\$OBI'E&>6T\IOGBR@HO>TVI4,8 M%TLI2/4;^UR%I/<7>J6HJ%RR@'TQDQ N.AP(=VFX9.I1;8^)?
CMOQ8U!=I\$ _MY.6I]S#%(X^+E3"PYJ%J1&IA^(8Y>K\%I/?74.K+YU.N81QT12 5(M44.>
%Z*)B\IL.WSN6T7@.X\$Z6S\$[6I%DE*^(CE) M&LH;9ID..T^JKEE<1'G\ZKU-M 02Z8.KJ1"AQMK1>EOXJF0_7#_*
(6+#+A=\$ MSZEGI-W^!;:0.Y.BAF\$!!1+;+U;Z#*XZM\4(^HW4F2I!>-JZZ9GIX"YM'; M0KAJWH'0,F-^?
_I^IAXF8>IA%A8W6LQ\$S1(&?IE=PTQ2N&AP0=3.T%6SHL' M%MXI*K:BK-B0\KJL21)/;CW6=_O-
I(X1\I"NVTLQS1\ABXM2/U"M@P&E M0H5(G3&_9QJ_UM615'F+81%I^I2Q@A:PEB
N.CTHK0M74"\$S:7SS>J\$UOEI MZ>YA1C'G"ZO:M MJ(0:G/Q_0,Q<*\$;Z_9G=59OK/(5[6.X>8Y7\$1HX;ILX+R)-.
477.5QJM"\\ M7<~*XF E &GBI_9RU%2^ST ES'Z/GSW 2P\$Q:X3L#5"@^N:BFEKA?N^,I7%1
MXXI>=L(IST5H2.6IUZ8/Y3'27JR\$5PI'E "Y^6VOR>K14[VUI W?_ ;OSI^ M/
3//IB6'SXYT]QUTZ[DUO[I&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^7I]&?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=IJPM^&A_6C?Y"J:87VNZ:(N+_(&"1PDO>'F?WQ6=7_\$7VMO" \$AI MO_-#+2)CIYF*HS6\$SBZXI/26B31-
A&WX9:!.I'G'I9?QI-(Y'BK_ VQH.IG M(B-~6K9!C5*X*9IU%+Z*=DN?F2,G<I/-"F:)1_U:)I3MD#'^)KFT>'6QX7

M*6%@-2\H24F*OU*4BE&7H>(J*12W^V2LF2=6XER">-B*0"1/J&4\6\JGJE MR!<1\04Z+^IY>_O.&P_ ^:
[;C]+?;U917-1X<>I7\$*2"Z#W+3D7ML449X.95 MFB=%%S%<^17NDS+ 2Q38-EWT**!C* RMQI-04UD.-F2L&+43G:
[61;6AM.9= M_"/>-/VM(VLW<)XZ(I *F6AT2ID%Z'@!("/>F1*AKIEL'2?; ^J&KIP.6>4Q
MDN0#; ^:I2R/2J1O\$S<<4; M*RINNGD[H RTJL61W]"> "BI"@O%J4SQO)\$J3 MC%01+= \$G/BA#BN^3G-&TJ6S!
"QRN!AR@I13+W721(E*98*OTVA^7KPI NEF MG&*J2^1N6JEZ5'#Q\$XS7L(8%Q2Z0?KKA<IQQVBR9H)
DTD:I>V%V;2Y <:V2'\$*-(=I;L;Q;IBPO;7?S G1P MD1H.>)=8"=L9G'/7*Q9RFNC%=X;)W21IIF>K"14\36P:\$4=
M3&4R6""9-(&33N&G V=*C"YI6?.70673=V]+KXQP3S'V:@ '2M2D=&XVYR6RN M@Y^9Z;#<(?
L;B!T#-5!G9.Z>Q3KO-IC\$YGE,U%(V(V.\$!;M >%B MSP71'I\A\I4E>[4CK6IO\4;U\4^>8
WIRNNCB^"J8BL^S=L]>9*+WMCY>LYR M5C)K\VKZ9IO+8JUF701775OQ:>O_7C\I V MK=_059*7JDP&.
[C]F\\$.UF0B<5=]1^K&Z750M.^+?+'Y5V""[8645Q5;17
MIS:~/U9\$;'1\$MT!72N\$XUZ5510Y+|X|509>8E^HT@OAN*;C\$L;..C??:C9&= MZ D-
M(X8FLI9)&SXXV5_?'#S\$ _O&=4TNBP4K5WS:(M9FE:M653W1'4Y@IP
MBC#+LMRX4IBFCHNMO;!KEZ*VKDEDEG1G81-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=ZW\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 M?1_HNA>4L/%\+>?I5L'YX2/\$PK^DM\$%K\1FG;
I\^.'CCQ_^[XZ;G^7W+ZTS:6QD7WREN1\|M+X T%OAO2RRN%J6'Z@IJ%>G03J5 MZ.DI=I0E7MLJJ)(R
MJ7OM./2DRR'<4DYG)H+7Z

+2#2ES_%Y:4I8*RVJRIT M/WDU<)\$4"E=S5^KT(-MT.=;W9%X,2X-Q?"<7 1IX6)N"F33I9U!F0S:2 X9
MU)99|Q'@9L\MCHNV(*S:9\$.=%XY<'3#P-%R3%W

+| MX&@4TWAXO?@<.-RW2W)WP\$*>^O M1=2*7Y*BI9U?R VM1&2LVEYCTXV\&)G|P(.I7JJ!63->4_X6BL&.RK-
<28L MJ1 G#V"K=P1B6];^U\K;5:P;^D!9387(?V|5#VU8DP64#19>]&"VJNN_GH:
MJQ7|Y):*I"52"1%:V'KA=CI?KP"M2)-J!.KA=CMU%,T7SNUJ+^*=NK&/J&=
MUL*0J: '&|0QP=:*UCRN'+ "Z: \$!MSOU"!14W MFLID\$S\$^+81\|4(O^6\$@T1?
2I9K!BX5S89C|Y,='9BTQF|2%_W/5A|7GJ E M:0W_19D7S6>4< K%UO%I2=E|_A?-
+G/^5U(<@WS9P'5+6|AFGP8N\|D/A:B< ME1|I%,E(V|LGC|@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>#JLCH|MW2EB&8 CE5#;%9I95:PZONR@-LW=6E?S/E(IM
M;|Y^YC|QNH+>#IEL9(XT,YLBV|2PM(?#&X6NX;CCIKB^N>X;WCU4@59) M7%SX8)J">^BI-
O|ZM8GR+1L+;09'#18 >HKQ|I(ASD2O9I@W@-;U658L)B M=A4SE25 Z26OY(458'PQSZV|I^&\$PC5/&66/>;/5"2|S=
Z M6=G.F2;JXV)H/_'|+'(KA)LAG1W2&2+2\$@%31-@BTEC<@PUS>;W)R1W2N+@,
M@;JG);>R%L,CZ5QV6F:7WVXLQ.@BN-BPXM,<-Z2/&YER%?716NKWNV?<56P\$9L>7B)?\$9"* M6LOGK"HM-
3SIA*MV-5Q:\$!PN\$+52/|JFN4R>GBP5N_TSKLHU8MNM8! B(!4W M>N.*WB>?"LJ7*Y81>\$<
5TU;T&DC,8@1(1=WH*A*!-@|3HK+Q#;%.:TH*G-S|(DA*OR'OCUM*)2E\$C99YM>0@EJ M7@0!?'Y4=Z(;?
WN/DG6_X|YYS|HT=3J&S\$3%;/0|HO?U=V&!9TO*]90=K6X MI6QUM1 !&Z_8K*YI\41\1:-T]5##+W\$O/P@D*+W_-
/|5=|6)=JO|O/4 M0=FAC5*\$4KJ<%3L66, MC|6F/KR|
MB(;A9RZ0=JE7F#PBO5'2625CLQ|,UW+3(OZP."LSO9\8Z51!U&_#H;J&%5% MBBXI'HFD:|Y| SE*0L@
5#TD0101E|""U\$<@4U9).WG4ZL00+21C&Z MY%CRAZ|12%|5L4Q/M?;)D?@6@P^%XE,^7VZI|#MH8#WK^IF-
|R9|Z^Y;RC M B>VI-?1*@YG>)?/ZR3B)G70TEY?(B/:9;-BTR-R@>01@N6Z\8TM#Q)^&O
M_R^/|9%'^E&).6288QG928^%6*J..O^U\K,A*BG?N<"&OUTB;:K
M=TEZK%DI%ROL3=Z,AD>/|XC(C7+GY.IA\$)=E%XJ|@A1\$?^&|7RY3< MJX>(N\$EP#9-
UH43>*/6WD*9362"#30DGK045J5BG-D.QW-L\7?PPQJBL/1 M!S+.#9: (UOV'(XE6QF0|&7NJ\$_%&|L?
R+@.@R3|HT.R M2=W8JHZ::S_JX,GL<+X7N3M_H0N^3*6S@ZJNP.*|W|JL&:42< MJ|@%Z8E_M3>'IJU>+\$WK70"I-
"%(*|H|&0AWBB|@.06GMBM6"@!91:D3H1+G M+!"|/A)>LWR,LW72:&@F@AR*B"B* SG+DF=EKQ9>T1Z1:
(T<8V2\$NZ^HZ1! M&Q&|>X">.\$KVIN*/DH 2_H.W\4-24'\$8!#&UTP9B3=1+ _K;? F(D*2.9Z5/I MSNOFI"E=|EJA-
TE#3Q<+FIK|H5X4 :)V%|JG@F|WPD6^O(C_A\$9'DVD"\$S: M=K|+B"HO1'T/MU/@TP7)"1YN5\$)N2'_8C'>Y
K@*U47\$W63(M^AU>:;>|O(QLMG?U\$)/|7C84,A'WMF'SRI2H@8#<>J=TNE M253|JG|3F@C)+.
IOZRNG>V>&@9TV6D6\$-&|)W|3*LA2.?.9#TL1|3W+'OA8 MDI?N6^_Z%"+>."T2L0TP %3_2/2VQ39Z8X9S?
&7+P|G4,+ ME|OXL\$4AT^;5KF;^|TNT.W6|5\$Y;_ \$JL:5F7'0?R;: MF%*X+SUTDPXM#8".GW|\$^F>(U>SX*7
HN|7>/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"WAPTL;|X"73L\$ M53X;#PVJ+ &E CSWAXXX@_SDUJ9C)+N9U1*WAY-PXDYDOMT;2QD|P?;=#@W
MT%E6Y3N=4@BIBR.A1+?RZZ_S.'U|6T0137=|"+5|'U)^N.P4Z^*|:Z|1WK M
;S.^|4.62R|*02B(>2E32>6=YML#_&C|E|57Q1I4D1%&DP2!%1WYF&5W.\$ MDI|S|J(LEO3" *RRAQ-
B%0YT"HDT%'WU>I#;B5) H3(2=|%'11VUR0K#/*?J(MJ-P+MOYJZR/#;_=(A/%"%=N#>
|!L%L3G;>|@*VLJNZ*F\$V.2>X7C5.FF??3 M/"H(^?AM1(3;7;1E/%N* < NWO|(O|4OTD^&N9@;|IURV=?&5^SDL;
|T:Y| ^6|I|WGW_)L.6Q_|A|>C%L7X%|5|28QJWK_AWMI|I OZ: M.%|I^&^&
|I|Y_ ^X^|WGBZ)|OO'0TXWZ;DJUTO/DI5O > OKKM|E?=TU+5|> M(W WC>^ W4UG/S+|*Y6T+|PDIG^-
L^GUPJF79+ K|I,2MN#>K=K|H|_ZMWI M#^&^? _2SS|L?C(1Z).1F;?X?QEZ^Z|Z'V|O&2|B|,TS5|EK?XMAVR
M5S8X\$5Y&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?>_JBD@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\$|89|A3.F31(VWI%._#D^L&3XSL, +
(3T73|B+\$,0'Q3|*EX746)YSP M;G#G15|PM?TF\$S3B&UJL4'Z6IHROTP>+"1@DI|^L^V*G|CFINC6J-2S'IG\$
M>R%Q.R(SFK@O:W:O@XBZHF.3|AVR1<2XD5| !,1C: ^HA5S6J<')|4ANTY). MYJA1HYO9K6BRTP88R5RW)P'D?
@#HVN=YC\$F_TK9U|PGB+HJ;G_O:U:SURV# MUR|E3762G21G7WB|A|DX'C JZHQUB7LD;|: |J8O;#) KJ:N<#|IB?
L<(G+ M'R&M'P.|F+W:OZ0(ZF|WD0:7+=S@A0^&6.C7/CRT|";2#%T'8E.6|+GHI M|)|1FN<|H(HT%
|C'71:|6H>AG N((FR>H|R4ND= M|2|Z3L;.'(539M< MB=EF:4^88HJN_#0&?6XHL)%_H|'#642G?
8|DE|]=K4'NF2=X_MI_M>O._C M3|K|94>I U6|:\$02&B%'M40G>J1C9#9 MH;W6\$1DP2?W:JBE9<_-8X(NRVD-
81.>T@CA-V&\$6\$7WG8:1.DE)SM_6PF M|LLTZ<_8TLT&K+AO9J! US"7N.+B#; M
QGW&|E0&|4(XNH:'2W|_48YB9NN^S_RNP_ ;37-?E|G-UY@;|R @1.9.; M|KS%?PMA>+|-(USH_-:H(F^SE%1
M9SSC./7#YJ&"C7GA%XES\$_.=T|QA>?+RH|VR@W C%E,\$R6|VA4;#_/'<M>?;BF39Y#7|,Z_N5MET+/(1#-
GVVBZ_0&FC_QK&S-;_#D,8Y|!%*)_IQ0^9A_M1/9/5?H|M=9XINXP3Y3+K|4WU"
(*8L=J3.8G8M8|+M>#|8WTBA\$N|22J MK|H^F3;|U;_8*|@SB)&%DSWAML;VX^HAE|H|KURZY6-
\$#3|^>Z"7:23;Y_M=OS&3W9_NJO7QQU(1;)'69D'PWG(YZ<5YI_OA/28YDIXWWK'DRVDG(LQ|SE M=C;|^?
CA|&@*D|*\$)X\$ _N2/&2|V(R_681/GTH_1;SA/^0;ZCG4;@2<6?+B5 PT2*CV"XMJ=IXT ?+S/09#*ZG|XFB'Q-. (KCE?

% (P!:@GD[P=4 E_0=F\$V MIV1G1!8TWIJD^PA^X@Z)D />8.X646B0\$G"!(/71\$UF&D8/QQ2R" ?\#D
M=Q5M2&S^>^!%[*K!R"<+C4&,OM'3&8+*3B=^9,E+FI0!A>;@WD^\$^HBH> M1B26CY?&IIE1P@M
JIRJ/9#M/V.R74RG/8S/8AL/[B!/[I0!> MG_ HEOTNEK.[HCF4Y2AW3B69J&S_3+P(S/1"8RC+4:ZA"(OS/#
<IPP>+FN M(FX-93G*!51Y(5YGOLHS2X_73U>#"<O.ZW K*8Y1+IX@H%-[N+ U!PK/I
MROAIVA+*8Y2I!HPX#>ZWLW2BL'D:4A16, MZ521:93:0IF- M ! (R+6'!SVV?X"S">4>JB33\$K9_K!?
V[^>L1[F+*LG\$9'N;_3B(ON&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!QO*MG!QH79^\$=\$\$S8#IHN>!EL:C>!53- 4REZ4ZY^40 NS
M>IQE*,*YBNZ8AAC10XVG8SY7M8.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>\$AE0RB^42YX\$M(NS.2C>52S M|Z0)E+\$H-[M*Q ^!V/B MQ6% 9KFJ+|/P"/M
44!0U20BP+>0^BGC\$M1Y@>:"61 T!3*!113BR2?UT"^)SI\$^EXB;>=H8S_HAYO_B,^*,J) M1?>C|KLX\$F\$|C?
SDX00:B.ZPE:2AL+DIK0>M8/R&_%B6D483L04^NC3Z:T?>E*! *_@9E+^(M|_*
MLE#8>^,%7Z)TG4PWPRB<\$)50=I+&^!"!P "@GB_52+3%3CF@G"UXL%\$X?1+ MEGPYJ1)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^!J!9IM*U2 M+%"1:QB5S)76=;."IX7+L4S6H|>8P@D'Y (T#I-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:|13;
(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=&|RI(=4YR!:= 9W|/ZH;V<
M:N\$.L^DE8>+Y64M'K_DSB_3'T^8!.E!=QL!@09FZN*6.).[+U\$^Y%|;' M.)P|4|JAGRO|D|Z0X\$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:."FHLPI19(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:I@R^ (^@::9U'MP:>V0Q4=&H&LRMX M6QON-
H9LKH(H,K&4'),V4:T89'0C(Y'(2F;*ARUU!*A*%#C2*U-K8I;=|B< MV2S+0.3Y0X_.ND';6|.DLN#E|ME/U
\$*BC&B#8H"MK1L9E\$|\$*11AN(D%2U MA2)BS)"AC8B88GT5|<=N0%7R1B3QN|>+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&-_I9?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_8QZZGS-56TM
M@T26FK=J^H92+<=14F ^>|>|>P?_RON0RY/QL_W_|IDR|RYN/4U_|%|*@)D,
MR#6X+|Q^+^B^1)F0IR45S8N>:.*M*\$*#8)-&@+ M|<*HR!%XM6CAYQ#U06YE()=|RRL0_G/BMZY0\$1Q|CPRI:!!E
MG)J|J|5>I^ (^V.G/M:1?@V&H&M7O|/-*Q|Z;C_|KO@YU-A5NY'W:6Y)IX
MB1A@4|=.\$YU.=KUP4ZH?|8^OX1;B8V;|J\$MCI4UPVZL|V|DKR ZO4==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)|Z>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.QYY,X2V80QUO-
YI:(MK@W""M@/9)I0RNF^:DP_DH#ICSY_YVM:\$ Y(Q*F.BJE4ID1^U%-&J ML=YGXIH2)?-U*#?%2H33PU-
(Z|D(3M#/\$\$SUIA_!3)#%QM@O=36A+--|Q5I0 M/PS"8)|V/EC*ZS&@*_CG|I"8%Z@WP|S?RGA="5B|.B' 4H'1Z#"?
TS)#W38 MBE7 ^/S4\$;GB'N@O=W6Q4C\$!':6JHG6W040|GS|"?_1H(#_KH/W17_?J|C' M'(0=Q.:|/P&-9@?%?
7=5_257#&= %?">OJ|<<@=#QOPXC019"|A4|WD|@+ M8D82FM@P%1=X6JU5=9N%K>L69 R&\$PV|,2'4&*/1 -
O7VT7|^T'IRL_P MXIE;(BJ0I)^5B>KRM%IJ8WYC'X'B;8D74L,M7:AB"1|3C#+_ N7G\$.W^)|VM MLP#|J|9>3H6E
%YTQTUO3RPBV2(V"BKZ4*PC>3;_9M*>-?PBZ'(W9"|TN1T/ M7+%2).&(L:79|%(T9O|6X17=162T%%K<<"!-V:11
/^%>PGN^H-NZ"|R^F M4_%"\$#2'+@%+K(|2HM\$E|'1V">JGB2SF6M@!"HLEED4%X>C_.%4X"6:D/-
\$ M(FI|^BG/Q#B8E|^0%3*D.OP41\$N.A+689"NTVQ6H\$6:O/1_47DN.C#49=7T1 MJX|<|#|;#U^U(UGIM8>S6A-
E;H<(7WF@>7QI|0L2=P-)68PC.?VICIANQ|*B M0:OXG?_TUF|6RO_"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%C6OVXJX)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^%60 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&%L?|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%+Q.@)J)O%1FEO*KP;1AUPO0QF:>^_YV&
M:2#3&^6|T|_Q+X@SA'_H(#.R>:0KZ9#|OP5#"MV&4H'1"X#^0^ON #T>60A MNT^ ^NA@B^O#E/EA1-8>
MG65%XW2@/_YG0T&|IK&OXLSK|'I|RXFS;_&(CCLT,9/4.+H9)3KVQ1;_<
MG;:DM2N4^|I0F* IQ2#BT&M<"#OU>>AM=&|8U?UMJ|=G9\$\$(.'75@;KBZ|26 MRF,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-
A0L;/SXD|/+PAVAZL|S@AG|392RI;NE M0!-\$T!@408+@A90(*4M7|>=E\$S"QBR0|J'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;Z#"/*F+V/F%45RHL7H*|I!;|T+0^_B#^ M7/4*^+_.JB4T>OC;_&1<;6QOZG+MBG<="S|F4G8?
NRS3+3-35B"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+_V")!(!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|Q^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 MUQM<\$|(SKGDRI "">U_;<*HQQ=;!#|S%MPUEAU0XC_5ZU/H<_-%?
#>>|= <M+*M/O_?O3|7;?_JOCON9H&*62M MUQ<(_3PBP|&D*|J-N6S3238/E%2+
I(=3D7UP1EWGIN>VNOV).W+DY;+#LK) MYI;7_D?OWSX|-
UO#UTW^&G|T:@%7H|J|Z\$F30YQ4<.9S+>7&|_|5*M1"W)# MP^/=(S7Z6B*N,02RE#>Z\$S\$Z7YN1MLC_|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=OZREFX-"6_5,E|(0L/_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%9B#%\$- 9
M60QK@5G2&.%LD<2N;_0WS:Z057=K&|Q+|G|)I07>.(1/9CZ|X9_>Y.LF>& ML=N^W4G=6|D2BU2-7^P.@D?
J'E'-OE75=JE1G|I|Q=O(Y=U#299;.0|75"K1:WDW=^*T|&=^YH;PPQ(U2GLP-+D+ACD^)^R^A65;\$C:VR\$(

M*GX75IV2>%N6>&:>WZ81C>7I@X16?AXNCI/(^V)&Z%PIY\$@EGPU1FI/F3"IT&SKRN0DY'3 M'SMMIG:))
(E%_HNT0=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%ATLZX**+0=<(8I!F^T0--G5K:P6LI(32+??'MRXK8GS#Z9HMD=NISMI
M?>W^8^CVO^X8*1I@3Y.>1Y6D\$W)R#0JPDZJMLL,JRQL?,Q#XT;=|>I8=S4^<780?T1(E' UAN
M:\$4W)! |(BA\AGKN!:#>V\^!I;=2<|UOQ^\$V*W(+>)/EJ 0I2.IJ8Y#-:I Y@DZ/S1&P<I
MOJL.Q*63J0IK;)'<^ZCX3I@A5>>SAZ2 MCE'4 RN Y%!(^9"<1=D<5+!4J:#='B&I)/21)O:YON1I 4 LT_IZ-S22
MA>)UY/C9II ZF=@F _0S'" M>6XT>/+ ^@I+(R)(#I'D <"0F8L3Z4V9A F
M&\$ON^D2BF&00/..U3Q,U!GE:5%4W: +4Z?!!|@|%B+ 0.B.E?00 MTTT O!M2#JO#Y34 4/<%0F&L3\$8-*.03_FA
'7X%I//@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>X>PQYW -?IRZZDUJ2S*]=H>+@&I9Q0%=H4O 'LL2 MF! H8MT.XV0P'WL^Y(ZZM_R+^T"QLL> I.:
H80J]>\$G7ZIR U""\$F62(PS8SMNOF,V1;YTX&*C! C% S (3#Y0DLP)\$LE'37?P% M4@4G: @6&+<@? \$ 76@R#
I4XYD|VZEJ>CZ |X#B9X11Y.WAH3I(PEY(' M%_YL10.:9X[N3T1/NK1';^XXI-5BSZCF7(G
8D< B,Z&.:Z9F^!|"]V=P M8&MCK?W! M1X#"9X^E0Y<[AK;|ZLACV"X(I O%Q@ (3A 95E@B9ZT4!KXLX)-
%XR9@!EBUE M1RALJE@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? .<@JE61QN|L?>OCL>MVZ<|N?1X-|IKNOIR?0EG/B1J?>LDL|9F>Q6.H MZ8QFT9YU(MW?-@?
1> M^|>U""&?W,9FG/OI'(I9KI-|0I& -N018UQC M &+=|>N+@N "2:;HIL|>'E\$|RI*J..?6USSS_X?O?
GOHNE/IW |")5KR>'J486?SL,#= D|= &Z6T/# M8^FE.M)"V 0:"+|#2Y&
(2|IB9MFP^Y;0+ .S5&L "&4*@|L+V+CUAM MN|T'OC=D)8>1A?| \$*CH3D5C;,'<0<-
K7I2IT,N>E|>+ ,U@NY97ET?'|)G7R6G:25ZUH!2&,52?JSL>|E4-COY'+-E'JXE M25%8QRI*4O
\$JH,100EKG^9%KQ^%I!|V!KR?7.|JHS:3E/8AU0CH!2J4D FW
M6!AS;!&OZD0J"FE6G5+9B.'*SN=#FO%=W=L&|UE'GXA!>#< (1L%PT\ICI M+
ZMJ:U|XOGTWV2V342TSQ^66=FT\$HJ?/I(=,?_IX)=#6V;=WE!Q7%QEVJCS(<#88N+Q/+>VU>F7+(M-
W\$;KJG"M%|JW0G0U:(I8.=D +@3X;SO7(SAK%MM\$307)O^Y4E|7;GSC| MCUUN+7;&8|<11>GLU?
DQ#&?/U.>|H*?TZ=Q<-(?!OLL4.HZ=3K?&TQ\, &19 MK06V^\$U(EXGV"/(3B;J|V@*F&51*1 %50X2:'<59LB?
W8NG&O|N3|5H M|+;O1|W)V:8(Y5U|10|X2@0?R)|T:@|)572SXTZC'R(@|I|5R!^O|S2E.%2
M^9=C&>3%G|EJ M|515M452.U7 (LG!+!|0@0_K_)W M\$X"D^%LD7P=IG| M=M@F9"5'+;|/^)X,X=
|>U|AL7I=+)|@V1%W:)%0GFDA!5)SM\$0!7YHAS MV&"+ &3VO:&WR5 2 AYI\$J4?W|N%5-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=NIODR W'T.V/W3%VR.F>1#TG2\$DG;|4VG|P-F8<1.4R4_2=.
MZ)1|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'GDVQ6X#>3D|982039)+AS+E16A|WL>\$>IA**4-%!*<
M_ K^EBMQW/ID=NY|:I.OZ|YFW.UTG2P^*WLM&X|T:XS MX8|DVV' S.F\$SM=&=C':V2*3!|DG|50R5E|C1C0(?
P4)V042|TB |"\$D739 MCS\$ A\$):.X"H7D8BYA>F7RQRT R<904F_ ^=6 |^T#:1A6/WF; #K*O> ZGT)|Q731/H D" | ?
+9756;" &6,2H""|@ MY|0L%K0%|KCY8AVU>"PEV%3|Q'/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%\$S
NQL@+5>=M>T/P:|&(Y!07K(%|C4*XLA, ^FSE M'Y3S^T@E*S=75MW(#O
DR|\$TRC(NB2:48RSF)=239G\$9'L^J*=3IX%VX1= MQ00#>&)FTU-<,"?&K:\$G7D| #-ZO|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+ "-G2GC15IR5?HF 1|"?C|)?
9HL\$>9VN%J^03;O M|2Q3MH(C7@5'#)VT\$|:" 8+0/15RVB|XJ\$7#*:,,'ST|)6Y89R2"(Q9VO MQF-"@Q4-
0XXZU>|J\$=|I4UQ5ZB^QM-L^N("PC.#/((=|TSJM6K",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|++#9Q07Z->KL;D2<2I+R#3^62IP7;T*=[MCY^"D?LQN0|W^|6!TER?A
M87|55WM>-./< |JYHR_#M>6J |JXVTDQUH M@5=DV0(E)@TG|J|V2H-H3*(G.I6|WU6WO%) A/2@)-
S93H7>6XG\$N"1"3- M|9_Z9 NJS/TJ&@P%""*?|T|AFY9/IHK XJEF(|^R@5R%|8KH=10\$HHLT3&/
M'KEC^UGD^>TPX""?%\$5_|D|P&L_-|*+%=C /#&'0#0/^|;|GWWGRN-'ED ^ M_XK.9PF=|I+;K->5XL9G-
Q%Y0IM2,^B6822IDQ93120:XXN@-NQ;=>2|O4GZ> M-H)RTTBY"2UN5I-G2NZC4)|I|K=@ ZF.!?XJ5R3+\$OTE\$5T_ %?
L_|E:GC:|I MQ#^6JLDSQ,M>|V'PHY211RV@7.0 ="H(|3"<;AA,TL(#;IQZ#|E81@^,RI(
M%59Y'ZB+/_XQ!">+\$.|OZ(O@|I|T6=|XWQ3+|F,3>2J|I:H"1|02_5*O)(\$-P M;: ?^B7A^LIPLF<:|IA+|ISS?
OZP+-.AA&ABZ"=1HP! \$DK MRUJ8YP+;924<,1U" @K|@^P5|G8P&PQE"M |-(M34CEA5K6U P+1
M(I+PW^P3:|I|1SPUF=Y|H MV14-LYT:QFCBZ6@M)-&7&VWPT^|=&\$|+ #; %S M/VCRM\$2B49XZ3R3R% @2V5LN-
L1,UZ|/61.HE^M;M^7&_-|?G: ^|H|WWOY MZ(JU*=ZJ"1>M|^+3#SP |OU8H>6>NBWKL<60F\$AFL5U0
I&|=,0^3H&0.FO MS(1KE9>M|G,QVS>=\$ZG&X=%>\$56S|L62_N+^|6; (SDB6F^Y&^Y&^Y-?E M2(|I_/?
>2/HC&Y_ +//|L,!)|Q|^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?ZL4K;0'RW) ^GG2">.; W4"6|I6ZB%8-
A.T-UC"8E|A8YQ- M<) F<>(%S9O"8KEIM# *HMP\$M'|6HY#W"+!)H|I|U3|F+UPM&%D5NE3M;Y,E
MLY5B5Y9\$7#'|I-G?@6^#:-.F#XF|I3?NL>PPV5*Z!.W9^9N:3()KUA@.N@ M>?- |750BT_H9W W>&+3":/-
'Q'E'KS/TN>|C#OA<\$BR|&|K:00WI.C1D99#:82W9%#!02"TR
M^&@SR(P4P)PP2^UPW0=!ODSMT#!.I&WQ7/J"9249'3)=!Y@ |I|TV6|31. MV-RB'O4>J4^3C5(C/A/7&|RD|XS8
9|M57PL,9 5Y:Y&M1I(7Y&JQNF5LJ5J? M|LO43|D|BN_K|I'G\$|^J%":O>8- 58)\$-YPRF7?5B:8=QLB_M(=O|CYI! ;: *
M<%-!*"9T(O^B)5VO< _|3UXP_P N>2+/(DD'O.R |90@->'HFI S8|@G-);B MLC,25;2%0F*1#45,I50?
5M'6"6*I^V@-|I@7Q&0!K0|WP2DR#&>#^7TP|Y|B#|I|CDF2^|D)L@?&6L-|UXI%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|_I'P'S<|L_|=L7?N O,4F?
J|AT'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*|J1>|C|XF.V:6+|1%7%4\$FTF>P)2\$+|)W MIX%(*|-6MT6+H@0PK?R@*27X+<-
O_N4)|U,UFBWM^I&-P15+L NN0#D/#H_G?R< (W\$|67K!|00IS=|YJ-T|>8SJ@7;8:9X.QW MM|VBF<_) -
(D'|W961R#N\$Y5R). G|= I&UOY< 4|S#MU^9(C|A63L M7%|O|!"1:?
U'8@BL^RTY&^O0CN>N/6?;\$E(>8%BRJN: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"NQ=FKC|S)ML'Y|JZ'(SY=-?#Y>M|FMAMZ&WZMX6YXTVF4,C.(ZI|@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*QJC)XEST4|\$(+.-'5(V M?0B8)|W0,V-BP%C)*EN|C:J?QXH@06'_7+J:R3V,?K/_CEPX?O?

GOHNME/ M|W |BSVQ86|>2*|UDLRDK|I:@)D9S-X"S-X"S-X"S-X"3"21RNWHS3-2^ M)?
7H\$|.:Q|/@9BDOI:GL=5U|9T FO(6?086? =G#SW)1<1WP)G':U.:@-!EQ MZ):#M BT*G7V RWLGX7AV<0#FH^-
\$I6|!9 M(T|3NB*| ^IQB#A W^P@| ^ '.ZBCATCAINZ8|Y|D|JAG@1\$|=N.&+ H-/="G"?A M_B<03 T.C1WC
<:V.3:B+XC"/I/;5(>|&G*3A:0|JAJ(=K|?2\$5DVA^+)|A S M&:QN3I(<%GMAZZKGB&V9^OI7N#?Q?|M>2B"|!11
M+SU>|W|TZ |J:9N|Z-6>^1VNI-6:S >OQVFKW*3MD|F+| ^:X4X<|F9, <4Z
M2@R4%|H;1XLQF5%#V)W,JT|SD"H|C.F0UHV*=!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_P|?"*557985SZG&RKDIW5F@-=|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^9U8|'O8|O'/ID _=ZKL3|\$>N':U#WPN2(L%J
MNR^@*Y))I(1D:8JJ>#P'"9\$SX)1/+6H@.G\$#R.7SK"G#BN'|+4#2=VU6|JW
M|J0DU|)#>!)0WFPG|K"IL745BL?/K|K-(J9E@^"; Y'.49GU2D5CL; >8&HL6 MBF.12#,YI-KA:ITF).
(6G/F<3LG^V|)4NINV(X(&JNNJ.9"^8^K':1@%- M^_0+NE+ RG6%6T4M8'VYNN|EX JBP|ZX\$|Z=17
W3:~KL\$47U0|BE&|Z')M|O)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^("J|C#3-
7\$-6K2*GVSG&HS|3I?^SR2CS. M>.Q.QE8|B/ 8D6?J^PSW4VIUG.(UA|%*:+F:++G_R:SG6%D'.Z39R8D"@5< MW1-
9AFO|6\$|J5|F./NCLXYL2TE.'5XG8@A99U|8E1J0:8V'KV\$V 79^'5ZU8 M2|B6|J:M.J?MC*M>\$E|:HT:?
&IKM"2P7N?PGN%4OS/TO2|/)U/.'7:>|L M?GFL"^.) M6..88ZE_ <|7D|X.(Y/>|3Z'/JZ4+*AGS
33Z6^*Y7!=M36KQE70|X|/("V MDTG(%NFJ@B |TH! ^EG@BGX,PF#L6(EO.YC0(I+P08EUK)\$OB\$.|!_PP.8L8E
M6'J^:P0GF Y(-K\$Q|:0|*#.+K^E_US*6|JCL)|I97|3W?|=1"==9BZY1|7TK M3F?&*(&)|<JW0LN5A9:|N-
V&%M8'0@Q*.CE"V>?+?N MI+R6X3"SAF5U7+.IWGAQ|@M'F.QS'M^&T9S01%8|*Q|KZ:.8 .LPX>?SS/;
M.R1H%MI@AR "P2D1A|J|KOEYX=|Z)8NY?GFO&Y(E7.L| ^,%|I5&+M|W4&HO,3
M/CIP5M3WM<,O(AVN5F&0D=2A3TR1"F:QZNR3|<\$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|0|F/5E9N. H|>P?A5SGN>G|CB3+<'987N7?\$M+W5J|(|'K).J#S):9P-1PE5%|
OEJ@(#V,JZF'5+P.21-Z/<9V(;W*GF MM*P#VNM9+7:K23=SQ57L2',>H2<^2 I_OI)3H3#C@EO7A1DJ7-.|'4+7L/G-
MN|0 3GFY^J9VVM9M|1@|2E8R=|)TW0G.E.V55B9B4M*#) Y|THN7KFXG7^GSTW">|C|/6UA6|TS> MQX|4?
RJ^'Q5Q@S#!D|7R/B O:O|Q|/MPEDZ3-A,|IIL(6"|L:4D*AVN*RA' MW 2W-
/2HITA|FFS:J|Q9P@Z69, ^#@J.BYTPMRAJ?CL/Y,DB6)!IZ&R|OO%RY M,YU&
I(*X(UWE_ZCL093#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-ZJOI@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-">FQ"!W8WOY-
IZP'K M,01V2H3:P&JSZ?IO>+| |GL)_Z3RY|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?:)QQT:|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@<
NEN|<=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|)09DE|I%N\$>.T<57-5\$6RL|M#G&^E"83)|K:8KX\$P|DL)1:|_ %6D0
M8E!!KR8&QC+Q|JC&03-ZLS6GB|-.|A|VD"9UZ?@Q8Z(H^T|T%>4L!47Z9:640 MB&W/%<9):<
JEM5V|2XE>"T.T|J+VDCQ_IO^|),% "BDYE2R@PB%N.<ZFE_X? MQ/<#PLO?)20*,I9X/NR
|70%V|3010+ATOM_4Y.O3K|?ID?% 1CCFPUSP 1 M|RY\$#DR>OYUSH-@VQ^:.WO@W#|I|Q=O**=M"726,F>AAC
MA10:XNBGV|GW|S|M|J&88*EE8UA/+4F|!=C*=B&B^KBZNT0W4WL%>Q9:NQ6ELT MN1FSQEI|J^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&CFMQK2:HFM0|B_NK;.DZV+P@%#%@75&CIZ >D8>ZSXZ?+D(.V/
MZV&Z|I%3T|LE9J|X>0E:@^|AD.:EY:MPL9KH"HV+TZE%+|#@&75R\$A%B"Q4FH M/B2G2V5|I&0N-
7&1DW_5&9I/|I54E8G <1%3\$BZ4F9C|A !/<.TFBZ|E.2W MC '-F*L|\$>RR2M4 |NZ+#.09A2GD^?<
^T(QY)S6&0L|)R9^HD^V|)%|B3# M%X|>Y5D-Q=(|I "UKMF"G8J>B|G:8#ZG4S+BO/*|P31VIW W=_MB9=
?IEC:..?V/ M+J|_6|/?#YJ_0^9W6IG3^<40<|QCDQ
MLRER>9|J(U_6?,IAP=H>:"RHMNK@51!)WHD|LFT5,'(@N9VP 5:BB?X" @R MD@5, Y8 > |,(%&%;IXTP|;V2Q?
3">.K*^<2 *G.U|D:B>FXUSYM3Q?/6H|&# MYZ?\$B>-TE?:A&M'XRUV\$2!:N1.)DQ):G9\$ MOQV-_.?OGP_N?76N|?<
|I|N3S_:4-W@S\$|^9B=_Q-=L4WPS\$|^9B=_Q&|F MXCR_?AADZHO*5%\$S1%O5U\$#7"RDUPUL9,FRS"B_SY<
MK:M1LN>IXF2KR|FD2)Q|:KX*%'O1' M'5)0PF005>|I' 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&|LJWJ2+U^O4E|IK.KL4U-
^Q3|NCUWHR*|5W,*76|ELJOT6ZP\$M&@N'NNVV ML |M&.)C.B.D|7C0=3V?+ _J|%'@#AD(K;MMC)-
CEE8DFP2\$2|.HXVN12Q+ M%POK"P7:6HN8|JWX.)^|'QQ1NKU\$*N1>T@6|F&|D|J|DRE5CG|RY|5%#-KZ
MM@T45>NM6R6ZKQ&M_N%|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?XJL?|NTP2-AO6>?<
%+O9>EKSKE^|DR:OZ@WZK/>A|1H->K|O_V.KV)^|(M'4^P4W(Q.J=E.M6Q5ZI^35Z2JK\$8>I0MH:WIHGG"ZY(H)<
I(+G|P|J7(OU^ M&\$I96#V#P|J:1(7,ZK7S!%1-0U1W;HZ|I<.2LP4)(M*W7A4P|'K97G@\$.5|4U|94UVOL=#4)V<
M6=Q(|-@V+;?\$|B_3 T-(A@%Y05:~#X&2@SF_GMR0>1AMM^):|R+5WM_+M'>> M;G?0S_+KLG_U|N-
QZ|:'8QSO|FMB?;L\$W^0.:>"K4: +^V\$'(>MR)AP_MVLZ.>\$4 "J+<
:FM2(.OG5+K>2U#HV9;H'H=B9C?YZ?0!\$=NI_)1Q(N(F^| MY*7#Q4&|DN:7P'XY|6:2":@ ((O3V<@ "<27-|4-
NE8NIB(.8D":3|1D^LTB M?/HV*P.5;7(DMOIX +|Q3_OQO5 M\$B82GI^M7(>72&? #YOGM|JC3#0G(G +>%^N-
AKQ7ZU_@SVS:~FZIG|QUD|C(M5=VOI|^#H+XHF|_37?*.RX\$|1N|YOV^6:'R7ZV(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^/? MRZ|C'?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|MSIVQW^QIUC7:U&:W?F<3)-I) >:&R_E-R+3.)BR|9HM M%<
(5'JL80=OCHZ8NS|HGX?JR0R?;4+JZ:P|@|K'29RK@%TSZ;R?MY:O-E)OMY<
MW2Y1^|J|@|E7SA*7&QI5#7D3'C_T|C|L_HE'-25;9+ MV=5%:@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?|I=Z "YT M@/*|>3|JV?<
PND7TQ?K/FFBO|J_N4Y|V|YW|S+IE^+Z:9A&>DPO|H#RW(R5 M|BR>EPE'-XQ_U"VG&|FD M5|J%X|@,%<
<|OHO9VV#!R)0|NE=3A_H7)I9:=, X-.SS859ON)4X/2P\$_K> M>?|31NTT3MCV',7B-X&J=M<\$@(| \$E|'R^_-<
UH,^#:CLST+VF:~H7KY|'YR44 MF+|J|V|=Z1VT'(SS(R|RF5Q7+BBFD)33|I|T10,Z|.=I9Z_AUO^"OM@IG)<
M5X01\$.H_.?V|Z:UA|'C*:5'\$Z?A=AN@BKW+W5/2Q\$3K\$DE=J?D84?TC.@3"5*R2PC:S9_T&2I M+|W5R18=VP3-
'2|GL"GQ1ST?=.99HZ||8A,"7WB.XH*/7\$|/1J-0%3L0 =MHW88)X|YQS"^ ME":I/(Q4:U3||H+L)2/&|0+J-UOG*

I7/JVIF;*C=9J\$\$C. @+ QVT4L9:D#;C8[RN2VKGC6KJ12BLPGDFRF1 # M@VMA-WUX^%R|
<>U8"U(RIEKYIU9IY&D/1028Z4/FH=\$R1U#|+ "J3PL527LH*A<(< &!*%25W MT"J6I:O#D\$3%|Z"O-
C"=GEK41+9|JA|/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.%JPG*G^."12J(AZX^\$%N5X|AX+9Q.ZOL4U> ZZNN.@Q3V>)Z97A*QT M27(<.<<'NRYO=O5E-S*D= <_!J67
F;T/&5+\$LM='704OKVZCDZB%KQUUP MM;)EL-
0>B7|&7(EO+OK3N|< MD%3U S;|0+&R;+C+NI(#Z4GJC7.MM\$L8= M|+VR1|CMB51/?
5.8>_)JZ>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|!(BD?K.98V!%LYX|Z|ME7)|L|GBS'B=?RXGL=^-X'
ML^W=GBW:ZNO86G3'0W*|/.V%>B;&E:LKUC"SZ(X&-*Z:DM09>:L"OPJ:BFKC2 ME@(> +W*D'&0:3.=@.8K-YEH#
'%UYB1|#+X6F4A@U|/9XW<\$Z@GW3'DSP'8H#>8UO=KBB& \0 RV"RTD78ACB- M!ER\$KR|R)|MB@I:B6Q ("N5O3:
68\$NCA?5&NT+3)#IAY>G 19 M|MQO0^#&V<[I|UBH?VE|1"(><9/0M=[P,HX2?|L0#5D4>55; M-!3?
23\$|&I=Q+= 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=|OFKL|C?-N|X-/1C^-06|PT6TV:OX33VO%X|990_,'^S+XXZ+|ZUZD4GO*
MCH|RRP8R\$89=BBF15@E/* Y&A7T16D9J|J|B|5V6|A.N13\$ 9T5|S73HT6:U1 MNVHN%UBUX3J|:-
X6B|W|U9L4W6^6Q'.&1EJ.QW6LV/O4O!|L=5".>R'AV^KTN M7%DC R_|(K1TUNS^Z|QWUAOL|GPX/CQNU,XP5-
1|TOOR8J8\$(K5"K|6|U ^ M5L\$@:>J+V3&WIQMKV89/S'/A|DZ/C?E\$, "TF4DQ%B F1AGW-N0:'XQGN9TI;
MIE+V2>D\$|K 8"IBK1'!&L-KEA::93>5J+>|OAT+|BX.O^:JWE9)QM/9. ^VN M#M"Y9O2X;)J)-
\$1O7T1F13(4&G)Y5&OC|Y- W-SAW' VO <.(SKC|KX| JDQF| M2=4T%N%(5!XA1:C0?JHL"J 4ERG#?
+|M3H7S%B.B842\$ELX+\$)-R6.6|0'W M-%.)M,PJ7^YN@=V=5 3"&*YG5";A-|)Q9|ZHP;T0N-!G3%LX=4(% JF#/\$&Q
M%-4!)031IF,9C)G)Z=>B E1H431"%B32Q(*,AVOJ;1C6&@R04#0/36< 9P*
M8>@|\$|4(VG/DA|0.QN5. ^X8S|!1C|8MD"B(O|1837P%)41R/I=)SF4*>\$B|B M,@WBG+0)Y%|:Y J8*8G|&;A!O": ^Q_&
(57E, F"K M J-V)D6@4B MQ&W#|L|!8?K*|WX(Q3T?8A:&HUWE,\$L/7X9%|<4-7=G>.3T% ^Z:|0! M4U|/2.J
D9@M\$=7SAL"LVW/D6RXZB@X6V R"OKL|5(2 M7'RY:K5|E|_JNG>TYZZO6IU.>?UL\$ZO1+G0V5QB96#50<|P 4/F
M/1>0-P;7S^|@0KYWP.-RP*S*|HKPOC'H_ ##@H|,3F;|@J |Z:P'Y?LTH^>&;
M\$+XPASO"H&D1>H3." J^Z3(5PMX3GOLBE7(8QL*Z(O)KO#"5"|1 :MB32T
M%WH4*"I2UQC@0|0LG<D_UB+F3I4*5VRA+)5BKZ:\$SMLJ |D5RY!;AW9H9"BY
MEF2%|!ZC|Q|2:BDWY,0Y|X+|.3WN3U4&0%4%GLVUIM**@=@=F?4%^\$M\$N/7|6M9O*|TN:Y26#|JG|F2Y6?
#&FZNF* L MWMW3|'LU5U)P* @75G|A0>|!:<*-23NXN-Q|U"U")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?;M3J?(< #U_|
<:6ON:3|JR|WQ4|"LN"D1V5#C+YVZW+1|JGB MQ8"P7\$2500Y.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!:=|X9OW@/,N0DZ?UIHS -U//=1+
M\$(|>36:" V;R4^NY 58|V&MOIS-"E.>1%Z0H 1^%O/@AN S|S+&%QCQ|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|TPFURC8|<9GWMKP25(YH78IWDX4#P_M8'J>
<*+AP,PX" 5*NP6<7C*K|A|ZU=' UURD 56LLW|E,M>G|((RZK5|H;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%)N1O|H@B5^>8S|^SO%QTOC8^ 6RN;W5 M^-AIM?&T;|&K|N|I|0:=?|3^OEX|;9=?
MW|JGW^V7GEYU8|D).SS(XD@.L.G(P\$>C 8WOK|JY|I68U)-3K|6A2MKY1 " M(T)+9|W.?SYVS|J|I:WWA_M'C?
H9AH|:W1#7LR44*2Y.*NTI1K |42/F3CO MWB:Z|JWS5J|I?>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@Q(ERBRFP|>Z>BSX4^/=)QM/). ^N M|JM"Y8?2X;))J)-
\$)OGT26BZ00#3S(&|!'T8%4QE,F%W MJ1XK\$0U\$| 0I(HWV4YV\$S\$UQF3+,-RO2W|2"V9QC8B&'Q|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'A|1 (P|SJR MQ&D(YE?VE7#>3X""%?
27MD*2&)C.|9D)NTG4::BT+;!*I*9&*T^,S.A01+AM MV2YX\$ D0RT|VYTLXY.D
7AB*>ELHE#A|SVN'O|MBCCZIN:QT>1 |27;..E|Z M1E(C,1LCJB>-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""P|I770"BM5"7I"/7;(*16Q| ?WPW951F"X,&H#7&DE+OM"C M0%&1NL9H'S@+
N?|L1&*U4|J0|&9L@2EKZ:\$FX5@*Q6.N*Y0|NW.I+<2+)' M^HC110@IM518"N)<& |%HK|G_55@|5#I|_-
-3-.BZ50G'P_#1(9A\$A:O@ M=W@7<*SJWB7=1|9<2?%:8#-)=JCGMSL(OP9-#X?;T Y%BSZ4@XWA" M>:?
(%2G2W\$LUG(G;S-SN;|:26X"U\$>O7."NKA|6NB5AW1EP5%)2602_43<2Q
M",Y@B391U(^|XREK+E=)MSVEPM9H&>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|HO||I|2;/RIL3.AAI Z=3ENN6|CV9 P"8&W2>60H|22DW/-
.#PO&@M_1_D78RA7ZS)5|S:0Z M9O|F82I3^MPL9K;F_2*/4-N*J5M|4LG*?|>J0(VP2_*D|(8 5LD4 F8|BPJ M Y-
'7TO8|)>+%|S-+NDUSLK_XU%"YUX<+%|B|5 ^X1|L.PKJZ=Z,*V4V|L(MF8ZT&@G:2Z1|4+
|A9|H7|D22*3T1>#H>:A|^GLB#M%|9K=5;=.65.DG|O2K MWT%LXK.G/^!88'7&(SKLJ?
5UGNL\$C62YX2)C*^F:DAQP< KCQ_ &J?>|N M0#)Z#9D=?O|O(3^|=E=L):1T:N+|E5IX-BGM>|:*AW=D\$W-O4ZS*
ML@|_K|2TOEFST6W6;=V:XSXR X:F|0|56&ADQ;M2|S7N?>FQ|X :6@P6R>|P+ MGZ5LF/(68+UXQ'0^E"+V| "ZF8*0"
WZHU6"V4-\$)NT\$ M>(H&A?8EU/%4W:=N03:;OD-F>U6C6|>Z_?E3>G|J6A#.ILF_J?WZB>|_I M-
@Y"YGF0Z3\$\$.J^AWL8^R\$S2 ^|S&S@^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@ "I4U.|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!_?4T\$QPV3*| KRB|CXG\$ M2(5:F-%(2 TB
&M)|@J6.X6^D%A(DBZ|TOE|Z%_&HMT7ZXCP|8%,GHX JR^\$ M7.-8M?N)KIININ&"JJ1JO87/7&PP"DM;+AG0"QHR
M|K0TO+>=7^@Y623*3<9V.|<7S. ^#XA'3;RB7|8|&R1|'&(*|;#51 :JA;TE?0R
M9I^N00ME)E=ERZUY>DAPE4AHGA_Z1P57;LA>\$?TC3|/UZ5G;+ (%G%OR/6""2 ML8|QS"K-"UB4M6\$FIAJ
MTBM@G#/'E*!GR6F33+ 5G&84\$)\$-.W\$AEGEDNF4I>^C)T82U^J-;>C;X_%| M:O5'D|'=O*HU*|CRU|H|^1|)#W#|!?
KTS3QHLV+(3\$|:'FB3 DD4*|O|JB1;L MN+.?7NIAASD72/B^XPO:PNAM5BCD4BG0;B?PU=FC_)(F\$|_J8 #
M"90(F;|O9&>_JA5:9|2MJWJ*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%*B8HF|R#.SGMVZ=9*> M2H:GW8B\$WZ%7RBQ4A&8Z/

M4Y2H6X;J&+6MIAR4QI.ED<2Y//9AL369(A\$YKQLOJT89"Q0T\$GSAQ4E3\$N,S M-
XM=XJFR"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/SIK(X;*;HK/6)+TZ^5PI>:I:V /;T?K,7WJD9=N<@I\$2HIC?.Z9OPIEG MQ3PC=NH8FCQ*.[&MF^"F
7Q,K,XLOL2U:RK->|HTY>VYMWNV7U!+ 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:QIG)\X\$P-G|HXN1@/:4TGIC'L.%|M-&|.WW,VX+ 6JLX^/QXGAP#
MG MH-%/Z,2|67_DL.R%:=C#ZL#KBTSTU>Y;.:MR9|1=&1*&))HOW
:SW2)XK"FDJ*#N^ZEL,H/<X8%>*L@X0M+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|1.CB6OWOPX,G/%X,;,' MH|G;-|5F+7N>V<-A^?RO(6Z8K|9Z;-/%!Y9"XIU@>2,(29R@0^5_M4P+=MWY
MSXB|7\$.,RZDQ|7W&5|92**4B-!K/ CW<_BKOJ,|8;D)NI@)PW7^OS+X9(
MS'8.82*^9E:~)MN8|2|47C=OPU_UFZ_MWPGOCC-P ^/S8&GEKEU^=JMR"|F2^'.?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<*[7HN44K"@Z-
QJ.9*5G:AFZUJK""PO)?C"2|A).5GKL^OPML>):%7 MZM;LL9RP80G-M3(VYV6J=H>H5-).
0.)8TIDDM7+VQC7UL5TJJ&*IJ&Z(D4 MG'DZ<^2B_V1K6G%+RDVQ5)|92|3AD)@%|6QKJ)-8|.PI%YJ@584ZXCWUB
4 M=9*S9'UMX3X21DA@*70G2" -.86'5&4JD^L)D< OU@6GGH:~FV8D17MH %\$
MRCT|I|O/3.),F;1B31(%EE0EK./KMYML/"Y- !JG\$5U5:+W7:CZLOQ'DM#G;%
MP&VQ<+.6^|/*OZ4&OJ^GKJ^Y.ZNXW3T(:9#-J%+SCNGK<)99LQ|:??2K/N= |*9_SWI-|)%TXT M(8GVW=AP
X)DP\$|PQ>6C!|I0+"0B"1O|ZV^W)\$" A&:0H-^U|I|Q:*BN>J|Z MJKJZ^LO_FT|\$XA4HJB|!+_XO|9^7P)(YD7I-
& _UOJEFNU_U_-O=?QAJ| M#%XJJ?|>CC5M>OWIT|O:V|K3ST:|
M.QB#"7RQ|7:~E)!E;TE=|AW'"ZH:YT|44HAF.\$/R|I=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_H1^1O?
05R1C/>U GDF:LK ?@OGCQ|M41=LE"GYZ M<5&IURZOKN)W!1PVG2DR+|QX\$|T|EBPOYB30.<@7^SH37?
R_+LJ|0!2;OJP<%<@/CKW|O-3#7/NEJ^OG>|K MG_:ZQL_U+CEO".1|X^"?P/26|S'L|GJ|6V@("#) _|J|3^P^,CT=6+
(^L2A|J 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?&(JXEOD%6H+H+\$?QJ.80:~TU0Y%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,J|3C<_%VC"
(&'OW.#C43 _@V90@N.\$|P7"|88Z M7=|H^O3ET|9:HGH0:WVOD_) =WEQ=432< 6(B(FE)@ (R(L)L-7F
MRYNU.CL3<:?) T(7P7P:M77->D5J|H:44UJRM*\$4U|@%/4L@BX8S!1!\$X|Z MN4%U26T-
(:6,P7*#4@AZ6D|0A|8:\$CN3!:-J(AP_E2O)4&\$4YHR V@V)\$_. "5./EGPU+25DQ|=#5Y|/+ MB3/@CQ>A<>&5
M3<>%.AH*3 FP9JJS@#OBQ5*R'&4Z*AI37341""0E%_J-\$Q M\$;2'.4Y2*F;Q|Q'@G(1|3-13
*?.E\$4PY:&I7%CHZB|>RR+T5-0J#(&T!;3S MX@QOHRKZ(-2IBG"TR?A'HRG),023! A&'JJ
8IA>.VM.TP;B^~:K^QEB1 M 9.E!|@| V5|6%FR\$%XCY:&@U65URQR:%|SH*/#"7!"+G-30>-)T(CL*Q!"1U
KVPF0F>0;VECH\$ "N3A4P|I|Q 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|"IY,8.,OH<4R"& (8JEHD|6Y"(+.G*.94#V^N0TAM!1
M4)1CV"4O|N2&,QM=I|W|V|ORZ,W&>#1+Q^WJ|F7&/OR+M@#Q\$N1ZULN
M3>NB8:">2U,J4A1ZD|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(NFOQU>0N_0=8 MEPWJ..1BWZ 5A=VB#I"U<=)-
/Q%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|JH7TNB6 M5|'4|S|J|8U-|JV4.Y|FUIO7SH%:H|04(=|N0%Z CC.:0>#RJ0*>J-\$&8
M>'<.A#W0\$X4G|2J@MHW0\$E;DV;VG(G0|T"MZ3QL?+LJPZL,NQHY*%JO#K MP%:4M6%0-! "F:8U2
W("S:PW=#C-X@;#9:P|8"IG":QUL8!;0D>%V^V59J MB2)= >7AS%1 U#Y(9UE=X)X%46|P59E!NVQH*Y#
&R<&EFK|NWM|JUY'+P:KJ MI*\$|U@:|&?2D5Z|*VMZO@|*I9ET7;IT#1%FV1DS0X>C1)3=\$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|M^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 |2\$:) (KR&|IVVF2LUQGB?
4W2:=NNQA03?GW5&VT^6BU3 M3'-TY.?>OIUL6R67@'ZRHZCTY?U.7#)8DCHLY)H,&,% 6DKB8M%|==M
MXI"J|IBE70CL-.K4Z>OI0Z#H"Y NISMx95JV&-K16Y|T7J3_% 2T(+./M8L M7>_V6
:2,\$=|05E6IH;1HA"/I=GT<+K)J4L\$Z|; ^N C(8-)"J&2LOOY\$")
M#|WH>_MX6VL>)I&5|J|:P,T|V19>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 |JQG=)H)BP|44?%#@P
8JO:8CF|7@VJ|RKCD 2?VN+FI|D8>*M@.'YHJ MA\$ZO!:=NO^|O4A'>WEI"2%WH\$&)Y|*>Q
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.:13I+Y;I&BHS@\$|> M|HT5X.2D4#K+A.;9' _I0KLD7>=EP&^2|TE8:0ED|(I_+YE
I_~K@=T2N'D4! MB#15_QW&#B_7ZF.)AQ|~C#C'7_X:BA(DM.G@|KV?+#+DQ|D*8S|C9VTQA:-4 MAR?
(YZ)^V|P+0?4WZO&OWU|:UA^;7W|CN3#E8|L70&(HN_Z6&I
M(*&H7KM9T|YZO0E+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\$I\$.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^'2SD,D0X, APB)2-\$.K3NXQ I12'2
M@<&|0Z3DA4CQ: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' DHO|A '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)\$5A0V"KTMFX5Z6=P8'C|1"82D#%XI'DAB%I0Q\$. 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#"F| 0-TW@P2%N0D/<-((\$A|B)"7'3!|L< MXJ8LQ\$T3N'"(F|@0-T\$06A|
CV.OA|S=L54X'<=IICAV2E3L=\$SAX|@G:/ M,4& 8Y-W'L4>R8XIC@@/'HF('8X @?0L;QV2.7AY*CDA40;0PL8A
M4G)"I|'+X=(R0N1#@X""(E(40ZO.|C\$ "DU(=+!P8%#I*2%2 >#P&"F:O*D
M7QIQ4U#|JMYQJ78.U05|;H+J>|G(F@-#00T@#;6X#;2>-0&FD M
%W|C%\$OKVDH7^6WJ_)>+2S+TBB|\$%I%#HLIA%!4="8T6,L^~C'#U=P>,5Q M3| 0B&L2+|P*_ (P3+038.?MHB|

(F:PM"IL BV1I> O!ND9W9 H#E3IDJ#3J M|M+MF\$|O4*T=V'DIDB"C-5KHJY(9HF45JV*6)5AD-%\$25&B(Z0?
6PYGK^\$!|9> 4"J2D 9+3!4# .?9F2O8 NV+UC&:DHNF M1-@:K J M9KTG%G4KI'4SNTEI[?/5#J+9G5U,]<471ZC[1B
LR"YH@/-@M^ M!9RHC4L2OPQNT!Y%08@:DQMT6385F1^-M!|BCDI|N3;#^:49QHA)&*&8
(AACK8>BA\$S?0D*R:W M:(J|&8R:I. F73X-ODU2<),NSP:C)BFX28E_ ML^QVU05ZGR?:(QP:GO -?J|IU &)|
|S>A>MNI|59<'>FG-9K|K-P9@AV> MPX.!E'0@I<0#PD!*.I|2XA)A("4=2\$GUD>OCLJX|S#BQ"P8S!0ZWI8PX27C7
MV9U>/% N*Z#\$2=6=6*M+?Q<1HNMCR?05"=345X H,(0YE67WMU,2G\$QF#-@ M|HT4@|4'6! #:I(Z4SAI
+H+%9KVT|6+XV Q9+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|LDI|I-X|GDPKM*"JW3Y11A7:
<%5NGPG MC*NTX"|= E7W19#*G-X|W3@1&?UA2N%TER8|C|K|4=YR1Q@ "<-|NOPEC)^D MX2==?
A^3|+PDO+ _9WG(69Q0G<?4A,')@+.* MHJ|8"DOW&-(UF1^?)UT|^OWRNE+=S7(<|=+
U4ZZ|NH:|@M(K4+@1."T| MQ3U0'.5|6KW *,\$QO L|48)S@("XKT1@E.!!@|\$ _Y|IT.V|8K \$OU^"48+|
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<|I(7+STQ.B
M=4RG*D0&:(|ZO4.*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|J| +9W">P4 "7*AS\$T% MC1+LC)-+Q|X'CC6UF|;S)%/"N@%>4N6 M
(OY6&+.QUF8LGP|!%GB2C+Y5Y%Z->?C|L55KX HJ|HG+K3Q@F1X>)+@>?-FX M)P|?
(.C"9/AIRBCKV:DD:FA"JM/12SP(Q=?F|+Q57QARBZ^X@O|!70!@^ .H M>0-3"O&EC| -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<@") "OIC402A8&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#:=|I|RJ#@HGJ=Q @Q>HMPOK+Q8L.'+AF+Y"LEM ;=@-C*)D MHBA8BZ|-6Q1|?@-C)S'8.:+G@5&01|0J9XN'O9S
?H@G M/P2C*=EH2H-?@C&4. P=L|K1D."T9"8?E\$+ F<("2#@C&0 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|)(<&?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|83S6.%G":.G-F;9,GVX1QE%0<)=4>^>JQ@^>X M1,UQB<_98\$RE#E/|CG'LE-XODOJ?)>ILT;*9"B?Q=5D:
M@54|ME|>|1=&WHD@+ZDVSWT^= <+.(Q'D)=7F MV>?*"7^Y^G,VW(|Y|L|Y;LP>I*%GJ3FK-
QMSYE#|UN=@%8'XP;FR"J O!L M=?S9*ETO&D9/LM"3R#C+\$WK.#H8-SY|Y)+SQ6@("B|L|L|V|L ^|J>?&6.
MGZ3A)ZD^L|W|Z0#^65ZTA8\$V4|90LB1"|@*>:)"&\$7)1%&Z;%O*L.#@|S\$D
MB_+HK\$^@W<(<|)\$622,I21C*:EVR3ZOB'WLI/G8Z%_?G\$^|.ISUEA+"4&2TG-6=G;)OS MY@M7%-
LW^=PORY.)+4U>?"2?M|T-<@L='OU|PQ-4?)D*"DOP3|7 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">|ICUI_3,EC9FDPE->ID8S*83>6Y+\$&A|BWEF.0IB_YC-XW(O"A"A7W0!XIW'2,#ELR\$&\$|.IOJQ>|R4
M02I'3\$.8K8&Z.AUCQ#"|(VOHD.X&(89#<|L.#A=V&8.C|F\$8-'YAW|";X|A M@'T## /L&V 8Q&P-
TN0;?/U^PC#X^AWJ|MY| PP#|!M@&&#? _@9FN02-I@
MROHL%YYT9I;0O@/(O&|S15|Y0:|30|25\$T:R|/OX^:EF3:6%6%9SKRQ5.4| M=&Q(O"'"H3E:
)+*ANJ=/FSLQHNQLE5GAU/4AZANMXHQEKH?HU09BS%&,6Z5 M%|IDD(|J:0L0|3%7K--)|KO*/+&?
F9*PIQG.+W%E-@*7?'8"6>%|PF*C\$2 M3Q2)28V"-=1,1)/%(DI2|=B)|XL\$E.6,5XCL3M|5L'?&1PXA&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(I/E1SI4D^!-#9\$)_YC5 M)%B.
<8@QOFJ2:6TT3TEYDWMC>88Z5_?&|(M4MT5:7Q)?#_?D|.YVDF=3+NL?@,F M585_!
|P":0.0_67X|(4;:#!\$;>QPI?)K>|"GD-|P;:GH"J*FP4B%#6X|J*R M')M|@= VVR)=>:
AAXNWB%DB#|8137C:W)7@24MRTK9=(5A?M1P-.OG@Z'A6K M)E;-LU'-9&6AW(YZP*J)5?-L5#_MR|I8-
:;%JGIE|)G5|VV'7>+F@Y|K5#A@ MX95|H\$ _K5M5M0GS|6DS*S2G5S|/ZXD3|).G&J\$MUSXPX#ES_X%46#&Q8IZ7
M8B;U_#|I.P3?)>LK|8<+:>QJ%IK>" +O-J3-4|<^KD|FT*NGH_SNL6F(FN M|D(YO.*
|2|I|G7WVHWFKQ|XQ5:X6K,:> 6TX%Q#|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>KJHDL/W!1 M53RKXED5JVHR5-5E|07K:~1ZBI4TP4J:R&47ER@5*RE6TG-
3TD3&L L67+"2 M8B4|*R5-Y%*+2V2*E10KZ;D|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 I|X4<".H?O#ZB&|@1PX1|ASTY?CPC-SBP9FTU9.C0|LZ0I+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/08 CPAA"E>|B\$)36"H*36%L|G1#(B.KQTF@F*I8)KS*16'8V&|EP
MLI|QOM>.FPDPV\$C&0X;?#B6I^0B&5N-|RD> MGPU-2*"QX@MA)|Q0DS@M5D+|BR:\$&V A)
(0G8'U*)+KCS'CP8\$HNO#^0^>\$|K>2^"12Y%*CG*1> 4Y M*|JSE@L18UF?\$EIW;RXN+KY,"55:B.#?RZ\$|L:=
<\$14XUHB=, M@\$HTP1O1D2>+RYHLZY23K*ZZ&W\$00%|=N+|&O585W8-!T?>- IO*D9^_?\$(O/GR:0J| M_) ?5U?
\$G0!\$ _IKHS\$1PU>9&@+BZNOD"1|=|J4'ME29=8J7Y%|RYHF3|SO MW@1>&Z.WD?
^YW+Cl658@PXRI;T5N\$|)DX6A5613XSX3YX_)QN 41W9|A744 MUD\$@|IO ;QG#IXU|!\$DXFV))#>EVE-
HB_ED6>8(J1#("5-J%"N8B&4!|Y_OS MS6.SUJM6+KJ|4J_?+I>:|L\$C^<:K7|V*GU:M7N1:E9(H_RUI+S?2LJ46XU
M&K5NM|9J>APCG:PQTN88?W#0KDLC398R%Y6/Y8|S#;|SHNNXL!|%"R|5J=Q M83P1KTU>UP9?&K4QAI=
4M#UDCBTG X) MN+:^ _&|(J|>|E|_8XU|4324E0FG_7LIS+7K9UD6 2=IR@QLP8NU@|<6C4@FQ7PV
M|J|D|;|FNQ38V|>1@*!0UZ M&|H*QH115JRG:XG^YOM(3=|~"HON6%(KRY.)H**|CA=W@@@(|&B0^|1M5AG3
MK%:U4G1TI7&A03G|+62U0DXJ|O.S.1^,S%:U&I6N4^&S2 MOL/TM %(@|O|>J^&8Q(C%&0P.7.9)|=0%TC-
"~61C|-R\$6|)\$WYNC?MYWI MXD^/C01YJ+)|I&WF;=%S>E.Y+|>I%J=I|QH3J' MK+E /"D(|&L>\$% *S*#EH-
3"74*!F@C"V|(4)J:2@S>A3ZSPGIH(9ZJ\$|^ MBB+|=B|(HW|O(530WU..YY= ^QZ@9>UMM:0VD\$61FZJOG.4G?7?
\$%TWQ_Q7 MH&@"C#27W*#6ZIS=%E|T?FNI;|F|VRLYFVNY85YXVJ|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|I|SL?KRH&CU|E-1B>=.6ZK0WY8| M %|9RD^ZJWJ3<5H*KF?
^HP|J7LI^827W^|IT| 7P; M42C+|S|L-|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|IJ/KC15^ M4OY=NN.*D<7J ^.%MI%ZP7GPQEV7-PTX|
(7J:%0^IM>H?#"">B\$B:D" 6YA MRHD\$F(|/3!->4DZO.9>.8&+R.%VF(>Y=9EY9IX&PL:B')076CO%\$\$\$3@|A M+)\$
! ? \$G.?4&5HKT61XIY%5H>@|S_ ^@I2T@+Z^C:C.IV-&@&B--"N#RC: M@|I#G)&4>9J5SZ7B; %A0I'-
/T\$0'&YJEZB3?&T=SX.O/FQ8GXW%A6T:+04B M 5FZZ&KRX"5#_ _Y\$;W)\$U-. (5XY<0.2M-

9Y\$E T/F"7)RRR*GJ(1T7K)I' M4, LEHNC:-S(<+;>L:BW0UEI7MP-V<I Z #PK781!T/J: ^5QLN;J?RW% ^G
MLN(@92&_!MQ61Z.B^@)GOT4STVXD83?>:YPI<(YSZ> %*!<&\$I#N)2DT MJTD\6F8"%||+8C
&@Q=\$QPMDSM!7AU' \$8BD ^T#10XPYE1@*(HQU.%&\$Z/B M=A7^ ^\,0 \$0C'N>@7D!?.8J!F+0>JQ>I[XG\$KJ
D1#Z&=5Z\$SS!51KIETX5 M, \ZBH*B"7T+D4\@, ^#TR>ASJ!I5 _J=R I? MG\!SR9OS @V2U+V1%S> \$)MGNTI.-
S*M&4B=76\$0RR9!M,9\$B@#9D(F@M M#A"A+5%D"559B O=VDOE?TBFU6T9@D+('Z 9T*%\$U6&\$G:PPD6&*J
61 U M-&NC\X=> 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\#\$KDI\,NP^13!T4LGW+H&@6WL\$8BO(Z3 N<-
!#2C*TN+ M1#C_LFV2R9T-? \$H9WC:2G:HF6&T^/ZMHOW./D>7P-1?KF-Y8+Y)Y=I4Q:S M0>WE37-+7_6?
G99YEV:|ZZ0K.YPJ:!'O^|VI@H24!TB KDQ>AG6:L7>: #= MCIIZU# V934:|+GUJ#FL%JL,UZJF@:S8-) N^%C>=: ?
5#;NL(=)4Z:KLUO MKT_W<3<98&Q*D&P)=>LSD%*SF6J:7QM>.+L6J"#\ (B(38\(&-I%EWL, "4VD M).N1W4PUW!
(X *#W;+9L \J&_ON<8%4X4V KT9*('\$R046!7P55=TI%RA,6 S M< <|H-AT@K#0FR_-)
(=RB+RTMM=OU6KET6Z\>M)KU7Z:OQ4W?:?QVND2M^=2J M/U4K\ -Q6VI^|SRV>^5?
Z1QFN\J5ZN56O. ^>U%Y\, # \$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(0:H\!;H.?
6!7ILJ=-KDSEU>8<(7Z-J,1!%RSX#05L:C%|2F:Q MO'H0W0:OVG+0|BQZ27AT\75,4:
|80%F:.\$E@:YVT2*FUMC7ZB#@-3MFO1N\H MBLH01Q_E>-O/V4@_G<91A-W=|%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/?
^Q6VOI;U%TOUK- 9D=:0:8K(H?U^HK9%(P? UWYNUEO)?02M7-X=?_N> MO0G'DMH:ZL"C*/C%'O'H0,!: @HI)%
O%#G,FGF\G:|5.HS',8XIVCS6\$S' MS\$|/IMBS5 +;@9W(>+H+D!,*3L\GK?|IMG^_M^MI J27;U>1P_U&T"D28?
= (R>OY MD\J,D10R_-O^\$S%VHY9J(=|3Z:0%UZ\Z>J_,180?9?TMGR2IRYN\6K4 M+:=*0(&
<*U.PSPB@+N)OPWWH5,\$\$>/UA|\$A-'BKO6\#9TXZF,ZX+F)3?KR MYK%9>JR@8Y.13U&I-KO&IVZK7\N4T-
=K\,KG*C>0VW%M@!<#|Q0:,8J\@BWx M,A" ^\$C?C\53D6I8E'DB\J4GW ?3M ;>HE>L -\$TQ
J\:=MS>75%G;&W3B\2L M\Z3JS?>->B-Y2+2FP&AE8E0?H4)!8SA;6AW;UU63P#*+;_Z48UZQO59;WN
M344EXOJBR5@681"GFI4=1/7O3-
6Z4HU+KEQVX7'6Q=:E:@OZ7ZKVZMBXY_7JAF7=6'A+ZE_KIJJ=:H7HENI5/7JJ/CS6>K^ (M;K7\V(A5=68^A^|5?
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&G!)84\ED8?";ON8&9)HRXC>|L7IS>9>^|ISA|>|7?| (%LN(MB#K""Z N3%!B!O2W4(R"K1_5JM'FXW?"Q#
M_|#2OG_2/0|C>*W\X@+,IPI05:,C *_DK.JG5:"" I%)3Z8QQ,I=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\IFZ^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*|: ?O19VYJF\$7 M*2&T\|M%6D439+\$/9NK5B..F5UWJ25&#\$|8J:
<:=8UW.W:S8K&Z?V""B+\$5)KTC3".K MJ:UE2E)0JH7ZBUS\NZC?_RD&D I#W7'3J?:|!%8HH\$E2EDDBMIVE"0>
M_0=UG'GE1-3^H25.45!|J\1150PG2M/^%Y?_F&W.C*A8%M-K.E? (N^OD:UN%_EJ:|TW\&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% M0!GK6R"!H3
0X,>@IOVWW^-1UK\|VOV=Q%&9O!2Q!A\$WJ7#20SFBZX\|C<3A M0_:|) ER7U_%&^>X|#2'L|Q0*46\$#9
_V0\2.3RALK0Q:SC 2)(VCLB9<*) MU,B Q2;2\J3\?7BJ47= _00.)E+FBZ'LXI\$A\$FHU I#3M*%!!THK&UC79YYJ M5?
@EIT&|EM 1DS.T@B-+X@)U=H%\$S\$60A(3\#Z\ 9_>_|IVGF&HH MVO%@.P3DS115EIT"|O73H'MIEYN*9C70Y=VV)
|-%!@ZD\VI MT:='UG.XM?J"QGGW:@=|J#OPZ-"I-H)FNX:;#T (EGF' WG>?<_ 'YAO:>P9), MJ-)+.C.\$!+28G;7JP-
G.^|JRN8"XX7*%+V4VLB'-V(>6>O: F@O&/93)8M MA.2=K7:=6;2KAK*#D_?)M3M\$6/8635(.@J79A_67+F@-
*066^ZU_S3^O,3BV'M367WL*GTJ*MR)A\9E\|84 \^V5'+ MV/E3*!=|BGVS=|E,IL#47?9EV#C4NW X|>
|8Z*8U\$S/?)|HS2XT./@=D,4F M^|D@AHH\|4S1H3,@4525)B\NZ SLJK+3<4X4A5OH(E9!1%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^*CLZX\K=|IB |C&2 M4I3+;'D?CH|SRFDN\IRRIY""^T'<7D>|7%+7%104T^D\U0))7.Z=&K1FSQ*G@R
MA,H4XPG.(-KYN^C.^DD7KM ("US MIW8D;#%9>^LVW.KGO>^|5?L3;>G R/S?V^HWI?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;BM8HO\T_/SG:IT@BA;5 M*M>:F.E#
|7PL-6TM7:"9+|4VTYLV\MJK7V\WG\K'5)NW3)I MG)L-ZH\300>QIS515(V1;VO=PU=2&7>*3_A4X!5?(99AX:L WRD?
AU,UIS,=>_*|LIU6 M?UXUNCHXYH-Z)|8TB V\HF MT\LD^DM K*_?L(-XB M@Z^1L_D_?WJ1W%:EY2A^YU<:=)J3>M?J
;T'8\C,CU5:UU<+ZM<|<|O8NC?E9^;0 MLQD\2U,U?5U,D%"G&9-L0EW1?53 |&>D#WT+7N)/9A"2M4M /?
L\2VP\TV3 M&2H?B\K\&6XP4Z%.&\$6Y\HAK\$AS>Q&4VRJWZ-9|=V\ _>:IVF(28% ^V##+I*
MC@:6>NWRM0?. ^M#|X\7W&99,KH=I|;EU\5V)=&27>I7\$1R'L4BLY0P MF:.9R1K3W68L*|F-3Q8.ML+-
|5G&6B^R;J\|+U2:W M2NOVYZ\#BTRS:X2LC<7@4.\$EBUF MF"Q>:C_ =9=C2CI%&^N&:38LP=C 4Y\LG_T_OH?L^;*
(^J=BCLGD:+L)>N!O M<+M\HN*Q-|@AJL_R63AIQB4>:)|03892M.VWJ OKVOL\ 700H<"Q:/7E3;U6NJW5:
|U:M4N4FA6BVVN5OW\MU2O5 M3A>=UT:E/Q\5A|=|U<"Y9\$H8FS:D;4'AWVKZ<>O>?;|_?K&XBOG>"ZU:1% MI
ED9Z*(<6W\|L>S>U^86""|Y@)YVI>9XT,L-W>#KTFWN\$LNU\,C7?>9G!
M7@81M;CZ,"+P4FPY#N@7,BEY\|1-SN*#NSYLF&+<12LL <1JOM6MFU MJ\|6ZL0"N\2AHFB@Q<>Y3-
4:(6%?2&TVY6A M@:N1F&RFD(VERN\XJCWAZN5W\|MNW_OOWQ\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%CI\Z3G\$S@98TBQ\$PA; NQM/'O-A)\-|J|0%(9 M-A^|OIQ95^FF=* WL?3UE7FXKQS\|
(1U8:|1/R^N4S,9PERR.RIP\G/2A\H% M+W;*H=Y\$*0U; |#?7N,"AP44G_O8>-S8G8;K6U-J2>+A-\H,|);X\|_R_9I1
MXNOM2U7J'+,MHG\$D@NF&IV=.(TJTH2'W8: ^STI?;&@P,V=RK4^:%P.Q5J M2F'5_L?;
<#UUY)8RWKA;'E'92\$Y#HU@|%WM/UZ=J>."W/M)D<^/9GOU\I(?% M1_D_PH905#;"MIL%VPG&%+T""&'9UVUO?
RATY\OTL,29AHY7D6<*G-(UV;A# M;R@H0901LW\42IUR.*LC*5%;UK5)H;T9B\|;FN\|=@=@LF2D4W3L")=--
MB\$*IMK0C<-(A3^?@69.4JG-MO-<&) M3\$|2"62%|V<^"R0SZ4U#0#13K\J9L&S@V""?63#6DI?VIC=(O^V\|;G\UE/
MJ" ^# \$8V-S2GKB0?|J#O<^P(E=;|J=|:T6TV MD_ =P5LC9;)KPN#-.92+=F>:;F|+>#|8;B\|?^4*V\|6&*ES/<<,'<:
|IK079 M)1\38U\$+_6E&QUX-IN<5;REPX*\$C8C8'X\|I8-M6;A^;>O-L+SK MOV?
G=X\|EAA1GXR#1:'SKRJBO1A('65>&>|I7YKW\W_O2ZT&V3KBT'SFS<#R0\$0F^X8)E,E0>&Y&HQ61O.@)OXZ"+M*?
S MR0\|I=KKO\NO%3;J#S>"D'\ M1 >#':@|':7N36(3MA_.'CAK?A&1+?|NJ\!%|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\518\N%V-K\$;KQ"@602R.UYMVFA\O6W^3E M6/6@!-LZY
60B7%G@LF/Z\$5V;KG\)|GE7\IF5C#X3VT LP+>=&=I|HUE!<D) MO_U?O16?WNH_FX_SV=
9(*K^Q):/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"|,Z%B-9,4S5.00/%\$J-; MU+2\O\5)9_9MKK@2(Z\)%IRB-
5NLO)A*4^PIH\|M'GG_D03349(/SQR2I2;W.
M\^~/Q3_H%)S@)+E""T72Q\6TCVNS\|I-7=XT\7\$|90'Z'O.N^BY\$"R\.&>?M M")?
V\!R1A!!U#^D%.M+C3X\;J159*ZPL\\$_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.,@B5ZK0NQ)9#+#0%CY%LG::^U1:-@KXS/RM;8Q M0/I#GFE?00/3*NB-|EM<0.@YS-
|H6>^N 9P^ #2>P?RU&09V|=O&YZ/0CR M;:SFD@DV9;^056#9#T=Z1MV7_#"3H<-SR<^U*
E\$UEWVKO ^YR 39">YNHO M^E# =|L7/E*;O\$W/V7OV)?BAUTO:>YMY8I9M%J@8>.\Y4XBE7\&H7,P;\$'/
MY<0V) UJ.R^|IRMBX<^"WYH8-|J5&@X|-#I M |O|I|&#*RF1LLGPI|2P'KI">0X%?J%W1;8N /V5,
I|Z4Q6:.HEGK M|T) HBY5K)E=3)EO5?GA48@N46&G14MR/"0F"NMCEC<&X2,ST7I^H6JOTEM|
MEMMUN)@0SS<=K O?CW-1K3PT6HZI"?TP8T /JZ&RP5+|IIF)D,3:*TDP1S"N MQ\$3623?..59 I0V4JC^?
LFU2/,3P;70A--CO4N8#I9I6C%L;W%:9:P?EEB MHK_UMI7_E6Z|N:1L|061W0X;SV7R>=VC:TU%EQF):TO7/I|
|8TGI"CVIT* MN..YWMXRXS252UQ2_X/((GSA6D|>^&?? +/T/WLF:L"?0=HG" |OLHI\$IPM
MU=)|@.)O,l#YD%:T7I|:M#R JT|%QKNC/1A M?WTXQ2JD\$6K93I|3Z!@7,SDRB(<7=|UK)RT-|M^6L::7+
MJIRRW@%S8|T0:K(+1W2R.^!|2M.'70CG,V;-@|_ O M2^VJT7^|U6FW.J5>K=4WGFS^T&WRV8?
=B%XB|I.'DYN.2JE1TY9)JM.@8_MI"N:87+>%EPI|(8WQ81W@KLDIT#UM--&H(D*Q|&R^.)UI|6RL#|>*/X(O>|
M|'=2C,7 V=IP3U9/IP?6:08ZK7|JUKPG:LU>M5/M|HZPM?A..6VN+R;3"9X
M@|5|8(|61OGL,L#.7SL6P|QP8|<09|UP.HZ2>X0,FV904)OJ1IBO \ MTU ?
YIZ,6I*@()D48276,VZ=\$N|:QU5S(KYH6?C9>|X|X.O"&|2*QZ;Z> MG|&)1L8^YH; W:N@.XW:~
"Q1&I8LGXD:S^I|S\$Z@0)^ 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>7J-!F:~
MN>1T#O'Y3>"U,7H:~1X2.>)%3|/#@.3,72)BK6@J2|:|7GEK/XT|MKF->=Y|;
MOF='N:U\$*XNUVIL44|TNM|3A|@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 +/O(+IYXCNS7=Y05|!J7M\$D^*K^F|E1%?VZ M-(@F4:N2+S
<&O5)B,NEV0AR?%74|)%& :8F5C3Y+|HMH7|O"=-O|>(@? !O M14E|:PPNN %:K,>D|5(K)! =5/^X601J^:J3H%>B*?
L"M-@80|.#.)@Q\$;TB,(M1|Y|O%I?6SN4&|K+< :553J;.>^"W@(|J5:NC\$00TGTV?UU=\$7<"\$|EKHLV- MH\$?6|7|G0|K
RYG/1&N|JG|IZC1|?|:|JYGO2|I@TXBK*-QY(57K|F|C5D; M39>|I\$;|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!OEPI VC|
(3U3'2M68>9LA\$FF3)B&H^B%,589(-GH MNI
B(Y#F^>G+XU>U^Q5=3QY=/S36T^M/87|Y/DMF5G2ZWFI5JLUNM7,./ 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)%#Q' ^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|51CMM>A:-7ZI2B M=TFW+ZT\$>KD7UGBMZDF3\$(I(1% ^|J3:Z
-2%^(>O- %;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.|&HMSPK0RYM.L:G:~?PZ+&G2 |%7S*W5 MO|IXJE)<7KUIN:=RO
|.OG0HUGNU=WSX| M83 K83"VP@C<-8F%L: 8% |%D1|T(O%&GF*,S10|M7; X-G2# MVJ<;@??64|DR2V9(ROV\$=
<_BP#MJ.#%)(<:U26I95K76T%33OM TFL,NW3A M6X/^_ O7Q3Z:./52_ 71 ;K>'JDLCS\$=;|MLG GB"O&|F|9
M5,AF|\$+8TQ2RC47WX@-G-.BF6PEF3Z?T^ T/6'-Q5@|(GGUCHK%"YL.?)|10
M;MY#X"Q1KL|DJ*Q|XS6<&,+|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<.*"HHN9(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\$|N<"QR3Y3C#%VV6DJ<7/GCG8HMSP0_XRV:@ :?-/>C M'+R-)Y-AIT%:XJ>(6|&7B<5LP4
AW>NL|VWUES:\$ ""B?"P97XB2)JH:V MZKX")S?Y:ZOPEZW>OC:I(*CA#FP:F.UX+|:K:0J13-"E&J-&K-6K>='NX
MG?#J|JHNH DTH@9UZE\$ H4)\$U!C A-:(@8G.;RX+ %85"AL5BBT ;|L^B^<"A
M#9VA6|K.|5ATL6GJ|YLH|X|:3YI|Q06S.|C^M,IWG
|>'>8;.T\$5<|A&5H%PF|S@8)1E46T.+J&4*-2#E\$T7Z"83(YQ+YH 7#G5GB6EQ|"86)208SKGL>5.JX/:#4JK)8.
MXX2KU> *K?=OXT+ ?WKG?8Z&=TOWH,Y|XCZ-!)WG5;#TLYQFS >MC.'
M,J:>3AD,9E|='NW3Y*YE',CGI)% "9J&G\$W#_ #L9_ #9@G^-= M)\$=&V M_YC7J#XES;#*1\$ZX|N4MWI?
JOVBUBRW&E7BPS(& >2?>J%C(GQ|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"0Q|I7 J| Y-J4:1?
T"=T,7A|@UFLDR*;7R?B&XU|X'7C)E,UD/W2<"F?K MGKT&I|P_ 02C+AC,%|VXZD=) ?")|X" YP3)6)K:-/:-I%KH?
==F?P^IN^ _MII- 1|&B T"- "(80:K1 :Z3U>@=(36|X JTWA@>;+H(OTY9:A|B%KX%|+4
M;0*8.TE4|BG<&|+.)SNG548,OQZ1BZ3"Q1#'#<0"P?4/=..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 Q"W MZO:@W-P_G3"DCWC\$P?#1|E4<2;-ZX=#L,I4\$#E 2C,|XX;EW\$@E1WIG/N9=V
M|IA\$K/LM|F0P'N79|/V%\$Y2C3#V ?<@PT905>*Z\$S+!W9#@U|9J9(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-?JEQ|A?|3|Q5|JCKVT|QJW>M3G7IE?9*/|<|1(Z3O8^1 MX81#B|+:-
D8P|I423F7POB00"1.%|JW-(1|&G,9=E MX;|K%@Y@F;L_ KH2+879DE/AY1B%P3|3DR9B;T|>L?%@T|JAEVW0
+ZB4GF MT9A+K^RK_.W'K ;|W|L<(AREHW =NV?&5>L.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-
I.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.I5N|X3A? MTR!.Q.^?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'-IA0W|*,(RL|/+ _I_%K?
O7:""Z>06/GL9/V_WBRQ|X?;!*|W)U(B|DL5,CO9? M_Z^S(|9F|5C^"CSC*#R^0Q)^S^\$XO_-J_WYO.1I(#SM\$9TD-
2'D/@.!9@ MGPIN>C23K|T RQX\$ -@U|0DD|A:U_S.OE!@PI5KS5;O>OIG |I|VECUFYD
MY8=*A+M_DE8>L>,>\$U 9D_V?Y\$U=9MJ* 8^F#BR_H(|-Z M.O4 Q|*)O4Y9|E17 IP:CX&)B9P*8|^\$DA9GDP5,
:2*KR"==0\$0ZC6L,?- MV|*|I&-SK:~*4#2-DX4>ZE46D|MD=5F,58&+\$4*|<:|4|U:|79K3TM|VTG M4
"8F%00X|I RTE/G/N5E21>_TO4-|*6^#|SXP&#UIEMOVT|\$.S0KLVC|I MJ4_HI#7^~#E \$P6\$-IZU
2W&G:~%X0IG*5T*&0\$B>?8P-W"|AF:QD4>:8&| M2SC)!C|\$,~XZ(J,89_&+A&LVS@.B\$F4|~
U.#I)=0F@W<);V0R5.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# MANDYATU3Q2B+X%UUK+>G#60SEE_HEK|,?
KOIY_UCC3|^SUWO(3LY4T=J.HU ML3&ZY7% QBGB|&<9T)!-3U*|L(X67&\$-5MCJC.|J30).6DV>)@QPV_W|50MA-
EDN908 MQ-LM@U=U|L%/(=O1G>1)?W7, &P',RI/?0 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*\$|\$/2QZ8%8?A=7Q:*MQ M-.CF87#M:H?H?BUU|(8"3\$SX2#JLF0)?I=H7|M|RJC @.(DG>\$&<:8_4W_%
M,3+?&=Q8|VPRBD2* :|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^VQ<0I7YC>@ZT3@<.T1&: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]
YNJH@IOCIT<93"V]>J^EH?/IV<@-EC?7E[6ZQX M^MU^Y1&?KK\+S-GFOZNN U7WEH?/\^%/
C=5*CI7F4V0=V/3MB^V3YJ MTW)O VIX\WOLU01R=@^O:YOKL>WQ8KM.;K?:/I^JWV>||L< ZFSV6AIA!A
MS!BIQ|>7Z C=5/(C8U<I=FBSASM586(22,PA\$N:7-S^JM?NOO6J%*#U5.Z7I M*M%):O".JYZ0SM=&ZVF8;&
/1.NOU^V5FI5:|_|)!:F)A4\$%/Y=9I@AWXSX\$M0FMP(-&>39Z"TAL9\$WYIJ@:9"+FR?/5H^W41 J|GVM
MI|C,U^E&N5!!C%4:7*Y<^|L--VV:ZZ,W11^? L?6EWHDJW\=' !:OT ?M MOHODX*S=Y_9:1DUB=Z^V0T|?7"BH=!
.8!+|I>_>58"(((ASXK.>@1^*ZKE>"U:#!*#"BWEC/4UHC#J?|KDD24_>?7>/J-GT6TY'%=\$#,*K^6X_8
8CIH_VNYC3S\$=#:;8#.M9|TNZ^*%NO/M?|I(S=X W M|C|^T1P7NNU3Q:ZLYMTO??
|IV@V%,5W6|DH"H6^JAJ*:HB466BW7SWQ1(41,L(^S^>2A5&(6*%4?L@/D8C\$\$ (Z86Y&G4L69@A? M9KJB: WQ\$
4&|WHPFFAH*C(X_AEDJ |TL-8F+&\$OBSV*696 V334WL,0F%,4 M|/C1#F#1^VKHOD#VQ+!FFT9*#^Z|C?
YK5%-J&I?N^0IOBUH0H@#VGH|.MFP.1.? D\$15 M(OR.<3&WG|7X|O4AP<%3R-R 1^".CXUM(6EN:BX<'11@
M_9+9'B>(<:Y(<+86J|@#AA-!X&0P4S4_-X8B4.1\$X2>"ASP,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|.CF&+!8WO2KW/3!5N HJ&JHH03S@?^L=Z"O_B|_JD>T^%QZW-
6A+UWW| MG1Z(U43^X:(KPB4#^QD3LG B.^|.3|.1\$D\$F5T#" <>(<4-XX83X_920HG^| M7TB3M-
A2D|3NEY,IT5PO580.!RJ@=91BK5HJ5YOE4@P^-6MWE5(! 2K-%OSG MOEQM-9G:J4F?O'A:J-
Z4FI%*%0Y5*WZ|K=V5RHWF_QW+A/?F:*WJN5UN^3 M/N&'=K70+E4 ;1|/^Q56_*B8^#
(&RPW5.4EAV@I1|9JHP>E,">6UIC,?\$(%) M|G.|^1_R*?|Y\N(+ST1@MWB,.;I&:@WD!S5!X5RQ!-FI|3M_VQPSJRU
M@F?/W|1#>VKN#|R|, ^|I=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!.;J)&QY/&BD(B:OR^>-O1:8\$|I\$VU* MX\$=!;4'OYW6B(=TT9*\$DO-
N:|J)?:'V60JP#PR|)*=EX2*4N3'DL'+UGG\$ M(7?=Z(T3^:|;UY*U@N5\$E-
QFRHG)2.+A7|E5:@|B&Y(SY(K|T'#='@)444 MK%)0BP'X|H|SGBJ%*?=-|| A6*Q?=@^0QOVE)F@5+ZN%"NM5||\$F?
4O@UYO M,IK:(|X32.V^.*|,M?_9SI|43OS?/%PF2 4^.;2A6.XC|!ZV.,|34^|Z\$R
M^B^4N*?,W>#EMC4XL^MVFK4|NXJU039H16N5%NMJOGAG%<0NZ\$@=FJM?9_981M'W0.
MTIZ>N#X:4|76K_B0.J9^|_!OW/Pl8(|J^L:IG6#%3,NA-2 MP-120=,6.E*S.Q-
KXY^Y7^W<:)H+=/|:35M%3|FWV.;|G'.D>>5#:4Q!D MFV^2<5(AGO"1?4R|J^;"Q6_%7062GAV/I)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.DVNJTHEMJ|*)=)L+N4UUS\$(NA^/A"82 M|3=#\$^O|LO:=
|381)|A'2Q9>"ZX+&G>K'4^EK51%C2J_3TGA^IQLH* +Y"?1W_(GT1\$6_(=R2M7Z+?^G,)MHL_|?|
M|^6A_^^^F\$=@>N89&&.;: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|\$Y8?
SDD\$Z|0\$UD%!.G*TX'4D\$62XUYI\$L*BWAD|BR\$3.;CLG\$81!11@/ M?F:S,J|TFTUEV@|<4XB|.:(:9<)GIQ=IS-
L+&F|FIPMM.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|O%";|Q>6P09|/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*QY_NUFD.372% (A^7\$33-/(&DH^N6|O)6IEAN6R2C:>V
M>!L%6@/30)'0P%1'0:1>S>DV7QV_>S^5RT0CH8:POL&|I'10N;8?')I2_&_M_QWBWX7:R,| 5#+!9-&(=PQZ-"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;'KRKJ|
NH!4>H%FZ|B|4E.XC'ME(994S:E0%+|_W:U?
|I\$3G2=RWV_FIH:)0*3&5*E.LU"NMPMU:165Z;51Z^|4ZLV+E||>|.OC MMZ?
LOG!8!;:|^V|OJM<(FS)E.K7E6*E|5:1F5F?+|.ZR#HSN=Y0=?Y>_I7^
MNR_|%FOW|4;YMEQM5GZ4@5GAY_|;Q>WZ5^>^T^EM M-6IW=Y7J#2"S56Z4FZW6\5G|E#PNU?
+|WJN+8WCFJY:L5OM|6|4KG1_) _MSB7BV<|4VA/_FK4^0W>=UZNG:F|COTIT|
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%\$?;.:2X9#*^F_\$I|7|AJL%GKHKM*-V/ M@SO|6>4P^?NQALEL6?
VW8A|I|TP|TV|7UE19KW@_5H|>)A1ZZXD:5GAJ: MVDH47M|S<2D7V%/#|&?;=^>D?C MI\$VY?6L.K* F"9\$SAR|L7
(D+>"D2 ;+<|_2)!DVF_?T:|<4NE?R,^)"(Z%D^B-5>!"XIA<)GC 5VBT>\$YNR+E=.0U1\$,'(\$&I:D9=E42A- M-(O.Z.R|
/CGYU9OY ^V U1F?S|L7E_U_ XOM&8X&HI|V<5T:QA>A76.2/5 MY/?C| @S|S:RA|:L|6PC@'FK80AD_)=-PR|1U; M5?
Y1A_W_1D4YH2?M@MR:O.YW%F\$&|TG.631Z494,X4)|&A:9Q|U.N".+& MK&M'X0#&|&
(|SM|LN'54|@T1|B7S\$VY=BW'C_ =K2=.=^N1AP-Z*00)G|&R|59SD.Z._V4W4EP=7FK.&46
M|ON&XK"UV.\$=')|O6|N%"O,>9O|/2S@|(-EKK19N.MDHG5LCH")L|,\$\$E
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|022NY|/|^_BY|A+9|4>WZ6+@T?/U&KF/^HW|H^PQ1A1PE_)11C
M9--9-I-'Z|=EHL\$='FCEQ9D3/GS9PW<|J|B33|JQ MBJY//|+CBNB@H2*\$C\$;|F9J8^/E=-
Y7XDA.VZUL+X1X(UQ8U?N MTJWF?7YJ|L 8"|>M^>U_EIUVLW6W.OFQ|MN'&6Q|;K|JE.VKSEP 4\$+Z
MBD)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,|WL;CIZT01F22WD|JF-
>8F+4)QJUD6PGVC?/7(E>|^ MI0Y8V|L.HD0N+|N|JFW*|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 MTIJ|K^SFDYUR:#R?
9_A;+FMA:Y.BR6B6=C9R*5_BOR:R^T|4>ND4+*&.1NY M8W@BQZ:39XUN&0LN \$1%B1| M+//33PP<2_2?
-1Z1|:6==;4=B_5OC1>K5G&U MKKH>X+&KPZXW7Y)AXTGTV#OI=OIMZ%07(61")@RT9%!=_LT9;#GIA&GN&.
M3R/W6\$?E13#Z^D9;@L5+1N,9#PX29WNE/7.Z4Y9XYSNE/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(|*XLV@2=?W2NE6?
Q5KN2C=VD,Z M9|^>H5;L_57V#0@MT,^>H*04Y MDXB<|DE\$XE@!_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?DOB4TDWGL5?Y?
M>8!7CFN??L'O.GD:H>(<M^A4C9SZ&&IP&BCWE3KI
M_4F=\$#74M;N:.)CRTG4|N(8Z(M'N/8202@:&\$\$Z#AK8E-O:._@63JC(&C%-QK MY*@E-VF9EDHDV"P7'-

%\4U1PT,KIM>:/R6UT:\MB9)L+|E|2F@X">V\?PD< M#05\$|+@E(^=C)U-@:0<'GM^40#@@:EC#NO:Y1UTPW+QX-
J(P'LD0\ MT8-/9D)L)K%#01 H3|OLSY^F#) T9KIBY'^F-N^:YY-0\$>|3.S8K-G44OK/? M54X>2)-*W4B 'M|9Z\$&|:-
WMD9 X^CNE:6CW?:1F@: ?@:9'T1"/@7:GJ:GZ MMU9H|S%FY-.OQ)OSE9R:&ODLJ3J_Y?8J22*|WRT=:/OM-?
G=7A,5 MN! <.8UM\XW^<@|TL|N_8&4FF2FN0CCOBMS\$B^~7|716WXN9@%)_NLU@
MM74(4S4>X^")*9B>?_LF+ @|16?X5L_Z>(!+PQU D/9OYH@3F#0'Z6|&.(MJW'OX9^TY!>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#QG_D#X M+O...>1G)G|B|^2+RD6|^>X+~?6)Q K|/|H=BU<\$QC"=|N:OAOR3R'1%T:IW
M\$P4&:|18301A@8SZ1|K"2CJ@'G|9E|6>P2R");_0L&|9.BVW\$Z/NCQPZ/>O/ML|:WWIS-.%SXY0M_!J3\$4"MY-
WFP,Q-? D\$EA@M@2)S.66.E_B%R#E+A*< M=ZNV4U99BTC|OLB|11 KC_9 !3MI-+|I"%"W@5+.\$9DUVL17:O9?
\$ _\$FVJ; M>V|-Q1C?P^:OY#(%)B,S!-A(*)PL/5:|'N MR(H_*C|J|++346%F^I+""*ST)6|-9OCO|S3
M4^<('H&)|J/3@Z^G^#;F|0|R%Q>F^B>3(V+>S;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|'JU*K_M/JUG|V3|L*'=K70+E7@?|J|^QQ6
MD5Q,?!EKHHYZCZ0P;87H0B1.J3.E%&R:SGSXG_.)1+#G|4
MYKEE%H%MTHG'\$YU9KY";Y9K:D|S&#B>3\$1QH2K|RB;\$COHC7Z)6|Y|G|>)NKS|+|!XPL'C':>\$A""/FDC(4F1T/H:|
MB(3DOI'@R#T40|I|>& #PX:GA.VA?7-V|KP93^CB058U=#TPBJ2(S B^-.09
M\$:X'P76C.J=TJ(62:J=!=DE@&S#/:5YOPE0Q+U0EH-Z|6VV< MC1.)MOU0>W)JTL&|TY.>DMMB'#DGB2+P!SSIE
M=6UIS|5|WDOWVWZ;8^U^ M6)/W-)+!<1@:DC>/PR@FL^-O|7./7443TV6G6B=A>/LHYRL@RA7@5!)*XAC@
M+|I&I01*76+P\$E.N/1TUC-F?S#XZ&SL%OW-CZ8<:T@ Q|1D@ (B/\$VGL|&N\ MJ^|L*X60|IZX1RZH=0>J.= >G?
8|K3Z5_ BXC/Q%?"GLS M">X<4X \$LF|>/ACC5S_JR\$SD?~P^2 K|R=L6#("5@=2518|GY>OE?
M;O_ E|;ML=M_7C7.K2/6205F&)|L|J,1< M#PF5.|>B(,N RRD:N)\$ZQJ>2F8/1DP9R#|:.)6|JX) *ZV\$ (MU?
I@&)#C.F&QS(O9:7\$D)T#(8J?)@UU(C:K:D68HB/ 'G.O.:# G?B"P:O7 Q MO^9#-"@X%(^&O9HB#T;UY
MG.UK;+@|"/7/D%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:0U-<7>1"-NH::BB:#B3|0L0|:Z,H^-EY>C-L?Z7;N M@'?#FRO|B<|D-
IB=Z,G%^P009\$S4- =7HS6|Q+Z;\$NA(5L2|9RY?O ML|3**(UDM_QG+R/7%AV3=*^,P;^@<^1)TA&)'|ITKSLWZP-
<:RL!&\$AUA4 MZJ|AFF/@PB# #&*_-1Y7|F63D915L+R8=TBVYM*\$ZF3KM&?R(5>#WC' MRU308'6R6!+I?
QT16+~#D2A MFKCJS'306S+>;UU5>^G=W6300A2'O#(GE@,I|(#D3CV98G02O(YJ+HC(K#X MM2'V1.D)E3M ?
W+9(JE^SDR?U+OX6_./Z74S=XNA>7.IAS4WP@ TFBC,K^&^ MJ;V4D^E-8XJ'4G,B S9 U|E'5QDY-
L=Q6|9Q\$BN9LS01|52D9U1#)|VCZKR& MHI_6COG>O'K|&|^+Y6^Y9R.*AWQ3|R#@B!\$FH+; SH%/R:Y)S?
^A70,1X|N1 M=;?1T2V7/E4+95MP#N+DZ"- 4)SBC|L%YO1FV)63+7/>7 MWBT.=CJUS|FICDT=&|DXMA:);-<9-
IPADUEHUR9NW:N;|V&|YDKRZV|^\^OR MKB?95"Z*|)+3X%\$S|&^_7R52|7^MP?~4KIP\$8WHKDY=,H= M'Z1U2*|;G-
L.K^!#X:|2(0AD&LMKFBG^2R:#ZS:; PT GG>W;3|:F3 M"IZ;
X=Y@=/U|+.N1_&+;|M^)/N=T@10="X((LG1.U: ^7(|K1/Z,/K8ID6=S M^0V""|?&H<'0#.+4+>CU*3?:
W52Q|V34&|I?'U6|;:>)-Y.FIU/9J^%4T-0H M1<1;79-D@WMTZZS-DFX(1F/'>.2\$D'R(XJFCS>7-QN-
:=6R7|XG=S3'=Y&S)3B|01|J3|R).AXWDVGC>T.ZN(I|P&<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|0|JKN+|=##&3TM=
MG>^SR.OQJ?2W=&6TA-O485RV-HN?B(T<.&(C+UY9"#+QI.O@JVC #B(F:=@
MS;#Y2.GAJU@Y,+,6Y9A=IR'ZNZ\$YFOAL&(=3'(G:Y|&EQZIPGA|FE)T:* MVIUE_CA:~86EUG76B.WR|41A-
2B2CEZPFV40|6#IX8C4L|\$(CU\$< MHVL@,D_)=AJX\$F\$9PD*1*JV14(5+252P|:8&_*A;+C>*,R|U1H8SP5A(
M*OS/;OJJ&B5?T4?I"-&^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@,WZ'V!
WOP'X083 :42A\$SQ|,T1|TK7A.OA|@:|!>|R4/A-3/D<&|G M V'WAO#T5"K|;?|IVDWER!;|I#)UN+|/?
(8)QZ4\$:\$47%YK\$_4"3"M|(^.QV. MB"Z"-*~NUR%4XD.ZG)PJ3?";|=U68""Z|2),V6?:W.RC-3.E%;H_T|FX" M>Y%
<#M>5;|%;+L<-J>0C(?+H=80B5VCHNL3;-Y65'72H&|1SU#|W08SYJDK MI=+?>Z5?>V_3;'>*5/OP ?65'NYSQV
/6RN6CCSWX=#FNP?NH|Q4Z0U.G22; MWV3H1Z!;|VPK7P?2Z4EC7K;|TWHW.-
#110*P_/^R|J^C;=Z<:7& A|Y"B> MH+470+8K<1E-|4Y"CJ183.A*EK6BxB?)-) "B|F.OYC(HJ2S7,J-Y I9R/^,&01|IM
M(1.TI(YTSAQXU?9:4R?GE'KEUIZI-Q@S?S\$FH*DB |@L.*)ET72:Q0.>@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<74KIGRK^)|MH7|39A|J%5IFI51GB3BA42_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|21QQA|G71E:;37X#^A9-Y: M'Y^X|/2TJ|'1*WH2;@?>9|D0K5N|<;UKK^*9H|:@6GD15&0=3(>9S,A6L%L
MBYS.M^VQW::;D2-R?R@LBYPQ.M(N|>R^EQ1&4|52PD|WYK5,NITD^&Q&IQ
MK%XH>F|VZ_6|CW<@84|QI'.6ZE>UQKWA5:E5CU^X|_59L+,S)CWA|S\$4G8X M&WX5VTI|'1846:@;JL6>-
Z#2<26Y)(0#;Y+~|C:=X\$+1M%|K-G(\$SCC'(|Q MTRE'OPFU +|G-K(G(<&QF?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|JF!2|KSV41'L%,J* M(8X6ZIR^=N?BHW|W?
=D#%UE:Z|IM5:|_#NGVTQ7M&Y8*ZY:41KX\$K4_T<6"
MKHN&#H2QT"5=\$G72@97|LB\$JXC,OT|NX4X(M>M\$3%*V+TJLR'N9>N F(|/ MX'BA|B_@D Q|3DDZ:"R5YI
YXX9J_D&CASW01#%|/|)=9#>|G5PL@|S55WLVM8YHH>GHNLFV32B387#RR6RJ<=|G'P)ZG7V*Q?|=.(4|YD&E)
(V'J|OC.--01 MK|/#T%RS3%#6|_YD9|=I @N7QJ_8 BV_^^|D)*ZDI|=5\$SND3X_DN3|IZ"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%|IGHM*#KV<^,S|X>8(|_M,A<7IA 5I*>P47%ZO M#9,CVK^P'LB0W1 6|RJ695-
4\$&#&A,V>|;BZ^\$ M*U|FQSKLS/KTF7F6|&.(9^3>>QW:WVJ_7G)(X<.,Y=.)M_|74'6-U+009GS M^L0: O\$GYG6=
Q;+&@U7N?F2I(|&|+)|3O M^Q-6V|^*X#8MW|3JY1CH1TRQUJC7&J9Y=|J7*YR(+H9JF")T0 FS17*UUBHW
M8ZT;G+1.*E>;Y1)^:M:N*J5""WXP&Z& X=ILP2_N:8|T'4/B0|M:.)N_;;51)<4P\$(O'M*D,0F,*L(5KTLZ|2GK&#
|%W|@;S5>RVGN_X|M M1T9N82|A^HMU9K?RW_U3V< MVSM580_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%|HJX! N+N:WX-(AH3<%DD, M+M,|OCN!#9F?ZA+/\$A)Q(QO1>-(98-F:M4WM61\$T?
2N.ZJ*%N"09B1ZITQI+0\$<=: 'JHP7#|)=3JZ M9EQ<-M#49A@IVGOU99_*XKH%2B|2'JG8P57"-&CQWC.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.Q2&|J32#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|4?CX5?>ZP198Y\$@@M_%.C\$.91924(B8|V)-

,SE(MA(6&D< MXZ4(+S*JIE*+UZ8FL\$ 4S& PSRA@YE I"FP!."&X\U107>:(*MW0GBK=,;QGE%\$XUG5'E"6/XADQ
@ZYS5KE/^%1@2!%= MFI%-!J>LP8\B@2LP6.H*DJ,KR+&04)5#D)9#" +SPPT?@2?Q"?,>2 OI/\$,. @
M/@&6Z#-5\X82?(49JZB(P(> %+=H;NV1JZSD#F*0("E(\$!3%3NE(!1" .&:RN M<.&B*!-CP:7!\R+Y5*A80\!S(G'XX9>
1!@%*KZM,"(!& 3&4(T Z V 2E M'98L-7 /N71G*TF",>7YSY2?-%^(T00QR+FX"B.)0T@60137%CO:&!\ V!6 M?
2=J8QS MU6U\$4YK78L,(NZ8U 3Y6:H\!PIE*UQC&5(Y@L0Y&7@?S@ZQH)KVM*3M034J!J6D@L\ZAI Z IQ
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
6GQ#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]#Q)FJK00G5848>OZ1+)70>%1%:5P05< M""/J?V(P|=V,1E/R)GPL,KS
CVER!::XYD-4N+\$8WQ1BP34& C*\$VS"L30"B2
M#H789F6'.D2OHA&Y=9VA(\$M/JE7*5\$VV\9./!Q|=C/1@FH@@\BA3)F"\$JF.
MMQM(%5V,+3YA*56PMRHHU&8V*PVK; M5%*@XP@T"V:WBZ1IE2=/ ^GL\E-
!A4)YI:E+14IU5]=ZE,87MC!A,Z:55 M)F+PW?:.D\$8\Y47A9GQ 6 H0Q+=(-("I/=&\$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=JPIRQIZ^44:V9=<
M;.'2L/YL7QV8")J)I\@QL.&!Q!C3HB*IXW 7!>QGA\U)K;#E_ ,0DUK8&TJ
M&*U!641LDD>M(6"Q1:W'=KN;'VZ_84I/J=" GYMWBZYW0MZL@WXM\Q:Z8(B\ M;2MHIMYDT?
0/I_E(4W*E^7+PJ6'J=DL%VRW_8>F*#)5U1"9U*O2H+9<0I+C M.NX2DKF1T\15WEK?3/JSJO"G)A'4-./<.49ID7A*!?
QJ3+).XWZG;RO,VO5 MTH7Z\!&@/PU/IA*)J\!+L9S9:C3E?PIQ.EZ5UQQV+USE6Z, ^*A=)3!S:K M\^:SC 5)\L\O
QX"12290Q&V7&K?E7%\$X6K-JU:R4*H5I=PDJ3V%9K-6K!1: MY:8-:B?SUZKW#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_!TXO4N\$LD8[E\SO%MWHIR MF?O>S7!@X\$P4"/_ W+N&NZJ\!_ R!O" UETS>C?!\RV-F\$9&L0&/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[-5IF>H)RCPRD1O-
BW**D N Y4EJ M1:A\KGR54NFY'V_!IEB\!(Z%A6AHVV"SNJ0<9U>=D!9=*^#J\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 95P7VRN6J!:.C
MT(T7CF2>R#R0)0D?XDFEP?V92(W\VEKRCJ\!P%V\Y?>!\D\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\!K8I>::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=66OQ\!5'2AXU>VE3NTUN.Y0Y? 72/ITZWV+?
1/&G=QP>?WPNI>NEOZDJ?=_ ^K_(3_9FI\ M.9T;ZC_QP^H_/KB\+XUO_?2??
Q5:W8,H0&0&0")!D_9^(QU@5+=!DM-8)D- MF\NV*N7.DJOQ@!T!6I7B:[4E2JYP6OQY86AWCUF>I\]=T?
WLE\PIG(FK\!_M4^!>:_%ZR6_+GY=?"TSK4!\^=2:V1TNM7>I9:5\$54D\BBTWG#(M_EZ=?
GTLU,JZ!\!8)3@!JM=,YMRE5IPZK%8<#M<)\!OE:_UF0'I2#Z,CK8S@=
M(GFSC\JN;JK+06VY=ZK%;MH"=3=::;#C2N/[!D* _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= _#Q,*#XW7\$%F:#=>@@QUK
ML*6CU&7HOM9FE75QPE_/9-?B^(:FH(R,YT\?598C_SITU58GH4?R6GNY\NA%4^ _/JDT;YE1MJG?FCT#K\!\$5K.
M7N<2QOTW/=4\K,H9\$I_A\$RUW\!E8M'U:1\,?I6"H_NSU8Q,T>I8OHC.G5?4=M_IA,AT7TM^F5(VMG2,*FM*)?
_D#:_V_939V.=N6% M')@#VL^&\&<!\R#VF3J:=N,4KI\DHV-WV7GPA249?_OVOBPOF6@*R_!34@3(
MPQ(XQJ'D'CV8_V3@!BS"7%R8XD20GJP=!\?7GI4\!,_0Q:!\!""N!#-G96JV_MPS7T\!^ OVX_ ^/J5>8@?/I9*!GWYN?
2/ETU\PI^L(O): O\$GYG6= Q;+&A\ M5^!I9E#B4314581XVGO0\93^!>_JR>!\&L.YC06+4_!/\!#I@5A-Y!\NNB((
M%MC/F)""\$YD9#V1R)X9,VO@!\#&"<.\$#<4/@\>_B4L,'^D)BM/FU/B'6_ %&X* M\7*,J#FN->JU1J%5J57_ :?
!Y61/5*VURLU8JP8'J\;*U6:YA)^:M;M*J="" M'ZXKU4*U6"G<.,!O)X&A-?QJ!- MZG1R=%O!\D(CF5>F,R64:& \6D-
UVLW_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_TJL:^(7L
M;6*H=2&XC'.T=3)#SYKS%!MK8/EJRT_PAL&Z\$;A3)GC' M.B=:C UXF"ET:Q\2+)+%.4@S^@3JD\3_&
!DH4W1Z2/J\CH5^B<+1VR\$LCW1QJ M.,O<-(,2@*3OSA"'.Q&8X&=F(\$8*2ID\&0TD\7HLE=!*82_757V%&HB"!
M62"2RA8\K**>XYM86O3RCDNS>7VYX(H^4\>!\R\!5&<>ZS+ MKJG:%AQVZXID+KCT!1P_2B.A\!X:"O+O8F&HIV(
PX M-ICTDCY\$V>_N@!\7H\&J=S!571)E>4\$AW7(EU5U0V_#6ID="(1P7-0!@?Q'1\!B>95
MJXC/3K9T#7'G95E\UF.-=@;1_&S2="L=W+Q\$AZ(!)JYX41W+9+0\ M/=>BHH ?S7MUL8B2GTJ?
A4UIXC.OD=|W+051'6,X@)9?PN)PL!)%TIT8JD;5 MC<<)C\QYSJ(UY?FNL+S\$&2=*#!8=_IT7NIYOH0.L/D?
\$AICLW*=5\$?XD.@A MHHA*G\$1#H%8=+4,U.QSB'YC&OP@2/H&JEZWRF6H2(8I/?LS+ ADGN/CG:KEQ
M0S^U*M_Y1@^?%4NM*OXTYDN#C.R.>8G<8-4VU1\GXL8?0,M/>:GEC.F6FY97JBKB>8&0ROH&4<!\T1Y5H?@!"
M)8".(<!*!%_0/OAVD_0'0 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&1H3;LG;>BA(=#Y!:L@F&"32\$TH?QG3Y0ZD M1YPMO")P+^GGP)A%#LB=J)
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\!_DA M@!1\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\$S_Q;U5
M;!\:KF2U\!NH1)J(5.EW_*=628WN6WWP.XU3J9R"J@W<1E;=#KD\$N7.3\$W? M/2CMU/=A//N2\!-J?
U\H_&9JUTRS*A6J+*12+M7:U5:G>,'604L5* MN6GC^E7I\!9I-..FT2M>E_1:WT5>4_IO'QI-73MH--P"G5G^;
!W\!C7SXU=> M/ATB=:Y\$WB6\!3+!\!S44\UQ%P(M.S.Y'1 T^<7-(4,M\!(GZXM%JM-Q*@\D M_GPIK0B=!\@8-
AULARGFNXL!(\$\!ZV->HYFEMQL'L9"SRQN0S M,ZC_9%&A#4V?Q=47+W?,=B"/Q_?YI?
-2^:F4*A:M_S9VW\$@TEJFICG92 IU MX)*D'8+'^>2.)\$>:A#^EI582+5\!#<#*@_8P0N'Z_P3D\B\!X4/R9@%2+=
M80R)\(JE\EP>(P0JC;Y.9#/\!21,'\$ID,E9K\$W2P7:>Z3XZ&&_36F>?'KDBF" M0!\\$&?,83E_>20S\!NILO_Y3
H\XD,=2XJ5B14K_\$"D06,> MDZ@?\$"VEE@^4+O>HYP\$E<# Y\$DPLZ_!Y%11,R?Q\!_34Y#C01397E)FU.?
MZS:STB\B7GQ_5LVD8S)\QI+HY_Q1>.=!IC>FG8"LKR?J8DNBCM:N++ZHQ^M#
MIHIYQ_: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"G-3 M;=JE923\!QZR;RF)5-@+&7\$L\!YOF0'0.V&QBLZ#4W3@W9Y&:\!U^_%8>!
_F1C^!J=3SAE7E*41 MIK<"!B:8CS'\$S-E7/SCU>.:@Y\$6H70M^A0UCU6&?6?&CIG(A3(SY) MOW\!0;HS,^0?
^HM6^'Z2^.,L.LFC)\$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"0K.N5HQ-AW())
<9+HJ*406:^(('B:/COB_JH97A_E> M*T'?_+&K\I\ "V-PlZH&:ZD:35#6L28\ DG8KSPAKD0K1MS/ON:1.I);+X0
MPTL12UVL%,JYH;HD81%*Z_?3@&SDMW.D81(W_K\$3,AQC.0&)C4!\-6FJ\ MAB*YG>?=%2TG1
QC\&8_/KB\!M*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>|DNGFRM-0U6& MRP.4G3Y#I(F-M4!U" TBC(EUS)^F04E=T4|/#
(SZ;\$9">4XLE7X962.4I0C>R MBPIHLUR@A7FJ M+0""NUB(5E="G83""?6:Q.:N-7:-Q#G 6VM*S|-.Z-\$0>#YC
MM&L'81"-0@Q6! P.L+LK+@=>O,U)5:8""D5-^21D|J0QVB//%D\$E#6W<7 M02<;B Y'J=C3:%TF>KT,UOD+J8/5?
&)%WCF@Z,QC&(1F+VH;9C:/5 @|3:M MC-7X..3PYQ|ZW@E|>0Q)%S|NCNG J|96X#?IY>|)3G/:EWC;[-B;BZ?-)LWX
M:29^_35J5J|FIO/&VLL\$WG('LFYBWAZ LDEM1)+&17|FW|W)7X!%|*U^!S M0JL+N+
V3J!%"K"38V)V|OW3KVF2C'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\$+<|V.W\$9|8N@/7|PAJ(K"
M!Q)^/9|SY'Y:H(VUAAK;=0 T94&["P>P=[XDG>1|MYW9:-L)KX(-|PH.B|K- M_ O3\$!)SCQ|Y/5"F|/?WP3N?
Y|DN(8I4@I(O7YGI!"\$3CO#S|KIAO#W|74U^|OW"; =;|E58OU1:#EUVI6M 2T
M))R+)|DTEUH|,U4W#H%VR52PGOTUAUEL9*).PJ1J@>_9G0' M,1>W+|'L-.*>;K0S\$WV|F6HPOV\$-4-A6"
(779.R=S.:;=VE8,60QA9U(G:U\$B M,KZ@:/|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%B|41ZR3U4:'@.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! CQR6A, MLU=)LBT"6F30|QJP6MXA 5@-
)M"UT53>LJ2W5C;M"KMFAF&9@)BD@K)W)=Y
MR\$X51R|R6C@L\$P=KSV3YK838TJ)|@+HLPL3N=F|=+S+Y+=AE'8;.:C &X. M/M>F-
|\$:MUHFV3K&E%3K2^<B0)#!OSJK|@|=|>6 &F*MRG++|/SM?I@1D' MEQ/Z5UG2CU+2K)O|*=[@5V1X&Z?
XV5Q'0&O:ZQ4,O@7\$WMPC <,FD5\$< Y| 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,PXR|YW):&>|R4 MV0.?E^N-6Z7|'LW|;&26: WSO'Z8W28R|IY88(EI-
EQ8*9XMNX/O7D+|P< M,R27SHHZ6L6X8'VK4L_VYA*C&BUPVUL9ZYL=1B8*:M28JDG6LM8G?FF5)#MU
ML1_0)1RWM|P-P-0EQ7*9PM|'+&)C#)!IZ^=W<1|;02K909')/FW|OUIYM^ M8MW31|PE/3!AZGE +
<U1>1QD@Q(M^8)T3W=\$%9|?F-DU' M0|!@B|L.G0)B 9PX:Z\$5%D1,Q| C9N!E>R'K!'.>Y
@F,/91^>Z#E!M|I|S8B9Z?1X4|5G!',"=X0IK:~80P M(-F:~#U:\$)&"),6*+9B4:~%V@7"JW?7.K9\$1CR2C:RAA(3':?
RY46!@CJ:*10 L3.:9%:/@:XU'(?T:+/0Y3D+;=#,T71V6|KJX1RZ3<%Z|6JE=1)U^A/Y&45A|HDA|JLN
MXR4|;+^D7Y|+FS7&+J3_OOL23;#*5 M|,WY00PL@3N^*;B3ZJ-VMOKW:;&=O(@G+D)Q%|C#YEHM@3N|
M"M:|T5A:|V:=R|I|0+!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#&#>BKV0<+!D^Z%EKX6<|^= MZ"" V++=\$'I8E O'YBF!?"ZE:TR9?0I*#:C>9>|I7"JFRHL*L42J3\$Q)P5*
M"HV>4L5?@NU?>QPGMK@Q5%9DTE.***:T618|ZC7R-*.;&S4<*.|H_VF-!WS
M0363|>.,OLGGJ\$1^@(|JGS94&3Z%'Q M@ %IU\$1^ OUIJN3715: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_@J^4B:T|1 MPS2K6*^=Q>).#***|PI<|I-1Z2F0L1GVG"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.OIXY M;X.VI^IL|Z7.4|/J3\$2RQ+O"FOC|J4#*S7P/I
(0NR+^CQSFSP0:LT4ZT? MW|Z^C?|6K:(F-P>-W_QCW^0N"B-BZ5@ION=0|E%LWH\$>OHD>XL? @F)Y2A/%
MS3|0.<<+3^BF)7(.|T^RA|UDT&EKBSM+41M/M-Z0UVG4SXHYTDGR&AS/&^ MD8SAD70K|D>"L"AA|5
71J)1Z6/FC32NS3\$VV(28|+B;8/D+M;B8|J|@:TS MZ0LQ8TFA.O@Q#8Y"HGL "IMC3W?
XX)U'B.+9589XB+^N%|F2RN)M*=6)\$R M|J>*0G)'VEF-2U.--*H&P@7MP|2DUQA5-(6A ?)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%9WQF|MSOGZ<0J4W^_WK-G'C|&7X,|I?:(G:5\$2/629S;/<\$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)/V-O.7?|7QJD*|K M?P="VS/S)5DV(YE2!|>
>=@:IJGYJY(18HM7J|)M_.R6P^4@ELG#O7P|ZV M|C9WKH\$|U|^>JA@|U|^>V#/-
:#G&MC3VORY|G90FX>W|P#ZFLRX<|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'(|RUHW-!|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\$IW972Z= %N4IB_E|QLZ6.HK|_R(|L0?
LWB:;G4OBNCEB!NMBKW M1%EO-|O7|3OFKO(-/X2|U1|Y<;K=|H5IBRM ;E3KJ|IYB:RW+.3RJPMG8
M|I#476%54R/ G6D0+|G2N8208X3_ EE\$|L=E9.\$S8Y|/IAS\$T9M@KN1:R/V^ M(|^3QIN6|8#YR3/O29-DE!EW4E^?
S0SHU|U9L>W(|FBI&54H M\$LV\$E4?TT'QHB@J.ZE>3D8T)Q%"D4W@^R3RD415^ZP|F?9*RC-,*L
M6UHNNRUQM":MEL BU"0R+J6;XG:J|QBB J9"%E6\$&+B84 7*W|8JV#UIO MG:-
TBUU #:I='74'M_1M)|^_2K|^O1I:|CC|G|^|0U_+ /Z|U+510 1W-A M^(|L>Y|)(SH_6'+J|8G:ZYI|;3'VP:IEV-
2X*)AAC1X|C|U<#"5|\$ '0 M-:~\$|+59"#"+A-=%7+O*30-.,<-
G5D_H|'L|2|J|GN/H79XC;"BJO|5C5D+W%E|GHJ*G0<;I="H3; MP27 5|???SVF3L95CT\$3J=/1S0#I&T.AX)UA-
_9|E':6+(6&C M|3*55Y9&DD+GK&AT-LEB5T"LML#\$?M*KGL;BYFE M /O-Z|K5Q"">#T|B>
<AEA2(CAZJBGB,^GU0N+I|VP M92Z5""|3(+T'G>2&=8&+DXKA3>BCO:~#J#G3G-IU<90%USD(+,@@|8?ZI*N+
MM!_#I_28R.E)N^?IW.3>A9>TT,Q+""!%\$P'~*TY,<=|5K2C;:=@L'5|N MIP3P|J
N0VY|'=NO&')ZF07'=K2+3H"GNW.KN.%W 7^SW3|+GDR@C5R<="S5
MF370\$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(|UGOO: Z|\$&|< MW9<"M:|2U>7|/5,N1C%< ^UL9#V?#KMUBW#
'L7|GV^_LSU@>|A^;@+BV= MS'5|\$(.@NV00V-#:UH);@I5Y^5: TY5!@21E-;7Z+T:83EL+|=G|\$VX&^;R
M#R>#ODTF6\$SDE_QW>=:76FE0RVR0D9X#|I&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(*C MR^5 ^4#|@|""C.Z<:RS0|4#!&V2TL|
<4#3L@K;|I-N4F\$WNEU|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#T|B0SEB=4&_ L?% M"MHYG/KP'DH,L?FT\$<8!P>>^# \$ @
?:536S2RW_Q\$NRW4F' _VL2:3|"QGG M@+UVR9J-4B80TEK>)0JWOVUOC1E:FV6JW
MI'3GG2DJ|E.Z+4*=V|_+>BVWR>X&='Y7W4HWVK>S|8)'47|Z\$-FK'EZ)SB3=202| MW1.|*?9P6K1DM1E=,=W-
_Z'.*?_O.X6C*|7LS=09%+HS&|_Z+|D|>_#('I2 MWOAT'#=J.8Y^ZZA=@4J@V^
Z|9'VZ|4(|Z6.F&Z:VG@\$)QJZ43M!+4:~;A M+HYG@/O@.I:~7-MCVRN*#IQ'PZZD)UK|,U-#01"TU
_-2=0Q|\$,N43Z(LY|_M_0TJ"2C0XU_::@7>7U"V^|C9|YN@53(X3OS'JY)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#_@8QI1DW.
8PX'LP86UQ51FZ- E, ^, M.'>4/7U^CIIU)'IN.G+8KB/Y<I>1<I>14Q5CYZXCZCYZXCZCYZXCII'7Y<I>1
M_3DED+1#0R8S1<#J&*+K*8'T5S>&_J'.9S@2"11:JS)' ^Q=#IIS+I^
MOTVN.WL<27SL9_XIIQX\4"2LQJJ7EVSQOZTLH0;A. M':. 564^<%TC0Q!(\$WF%)W,4\!-
<5B30Z0Z=.QJJB7S+6RQ;'.1 8SIU&'Z;.'1 M/IIJ'R.V<0;CW.WI<\$VLI? 25>OA'-J7U)/%?T\$[WK\DG'L'IN90+8@HI
MARIM;4'I VQG-AYKR1S+I^D M#IUYIY.:%I0QBB5S[C@Z+D'U5@0>9ZRVZ? ,2 DN--N6HWN: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 MJJNJI^M=7+%H(9EL7'0P&CSWQ0'+U)\$XHD5B/L
8+V\I\J:60Q*Y M8#%\$0R0JF ?)'&BD*+12C#-G^\$A/I M&+ '3BX%F\;IOP@D>G+K^C\$.-&8&6D2 M4H+/,A\$R-
B,YA\I'@+.5?P?4=:S21?/CIJ_ QM<92L0T066BA?JD=8YJOL?SKL MP-FQ)6LQ\BI^=W\$'=#,6\4
MZ. ^?7\6GA:@3L=G8C\$Z2^OU)F1?KJ^C(\$6DMI0/-G: 9G18(Q\$D&-1Z1MX\ MG+NO^
O+1"2BXRMI,13.^>02<@=|X6;:DX@LDEY/**(2:8Z6D&'@FT.#508U\$WR1PW5\I'I3>1(GT5;!*@/XO/ M^=*0SJ;'8) X-
Q3BFDX9LO=HN01>_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%J?L4TQ\#;8S6Z=ECNX/EJOHN.
(MCJ@XW07&%I#*:RO\$69K;16K;AP2.RD\RNK@11.D\I1*XR\$ M&4*7NQ\,%8;CV3.0Z\R-1 FE;
I'+W6U5S"H=5,DGF&L;\$)5!1;F+>|,S< (M9/ *= |\$.%HESN9L3#G2!Q4!UG'VT=^1"EUPG"JL6DT#|,H1+"> MU+
O8+)>#(N366Y8AGP?5A.)9X8"I8/#7J.HI8'+%)UW2X67&Q6NK!6Z(NER M-;\$J@):?(E&\$KAU6L*6IFR B+9^7 N-|*?
NIH8CY0_1C#G;=Q9R+1)J&_ \$9X M#_ ^DO-K#K\$DY=Q!>%J259(F\$.2;0VG>.O+#+U3:L'E^_#P67@=N2"-_0J#ZB
M|>.,MTE |;:#Z<=Q)Z^D^=SY|J|JWMZR@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'QN7RC/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 MPOZZWJ*I:|Y94-3!5U(EV|UG/>6,(A<9_ XPN6%).6< V@#Q"@V%.MZL\$39 M@O4?
3(6FZDKM15'^B\&6L*PICK?NIA3Q M2RQ?3<.,6=21L,%#%-9<:4A^ ^!|^WWB4^
M'DGN|Q'<+N0FP("0QGPDT.P>0<*2|I\$6BV J(D3&59G(*VV-7 06Q3N(K?2,I:0)S:D*Z(# M?>AT|ZH^9Z3!2!/=KO^
/,V8M(T3>B4F:1A'T'WS|NWVX:32/ IT.WF+|0S M IUL4=1ZZ|4?6|;7|9U_9-Y7O@L>G MQ&_@L/-
Y^O@|RV>*8;I|M'7(81AW>^8VQ|KKV+^DLE|KN6|FZQON3 VQSK MA0VO"[XNIT?OG&^I4UG^8=+0|SY
MX>.V/R%#1R&7C:(%0ILAMOQ3UX*/WS=0&)B#2X72,=:7W(7%ZLK,J1T\$3P6;LXIS46+Z MA3_T%BE#?
3H8PIOB1|4G";G@=:K>R6A0 I)MR*Z"*KEB#M|WXLLU=9P5+&1H M8OZ1C:%5S&
I@4T2'HT#RF*UK|Z|*PQG&BD@21"7@7RWX85I5XITU)_)\$ M?
\$(I&2TDB*M?#1K|J8|VHNZDAJ1E+@3/_K(I#TWV|=I**A1BID0\.)BYV MIGYAC0L1M!|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"AQ;+.83S^V.@=^LNXZ0=-?YX.XZ7-)=)^FN M=Q?&G;:C+RX-.3F7#7\$PT!&-^-7|
MEB73ABLX"5_T9T&G|SOQ13+_H^E@;5)^|BV:VM(2LDJ:FL+*Z%4WWF
M#&+26CG2+IWO(V?7\$&TQQU0.,MUYIKP^VDZK!N(./0^B\I%=\$ _#_.^C+
M|U;YJG+^<%L.7|>.:94N+YN52W(K5VL7|>8=T3|@C|W*8Z7V4&D%3CK82">. M3I|HVO,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#UWADI2^7Q|RIJ5_I2_NVRN >D"(>.E/-4.7YK|YMHUOZ*EU,
M_TA.27>?"LDOGLH36;@G\$ \$^3./X4ZZ& MPY3V1|/#A|)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^XECHP9 (A"@E<&O@|QIX8_9:'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%)(I4YJC"8,6&R&XP0#H!Q P,*A/@!;G1105_AR#MTT=YXCZ19\$>-Z|,|V3B6 M3^?V(5?
B&XVZIMHR)=O:M|I7)0"%O1I21AY4H+Z^#E^U1B6\$NGU3H2(A |&ZC%1.V+T/LB:^B/
G|LCMO6THYNT=|BT"C"HJW+HX8R6?0W1?'S^2A3:H9_)^A9WA/E%> "IOH&6&UQT4V6|B+) GLYQE=DMQ6'^M9
M6XR|%.K&>?U6?QCL0.V E9GLX;":."3.A1(?VP0?1V4K^ES? #)I+5JJ\$IHHD:VE1"NGT/|.U<;JB|G _BG,1Q/%I88 8
M"R+& HFA,ITN3X5>("NOZ^R';2ZXEF^H|A.;91A;A|E#3W%;%8 MU@=|B|@-
O6(VP>|..GD5L&|K2_N\$/\$:GCX8';^9'9@>7)X5"MM&N?>Q"1W) M;R&H@|Z?)6|A0R.,KCN_+7>^VW"
|IH^+XQ7\$SXA40:D-)\$> K>X;)|@ MZ|6U(>|I3+D#.XAC78=.90;C9 F=61;GD5H_(F=2JA4MSA%X>|U-K%)'9!&.9
M#(9T1.?^81K1YSH\$S&015 |=>B8:9L<+.,H|\$^P<?;N@91FO|M-?0H6?' MCM:MAXAAM,9.@ T?(G;L:-
UZ2AB7SL;.. F2\$K;U510I=;WU+*ME44H+Z^#E^U1B6\$NGU3H2(A |&ZC%1.V+T/LB:^B/
MP=4^7|0;ZWBZP6.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)? OSQJ:3|4Q_
M8|;IU:187Z0;^I0+M>9_IJY" 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<|EJZJI9_S^EMWKQA:K>
|E<|SUD/4F=Z;L4.K%-I';(56R;:80CZ4%3_3 M3|IZY@%1|3S&@!DF& ^PWK48+6BF>X@)|VUR|N=>49NWG8K
MQJQ=)Y9H+^U2R61(U?9V?>QZ?>I+=QM|Y O+1+10E6N=' QI(C%>K;?H MKR..L#X*
(26QLK@D=2|6\$UXPAV&50F;(-A8CY_"C?VS"O M;|W@|T@Z'R0|"I8X4ZE|0&EGZM8 >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/-;
(0=R&|L|;L|RX'9R4Y2NF|=|T/\$0\$A" MV6;\$+.Z@04.&36>#W. %CS9F?>>|ZYTW_U
M|M7KXPE%Q+9'IVY_/SKHE8QE;J@9I8 M8."IIDL&4B-R|ZYVM O5GO/-<(VW(U4+.
(Q|A|1K7Y*_IX*M;Q%4Z9)>9A M\$17_'8"G7\41F|H\$= _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|IG3%\$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;=:J78=:ZAV7JFU*N?PKU;|MG|=:N,?+J|U4JU<+=TRK3;^Q5VEUFX=
M|8;_M|1*#^=5O+>=OQ|V|,B@H:F^6P|J|(C@R#ZB4;H,Y|XFF&|Q7 MZ&_I |Y;V' (O|YQN+59@>UHV(#83U.-
"0M#YC#+\$J9+P;:HY:Q.S#Z=?| MSI^F6@|W=Z7F+Z9^P;2JE|7J1;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=I0G0/ M7V&P9|I9K^#?C31@+%%96-NIEQ_+ZQ)W_XFVX<5F-Y|E.^JY_7)S.SOXC!
M^KZXSBCW 4Z;!&:W+45_U""^:PTMQSVRZ.LN<2V^1 M_%QDBT+0:*45G%I9QZF^I?K2K,IKO_0|W_S>^:4%?
G/&\$OQB^J+;#8=5.V\ MNU2((|V4/D)AY+J|8\$CV8!"L-B\$*K^K58>|YX<_D@K=:._GN|&E?/R<*04_M_V
ULMB9*S^0IG;?FCS\)*5|-OH23?+P#VW)2)%A,5A0|&B|J|OZ**M4B"%S MJNG/|H-1>\$_2!|&@?
48K 1944"ATA90M544*(X-F:2(=E\$5PII>C%);_ILI
MRQ_BO\$-7PP*UARP""2R)OXYYL|3UPHL|48|6&Y:6!;@_|%7Q=8V=5TV9QA ML=K3)|O(D&O0I>
MNSMCQ.776/P#?L;\$FC:6_AA%UD|L^8J.^HB\$K3"P(IU|@=)%W\$03+|D;?_T MY4(/,Q9G|I#&.E2P#-ZN/EN&PX4
J_1P*23\$(->G|@-^\$|I(9V/,T@9.); M0&.XM50S13=CO6N|@^FGC9DQTN\$.;9PXY_.|+>R#J|C33\$LPYD|=@BFG*83
MB# 2%4/4#|@>\$HN'706<9 GY;W|TD+(8,4PK#CG|Y2R'U29LM;|9C@H\$6837, M|?C_2>(@TL_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*M0!1B1\ (3E +YZV@/%3 M\90)\$./;V'V
(M<16U"E"^\0.Y@HT WOY"N*G\1S OKO*YIP=1M8=@\|PR%1^D:7YRK>9?QKGWPN.:LY'.19E"ADVGPXWLW1B0
6AR M^X5Q\+G&[*\SZ2\< O\K+7UZV'=R/560.2VT5E@.!\FT'= E=P?79#KO>9 MG<(/?CC^<2?V\X\|C'GMUW6-
U4 V"Z\Z,SKK?X3\NER+X3OGRW MT\$A*344/(A2?W(D)7OZ\.\IK 4W+^8 =H\$T/V8\$|\4\$C\$3\:@D C\$U\=\$173H M
Z.X?H"5 3XB-X#G\UIAHPK:23%C3I10#ORF^A4A40MD,ORI\|VR%6Y1-. K MU\$0
KM2FW:K%&@ \$1K\$|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&S+)|9;XE&U'7R MJ>+3W. /F#|\X&?4FZ?
K@V#7P\)_8L!MD M2ZGEKDVCW+Z1OGRWT)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\|Q\|>.UYP.V8P1CHXW,7\ E8'>-L+OA##CM'
L:D^P0A M\$FAI:-W50S)D*. _RFH*X@:Z1+1 _S2"%U+0\XCWZ=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+^#:\$VSPJ;MLKY0G@:FIT\$%KPG*17E)6W.DD^PT>|N0OU M@H1R5>X= EG7&C_ "#H(0!7R6
H=?1PQ?:"Z6_:0)DP _^CW\(|X\4A?8Q-E M=A"NX+@|>
MK%I/%A4"7@OU)B1_KJX/1_QE\$*"/\$8ZUZJURW8Z(D7PVCOMGJ>>*X+DKC9XN
MCV&5>C_HBL)7&S0A4:4Z9.YK/_K6P=VVCUHF2D9M6F5&+=H8-SO\$8GNPSS3LFRZ;3Z24O
M'65GSUETCX3\:+ET1((HD3P8RHKM9B\$0-F 0\Z2>,A<3K./94\?2N/#+G%5S M.SY&Y#@|<38\|>
|/%3:92:'.Q)W*SZOD 49/8A:J(*&9:AA+|H+-QZ MD\$&B3D)XFW=\$YEBQ>\$6: D"/(
9'+_R'8ZD&K:K*PJ16*>)Q#IT67\,\$@L8 MGX\858V)3AR\+9*701!:U=9:1>GL0*06+.%LA.|#%ER|_
_VE*\$5PMPKX(K M% 2?|_KM0W9A8R#1DA*9<|!07DWP4P2Z)C*T"3YVS#G4/6GCT9*R=-4\7*6
ME@1/_L.%#|F2Q10\79MQ*TWWKVOPY:S?YFZ\FQ\1R)R-:"60UH/EDTF%09AN MT252B/(\)E#|VN-
#C=L+M.WBR0S%5\|@+05C\$JB+D9:=@2.FD:YBB M2J-*|A\86HR*X5<(#HPA0B8#F1=W.D#@#^W*JM3%G\:-O-
:W&)1&Q.,6,0D M\|@%%KNR K|M\$3*^NG/9P402=8/OF6Q\.,*OB3W\>K07\4Z\$=._Q*0\UOV'
M+C*GP#CX&ZF>J.LS4H;L%|^3SQJ>|JJJZ_\$-1=KBTL\;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\|@=Q(\JH5J20\$)0>2V^/H9IH\|6.B MU=0^4"/("L7=<|*|L?
6'Q8+UFZP#2QC3H.*2=8W\$8RTJSJ;1K83BV8#QH9 M(_RWQ+)|L:|FU=FD6?4'-
ZL6DF;52;/|8Q4\2;/|1EUT(\39M5\|L^K#|3YI M5GUP+OM6&*.\$*)L1IHA?C"RK-<+(Z-
Z\|Q"8GS(EM5\!1ELG1!_R6(16-!: MV^E8!NW\$7B;8)H%:%6I/87\0.1SDL\|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?20CTY.1A-J3(|#-351|=|LX@W1#-GV1;J<\$^!M
MM O\$&\$W%7":W+=:SKK\@#K1\|S U+^Q1\YOS#5)\@HDL C &WI=(JAR!@|A#Z UO M2"7G@:6\7R-+FV(|L6-|+07-
/_=|P^<1M;6 M -(4?G)538D3MZ@L@+F%CU+|YJ.A@;+>+@(|.:7%V2TZ_.SMM9
M.3\K.!\JG&8D;LPHM#LDM)E+^VN7\| (L&K'910F?3?|F\$Q\BD5%FX=U0W MS<*2CY@+Z@9WF.,@.FB\$:&M-
H%L4-L.195.JY|&HQ@&F\5\YZ_9?|2\45^6U+8<8/87 M3\7SO\K':=Y#3D\|+UY>O_C 9'##N?756F2:;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%\J|4\|
MZ\3/9\F2Z4\$S:#3#L,R"/?1U#,\|Q02L7^+P6*:(EGS%:- MC^VSK*|#-N5&@.B(X9X5.8% ^*JA6\Y-DJAF=?
*|.)+)&'+?|V#Q+_*22/Z< M1&(LQ_*&-+B)VK.FK%F?203\9H(^XVGY5M-4DB:ND9E1MK\|6L2?+3\^17\|
M,U>>*JW^R\|4/_O1.F#\$_.GG?E=|JCA_URM9\|W5\|<2\$19:OFB6S_.:!7 M=0V^DU4R),?F:5>|0K#
|1\H/S9^7N;OJY:*OK?=X.\$99W#J,<%,|MU3SM0+^ M<):TW&B9\|L.IS=R(SCPDS^?P
MWXQ/Y"B\$U^B\O:PU+)|769K8?4O'8U\| MPQ:R>|:|F&XOY*C#X.L)*/(SI(0Q1IN8D)=99+/%-
/_|_HATH7P5\|J77K M?A:JXMO&Z%N9H@_J\|JNY:E 2ULW:BF.WETD8J:\F0W0W\|RW#|NR/7F06I M:-
)2%IJU23,AR9ZLR\;7\ _?^Z\$PR=Y,\C^@B>1UI4^ MB _LC1\$5:(E&4#J;W!UX6-/F9\|OSM2W7/W^UU7F\U_B MY*
|UHHWB'5\$EY)?LJ<+T"P:0Q\Y-J\$ C3+Y*'RXL23\6H'X!
MJC5@R)\JF4BL3HOR=#DY9L\|D)7F^7N/U(|Q_B&-3&UE6\$43\$5=6P\FF V&Y!G M
\$/NF*\$HT4HD:P78(DTJZ"+>*39A0T"O9D6-R+@|: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'(CK67J\$W_*JN-4AG1Y*.G*O&LI4P'FTT MMASZ5ZS-
PTU87E3KU/O^BZE\$LC9"0\|IGZMYH\|=|U/+@*9#7F6V8.0%Z\|E/ MQ+)|5D-L7Z\$MQ\|N\Y>RUKNN_GPII
;VX/ZS\|K) 1^+X\$K&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\BGS)Vf(A-R
M"TC(3.UP*ZF56W%UV\|JL20@EHQO8W8 8ZEGFM4C;|S\Y\SH\;VUR.Y+!77.
M"@_XJY(OMX\|VCY27CWN@T8F)\\$":4QGAWU\|R%E(|HFZ":1:0/22Q\$Z"?4%=_MU%S\|_6RE\$Q@)+^89(>GT5876?
|DP_G"C\|V*W0G&PDC\$|X%DHI*T?TUJ\|@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
MC\|LO:~\$M:N;EQ*OR%CMA-UVM\$@:5VMA8P^_YCM0(?=:I G\$(2=R4+2\)* MK8>=U%EK\1<0\#)BF8B(9Y#
@_&*Y'(A')UZF>|81@0ISBG\>S8L4:MC;\$<* C\I\$W&1L?&O M_-VEL,P%XY@:-F"76(|+)|9UT7N>?
VMK/MK.L\Y6IXRC1\|JC|=NS,%U@<_M5#>9.1I^>8>1)KHCZ*SD##C\$2_G^_FSZQ*.U\2 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-|A\GW1W19@EY_IS)M\|^)WASHOXZGD7G;)T2\A3VT>|1K
M&UCR\|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\$I>0\$P;G:F30F.NH.G5 MNA5SZ;J\|M'D*U F^+AZ_FLS?5#7SJ\$XA^3W\7\&X\$MM^2LH!69EYA*7"TX<
M6IVF&)%DWD3\$DE^O+|^H6B:4S\|P\|D)4J*DF58Z8GA>(C*#E^94XX/2#C,
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_YL:"
<C:\$L.!\SS\|S0<|=_T\+&NE""^6L'VS9A\|F\|Y\|W"W_/ %ONH MD\|?AN+-N5^O1S>7D\|)*A<= M#.\&|Y*B-
J971N\|AVO<+Y\2Z@05HE\|GXI\Q\|/LH:V@)|2=&/|1\$|Q\$U3B M>FY4.W53^2&WQ3^14*=H.+9\|>|L:-D&
(79TZ%RRJ;NVA\|M/_EA9<\$2% M"J\|_>Z&X\$=N9X=G640>|_F4?|C=EZ83\|^+^16X9"?2,._O\J0Z\|J#.
MX>H\$+*= \$GD16\$5N\|TB5D#W* M^&|T6:I#=#!M&-DNMIL3\$M\JL3=<_'.S780WM\|S^T?39JD=TT:TR6P7?= _A
MN0F\GX7WN\|=<;GQ>27GY8U4:W3W\$W,YOXA:GP:U?<|I=H+P_-V(>6M YYA.=H5U@8GK<+&?VD522 M>>=
|:Y2\>5#1:8NK%-XEGX2B87TRB3T+U\|K\|CHXSM\|G1^/0V\F-RHT7\|S:& M7W*C1KCK9TT9F_9IX>^|J:XUEZWW-"
M;/_L--M\NETZ\|WW\|_3;3:I=)MTNCW6EBU)\|NDTVW2Z3:I='M=:M^K MTRV?
SGG&^#81:9#4\$7HK\|6ZE6UNX8M:^5IGKK\&Y/99>6VW#V:UC6QN\7F M._/2XZ^G\3WWX\|HL?
_ENX28U\|A)VM%^-/6E\|IV\|RQAY?M(@:Z%|CB\|D MQ\|LS Y8E\|<3(2%M,=7ROF\|JH2.K>9RWO>90I-T?:9>Z&T!
<_3%FC)>1\|C:TGF@P@QL\XD\M802;-) L*-3^T5T231=VOR=| MZ=G;H9-.BZ?=6\|9'+:Q#6C:>FK!^Z-

%A[34FBW2UF/I/L\$ ^L(^&3&G;4+ MAO3OHU/O@F#^3#W*IBZ6EQN0B)/
&N5F%5U<"ODH9X5.9^61IPOBA!C?)^ M9_ZFO\,9.2H7G\$!IO:R&FWNJ@Y)1T\7+UG\1:D%5EM^
MW6K03BNF""CTOJ>@DP:LM(?BL:9%7%VG\9H^CV>&V_0X_=8SZZY2CKO_@
M)UT.AV\;OJ4S!KJ'E\$>\$!0I""""N7QO1U#NF8=OX5P2Z#A 8PG)AG<#6)_ M(39&R!QJDJ9H
ZIGOTPTN)S&6*\$W_HZ444)(\$2-R0L)ZN\$F:R>V/CWIE; M8Y-
&UJ0M*CVSYX6P<%%21_\$QH?)MPFC[I\$8559]L7'K,"?IC""D,[M2^S) MDD?L;PY%DT!!IUW#:2_\$HEO-
U=9GEL3R.9F.)AYC8!:M*%RJT:R\$S'K2@* M1JH^".3H?,%L:"=4'+==S3 M.[Z3E-N4LP2A:Q"4Z19]IJ<(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<_)*:O%G>|-4NELIVV%S<
M?3L#N:4!|K<OZ42WV)<%Z2Y<+D 5[S5F4^SF=:Y/Y2?^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* _D0TZADVSAGV
P>=IW"8SKUA& M(="RS"?^&_TWTU/PTN3^R(8=-:0=5/T9;*MK|(W+%AE4&LMJ9?<#<:J|ZV/
MGS+0=81^'-1@_(EQBI17IP4)N)W0).D8A2A!\$"\$P20E?(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_>%/LMY|E3I@4CB;P#|9PY M:|2C*=LFPF|
|D8:V#|C.BR18\$!%4_>DN-D8IJ(X\$RN7QJMI"B)N1|W1N91N 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(0K"8#J1#KB30#KF2J>U)L8M)T-5VG|W+(ISR:D%6: M_4V&Y.)X,%@R%88!():J
|<6DQ)5HH*RY AOK,"*=>:90|JF|I|:5)LH\$AT) MA(L,7|I\$LEB+&Q'I-Y8\$R:'\$3KBCV50ZVDLNM M@#>(P,ZW?
P:-5K H8|6=A";LC*4;6/+|<7<|>|MQ#"";:6_2UP0%"4Q:|CWIJ M*L/+&_OO|G\$8=)'C19"OHK%+NQ\$8X.8?
8X|ILA|9_T7N0LTP^|N#N:FPQ. M&5%G<2|6'L9M?Z(X|IAVFS:E>5#PKA<@2-6V7(I)SQR0J+|I*4-.*JN89
MKX+,'^7V4|+|AG.|Q'?VXW>@Z>I71U+|#|4Z*LVXPY.XNIB:'U3#ACX1S20(&
MA!M%&G=49,BAA6P+.;%ZYHZ@_SQFO(N;^G:(^Q1ZPC97%87|^:0'JND2O MU-NFNP>G|V2|-QE!7@>9E=
|K370JG'#"|HT=%G^WD\$G5|!L?|:3@*Z4G8B3. MR*GJNF|2K'-\$_?TV?L:;<@=@=UOHP|SO^~I@_9^+>W?3 "
:|.3/5U:41^ M=\$*KF(|E@WC4<_.3\$U)"|55Q8HIO|B'SM@_52F>V#CTI|B1=@_6VI'K@&\$=
M9S"KVR|Z_|DI>\$&L69HV@1@X=F.KA|>2*M;6M)|LALM9T;G=K-AWP&Y3R|M- M L<:!(YY?
^#X*"|A(9OSIN|X="7^L_O_/KNK%^=W|F:SO)AT\$#;.:80 M/R>#VYOTR+@:PC1:&S&II%CD((%?
1R'|<@NOT2|WAQ6QO6H/OB\$PET#6+0TS MD#B!|J'N<<2|;3;FD'3:3#B7>DZ#P|_&K"BX)DC:).B_Y_""
75Z5JA\$ MM^Y59TG6B4VKFA/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!UK7BU|0/#\$R8J6EK|MUBJ|2,03!Q@!'!<>
M\$%V/&.13F""D"G,!,12_-|CW#3"@T|NHVU>J |0%#JE9D"EV49EPPFA+U" MTH#4.GF_L(*20VKE5Y
ZT*6X67M)+1%QD+*XBYL=EAQ6XEFHCDY9C2F3G)K M26C |%2V\$-.|L'I5\$|<_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:0H6&D:'|J25@)|U|.V7N1%4<4.E+;W6L_+;X@<|(!7!9YYZ@_A.B5?E%IG%E6LO\$2VM1.>VRA 2%WDZ23
U&MU\$>^D|V M-U,=@X)AE9'B>Y0^1E1-^|WS19FQ4BG*;B6W1^3J08+&\$|F(X&N:6PDJ4, M:
|6P\$E:LZ&*LRJ3V1M2%6X_12"8N>=&#*UL^4&23 M14G\$HGU\$;DB 7(D:Q7|0B4T(|CHO4F.ZVP<^|V>&3=P2|:!
|NJJB#AM"V^ M00TH/=|Y3-"97CP9=)9|QZ6XZ%\$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|EYJ057X>>:JKJ_XA+BQ\$18&?|X:|
/(>7^%TQ!;-P|GJNC%/+ M?H?M3R#^T|7VS40QY3\$UWL#?=#1/(PSLQ-7UF/PIO M 8J^+>%)O8A*1151482+K:?
@OUC%.(LD83N?X% MYVfZ|N8|?&GFX.NDO X:OK0&E|BWE\$7ZL@ZKDAU:|F\$.C62%R=: M?Z?
2.30(44JU*\$YJ'C30HJ24PLO4.\$/K(|Y!RT"48/*XC^_R7'\$:C'N(1 MN':|J_@.D5.*YNR1A*
#7J7DN<|_N(0%OQ(V)L>&|D?L4T|874;4HVR); M\$%19B#A;R-"@O0YU@R3!)|IUA_-?|I.3>D\$?(G\$,C
|I)\$V|2P(C7F(B"- M@2/Q.1("6>4PNP2?Z;I9UWR_I|I%?B|>1K-V7.LEIKP'|I-G=V<>U,SN1
ML4|\$M24C1_K2'N^1KPT-A#|Q9)P*6"EB"&10|U>YGE|B#0)QJGEPE|C|_I M^_3&*|I)K8'3U?D;NW:,P?9|W_-
Q(=X>W/U_JLOSX_"ESORFU^KGM)=+ MG9?M.#S6)9Q.(XOCVD@B|<%O/LJ#_FI+)"LG+=-
C+L_#&@^T+D>RJB@EWT) M,HD&W@L."V3+26|%.@SGEDB1JZ#. O26#KY#HEBR.X|UY4433+J?7WTK7H/
M8TB:(&"5|ZO|>=(56*B35@KU7V78 M7L_)_:;#%|JPP+5MX"O=:5#F: YD73_|SMHJ0SNEDCX.4!1E99SUR==('8\$+
M=E4C.T+ZTBZ8D%WX SL!|L|F5|'"PK.&3RSZHTSEDCJCO=:6/&C0 MI*PQUI%+CJ\$5>A7BH4DXOU"X^ MV"=
1K^X:R"M|<)KR*8Q|IC.? A|^ MW->\$P?Q.^O*|5+Y_J+;J\$/: 6NUZM<* _L|MFxF\$Z|G&%_ '=8*LZH-6G M*M*
H3ONT.09<8 Z^E--CH=VW#%D.,6:4S0<=:CH1DZ&Z\$)4*0=K22|:|#|I%U|778 M4_HZ"#S|)+_LQ|I%PBF;
(<_Z:E8V2|>=UEXOZWQ'@CVD.WA3BS|&#>WF MTYL|88\$10S|":|TOSN:#IC>30|P7XN:#NM;:>\$,T@IZ'|C%-
>RSBEP0_,M"1.5|J\$9<:I44=|D|WV|>UGB'5YP-\$"S\$XQ|Q\$O:&'WQ\$ _D@|W)%V M,
<=#Z_S+=RY="&..4Z:N,M3"YC)!XE+LV;Y4XH(=B3(QSOPL4|BAK!&XS\$'Q MS|OZ?|K)/*7K>?
YC98UP@C&S#2|E|B|KH,DH%3EH8HFOXF.5|8)-U&6J|5#+T9NQ
M9JM|1+68)DE1;GR)H|E&3G|PG|Q#XDI'J: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^>\$PNHLRRBXCOS*NJRT0XS>FB9A&QBM+XOS0J14)+(NW*="
(+7\$YWJ1EIOE*)MWTBLD+00.2;|OMR3K6X4U.%_!^3@6K6;"\$L: TZ M=66')EA12.14P2X-L\$AJ34BT3+_ %NU
'^\$K%WHT59N^7BEYWIE71O+HK=^| ML:| 7:9X^UX1P.-|+^M::;LN(2Z|VX#%NI:OGUR|)5 M>TX4&
L|R85S:|I%|D!_SU6N12"!D|&RCFH#K5O|J>5P=|P1D7 WO!O0Z:< M30*>1(VP9_21=BE6|A2 BG&(Q4#2/&:*Y@K
M&G1"9PT>JQ-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.H9UQGKGK|JEZLM|M?OPI/#&Y)LC!41?P6?|/3E>ZM|53E
MN*VDZA=,F)185:FYD8(*P*=Q1L M^EE|N_Y>+D|@":5H W8:I&8LUZ|Y41: GX#5PZS-W2.| @@7 ML(#F|H?
PXF:KDPKYLTEVC7"G0)|@:;%CKO -W\$4KK TW_-TY':-L1+XW7:& M)8|0^6
|IF<>Y6,Y3Y13,&3+KFTN!)17ZA51:*LY_Y6R0.|DVUW/NRFKV" M(B+ZH/N53V=87BBP?#;|:3E 9EV-N?1?
03XC"Q+K0KON%_11/YVP*_I_ M0M;DO-4)(Q|TK4P*L=|H:;|!;|U|3|Y?|L5N R +M=&'?:;|5.Y+X'-T3&VN?
=93M"Q|LKF6V=/(|*VINL8|F|U6|N4R#_8N, M?'P&Y:+^6(8-0)26.?SMCR?|3|5.(2Y1"Q%DSF8D#10'C|1|)V\$'C5(-
VA^ M)5\$S?O/S^?.OP6|SE|N+FK%>_O"G66"Z&K*TC75XL)|?E\$G):XRD33"Q(UU_M&ZX2Z59<)L+>)4|F:M;JLN3)
<1LS<%/=^#P|I)VEP(HP|6E:3\$P|WD'M/6G M&.W.R?I^>
<")=S+46<:_@W>2_WWU.E9:NCS;N>OG6%P:"X07W|\$|^7!_/BD/ MLW5YT#T>:J|>-T2IV3BG?Q\$WLEWL
#|SL6_|2VL4QNB*1IK|O^B+WA P 2: M=N-ID)'SMWS 3XKN\$^.*?X46.3ZF=FEGQ_?TQOV??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_06:6CS"90PMG54IW MYE^Z.6^.= (U'5|P_@Y?&S_M_7+BY|'37<4-HCED/R|)=RE0LO%|
&PNO|DG-@)) R7-QMG'IA+M,|L(Z\$6E.6*I9R|I+=.,&V/I4
MDN6Z5Y&3BYT)F62Y'GJ6:RZVZ^H(LUR3#B7KFD\$8DQ^.)G0:|VT5_?6^IE7M/#8>8X|G440+=>X|!
|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|J-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.4360EJJ-45LD

X5LLW#KSQK7:DJ]?LH77 M?79MS01U:0W5?JGL9I|""+QO=\$B=%3G5U/#>KJ'+:71G8XS=|(7@|(6P
M2|Z(G>&=X=CT9BV&M|32/QM;|SY><'N0%QMD@H?(BWQV|/R1R(NH\H+;@/R(MW=\$@DV9S> ^*
(C2H&:LATJ6&7:JM4JLR^>TF<6N1=9.F.W4K3<;LFU@H#^?K? M4 G9(^5)"^4GO@0|+BIO2^3|:##%V*T1(FHR?
Y23<10|J26&#|LMU)+D M)\$<^R700.0JQT_CZA@|RL3_KV=RVH=P8NF|,|R.W|'^3/7N0|ST"TP3S
M|>9<,M| ^ WCS8C+>|/EQ?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?)JQC0D|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-@4QJ3'" + YBI09"Q=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;DTF^:"6MQLPG..A^=22SOG|J"K0^I M|KZ^(\$K.K?|Z/DX;C|Y;SZ.?
M6YS(93A<:@-%BCT_ ISG+LX7P M\$|V2U|@U6+&F;EJ|G7?7BYI2=@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"GT|V@^O.T0KQ)|@!#2|+) MSW>R^H|F(|O:FY.&3T8Z?|I-O2 X'+H
"K%27=[P]AVZ|PY7|F_ "6.IX=^1@| MZH5>K5U@^ZHGDC1|WL7U@%,L#\$|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%
MVR13Y'F^\$ "K:5ZKOPJ8(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|S1P&C_ N#IIR6PJG5U_| MOM4/B6T(7-H?V|C51-6H:28RVKH.H.0/2FEC2R*^D|?Z.(>G\$W><|3KS^O6P
M2%-LCPN|EYC'A_K-?^W^SVW""7)=N90#|7K6G7R:TQ57|Z7RN7Z0ZW=8|J5 MT>D.D311|<=L-
Z@F)";\$QB2^H>:X.%F0. MX95BQMTQ.?Z|G7FI6I^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_,"N6" MI4YLGVIYVYV0+E#N5E8I#9F.F&E7._^-
Q>ISNC\$R7I+G./SQ+0M4H57.?VT.3 M3LT3E|4)EE\$ _JSRK562++F/X#?
+MK'A74\$UT.P,9/41.^3=H%2AM^DP#F\$=EBE MS&2#8I7O7+?=^8%H_)VU@LOVGBT=0T!
5H=NUJP6_JW9@=PW69DH75") MW8|J98^W8&?>RETKOYX%J:KN-R2S2Y+=;.^()OUI?<@*7*.W?D)97?N.'@B=
M^:#75|_0;,\$XCQ8|N+VM_RC5A7FHM|YDRLW*;>7-W-9:K22(L\$|?>>"\$IOF+ M6/G|2<^B|/3TISHP?
2ARS56B@06^FWE.BS_1:UL|F|G\$EA(@M'?BZ/Y:A| MHL|");Y?LF7Y""^:O|QDM=WESAO@/"#"
<(:OBJ3|:PTHJ.WR|WY<4?P&#O|0 M(S&"4^I(@@|1NG8+_(H|\$EM|_MD/\$W4@U7" T@P:AKE:^^RKV',^4LCNO-
MY^3_|J^4I'\$\$.7"Z|J9I4OM1CDBW|MPK|NH?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-
8LNRJ>-)|V_"/ZF7:W,Z"-1|U"F/? M@;:=DW.-+!(VJ)D/Z|_I'A\$X;Z&7;%5_5.;U|I7+|*HVM|=O#|DSE)1|117: M|*
<#SNPGF|L,E4C3>)%|?_DR-M^|&JA>R|JMXA|E;HS(L|Y1HIS_ULOW@T M09R/*(P2|OXX7%5|Q7RCZ;/-
Z|I608:5S5^Z>2>*.6Y|/&?O|Q?|1%2_?2 M:P6=.*9T^_5|M?298J:7KS6KEDS9SVSG%'
<+K|PFLJ37RECO66!%U>HE.O|_M@_DX^LUEC5GV:#C1WL,C)35_8NV<\$%6!|?
+TR2&&QS#Y3OSDCFMWU0+F5*C M\$ "6&W2B/UG,|MVBCA57.);:"Q'|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|H.6#I\$^H=#3|
XN|&QG+HQN?|04|":4N*/Q=+W|-(E= M|>(AVE
MIO@_*YN;.DSY0|?"|ER;JAU|LSH2YKT9|/1KY<>,F>9<|YIK>>|SDSA_1,) M+P-H^E/6K^_/8@%^GK@O-
UVCQS_K/W6|W.C&?|W;:KW,1|^|+WG^4.*1. MSL=F2=KFZ|6(>^>|>Z|IN5N^ (9^I4G^CKT<31|
|WHT|!|HDC;PTU|R|B|B M^6D@=:5|V@EX2_-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(|I_*XUZJ|INO6_KRNQ2|A
<|9&N(ZFL&:91%L37_K9U55?:"=-+>&.,|2TOK)XSE9|-&(P|9U4|J|7|ASKL|I|OQX+!\$6?XTI
M#6H^2Y5L3:|L#X;|XPG""BP+@E|D'-/SZH&14):P.|IDNH.O>|7>Q=/* MVQBI|O*TL&Q4+N?
G=2PS+SE9RM9_2,K|?HIR5M>76A"2AB\$8Q/"8X:4EP:B M-
+HC/KM|B9?/S9OE6|/S%)#N',F|OO1<|&76(U@="^F@>8^|K%UUUZRT)N.Q M(B/#=RK?
Q|4*GSXOS&J|=V|!:=O>,\$3|H.#|Q|QU MFLO=&:ZN*X-?5Z8XN|!*.|VNO|>B@:/KD+3|9JM4\$XSGR_>/_=
(|I|AUFG_!Z1)-|)?^_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|P|J,Z8G&D|/|#UA|P:J,*+W""#2YYW (I4'+Z\$W.B
M(U>:QGBB|X8BUFC@/O|KS)6A:Z|BICMC48USO6'XU3Y@(^H* M|!FS*%HIHQ):VB#:#|365'(Y-
_N@57:V8|IHV)7GC#K?)X% M0'74QW<";7H|J21E:30&B.AB> EMH.ISR"U9W>PX170| ^.|R1|&>LK<+4#6
MT:N,I@8#^PK=,#ZB(GYR,%\$'2|CR,0CXZ'|D6DU|@ (8_ (HH9>):"(V|4N) M\$M#<|TV2|)^#%*#\$/49Z?.5)D|64"
<%D#_|R@/"4= DHV)5)|F(PXP>QBF M*P,NY1|>Z6,(701*859P4P_H14|2Y&?Z:&F24_8"|B*IED@Q_/164"
M,7OFY,2Z523Y:KZ1T\$|:4Q <_YA?U"CPJ04:|2(C90>#|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_(|_URDZ|FR|_0|O|_Y.^Y24+DN-2|K4:C#E>K-1.Y::U7KM MO?
J0|&5'M7|J|TD|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@/LEDROQ*
8XMP97|/R(G=IG|L#66MUJ|!%XK_1/B?R)C*NS\$5 V&| M;)S?AHVKJ|C.F8Y|/-
G|6SPLM0>GN+HG#G8T_KSIO=Q%3_ %S2+ M5OJ=CYT2'3&7(^EUM(4X+0C3?#952+(V7:78*4S/RNT\FU!;P|J|+E?
ZR_|M|/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)Q40^C*=?PY M7ZSF^6?^|GBZG/_;_5X;+?
P7'Z8HM7>:XC:+0;U2:|5_\$SURY?Z@VP.V| MNME"XF-V<^A2IXA0U@IS) M1^-+>C5+63|A:#C+|I'BF|C|I(LD|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?I.T+5SKS9\$FY:HTII M//^(6>TV?"2+7",0+I3(4&?
FX?|16\$6V55XDBT"==?3QF22QW<|/%(ILN_"F- M.#8FBF4/%(H)Q=B=Z"
/|-1C_P8WNG|L/L6_|3%1_:=F^A0A'6|L8#_9=@2
M9O+K_NQW=306G\$D3,3*YB_?'1"8_Q%8WP%66|2*W|B2\$M40G'+4^/HSO MBN8S+)
<_LOGV.SCN&V.X=|JL.CN-8+L|)(@ACGN_0NY_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|7IN_8Q%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'=|OI2*H&2Z|8IB%6'UA.V%FST&^K_MTV'77_ ^+>9PNT?0RFU3NQ<%|1(=1D,T"CRSG-

ERY&F6\I93:9W9M+Y+69# M9M/KG9% 5F+L;BD6+%QB&XWY/%O(IHEB&T SY)Y+IWVSWLTH^:/H3OBE@>D
MJ:ISJZ6LMK^T791)IHQX@CR\VF MO X)U16).U%A MC,2I<3IX,"@_6KS M7B[S]+(8#.I^=IW1\CR/^0S*#+=!<-
UQP*.EYLNA\DLM^!@X"D)505UZ-J M:8IIOHGL->?VJ +58#^H6CT\|-M8):%H8K#N.*#)!!E6]@N(F%Q:@HX
M=Z-1C*L9-Q^<7VEY8U-LEU-BWEI-MP:XZZL<A>#;#17D35 !N MA&.^-(5VGOY5T)KUW^90?F^NV(6:8;;
(+P0A)MLABT60]Y,NPS9AY ABOX M\ BKJBFJ QGK\$Q&*.GJ\Q>[LRG3^E+BPXZL! M99%:_[X/?
RO5IKEVJ7U:/;"E-JM2KKYG<>-60NFA7YM)\56[TADB8*JO^S>5Y?G*
4G:XI_ZLU>;>ZB0N7ZOU)0DHQ*/88C=RSGZ0^O&G&G<[LFRMLI
MZRVM:TY%;G2*KS"TW")O)5^NPI_6CRXD>6>1@6?=?1; .M]S\$C(7SL=(-L MD>4R. QSL^=G0'1C&X&.G:6<%-
ATA\+VL:HKC#17:-D=0UYD=%BGNM'.JVFY M_U.ZVV'#L=C9*(+U;:J<^<:L(BI@1_HS YH7-9Q#]>6D:R)?
L"/)G68N M9-G<^1G<-\$DT")#PQ(US4>MT6AE1E>7<7+%=YZ=(3OP,BX7T<^<ZIFU@8R M)OX@2A@%O3YI-\$G-
V(9FP8(E?O9WGLT<1G)&IC/U<I(XBUJ)JPI^<-K/NKD M#/.Z5I.CI.N.W6H(XB1R
M"/ODW(=F)^";+TA#BYC(\$1FM2ZD=T^O6)\^<3]=#=:K6N2/H0-K+5PM J9 MH-
+:PIR/H&WO(^)L&%HS+)97.3))CN=>. ^I+>2G) M(-\32&9I^EQP+W /\$TNF:>9S- \5CF6S--
_YFDF[S23>9KODG,K%#WS&:OJ M*S).J\$BJJG>B HR(5&^AWD2731D986FWW&*R1N0E.O.7BZ[9%1_SRJMT-\$XF
MR+WEEG-ON<[33;2YY474Y %2+Y[K+3:(1@PM]=J7E3:9<@%ZJ5*3[TJ^VJ M:J:IV+8A2+C5ES\BLW&&_3H-
:'ZCS^)/KZ >K09W@^3< M:=BI'RW3"S\N3BPC^0:ZM]L/(+1U436H%P#<(5PAG>7RX ZQ_R4A&3I%
M#42EHJIR.?,VD;W4\$5+'NF8E:90U?6PWD+K+%M"/>E^3AWW'C[(OU8PV59'\$
MVA.&6.LV7>=4V60_02X6KG*2SIYP<^6_LZ>H3OQ7E^9J\>ZOIG\I;V\$V6Z M_ ' [RKX3MW74S-59BX6-
V:NWU2Y)B9N<EHG.16,V<@Y-I\$0 C)DC8/SSIJ? M=Q-IH0DDE?=0P=^\$VSU*ORI
I^&.EG+U+;HY4X "M6DJL"92@TCIT/Q=Q MND,Y4VHUT-SFI=6A=?V)VJZ*%M>UZB*>
/[LGT9S8U*G>C:/(4(N0DRJ->DO M2UTBJ= Y:/F9=U-AN;[W'LN:8JD>G1K\$Z& MPD^P.D CQF-
YUOFL@:Q #N4OPJTL3\; TN_4CBINC-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'KJDUM3Y33]9.Y/4F&D(9-
^I"0%IXX-5@/HRC[@E2 M^FC4"ID\)&L+%L EHS>FH V068E?K(#57FD&HMF0\BN_F)=FNAZ ,<.ON]^?8'I/N
M19Z"I*! 5XIJY#7@&JL%#*BFCLC\EG<J2^ADH, ^HWA^Z K2MT\$Q>\$YCV7.A+ M:Q"9C5>^8EUQY >
[4MFNP88=@B? ET <+TE136-IVZM.%5DA1FC4B'(38* M,5.X88RJHN [X6=J[F'T.F(K
Q9*+Y^PLJ*"03I+GUA.JE0=64Y"!(VUX3+< ML7:ZM-(- @:Z.1UDIX^+UAHL|VE#>RBPGRV)%E&[F_\$COFT MT-
C9,6OJQ.:HYU"OFF=FL0X?L9S8,R9>1Q&*""N\47I^X_HJ\MDO((.\$@5-J1+3^Z;AI M*K;GO"Q7OJQND%X\$|3I?
IW3OOG_ ^I#7)IEW7^#5!7./4JB?=. T1NV>.3JOH M@\$Y&V@S3R2X\K\&4P"!5%FGWO-
-2#N/^&IKB3SU1_#F&=>2=Y6;L: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|OOHWT;)W\$1VFB#?N"/%&I
(DQJSU"62^GT6K4*/#3 W M|=EQQ-TXCB1.KITJ2>7ANPV+2KB+;- <.<.S.HID-4YO?W)FU4L3R/T4OI
MAKWGB) L.YYV)ULFEN;BN9>^ILKJ.7_6A\U/U1)"WEM7,>B.JP1R_ ' M1KGR;8&M+U.F.O*>:8VP2V>20- Y9&;
IDVIG+G2LWA.\$UC<KL9A.WI&*.8.)\$ M\I_ DP>JQ MK<K077J-&5Y<^ALFCL6J OJ\;R\17P|>(+XHT&+/5P/P8RC\$.
MBWD4')M 82*!&2I.96&I!=- (I\O@J&N\@|U'&U*";2S;&J L_X%T!EM-(PV MZ&E4DK(+O.OJ08='72S'762S:??>5C?
3/C^O/U?=(L;9V%'GP&?&8X[R\%' M;V:0B6&-WTR^F<&25SM=27QH?;:>+^!SH;"7+NJ:3\$VRZHN#:?I+Y"%HLO
M'X/QD^_S%/W;EG@H:3"C)L\GK?YN83RO-(AYI=OO6Z2-J: ^+8U9%LE7> ^/8Z M+%JE[5/57"?
= JOIG&%Z9WDG*VVH8X:1X6BS!\$S>K\$SOI>|I&Z&R.4: ^IAVTG3;7H%2E)5G>M;7RL&CGI;O:|B7+=_6^FA M;
(%KW>|P!.BW/UM*L%&-"O9=@.3P 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%\ZYI2IM
CRRTM\$D(DZ)MU6MT" I YE84(<23KR\X MR&8R*K'YD\4*?)@F&O_9C(=L1E6/Q4,VXR&;9@N.AVR&/&33V@+C^I
I=UQBY 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:|I|4I9;((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"&@IQ\$O>XJ&9S5MRP:2YR.#@.=SIY=E=/'^<^
M1'U05UH*43UVO\$'.AW!_DH33>XVCLR\@DQO,AS 3?+&G.#SJ\VF\$TF\$K*^* M>A%,1)E71&F)=22XEHV' :!WP_=X
9Z1\O,|7OLC9%K'Z&KW65K3.P1RM7J M\$>*Q'#KVM|JV&0SRL:;'0=+1M5.FG0|=JKDN@=\$E#)F_.\$S#U&?
R0QCEG* MZKO@JE2<^N/P@J\$14%('B#"UD6Z?YU;Z%?E@H|Z9%&SIZ%+F<13:ZCX))Y!
MDTX"9WKM#2U4(:|J7/UWC1_SH^E(%XS\K9)\7):9OG ;&H;=;2JY.BR36L- M2'50\$|&R--
LY1&%9P+03\$3RO)F%\;SQ%Z+R4'M) M-I !Q9ZWD>*|W;E%Q^<=RISS;M8+'#9X&1K"D2C%?!|YF>C'26/L0 S3:
M6DM 'X7AP(@?J|I+1BZ/KNOL-!HSYE2(?I2'_BJX8-K#T'X,+LU((A BHM M9LJ3X"=D15L1RTC2\$BFO'.J.8,Z;.X(O?
S X&=,,:FUX(A.WOBF2O)!9U@.Y'3QJ:-(MDQJSU"62^MTGO";UKLWJ/4H866=M:I&F
IW.@:4:"NDIW8R<:YS4W6STD\X\F MNP7=.X06NFXAVK';13J?Q*+15UZOYR>SL4:-N ?M^NV-
6&+.GGWV@0M.#*LIIZ#5I R#39ACT*863&*59 R9 M\$R9WC:OAOQWV?G@S/DVKT?.C>8FLO^49TK#I95SI=VJ!5"W
-J7.19G5XS7Y Y MZD*8\$2/EQ^G%QT|'#28=5 7YDRE-" M@"-+D=F=C"KVBWT3RM.,D/ILZ.OOZWP_*S<:3?I:E>
(3OW7'C09 K;Z%8X MSI:J9IW@R;##I#)ZHV_#9I\>\$M\$>)A [4 PD"DIV2 N7NX.Q #JP &AV^D!W0K
='S\$;.&\$Q.%JP MX&AIZVfy.:4@R@H* 4=,I5*OM5>X(+^M,K/K"A^5.N?P2"CF2YM"Y?V|0^B M:K>EV|'N.\$/>LCM
=|A<3I_F";G+|+@|7U|1>#;3SJ3VVX(I%VW!7E!>CAV5 M&URUKW+D&IW>_MDT-E|N>*2-420<:-.5@T/
^)TJ#6VITVCL38HGJ851V*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@+; RMGJJCSMWH# +U*)T% 1UV,
*&:M2 M94BV.XU:J8452|U&N\+Y&JVJZL/V\$^KJ' *=|/'?184KU MA WWLNGU%44|YC-SOLO'AQD/L^E\$5:
|>@TRE4LZ&2IAS:=-?+6|>_J" ;:7 M-@SS6)'W&HE#=#D2N-RD;>"L1|AD6R_W2MUE\$|@|O=C#B#8_PB+/486>I
MO0E:TTVPS5F\$EP|/1JGZ6_#F[TS&I+&6FR]6"ZNV\|V6GY\KIJ3RCT@ MZ4 2&<=GENB4PGA9(Q53FV*
(WQBD&=L2:0\$|= Z)&*: ^Y-I(?BO*W3%83@)#<04N2FK%.3I M1|S+>I*T"NB^V"V6B^?0(/ CQ:3CN&PIQB48B/
:5QB@GI:Q9T.) 7\$BYY|1A MDDX;^GU"YNK!:36N26H7I|S*|WU+5UK.%MKO"K\:#@ A9V+BXVBF!+4Z.9N M0/3?
N?."K7=\$-R6W3?_I|J572|HML41N= ?Q CIG@|+7(FX MF-RP[V.0B53&O1H) !&|_+9B)6+PB*=EL9B.3'XSTHCHNH|
[M0F)!(I 7-\$= M+S."ZAC^AN%FJ#9/K; 7=:B.L%ET%TR5""GMC)Y: ^6<8KS8J(+@#U""D1JF MRU?H&1PO*Q+?
FRJBI'8#(*K&0)F+TL=Z+ ;".A-97X.9/EG1'?^BP27I_M('D#X5IH>H<'KK">C3AB&KEF+KBL8OFPN9IUO#N+B8S
M"9JVUW\$>!QL8CN9I03#R@ZSL!.N^ADQY5NOD;ROMK-/VL2SG+Z^|KV<#=#< M2)
/8WC3'3P5.0'RN(6FXI/V8Q9N.D@JJ:.*@_AD#L4' 1C)!7\$TXE43?5R" MN-
7M3:'VS\$S>>VG@=FR>P.S.S,NNN9'LU.DT"W2U&HC1UH(OV)5Y3(^QR?I M7\$|E7#0/6";DG@B2Z?
C@LRP3M)46V5|".@R,&3'/BK (HU"V^K"2@O1L_/ M08J/SFCO2!=K=H:@2A^I(C/'*8 @DAE!T*LG,??5DZ@>
<|3P8S0!\$(V^ @) @ M%4D<|RPV5Y,AV/=U5N0'TN9('E3LIBLC\$.Q^6G:T|N*D3H4J AD5N(GB"E M-38W
;|A*^T14@-N6&_5.(XQ@&;KST\$F1GT0E)GMD|YYK9;&;6YITO521|Q+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% H7TB|IKF|JG55,F^V =44=L,|LQ#@L M>J&H?
VOJBZCD/^;:%@N5KXT|K> P:ZRPGD,2)B:CN@>@0H\$353&.)YFVN0T8B= MIE9:|V1CC&> #D?:?X,414D5A*?='-
|WM7TG=Y-KEJY@E(.5&JUFHY7K5|KU ML#J4 EE10=\$IM:Z#;B@>K%4.Y>*Z*=VHUHIYCKP'^5*/5QW:%2*[O
(+U)HJ|TX|UAVK|GQ;813XQ+2;- "E M_HX<=Q+ W6W 3_V) ^/TCH7JVD%@4JHW5X5CJZ\$%UFE1H6_-%.D2SY'Z': L(
M 2X)B,I2l.0,0>=HL:HUL53WE:5Z5RAIJ_+|2I:'.IPX|1|-N|JWZ)Z:;HVD
MS4NI;WJ:I:JIC9JY5N<%R^>J4">MF^@ZK5R|G2L@1?P%6D:C|><;GZ2^"|9| MHC:P|Q<, ^Z"W)? "H+W+-UE<3Q-
=ZW":;|CY&90'1/KG>NJKOBIL"K |U(RO MU3-"LT:U"|(RM01A&W?|4!RWPYL&Z6M=/G1EFMC-
Y+;|1|VMVHO7C^?7"D.C M&891.:V|3N04VVK&B|2>;3R*_ +8BZ,@40:.OB\$1+M<>.5K=%+B>UZ?KTY+@+
MUZ(+UZ>5H|R..CUXK;U5%>'G(?A+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.XU6+KH+V.\$8|N|@ M"7<\$;HA^O?CP+@O,D&5FV>T-N)RPP4E/2V(VBQH/1 WJ 7=DID"/N^2XWO!
M:D%.?|N5.6|IV+ '9GZCC;)B>\$41O"UG5R;@G+>B*L)OY\$SC7|L4/K# 4 MQ?@H2|E1KKNB|D|L(HHZ1?
H>J\$5CT|JL9!%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#VHV|F|+XV?J77NV|X?-G@Q
MNKFY)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+|&(OS:|I"*(Y \$S59;ZUP_"C|/S
M:1:T'ZDP/UM\$ O=#VXY=:5H|3T>E2;O8F|\$.?1UOB_ '7Y;%8#X>-L;TY^CV MTS*T|N|NF+YS3X"|.?
LG>#SV1*7Q8 Z7-5&HKEB/(1>#;5&=6| JU78R.> M6EGHCJY%E<8HAGEA)EA9%&\$,@P|+O|<5, /HES|2>R%*
<2WO:IM'!F'.((:"Q6|9|I|52KXYOJ'L. MZ4|C+L.&@,4Z78R?;2Z46GBT+OV7L5M M^|'W.JUD>8| ^:7#CP=-XVM?
QX|:=QZLZ#W 5TBO3|I|52.MEXX4(|== ^C4R* 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;M0J\$ M'|".CM*@40/|I.*>GN'H'.7(FS&?85>#=#H7TFC |&T?JGHICCO0#1Y)(0-
T0 M%FD)9,IY(U|HO<;'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(1|/E<3X>VGN@BK294UR4|F1^*V MN3S7@3-
57#L5&P|^E15\$P&@8F&6F)#P C*\$U8B;|A58,%ZS"!O.Y?#K M(MV<5|74XKM33E^<5 |O,9UW<#P|5+E:;X-
3DJ(W7'A#|E*,|L@LO:9RLNI M(TZZ9+80M"35G;%0CTWJUP|LYV|@OR8%XDGDA0=J>KB0 N)W4:N_C3V|5HR
MV|@?72QF0 *125V5'H5T=\$N#>M9;XLI|N>#(;>I>B0+FUJ MRU^D1/A4*:80J.+7P.Z?
M^1|>)MO%MM9VQ@&OZ|R7|,2JKFY4"(>YHT7DR4\$ M+:Q4>'V+#+@ERV|9H#%IZF@738Y=@)<6F>+TAGC#FLG
OR,|ZW&%U/V|5^_O MA.)<*FE=G!MH*=|V.(Y,D0O,(|<^#CDK*61_H#R^')12GW(< 3G@#B77CR'<
M/LZ^#>#JP6%7'S+XA2&88R|I|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'4EO M=AO|C|Q8R:W>+ O6P91Z=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>QAKXU|Z-I+J)A4ZM*Z|GQJ MWM|K|<N"N| AV5\$6YBO2?P|!< MV'RIL*;<#
GKF.TB1AM(D:;B-\$F8K2)&&WB|E<= MHTV\$.|I|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?
\$"CQ8; IK\$(7M.&"&W7&6(+L|UB|B|@)N|= ?D|(\$C:|Y4-M M1"J9N5
H"4M&2SIFM)#TH#R|SY.M F/E^6(9|41%Y@.21"KCX^S#OOU&XA(& M7N|U0G;FX@9+ZY%YXO@IN7QU"IR7NX
QWH|Q337|IOFY>F+)2R&ZWIF|?N M2>"Y<22LZ H*1|(|@/%|92<*2|<^)&@^%FY<-|OS/(SQ@1%|K2(*RRAI>L@
M@W=;+ZTV&R'2A(589,Z&)&%D\$H2>=Y-Y|^?^*?AS;QK.>?T I&F31:2 M^<@|O/935:1|1|3/GC?
GMB\$C05@0U#6.|#CB <(C*?U^J1YL|I=K)ENO M|2HU:=W59>JR(19.;< W|G|2;Y:6?|I&'M^#8|>
4|2ER"*S29)8)AQ|"Q MIH\$A(2QWE*\$/J|K=A*|JLFG(17#Z;F=FCPV*! |X=N:O8(P%G;BH9JIMJ MLO_O|_7BO
86%9;Z8/ 43AQ|0!|=OU+4.7-/-);.#;L4Y=B|^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 M8L;XUV%XNV9..W|"%ST|W2PF|R|;W34CGAWV9|V7.I^:~3|Q):S7;J900K9
ML7L>=\$U*@M(QX69U\$ A83.#ZU0.2,F%&I4UD_ :|39|O|U)KC'|DO#EIOD-%
M>2DBL64Q'IPXDB2#0(BZ"#Y.AQHKF/\$A|U|I/_%-Z'EXO%.X#Q^Z4W49W_D M(=R^>BEDI#(_ @)-
W0,MVSCR&+L02*BBG9;@|L8JN^7QE!+WKX4|WS4\$B5\$F4KE#.5QE* & C^ (FAC" & ?&Y/^+
HK6H'.6|O(6ZY|P."B(\$P MS@P)|:= 7 OE:|>V*|/^@UWSD|;^M;/:W|G@NQJYP:7N.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#HSHW59 MNMU8JF#|C9L-0.=@_Q.'4.XTCK*/M:7Z8|;9:R|/=/&K|@21PNR??@A0I
M|I+U="3LA|@&^H5L,-/H|?<8H2K9OZYON79;-V^_K\$|QQ&;<4+B-J.K6@P MZV3QE'13RUFNR+LG9_WB/8\$.L
17.XI8ST5E-N'Z-M1:2H3I"EW RG+; M.3&9MKJQ?
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+|16 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^_IUY<^|3J0K8E^_|I%\$|V |RB|>&> 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(I0|V31K|JE<)7P GSFA|I:
MY^,+&0\$.|4NW^M#>2V2S"9RR1S2/^R=#|9 RUFT8|(AD8Y4|7N|J 4ZO5QRA+ M.@S<+\$.|0@SA"7J
W*X;-8*|T2GYV?SYE264H\$.2/=&TBD0 M-W|I9(|V3\$^9EX>?P M|ML:"+ \$.2F:U-
23VDE|T\$M9I;C:'P<%"&"PEX0>^QB'A| 80T>JNPCBN8 MC^L#^|J+&OY@*" TY:O6\$5C&?&_I?Q1R^|&
<&|Y|2J|>)1-LY%"E_E@=3,"C M8.R)XU5'9 "D/WF<#Y IPX^<6643,^)(|I'(I0|);Y7,@58NNXVP|J|V6_ 5\$97M5\$V5Q
M^NDB.QS<L.CG:FJ52SL.Q:Q-Q%0T4|RXH\$|J54|J-9EN|V#N|LIN5|I|0PP)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|H07I|3S9^Z|DMMOBK/R
M)R|NZG*';GXXC@XJ|>P8QB=F_|J=R%Q#"&&V+7Y1-Y5"D:|L'9|63=YD?<-
M>8).VT>Z|MN51|J9WC+,%DCWH^GQ\$)C.|FI\$+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%3Q@(@GR6_ ;EV?N*1Z+),7G#(YIY=ZI4F 6IQKP|O8GRK1\$SQ&#O1&WI
M0X|FYN+Z,SU#|.PT9>YQ2=R;6|G;G6CB^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-|J|Nj6:D9D^N^>6EFE7=:.(3V.C\$S;C(R,IS_<
MS=,?OU"G.AE?'0RDM9QY<86AD,LD_|M3**BXXVGDDBD9B;&8G=V4)|@8 M_R7&?
_E:|5_B@94Q_\$L_W*QL"@Q_\$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'
MQ_@FIG|+_(MY#;C'(J+PA3|Y.RL/;^D^5S\$X%_|DB+|#_SO1#IK7Z)X.0 P
MYE///58CA:~|B:~+PV5Z-.OV"TRKM2^!9'Y4KX4,2;S)|.LRKH&(&(L8V_\$4 MMQ#CLF-

X*2,J^=QIGS1SEGB5ON",!CK^R+B@I|LJ?|^I9FX^R< '45J4MF>) M %@' U&LB0L|H
Y091=QB#AR7"RF0DFX\$W@WW(6SV|G:S0<(F&0B3<40..>\$@+'\$< @W MM"?
GCN|>92|HYI3IVB7GH=0."SYG" U/LOW10Q:?!^A0@D'#J|!SA+!@! M8ZF@3B0YAH#Q27V8HTV"%TYY@(!90'.?
92|UT;0/M"SQL4(*M-ROCKSE;C_O MIO@|P)P<,CG7CQF=2Y+CFZ>V*>S(!DJ2^C M
&/N8EU&Q.:>6V2^G\$;F+Q YIY-ZIR# 28H9>D# @SE8%A|' 'CU\$^+(6 " MT\$;|MFOU,/W(\$KGD*OU%
(&"0>E!\$"Q"8+.4#"\$PJ D7101Q%=%!@?/: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&|%.78Q?F"" MH2B.!Y95|J5R/%V+(-T2HJW M@3#^@G5;+.;I=| HDL.TT ?^ST\$Q?
>=>7!I@&Z8Y.K<3HKP5*1|*54+U NE MAE|J8KR.5G|OCB"?+UJT3J3H%HV((S6CXTGDBNBG:RVB7|
(.J1"|/B2-..#^C DCO^D_V|!: MFQ& O%VLG|MS90#DP.: "6+ I3^/3+?T6&12>_E3=D.:8T?64|O9>E6_+;.\$ MW4!
(!PR9|B&+FDJYFGM_TIWU)3%PT14#AEZ)GV<+PN3UYI0Q57^S?1E|S IVC4
ME|_33|4VG|NP&DL?|Y+9M:0%|H_OE|.;|<!(I@:=RF>VS2JIDYRM=+K0=>| M4_W@|6XP,+MFJA-<=|RX-
V71O7DF"/)A<*9JT_URUQDMJL768S5|~7SHR#R9 M|J&+FBC+N,Y|< MD@M:QY>80Q+
(UGR%>0A_WQB2+W%P? LTKC4-2YUC4M=XU+7>)7.D:5|K&
ME:X7NLZXTC6N=/WZE:Y^HCY8U\$>DNO6'QN#C=;5R6.A:N L*(NU3/-3=OI. MEX7/DPI=S8%> -
'.@&QQ0%126/X.7&A|S-PYS PF2R8>@7JX#80-W,< M:5OHZA)3*A2A!(OR@NGFM-Z9^A;D(M0F>!)TN\$#
R1H*GL7UGIZJ2 +2A\$)|L.EGNOQ8)(?X&42K5 M/DFE^H"MDDQDTU1;R*PP=638S MG9!QT:|AQ9A%M|8UY;C6-
2ACI7-B84P_+.KR|JBE+Y|3'1DH4TYTT8?AQ29= M=*UK?#-|<-FD
GY=|6/(X#""1+QA75|81V%N|T8FRF^L8YOK")C>^L8YO MK+ LC?6W/S"TS+\$BD.&O#@89H;|9C3%R-^+8_-
;+K^|FE_G;AHE5K&Z*AI&|Z M|G.2-WGOE?0#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*Y0FXU6>"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=WKGOT*%^E;KB|R^(/ MZ47|IK%Z46+YW3IP""#QJ+O1. M"2.^7M2_|\$"C-
=AQ|5;2:#XG/J00X C7XD.Q6KH%B_NY?16JY;3@,** (VLH M|S|J8XX;|9_IC,<ZT,TX%0Z;&8ETF?W^H|PV90 SS-^ M?
--8#9SX9&9^F, QF'32>@RFW6|Z=|+F&8LP7>C)'T65|TR|UAM=;W>A+A M>,1.!=7BEV*3-FZQ<'YPO;I=
(=-7YU;|I|/O"4X1^M^N|JAS?=.78|? M#?>A |JCA&|J8*DOEJ%|N%N&Y(8|V-NS')L|&R%YY,>9G;Y=5;D;^3--
#VV= M|N0YU2+CRUC<=ZLGH=B|)#_|=,2\$200C6(GBZG+?C\$?D_5G'(N)=<:ILC- 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 MFGC.LR|O+|D1^B## /JT:|DA6Z6|
M_/!99BG;ZUR7K6+A2&+IOGO|+O-UB?XT_X\$&0RBT|J|I)%?KM/*Q*K>+G,= MAMA,|-1BT>L66?Y|+ |K;SS-.G+
(&|ZY6|0|YE|K;Q\$ M^BFR1Q:\$#%CRJ?QY.^PF_O|G-5MTV2 W5:F8N^4L+^|V|JR53"... (US:7 MK2&9+J-!"P%
(QX@40'71+U;EU#38U7G23)'!=%N=9*P49%MM_+2 MY!..J|'3IYL^D2?
XCWU48Y_:K6C|_U6YMYA87K'1TXB|ICOMUJWQ9LB?RGM M5J<)K
|UKZD\$A=M#7<3M5J>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=;=>LEWC5QJPQ:Q^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#""/Y%I|/IZ+1<-U5 Y*SMB*S M|@QKDPW|,^&S.YT|54OC9NI+Z%O|'.<@(|R\$E,CV= _8ZAGOMOFNH@VE,P:
MO_6O_C7TIRWCZ5SWW|PYTW.O+QW4/O&|SYZH1VC<|I|3)ON-1V?>=|Z7 M2+,-
,6XGVF=M*PW|B79_3H|AE&A ;>G|Q-KEFZ@G8_*S1:S48KUZDTZM'M M^(|KJ2|A4JNBK4|!|>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*?4P>,O!AT=X:7-?2_!_#C*>!"|= @ M%AW|@S,^27T7C\$Y\$2;UT^P5#\$N@E"?P8K#M.
7\$BL"1:PUKFCVDWFENNT"?|NJ#M\$E>3JXN#1F"Y4S(_0;YA;3HC|8YBK#GFTMJLTH'DZ>3B2A|PA(YZ%P4T?
7"8,A^EA M|U+-T|3629K0|4GH-V_Z"Z)*SCG8#U;U6@>|V%:*(|*/@_OI29:NFJ|GGXVW_%|4+I ?|GB+2J23/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_OC7^FT4F3?-H)QB;9W M"=+/-
ZNO|18X|J|G4EVN@QEPILC_|+GO|J3"NC55/=9UA>X-'7S|KJZ86ZZ M_P|_O/\$P23>M569:?
<(9Z|K64(A|C,LQM+&HD;|H|;%A*ZAJ60EX#C'X|* MDDVWRA+;F|2&YV>N(%68BX;_0X'.O4EL#^< FMC_6D?
|@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\$|7=?H- A"2OE0+3:;2*C?G#
MNY|QC5.!& (LE.*7()^K*.3_E2"=AY|QOY_S&CR&^OSB|)6*2#YY\$<329R! M\$>1Y EY&*3Y+G(|:"F>YZCG
PT5CEGN|&XLW*^&NP.GT@J_@S_XPFI:&XPJ MNH8YX%C@<\$<@QG05*3Y4;_#78L|_XEE?3_Q2P"FVM?4Q/\$68|
>S9:|M>?%>F.LR6:HTNC^04D^MT*\$','HGJ9#'_OK@K:X+K'E,8E.59S>2&|I(F|!| MOKO#WB|>DJ0|X
>,6#%_N%- W9%#(GC7|@M+4.EQV>-&5?DR-R|JH4)E MM>Z,DYBILM2_
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(|%^|JM?3Y+B;|C"ZYG;YGGTZ^R\$=(;5'60T_#C@.L.*15J|/8:XM/PA_8H_M1Y6^|2.U)I>4@/1Y6_L6-
:@A^@Y>VNLDY|>9L|B>=ZJ.VT3|C;ZV%|L;:6 MXC/_L/@|J1U|;8|U9|Y54'EA?L<%U:S
MKJ'.U|I5MTP5A.&|>UL>7BOVADRJS^R?CKR/LA0>".*2#66Q?3+L;"69U^ MQX|=)/?N|88|W,%J;-
J^:G\$ME4YHRH"IX|KR(%I6">APDW?#K2%3A9Y6Z> MP_-LTG08(EDB4(48(AU9SV=G5
)BDTX6+*NTO/M#CKJA29SR%CBR8 M-Q8C*5B)L"7R8ACQSA%>KJ*?7&W""K<=TC:H;_Z#RFH;.
(&K&=IK0AIX;2\$>+GYW4WZD|E_O>'#/=>XDG|8N> (&R MBY\$?+J:KG_9J#E:MRFN.YY|7DFGP*&\$BOR_-
+;I1(|TCX3\$%\$WL|_WW2N"S0@O|5*AT(X,JL.N|IG'(YYK%|+))VEPL)^V'=*)YO#\$S.8R
M;ZM^~2E)9#++SPSD?|0^_63JD3;)KM"U|P4K3#GPY|_N|I&RCP0N%|8DQE M-FF#SRD8L_)R=_(R-
_X4|D&KN^7LL)Q|^*.%%7O?F%_H6T&O6Z M@DIP!H!@UBIN;;4A?6:L8F,<= _6RM?&C=2W|)#?
664X@!3F)Z?'L:PQU=VO; M7!?!AI*T|5O_ZE|)#?|IRJ,Z>_T+=|J|D#"3_?%SW_!0O^R)>H3&?4^/J#L> ME7W?V>-
IT37;&.-VHGW6MM+ |U""8D,16&0'0B@1.XFURQ=01N(%1JM9J.5
MZU0;|:#0:0)94;W1*.6O.@VXH'JQ5&^7BNBG=J-.*>8Z|_E2CU7+U1R5:S=
M@;^HE>J=|J07_+U;SW6+%;BV'|%>1V\$J2= B+|%*D@1D&4#O9D51'DJ M@0Y|85Z_G_FVXTBBF|E-|L7Q.V#@R
X?A>XDGTB@G\$^@T'Y(MC_KW8O!;)D MZ6TU\$|D#^%>9>J|WO_UI=QJ%_J|M&M5AJM1'O\$IG?6.FA6^F|;|X2XX
M_C=AZFO@|&;*E7=K|L_8Y5^#X-N?I@3Z_*HK|D|E&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%'_|J9ZXNAB0VBRK3+KC@C3|BN_X^3L9LFRG=1J5>-J1'M|<&
M0"1U39#7%+>+9,HIPJLYD22.)W#MOR:YG(-?I-P%3G9/RGA\$6&^J/!KWH95 M*K(|W:QMZ@;^?6=OOM8E6B9?
F=L6857'_3KUW/Q^=>O;|L2G*.\$-*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>|J3VK|>SMTX|G(K MARA|3:1V?

8WT::X&H7L:%MZ&RGA7VWW6:94HM\$! L!(/I/L=YN,U)#4) RG M7L,T@:228+++~?\$/KJYG"YGWNSO=
M:1>: ^FIC/^\$N\$U::O%T7@H38W\B<5\9\LR10X\1A9F6\4\R LWD6)&U@A6S
MOV*D(6TN.B\9BMRZHLRY/X=D#AWE\$YO4(U%XJ4K41@+B2B>*I\$^* ^6%C
M7\OUQ6KUVW+E^I"=MN2<+F^Q5Q?MK\$O!BV\4*HS(XJPHTPU:H /068?YBW0F
M*Y\$|<4ROIT3: "HC=K^|\Q06&@ZRR#5< Z@UA%3PX\1\35T?0Z&)\LXB-2
M252"SM(O)&):&=PY(+%PQOL6.KU,"*;%=PN_N2"K+ ^KICIEFO-'WBCF=3*0N\ MO=UR>-.IV7#/R5^:9@ 2*:"8 DC
#PC*V(%\$/, W1H"@K\IAS(&WVEY&:C\$P\$
M7C'Z:I08\J_6'SOBY_M3@S\TOLW@,X#FAF\$R^K+#MAKD35E%*OG"V17LEF(8 M#%Y#^:PF<;B5\1R19\]*#LQ=
[K'TDKF<%8O;H&;)VIH+V=S" M+4KWK\D.-:L,AON)(A?"X)(4:[X\8B\1\Q9IZ\1(9XB6D45B\|FQNLJ%_VV7OIE\5.IN:11
HWFU2Y MLWNBK*RW;YV%CCWM\|^!4X_XNH<4SQ7TJU CC\JA^#:NK,1WAN\!CW&T%~3 MM\>\$&8\1W3T@
P,6@)VJSIT.#\930T#7EM\;MUDA1 D)<0:G>?#J6+O(W#+< MB\ SLH*X9@8VXTRU\VN1P-J:?
82\NH@,B#M\$@J56^|L---=5T4\1A2ZL@ /14X_\$9 " #+3GJ\(\$B M0\$4:"(AG(OU"ZB\ G5,<3FE735^?
=IK+;7(E%D;EWB\|*:=I; I6D^?N3M-!\$'UP MFK97W.MH.4YV\|@%Z"X?RHMM21"1'B?E?C&^J.&4\9:8F1::;PEP
(S MH=X\|R%BVUI\12 5&\$,OR(X:4)4&FU^8/ ;3JS3Z5*DBMB)YA\!O*4&ZM)RE M3H\468\|B#ZP,57L(1 5:IF|--
IKVE;IP7UJAY3?>NX)6I*V@L M*-S9B'7"7&/[PXJ]^~DVM2\,O:/Z=M-I\V5\JV *ESI-EM+=;F6(DB5&1
M\$F/7YKRN30.&)S\$B7\$|A\|EV|<&|6;7\3@R\I5CW N\6HE\|C.0@'HOC\UY90A? M\|Q%Z0.CL#
(_9L8LC^9K0"..HV\|I(S9GPETT\QY""PMTCS-YGV!)Z%IJ\D\7HQQH&H-)L;*HH=TZ5M?F\5(
MP8@57X>LZD\^5"10S>?JW9@1"1\MRQUZ)S/6\$F?-.+3W "/4UCC\$S_8GIX4) MM.
<(-4LF4HXJL1T7EQ#>BTM\,KW1%/-*8R):=6JH" PXA*W9^C-.W=3D:T7 MEUQ\1VID+9\|ES<2"AUW9IJ-
O\<=Z\1F^BC1TBTYS?L.G^I #S\16625 (= M7<"J\|EP\G\5\Y\|AV0_?%H-S9:#\$U1=0""<%#5\1SM2F@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+2VRD1NQ:27>?
X77\#AW\6,3D:4\6X2 5_8-J5,'+V\|@ #L8"-+K M\6\1FR*!\@6K\J\S7:18Q\|S51 X(B-'91F"G").5)=) P\|J>KU2/>1UR+|P
M0U=K9^8&21(KPH=M'!K#(^# R\|J.S.5--:;P8+4,Z5\1\OQZ\$31&O:F\|9\#4W M\ZWFG39-
EIFGS "O@DS+,M..1Y\|9&P@=K^M*%<0/<'5#:1REIK/S4"5.L M% 1QKD:=4^&,U.\$,<97
I1#O,X<@=/\S0\|E#CH6YG>RN80^PZT 1SY?8S M36:)?I># LI9H-31QBI:G\|50_I|?#
599QJ33"Z68\|BN;S\|MV%=>P/22 M^#UJZU^_@ ^EB<# YR.XEF\ VH7\4K%;+5TUREC\|M=S&@!GK5FJMU5P
M42S7:N7\J-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=!\0PN:O\$V;T&*9.HWN@^ZU*Z@'W#V2\|2:M4RVO\J=LS@2 M1\%WD-
OAS'O=1/<[*JWU00A7R3CHRJBH9J3\|P6VJ 1:2/ZVO,JT8S90W_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.S16"J1\$GD(M"7MNF+ #I\|QOBD0=(=T?/Z3:-_*J\A1L"J5# M@3 (\$*_5_)?26\4E)?3\|I;W_ZDK.
U.4\|V0IU0:A\$HM&=C#ENB M 2@AVZ:ZPZ_U7%QO;J0+L,HOLSSI\ZQP.\L>2L;N3I_%.AFWPT?;Y*IQW=HV
M';MQ\;-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(\#_%KFJAH3EJ+YR'&I Q O:!\WQ\|1+F8=(D-1^"7_E&15%\J21V0"*S0#;7,X S\|MF*EI\|MF<=(6;H?;H%*J
M7T,MU&DUJM5* 0:KU#NE5JG=B?X\$1+@!\H\NK\%WIMQDC-4FXS8\|P4P6G4 MQ7\$!U6%"W0 =.9W'.LA2LBJ
*FV\|I=T\|YVUW^3NEGSWL9.G\|F\BRM39L#
M\|MK=KO<|:TV_*7,R\|F3,VF%/%71\DTV\|JE7F5:~6W5K#TE,UQYPE?>G52F
M0>6#54^T=R7RZTWVSF+WYA=%5; I58ZR3J\|9<;E5GBU-BU9^M<;\O:BSS MY7BIP0IR,);*8567J\|
H3G4;*7OMS-4\5+HK\|@MQ)W\|)M-XOR+*I\T,3/ MWWTZS\Q?IISYN^H#);++ \S\05VR 8\$S1(8QC: @KX
M_@V8/O"1B#(>S M4=FHETAWVLU=|2;#0S8H,!->801TJS-BZH5*O; :%)OJ^0\|JSWN\4EM8TO M3R\96+L\|:~
"7D30-<)XT\$*H(#WX)+:KG;7&K7)P9ZZN+/RW""%9TSNJER4
MC1XM:8\X5\MA#Q&DT\|E0@6ZU\|<32=A*;8\GI2.U4Y\|J@S\|;F56T8YW#7G@DDYG;|ZP"U\$*H&;
M3J^X""L3U":BASE\|S;^&^""&^KC\|X MA\$8.IW+)"WAI\|.T5P2.9T? MC)\@D.
|_J^UZ_S0S*=OT_QQ1\$5\+34C03%^8W00\$6D;!71B*E550>"_+J M3S^7=V4YV42@-
GZ6C\NZD)O=2>"=E%N\$Z3?/L |32O9K%2S&ZBFX4").1Q\? MVL-T B?L.2\J3H7UOIG+K>;WT^H,,YY^K8.X8M*L1-
A4\>@)OUSSB^LASW\$?@8> I(>8^|N?; MHJ3Y:S&K30@00LNXOB?R94FIY
M19:>6.JS3=-1.A4B>UA>5GLF\|) K<_#I\|U\$18 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*I6U* K;S2H#\|3T;Q* X M4H83Y*90;R9S-
5=M\7.Y^&PWRSW?"Y6BP"GXV^YX2FU3GOC\|NZ>T+^V\|+S\I M_A5L74AAG^|\%D-"?
4ST698@PYM11PC(&OAS@_NM) |9;7^_0!8+;\$/&_#B4 M?CBA:7JYDN4\|E\$8)WQ>88IWD\|7;=\\$#\$ 8_%.A%V1WF
6,ZT1>YG@U6RRK MTS_BTNR8&#^+UE,">J\|;LH8FNUOGQ%&JRO@1H,R/EO80D/64W\|M0'2" MP06\|>)
8B9#)\|K(?)0'A1\>7W=:4-W?C4\$R16HCBI>BF\|U\|3^ 7.VDY4 M12\AL=0:(0?S>;=L\|LQB:-
" &MBC0VKUQ\|0R5F.C\|?&:-<8@5G*/L.P;^4 :ZX7XM(4 MUU\|V./T*FJ2).NVZN\|(SKC2VRZM6DIV^2G R6/..UT,I%-
VOL_7WW3K4WE MP::|J->VV/04024H\|PV\$7WW3K0W?P::[*:VV'3H0'9HFO*^Z58\|&>:%N\|O\|
MM\|6DUI\&L ITWL^\$WEFV;=NO?S NX? \$%^2Z4LQJK?W>UQ_>GQ+M*4;ZUF M4>X40\|0;OG_&Z=/#XR2=
(#V)CP^Y-!\AH-#CV\A.P2C(/^BD4_1GI\|C2Y\|I\$W8 M Z,Y\|N^V-.CQ^1YQCG?-W-Z?
H\B\42&|A%'(3Y?|W\|Q;LOSS@G\|43N33J\|@ M?|Q&5^&7\|QWPJ>GIH@S<03M(? UNZ\$W4%LI-16U6\|I:?
Z\6+Z#+P&QX3=F M029IC5FPG26LHPQ UD*3\ID2K7G+Y_3S\|3?R'F4 M*>) @:M+J?K_\$/TO7?|7(@#9IFIC8F(8O-
IC\$80HQ?W>OG5T016&=IGC\$: MP5=ZL\U?F#;N7D#R%B,H-/Y<;^S;2I\|-P-!;W2 M7BK?
CUP\|KRF*\$0QB8OR\|X?OUQ;G CZV\< S9B*IU2?07PL\|(2\|7X*6\$ M4\|0:\$P=R-EYF5\$AWV\|18@!\X:6Q.VOVH?
>N'-59M-0_SORSB; MS?12%9'UH\|0PF\|&O%3\|\$.QQA^!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?
_0VA=9+B&#HFOD^V3YEP_OZ_6\|3.F#CQO50W M-YH40\|GPYR\|TT\|IQ_OHU.VCTV"%>/Z3?
L1C0732L\|E :A\|CX=K"N1HNSQT?P:3TN8#4\ ML%6=M\|D\$G^"JRS*V)BNYY*:DD\|M<_0GE?
9M.0=U%3::=9E\|W\|X:~? P\|(-.MXFXRS?;P>DYY\|JW\|VC1AY_K^N:EO7-2\|IA9 _JBO_4N\|D\|B+U;G5Z#I/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@R\|T#B,E\|4_P\|/470'10Q" _3C M&JX_-(8?7*S1CX\|FL/G9W>(TR9\|2.F4R\$)<9@/4EDN"N)&0^
X3\$Z+?)/ M#|*)H9X\|9KQ4Q^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_ZVNL\$ _!\^X4UF0'4C6WP M.05C%CXA_1M\|9\|O\|I(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.;8J\|V MS741;2A%&+_UK_XU\|*>M#M85\|_PITW.O.)! 7&NC(+QCYH".T\|GO:9- Q
M\|S\|SA\|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*!ZL510EXKHIW:C6BGF.O ?Y4H|5R|4 MV/=N=W 3 U)^+WCP0&U1Z Q\$+C@.\$X 6-02=-'D* 2(|VUNA*)IPE M|/2061 7FV|YDMMK- J0:[%OI>>FTA.VS^PIVNT%L"%=ESA D)\$9PW|'TWN MKM9R|P4IIP:."#0PHKJJ2.> N0\$S 9JE\$J6|J)&\$987-&5L-0|3>:OD3QGIL MZ-3J8,9PC!.;RCOAX5"+7 5F+NOA|:ZWN9XY|J5(8Q -^ ^YVL3?|\$.|V|KT M3C5|28 8-SFE%OQ6"|#BF.4%7EU\$SMCM 55\$;GSX;<)|S|UQD|=I#M|(HF-U6&HL0K2PUL? NM8ZP.,L|ZU|1&X|<567ZNC&^|'Z7::YC""^C55 M(X#)&19H=.MEWRS(<5.P3A7:_QS69- 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= |H%#=#Q7Y_K533-? +GJX|0?&:8W6|D>KU.! M|_I/K)9F-XI-L\$4J)7-! *4|C 2.?>B3T9RT'.YD<3\$7FT##80Q|XC0)Y3 MF/& 1P(BB/-KE*WC=\$;<9ZC<&V"A11%'UI?K02H"F97X"7JK*4>LDD X7::@ MY*9#9N=\$59|EMM >G*M:F+2=C4|IP&A0N@N _#FG|D>7TIM*M5,Y*J&0M5@@ M*0RT9&* ?RT/\$< L2M7RXX%|A?*<8VR;."-9ED, !IOY177 TC"50@X04 _@|< M*S?5&'9MY%BM1P\$#8T@|W'.C))/\$|S|T"4? A(<'I8FO|1959/? =*5@ "N3 M(1|HT&2:PMAFIV6.H'X2)"0?GW(#X9 4KD\$+FG."P+6 |A8Q+H_VS^WOE7| 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&"%,|E(*>)'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-.Q8LJ:3*E3KL|K\$QGS-E/Q4|+D\$|COR.GDDSB M1W4,9M0Q476C(NUP |? TOMEXMST!>6F\$ ^N\$7WNJF=)6)6?(5;YL98?LAM M_ORS|#.W 64! <(R\$DH0% 7< \$UBQ 8|1 4\$8 UG&*NB";<R^ D:G\$ _UYI" M7|JZ>5'7&"O|B&BPU)^@|JLY&I:0|M@1M':|JF/S? +5P:B#.@%H-UENJ O2V 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|J(ZM8.WE;37.S-ORPPM??;WX M=*EN'&LO>|;1Z3Q&N^2HV72A|47 EC=V)47- 5D" &C(SY\$AH .S\$4:IMP () M|<07|9|I:|8D2AU &KGO+; 3 2"|X MZ&3OLU;>O*4|JCY-J=BE5MUQ2O=| |F2RPS?&F0QO=" |:O37A,RSYZ|S^ MX J;A:OEMMLT)E(U,N0&03V)\$>#XZ0A#!@!|0J),%4I'?=? R4\$C\$M|T|T@AJ MDO5JPO#<-8^.;<(K;JH5;|4P,I"5;<+Y4P#J|) (%VY?XS\$16N(|85+L5P MJ#)R :%U'K ,2|+2|ND7.W^ MRG%P UXPK8;|+QMB>9 '6LV\$=+9|RJ>3@:"=O,<7|)NHL ^V|E:C/=VMGB? M? \$S"K'/6PR|V) 48 ^?33C51|M|;@B1TIR0| />|E1'H-D'&VG MI#WMR6L;AD\$G5^2L #F9|/T,DHZM4C::GHG9- BOSQ52>3=463|S?XIZ8;<-+ MK?A9H %8(!A6A|N0C|/8K8-GTE YA8O9;)(1=|1.5S1GMIV>B-ZJ3;+UENQ MW8% (^VM.7|:|'4A&VFESXK?8|H|/GAMAAE83D|B;|9D|&"N%|'J*YW;^#H M(N |7=^DF>|U=VNI+DNO|N0TV,6JQWM7D+C|>@E1+JIGS "4/EHTW*B|NQ MZZ>Y-YZV@<;'8)6N/X'GE.- |'./;<6 |.0/STUN3/S |W94D&|N* MK-+-56 F+W^KM;L|NLW|Y6^U:I='L9F|.;JZG_2PGI/I-4X8D\$B58|_J6>" M=9CYQAK-%;GRFS+YIZ<^AJD4.=.S1HW|^X:%WI&RBWE>89I MM,.;|J)R."#=6D|I74X"9+IZRN\$RB^:'9BG@|3'KWN|9J73QWV9ATGD\$Q.G#F! MO%K(W|3H5J>9/SU1D=:0 EV2N -O9#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^O|:MQS@FL:%|J6P.)= R/3#G'G1M^<*<.1KOYA7FH&+U;.!W MJ5TT+X> |H|67@#RFYS97H&6U6W+0|YG L|>F(C407/CBZMLR^3^LOEWI, MJ|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#&@I(*.2O.N|!M5V)9ZS';DO L2;E|BAI V|=?0=(9W|JP>*TBZ MVMBP#.QIB?LL7>C7> Q E B4|1@- 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*F MS;W|'"1X4S|;SKB0\$"37 -7.-#Q#=#R|1F|B\$S^<|N#F5:S%4R>:X|GDB-|? M|\$_>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*CU2Q.V.^5W:NXWO#^ _|_ =O:5?^R M?14VU|8,=V*J.#|<5S#Y>WOO# :OC@ _DLT-Y_ ^#PX)X% | (QN=OK':#^\$ \$ A MVK(MB4U|4,I |)+RF52O1|/M&-X*Z(<" XEJ:VYZAWK MHQ19V2|%+NE;.^70>=>6VY3|EH2T>|)5SW7|=+=>5;|VM5|N-X_W L=%S&A< M? XMUS.M%F|?!= \$HKV<|/2|GYT:\$VO%@3'|L;I V3T^?5 G M|/I ?+L|A=/^ZI 4-M.=| ^Y7,< 7;Z1P,#PZO>R? &\$EQA&2F1BRF\$ MF*K/RK%71FQ|>Q>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>*I%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\(\$WH0S;7-HC.'3 MVH-N;R;G(RP)+M?>898NYW,\$- NS+8SZ,0YV8;>W^X8|&TDRHQTL|B&:9|7 M44QYIO VOIT=W?S8&C&%.8J=DI1(\$K6OC| <=0|&7XR#&XXW>/7|WMGIWL'I M)8M;S>M?JV^D\$ 6|? UB8CV! W%(2A. M;?&'CCOQ?&NSN| -W1J,8,MOV"#!HQ?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|J2>@Q: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+GIZOOU1L)O|X*WCX|NIKWK@|KUI+)|1O%UPG,R-S,F2@JXO&R!@5,LU_485TJD_T?Q" MN/>EY,R> |7IGPW>VK;?."8L"65Z|@;YUC5%<^U7M_N&8-/ZB9Z2I-|&0B' M|_T1?WYDV0FYL""Q7Z- 5JF7+A;2.=G/CNHM197CB'+>SBWD0M#M=2SL%56L| M>V|KL.MO#4&NGO|J);+9K@|9N51L4A- /Y&4W&C2;OWZ7)Z4|J6-Y>*P|U| M%BI>D2^HTBEEPAIG&@S,DS'QG<\$(*_M28>|>5(>MEY;GJTO;U_/L2>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.<@_R|N MV*T9/_^M;2X5/Z|K;PJ1:A32BMIRB%? I=#.DH69E8.|/|"J|BY%)86=|? M6A|>KK|4V|7;7G-#8C(O+P56Y*9HU.Y*=?DP\$H"AX44^|@'1IGZOC?&W| M<'I^")FEP(|!=56*0WW8GXH,>ELVU+39*OMJKW+KG3J>P|<;Y|J|5WY==|V)|L7^ZSBR(M1P(#S|FH5N0.6CRVU=QXHV|Z|>;M?ONP+|I|ZB:FVMQ/2|J5E.\$:9#G2D- M8T&MO-73|<|H'&Q(|YK MMR(OQ^*OL-REI&NSTK;|?H|_UK2&|>WG^8_ZYI|HSTF +^)|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>_+/'SIK;+QBNP6<|CCP=>O%|99;72- \$%H+1|Y6R<96Y\$&K|_6YI*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'19G0A?M=1^T;@I?R*5QKMLVG-FYHK19|ZR_Q&OXI;.;@
M>@3|IR_8^90S<'3U9J>OP|6#L2=TA-%;Z:L>WE;|CVVQ|G^"6D;.\$|U.W&>V ME1%ZWR;-=:O5|>UDE_M_I-
IUST_D+J7Y_+>V<7Y&G9Y4%/MNCR#;9WN'YSV#O;Q|I|9|=%%^|Q+^<7ATVCW=.^H>R|U+^,7)P>EE;ZL7_/KJ
MM'NU?P1K>|/=Z|CS'0@C&"3">Q<#;H29NUXU=B'QFQ_8L'M^D+5
M|MNKWA_T4^7M&T4M@?;#MFNH(NA=@_*D(M-N;0%6I/=C)&U&|AH)R" !D7;_M,RQ?UU|L@
K1E0!H&KS!KBECPW71&#NXG^B6BYU;.+D'%@M<.;S8' ME>MY|N &?EE_..UAJ>VY-*Q;.&Q/
(R_11|S*PD|J5X\$)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|M96IO';*O5@|6@2!>>%%M8GG.MQ#;|B_'
M^2'N.KAD>T?Z6KF*KC^#0L%1K8*BF9%AP;_VOCDF;Z1Z82=FJ9|'XWCKY|N5)F>MZ*(X>|(-W|Z=W-
TUO%&9JBA<>X|;1L.RR@&7*T>8W%50'10&I56I*5J)JNC39K9D;U'=X1E'SV<|IYOZM5& MS?
W17.V.;27Q(|D==#;V9&ZTJZTE&HE4YN2|W1@_!J;G.CG/11D+B.9&YY/M1|K;DFAK-WONI#N?+6@?
AU9KN|@GDLJC;V|S|S?Y?M^?NN^TY(Z2MF6|M|V.MMWYMOO=WRM?R\$UXCK4^E_#JG;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&I;U&\$^_54V?/@+SM>'6L*(?)8O3E9#=\$1_DY43I=.\$D3W?&;GSJF@W3QJMV_MK5NZ0Q|V|)^X>@LF
MT_=@VS...%LO^7_|P3W?VE#^;_V=-'_&*G6M2|5=-?VDYZ"P0RN+DF2L4\$ M1-OY6|X;@5Y5L&.;TYS|
>8A">8!|A(Q'U|F>|I>B"KX7ICEI&'R4*14XS_M3&P2.E8-G*2N;G_0>_TITU1A/R(K58'='NZ|1-
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>ZAB8>0_P2?7.(?_5&9SR/7"_1|1^\$#M/R?TR?%WU_M_L#G;7T;./LX<_QU6FLP/3W^)?:@")Q(39@=
|13P4/Z7#>=^POL%G=NC40Q4|#!|<|E2MW/GGG2+_GSS^M%_GF1?|I6%.ZMMJR*_|B_|S(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(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_(%)*2K;.>|I3)Q|B(9|.B5-F"DZ
|Q=@P%)O";|XRS4VP_M2(\$T-2-6QZI8)V|F9EL(>UT(;?A7W+|I=UT_KHCMQ#).?9GF&/S(2C?LW_M'3"%KRV@"
(W/S314|BL8.B\$ION\$W9@(_T7Z&|1V^_*Y'WMGPRM6|L/T>QH!"_MXGC0S_I?KH;7WYR+ZX
D@O=E|!_L8<|Z(0%?5'HY)S/YX1\$DJCG@5"E8G(MX;NF5+;_#M@H|=15FXF!DQV9.BMA*A3B_.+L2XIRM'C6
I">'98YU;_F@X.XD M=?;KDO#9^)|OZ+&L(RQX;1WX1@|J4>3OX4W3JBNR|_!TX6WTX9\$G)&\$@_M9=
<+ _#0I4;^_P_ ^LX|ITK0OVYAD^X9+|N4+&(AG*U%;<#;1C(C#KG7;TW>J_M->BV4HB#D6G&-
|GF9|RFBO*E6L_@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&3Q/+ \$OS MQ;+|!+&
<.9I4@2VM5F#>CPOLP|4%-I'1GOYUTNKL3^Y;Y37*027-ZET1EY7_MJDVEW)F33K2,N);6\$-?R\$".9ZZI
E'HW'MD;9*X^+Z|0'EA36_ML0G&M#Q4Z|DD'X.^UEZ,8&<9C_OKEP@_|P+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|=15|%QGNE_?
WA?O(3*AVO|I' M6N)(B7,%>C2+|= 'G<H|I?BJ5H#G8LTJ_|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|I|V?O.(
|3K(|R|U_Q?/@%AK>#F<'Z<%O_|ZJ9+!_(!OT M%-+L'NK_|3M_2/'X(^22TJ9?
^KV1.L.MF5#9I"@GFD_L.YB,3|ISNVLKGH|_M4;|L(-D|QSIKQ|DZB_-|R>N=|UIB|@>J|AX|2-*2W=WKONQJ^6Z
C|Q4FTT_MWLQJ\$UPAJ37_3*O,2|;-|J_0)|F.CU#|_T.)_K|4C_S1S!F8(>V#S+ZB5
MIT#%/IRW3.U@;'KM'|FIH|B\$5|E951/3HL#B8M&P|1HW#TAVPEA9.N>X657;_MC5;*<9EZ|NDIG|
|SGNE(NX|2;1*9^J'SZ5'"|L,'@_ =G>G".=6B_'VEGZ1AX_MK;\$T;FD=?3?U2'/=TDKBEI|8= _Z7HMC#
)ORI&FNAABA|JTEZ|2Z"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\$BDO44GEJYQ_GMZ<7/7'Y6|YV&R58|EI-H"N1A?SMDNHXEVELY@_MJ%24=B<-
.\$%KT"Z|%KD<&=TS;|Z;&^#;Z-*BN|'"CGFP,P>X8|SLC0|T_M>_:F7S7N^XX)9|%^|<|X*Q>RS9FA50?OR.)?4_?
_J=S+@|L.WGG&5MR1N7I@_MO;RT#MZ?>|U_.X5O2;U<7?;6K%#>=RO|@D0AD_M(P)D5G+|BH^UDW&L8BZ|MUZZ-
+N|7)0_G1S>31IA|EVN1;SFKB;FN(0,JY>7_MUNBK2JWQON(WV0I>SN<
ISHBM"Z|_YVWVD7K16>8MXKV5R|X;KB;_E7'&L_M;NR?NGI_|I'7V;_!|(B\$6MJC6%>
_@6S^*9=F*EY%|193\$P%Y=H6S'"|S_YL-|2Z|_L&R=NT M@_F&=XG5+\$H-!>'|H0STP'GJ73SI(^'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^KR&2Q56/3R,OQ;U);L|#KUG^C#EGV?
_W|NICI^5|NWZY(UZ0K'V)E)L|XW7)5(=WP;NT\$9-YD4"=1D&P@MQW|R;74;-_M;+>E@2M.=U|?_ZYXIQU*|E<.\$;
(<_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|I?#G^VC=O*|I/W>?!*EAO'#EW_M7|-*N6ALF\$);JVOLV"@&|
|=|I|L6%;_LC63'X|6Z85C0V+QH8;M(ZBL>0% MVZ^>=P)D\$%&O\$1/0L'Q=>|3V4Z4LGHU\$P!_@"=XHJG^
^=BV_V"U"1T&C?_M'ZJ;C_?OQBO|O9&G2SRY\$N#8U;ULT'YL|6)A#;DZ#>=J(F.8HS;@|A#D\$ M-F3?_?T+D>
|63X)5-?^_G#2^7EVT;Z5M6|A168_U*+S-#Y MT\$@9284@Y|O/D"N6|L>QFU>JG_/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|7GFW#C29|* \$;\$-SQ35_S24XW5?
0^B_O|-4P./7BU/Y8O2O;IWI^!M=<_MOOASP44N0(M;.(W94,HY0,C67_J=FQ26XT^??W|YUGHX|Y|J|>?E3T|@@YP+
M6^#XE|9RRC7;..QITR^|XWQ_?)B?&;564<%<_M6S_|3|9\$TP+|OJ1FTOYZ43EL2;Q|^9'WYL_?Z??%Q;_KM?
7QY^7L5|KR|-I+R|5_\$(G\$? M|N6NN_KIYFA_|I|I>|7EO>|SM_S)UQU7ML|M7UK16_MM?US2I_K>+D>ZHZM#
M3W=RN+ _F6LV+E;_C_KLT|T8)C_SZ.(25LM|A|I>^R-3WY|O6_FY"#A9BX%_M#K_HGYF##|3JN|SK)5GCR9?
_#DW_L=|Y|>68U^'91;ER<-_SA_UVEF|6Y|O&|B)YS;6+&87;4HO?T,PK>O*QK_M1?J;_G_N&*TOMUH_+I=V8|G=
|I|DI|&TJIWM=-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
1Q;N_W+S;ZMU|3G\$K)C9J3F)
M@_O0;2EVAU|FA_Z11B7|IIXJH).4JT_KLDTLCRQOL+DMCN8XQW%;R!SE*DM5B=9.7|PY'Z
MWO)JY>|W|>6I#UO=;.(OYFSSS&P9".3FX+BR;>%E&|IP\$51+\$SP7R);E0BKL_MM_"0.
|I(G|N|JW)G>?/J<7|_1QJG(Y@OIC|S9)?>9-/>PX,6S9=W4|YYLV1|^P|S'|K4%^R-%.B2XM-@|ORBA_TXDM,LCF#(-
N.E.MAYG#8XUL'YEV2"2PWS@B4|5|ND9M_|# \$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#|SI" MUQJ-("F^QCUSWYVF0X=S07,?XZF,*N75I5)?&T\$|..!^W@VQ;|V|_M^S@X;8Q^C%YD ^=W%ZTW%
|!=LS;PHS12&SWQ_BD@1|P|";C5C>G)3FSY;PT_MAX|9Z'#3MBF=P-OY"3S|X1^&Q7_?QM?
*ZE6>MEZ*PN>TY;RW%K_JEE\$1ZDU|I+XRTJ=IWI_E M+<(X;4*MNAZV-0.%O1?/K1?_1.IAI2|IP29

M<'ET^N[=@. H(*R/I*)A6-1 -'L.BR.@ELU""#X|B1=.1 MYX.HU|C7%\$:NC-,DY^&KR-)@)9F>'!' M>*"" &1|\$T&-
VW3@OPCR MQK%^K9L;O(2MU-ONCO-9PR0MG6+>V>./=|U|&BSV^5A0IZ\$ M'-VR^2/P|KR2A|=OZ:ZM1:F">ZJSZ6
<|&=E|I)Q?P?P=U|IT|O:[1UO +U43|X%/(4 MV%|NRLP_Z02&2IZ:D"F|N2|-[L?WK\$?ED-0%["\$P+>GB",!Y0#
|BW5 MUPB/"^Z:AKTU22?W:W:|Q68@2F9F+>%VD-%1M(,%H,P--0NAE-B?2S;%)|) MV&
XA@%3'W@|ț%A|J7Y3"5RK2LUL)\$^F9?+|Y@/Z|^SW^H|X<+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|)HIKC#-NW9:N%% XG>JH^V8MGV# M X8OB0L126\$:ZRJULF. H|*Y8|PB\$^GI P0B13_L?<
R'>=WAEN^UD:MH^0SE M2|23*,D|O#E1NIU,D^&@!RF"=3P!U1PQ2CG971 W4SAEPO<5FI/M>|DIC V/ M/J=
(F2Q)7A6+*(DMN:1DK^@ZR*WER=? @E7@LKHK8:(K?&K?P?WK*M/HKNM3K162,'VX%+P7@|2(=3_5;55+B%
MP6|W|/R\$4PU|!|F?14|GIU|U,U2">"LR8P?S6%136|MNG4-HH*\$S\$5U^KZLF
M)5AKP*=,TP*=5#H""N=ZSI3QD.!E&9-L:F>QMU'+AMON^L)C#|RKD<|P\$F) M08W""T> XZ!@CT?
P!NA8#V<;>S?Q1LFP_4DY\$ _P%DA@3^T#|W""L:O|7L# M9 +?I#|P2N|3A@-"0NP;")4=|1K'93HX^OZ|ZL(),DO
&.,O:QG7M;&-%&K? M;+>NU 66)M8X|N\$S\$|;ZM36FP6|A4VW=C|J|EVU"2-|DUM/?K71R">|5\$Q4HW= YB=2)-
#10I=^|A>LSS^@>|JC MZ.|C7H\$)&X+VD75K.+;%8P.^Q8:>PCLP%9@S*3|#=|X@C|*IC'4Z:A9. \$G
M,K9I>^&2L8<\$JV\$S5(VORQ0^?% 7MU6+GI|I6E,0@J@5\$8BY\$8BEX@|%^\$ (M/ P""ORM5C..+
(F(F|1ER:*|&#=\$CJ"DKL\$W4JMDC7(Z5VU%, MW_7)"3T43%7!SP/""QF|W1J9>DF4XQP\$GU=C|I9T4@"
M3_=\$=3VYTB|/MUN28"KANS;H\$*PR,V5#M,04=,%5(>|9*?>E<25,-D\$P^Q,J M642',ILRVAGNZA@ -T,?
@SNU=,=Z*AGIYQ 6>X+VTK=MUN|H.,3.TP2_>6% M#=#1)HBS3TN^B9Q286C%?;MIWKA0|6Z 3.-
_ANO1Q<6.#^>%@K5QY&^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!ZZO!P1C
>J!1X&%BJOC,9@|"&9RPU_0N:H|J|/C|ID:48/X|Z_(J0;5DB|X+PUT5L+@Y5+#! L:B22297'AQ|Q# M88!%V-*U;J&
|A.SGOD|AF-@+S;D+R1,2>FIIF3(=MPG6(Q2EHDH _" MK|0"QF)H%Z*0PVW" X+E3|I|,46)79Y6%W+
MH14"Y8PQJBQ<1Z@ZA?(2J -T\$1T6L,%\$HAADWFA-^:~>|*WNLF(FGU(|@B+ M8>(8Z(3A|L@#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\$=S9,**7,>?T|/;2T*VM|F5C0,JF ;8XQ:>|0!%3|ABH
M*T:;0*|\$L-T-C10)PL|<,U)XICB#(|@DP1+^RY@:R""::"3GQLC@,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*:I|FT.ZD(F,%J@:;#I#GP0LR)X M9\$8|J(C.;./E+6QKZ#LLH|(|5C\$8D1ERE\$7(D7PFIZ"Y45|A>72P?|3I\$=,
M1GI>'ZM|7|7>\$)P >DXL&6G7@V'V>U^C 4T/U#IZ|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|J|L*8EL-
WU'&"|?"JG,/86G!2N MFT.2D2Y|&-1^:WP115#=#Z@H#A\$S%&Z C^R4940%*%|\$QP-;"RY /)=(<-HAZ!
M&%PADR\$Q\$E|N K|@W30U E+,,OKTV|X.X.025'85QKHWLBD _#X#S5=_)|VV0EE:|WD1N+UW0,|=@B^(<
M!%6G |Q=I#=#+ U|C(M,*ZXY (N+C|7#-^FE@6W^Y0=73K^?)D.2:6H MEE7|:L5_D*)CY&Y)|@8G1F).
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(-|8QO|J|P1CW:&"GPO9:(3.@|A0')*0%SR'N8,"I@"? M!
(/6GM"5CI+^S,>V|"RVFT""BIIH|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?2?PL<-
CULDSW^YD4VG7E%:C.C.71JD5FPP0|8C,)SMB;^1P5.&W*VVE7JXG M/BTW2HW8EZ4%85J9TUWE@"Q_U|H-
I8;*_=/48H=(A|&M=Q.SK|:'%5>X|2E MQ"DVFTJEW\$Q.IE4O=69/D?QY#_69ZEG8|,(K|@|HRR*"E|8Z3?5(MO.
E0B(KP5PQQQYQ S4K\$;_' 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/2Q M,5#^@YE'E@CSR)|O6'13T/<^ RMLCS\$; 'U' <5H^;0?N6-
H|B:5I/7K9Y\$>SU + GUI5EFL5,M*H|W,-:3HPE%36")|7*NCBF- M2GM6RE>KI3*7@|'\$S19.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:+7AIRMJ(#UWG#0>=ILV|!-5NUJE+M M-|9CY4HRR- N*_5V9|;I4*MB4(|
|7|T&A6E76XN%#RK%EA|\$=C29(@|;#N3|>C 2TJ2 A. MJU1(|WC|XNPR:U W!><|P>U*IZ'4RN44Y:|>
M#L+;218F*6>|@>#KT+ 4V1.'0ZK*PM_CWY25DP?^36OEP=E<< JZ(_)+U MP)AG5@%<7<(&?_%JPIC<*?L(
MI:QO|@M5V<2S"AT|:(T5Q3)6S+* *DJETZ1>|;PS"QZY@NK<+'N*:U*G3TH
MA1R+|ETPD(A(S2).J276E4RD3DLCLE&:S=EOE4NO@|INLJ3Q|YHBB5|6EAVM^ M@-
V83UN(81)AK@2FWT*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*|J9HR\$J%-
R3A5=9L6:/YIE+M5)C@9M^,W27^5;QI@7!>|QJ**0DK)Y3F<|&S(3\$NE#G8Y2\$^7& M*AD""+86X*? R-
F:R6=BY'2:5:73|JP>(Z?3 M4,J-)+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&FE1|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+|C(?|V|)ZDJG MVDGE:5B>+01;DIRU1:&F@&EDT|;:"5 MA+O5MZZ&MC&R:|
(:D#)|S@,O|H9H *8OUDK-Y5ZN:P@UX|I?N|J=|J|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:|E6:>MDN-9"P|
1#SH7(3TS_H<PDFGK)2;|P0^U&IT XV32\$TY5J0@GN?2(|_W|47035"9:|88B
M+871T03UH9J%;E)M*!WZPKA31MI5ZKSHRO.NMDJ:OLFPX1H!.N-|BO M&>)) 72R84
GCT"85&I*NUR+&@@9D"BM2NX,K@+HI"#1 I+@U_4?94 2-!#T MKMUA248Q(
'X/>@0U4/(48(D%BF&:CH|3K(2)!/AMIHP)1%AW/6Z,^7^X M9A&'?|8X?N(PQ=Q^ (3:Z:_O.)Y
MO;70'EM|DET7(3%|OY.ET)|JF-4>< WYPS(ZI-ZI'K5Y31)HW/H%<%:H| M(L.%?@ SH:|:-|Q-?%.|I#B^!U/"&(CM8B
E'+#=#\$L)3VK:U^M*!1.O*W7Q M<8;NF WM1@41'SH9WZXKM2|IOUXAW^YOWM<'A)A6\$8@T5)_W|/US8TJ?V:"
M.ACX8|IDKC^PS@9B5FVE5>XHS7)#8K-Z'-HB-J4J@G@HG0A|2:#|KF(%(:%+Q>V(|KD6.T5@
MMNOB#.&-16/5W ?Q|Y9N5=HY+Z3)Y5|@/IWO%:I><|0|IG2^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@ASRKCNZ"=GDISO M%QDW|W+37"7.=?)UM5Q7|N16:KP)MR1A3#;K?Z99G:>ZQV2*|I+JE+ L3T5'
M-86_DF?AZS^F4Y@("2LV|:M_9(Q924Z3:| KJE)NEY5VJY|U8NIGWFS"U#N= M|FB"S64F_A32^R,|:FUY:
7|K|5W0P:F+=MLT.G>|NCK.:8C7:X&7|J|DT.YMP5&A#=#A8@FA>X31ER^&XY&Y M('D| SRG4^|I(N/PDP%CO-
I|L+DG<46K?XU6.U+ MKWXM?&66:JNE|FP?K1<8EE"Y6,M>ECTFIS9/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:/8JO62PX@&5A?P0.%B7><3,|3.;RO*5\$+K,| M'|K IA-9S)4*|JZ(EJ:AB|'R;="3.^W:K./31Q|HAI:)/^RK30ZU?
B#DGAP M,J90"2 _/L.#M6I':6,'RN3P+)?;T0|XFO6|:(/2C_1'7|Z,WVXJG7:S)&(TKCWXO6|<(1NO!?.
R|:MK5#K|9*W>C+ M8QOFE|&:| 81C>5,MA^L0=P2YB3 L&_86PQ2S"2FO%Y=CND7:Z8P|W8.JQ M-
|LUI=)N+=ZG5(K40&CZ4*=Z Z"L:%M'U68F*QB3(YAH=NL:&& V||:;@C M?

U3;2IV1H!6D1#@6!ND3)2OVY5JCEG7JT8?G'3RI NU&"C'S#PL"DN8-@I%I M0KKDQ9G1FJ0PL5@.)?
*CIY4B30Q+L/P:8 G<,3V?X?.\$527&C:)O HBI%Q6 MXH3)*O TT?8A08TL00\$:#\|3\$&BBM^M*[*JEL^5Z
R1931\$L6<[DBMU;&"J MS&^&2Q78DRCHS2Q<73F^S+EX%?>IBZ^ JRP\$WVYZQ*6X3N\|V#@SP83LD*E VH-
WIPW449/I5FU+/%18NA3J5F*7E K MMY1.L04GD+E: 513I\56TGBHFT*T^0:2J71+-CBVNR3(Q&L*NR3C9C\|C+!*
MBR8N&^P *H#H. XF4. C\ 64PIQ M\$-:@!E. 5M N:8""/9D<=DV^.*=#8<[NZ])
(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\$00.)C|4:7=\$\$%+*SBNOYXPG")V+5G3(K9@!/:(>3\$./?/8|<[AO M5Z.1'/+P&^| M%W&5K!#"#\$=?
C|28J|Y JPI(T2LMG/RVV*B*:FS3E@F.29 M%\$BR\$;0|X)<&|@8-L") + ^8QJVN10|S/DXL(L6>*LF0:DL
MB@9<|ECW1J*G:I20A.&I22 ^\$.@:R|M)DR2|WQ|DIEVDL#YC"FNG2&\$M4EA M&95A6Z=-002A>?
N<&QS1%JW6\$B70UBW2N&MZE!|OHEC8UP" MM)%=E7*F+*|UX733@,BC2|@#FTC?T>PI-
(S01KHE6SHZVU1GRO^-KG3L38 A
MZE"9LG3<\$,SNH67=HN".H|IHAD8./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)1|<|":=>LO@:QIHD=A*ACD"QNHTZ@Q@|R7>|U9^70T'Q3|.5(>UF:> MDY|@LD+!&4%1)09*PQONNA-F
P9L4Y7Q7A:##MM"!P8C#C#?'#>/UR21""9 MF!4Y1.1+|\$-W HTFY)\AH+*H&G!|L)T#! VFL2F%-
K)T0U2\$|.)"/:2+&8'T M<ZY MYU1KM)1.N4+D_ \$>K06HFX@#L8*A|A'Z|72J'EEZ_@3#*NA?FIS_2M4IXV8
M/%.=NL(4E#*:6|/8')\|+/HK|G-(HJT-*+|A|48?D# M_A^)-%V_?X/4B5L.F9X7E?9D,"*2+|Q#|<4\$'(@Q|SOT8
%77\$R&&?|R_.; M.9"Y|F^SH";LS"-4RU79YSBRAHD#%L%OL|RX4B+,-D\$)|RY^";3^PSTP^ M'6&M1R2B
)8G/._+@OH.4T**A|J3R9YH*/H8A),VQ/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(\$7N8Q69|1L),9(B,(:D2VIV&/T8|,B|&L\$TP|IFMSW1T&)|,MFSW"*T2??
2#06|4PZ0|J5E&Y7N0VIL|2G2?A)(%OX#"^9U!)5O3*.5."%6: MN50|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 80&9
ME,+ =DKP7'CMGK|SC0>I/Y3V>12;B*,A=#L3^,O'.60K>FF?|T-)H?Y85< MVA-C(->JS: 2|C!
(/3@|YNKXS/TN_AH;MB0A(G*W/_/J|H\$CCPP7XSH2EHS M39TIB=|0?3%175:1C"XVW^7NE>00%3+
|+9DGY;F*Q_)3U_ %\$H2,;EM!>;(M?A:44902Y=D .CI51):X?J|(-/EEP%K|, @&?GR|1*= (EGC%= MHE(N\B6*?(E?
1H1OZ;33,G;/@7T-HM4|OVRZW/:<\$|/B+UA.J10Q JU?0-I 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_J2_ |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,|&NFIJ3'(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|O(0|6\$SHG@X_Q1'HH4#L""|"-9CJAC_ |\$@|L|RD&Z"8|3AU17X?"O?/ M7+@'B=7,B-G*U6||4>U(YQFR0?#U-
%6N,+ #ULW1|@AB#:78KR!,6FI&|A|NV& M>A9C|I3W&IA(|Q@K|I.X"X#Y3UT*R"?G|>=L^);.CTX8?
0ID"MJ>|R|P^! M3')'(70?/DG6"=,0A09BN\$&6"<\$,88IN4.@CDE-%V RTJ|C(#\$8ZCT|U&G;. M
KM6UM0IDXGL#0YO(1@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(GK&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(WQO*3.,TR'XUHI'D|U\$F!U:N46;/7Y|6^\$F@MJZ4Z?Y%(DQ|0FWPN!8+LNJ|VCM* |
MPP7#+^/H9;|8S D%38C1U=)|R+D?W|B|W0-?' HH.(K(6:'K=|F 0V8E8 M9W"*H|A00
YL(PY,1*#|I(3|>E376HK#DQX0L4*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++(&_Q3|,0I_#D|6TQ'V\$
M3"1I>F2^09X"%;00E(14F3>K0KILO)*2<%8'FH,2 4Q@Z0@O
MZ:BL+\$5,G#K""|VND|LRSS,+J.W4>_G)OT@D>IG24>XZ^GO(B":'+6@^2R
MWHQ|,-92S2GWF43&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(L:D6*6I%?H-OBJ^43;|E&HX4A"%.&DCK.DL:A+6JT1\$H,-=7AD
8OY: M=4CQBX|I91T@SZ\$PDV|@8UU%I'7VC(T>6RJ|4HC"
(F<9L=9DE5(:|T3|!|3#N|>Y9&A.ZHS&\$T9GLY,X.F(M-41+W|4*#F#0EA N|M/9PTR@H5EJB"DE1@
M%EY@3')U'->H88146;RCY^B|KSBZDJHZ2P|W7*IVC"L9|QR4+,VJ1|/ BV#WT;E""|X0V=)?@J2V:|B0@T\$Y@ 3
M!@BK3OR+90'\$RRA(3?--4|:C4|O2|4BKM3W)T%|DXM-Y/WK0AUDQ|DEK- MWPYUOG0RY,Z/+5?IME;R
VG=HG^ MNE.NR|PIXYB2&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|;1EAZUS.4HL#_ (UMU22NT*F=T:B+5>1)|VWJ@%\$WKPUH?7DVT)(6D|PU-H1!)MPKZV+C)YU9M+G0,VD?
= 2 D+|OAYHN^|NN_ MX|!&3:SIG\$Y= FUEN1|UGW ?HVDI|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.;ZGJ!
(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|RL_ *|1-4QI86Y?R T\$AI^\$X-&D2N"@ MGONXDE!=H?#)|N;N)Z=,
(|\$.H/ M9AFJ|("I"1=WH@_PKLD(:7-NO-RAQ^E_6|T*E"5&>EZR(UM&/*X&O76.Y)%G=<((O&N#")@)AZ+\$Y?
L>@|@?8W^?"3.AX|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/DH701IB.?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|RJP M(-^.,\$ZJ9X%|TB,#LQ+FQ&&QB&#DM%S@PRI^2(+WQW0:Q
V'\$^*:# G-=K= MB9/(T'IP5%|A: 8+&B?C(|SP:@#)G(4\$F|&&X2\$8"G,&8...^:%F4%L*?CA M|DX^-
S^LAOPPPAABRI2X JV T)B--\$;CYD(/6G|Q_P>:"Z!!|J!200LYA" M>B4RIFO#W /BU@<.|Q2NQDB>N
:Z%4(6)Y@,F7YLA>PBXCM2,JA8/>S&'#4M'X^W>I
M|*L4E7W/6=E7+2K|BLJ^7T0.;&U9(E;VT6&|K|7JO.|7*X&:SFZ/#B1:O+' MJ^|IY=%E|_+HTX'+ F<=&)4
WPG1|1@|506 M@<|K'K1B|V2+X|U7AM6D89M?; P10TF.(45ZN0?O*)_5J5>2->2S3J+^#S|I
MLB1_AF%L4IS|ICMM|RIQIT><40&UG94D6:|JZBYXTX\$H_|2|@1|B|ZBS F= MNT:/Q_V\$AX@2:Q=#I
|./+^H>|Q|8ZP)CO)CU|7NZ:WH@B4C#:-;W%(EO
M%XMD@3&0G"F=630ES#3&F,&A!\$G5K\$|+HC^|U|NT"17L|>,%S>Q(SQVD@4L/"#;

(0F68MKDGYI^STN+LN\$=:Y/G% MV=I!/BJ.J"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!ZH1J\$4/H)D0CVRBM.2R2=%@172HXU#=# M!7;8FDEP5FAC'U^KA.UJ6,@AB&-
P"\$Y'5UW;8E67+H04!IT!>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, [B4Q(AW /L3!M<)-
YY7(F)E#V,I<2&86^6 /6SK.B>I;,%<@5&!; M)IH :R:EL4&+<+=B*4)?IV
M:9!G+2&O4106T\$T%=%,!W;0>5(I)SUKZ.YA>HA92!PU#EA|QY&W?PIRLCGB/%XNQ&?@?Q20Y-|=J-8U/F@V9Y(6
@T?X8G03,)^HL1ZXWM9 %/ MLXVS>FE>7!#*"IJB\$>4\1H?JG*&MD\$>-8CA[K86GIJ)JB:R54("B).)9H(-
CB5;0NK4%.T M0Q!T.8=#X! " :TWT/>3!O_6MS.;9!5P<(E)D!C34K!2\$ %O W)TJT6.IG/EZ-.*-TB1_>7!AOZ;1W6:(1(
MYB98X,W"E/DW!YZ2OK#V!^7<"2H2*Q1O=C8<"-2!TP8QYUB()TBFHM@R#> M6.F JTA46!-
#EYI^C5#_HHNM\$1H@Y.6:F167R!R/AAJ@V.\$RF8T*F.;N7 M!M3%TG^% ZUA*1>6&-!*PIB#0JK9T!|I'
MR|NPJE8\$_.B^2M5;>-LO*IK%KK<4#2%F9C)7.17FTB!|FX<#S5M%0%*:61G M1-D28M-
%SE4H+E*.F@+*Z^N""%A+;D9^+JN"E6KK[H&02\$L\$MZ;I_!L(I" M4=#\$*I3H*I
@:RS|SI*NAHS=:N"X\HQ4|0H&Z7H-FQ*!IUR:34 YBIS8.K M+ |EJD/IVF=%6K;D
UA)27/^*7X.X.,UH5EHR!6UA\$SM>6.9.54K.B,"PJ M-2.2:71>(IT/FY>:S#YL QZ.*QR%W 1/*%K;NB RGAG.S?
RZYJ4GLC"A7#YCU4)T^J8>!9YO:YXYUZH5|0CAPY? MV|0X!T%K43#*#&|LYZ9P&8 B%!.R%" @,^!;7E)E)
(SLSW4FBS(S:\$ M12;.TFK04T|I-7EG/BDGLW8BG1.?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^*1/YO7"3LBC4(!3Y%2 D<&"0F,H_YKZA<, ^8?
L:6|09H7J@Z|M+7H<@L ML!)FN\$1T6&I!968C?#X9"7|1244FZ28/EZ5;K%*6>\$)2BKI6:.BPT;J8TUK
MK/(!7C!56\$A(=:BH SX+3*GBA0YS80|Q5T!2H&QWYB!HT:J9@QGPW+C\VC M6#!|@)|EV ES>Y52-
=:66H|PC#0J:"3C9Q0G0DBNA?P3XT#UAX!K02;XMJ MN/6B|F\$UVW"(5=(#\$<=.B"\$1'3(M+*F,"L_QF(B?
2G3/1I44>,.00CR.P<| M89.4)8VHF#K4|B@A-LW\$\$_'U|QX!%-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*/'KG|-
|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(MXE43&IAC<@V^J#DT"UC|B|8_C\$|>1:H?#HD7S!DP>I|+"3A%(AQYU
MHQBAH:-0Y=>)R)3#D:"!NO2DCY8/"0%&R+4V@N8SW5.G@.,8V8';ZBD.91QD97' MLT&BR9.+1=%4E9^~L
%X#^6ARTE48HU6:(<2.%B:1|4'B85<-Q: ^R417FI M\$F|F!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_3BKJ\$KGA2V%"JN#4:<6LZ
M!5Q3*EGE'ET%.OE45R80KC|1AL_B|@LGI7#AHQDTK4:A07<\$2E.5|3*4WM%Z3K0(--JF_)#7Z\$*RU
M|N+HS|JID*M-S.I+|\$7#ION#!#B=LSJ|Z&36J54V?SSV(19_5>5 M1XX^-IK :Y6V:F41AYP+-Z2X|7Z9J=2A__J)XK?
&?Y3TDA&&DR"3HI3A; MQ/U_ U+>?W),'-./YMF=700R? JJJ;?OZ; *LXJZH^C57-8\$H4K&K#CGM;
M9O7|T\$FM6FA5B|JIM"J>AQ!O%)KE!?!2HN2"-VW8^6|+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\$V0V0:WWFWDFS"K)+/I#4;Z6"U8S2:> MU::,ZO>A\$V0U>|WCS3^239A5DM7LJ2:"")=6Q8-
|C/H6 |FWARVS*KWX=. MD/L'QON_I%LPJR2C&=?Q+J2!W-OS@MF56OP^=(|Y|NYN_I%LPJR2?=.8
M|>MEP7(V^LRV95;_YT@RSE_-.C|JF\$6259SGFDU67!>3;Z2+9E5K|G53*M|N-N>2KS_D_#-|DI:?"X?
A>8P7H!|C>>|Z8P48!;UC #18P M@VOEB8M@ (R>JL2Q!@*6.WIUV+Z|N#L*=40|I
\$.QOQ:V'H;!U1|V0|/V7Z2_X.K2RE>7| M&|PJ8XZ) ZO&W |O577A#5WE#+OONN<-'*GNY;F|=W9Q?
G:!.5@WT4S^00|G M-2J=-"G@:Q0%4#=#73 M_ ^:O|>LN4&ESI;K:.\$4N_9A+3BT|UDYA1"EL-
|I|3.TIU= _KWO'FN"C-G MU8:|=|I?|E|TV??VG?S!OI'W1K9M7?_W+R-NHFT4X6TEC:UR5I>&9W(6NZ*I M;8V)NCL-
8*[545FB.^QR?5!8.+JG M.JS9|Z7#&L\$ZD445|I|8%&=HNYZ+,5\$J|!TQ_P3.1QF3|I|NY&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|P_E\$HS7?Y-M_9|0&Q/U;E9=K_#[KM|OVUK2|_LKNC=C^~^>)S;K7
M|M_#1_OTP=R> <|3\$RW7"1+6C2|I|Q|I? A#*W^XONE^"W|JZO= _ZB>W=QI MW?
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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">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: 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

improve the overall health system of the human body and various wellness programs.

The Company is positioning itself for sustainable growth by diversifying its operations into the domain of renewable energy. This initiative is founded upon our commitment to environmental responsibility, long-term value creation, and proactive adaptation to global energy trends. On January 3, 2024, the Company formed an equity method investment entity, OIE ATPC Holdings (M) Sdn. Bhd. with Oriental Industries Enterprise (M) Sdn. Bhd. ("OIE"), which the Company and OIE each own 50% of the equity interest. On March 14, 2024, the Company acquired 50% of OIE ATPC Holdings (M) Sdn. Bhd. equity interest from OIE, subsequently the entity becomes a wholly owned subsidiary of the Company. On June 7, 2024, the entity changed its name to ATPC Green Energy Sdn. Bhd ("AGE").

On September 19, 2024, AGE increased its number of ordinary shares to 1,000,000 shares at RM 0.01 per share.

On January 8, 2024, AGE formed a wholly own entity, OIE ATPC Exim (M) Sdn. Bhd ("ATPC Exim"). However, the Company had decided not to proceed with the continued development of ATPC Exim. There is no impact to the Group's operation.

The accompanying consolidated financial statements reflect the activities of the Company, AATP LB, AATP HK, CEDAR, ASL, DSY Wellness, AGE, ATPC Exim and its variable interest entity ("VIE"), Agape S.E.A. Sdn. Bhd. ("SEA") (See Note 4).

SCHEDULE OF SUBSIDIARIES AND ASSOCIATES

Place and date of incorporation	Subsidiary	company name	Proportional of ownership interest and voting power held
Agape ATP Corporation	1.	2%	18%; text-align: center
PlaceAndDateOfIncorporation_c20240101_20240930_srt--ScheduleOfEquityMethodInvestmentEquityMethodInvesteeNameAxis_custom--AgapeATPCCorporationLabuanMember_zoldLwIjI45I" style="width: 18%; text-align: center" title="Place and date of incorporation">Labuan, March 6, 2017	2%		18%; text-align: center
ParticularsOfIssuedCapital_c20240101_20240930_srt--ScheduleOfEquityMethodInvestmentEquityMethodInvesteeNameAxis_custom--AgapeATPCCorporationLabuanMember_z5A6i6FSV9dd" style="width: 18%; text-align: center" title="Particulars of issued capital">100 shares of ordinary share of US\$1 each	2%		18%; text-align: center
id="xdx_983_ecustom--PrincipalActivities_c20240101_20240930_srt--ScheduleOfEquityMethodInvestmentEquityMethodInvesteeNameAxis_custom--AgapeATPCCorporationLabuanMember_zA0ZW1spAd41" style="width: 18%; text-align: center" title="Principal activities">Investment holding	2%		1%; text-align: left
id="xdx_980_eus-gaap--EquityMethodInvestmentOwnershipPercentage_iI_pid_dp_c20240930_srt--ScheduleOfEquityMethodInvestmentEquityMethodInvesteeNameAxis_custom--AgapeATPCCorporationLabuanMember_z5zKJFRcBv11" style="width: 10%; text-align: right" title="Proportional of			

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><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> </td><td style="text-align: left"> </td><td> </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>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--ParticularsOfIssuedCapital_c20240101_20240930_srt--ScheduleOfEquityMethodInvestmentEquityMethodInvesteeNameAxis_custom--AgapeATPInternationalHoldingLimitedMember_zcCwLwWzIzR" 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_ztRgUArUbf9" 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> </td><td style="text-align: left"> </td><td> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td><td style="text-align: left"> </td><td> </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--ParticularsOfIssuedCapital_c20240101_20240930_srt--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_zfixXsk3cuc" 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: 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>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--ParticularsOfIssuedCapital_c20240101_20240930_srt--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> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </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--ParticularsOfIssuedCapital_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--</td></tr>

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--
ParticularsOfIssuedCapital_c20240101_20240930_srt--
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
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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
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 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
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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: 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;

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 dieticians.

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 dieticians 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

[illegible]

<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 style="text-align: center"> </td><td> </td><td style="text-align: center"> </td><td style="text-align: center"> </td><td style="text-align: center"> </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_zRuYZgKOILHf" style="text-align: center" title="Place and date of incorporation">Malaysia,
 August 8, 2003</td><td> </td><td id="xdx_985_ecustom--ParticularsOfIssuedCapital_c20240101_20240930_srt--ScheduleOfEquityMethodInvestmentEquityMethodInvesteeNameAxis_custom--AgapeSuperiorLivingSdnBhdMember_zzzT4b40IVbi" 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_zOfqXOnFD6k7" 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: 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>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--ParticularsOfIssuedCapital_c20240101_20240930_srt--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: 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>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--CedarATPCsSdnBhdMember_zCHWF92RV7T8" style="text-align: center" title="Place and date of incorporation">Malaysia,
 September 11, 2020</td><td> </td><td id="xdx_984_ecustom--ParticularsOfIssuedCapital_c20240101_20240930_srt--ScheduleOfEquityMethodInvestmentEquityMethodInvesteeNameAxis_custom--CedarATPCsSdnBhdMember_zOA4PDj4Bsub" 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--CedarATPCsSdnBhdMember_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--CedarATPCsSdnBhdMember_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> </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--ParticularsOfIssuedCapital_c20240101_20240930_srt--

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> </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 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: 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_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: 0pt 0pt 0pt 0; text-align: justify">2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"></p> <p id="xdx_84F_eus-gaap--BasisOfAccountingPolicyPolicyTextBlock_z9jPbxj6VX9l" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">Basis of presentation</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 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 \$16,960 prepayments and deposits allowance for credit loss written off during the three and nine months ended September 30, 2024 and 2023.

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 Policy

Property and equipment, net

SCHEDULE OF ESTIMATED USEFUL LIVES OF PROPERTY AND EQUIPMENT

	Useful Life
Computer and office equipment	5
Property Plant And Equipment Useful Life	5
Property Plant And Equipment By Type Axis	5
Computer And Office Equipment Member	5
Range Axis	5
Minimum Member	5
zHMsIYIDrBe5	5
Property Plant And Equipment Useful Life	7
Property Plant And Equipment By Type Axis	7
Computer And Office Equipment Member	7
Range Axis	7
Maximum Member	7
zeZRUXogma6	7
years	
Furniture & fixtures	
Property Plant And Equipment Useful Life	6
Property Plant And Equipment By Type Axis	6
Furniture And Fixtures Member	6
Range Axis	6
Minimum Member	6
zqN6Mb2GZLG1	6
Property Plant And Equipment Useful Life	7
Property Plant And Equipment By Type Axis	7
Furniture And Fixtures Member	7
Range Axis	7
Maximum Member	7
zC051FRFT301	7
Leasehold improvements	
Property Plant And Equipment Useful Life	
Property Plant And Equipment By Type Axis	
Leasehold Improvements Member	
zXh745NmbgH8	
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	
Vehicles Member	
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.

IntangibleAssetsFiniteLivedPolicy_zF1AYPfW51L3"

Intangible assets, net

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

Estimated useful life of intangible assets

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 recognized

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)

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

**Opt 0: text-align: justify"> **
</p> <p id="xdx_844_eus-gaap--RevenueFromContractWithCustomerPolicyTextBlock_zwmaVeDMh99"
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"><span
id="xdx_868_zqmiaUw92Kw2">Customer deposits</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"><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: 0pt 0pt
**0pt 0; text-align: justify"> **
</p> <p id="xdx_844_eus-gaap--RevenueRecognitionPolicyTextBlock_zpgQI38xKiE2" 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"><span
id="xdx_86D_zP75B0kiEct1">Revenue recognition</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">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: 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">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: 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">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: 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: justify"> </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: 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">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 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"><i>Sales of Skin Care, Health and Wellness
products</i></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 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: 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">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: 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">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 \$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.

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)

Disaggregation of Revenue Table

Product or Service	2024	2023
Health and Wellness Services	2024	2023

Disaggregated information of revenues by products are as follows:

Product or Service	2024	2023
Health and Wellness Services	2024	2023

Weight: bold; padding-bottom: 1pt;" colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center;">2024	2023		
Survivor Select		Survivor Select	
Energized Mineral Concentrate		Energized Mineral Concentrate	
Ionized Cal-Mag		Ionized Cal-Mag	
Omega Blend		Omega Blend	
BetaMaxx		BetaMaxx	
IronMember		IronMember	
SoyProteinIsolatePowder		SoyProteinIsolatePowder	

right">1,641</td><td style="text-align: left"> </td><td> </td><td style="text-align: left"> </td><td style="text-align: right">6,443</td><td style="text-align: left"> </td><td> </td><td style="text-align: left"> </td><td style="text-align: right">6,893</td><td style="text-align: left"> </td><td> </td><td style="text-align: left"> </td><td style="text-align: right">14,047</td><td style="text-align: left"> </td></tr><tr id="xdx_403_eus-gaap--Revenues_hsrt--ProductOrServiceAxis_custom--ProductHealthTherapiesMember_zuNl8GtmeqV5" 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> </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: right">208,323</td><td style="text-align: left"> </td><td> </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; 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: 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="xdx_403_eus-gaap--Revenues_hsrt--ProductOrServiceAxis_us-gaap--ProductMember_z4CUkd16vPjk" style="vertical-align: bottom; background-color: rgb(204,238,255)"><td style="text-align: left">Total revenues - products</td><td> </td><td style="text-align: left"> </td><td style="text-align: right">274,786</td><td style="text-align: left"> </td><td> </td><td style="text-align: left"> </td><td style="text-align: right">297,531</td><td style="text-align: left"> </td><td> </td><td style="text-align: left"> </td><td style="text-align: right">802,277</td><td style="text-align: left"> </td><td> </td><td style="text-align: left"> </td><td style="text-align: right">858,020</td><td style="text-align: left"> </td></tr><tr id="xdx_404_eus-gaap--Revenues_hsrt--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="padding-bottom: 1pt"> </td><td style="border-bottom: Black 1pt solid; text-align: right">181,997</td><td style="padding-bottom: 1pt; text-align: left"> </td><td style="padding-bottom: 1pt; text-align: left"> </td></tr><tr id="xdx_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="xdx_8A4_z3E4cV0FHmC4" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"></p><p id="xdx_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="xdx_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"> </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.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p id="xdx_84F_eus-gaap--AdvertisingCostsPolicyTextBlock_zckKMrYcgIJ4" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">Advertising costs</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">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.</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: justify">NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">(UNAUDITED)</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">(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_84D_ecustom--SellingExpensesPolicyTextBlock_z3120wf0jCo5" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify; background-color: white">Selling 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 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.</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--CommissionsExpensePolicyTextBlock_zYkMmEDChml9" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify; background-color: white">Commission expenses</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify; background-color: white"><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">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">

font-size: 10pt">Social Security Organization ("SSCO") -

DescriptionOfDefinedContributionPensionAndOtherPostretirementPlans_c20240101_20240930_dei--LegalEntityAxis_custom--SocialSecurityOrganizationMember_zkq2JkQxs5H7"	title="Salary percentage">1.75%
based on employee's monthly salary capped of RM 5,000	

DescriptionOfDefinedContributionPensionAndOtherPostretirementPlans_c20240101_20240930_dei--LegalEntityAxis_custom--EmployeesProvidentFundMember_z5EFPi0ARQag"	title="Salary percentage">
based on employee's monthly salary, 13% for employee earning RM5,000 and below; and 12% for employee earning RM5,001 and above	

DescriptionOfDefinedContributionPensionAndOtherPostretirementPlans_c20240101_20240930_dei--LegalEntityAxis_custom--EmploymentInsuranceSystemMember_z2dw60EXl8xh"	title="Salary percentage">0.2%
based on employee's monthly salary capped of RM 5,000	

DescriptionOfDefinedContributionPensionAndOtherPostretirementPlans_c20240101_20240930_dei--LegalEntityAxis_custom--HumanResourceDevelopmentFundMember_zQSjtXyTR2f6"	title="Defined contribution plan, description">
1% based on employee's monthly salary	

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

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 ASI 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.

For the three and nine months ended September 30, 2024 and 2023, there were

Potentially dilutive securities outstanding

Potentially dilutive securities outstanding

Potentially dilutive securities outstanding

AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareAmount_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><p id="xdx_8BD_zgq4FeUAXHB2" style="display: none">SCHEDULE OF FOREIGN CURRENCIES TRANSLATION EXCHANGE RATES</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: justify"></td><td style="font-weight: bold; padding-bottom: 1pt"></td><td colspan="2" id="xdx_49F_20240930_zMOQxUm8lmz7" 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_490_20231231_zvsFotmk5Pe1" 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 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">As of</td><td style="padding-bottom: 1pt; font-weight: bold"></td><tr style="vertical-align: bottom"><td style="text-align: justify"></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></table>

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_z6JkhCoAF1BF" 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 style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="2" id="xdx_49A_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 style="font-weight: bold; padding-bottom: 1pt"> </td><td colspan="2" id="xdx_499_20240101_20240930_zDsI40tIWiTa" 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_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; 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; 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; 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; text-align: center">2023</td><td style="padding-bottom: 1pt; font-weight: bold"> </td></tr> </table> <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>

7.84

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

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.

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.

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 ASU No. 2023-07 is not expected to have a significant impact on its unaudited condensed 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 unaudited condensed consolidated financial statements.

AGAPE ATP CORPORATION

NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

(UNAUDITED)

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

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.

Recently adopted Accounting Pronouncements

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.

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

"Reverse stock split">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.</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">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.</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 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.</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 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.</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"></p>1-for-2020207706957538535040.00011000000000500000000.0001<p id="xdx_847_eus-gaap--UseOfEstimates_zzbUccqlksa" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">Use of estimates</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-indent: 20pt; text-align: justify">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.</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"></p><p id="xdx_84D_eus-gaap--CashAndCashEquivalentsPolicyTextBlock_zvTGvfrGZUzd" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">Cash and cash equivalents</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">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.</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)

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

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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.

Prepaid taxes

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

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 20240930 20240930

Prepayments and deposits allowance for credit loss write offs 20230930 20230930

Prepayments and deposits allowance for credit loss write offs 20240930 20240930

Prepayments and deposits allowance for credit loss write offs 20230930 20230930

allowance for expected credit loss written-off during the three and nine months ended September 30, 2024 and 2023. There was

Prepayments and deposits allowance for credit loss 20240930 20240930

Prepayments and deposits allowance for credit loss 20231231 20231231

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

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:

Property and Equipment	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"><span style="-sec-ix-hidden:
xdx2ixbri0947">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"><span id="xdx_90B_eus-gaap--PropertyPlantAndEquipmentUsefulLife_iI_dtY_c20240930_us-gaap--
PropertyPlantAndEquipmentByTypeAxis_us-gaap--VehiclesMember_z6jppz5osa3b" title="Estimated Useful Life
of Property and Equipment">5 years</td></tr> </table> <p id="xdx_8AA_zm051aNpQXq4" 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">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"><span style="font-family: Times New Roman, Times,
Serif; font-size: 10pt"> </p> <p id="xdx_892_ecustom--
ScheduleOfEstimatedUsefulLivesOfPropertyAndEquipmentTableTextBlock_z7NmD7WwBHTb" 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"><span style="font-family: Times New Roman, Times, Serif; font-size:
10pt"> 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"><span id="xdx_907_eus-
gaap--PropertyPlantAndEquipmentUsefulLife_iI_dtY_c20240930_us-gaap--
PropertyPlantAndEquipmentByTypeAxis_custom--ComputerAndOfficeEquipmentMember_srt--RangeAxis_srt--
MinimumMember_zHmSLYIDrBe5" title="Estimated Useful Life of Property and Equipment">5-<span
id="xdx_902_eus-gaap--PropertyPlantAndEquipmentUsefulLife_iI_dtY_c20240930_us-gaap--
PropertyPlantAndEquipmentByTypeAxis_custom--ComputerAndOfficeEquipmentMember_srt--RangeAxis_srt--
MaximumMember_zeZRUXogma6" title="Estimated Useful Life of Property and Equipment">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"><span id="xdx_90B_eus-gaap--
PropertyPlantAndEquipmentUsefulLife_iI_dtY_c20240930_us-gaap--PropertyPlantAndEquipmentByTypeAxis_us-
gaap--FurnitureAndFixturesMember_srt--RangeAxis_srt--MinimumMember_zqN6Mb2GZLG1" title="Estimated
Useful Life of Property and Equipment">6-<span id="xdx_90C_eus-gaap--
PropertyPlantAndEquipmentUsefulLife_iI_dtY_c20240930_us-gaap--PropertyPlantAndEquipmentByTypeAxis_us-
gaap--FurnitureAndFixturesMember_srt--RangeAxis_srt--MaximumMember_zC051FRFT30I" title="Estimated
Useful Life of Property and Equipment">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"><span id="xdx_90C_eus-gaap--
PropertyPlantAndEquipmentUsefulLifeDescriptionOfTermExtensibleEnumeration_iI_dxL_c20240930_us-gaap--
PropertyPlantAndEquipmentByTypeAxis_us-gaap--LeaseholdImprovementsMember_zXh745NmbgH8"
title="::XDX::http%3A%2F%2Ffasb.org%2Fus-gaap%2F2024%23UsefulLifeShorterOfTermOfLeaseOrAssetUtilityMember"><span style="-sec-ix-hidden:
xdx2ixbri0947">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"><span id="xdx_90B_eus-gaap--PropertyPlantAndEquipmentUsefulLife_iI_dtY_c20240930_us-gaap--
PropertyPlantAndEquipmentByTypeAxis_us-gaap--VehiclesMember_z6jppz5osa3b" title="Estimated Useful Life
of Property and Equipment">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"><span
style="text-decoration: underline">Intangible assets, net
</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 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"><span style="font-
family: Times New Roman, Times, Serif; font-size: 10pt">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">
 <span
id="xdx_8B4_zYt9W2QEqPPg" style="display: none">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"><span id="xdx_904_eus-gaap--FiniteLivedIntangibleAssetUsefulLife_iI_dtY_c20240930_us-gaap--
FiniteLivedIntangibleAssetsByMajorClassAxis_us-gaap--
ComputerSoftwareIntangibleAssetMember_zcJ9Qd1RBMEg" title="Estimated useful life of intangible
assets">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"><span style="font-family: Times New Roman, Times,

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 of 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

Customer deposits

Times, Serif; font-size: 10pt"></p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt Opt Opt 0; text-align: justify">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: 0pt Opt Opt 0; text-align: justify"></p><p id="xdx_844_eus-gaap--RevenueRecognitionPolicyTextBlock_zpgOI38xKiE2" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt Opt Opt 0; text-align: justify">Revenue recognition</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt Opt Opt 0; text-align: justify"></p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 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: 0pt Opt Opt 0; text-align: justify"></p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt Opt Opt 0; text-align: justify">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: 0pt Opt Opt 0; text-align: justify"></p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 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: 0pt Opt Opt 0; text-align: justify"></p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt Opt Opt 0; text-align: justify"></p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt Opt Opt 0; text-align: justify"></p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt Opt Opt 0; text-align: center">AGAPE ATP CORPORATION</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt Opt Opt 0; text-align: center">NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt Opt Opt 0; text-align: center">(UNAUDITED)</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 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: 0pt Opt Opt 0; text-align: justify"></p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt Opt Opt 0; text-align: justify">2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt Opt Opt 0; text-align: justify"></p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt Opt Opt 0; text-align: justify"><i>Sales of Skin Care, Health and Wellness products</i></p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt Opt Opt 0; text-align: justify"><i>Performance obligations satisfied at a point in time</i></p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt Opt Opt 0; text-align: justify"></p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 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.

justify">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.</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">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.</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: 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_899_eus-gaap--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:</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> SCHEDULE OF DISAGGREGATED INFORMATION OF REVENUES</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 colspan="2" id="xdx_491_20230701_20230930_zQneTEfd7xG9" 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_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 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> <tr style="vertical-align: bottom"> <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> </table> <p id="xdx_40F_eus-gaap--Revenues_hsrt--ProductOrServiceAxis_custom--SurvivorSelectMember_zglf2GlbAWa5" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 40%; text-align:

[illegible]

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: right">208,323</td><td style="text-align: left"> </td><td> </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; 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">-</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="xdx_403_eus-gaap--Revenues_hsrt--ProductOrServiceAxis_us-gaap--ProductMember_z4CUkd16vPjk" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left">Total revenues - products</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">274,786</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">297,531</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">802,277</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">858,020</td><td style="text-align: left"> </td></tr> <tr id="xdx_404_eus-gaap--Revenues_hsrt--ProductOrServiceAxis_custom--HealthAndWellnessServicesMember_zLHRSMsl7bwh" 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="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">181,997</td><td style="padding-bottom: 1pt; 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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="xdx_8A4_z3F4cV0FHmC4" style="font: 10pt Times New Roman, Times, Serif; margin: Opt Opt Opt 0; 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"> SCHEDULE OF DISAGGREGATED INFORMATION OF REVENUES</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_zQneTEfd7xG9" 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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left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">17,384</td><td style="text-align: left"> </td></tr> <tr id="xdx_400_eus-gaap--Revenues_pp0p0_hsr--ProductOrServiceAxis_custom--MixSoyProteinIsolatePowderwithBlackSesameMember_zs1bzbvOPZMea" style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Mix Soy Protein Isolate Powder with Black Sesame</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">1,641</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">6,443</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">6,893</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">14,047</td><td style="text-align: left"> </td></tr> <tr id="xdx_403_eus-gaap--Revenues_hsr--ProductOrServiceAxis_custom--ProductHealthTherapiesMember_zuNl8GtmeqV5" 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> </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: right">208,323</td><td style="text-align: left"> </td><td> </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_hsr--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; 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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> 28210109710972977737411457922471212062161795872410346057784786786922926931861617384164164436t id="xdx_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>

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Shipping and handling charges

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.

Advertising costs

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

Selling expenses

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 0pt 0; text-align: justify; background-color: white">Commission 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">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> 6894140022357369886<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> 68381948851921528891554242<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"

Social Security Organization (“SOSCO”) -

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

Income taxes

>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 5,000

>1% based on employee’s monthly salary

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

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.

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

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.

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 (“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

Potentially dilutive securities outstanding

Potentially dilutive securities outstanding

Potentially dilutive securities outstanding

Potentially dilutive securities outstanding

no dilutive shares.

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)

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ForeignCurrenciesTransactionsAndTranslationsPolicyTextBlock

Foreign currencies translation and transaction

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.

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.

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.

ScheduleOfForeignExchangeContractsStatementOfFinancialPositionTableTextBlock

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

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text-align: justify"

September 30, 2024	December 31, 2023
As of	padding-bottom: 1pt; font-weight: bold"
September 30, 2024	December 31, 2023
ForeignCurrencyExchangeRateTranslation1_iI uPure hus-gaap--VariableRateAxis_custom--PeriodEndMYRMember_zuUOxtwlahYf	Period-end MYR : US\$1 exchange rate
4.12	4.59
Period-end HKD : US\$1 exchange rate	7.77
7.81	7.81
Foreign currency exchange rate, translation	7.77
7.81	7.81
For the three months ended	For the nine months ended
September 30,	September 30,
2024	2024
2023	2023
2024	2023
2023	2023
Period-average MYR : US\$1 exchange rate	4.35
4.63	4.63
4.61	4.61
4.53	4.53
Period-average MYR : US\$1 exchange rate	4.35
4.63	4.63
4.61	4.61
4.53	4.53

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">7.84</td><td style="text-align: left"> </td></tr></table><p id="xdx_8AF_zv4jVfYsPy04" 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_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">SCHEDULE OF FOREIGN CURRENCIES TRANSLATION EXCHANGE RATES</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: justify"> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td><td colspan="2"> </td></tr><tr id="xdx_49F_20240930_zMOQxUm8lmz7" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center"><td>September 30, 2024</td><td style="padding-bottom: 1pt; font-weight: bold"> </td><td colspan="2" id="xdx_490_20231231_zvsFotmk5Pe1" 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 style="text-align: justify"> </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">As of</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="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></table><tr id="xdx_406_eus-gaap--ForeignCurrencyExchangeRateTranslation1_il_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_il_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_il_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 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_493_20240701_20240930_zghBgZAlrPf4" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">2024</td><td style="padding-
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bottom: 1pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="2" id="xdx_49A_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 style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="2"> </td><td colspan="2" id="xdx_499_20240101_20240930_zDsI4OtIWitA" 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_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 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><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> </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 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><td> </td> <td style="text-align: left"> </td><td style="text-align: right">7.84</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">7.84</td><td style="text-align: left"> </td></tr> </table> <p id="xdx_846_ecustom--RelatedPartiesPolicyTextBlock_znqzPuyGELCb" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">Related parties</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">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.</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--FairValueOffinancialInstrumentsPolicy_zxoqynbCg0k6" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">Fair value of 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">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.</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 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:</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"> </td> <td style="font: 10pt Times New Roman, Times, Serif; width: 0.25in">●</td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">Level 1 inputs to the valuation methodology are quoted prices (unadjusted) for identical assets or liabilities in active markets.</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif">●</td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">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.</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif">●</td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">Level 3 inputs to the valuation methodology are unobservable and significant to the fair value.</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">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.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p id="xdx_84F_eus-gaap--LesseeLeasesPolicyTextBlock_zw54ZouQGrV2" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">Leases</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 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.</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"></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 style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify; background-color: white"><span style="font-family: Times

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.

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.

NewAccountingPronouncementsPolicyTextBlock_zJxLlKIXCHuf"

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 ASU No. 2023-07 is not expected to have a significant impact on its unaudited condensed 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 unaudited condensed consolidated financial statements.

AGAPE ATP CORPORATION

NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

(UNAUDITED)

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_zIXzhYhKnHRI" 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

New Roman, Times, Serif; font-size: 10pt"></p><p id="xdx_806_eus-gaap--VariableInterestEntityDisclosureTextBlock_ztUo3UB3NSfa" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">4. VARIABLE INTEREST ENTITY ("VIE")</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">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:</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">a.</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">The power to direct the activities of the VIE that most significantly impact the VIE's economic performance; and</td></tr><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">b.</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">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.</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">Accordingly, the accounts of SEA is consolidated in the accompanying 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: 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">4. VARIABLE INTEREST ENTITY ("VIE")</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--ScheduleOfVariableInterestEntitiesTextBlock_zWoebz2iNd8" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">The carrying amount of the VIE's assets and liabilities were as follows:</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"></td></tr><tr style="vertical-align: bottom"><td colspan="4" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">September 30, 2024</td></tr><tr style="vertical-align: bottom"><td colspan="4" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">December 31, 2023</td></tr><tr style="vertical-align: bottom"><td colspan="4" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">As of</td></tr><tr style="vertical-align: bottom"><td colspan="4" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">September 30, 2024</td></tr><tr style="vertical-align: bottom"><td colspan="4" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">December 31, 2023</td></tr><tr style="vertical-align: bottom"><td colspan="4" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">As of</td></tr><tr style="vertical-align: bottom"><td colspan="4" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">September 30, 2024</td></tr><tr style="vertical-align: bottom"><td colspan="4" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">December 31, 2023</td></tr><tr style="vertical-align: bottom"><td colspan="4" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">As of</td></tr><tr style="vertical-align: bottom"><td colspan="4" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">September 30, 2024</td></tr><tr style="vertical-align: bottom"><td colspan="4" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">December 31, 2023</td></tr><tr style="vertical-align: bottom"><td colspan="4" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">As of</td></tr><tr style="vertical-align: bottom"><td colspan="4" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">September 30, 2024</td></tr><tr style="vertical-align: bottom"><td colspan="4" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">December 31, 2023</td></tr><tr style="vertical-align: bottom"><td colspan="4" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">As of</td></tr><tr style="vertical-align: bottom"><td colspan="4" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">September 30, 2024</td></tr><tr style="vertical-align: bottom"><td colspan="4" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">December 31, 2023</td></tr><tr style="vertical-align: bottom"><td colspan="4" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">As of</td></tr><tr style="vertical-align: bottom"><td colspan="4" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">September 30, 2024</td></tr><tr style="vertical-align: bottom"><td colspan="4" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">December 31, 2023</td></tr><tr style="vertical-align: bottom"><td colspan="4" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">As of</td></tr><tr style="vertical-align: bottom"><td colspan="4" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">September 30, 2024</td></tr><tr style="vertical-align: bottom"><td colspan="4" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">December 31, 2023</td></tr><tr style="vertical-align: bottom"><td colspan="4" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">As of</td></tr><tr style="vertical-align: bottom"><td colspan="4" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">September 30, 2024</td></tr><tr style="vertical-align: bottom"><td colspan="4" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">December 31, 2023</td></tr><tr style="vertical-align: bottom"><td colspan="4" style="border-bottom: Black 1pt solid; font-weight: bold; text-align

December 31, 2023

AssetsCurrent_iL_zQ7Le3gQtnAc	
Current assets	1,314
Current liabilities	1,799
Net asset	
Net asset	161
StockholdersEquity_iL_zZ2zzkYgZt66	
Net asset	161
September 30, 2024	
ConsolidatedEntitiesAxis_us-gaap--VariableInterestEntityPrimaryBeneficiaryMember_z2ZHvplSriy6	
December 31, 2023	
As of	
September 30, 2024	
December 31, 2023	
Current assets	
Current assets	1,294
Current liabilities	122
Prepayment and deposits	
Prepayment and deposits	20
Prepaid taxes	
Prepaid taxes	1,670
Total current assets	
Total current assets	1,314
Total current liabilities	
Total current liabilities	1,799
Other payables and accrued liabilities	
Other payables and accrued liabilities	899
Total current liabilities	
Total current liabilities	1,799

[illegible]

</td><td style="padding-bottom: 1pt; text-align: left"></td></tr><tr id="xdx_401_eus-gaap--OperatingIncomeLoss_zPjnSiJq58v" style="vertical-align: bottom; background-color: rgb(204,238,255)"><td style="width: 40%; text-align: left; padding-bottom: 2.5pt">Profit (loss) from operations</td><td style="width: 2%; padding-bottom: 2.5pt"></td><td style="border-bottom: Black 2.5pt double; width: 1%; text-align: left">\$</td><td style="border-bottom: Black 2.5pt double; width: 11%; text-align: right">(490</td><td style="width: 1%; padding-bottom: 2.5pt; text-align: left"></td><td style="width: 2%; padding-bottom: 2.5pt"></td><td style="border-bottom: Black 2.5pt double; width: 1%; text-align: left">\$</td><td style="border-bottom: Black 2.5pt double; width: 11%; text-align: right">41,014</td><td style="width: 1%; padding-bottom: 2.5pt; text-align: left"></td><td style="width: 2%; padding-bottom: 2.5pt"></td><td style="border-bottom: Black 2.5pt double; width: 1%; text-align: left">\$</td><td style="border-bottom: Black 2.5pt double; width: 11%; text-align: right">(754</td><td style="width: 1%; padding-bottom: 2.5pt; text-align: left"></td><td style="border-bottom: Black 2.5pt double; width: 1%; text-align: left">\$</td><td style="border-bottom: Black 2.5pt double; width: 11%; text-align: right">40,654</td><td style="width: 1%; padding-bottom: 2.5pt; text-align: left"></td></tr><tr id="xdx_405_eus-gaap--NetIncomeLoss_zGnSAAEz3Qu1" style="vertical-align: bottom; background-color: White"><td style="text-align: left; padding-bottom: 2.5pt">Net profit (loss)</td><td style="padding-bottom: 2.5pt"></td><td style="border-bottom: Black 2.5pt double; text-align: left">\$</td><td style="border-bottom: Black 2.5pt double; text-align: right">(490</td><td style="padding-bottom: 2.5pt; text-align: left"></td><td style="border-bottom: Black 2.5pt double; text-align: left">\$</td><td style="border-bottom: Black 2.5pt double; text-align: right">41,014</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">(754</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">40,654</td><td style="padding-bottom: 2.5pt; text-align: left"></td></tr></table><p id="xdx_8AD_zHs1rpVkryqi" 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>1<p id="xdx_893_eus-gaap--ScheduleOfVariableInterestEntitiesTextBlock_zWoebz2iNd8" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">The carrying amount of the VIE's assets and liabilities were as follows:</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">SCHEDULE OF VARIABLE INTEREST ENTITY</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_49D_20240930_srt--ConsolidatedEntitiesAxis_us-gaap--VariableInterestEntityPrimaryBeneficiaryMember_zBN267OZi9qj" 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_49E_20231231_srt--ConsolidatedEntitiesAxis_us-gaap--VariableInterestEntityPrimaryBeneficiaryMember_z9V0iEWtKGe" 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="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 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 id="xdx_40A_eus-gaap--AssetsCurrent_iL_zQ7Le3gQtnAc" style="vertical-align: bottom; background-color: rgb(204,238,255)"><td style="width: 60%; text-align: left">Current assets</td><td style="width: 2%"></td><td style="width: 1%; text-align: left">\$</td><td style="width: 16%; text-align: right">1,314</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">1,799</td><td style="width: 1%; text-align: left"></td></tr><tr id="xdx_40B_eus-gaap--LiabilitiesCurrent_iNI_dj_zJq4mrvllhpi9" style="vertical-align: bottom; background-color: White"><td style="text-align: left; padding-bottom: 1pt">Current liabilities</td><td style="padding-bottom: 1pt"></td><td style="border-bottom: Black 1pt solid; text-align: left"></td><td style="border-bottom: Black 1pt solid; text-align: right">(1,153</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">(899</td><td style="padding-bottom: 1pt; text-align: left"></td></tr><tr id="xdx_403_eus-gaap--StockholdersEquity_iL_zZ2zzkYgZt66" style="vertical-align: bottom; background-color: rgb(204,238,255)"><td style="text-align: left; padding-bottom: 2.5pt">Net asset</td><td style="padding-bottom: 2.5pt"></td><td style="border-bottom: Black 2.5pt double; text-align: left">\$</td><td style="border-

161</td><td style="padding-bottom: 2.5pt; text-align: right">900</td><td style="padding-bottom: 2.5pt; text-align: left"></td><td style="border-bottom: Black 2.5pt double; text-align: left"></td><td style="border-bottom: Black 2.5pt double; text-align: right">900</td><td style="padding-bottom: 2.5pt; text-align: left"></td></tr></table>

The summarized operating results of the VIE's are as follows:

September 30, 2024	December 31, 2023
Current assets:	
Cash	1,294
Prepaid expenses and other assets	20
Prepaid taxes	7
Total current assets	1,314
Current liabilities:	
Other payables and accrued liabilities	1,153
Liabilities	899
Net asset	

The summarized operating results of the VIE's are as follows:

September 30, 2024	December 31, 2023
Current assets:	
Cash	1,294
Prepaid expenses and other assets	20
Prepaid taxes	7
Total current assets	1,314
Current liabilities:	
Other payables and accrued liabilities	1,153
Liabilities	899
Net asset	

<p> For the three months ended September 30, </p>		<p> For the nine months ended September 30, </p>	
<p> 2024 </p>	<p> 2023 </p>	<p> 2024 </p>	<p> 2023 </p>
<p> Operating revenues </p>		<p> Operating revenues </p>	
<p> 41,014 </p>	<p> 41,014 </p>	<p> 41,014 </p>	<p> 41,014 </p>
<p> Profit (loss) from operations </p>		<p> Profit (loss) from operations </p>	
<p> 40,654 </p>	<p> 40,654 </p>	<p> 40,654 </p>	<p> 40,654 </p>
<p> Net profit (loss) </p>		<p> Net profit (loss) </p>	
<p> 41,014 </p>	<p> 41,014 </p>	<p> 41,014 </p>	<p> 41,014 </p>

5. CASH AND CASH EQUIVALENTS

As of September 30, 2024 and December 31, 2023 the Company has \$40,654 and \$40,654, respectively, of cash and cash equivalents, which consists of \$266,173 and \$266,173, respectively, of cash and cash in banks and \$4,832,460 and \$4,832,460, 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 1.88% to 2.55% per annum for the three and nine months ended September 30, 2023. As of September 30, 2024 and December 31, 2023, \$4,492,285 and \$4,492,285 of these balances are not covered by deposit insurance, respectively.

ACCOUNTS RECEIVABLE, NET

SCHEDULE OF ACCOUNTS RECEIVABLES

September 30, 2024	December 31, 2023
As of September 30, 2024	As of December 31, 2023

<td colspan="2"> </td></tr> <tr id="xdx_409_eus-gaap--AccountsReceivableGrossCurrent_iI_maARAARzRRC_zRuJeNaPSx21" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 60%; text-align: left">Accounts receivable</td><td style="width: 2%"> </td><td style="width: 1%; text-align: left">\$</td><td style="width: 16%; text-align: right">55,286</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">56,000</td><td style="width: 1%; text-align: left"> </td></tr> <tr id="xdx_404_eus-gaap--AllowanceForDoubtfulAccountsReceivableCurrent_iNI_di_msARAARzRRC_z2LAhHhN7Wg" style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 1pt">Allowance for expected credit 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">(13,342</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">(542</td><td style="padding-bottom: 1pt; text-align: left"> </td></tr> <tr id="xdx_40E_eus-gaap--AccountsReceivableNetCurrent_iTI_pp0p0_mtARAARzRRC_zJ7Ukd3IsAI6" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left; padding-bottom: 2.5pt">Total accounts receivable, 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">41,944</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">55,458</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table> <p id="xdx_8A2_z8sExKV9CxoA" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p id="xdx_894_eus-gaap--AccountsReceivableAllowanceForCreditLossTableTextBlock_zS6JlYk3dInb" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">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"> SCHEDULE OF 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="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_20240101_20240930_zqaEW1dkadj" 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_20230101_20231231_z2b4k0aXevTa" style="border-bottom: Black 1pt solid; 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<td style="text-align: center"> </td><td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="2" id="xdx_49F_20240930_zTx7CZAxKpB8" 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_491_20231231_zv281HUx7GWi" 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; 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INVENTORIES</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p id="xdx_89B_eus-gaap--ScheduleOfInventoryCurrentTableTextBlock_z7UtVmZ15sy5" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">Inventories consist of the following:</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> SCHEDULE OF INVENTORIES</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_49E_20240930_z1w1K7w7Cagj" 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_496_20231231_z4WTxsaFplqe" style="border-bottom: Black 1pt solid; 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text-align: left"> </td><td style="border-bottom: Black 1pt solid; width: 16%; text-align: right">60,564</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">47,907</td><td style="width: 1%; padding-bottom: 1pt; text-align: left"> </td><td colspan="2" style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 2.5pt">Total inventories</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">60,564</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; 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Inventory		Finished Goods	
60,564		47,907	
605,644,790,760,564,479,070,000		605,644,790,760,564,479,070,000	
8		8	
PREPAYMENTS AND DEPOSITS, NET		PREPAYMENTS AND DEPOSITS, NET	
SCHEDULE OF PREPAID EXPENSES AND DEPOSITS		SCHEDULE OF PREPAID EXPENSES AND DEPOSITS	
September 30, 2024		September 30, 2024	
December 31, 2023		December 31, 2023	
As of		As of	
105,419		91,997	
Subtotal		Subtotal	
556,661		556,661	
215,806		215,806	
215,806		215,806	
Total prepayments and deposits, net		Total prepayments and deposits, net	
539,701		539,701	
215,806		215,806	

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; 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" 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 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 id="xdx_404_ecustom--PrepaymentsAndDepositsAllowanceForDoubtfulAccounts_iS_zI8LNXM0bzFi" 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 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: 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 cellpadding="0" cellspacing="0" 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_zeuYrBHHf3T8" 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" 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"

[illegible]

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_zzk79I72k2L5" 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"> </td> <td colspan="2" id="xdx_499_20240930_zXTnEeIRP104" 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_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 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_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_zRVn8QKEygdC" 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_z1kAQftOb4I7" 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">

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 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 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 colspan="2" style="text-align: center"></td><td colspan="2" 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></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"></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_zRVn8QKEygdC" 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; 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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>990829194712417811116422792897292051511841554512034769954036953991374750877858708317028324115

10. **INTANGIBLE ASSETS, NET**

September 30, 2024		1	December 31, 2023		6
As of			As of		
September 30, 2024			September 30, 2024		
December 31, 2023			December 31, 2023		
Computer software			Computer software		
53,095			53,095		
Less: accumulated amortization			Less: accumulated amortization		
(43,736)			(43,736)		
Total intangible assets, net			Total intangible assets, net		
15,413			15,413		
17,458			17,458		

Amortization expense for the three months ended September 30, 2024 and 2023 amounted to \$1,256 and \$1,344, respectively. Amortization expense for the nine months ended September 30, 2024 and 2023 amounted to \$3,611 and \$4,431, respectively.

AGAPE ATP CORPORATION

NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

(UNAUDITED)

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

Management of Intangible Assets, net, consist of the following:

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

Investment in Marketable Securities

On May 17, 2018	On July 30, 2018
83,333 shares of common stock in Greenpro Capital Corp. for \$500,000 at a purchase price of \$6 per share	20 shares of common stock in Greenpro Capital Corp. for \$125 at a purchase price of \$6.25 per share

LegalEntityAxis_custom--GreenproCapitalCorpMember_zm2bftOZd6Z8" title="Shares disposed, price per share">6.2613 per share.</td></tr>

<td style="font-size: 10pt"> (ii) On July 9, 2022, Greenpro Capital Corp.	<td style="text-align: justify;">(iii)</td>
<td style="text-align: justify;">(iv)	<td style="text-align: justify;">(v)
<td style="text-align: justify;">(vi)	<td style="text-align: justify;">(vii)

SaleOfStockNumberOfSharesIssuedInTransaction_c20181016_20181016_dei--LegalEntityAxis_custom--GreenproCapitalCorpMember_zl72vjQfKMAI" title="Investment owned, balance, shares">33,333 shares of common stock in Greenpro Capital Corp. for \$ at a purchase price of \$ per share.</td></tr>

<td style="font-size: 10pt"> (ii)	<td style="text-align: justify;"> (iii)
<td style="text-align: justify;"> (iv)	<td style="text-align: justify;"> (v)
<td style="text-align: justify;"> (vi)	<td style="text-align: justify;"> (vii)

LegalEntityAxis_custom--GreenproCapitalCorpMember_zn16ctJIHzqh" title="Reverse stock split, description">effect 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 company. As at July 28, 2022, the Company has an investment of <span id="xdx_904_eus-gAAP-InvestmentOwnedBalanceShares_iL_pid_c20220728_dei--LegalEntityAxis_custom--GreenproCapitalCorpMember zEIR92aDJrK6" common stock of Greenpro Capital Corp. The Company's investment of <span id="xdx_90E_eus-gAAP-InvestmentOwnedBalanceShares_iL_pid_c20220728_dei--LegalEntityAxis_custom--GreenproCapitalCorpMember_zj1Idqc22Fre" common stock of Greenpro Capital Corp. was reduced to <span id="xdx_90D_eus-gAAP-InvestmentOwnedBalanceShares_iL_pid_c20220719_dei--LegalEntityAxis_custom--GreenproCapitalCorpMember znazzeFzjee" subsequent to the reverse stock split.</td></tr>

<td style="font-size: 10pt"> (ii)	<td style="text-align: justify;"> (iii)
<td style="text-align: justify;"> (iv)	<td style="text-align: justify;"> (v)
<td style="text-align: justify;"> (vi)	<td style="text-align: justify;"> (vii)

DCommonStockDividendsShares_c20201103_20201103_dei--LegalEntityAxis_custom--DSwissIncMember zyloKBFTU0f6" title="Investment owned, balance shares">6,667 shares of common stock in DSwiss, Inc. for \$<span id="xdx_90B_eus-gAAP-StockIssuedDuringPeriodValueStockDividend_ppOp0_c20201103_20201103_dei--LegalEntityAxis_custom--DSwissIncMember zOX87nM4JIG" at fair value of \$<span id="xdx_901_eus-gAAP-SharesIssuedPricePerShare_iL_c20201103_dei--LegalEntityAxis_custom--DSwissIncMember zbZaOd9pa19I" per share from Greenpro Capital Corporation as result of its Spin-off of DSwiss, Inc.'s shares.</td></tr>

<td style="font-size: 10pt"> (ii)	<td style="text-align: justify;"> (iii)
<td style="text-align: justify;"> (iv)	<td style="text-align: justify;"> (v)
<td style="text-align: justify;"> (vi)	<td style="text-align: justify;"> (vii)

DCommonStockDividendsShares_c20201209_20201209_dei--LegalEntityAxis_custom--DSwissIncMember zh6otoHay5dh" title="Investment owned, balance shares">16,663 shares of common

stock in DSwiss, Inc. for \$

On September 27, 2021, the Company received dividend of

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 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; font-weight: bold; text-align: center"> </td><td style="padding-bottom: 1pt; font-weight: bold"> </td></tr> <tr style="vertical-align: bottom"> <td style="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 id="xdx_402_eus-gaap--MarketableSecuritiesNoncurrent_iS_pp0p0_z6K7LAT6SqMk" style="vertical-align: bottom; 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_zZZ0dUfHlB81" style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Unrealized holding (loss) gain</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">(6,641</td><td style="text-align: left">)</td><td> </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> </td> <td style="text-align: left"> </td><td style="text-align: right">(1,500</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_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: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">(9</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>

"size": 10pt">On April 3, 2019, the Company purchased a 5% of stock or 15,000,000 shares of common stock in Phoenix Plus Corp. (a non-marketable security) for \$1,500 at purchase price of \$0.0001 per share.

Phoenix Plus Corp. obtained approval for Depository Trust Company eligibility on April 26, 2022. Since the commencement of trading of common stock of Phoenix Plus Corp. on May 18, 2022, to July 16, 2024 there were only 12 days traded with number of shares of common stock ranging from 100 to 57,500. The Company deems there is an absence of a readily determinable fair value of the common stock of Phoenix Plus Corp. and has continued to value its investment in the company Phoenix Plus Corp. at cost. The carrying value of the Company's investment in Phoenix Plus Corp. was \$1,500 as of September 30, 2024 and December 31, 2023.</td></tr>

(ii)
<p style="font-family: Times New Roman, Times, Serif; margin: 0; text-align: justify;">5% of stock or 15,000,000 shares of common stock with a par value of \$0.0001 per share of Radiance Holdings Corp. at the consideration of the 15,000,000 shares of Phoenix Plus Corp held by the Company.</p></td></tr></table> <p><p style="font-family: Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify;">SCHEDULE OF INVESTMENT IN NON MARKETABLE SECURITIES</p><table cellpadding="0" cellspacing="0" style="font-family: Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"><tr style="display: none; vertical-align: bottom;"><td style="border-bottom: Black 1pt solid;"></td><td style="font-weight: bold; padding-bottom: 1pt;"></td><td colspan="2" id="xdx_498_20240930_dei-LegalEntityAxis_custom--PhoenixPlusCorpMember_zWk0oubd3Flyk" 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" style="vertical-align: bottom;"><td style="border-bottom: Black 1pt solid;"></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;">As of</td><td style="padding-bottom: 1pt; font-weight: bold;"></td><tr style="vertical-align: bottom;"><td style="border-bottom: Black 1pt solid;"></td><td style="font-weight: bold; padding-bottom: 1pt;"></td><td colspan="2" style="border-bottom: Black 1pt solid;"></td><td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center;">September 30, 2024</td><td style="padding-bottom: 1pt; font-weight: bold;"></td><tr style="vertical-align: bottom;"><td style="border-bottom: Black 1pt solid;"></td><td style="font-weight: bold; padding-bottom: 1pt;"></td><td colspan="2" style="border-bottom: Black 1pt solid;"></td><td colspan="2" style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center;">December 31,</p>

Cost of investment

\$	1,500
----	-------

Investment in non-marketable securities

\$	1,500
----	-------

SCHEDULE OF INVESTMENT IN NON MARKETABLE SECURITIES

PhoenixPlusCorpMember zWk0ubd3Flyk	PhoenixPlusCorpMember zw7Dq1Ct8D9l
Radiance Holdings Corp	September 30, 2024
	December 31, 2023

Cost of investment

\$	1,500
----	-------

Investment in non-marketable securities

\$	1,500
----	-------

CUSTOMER DEPOSITS

13.

SCHEDULE OF CUSTOMER DEPOSITS

--

Customer Deposits

As of September 30, 2024	December 31, 2023
Total customer deposits - Non Refundable	\$94,187
Unexpired product coupons	\$700
Total customer deposits	\$94,887
Other Liabilities	\$101,575

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.

Total customer deposits	\$94,887
Unexpired product coupons	\$700
Total customer deposits	\$94,887
Other Liabilities	\$101,575

SCHEDULE OF CUSTOMER DEPOSITS

Total customer deposits	\$94,887
Unexpired product coupons	\$700
Total customer deposits	\$94,887
Other Liabilities	\$101,575

Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">14. OTHER PAYABLES AND ACCRUED LIABILITIES</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"></p> <p id="xdx_898_ecustom--ScheduleOfOtherPayablesAndAccruedLiabilitiesTableTextBlock_zDP1kEBqekRa" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 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><td colspan="2" style="text-align: right"> </td><td> </td></tr> <tr id="xdx_409_eus-gaap--AccruedProfessionalFeesCurrent_il_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_il_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_il_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_il_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_il_pp0p0_maOAPAAz1Ku_zFife048Uape" 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_il_pp0p0_maOAPAAz1Ku_zIMjCEN7Yft1" 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 iTI_pp0p0_mtOAPAAz1Ku_zazCv175Fdce" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left; 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> <p id="xdx_8AC_zpeFymvkg5i7" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">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: 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 id="xdx_898_ecustom--ScheduleOfOtherPayablesAndAccruedLiabilitiesTableTextBlock_zDP1kEBqekRa" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 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_zFife048Uape" 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"></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="text-align: left; 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>

151945348664534674799560572610418713718513775000750006729043161540896726061The eWallet is primarily for the crediting of any commission payment that falls below RM100 (or \$22.20)100100100					
15. RELATED PARTY BALANCES AND TRANSACTIONS					
Related party balances					
Amount due from related parties					
As of					
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					
Prepayment of IT expenses					
Other Receivables					
Total amount due from related parties					
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					
Relationship					
Deposits for products purchases					
Total amount due from related parties					

OtherReceivables_iI_pp0p0_c20231231_us-gaap--RelatedPartyTransactionsByRelatedPartyAxis_custom--DSYBeautySdnBhdMember_zZafbM5s2OYd" style="border-bottom: Black 1pt solid; text-align: right" title="Total amount due from related parties">8,171</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: center"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 2.5pt">Total amount due from 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_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: 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">Accounts 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> </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 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> <tr style="vertical-align: bottom"> <td> </td> <td> </td> <td style="text-align: center"> </td><td> </td> <td colspan="2" style="text-align: right"> </td><td> </td><td> </td> <td colspan="2" style="text-align: right"> </td><td> </td><td> </td> <td colspan="2" style="background-color: rgb(204,238,255); 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> </td> <td style="text-align: center">Purchases of beauty products</td><td> </td> <td style="text-align: left"> </td>

[illegible]

Relationship

Nature

September 30, 2024

December 31, 2023

CTA Nutriceuticals (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

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

Relationship

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

Nature

Payment on behalf by Mr. Yap

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
id="xdx_986_eus-gaap--OtherLiabilities_iI_pp0p0_c20231231_us-gaap--
RelatedPartyTransactionsByRelatedPartyAxis_custom--HowKokChoongMember_zQISWiP3sUc" 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,
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--
RelatedPartyTransactionsByRelatedPartyAxis_custom--CTANutraceuticalsSdnBhdOneMember_zvMPnJceb8E7"
title="Relationship"><span id="xdx_901_ecustom--
RelatedPartiesRelationshipsDescription_c20230701_20230930_us-gaap--
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_zz5QcLexllvc"
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--CTANutriceuticalsSdnBhdOneMember_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--CTANutriceuticalsSdnBhdOneMember_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_zEfjS7TMpzBe"
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--
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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--
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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"><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>
<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,

Name of Related Party	Relationship	Nature	2024	2023
CTA Nutraceuticals (Asia) Sdn Bhd ("CTA")				
Related Parties Relationships Description c20240101_20240930_us-gaap--	Related Party Transactions By Related Party Axis _custom--CTA Nutraceuticals Sdn Bhd One Member_z6dLPNM9gJag"			
Related Parties Relationships Description c20230101_20230930_us-gaap--	Related Party Transactions By Related Party Axis _custom--CTA Nutraceuticals Sdn Bhd One Member_zw4GCC7ztkel"			
Related Parties Nature Description c20240101_20240930_us-gaap--	Related Party Transactions By Related Party Axis _custom--CTA Nutraceuticals Sdn Bhd One Member_ze0GTPzsaV98"			
Related Parties Nature Description c20230101_20230930_us-gaap--	Related Party Transactions By Related Party Axis _custom--CTA Nutraceuticals Sdn Bhd One Member_zCz97eLEDSSj"			
Related Parties Nature Description c20240101_20240930_us-gaap--	Related Party Transactions By Related Party Axis _custom--CTA Nutraceuticals Sdn Bhd One Member_zD22Hn2Ng9j8"			
Related Parties Nature Description c20230101_20230930_us-gaap--	Related Party Transactions By Related Party Axis _custom--CTA Nutraceuticals Sdn Bhd One Member_zxeqBhvMqVY2"			
Related Parties Nature Description c20240101_20240930_us-gaap--	Related Party Transactions By Related Party Axis _custom--DSY Beauty Sdn Bhd Three Member_z0Ejf3zzkm82"			
Related Parties Nature Description c20230101_20230930_us-gaap--	Related Party Transactions By Related Party Axis _custom--DSY Beauty Sdn Bhd Three Member_zs7LbEEZmyJ"			
Related Parties Nature Description c20240101_20240930_us-gaap--	Related Party Transactions By Related Party Axis _custom--DSY Beauty Sdn Bhd Three Member_zZnHyFobsJ37"			
Related Parties Nature Description c20230101_20230930_us-gaap--	Related Party Transactions By Related Party Axis _custom--DSY Beauty Sdn Bhd Three Member_zg2hyPMCK1Th"			
Related Parties Nature Description c20240101_20240930_us-gaap--	Related Party Transactions By Related Party Axis _custom--DSY Beauty Sdn Bhd Three Member_zAYVAgfoCzwe"			
Related Parties Nature Description c20230101_20230930_us-gaap--	Related Party Transactions By Related Party Axis _custom--DSY Beauty Sdn Bhd Three Member_zTqEQxkB3we"			
Related Parties Nature Description c20240101_20240930_us-gaap--	Related Party Transactions By Related Party Axis _custom--DSY Beauty Sdn Bhd Three Member_zm0lhZMBGai8"			

Other purchases

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> </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 Nutriceuticals (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--CTANutriceuticalsAsiaSdnBhdOneMember_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--CTANutriceuticalsAsiaSdnBhdOneMember_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_zC7l2TNnorLa" 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. 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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_987_ecustom--RelatedPartyTransactionOtherPurchasesFromRelatedParty_pp0p0_c20240101_20240930_us-gaap--RelatedPartyTransactionsByRelatedPartyAxis_custom--CTANutriceuticalsAsiaSdnBhdOneMember_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--CTANutriceuticalsAsiaSdnBhdOneMember_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_zflrGTrcGlGd" 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

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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,
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text-align: justify">
Commission</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0">
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center"></td><td style="padding-bottom: 1pt"></td><td style="text-align: center"></td><td style="padding-
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<td style="border-bottom: Black 1pt solid; font-weight: bold; text-align: center">Relationship</td><td
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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 colspan="2">
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 colspan="2"></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:

(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	CEO and director of the Company	Total commission	1,938	4,863

\$

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 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 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><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_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_ziYfiC3NUK3" 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_zoN21rqybK03" 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 style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">\$</td><td id="xdx_988_ecustom--RelatedPartyOfficeRentalIncome_pp0p0_c20230701_20230930_zt8oXNM0W3t5" 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 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><td colspan="2"> </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--

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title="Nature"><span id="xdx_90A_ecustom--RelatedPartiesNatureDescription_c20230101_20230930_us-gaap--
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--
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title="Relationship"><span id="xdx_90C_ecustom--
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RelatedPartyTransactionsByRelatedPartyAxis_custom--TH3TechnologySdnBhdOneMember_zQnMFTTsIp4j"
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--
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title="Nature"><span id="xdx_902_ecustom--RelatedPartiesNatureDescription_c20230101_20230930_us-gaap--
RelatedPartyTransactionsByRelatedPartyAxis_custom--TH3TechnologySdnBhdOneMember_zeJI8y8510u"
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--
RelatedPartyOfficeRentalIncome_pp0p0_c20240101_20240930_us-gaap--
RelatedPartyTransactionsByRelatedPartyAxis_custom--TH3TechnologySdnBhdOneMember_zpI1ymd07fGe"
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--
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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;
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CONDENSED CONSOLIDATED FINANCIAL STATEMENTS</p> <p style="font: 10pt Times New
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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 0pt 0; text-align: justify">
 </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align:
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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-
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cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse;
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style="text-align: center"> </td><td style="padding-bottom: 1pt"> </td> <td style="text-align: center"> </td>

[illegible]

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 style="border-bottom: Black 1pt solid; text-align: right" title="Total other expenses"><span style="-sec-ix-
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 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 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_zeSQM829lwAk"
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_zpbYdIZEqjo4"

<p>Relationship</p> <p>Mr. Yap Foo Ching (Steve Yap), a director of DSY Wellness International Sdn Bhd is also a director of DSYWLC</p>	<p>Relationship</p> <p>Mr. Yap Foo Ching (Steve Yap), a director of DSY Wellness International Sdn Bhd is also a director of DSYWLC</p>	<p>Relationship</p> <p>Mr. Yap Foo Ching (Steve Yap), a director of DSY Wellness International Sdn Bhd is also a director of DSYWLC</p>
<p>Nature</p> <p>Office rental expense</p>	<p>Nature</p> <p>Office rental expense</p>	<p>Nature</p> <p>Office rental expense</p>
<p>Relationship</p> <p>Mr. How Kok Choong, the CEO and director of the Company is also a director of Ando</p>	<p>Relationship</p> <p>Mr. How Kok Choong, the CEO and director of the Company is also a director of Ando</p>	<p>Relationship</p> <p>Mr. How Kok Choong, the CEO and director of the Company is also a director of Ando</p>
<p>Nature</p> <p>Office furniture & fittings and improvements</p>	<p>Nature</p> <p>Office furniture & fittings and improvements</p>	<p>Nature</p> <p>Office furniture & fittings and improvements</p>
<p>Relationship</p> <p>Mr. How Kok Choong, the CEO and director of the Company is also a director of Ando</p>	<p>Relationship</p> <p>Mr. How Kok Choong, the CEO and director of the Company is also a director of Ando</p>	<p>Relationship</p> <p>Mr. How Kok Choong, the CEO and director of the Company is also a director of Ando</p>
<p>Nature</p> <p>Office furniture & fittings and improvements</p>	<p>Nature</p> <p>Office furniture & fittings and improvements</p>	<p>Nature</p> <p>Office furniture & fittings and improvements</p>
<p>Relationship</p> <p>Mr. How Kok Choong, the CEO and director of the Company is also a director of Ando</p>	<p>Relationship</p> <p>Mr. How Kok Choong, the CEO and director of the Company is also a director of Ando</p>	<p>Relationship</p> <p>Mr. How Kok Choong, the CEO and director of the Company is also a director of Ando</p>
<p>Nature</p> <p>Office furniture & fittings and improvements</p>	<p>Nature</p> <p>Office furniture & fittings and improvements</p>	<p>Nature</p> <p>Office furniture & fittings and improvements</p>

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

As of					
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					
Relationship					
Prepayment of IT expenses					
\$		2,460		\$	
2,922		2,922		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					
Relationship					
Deposits for products purchases					
2,171		2,171		2,171	
8,171		8,171		8,171	
Total amount due from related parties					
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: 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">Accounts 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> </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; 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 style="text-align: center"> </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 Nutriceuticals (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--CTANutriceuticalsSdnBhdMember_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--CTANutriceuticalsSdnBhdMember_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> </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> </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_zLnwvGi3Lba9" 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_zpT5ckajsV1i" 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; 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> </td><td> </td><td> </td><td colspan="2"> </td><td> </td><td> </td><td colspan="2"> </td><td> </td></tr></table>

vertical-align: bottom; background-color: rgb(204,238,255)">		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</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_iI_pp0p0_c20240930_us-gaap--RelatedPartyTransactionsByRelatedPartyAxis_custom--CTANutraceuticalsAsiaSdnBhdMember_zpalAyz718cd" 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_iI_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_iI_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_iI_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; padding-bottom: 1pt">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_iI_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_iI_pp0p0_c20231231_us-gaap--RelatedPartyTransactionsByRelatedPartyAxis_custom--YapFooChingMember_zjiNDwMexIc3" 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--	
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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_zaoISWiP3sUc" 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">Related party transactions</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> </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> <td style="vertical-align: bottom"> </td><td style="vertical-align: bottom"> </td> <td style="vertical-align: bottom"> </td> <td style="vertical-align: bottom"> </td> <td style="vertical-align: bottom"> </td> <td style="vertical-align: bottom"> </td> <td colspan="2" style="vertical-align: bottom"> </td><td style="vertical-align: bottom"> </td> <td colspan="2" style="vertical-align: bottom"> </td></tr> <tr> <td colspan="2" 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_zXaFTYrEggGI" 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: 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"></p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">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>

[illegible]

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 Nutriceuticals (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--CTANutriceuticalsAsiaSdnBhdOneMember_zBISoBuXQV9e" 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--CTANutriceuticalsAsiaSdnBhdOneMember_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_zwLu1XqAjlA2" 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--
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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_zC7I2TNnorLa"
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"><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: 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">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"><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 purchases
</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 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">CTA Nutraceuticals (Asia) Sdn Bhd ("CTA")</td><td style="width: 2%"> </td> <td style="width: 16%; text-
align: center"><span id="xdx_900_ecustom--RelatedPartiesRelationshipsDescription_c20240101_20240930_us-
gaap--RelatedPartyTransactionsByRelatedPartyAxis_custom--
CTANutraceuticalsAsiaSdnBhdOneMember_zNbYyEXAsr92" title="Relationship"><span id="xdx_901_ecustom--
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RelatedPartyTransactionsByRelatedPartyAxis_custom--
CTANutraceuticalsAsiaSdnBhdOneMember_zkZ2Ny4le0V5" 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: 16%; text-align: center"><span
id="xdx_909_ecustom--RelatedPartiesNatureDescription_c20240101_20240930_us-gaap--

RelatedPartyTransactionsByRelatedPartyAxis_custom--CTANutraceuticalsAsiaSdnBhdOneMember_zxlvg6n6iilc"
title="Nature"><span id="xdx_904_ecustom--RelatedPartiesNatureDescription_c20230101_20230930_us-gaap--
RelatedPartyTransactionsByRelatedPartyAxis_custom--CTANutraceuticalsAsiaSdnBhdOneMember_zao1crBE1yfi"
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--
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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"><span id="xdx_90E_ecustom--
RelatedPartiesRelationshipsDescription_c20240101_20240930_us-gaap--
RelatedPartyTransactionsByRelatedPartyAxis_custom--DSYBeautySdnBhdFourMember_zIm3PXbjpPA7"
title="Relationship"><span id="xdx_907_ecustom--
RelatedPartiesRelationshipsDescription_c20230101_20230930_us-gaap--
RelatedPartyTransactionsByRelatedPartyAxis_custom--DSYBeautySdnBhdFourMember_zWJLiKTL7GC4"
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_904_ecustom--RelatedPartiesNatureDescription_c20240101_20240930_us-gaap--
RelatedPartyTransactionsByRelatedPartyAxis_custom--DSYBeautySdnBhdFourMember_zI4PBeReURL8"
title="Nature"><span id="xdx_906_ecustom--RelatedPartiesNatureDescription_c20230101_20230930_us-gaap--
RelatedPartyTransactionsByRelatedPartyAxis_custom--DSYBeautySdnBhdFourMember_z2C1MOsP2FSe"
title="Nature">Purchase of products for general use</td><td> </td> <td style="text-align:
left"> </td><td id="xdx_98D_ecustom--
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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--
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RelatedPartyTransactionsByRelatedPartyAxis_custom--DSYBeautySdnBhdFourMember_zflrGTrcGlGd"
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"><span id="xdx_905_ecustom--
RelatedPartiesRelationshipsDescription_c20240101_20240930_us-gaap--
RelatedPartyTransactionsByRelatedPartyAxis_custom--
DSYWellnessandLongevityCenterSdnBhdDsywlcFourMember_zuGlwrAJaPu6" title="Relationship"><span
id="xdx_906_ecustom--RelatedPartiesRelationshipsDescription_c20230101_20230930_us-gaap--
RelatedPartyTransactionsByRelatedPartyAxis_custom--
DSYWellnessandLongevityCenterSdnBhdDsywlcFourMember_zKn9PmdSiKY1" title="Relationship">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">
<span id="xdx_903_ecustom--RelatedPartiesNatureDescription_c20240101_20240930_us-gaap--
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DSYWellnessandLongevityCenterSdnBhdDsywlcFourMember_z3xjdqFd5kP8" title="Nature"><span
id="xdx_90A_ecustom--RelatedPartiesNatureDescription_c20230101_20230930_us-gaap--
RelatedPartyTransactionsByRelatedPartyAxis_custom--
DSYWellnessandLongevityCenterSdnBhdDsywlcFourMember_z2HdHqJu0jc7" title="Nature">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--
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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--
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DSYWellnessandLongevityCenterSdnBhdDsywlcFourMember_zsiS73pYkBj1" style="border-bottom: Black 1pt
solid; text-align: right" title="Total other purchases">347</td><td style="padding-bottom: 1pt; text-align:
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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--
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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,

Commission

Name of Related Party	Relationship	Nature	2024	2023
Mr. How Kok Choong				
RelatedPartiesRelationshipsDescription_c20240701_20240930_us-gaap--RelatedPartyTransactionsByRelatedPartyAxis_custom--HowKokChoongOneMember_zplyf66GA1G8" title="Relationship">Mr. How Kok Choong, the CEO and director of the Company				
RelatedPartiesRelationshipsDescription_c20230701_20230930_us-gaap--RelatedPartyTransactionsByRelatedPartyAxis_custom--HowKokChoongOneMember_zWbKOU2h6lfe" title="Relationship">Commission expense				
			\$	
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				
RelatedPartyTransactionsByRelatedPartyAxis_custom--HowKokChoongOneMember_zcChXSpjbDz1" style="border-bottom: Black 1pt solid; width: 14%; text-align: right" title="Total commission">1,364				
Total commission				
RelatedPartyTransactionsByRelatedPartyAxis_custom--HowKokChoongMember_zlpRLpAMEZGd" style="border-bottom: Black 2.5pt double; text-align: right" title="Total commission">550				
SalesCommissionsAndFees_c20230701_20230930_us-gaap--RelatedPartyTransactionsByRelatedPartyAxis_custom--HowKokChoongMember_zfJTmxLDRVL6" style="border-bottom: Black 2.5pt double; text-align: right" title="Total commission">1,364				

AGAPE ATP CORPORATION

NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

(UNAUDITED)

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

15. RELATED PARTY BALANCES AND

[illegible]

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><td style="font-weight: bold; padding-bottom: 1pt"> </td><td 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> <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">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_zvxjQUB5s4ji" 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--

<u>RelatedPartyTransactionsByRelatedPartyAxis_custom--TH3TechnologySdnBhdOneMember_zoN21rqybK03"</u> <u>style="border-bottom: Black 1pt solid; text-align: right" title="Total other income">199</td><td style="padding-bottom: 1pt; text-align: left"></u> </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 style="padding-bottom: 2.5pt"></td><td style="border-bottom: Black 2.5pt double; text-align: left">\$</td><td id="xdx_988_ecustom--RelatedPartyOfficeRentalIncome_pp0p0_c20230701_20230930_zt8oXNM0W3t5" 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 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" 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; 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">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--

RelatedPartyOfficeRentalIncome_pp0p0_c20230101_20230930_us-gaap--
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_zOnMFTTslp4j"
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_zeJI8y8510u"
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--
RelatedPartyOfficeRentalIncome_pp0p0_c20240101_20240930_us-gaap--
RelatedPartyTransactionsByRelatedPartyAxis_custom--TH3TechnologySdnBhdOneMember_zpI1ymd07fGe"
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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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: 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"> </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 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

Total other expenses			
\$			
36,684		21,594	

Other expenses

For the nine months ended	September 30,
Name of Related Party	Relationship
Nature	2024
2023	2023
TH3 Holdings Sdn Bhd ("TH3")	TH3 Technology Sdn Bhd Two Member
Mr. How Kok Choong, the CEO and director of the Company is also a director of TH3	IT support services fee
\$	\$
44,429	41,126
SY Welltech Sdn Bhd ("Welltech") (formerly known as DSY Beauty Sdn Bhd)	Purchases of products for general use
\$	\$
5	5
DSY Wellness and Longevity Center Sdn Bhd ("DSYWLC")	The directors and shareholders of Welltech are related parties to Mr. Yap Foo Ching (Steve Yap), a director of DSY Wellness International Sdn Bhd

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</td><td> </td> <td style="text-align: left;"> </td><td id="xdx_98D_ecustom--RelatedPartyOtherExpenses_c20240101_20240930_us-gaap--RelatedPartyTransactionsByRelatedPartyAxis_custom--DSYWellnessandLongevityCenterSdnBhdDsywlcThreeMember_zkPc9pWUmGVg" style="text-align: right" title="Total other expenses">37,338</td><td style="text-align: left;"> </td><td> </td> <td style="text-align: left;"> </td><td id="xdx_981_ecustom--RelatedPartyOtherExpenses_c20230101_20230930_us-gaap--RelatedPartyTransactionsByRelatedPartyAxis_custom--DSYWellnessandLongevityCenterSdnBhdDsywlcThreeMember_zzJ8u10UJZG2" style="text-align: right" title="Total other expenses">23,857</td><td style="text-align: left;"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <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_98F_ecustom--RelatedPartyOtherExpenses_c20240101_20240930_us-gaap--RelatedPartyTransactionsByRelatedPartyAxis_custom--AndoDesignSdnBhdOneMember_zOjd7EgcGua3" style="border-bottom: Black 1pt solid; text-align: right" title="Total other expenses">1,755</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--RelatedPartyOtherExpenses_c20230101_20230930_us-gaap--RelatedPartyTransactionsByRelatedPartyAxis_custom--AndoDesignSdnBhdOneMember_z9wJG6qaKZGd" 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 style="vertical-align: bottom; background-color: rgb(204,238,255)"> <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_989_ecustom--RelatedPartyOtherExpenses_c20240101_20240930_zRIZFUnZXzrc" style="border-bottom: Black 2.5pt double; text-align: right" title="Total other expenses">83,527</td><td style="padding-bottom: 2.5pt; text-align: left;"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left;">\$</td><td id="xdx_98D_ecustom--RelatedPartyOtherExpenses_c20230101_20230930_z1c71YSECCSa" style="border-bottom: Black 2.5pt double; text-align: right" title="Total other expenses">64,983</td><td style="padding-bottom: 2.5pt; text-align: left;"> </td></tr> </table> 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 Wellness International Sdn BhdDeposits for productsPurchasesDeposits for products purchases8171246011093The 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 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 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 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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. As of September 30, 2024 and December 31, 2023, there were 200,000,000 preferred stocks authorized but 200,000,000 preferred stocks issued. As of September 30, 2024 and December 31, 2023, there were 50,000,000 common stocks authorized; 3,989,056 common stocks outstanding; and 3,855,126 shares issued and outstanding, respectively.

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.

As of September 30, 2024 and December 31, 2023, there were 50,000,000 common stocks authorized; 3,989,056 common stocks outstanding; 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 common stock shares outstanding 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 3,989,056 (pre-split) shares to 3,853,504 (post-split) shares.

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 \$0.0001.

StockIssuedDuringPeriodValueNewIssues_c20240101_20240930_srt--TitleOfIndividualAxis_custom--ExecutiveDirectorMember_zExpc0JAIC57" 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.

 </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">As of September 30, 2024 and December 31, 2023, there were 5,143 and 0 shares issued 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"><i>Treasury Stock</i></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 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.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"><i> </i></p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"><i>Warrants</i></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 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.</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 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.</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 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="font-weight: bold; padding-bottom: 1pt; border-bottom: 1pt solid black">October 13, 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="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> <p>200000000200000000010000000000.0001500000000.0001500000000398905638551261-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"><span id="xdx_90A_eus-gaap--SharebasedCompensationArrangementBySharebasedPaymentAwardFairValueAssumptionsExpectedTerm1_dtY_c20

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><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">16,012</td><td style="text-align: left"> </td><td> </td><td style="text-align: left"> </td><td style="text-align: right">11,779</td><td style="text-align: left"> </td></tr> <tr id="xdx_40E_ecustom--NonControllingInterest_iI_maMIzbTf_maMIzKls_z8kF7Zlbfq7d" 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="padding-bottom: 1pt"> </td><td style="border-bottom: Black 1pt solid; 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text-align: left"> </td></tr> </table> 97971502012434895-75216012117791601211779<p id="xdx_802_eus-gaap--IncomeTaxDisclosureTextBlock_zYtUAWc3qS99" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">18. INCOME TAXES CREDIT (EXPENSES)</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify; background-color: white"></p> <p id="xdx_89A_eus-gaap--ScheduleOfIncomeBeforeIncomeTaxDomesticAndForeignTableTextBlock_z02P9QjgPzA5" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">The United States and foreign components of loss before income taxes were comprised of the following:</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p>

[illegible]

[illegible]

<td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"> </td><td style="width: 12%; text-align: right">- </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: 12%; text-align: right">(3,825</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: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr id="xdx_407_eus-gaap--DeferredFederalStateAndLocalTaxExpenseBenefitAbstract_iB_zFijq1pRaO6j" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td>Deferred</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_405_eus-gaap--DeferredStateAndLocalIncomeTaxExpenseBenefit_iN_di_maITEBzQW2_zD5UAmPDePhd" 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: 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_402_eus-gaap--DeferredForeignIncomeTaxExpenseBenefit_iN_di_maITEBzQW2_zbBl7jDj86e6" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-bottom: 1pt">- Foreign</td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">-</td><td style="padding-bottom: 1pt; text-align: left"> </td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">(3,943</td><td style="padding-bottom: 1pt; text-align: left"></td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td style="border-bottom: Black 1pt solid; text-align: right">-</td><td style="padding-bottom: 1pt; text-align: left"> </td><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">6,537</td><td style="padding-bottom: 1pt; text-align: left"> </td></tr> <tr id="xdx_401_eus-gaap--IncomeTaxExpenseBenefit_iNT_pp0p0_di_mtITEBzQW2_z4ydu5Pi3WS" style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 2.5pt">Income tax credit (expense)</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">\$(</td><td style="border-bottom: Black 2.5pt double; text-align: right">2,875</td><td style="padding-bottom: 2.5pt; text-align: left">\$(</td><td style="border-bottom: Black 2.5pt double; text-align: right">(3,943</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">(13,803</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">2,712</td><td style="padding-bottom: 2.5pt; text-align: left"></td></tr></table> <p id="xdx_8A4_zZDtLmSexcVc" 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 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:</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"></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">(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">18. 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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 RMMember **zAD5Bc5MxWa** title="Tax percentage">**15%**

[illegible]

Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">The following table sets forth the significant components of the aggregate deferred tax assets of the Company:</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 DEFERRED TAX ASSETS</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_49E_20240930_zNIJmHxao4T2" 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_490_20231231_zQe0baLdWsee" 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> </td> <td style="font-weight: bold; padding-bottom: 1pt"> </td> <td colspan="2" id="xdx_490_20231231_zQe0baLdWsee" 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">Deferred tax assets:</td> <td> </td> <td style="text-align: left"> </td> <td style="text-align: right"> </td> <td style="text-align: left"> </td> <td> </td> <td style="text-align: left"> </td> <td style="text-align: right"> </td> <td style="text-align: left"> </td></tr> <tr id="xdx_408_eus-gaap--DeferredTaxAssetsOperatingLossCarryforwardsStateAndLocal_il_maDTALNzapq_zZwNottYuMv3" style="vertical-align: bottom; background-color: White"> <td style="width: 64%; text-align: left">Net operating loss carry forwards in U.S.</td> <td style="width: 2%"> </td> <td style="width: 1%; text-align: left">\$</td> <td style="width: 14%; text-align: right">676,812</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: 14%; text-align: right">439,492</td> <td style="width: 1%; text-align: left"> </td></tr> <tr id="xdx_403_eus-gaap--DeferredTaxAssetsOperatingLossCarryforwardsForeign_il_maDTALNzapq_zor9EfEFgSMi" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left">Net operating loss carry forwards in Malaysia</td> <td> </td> <td style="text-align: left"> </td> <td style="text-align: right">869,126</td> <td style="text-align: left"> </td> <td> </td> <td style="text-align: left"> </td> <td style="text-align: right">664,105</td> <td style="text-align: left"> </td></tr> <tr id="xdx_40D_ecustom--UnabsorbedCapitalAllowanceCarryForward_il_maDTALNzapq_ztRHTsaODy0e" style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Unabsorbed capital allowance carry forward in Malaysia</td> <td> </td> <td style="text-align: left"> </td> <td style="text-align: right">1,840</td> <td style="text-align: left"> </td> <td> </td> <td style="text-align: left"> </td> <td style="text-align: right">5,577</td> <td style="text-align: left"> </td></tr> <tr id="xdx_409_eus-gaap--DeferredTaxAssetsValuationAllowance_iNI_di_msDTALNzapq_z82tuSvoUPBk" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left; padding-bottom: 1pt">Less: valuation allowance</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">(1,547,778</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">(1,108,955</td> <td style="padding-bottom: 1pt; text-align: left"> </td></tr> <tr id="xdx_403_eus-gaap--DeferredTaxAssetsLiabilitiesNet_iTI_mtDTALNzapq_zIU69j0wxnJ9" style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 2.5pt">Deferred tax assets, 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">-</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">219</td> <td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table> <p id="xdx_8AB_zv94as4usgll" 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">Uncertain tax positions</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 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.</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--ScheduleOfIncomeBeforeIncomeTaxDomesticAndForeignTableTextBlock_z02P9QjgPzA5" 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 United States and foreign components of loss before income taxes were comprised 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"> </p>

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<td style="width: 12%; text-align: right">(13,803</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: 12%; text-align:
right">(3,825</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: left"></td><td style="text-align:
right"></td><td style="text-align: left"></td><td></td> <td style="text-align: left"></td><td style="text-
align: right"></td><td style="text-align: left"></td><td></td> <td style="text-align: left"></td><td
style="text-align: right"></td><td style="text-align: left"></td><td></td> <td style="text-align: left"></td>
<td style="text-align: right"></td><td style="text-align: left"></td><td></td> <tr id="xdx_407_eus-gaap--
DeferredFederalStateAndLocalTaxExpenseBenefitAbstract_iB_zFijq1pRaO6j" style="vertical-align: bottom;
background-color: rgb(204,238,255)"> <td>Deferred:</td><td></td> <td style="text-align: left"></td><td
style="text-align: right"></td><td style="text-align: left"></td><td></td> <td style="text-align: left"></td>
<td style="text-align: right"></td><td style="text-align: left"></td><td></td> <td style="text-align:
left"></td><td style="text-align: right"></td><td style="text-align: left"></td><td></td> <td style="text-
align: left"></td><td style="text-align: right"></td><td style="text-align: left"></td><td></td> <tr
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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></td> <td style="text-align: left"></td><td style="text-align: right"><span
style="-sec-ix-hidden: xdx2ixbrl2197">-</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></tr>
<tr id="xdx_402_eus-gaap--DeferredForeignIncomeTaxExpenseBenefit_iN_di_maITEBzQW2_zbBl7jDj86e6"
style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-bottom: 1pt">:
Foreign</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"><span style="-sec-ix-hidden:
xdx2ixbrl2201">-</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">(3,943</td><td style="padding-bottom: 1pt; text-align: left"></td><td
style="padding-bottom: 1pt"></td> <td style="border-bottom: Black 1pt solid; text-align: left"></td><td
style="border-bottom: Black 1pt solid; text-align: right">-
</td><td style="padding-bottom: 1pt; text-align: left"></td><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">6,537</td><td style="padding-bottom: 1pt; text-align: left"></td></tr> <tr id="xdx_401_eus-gaap-
-IncomeTaxExpenseBenefit_iNT_pp0p0_di_mtITEBzQW2_z4ydu5Pi3WS" style="vertical-align: bottom;
background-color: White"> <td style="text-align: left; padding-bottom: 2.5pt">Income tax credit (expense)</td>
<td style="padding-bottom: 2.5pt"></td> <td style="border-bottom: Black 2.5pt double; text-align: left">\$</td>
<td style="border-bottom: Black 2.5pt double; text-align: right">2,875</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">(3,943</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">(13,803</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">2,712</td><td style="padding-bottom: 2.5pt; text-align:
left"></td></tr> </table> -28751380338253943-6537-2875394313803-27120.210.21("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 applied322300020930006770004400000.24The
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

20230.150.150.150.150.170.170.170.170.240.240.2432490002796000746000834000121300045600087000067;	
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id="xdx_892_eus-gaap--ScheduleOfDeferredTaxAssetsAndLiabilitiesTableTextBlock_zeVty7f9I5Ub" 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">The following table sets forth the significant components of the
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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
id="xdx_8B5_zHuDV3UbT8U6" style="display: none">SCHEDULE OF DEFERRED TAX ASSETS
</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="display: none; vertical-align: bottom"> <td></td><td style="font-weight: bold; padding-bottom:
1pt"></td> <td colspan="2" id="xdx_49E_20240930_zNIJmHxao4T2" 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_490_20231231_zQe0baLdWsee" 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></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;

weight: bold" style="text-align: center;"></tr><tr><td style="vertical-align: bottom; background-color: rgb(204,238,255)"><td style="text-align: left">Deferred tax assets:</td><td></td><td style="text-align: left"></td><td style="text-align: right"></td><td style="text-align: left"></td><td></td><td style="text-align: left"></td><td style="text-align: right"></td><td style="text-align: left"></td></tr><tr id="xdx_408_eus-gaap--DeferredTaxAssetsOperatingLossCarryforwardsStateAndLocal_iI_maDTALNzapq_zZwNottYuMv3" style="vertical-align: bottom; background-color: White"><td style="width: 64%; text-align: left">Net operating loss carry forwards in U.S.</td><td style="width: 2%"></td><td style="width: 1%; text-align: left">\$</td><td style="width: 14%; text-align: right">676,812</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: 14%; text-align: right">439,492</td><td style="width: 1%; text-align: left"></td></tr><tr id="xdx_403_eus-gaap--DeferredTaxAssetsOperatingLossCarryforwardsForeign_iI_maDTALNzapq_zor9EFfEgSMi" style="vertical-align: bottom; background-color: rgb(204,238,255)"><td style="text-align: left">Net operating loss carry forwards in Malaysia</td><td></td><td style="text-align: left"></td><td style="text-align: right">869,126</td><td style="text-align: left"></td><td></td><td style="text-align: left"></td><td style="text-align: right">664,105</td><td style="text-align: left"></td></tr><tr id="xdx_40D_ecustom--UnabsorbedCapitalAllowanceCarryForward_iI_maDTALNzapq_ztRHTsaODy0e" style="vertical-align: bottom; background-color: White"><td style="text-align: left">Unabsorbed capital allowance carry forward in Malaysia</td><td></td><td style="text-align: left"></td><td style="text-align: right">1,840</td><td style="text-align: left"></td><td></td><td style="text-align: left"></td><td style="text-align: right">5,577</td><td style="text-align: left"></td></tr><tr id="xdx_409_eus-gaap--DeferredTaxAssetsValuationAllowance_iNI_di_msDTALNzapq_z82tuSvoUPBk" style="vertical-align: bottom; background-color: rgb(204,238,255)"><td style="text-align: left; padding-bottom: 1pt">Less: valuation allowance</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">(1,547,778</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">(1,108,955</td><td style="padding-bottom: 1pt; text-align: left"></td></tr><tr id="xdx_403_eus-gaap--DeferredTaxAssetsLiabilitiesNet_iIT_mtDTALNzapq_zIU69j0wxnJ9" style="vertical-align: bottom; background-color: White"><td style="text-align: left; padding-bottom: 2.5pt">Deferred tax assets, 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">-</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">219</td><td style="padding-bottom: 2.5pt; text-align: left"></td></tr></table> 6768124394928691266641051840557715477781108955219<p id="xdx_80B_eus-gaap--ConcentrationRiskDisclosureTextBlock_zv9tNKCZOIkj" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">19. CONCENTRATIONS OF RISKS</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">(a) Major customers</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify; text-indent: 0.5in"></p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">For the three months ended September 30, 2024 and 2023, no customer accounted for 10% or more of the Company's total revenues. For the nine months ended September 30, 2024 and 2023, no customer accounted for 10% or more of the Company's total revenues.</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 of September 30, 2024, six individual customers accounted for approximately 22.8% of the Company's balance of accounts receivable, respectively. As of December 31, 2023, six individual customers and one company accounted for approximately <span id="xdx_90C_eus-gaap--ConcentrationRiskPercentage1_pid_dp_uPure_c20230101_20231231_us-gaap--ConcentrationRiskByBenchmarkAxis_us-gaap--AccountsReceivableMember_us-gaap--ConcentrationRiskByTypeAxis_us-gaap--CustomerConcentrationRiskMember_srt--

MajorCustomersAxis_custom--SixIndividualCustomersMember_zPzGnHD0mU9c" title="Concentrations of risk percentage">40.2% of the Company's balance of accounts receivable.</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">(b) Major vendors</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">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.</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">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.</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">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 <span id="xdx_902_eus-gaap--ConcentrationRiskPercentage1_pid_dp_uPure_c20230101_20230930_us-gaap--ShareBasedGoodsAndNonemployeeServicesTransactionBySupplierAxis_custom--VendorMember_us-gaap--

ConcentrationRiskByBenchmarkAxis_us-gaap--CostOfGoodsTotalMember_us-gaap--
ConcentrationRiskByTypeAxis_us-gaap--SupplierConcentrationRiskMember_zLQ3d5iZqPj4"
title="Concentrations of risk percentage">53.0% of the Company's total purchases, respectively.
</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"><span style="font-family: Times New Roman,
Times, Serif; font-size: 10pt">As of September 30, 2024, two vendors accounted for approximately <span
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ShareBasedGoodsAndNonemployeeServicesTransactionBySupplierAxis_custom--VendorOneMember_us-gaap--
ConcentrationRiskByBenchmarkAxis_us-gaap--AccountsPayableMember_us-gaap--
ConcentrationRiskByTypeAxis_us-gaap--SupplierConcentrationRiskMember_z9BAnGN3o99I"
title="Concentrations of risk percentage">54.6% and <span id="xdx_902_eus-gaap--
ConcentrationRiskPercentage1_pid_dp_uPure_c20240101_20240930_us-gaap--
ShareBasedGoodsAndNonemployeeServicesTransactionBySupplierAxis_custom--VendorTwoMember_us-gaap--
ConcentrationRiskByBenchmarkAxis_us-gaap--AccountsPayableMember_us-gaap--
ConcentrationRiskByTypeAxis_us-gaap--SupplierConcentrationRiskMember_zzA6Fdbq2AG"
title="Concentrations of risk percentage">24.6% of the Company's total balance of accounts payable,
respectively. As of December 31, 2023, two vendors accounted for approximately <span id="xdx_900_eus-gaap--
ConcentrationRiskPercentage1_pid_dp_uPure_c20230101_20231231_us-gaap--
ShareBasedGoodsAndNonemployeeServicesTransactionBySupplierAxis_custom--VendorOneMember_us-gaap--
ConcentrationRiskByBenchmarkAxis_us-gaap--AccountsPayableMember_us-gaap--
ConcentrationRiskByTypeAxis_us-gaap--SupplierConcentrationRiskMember_zCBpyNFDb8s9"
title="Concentrations of risk percentage">61.8% and <span id="xdx_903_eus-gaap--
ConcentrationRiskPercentage1_pid_dp_uPure_c20230101_20231231_us-gaap--
ShareBasedGoodsAndNonemployeeServicesTransactionBySupplierAxis_custom--VendorTwoMember_us-gaap--
ConcentrationRiskByBenchmarkAxis_us-gaap--AccountsPayableMember_us-gaap--
ConcentrationRiskByTypeAxis_us-gaap--SupplierConcentrationRiskMember_zSghwGMR2DM9"
title="Concentrations of risk percentage">35.4% of the Company's total balance of accounts payable,
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"><span style="font-
family: Times New Roman, Times, Serif; font-size: 10pt">CTA Nutraceuticals (Asia) Sdn Bhd, a related company,
accounted for approximately <span id="xdx_905_eus-gaap--
ConcentrationRiskPercentage1_pid_dp_uPure_c20240101_20240930_us-gaap--
ShareBasedGoodsAndNonemployeeServicesTransactionBySupplierAxis_custom--VendorMember_us-gaap--
ConcentrationRiskByBenchmarkAxis_us-gaap--AccountsPayableMember_us-gaap--
ConcentrationRiskByTypeAxis_us-gaap--SupplierConcentrationRiskMember_zIQEYYRnO3B8"
title="Concentrations of risk percentage">24.6% and <span id="xdx_90C_eus-gaap--
ConcentrationRiskPercentage1_pid_dp_uPure_c20230101_20231231_us-gaap--
ShareBasedGoodsAndNonemployeeServicesTransactionBySupplierAxis_custom--VendorMember_us-gaap--
ConcentrationRiskByBenchmarkAxis_us-gaap--AccountsPayableMember_us-gaap--
ConcentrationRiskByTypeAxis_us-gaap--SupplierConcentrationRiskMember_zFp0v7pHEM5f"
title="Concentrations of risk percentage">35.4% of the Company's total balance of accounts payable as
of September 30, 2024 and December 31, 2023, respectively.</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"><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: 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">
(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"><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">19. CONCENTRATIONS OF RISKS (Continued)</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">(c)
Commission Expenses to Sales Distributors and Stockists</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">No sales
distributor accounted for <span id="xdx_900_eus-gaap--
ConcentrationRiskPercentage1_pid_dp_uPure_c20240701_20240930_us-gaap--
ConcentrationRiskByTypeAxis_us-gaap--SupplierConcentrationRiskMember_us-gaap--
ConcentrationRiskByBenchmarkAxis_us-gaap--CostOfGoodsTotalMember_us-gaap--
ShareBasedGoodsAndNonemployeeServicesTransactionBySupplierAxis_custom--
SalesDistributorMember_zYNEL6cGJLte" title="Concentrations of risk percentage">10% or more of the
Company's commission expense for the three months ended September 30, 2024. Two sales distributors
accounted for <span id="xdx_907_eus-gaap--
ConcentrationRiskPercentage1_pid_dp_uPure_c20230701_20230930_us-gaap--

ConcentrationRiskByTypeAxis_us-gaap--SupplierConcentrationRiskMember_us-gaap--ConcentrationRiskByBenchmarkAxis_us-gaap--CostOfGoodsTotalMember_us-gaap--ShareBasedGoodsAndNonemployeeServicesTransactionBySupplierAxis_custom--TwoSalesDistributorMember_zbVL1kIdYbu4" title="Concentrations of risk percentage">10% or more of the Company's commission expense for the three months ended September 30, 2023.</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify;">For the nine months ended September 30, 2024, one sales distributor accounted for20.3% of the Company's commission expense. For the nine months ended September 30, 2023, one sales distributor accounted for10% or more of the Company's commission expense.</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify;">(d) Credit risk</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify;">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.</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify;">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.</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify;">(e) Exchange rate risk</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify;">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.</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: justify;">NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify;">(UNAUDITED)</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify;">(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;">20.LEASE</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify;">0.100.100.100.2280.4020.5730.1900.6750.3120.6340.1990.5300.2770.5730.6340.6750.5300.5460.2460.6180.520.LEASE</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify;">20.LEASE</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify;">20.LEASE</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify;">20.LEASE</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify;">20.LEASE</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify;">20.LEASE</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify;">20.LEASE</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify;">20.LEASE</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify;">20.LEASE</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify;">20.LEASE</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify;">20.LEASE</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify;">20.LEASE</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify;">20.LEASE</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify;">20.LEASE</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify;">20.LEASE</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify;">20.LEASE</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify;">20.LEASE</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify;">20.LEASE</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify;">20.LEASE</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify;">20.LEASE</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify;">20.LEASE</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify;">20.LEASE</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify;">20.LEASE</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify;">20.LEASE</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify;">20.LEASE</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify;">20.LEASE</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify;">20.LEASE</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify;">20.LEASE</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify;">20.LEASE</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify;">20.LEASE</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify;">20.LEASE</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify;">20.LEASE</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify;">20.LEASE</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify;">20.LEASE</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify;">20.LEASE</p><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify;">

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

[illegible]

[illegible]

FinanceLeaseLiabilitiesPaymentsDueAbstract_c20240930_zM2t130eNHga" style="width: 14%; text-align: right" title="Finance lease liabilities - 2025">32,439</td><td style="width: 1%; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: left">2026</td><td> </td> <td style="text-align: left"> </td><td id="xdx_986_eus-gaap--LesseeOperatingLeaseLiabilityPaymentsDueYearTwo_iIP1us-gaap--OperatingLeaseLiabilitiesPaymentsDueAbstract_c20240930_zarNoQ2w0oNe" style="text-align: right" title="Operating lease liabilities - 2026">125,038</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_986_eus-gaap--FinanceLeaseLiabilityPaymentsDueYearTwo_iIP1us-gaap--FinanceLeaseLiabilitiesPaymentsDueAbstract_c20240930_zWqXZ7zPbOX4" style="text-align: right" title="Finance lease liabilities - 2026">32,439</td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left">2027</td><td> </td> <td style="text-align: left"> </td><td id="xdx_980_eus-gaap--LesseeOperatingLeaseLiabilityPaymentsDueYearThree_iIP1us-gaap--OperatingLeaseLiabilitiesPaymentsDueAbstract_c20240930_zmtdyXSLxuPf" style="text-align: right" title="Operating lease liabilities - 2027">-</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_985_eus-gaap--FinanceLeaseLiabilityPaymentsDueYearThree_iIP1us-gaap--FinanceLeaseLiabilitiesPaymentsDueAbstract_c20240930_zM8YR1F7Q3Xj" style="text-align: right" title="Finance lease liabilities - 2027">32,439</td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: left">2028</td><td> </td> <td style="text-align: left"> </td><td id="xdx_988_eus-gaap--LesseeOperatingLeaseLiabilityPaymentsDueYearFour_iIP1us-gaap--OperatingLeaseLiabilitiesPaymentsDueAbstract_c20240930_zB5y0GLOx97c" style="text-align: right" title="Operating lease liabilities - 2028">-</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_98C_eus-gaap--FinanceLeaseLiabilityPaymentsDueYearFour_iIP1us-gaap--FinanceLeaseLiabilitiesPaymentsDueAbstract_c20240930_zavkIDCg8NUd" style="text-align: right" title="Finance lease liabilities - 2028">32,439</td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-bottom: 1pt">Thereafter</td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td id="xdx_989_ecustom--LesseeOperatingLeaseLiabilityPaymentsDueAfterYearFour_iIP1us-gaap--OperatingLeaseLiabilitiesPaymentsDueAbstract_c20240930_zQIJLtmMjYx6" style="border-bottom: Black 1pt solid; text-align: right" title="Operating lease liabilities - Thereafter">-</td><td style="padding-bottom: 1pt; text-align: left"> </td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td id="xdx_980_ecustom--FinanceLeaseLiabilityPaymentsDueAfterYearFour_iIP1us-gaap--FinanceLeaseLiabilitiesPaymentsDueAbstract_c20240930_zFOR01ExSufh" style="border-bottom: Black 1pt solid; text-align: right" title="Finance lease liabilities - Thereafter">54,273</td><td style="padding-bottom: 1pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Total lease payments</td><td> </td> <td style="text-align: left"> </td><td id="xdx_98C_eus-gaap--LesseeOperatingLeaseLiabilityPaymentsDue_iIP1us-gaap--OperatingLeaseLiabilitiesPaymentsDueAbstract_c20240930_zBexPri7Xvdb" style="text-align: right" title="Operating lease liabilities - Total lease payments">298,345</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_987_eus-gaap--FinanceLeaseLiabilityPaymentsDue_iIP1us-gaap--FinanceLeaseLiabilitiesPaymentsDueAbstract_c20240930_zH7Tb3bUZC2d" style="text-align: right" title="Finance lease liabilities - Total lease payments">184,029</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">Less: interest</td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td id="xdx_983_eus-gaap--LesseeOperatingLeaseLiabilityUndiscountedExcessAmount_iNIP1us-gaap--OperatingLeaseLiabilitiesPaymentsDueAbstract_di_c20240930_zDQkEYyYpUX8" style="border-bottom: Black 1pt solid; text-align: right" title="Operating lease liabilities - Less: interest">(14,096</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--FinanceLeaseLiabilityUndiscountedExcessAmount_iNIP1us-gaap--FinanceLeaseLiabilitiesPaymentsDueAbstract_di_c20240930_zbho2IM1GZB" style="border-bottom: Black 1pt solid; text-align: right" title="Finance lease liabilities - Less: interest">(30,017</td><td style="padding-bottom: 1pt; text-align: left">)</td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="padding-bottom: 2.5pt">Present value of lease liabilities</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--OperatingLeaseLiability_iIP1us-gaap--OperatingLeaseLiabilitiesPaymentsDueAbstract_c20240930_zw4HXkj77RWg" style="border-bottom: Black 2.5pt double; text-align: right" title="Present value of operating lease liabilities">284,249</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">\$</td><td id="xdx_98B_eus-gaap--FinanceLeaseLiability_iIP1us-gaap--FinanceLeaseLiabilitiesPaymentsDueAbstract_c20240930_zQFdeNMqWWh" style="border-bottom: Black 2.5pt double; text-align: right" title="Present value of finance lease liabilities">154,012</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table> <p id="xdx_8A1_zIaHnt30LH86" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"><p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">The Company also leases one office and operation center, and one shophouse with an expiring term of twelve months or less, which were classified as operation leases. Since the lease terms for these leases were twelve months or less, a lessee is permitted to elect not to recognize lease assets and liabilities. The Company has elected not to recognize lease assets and liabilities on these leases. As of September 30, 2024, the Company's commitment for minimum lease payment under these operating leases within the next twelve months were \$66,028.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt
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Opt 0; text-align: justify">
</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">Short term lease cost for the three months ended September 30, 2024 and 2023 was \$22,218 and \$9,589, respectively. For the nine months ended September 30, 2024 and 2023, the short term lease cost was \$43,980 and \$29,359, respectively.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </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_zUb4CxC0CbO5" 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 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 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 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> <td colspan="2" style="text-align: center"> </td> <td colspan="2" style="text-align: center"> </td></tr> <tr style="vertical-align: bottom; 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: 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> <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 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> </td>

xdx_989_eus-gaap--FinanceLeaseInterestExpense_c20240701_20240930_zU1R0VMFwp53" style="text-align: right" title="Interest on finance lease liabilities">2,350</td><td style="text-align: left"></td><td style="text-align: left"></td><td id="xdx_986_eus-gaap--FinanceLeaseInterestExpense_c20230701_20230930_zRtbFIWsGdR7" 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>

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Components of leases		
As of September 30, 2024	As of December 31, 2023	
Weighted average remaining lease term (years)	Weighted average remaining lease term (years) - Operating lease	Operating lease
1.74	2.48	2.48
Operating lease	Finance lease	Weighted average discount rate - Operating lease
1.74	4.58	5.5%
Operating lease	Finance lease	Weighted average discount rate - Finance lease
1.74	4.58	6.7%
Operating lease	Finance lease	Weighted average discount rate - Finance lease
1.74	4.58	8.6%

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

Twelve Months Ending September

30,</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">Operating lease liabilities</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">Finance lease liabilities</td><td style="padding-bottom: 1pt; font-weight: bold"> </td></tr> <tr style="vertical-align: bottom"> <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: 64%; text-align: left">2025</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">\$</td><td id="xdx_98B_eus-gaap--LesseeOperatingLeaseLiabilityPaymentsDueNextTwelveMonths_iIP1us-gaap--OperatingLeaseLiabilitiesPaymentsDueAbstract_c20240930_zq7oUkK4yT68" style="width: 14%; text-align: right" title="Operating lease liabilities - 2025">173,307</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_98C_eus-gaap--FinanceLeaseLiabilityPaymentsDueNextTwelveMonths_iIP1us-gaap--FinanceLeaseLiabilitiesPaymentsDueAbstract_c20240930_zM2t130eNHga" style="width: 14%; text-align: right" title="Finance lease liabilities - 2025">32,439</td><td style="width: 1%; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: left">2026</td><td> </td> <td style="text-align: left"> </td><td id="xdx_986_eus-gaap--LesseeOperatingLeaseLiabilityPaymentsDueYearTwo_iIP1us-gaap--OperatingLeaseLiabilitiesPaymentsDueAbstract_c20240930_zARNoQ2w0oNe" style="text-align: right" title="Operating lease liabilities - 2026">125,038</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_986_eus-gaap--FinanceLeaseLiabilityPaymentsDueYearTwo_iIP1us-gaap--FinanceLeaseLiabilitiesPaymentsDueAbstract_c20240930_zWqXZ7zPbOX4" style="text-align: right" title="Finance lease liabilities - 2026">32,439</td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left">2027</td><td> </td> <td style="text-align: left"> </td><td id="xdx_980_eus-gaap--LesseeOperatingLeaseLiabilityPaymentsDueYearThree_iIP1us-gaap--OperatingLeaseLiabilitiesPaymentsDueAbstract_c20240930_zmtdyXSLxuPf" style="text-align: right" title="Operating lease liabilities - 2027">-</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_985_eus-gaap--FinanceLeaseLiabilityPaymentsDueYearThree_iIP1us-gaap--FinanceLeaseLiabilitiesPaymentsDueAbstract_c20240930_zM8YR1F7Q3Xj" style="text-align: right" title="Finance lease liabilities - 2027">32,439</td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: left">2028</td><td> </td> <td style="text-align: left"> </td><td id="xdx_988_eus-gaap--LesseeOperatingLeaseLiabilityPaymentsDueYearFour_iIP1us-gaap--OperatingLeaseLiabilitiesPaymentsDueAbstract_c20240930_zB5y0GLoX97c" style="text-align: right" title="Operating lease liabilities - 2028">-</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_98C_eus-gaap--FinanceLeaseLiabilityPaymentsDueYearFour_iIP1us-gaap--FinanceLeaseLiabilitiesPaymentsDueAbstract_c20240930_zVkJDCg8NUd" style="text-align: right" title="Finance lease liabilities - 2028">32,439</td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-bottom: 1pt">Thereafter</td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td id="xdx_989_ecustom--LesseeOperatingLeaseLiabilityPaymentsDueAfterYearFour_iIP1us-gaap--OperatingLeaseLiabilitiesPaymentsDueAbstract_c20240930_zQIJLtmMjYx6" style="border-bottom: Black 1pt solid; text-align: right" title="Operating lease liabilities - Thereafter">-</td><td style="padding-bottom: 1pt; text-align: left"> </td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td id="xdx_980_ecustom--FinanceLeaseLiabilityPaymentsDueAfterYearFour_iIP1us-gaap--FinanceLeaseLiabilitiesPaymentsDueAbstract_c20240930_zFOR01ExSufb" style="border-bottom: Black 1pt solid; text-align: right" title="Finance lease liabilities - Thereafter">54,273</td><td style="padding-bottom: 1pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Total lease payments</td><td> </td> <td style="text-align: left"> </td><td id="xdx_98C_eus-gaap--LesseeOperatingLeaseLiabilityPaymentsDue_iIP1us-gaap--OperatingLeaseLiabilitiesPaymentsDueAbstract_c20240930_zBexPri7Xvdb" style="text-align: right" title="Operating lease liabilities - Total lease payments">298,345</td><td style="text-align: left"> </td> <td> </td> <td style="text-align: left"> </td><td id="xdx_987_eus-gaap--FinanceLeaseLiabilityPaymentsDue_iIP1us-gaap--FinanceLeaseLiabilitiesPaymentsDueAbstract_c20240930_zH7Tb3bUZC2d" style="text-align: right" title="Finance lease liabilities - Total lease payments">184,029</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">Less: interest</td><td style="padding-bottom: 1pt"> </td> <td style="border-bottom: Black 1pt solid; text-align: left"> </td><td id="xdx_983_eus-gaap--LesseeOperatingLeaseLiabilityUndiscountedExcessAmount_iNIP1us-gaap--OperatingLeaseLiabilitiesPaymentsDueAbstract_di_c20240930_zDQkEYyYpUX8" style="border-bottom: Black 1pt solid; text-align: right" title="Operating lease liabilities - Less: interest">(14,096</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--FinanceLeaseLiabilityUndiscountedExcessAmount_iNIP1us-gaap--FinanceLeaseLiabilitiesPaymentsDueAbstract_di_c20240930_zbho2IM1GZB" style="border-bottom: Black 1pt solid; text-align: right" title="Finance lease liabilities - Less: interest">(30,017</td><td style="padding-bottom: 1pt; text-align: left">)</td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="padding-bottom: 2.5pt">Present value of lease liabilities</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--OperatingLeaseLiability_iIP1us-gaap--OperatingLeaseLiabilitiesPaymentsDueAbstract_c20240930_zw4HXkI77RWg" style="border-bottom: Black 2.5pt double; text-align: right" title="Present value of operating lease liabilities">284,249</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">\$</td><td id="xdx_98B_eus-gaap--FinanceLeaseLiability_iIP1us-gaap--

0(J%0