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Employer Identification No.)3701 Wayzata Boulevard,MinneapolisMinnesotaÄ 55416(Address of principal executive offices)(Zip Code)(952)Ä 947-7777 (Registrant’s telephone number, including area code)Securities registered pursuant to SectionÄ 12(b) of the Act:Title of each classÄ Trading symbolName of each exchange on which registeredCommon Stock, \$0.05 par valueÄ RGSThe Nasdaq Global MarketRights to Purchase Series A Junior Participating Preferred Stock, \$0.05 par valueÄ RGSThe Nasdaq Global MarketSecurities registered pursuant to SectionÄ 12(g) of the Act: Note Indicate by check mark if the registrant is a well-known seasoned issuer, as defined in RuleÄ 405 of the Securities Act. YesÄ Ä NoÄ Ä “Indicate by check mark if the registrant is not required to file reports pursuant to SectionÄ 13 or SectionÄ 15(d) of the Act. YesÄ Ä NoÄ Ä “Indicate by check mark whether the registrant (1)Ä has filed all reports required to be filed by SectionÄ 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12Ä months (or for such shorter period that the registrant was required to file such reports), and (2)Ä has been subject to such filing requirements for the past 90Ä days.Ä YesÄ Ä “Ä NoÄ Ä “Indicate by check mark whether the registrant has submitted electronically every Interactive Data File required to be submitted pursuant to RuleÄ 405 of RegulationÄ S-T (ÄÄ 232.405 of this chapter) during the preceding 12Ä months (or for such shorter period that the registrant was required to submit such files).Ä YesÄ Ä “Ä NoÄ Ä “Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company, or an emerging growth company. See the definition of “large accelerated filer,” “accelerated filer,” “smaller reporting company,” and “emerging growth company” in RuleÄ 12b-2 of the Exchange Act.Large accelerated filerÄ Accelerated filerÄ “Non-accelerated filerÄ “Smaller reporting companyÄ “Emerging growth companyÄ “If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act.Ä “Indicate by check mark whether the registrant has filed a report on and attestation to its management’s assessment of the effectiveness of its internal control over financial reporting under Section 404(b) of the Sarbanes-Oxley Act (15 U.S.C. 7262(b)) by the registered public accounting firm that prepared or issued its audit report. Ä “If securities are registered pursuant to Section 12(b) of the Act, indicate by check mark whether the financial statements of the registrant included in the filing reflect the correction of an error to previously issued financial statements. Ä “Indicate by check mark whether any of those error corrections are restatements that required a recovery analysis of incentive-based compensation received by any of the registrant’s executive officers during the relevant recovery period pursuant to Ä 240.10D-1(b). Ä “Indicate by check mark whether the registrant is a shell company (as defined by RuleÄ 12b-2 of the Act).Ä YesÄ Ä “Ä NoÄ Ä “The aggregate market value of the voting common equity held by non-affiliates computed by reference to the price at which common equity was last sold as of the last business day of the registrant’s most recently completed second fiscal quarter, December 31, 2023, was approximately \$21,386,022. The registrant has no non-voting common equity.As of AugustÄ 23, 2024, the registrant had 2,279,948 shares of Common Stock, par value \$0.05 per share, issued and outstanding.DOCUMENTS INCORPORATED BY REFERENCEPortions of the registrant’s definitive Proxy Statement for the annual fiscal 2024 meeting of shareholders (the “2024 Proxy Statement”) (to be filed pursuant to RegulationÄ 14A within 120Ä days after the registrant’s fiscal year-end of JuneÄ 30, 2024) are incorporated by reference into PartÄ III.Table of ContentsCAUTIONARY NOTE REGARDING FORWARD-LOOKING STATEMENTSThis annual report, as well as information included in, or incorporated by reference from, future filings by the Company with the Securities and Exchange Commission (the SEC) and information contained in written material, press releases and oral statements issued by or on behalf of the Company contains or may contain “forward-looking statements” within the meaning of the federal securities laws, including statements concerning anticipated future events and expectations that are not historical facts. These forward-looking statements are made pursuant to the safe harbor provisions of the Private Securities Litigation Reform Act of 1995. The forward-looking statements in this document reflect management’s best judgment at the time they are made, but all such statements are subject to numerous risks and uncertainties, which could cause actual results to differ materially from those expressed in or implied by the statements herein. Such forward-looking statements are often identified herein by use of words including, but not limited to, “may,” “believe,” “project,” “forecast,” “expect,” “estimate,” “anticipate,” and “plan.” In addition, the following factors could affect the Company’s actual results and cause such results to differ materially from those expressed in forward-looking statements. These uncertainties include a potential material adverse impact on our business and results of operations as a result of changes in consumer shopping trends and changes in manufacturer distribution channels; laws and regulations could require us to modify current business practices and incur increased costs including increases in minimum wages; changes in general economic environment; changes in consumer tastes, hair product innovation, fashion trends and consumer spending patterns; compliance with Nasdaq listing requirements; reliance on franchise royalties and overall success of our franchiseesÄ™ salons; our salons’ dependence on a third-party supplier agreement for merchandise; our franchisees’ ability to attract, train and retain talented stylists and salon leaders; the success of our franchisees, which operate independently; data security and privacy compliance and our ability to manage cyber threats and protect the security of potentially sensitive information about our guests, franchisees, employees, vendors or Company information; the ability of the Company to maintain a satisfactory relationship with Walmart; marketing efforts to drive traffic to our franchisees’ salons; our ability to maintain and enhance the value of our brands; reliance on information technology systems; reliance on external vendors; the use of social media; the effectiveness of our enterprise risk management program; ability to generate sufficient cash flow to satisfy our debt service obligations; compliance with covenants in our financing arrangement; premature termination of agreements with our franchisees; the continued ability of the Company to implement cost reduction initiatives and achieve expected cost savings; continued ability to compete in our business markets; reliance on our management team and other key personnel; the continued ability to maintain an effective system of internal control over financial reporting; changes in tax exposure; the ability of our Tax Preservation Plan to protect the future availability of the Company’s tax assets; potential litigation and other legal or regulatory proceedings; or other factors not listed above. Additional information concerning potential factors that could affect future financial results is set forth under Item 1A of this Form 10-K. We undertake no obligation to publicly update or revise any forward-looking statements, whether as a result of new information, future events or otherwise. However, your attention is directed to any further disclosures made in our subsequent annual and periodic reports filed or furnished with the SEC on Forms 10-K, 10-Q, and 8-K and Proxy Statements on Schedule 14A.2Table of ContentsREGIS CORPORATIONFORM 10-KFOR THE FISCAL YEAR ENDED JUNE 30, 2024 INDEXPartÄ I.Ä Ä Ä ItemÄ 1.BusinessÄ 4Ä Executive Officers of the Registrant13ItemÄ 1A.Risk Factors15ItemÄ 1B.Unresolved Staff Comments26ItemÄ 1C.Cybersecurity26ItemÄ 2.Properties26ItemÄ 3.Legal Proceedings27ItemÄ 4.Mine Safety Disclosures27PartÄ II.Ä Ä Ä ItemÄ 5.Market for Registrant’s Common Equity, Related Stockholder Matters, and Issuer Purchases of Equity Securities28ItemÄ 6.Reserved28ItemÄ 7.Management’s Discussion and Analysis of Financial Condition and Results of Operations29ItemÄ 7A.Quantitative and Qualitative Disclosures about Market Risk44ItemÄ 8.Financial Statements and Supplementary Data45Ä Report of Independent Registered Public Accounting Firm46ItemÄ 9.Changes in and Disagreements with Accountants on Accounting and Financial Disclosure92ItemÄ 9A.Controls and Procedures92ItemÄ 9B.Other Information92Item 9C.Disclosure Regarding Foreign Jurisdictions that Prevent Inspections92PartÄ III.Ä Ä Ä ItemÄ 10.Directors, Executive Officers, and Corporate Governance93ItemÄ 11.Executive Compensation93ItemÄ 12.Security Ownership of Certain Beneficial Owners and Management and Related Stockholder Matters93ItemÄ 13.Certain Relationships and Related Transactions, and Director Independence93ItemÄ 14.Principal Accountant Fees and Services93PartÄ IV.Ä Ä Ä ItemÄ 15.Exhibits and Financial Statement Schedules94Item 16.Form 10-K Summary96Signatures973Table of ContentsPART IIÄ Ä Ä ItemÄ 1.Ä Ä Ä 1Ä BusinessGeneral:Regis Corporation franchises and owns hair care salons. The Company is listed on the Nasdaq Global Market under the ticker symbol “RGS.” Unless the context otherwise provides, when we refer to the “Company,” “we,” “our,” or “us,” we are referring to Regis Corporation, the Registrant, together with its subsidiaries.As of JuneÄ 30, 2024, the Company franchised or owned 4,408 locations, primarily in North America. The Company’s locations consist of 4,391 franchised salons and 17 company-owned salons. Each of the Company’s salon concepts generally offer similar salon products and services.The major services supplied by the salons are haircutting and styling (including shampooing and conditioning) and hair coloring.Ä Salons also sell a variety of hair care and other beauty products.Ä We earn royalty revenue based on service and product sales at our franchise locations and earn revenue for services and products sold at our company-owned salons.Ä Salons operate primarily under the trade names of Supercuts, SmartStyle, Cost Cutters, First Choice Haircutters and Roosters and they generally serve the value category within the industry. Salons are primarily located in strip center locations and Walmart Supercenters. Financial information about our segments and geographic areas for fiscal years 2024, 2023, and 2022 are included in NoteÄ 15 to the Consolidated Financial Statements in PartÄ II, ItemÄ 8, of this FormÄ 10-K.As of JuneÄ 30, 2024, 99.6% of our salons are owned by franchisees. The remaining 17 company-owned salons will be sold or closed when the related leases expire or terminate.Industry Overview:The hair salon market is highly fragmented, with the vast majority of locations independently owned and operated. In nearly every area in which the Company has a salon, there are competitors offering similar hair care services and products at similar prices. The Company faces competition from chains, such as Great Clips, Fantastic Sams, Sport Clips and Ulta Beauty, independently owned salons, in-home hair services, booth rentals and blow dry bars. The Company also faces competition from other franchise organizations outside of the hair salon industry in attracting new franchisees.At the individual salon level, barriers to entry are low; however, barriers exist for chains to expand nationally due to the need to establish systems and infrastructure, the ability to recruit franchisees, experienced field and salon management and stylists, and to lease quality sites. The principal factors of competition in the hair care category are quality and consistency of the guest experience, the ability to attract, retain, and train stylists, technology, convenience, location, and price. The Company continually strives to improve its performance in each of these areas and to create additional points of brand differentiation versus the competition.4Table of ContentsSalon Franchising Program:General.Ä Ä Ä Ä Ä Ä Ä We provide our franchisees with a comprehensive system of business training, stylist education, site approval, professional marketing, promotion, and advertising programs, and other forms of ongoing support designed to help franchisees build successful businesses. Historically, we have signed the salon lease and then subleased the space to our franchisees. Standards of Operations.Ä Ä Ä Ä Ä The Company does not control the day-to-day operations of its franchisees, including employment, benefits and wage determination, prices charged for products and services, business hours, personnel management, and capital expenditure decisions. However, the franchise agreements afford certain rights to the Company, such as the right to approve locations, suppliers, and the sale of a franchise. Additionally, franchisees are required to conform to the Company’s established operational policies and procedures relating to quality of service, training, salon design, and decor and trademark usage. The Company’s field personnel make periodic visits to franchised salons to ensure they are operating in conformity with the standards for each franchising program. All the rights afforded to the Company with regard to franchised operations allow the Company to protect its brands, but do not allow the Company to control day-to-day franchise operations or make decisions that have a significant impact on the success of the franchised salons. The Company’s franchise agreements do not give the Company any right, ability or potential to determine or otherwise influence any terms and/or conditions of employment of franchisees’ employees (except for those, if any, that are specifically related to quality of service, training, salon design, decor and trademark usage), including, but not limited to, franchisees’ employees’ wages and benefits, hours of work, scheduling, leave programs, seniority rights, promotional or transfer opportunities, layoff/recall arrangements, grievance and dispute resolution procedures, and/or discipline and discharge. Franchise Terms.Ä Ä Ä Ä Ä Pursuant to a franchise agreement with the Company, each franchisee pays an initial fee for each store and ongoing royalties to the Company. In addition, for most brands, the Company collects advertising funds from franchisees and administers the funds on behalf of the brands. Franchisees are responsible for the costs of leasehold improvements, furniture, fixtures, equipment, supplies, inventory, payroll costs and certain other items, including initial working capital. The majority of franchise agreements provide the Company a right of first refusal if the store is to be sold and the franchisee must obtain the Company’s approval in all instances where there is a sale of a franchise location.Additional information regarding each of the major franchised brands is listed below:SupercutsSupercuts franchise agreements have a perpetual term, subject to termination of the underlying lease agreement or termination of the franchise agreement by either the Company or the franchisee. All new franchisees enter into development agreements, which give them the right to enter into a defined number of franchise agreements. These franchise agreements are site specific. The development agreement provides limited territorial protection for the stores developed under those franchise agreements. Older franchisees have grandfathered expansion rights, which allow them to develop stores outside of development agreements and provide them with greater territorial protections in their markets. The Company has a comprehensive impact policy that resolves potential conflicts among Supercuts franchisees and/or the Company’s Supercuts locations regarding proposed store sites.SmartStyle and Cost Cutters in Walmart Supercenters The majority of existing SmartStyle and Cost Cutters franchise agreements for salons located in Walmart Supercenters have a five-year term with a five-year option to renew. The franchise agreements are site specific. Cost Cutters (not located in Walmart Supercenters), First Choice Haircutters and MagicutsThe majority of existing Cost Cutters franchise agreements have a 15-year term with a 15-year option to renew (at the option of the franchisee), while the majority of First Choice Haircutters franchise agreements have a 10-year term with a five-year option to renew. The majority of Magicuts franchise agreements have a term equal to the greater of five years or the current initial term of the lease agreement with an option to renew for two additional five-year periods. The current franchise agreement is site specific. Franchisees may enter into development agreements with the Company, which provide limited territorial protection.Roosters MenÄ™’s Grooming CenterRoosters franchise agreements have a 10-year term with a 10-year option to renew (at the option of the franchisee). New franchisees enter into a franchise agreement concurrent with the opening of their first store, along with a development agreement with the right to open two additional locations. Franchisee Training.Ä Ä Ä Ä Ä The Company provides new franchisees with training, focusing on the various aspects of salon management, including operations, management training, marketing fundamentals and controls. Existing franchisees receive 5Table of Contentstraining, counseling, and information from the Company on a regular basis. The Company provides franchise salon managers and stylists with access to technical training resources.GuestsAmong other factors, consistent delivery of an exceptional guest experience, haircut quality, convenience, competitive pricing, salon location, inviting salon appearance and atmosphere, comprehensive retail assortments, and engagement through technology all drive guest traffic and improve guest retention.Guest Experience.Ä Ä Ä Our portfolio of salon concepts enables our guests to select different service scheduling options based upon their preference. We believe the ability to serve walk-

in appointments and minimize guest wait times are essential elements in delivering an efficient guest experience. Our mobile applications and online check-in capabilities allow us to capitalize on our guests' desire for convenience by allowing for future check-ins with optional stylist selection, and offering predicted wait times for guests who wish to walk in. Our franchisees continue to focus on stylist staffing and retention, optimizing schedules, balancing variable labor hours with guest traffic, and managing guest wait times. Our franchise salons are located in high-traffic strip centers and Walmart Supercenters with guest parking and easy access to offer guests a variety of convenient ways to fulfill their beauty needs. Stylists. Our Company depends on the stylists in our system to help deliver great guest experiences. We believe in the importance of the ongoing development of stylists' craft. We aim to be an industry leader in stylist training, including the utilization of both live and digital training. We believe stylists deliver a superior experience for guests when they are well-trained technically and through years of experience. We employ trainers who provide new hire training for stylists joining the Company and train franchisee trainers. We supplement internal training with targeted vendor training and external trainers that bring specialized expertise to stylists in our system. We utilize training materials to help all levels of field employees navigate the operation of a salon and essential elements of guest service training within the context of brand positions. Affordability.Â The Company strives to offer an exceptional value for its services. In the value category, our guests expect outstanding service at competitive prices. These expectations are met with the average service price of transactions ranging from \$25 to \$32. Pricing decisions are considered on a salon-level basis and are established based on local conditions. Our franchisees control all pricing at their locations.Retail Assortments.Â Salons sell nationally recognized hair care and beauty products. The top selling brands within the Company's retail assortment include: L'Oréal Professional Brands and John Paul Mitchell. Stylists are compensated and regularly trained to sell hair care and beauty products to their guests. Additionally, guests are encouraged to purchase products after stylists demonstrate their efficacy by using them in the styling of our guests' hair. Marketing.Â Our marketing is brand specific and funded primarily from contractual contributions, based on sales, to the brand's cooperative advertising funds. These funds are used largely in support of advertising and other efforts to increase guest traffic to our salons, grow online booking usage, and improve overall awareness of and affinity for our brands. A portion of our marketing funds are used in support of stylist recruitment and training to grow the number of active stylists in our system.Technology.Â In fiscal year 2022, we sold our proprietary back-office salon management system, OpensalonÂ® Pro to a third party, Soham Inc. (Zenoti). See NoteÂ 3 to the Consolidated Financial Statements in Part II, Item 8, of this Form 10-K. As of August 2024, all our salons have transitioned to the Zenoti salon technology platform. We also use mobile applications to allow guests to view wait times and interact in other ways with salons.Salon Support. Our corporate headquarters is referred to as Salon Support. We take a service-oriented mentality to best support our franchisees and oversee our remaining company-owned locations. Salon Support and our associated priorities are aligned with our brands to enhance the effectiveness and efficiency of the service we provide. Salon Support is primarily located in Minneapolis, Minnesota while allowing for hybrid and remote work. 6Table of ContentsSalon Concepts:The Company's salon concepts focus on providing high-quality hair care services and professional hair care products. Descriptions of the Company's salon concepts are listed below:Supercuts.Â Â Â Â Â Supercuts salons provide consistent, high-quality hair care services and professional hair care products to guests at convenient times and locations at value prices. This concept appeals to men, women, and children. The Company has 1,946 franchised and 3 company-owned Supercuts locations throughout North America. SmartStyle/Cost Cutters in Walmart stores.Â Â Â Â Â SmartStyle and Cost Cutters salons offer a full range of custom styling, cutting, and hair coloring, as well as professional hair care products and are currently located in Walmart Supercenters. This concept has primarily a "walk-in" guest base with value pricing. The Company has 1,232Â franchised and 8 company-owned SmartStyle and Cost Cutters salons located in Walmart Supercenter locations throughout North America. Portfolio Brands.Â Â Â Â Â Portfolio Brands salons are made up of acquired regional salon groups operating under the primary concepts of Cost Cutters, First Choice Haircutters, Roosters, Hair Masters, Cool Cuts for Kids, Style America, Famous Hair, Magicuts, Holiday Hair, and TGF, as well as other concept names. Most concepts offer a full range of custom hairstyling, cutting and coloring services, as well as professional hair care products. The Company has 1,117 franchised and 6 company-owned Portfolio Brands locations throughout North America. International Salons.Â Â Â Â Â International salons are locations operating in the United Kingdom, primarily under the Supercuts and Regis concepts. These salons offer similar levels of service as our North American salons. Salons are usually located in prominent high-traffic locations and offer a full range of custom hairstyling, cutting and coloring services, as well as professional hair care products. The Company has 96 franchised international locations.The tables below set forth the number of system-wide locations (franchised and company-owned) and activity within the various salon concepts.System-wide location countsÂ Fiscal YearsÂ 202420232022FRANCHISE SALONS:Supercuts1,946Â 2,082Â 2,264Â SmartStyle/Cost Cutters in Walmart stores1,232Â 1,388Â 1,646Â Portfolio Brands1,117Â 1,233Â 1,344Â Total North American salons4,295Â 4,693Â 5,254Â Total International salons (1)96Â 102Â 141Â Total franchise salons4,391Â 4,795Â 5,395Â as a percent of total franchise and company-owned salons99.6Â %98.6Â %98.1Â %COMPANY-OWNED SALONS:Â Â Â Â Â Supercuts3Â 7Â 18Â SmartStyle/Cost Cutters in Walmart stores8Â 48Â 49Â Portfolio Brands6Â 13Â 38Â Total company-owned salons17Â 68Â 105Â as a percent of total franchise and company-owned salons0.4Â %1.4Â %1.9Â %Total franchise and company-owned salons4,408Â 4,863Â 5,500Â 7Table of ContentsConstructed locations (net relocations)Â Fiscal YearsÂ 202420232022FRANCHISE SALONS:Supercuts9Â 11Â 15Â SmartStyle/Cost Cutters in Walmart storesÂ Â Â Â Â 1Â 1Â 1Â Portfolio Brands5Â 4Â 5Â Total North American salons14Â 15Â 21Â Total International salons (1)1Â 1Â 1Â 8Table of ContentsFRANCHISE SALONS:COMPANY-OWNED SALONS:Â Â Â Â Â SupercutsÂ Â Â Â Â 1Â 1Â 1Â SmartStyle/Cost Cutters in Walmart storesÂ Â Â Â Â 1Â 1Â 1Â Portfolio BrandsÂ Â Â Â Â 1Â 1Â 1Â Total company-owned salonsÂ Â Â Â Â 1Â 1Â 1Â 9Table of ContentsFRANCHISE SALONS:Supercuts(145)(196)(156)SmartStyle/Cost Cutters in Walmart stores(166)(258)(49)Portfolio Brands(111)(123)(81)Total North American salons(422)(577)(286)Total International salons (1)(7)(39)(13)Total franchise salons(429)(616)(299)COMPANY-OWNED SALONS:Â Â Â Â Â Supercuts(3)(11)(6)SmartStyle/Cost Cutters in Walmart stores(30)(1)(15)Portfolio Brands(8)(25)(40)Total company-owned salons(41)(37)(61)8Table of ContentsConversions (including net franchise transactions) (2)Â Fiscal YearsÂ 202420232022FRANCHISE SALONS:Supercuts1Â 3Â 19Â SmartStyle/Cost Cutters in Walmart stores10Â 1Â 28Â Portfolio Brands(1)(2)63Â Total franchise salons10Â 1Â 110Â COMPANY-OWNED SALONS:Â Â Â Â Â Supercuts(1)1Â 11)SmartStyle/Cost Cutters in Walmart stores(10)1Â 27)Portfolio Brands1Â (1)(72)Total company-owned salons(1)(1)(110)

2024, 2023, and 2022, the Company sold 10, 1, and 110 salon locations, respectively, to franchisees.9Table of ContentsAffiliated Ownership Interest:The Company previously maintained a non-controlling 55.1% ownership interest in Empire Education Group, Inc. (EEG), which was accounted for as an equity method investment. EEG operates accredited cosmetology schools. In May 2024, the Company sold its stake in EEG to the controlling owner. The sale did not have a significant impact on the Company's operations or financial position. When the Company held a majority ownership interest in EEG it was a co-signatory to the Title IV program participation agreements of the EEG schools with the Department of Education. As a co-signatory to the Title IV program participation agreements, the Department of Education could hold the Company responsible for EEG's Title IV program liabilities. In connection with the sale, Regis is no longer a co-signatory to the Title IV program participation agreements of the EEG schools with the Department of Education.Corporate Trademarks:The Company holds numerous trademarks, both in the United States and in many foreign countries. The most recognized trademarks are "SmartStyleÂ®," "SupercutsÂ®," "Regis SalonsÂ®," "Cost CuttersÂ®," "First Choice HaircuttersÂ®," "RoostersÂ®" and "MagicutsÂ®."Human Capital Management:Our CultureWe are committed to our purpose of Unleashing the Beauty of Potential, which is supported by our four core values:Foster Trust.Â Â Â Â Â Create powerful relationships by acting with empathy and integrity.Create Community.Â Â Â Â Â Connect and collaborate with all your partners. Share the challenges as much as you celebrate the wins.Be Brave.Â Â Â Â Â Dream big and courageously challenge the status quo.Own It.Â Â Â Â Â You are empowered. Take responsibility and own your role and your results.These values support a collaborative and inclusive culture that is critical to the success and growth of our Company. To help reinforce our values and incorporate them into everything we do, we have a values committee comprised of cultural ambassadors who serve as the voice of employees and help ensure a best-in-class employee experience.Our PeopleAs of JuneÂ 30, 2024, the Company employed 275 employees. The Company offers flexible work arrangements such as hybrid and remote work.Diversity and InclusionThe Company promotes diversity of thoughts, backgrounds, experiences, and ideas. As of JuneÂ 30, 2024, 79% of the Company's entire workforce are women and 21% are men. Additionally, 68% of the Company's leadership positions are held by women.10Table of ContentsFamilies FirstOver one hundred years ago, the Company began as a family business and its support of families continues today. It offers up to 16 weeks of parental leave, including adoption, up to 12 of which are paid, so that parents have time to focus on their newest family members. It also offers flexible work arrangements, including full-time telecommuting. Additionally, the Company offers flexible paid time off, which allows employees to control their time away from work based on individual needs, not years of service. Other Compensation and BenefitsThe Company also takes care of its people by offering competitive compensation and benefits packages that are designed to support the total well-being and promote the full potential of our employees and their families. These include short- and long-term incentive packages, an employee stock purchase plan, retirement plans, health, dental, and vision benefits, basic life insurance, long-term disability coverage, and wellness and employee assistance programs. The Company analyzes market trends and monitors its own compensation practices to attract, retain, and promote employees and reduce turnover and associated costs. In addition, its short- and long-term incentive plans are aligned with its core values and key business objectives, which are intended to motivate strong performance.Development and EngagementWe continued our investment in learning and development by adding more content to the Learning Hub and the Beauty of Series. In fiscal year 2024, we included content on diversity, equity, and inclusion to further this commitment, raise awareness, and enhance engagement through inclusivity.Corporate ResponsibilityThe Company will not do business with organizations that employ or condone unfair labor practices. Instead, it partners with companies who share its commitment to ethical business conduct and fair labor practices. The Company also specifically condemns human trafficking and abuse of child labor. 11Table of ContentsGovernmental Regulations:The Company is subject to various federal, state, local and provincial laws affecting its business, as well as a variety of regulatory provisions relating to the conduct of its beauty-related business, including health and safety. At the end of fiscal year 2020, the majority of state and local governments where we operate temporarily mandated the closure of our salons in response to the COVID-19 global pandemic. These pandemic related government-mandated closures continued into fiscal year 2021 and into fiscal year 2022 in parts of Canada. We monitor state and local regulations carefully to ensure the safety of our stylists and guests.In the United States, the Company's franchise operations are subject to the Federal Trade Commission's Trade Regulation Rule on Franchising (the FTC Rule) and to state laws and administrative regulations that regulate various aspects of franchise operations and sales. The Company's franchisees are offered to franchisees by means of a disclosure document containing specified disclosures in accordance with the FTC Rule and the laws and regulations of certain states. The Company has registered its offering of franchises with the regulatory authorities of those states in which it offers franchises and where registration is required. State laws that regulate the franchisee/franchisor relationship presently exist in a substantial number of states and, in certain cases, apply substantive standards to this relationship. Such laws may, for example, require that the franchisor deal with the franchisee in good faith, prohibit interference with the right of free association among franchisees, and limit termination of franchisees without payment of reasonable compensation. The Company believes that the current trend is for government regulation of franchising to increase over time. However, such laws have not had, and the Company does not expect such laws to have, a significant effect on the Company's operations.In Canada, the Company's franchise operations are subject to franchise laws and regulations in the provinces of Ontario, Alberta, Manitoba, New Brunswick, Prince Edward Island and British Columbia. The offering of franchises in Canada occurs by way of a disclosure document, which contains certain disclosures required by the applicable provincial laws. The provincial franchise laws and regulations primarily focus on disclosure requirements, although each requires certain relationship requirements, such as a duty of fair dealing and the right of franchisees to associate and organize with other franchisees.The Company believes it is operating in substantial compliance with applicable laws and regulations governing all its operations.The Company previously maintained an ownership interest in Empire Education Group, Inc. In May 2024, the Company sold its ownership interest in EEG to the other owner. The sale did not have a significant impact on the Company's operations or financial position. When the Company held a majority ownership interest in EEG it was a co-signatory to the Title IV program participation agreements of the EEG schools with the Department of Education. As a co-signatory to the Title IV program participation agreements, the Department of Education could hold the Company responsible for EEG's Title IV program liabilities. In connection with the sale, Regis is no longer a co-signatory to the Title IV program participation agreements of the EEG schools with the Department of Education. Financial Information about Foreign and North American OperationsFinancial information about foreign and North American operations is incorporated herein by reference to Management's Discussion and Analysis of Financial Condition and Results of Operations in PartÂ II, ItemÂ 7 and segment information in NoteÂ 15 to the Consolidated Financial Statements in PartÂ II, ItemÂ 8 of this FormÂ 10-K.Available InformationThe Company is subject to the informational requirements of the Securities and Exchange Act of 1934, as amended (Exchange Act). The Company therefore files periodic reports, proxy statements and other information with the Securities and Exchange Commission (SEC). All our reports, proxy and information statements and other information are available on the SEC's internet site (www.sec.gov).Financial and other information can be accessed in the Investor Relations section of the Company's website at www.regiscorp.com. The Company makes available, free of charge, copies of its annual report on FormÂ 10-K, quarterly reports on FormÂ 10-Q, current reports on FormÂ 8-K and amendments to those reports filed or furnished pursuant to SectionÂ 13(a) or 15(d) of the Exchange Act as soon as reasonably practicable after filing such material electronically or otherwise furnishing it to the SEC.12Table of ContentsExecutive Officers of the Registrant:Information relating to the Executive Officers of the Company follows:NameAgePositionJohn Davi46Â Executive Vice President, Chief Digital OfficerMichelle DeVore40Â Senior Vice President, Head of MarketingMatthew Doctor37Â President and Chief Executive OfficerMichael Ferranti41Â Executive Vice President, Brand Operations - SmartStyle, First Choice Hair, Roosters, and Portfolio BrandsJim Lain60Â Executive Vice President, Brand Operations - Supercuts and Cost CuttersJames Suarez49Â Executive Vice President, Merchandising and EducationKersten Zupfer49Â Executive Vice President, Chief Financial OfficerJohn Davi was appointed to Executive Vice President and Chief Digital Officer in July 2022. Previously, he served as Executive Vice President and Chief Technology Officer from October 2021 to July 2022. Prior to joining the Company, Mr. Davi served as an advisor at Apostrophe, a wellness and fitness services company, from July 2012 to October 2021, as Chief Product Officer for BriteCore, a cloud-based insurance solution for personal and commercial insurance providers, from November 2019 to November 2020, Senior Vice President of Product at MINDBODY, Inc., a wellness and fitness services company, from February 2018 to September 2019, founding Vice President of Product for Diffbot, and Head of Engineering for Cisco Systems' Media Solutions Group.Michelle DeVore was appointed to Head of Marketing in August 2022. Prior to joining the Company, Ms. DeVore was Vice President, Customer Experience at European Wax Center, a chain of hair removal salons, from November 2019 to August 2022. Prior to European Wax Center, Ms. DeVore served as a consultant at StudioMDV, LLC, an advertising services company, from March 2019 to August 2022, as Vice President E-commerce Marketing at Aerus, LLC, an air and surface purification manufacturer, from October 2017 to March 2019, and she directed digital transformation and growth in a variety of roles and as a consultant focused on brand strategy, digital innovation and e-commerce. Matthew Doctor was appointed to President and Chief Executive Officer in May 2022, after holding such position on an interim basis since December 2021. Previously, he served as Executive Vice President and Chief Strategy Officer from February 2021 to December 2021, and as a consultant to the Company from December 2020 to February 2021. Prior to joining the Company, he was Chief Financial Officer of Kava Restaurants, LLC, a Tim Horton's franchisee, from May 2018 to December 2020. Earlier in his career, Mr. Doctor worked in business development at Restaurant Brands International and was in investment banking with J.P. Morgan.Michael Ferranti was appointed to Executive Vice President, Brand Operations - SmartStyle, First Choice Hair, Roosters, and Portfolio Brands in August 2024. Since joining the company in March 2021, he has held various leadership roles, including overseeing the People, Legal, and Real Estate functions. Before joining Regis, Michael was Head of M&A for Subway Restaurants North America and Global Head of Development, HR, IT, and Chief Administrative Officer at Le Pain Quotidien, an international bakery chain. He also served as Vice President of People & Performance for the U.S. and Canada at Kraft Heinz. Michael's extensive franchising background began at Burger King, where he held various roles, including Vice President of People, Procurement, Finance & IT, and Vice President, General Manager for South and Southeast Asia, based in Singapore. He later became CEO of Perfect Combo Limited, a Burger King franchisee, leading operations in Hong Kong and Taiwan.Jim Lain was appointed to Executive Vice President, Brand Operations - Supercuts and Cost Cutters in August 2024. Previously, as Executive Vice President and Chief Operating Officer, Jim played a pivotal role in transforming Regis into a leader in the haircare industry. Joining Regis in 2013, Jim brought over 25 years of operations leadership experience, where he spearheaded initiatives that drove operational excellence and elevated the performance of iconic brands like Supercuts, SmartStyle, Cost Cutters, First Choice Haircutters, Roosters, and other legacy brands. Before Regis, Jim made significant contributions at Gap Inc., where he served as Vice President of Operations for Gap Specialty Stores in the U.S. and Canada. In this role, he was responsible for steering a \$2.5 billion business across 750 stores, enhancing

operational efficiency, and driving growth in a highly competitive market. Prior to his experience with Gap, Jim was Vice President of Operations at Galyan's Trading Company Inc. / Dick's Sporting Goods and held several field management positions at Target Stores Inc. James Suarez was appointed to Executive Vice President, Merchandising and Education in August 2023. Prior to his promotion to Executive Vice President, Merchandising and Education, Mr. Suarez had 26 years of combined salon operations and education experience at the Company, including Senior Vice President of Merchandising and Education from March 2022 to August 2023, Vice President of Merchandising and Education from October 2021 to February 2022 and as Vice President of Education from August 2017.13Table of Contents

Kersten Zupfer was appointed to Executive Vice President and Chief Financial Officer in November 2019. For more than 13 years before her promotion to Chief Financial Officer, Ms. Zupfer served in accounting and finance roles of increasing leadership at the Company. Ms. Zupfer served as Senior Vice President and Chief Accounting Officer from November 2017 to November 2019, prior to which she served as Vice President, Corporate Controller and Chief Accounting Officer from December 2014 to November 2017.14Table of Contents

Item 1A. Risk Factors

Business and Industry Risks

Changes in consumer shopping trends and manufacturer choice of distribution channels may negatively affect both service and product revenues. Our salons are partly dependent on the volume of customer foot traffic around their locations to generate both service and product revenues. Because many of our salons are located in shopping centers, customer foot traffic may be adversely affected by changing consumer shopping trends that favor internet-based shopping or alternative shopping methods or locations. In addition, we are experiencing a proliferation of alternative channels of distribution, such as blow dry bars, booth rental facilities, discount brick-and-mortar and online professional product retailers, as well as manufacturers selling directly to consumers online, all of which may negatively affect our product and service revenue. Also, product manufacturers may decide to utilize these other distribution channels to a larger extent than in the past and they generally have the right to terminate relationships with us with little advance notice. These changes in distribution channels could also reduce the volume of foot traffic around our salons, and in turn, our revenues may be adversely affected.15Table of Contents

We are subject to laws and regulations that could require us to modify our current business practices and incur increased costs, which could have an adverse effect on our business, financial condition, and revenues. In our U.S. markets, numerous laws and regulations at the federal, state, and local levels can affect our business. Legal requirements are frequently changed and subject to interpretations, and we are unable to predict the ultimate cost of compliance with these requirements or their effect on our operations. If we or our franchisees fail to comply with any present or future laws or regulations, we or they could be subject to future liabilities or a prohibition on the operation of salons. A number of U.S. states, Canadian provinces, and municipalities in which we do business have recently increased, or are considering increasing, the minimum wage, with increases generally phased over several years depending upon the size of the employer. Increases in minimum wages, employment taxes and overtime pay result in an increase in salon operating costs, and the salons' ability to offset these increases through price increases may be limited. In fact, increases in minimum wages have increased salon operating costs over the last five years. In addition, a growing number of states, provinces and municipalities have passed, or are considering passing, requirements for paid sick leave, family leave, predictive scheduling (which imposes penalties for changing an employee's shift as it nears), and other requirements that increase the administrative complexity and cost of managing a workforce. Increases in costs for our franchisees could lead to reduced profitability of salons, which may lead to salon closures. Finally, changes in labor laws designed to facilitate union organizing, could increase the likelihood of stylists being subjected to greater organized labor influence. If a significant portion of stylists were to become unionized, it would have an adverse effect on salon operations which adversely impacts our business and financial results. If the National Labor Relations Board (NLRB) were to decide to treat our franchisees as "joint employers" with us or if our franchisees are classified as large employers under minimum wage statutes because of their affiliations with us, this could have an adverse impact on our business. In addition, we and our franchisees must comply with state employment laws, including the California Labor Code, which has stringent requirements and penalties for non-compliance. Various state and federal laws govern our relationships with our franchisees and our potential sale of a franchise. If we fail to comply with these laws, we may subject the Company and our personnel to claims lodged by our franchisees, as well as federal and state government agencies, and those claims may include, among others, fraud, misrepresentation, unfair business practices and wrongful terminations. As a result of those claims, we could be liable for fines, damages, stop orders or other penalties. A franchisee or government agency may bring legal action against us based on the franchisee/franchisor relationship. Also, under the franchise business model, we may face claims and liabilities based on vicarious liability, joint-employer liability or other theories or liabilities. All such legal actions could not only result in changes to laws and interpretations, which could make it more difficult to appropriately support our franchisees and, consequently, impact our performance, but could also result in expensive litigation with our franchisees, third parties or government agencies, which could adversely affect both our profits and our important relationships with our franchisees. In addition, other regulatory or legal developments may result in changes to laws or to the franchisee/franchisor relationship that could negatively impact the franchise business model and, accordingly, our profits. We are also subject to federal statutes and regulations, including the rules promulgated by the U.S. Federal Trade Commission, as well as certain state laws governing the offer and sale of franchises. Many state franchise laws impose substantive requirements on franchise agreements, including limitations on non-competition provisions and on provisions concerning the termination or non-renewal of a franchise. Some states require that certain materials be filed for a franchisor to be registered and approved before franchises can be offered or sold in that state. The failure to obtain or retain licenses or approvals to sell franchises could have a material adverse effect on our business, financial condition, results of operations and prospects. In addition to employment and franchise laws, we are also subject to a wide range of federal, state, provincial, and local laws and regulations in the jurisdictions in which we operate, including those affecting public companies, product manufacturing and sale and those governing the franchisee/franchisor relationship. Compliance with new, complex, and changing laws may cause our expenses to increase. In addition, any non-compliance with laws or regulations could result in penalties, fines, product recalls and enforcement actions or otherwise restrict our ability to market certain products or attract or retain employees, which could adversely affect our business, financial condition, and results of operations.16Table of Contents

Changes in the general economic environment may impact our business and results of operations. Changes to the U.S., Canada, and U.K.'s economies have an impact on our business. General economic factors that are beyond our control, such as recession, inflation, deflation, tax rates and policy, energy costs, unemployment trends, extreme weather patterns, viruses, pandemics, stay-at-home orders, and other casualty events that influence consumer confidence and spending, may impact our business and results of operations. In particular, visitation patterns to our salons can be adversely impacted by increases in unemployment rates and decreases in discretionary income levels. Changes in consumer tastes, hair product innovation, fashion trends and consumer spending patterns may impact our revenue. Our success depends, in part, on our ability to anticipate, gauge and react in a timely manner to changes in consumer tastes, hair product innovation, fashion trends and consumer spending patterns. If we do not timely identify and properly respond to evolving trends and changing consumer demands for hair care or services, salon sales may decline. Remote work arrangements reduce foot traffic in downtowns, city centers, and other business districts where our salons are located, causing a reduction in our revenue. We were previously subject to delisting proceedings, and we may not be able to maintain compliance with the continued listing standards of any national securities exchange. Since January 9, 2024, the Company's common stock has traded on the Global Market tier of The Nasdaq Stock Market, LLC (Nasdaq). The Company moved its trading to the Nasdaq after failing to regain compliance with the New York Stock Exchange's minimum market capitalization requirement. Under Nasdaq's continued listing standards currently applicable to the Company, the Company is required to maintain, among other things, a market value of publicly held shares of at least \$15.0 million. We are currently in compliance with the Nasdaq continued listing standards. However, if we fail to comply with the currently applicable listing standards, including with regard to the market value of the Company's publicly held shares, we do not believe we will be able to satisfy alternative listing standards for the Nasdaq Global Market tier and we do not believe we would qualify to transfer to another Nasdaq tier; therefore, our common stock may be delisted from Nasdaq. If, for any reason, Nasdaq were to suspend or remove our securities from trading on the Nasdaq Global Market and we were unable to qualify for listing on another tier or national securities exchange, a reduction in some or all of the following may occur, each of which could materially adversely affect our shareholders: the liquidity and marketability of our common stock; the market price of our common stock; our ability to obtain financing for the continuation of our operations; the number of institutional and general investors that will consider investing in our common stock; the number of market makers in our common stock; the availability of information concerning the trading prices and volume of our common stock; and the number of broker-dealers willing to execute trades in shares of our common stock. In addition, if we ceased eligibility for trading on the Nasdaq Global Market, we may have to pursue trading on a less recognized or accepted market, such as the over-the-counter markets, our stock may be traded as a "penny stock" which would make transactions in our stock more difficult and cumbersome, and we may be unable to access capital on favorable terms or at all, as companies trading on alternative markets may be viewed as less attractive investments with higher associated risks, such that existing or prospective institutional investors may be less interested in, or prohibited from, investing in our common stock. This may also cause the market price of our common stock to further decline.17Table of Contents

Operating Risks

We are substantially dependent on franchise royalties and the overall success of our franchisees' salons. Our success is substantially dependent on franchise royalties and the overall success of our franchisees' salons. Many franchisees have seen a decline in revenues in recent years which reduces their profitability. As a result, franchise salon closures have increased, which reduces our royalty income. In addition, franchisees may be unable to pay their royalties which could decrease cash collections. Some franchisees have stopped paying rents as they come due, reduced operating hours, or closed before the lease end date, which are violations of the lease agreements and may result in penalties depending on the lease, which may increase our cash outflows when the franchisee subleases from us, or we guarantee the lease. Franchisees who decide to close their salons when there is not another franchisee willing to take over their business decreases the size of our fleet and our royalty revenues. To support and enhance our franchisees' businesses, we may need to invest in certain unanticipated new capabilities and/or services, and we will need to determine the appropriate amount of investment to optimize the success of our franchisees, while ensuring that the level of investment supports our expected return on those investments. If we are not able to identify the right level of support and effectively deliver those resources to our franchisees, our results of operations and business may be adversely affected. Furthermore, as a fully franchised business, we may be exposed to additional legal, compliance and operational risks specific to this business model, including the business failure of unproven new salon owners. Our salons are dependent on a third-party preferred supplier agreement for merchandise. In fiscal year 2023, we entered into a preferred supplier agreement with a supplier. This change has reduced our product sales revenue. If our supplier is unable to source the products at the prices expected by our franchisees, our franchisees' profitability and our profitability may be adversely impacted. Further, events or circumstances beyond our control, including economic instability and other impactful events and circumstances in the regions in which our supplier and its manufacturers are located, the financial instability of our supplier, our supplier's failure to meet our terms and conditions or our supplier standards, product safety and quality issues, disruption or delay in the transportation of products from our supplier and its manufacturers to our salons, transport availability and cost, transport security, inflation and other factors relating to the supplier and the areas in which it operates, may adversely impact our and our franchisees' profitability. It is important for us and our franchisees to attract, train and retain talented stylists and salon leaders. Guest loyalty is strongly dependent upon the stylists who serve our guests and the customer experience in our salons. Qualified, trained stylists are key to a memorable guest experience that creates loyal customers. In order to profitably grow our business, it is important for our salons to attract, train and retain talented stylists and salon leaders and to adequately staff our salons. Regulations passed by the Department of Education could reduce access to Federal financial aid for beauty schools which could reduce the number of qualified stylists to recruit if licensing requirements are not adjusted. Because the salon industry is highly fragmented and comprised of many independent operators, the market for stylists is highly competitive. In addition, labor shortages and increases in minimum wage requirements may impact the number of stylists considering careers outside the beauty industry. In most markets, we and our franchisees have experienced a shortage of qualified stylists or a reduction in the hours stylists will work. Offering competitive wages, benefits, education, and training programs are important elements to attracting and retaining qualified stylists. In addition, due to challenges facing the for-profit education industry, cosmetology schools have experienced declines in enrollment, revenues, and profitability in recent years. If the cosmetology school industry sustains further declines in enrollment or some schools close entirely, or if stylists leave the beauty industry, we expect that we and our franchisees would have increased difficulty staffing our salons in some markets. We are making significant investments in programs to attract and retain stylists. If our strategies are not successful in attracting, training, and retaining stylists or in staffing salons, our system-wide sales or the performance of our business could experience periods of volatility or sales could decline and our results of operations could be adversely affected.18Table of Contents

Our continued success depends, in part, on the success of our franchisees, which operate independently. As of June 30, 2024, 99.6% of our salons were franchised locations. We derive revenues associated with our franchised locations primarily from royalties and fees. Our financial results are therefore substantially dependent upon the operational and financial success of our franchisees. As a franchise business, we are dependent on our franchisees. We have limited control over how our franchisees' businesses are operated. Though we have established operational standards and guidelines, franchisees own, operate, and oversee the daily operations of their salon, including employee-related matters and pricing. If franchisees do not successfully operate their salons in compliance with our standards, our brand reputation and image could be harmed, and our financial results could be affected. Additionally, if franchisees do not price their goods and services competitively, the franchisee may fail to maximize the financial performance of their salon. We could experience greater risks as the scale of our franchised salons increases. In addition, our franchisees are subject to the same general economic risks as our Company, and their results are influenced by competition for both guests and stylists, market trends, price competition and disruptions in their markets and business operations due to public health issues, including pandemics, severe weather, and other external events. Like us, they rely on external vendors for some critical functions and to protect their company data. They may also be limited in their ability to open new locations by an inability to secure adequate financing, especially because many of them are small businesses with much more limited access to financing than our Company or by the limited supply of favorable real estate for new salon locations. They may also experience financial distress because of over-leveraging, which could negatively affect our operating results due to delayed or non-payments to us. The bankruptcy, default, abandonment, or breach by or of a franchisee could also expose us to lease liability due to our lease guarantees or subleases as explained previously. A deterioration in the financial results of our franchisees, a failure of our franchisees to renew their franchise agreements or closure of locations adversely affects our operating results through decreased royalty payments and fees. We also must continue to attract qualified franchisees and work with them to make their businesses successful. In addition, challenges in supporting our franchise system could cause our operating results to suffer. If we are unable to effectively select and train new franchisees and support our growing franchisee base, it could affect our brand standards, cause disputes between us and our franchisees, and potentially lead to material liabilities. Our business is dependent on franchisees continuing to operate. When a franchisee exits the franchise system, and we are unable to recruit an existing or new franchisee to run that salon location, our salon count and revenues decline. A decline in salon count could also reduce the value of our brands. Additionally, we are dependent on our franchisees to grow their business in order for our business to grow. However, franchisees may not have access to capital, labor, etc., to support their growth.19Table of Contents

Data security and data privacy compliance requirements could increase our costs, and cybersecurity incidents could result in the compromise of potentially sensitive information about our guests, franchisees, employees, vendors, or Company and expose us to business disruption, negative publicity, costly government enforcement actions or private litigation and our reputation could suffer. The normal operations of our business and our investments in technology involve processing, transmitting and storing potentially sensitive personal information about our guests, employees, franchisees, vendors and our Company, all of which require the appropriate and secure utilization of such information and subjects us to increased focus regarding our data security compliance. Cyber-attacks, including ransomware, designed to gain access to sensitive information by breaching mission critical systems of large organizations (and their third-party vendors) are constantly evolving and high-profile electronic security breaches leading to unauthorized release of sensitive information have occurred at a number of large U.S. companies in recent years. Furthermore, there has been heightened legislative and regulatory focus on data security in the U.S. and abroad, including requirements for varying levels of customer notification in the event of a data breach. These laws are changing rapidly and vary among jurisdictions. We will continue our efforts to meet any applicable privacy and data security obligations; however, it is possible that certain new obligations may be difficult to meet and could increase our costs. We rely on commercially available systems, software, and tools to provide security for processing, transmitting, and storing of sensitive information. As the risk of cyber-attacks increases, our related insurance premiums may also increase. Despite the security measures and processes we have in place, our efforts (and those of our third-party vendors) to protect sensitive guest, employee, franchisee, vendor, and Company information may not be successful in preventing a breach in our systems or detecting and responding to a breach on a timely basis. We have, from time to time, experienced threats to, and incidents involving, our systems and information, none of which have been material to date. As a result of a security incident or breach

in our systems, our systems could be interrupted or damaged, and/or sensitive information could be accessed by third parties. If that occurred, our guests could lose confidence in our ability to protect their information, which could cause them to stop visiting our salons altogether or our franchisees could exit the system due to lack of confidence. Such events could also lead to lost future sales and adversely affect our results of operations. In addition, as the regulatory environment relating to retailers and other companies' obligations to protect sensitive data becomes stricter, a material failure on our part to comply with applicable regulations could potentially subject us to fines, penalties, other regulatory sanctions, or lawsuits with the possibility of substantial damages. The costs to remediate security incidents or breaches that may occur could be material. Also, as cyber-attacks become more frequent, intense, and sophisticated, the costs of proactive defensive measures may increase. Furthermore, while our franchisees are independently responsible for data security at their franchised salon locations, a security incident or breach at a franchised salon location could negatively affect public perception of our brands. More broadly, our incident response preparedness and disaster recovery planning efforts may be inadequate or ill-suited for a security incident and we could suffer disruption of operations or adverse effects to our operating results. Our U.S. SmartStyle and Cost Cutters (located in Walmart) salon operations are dependent on our relationship with Walmart. As of June 30, 2024, we had 1,240 SmartStyle or Cost Cutters salons within Walmart locations. Walmart is our largest landlord. Business within each of those 1,240 salons relies primarily on the traffic of visitors to the Walmart location, so our success is tied to Walmart's success in bringing shoppers into their stores. We have limited control over the locations and markets in which we open new SmartStyle locations, as we only have potential opportunities in locations offered to us by Walmart. Furthermore, Walmart has the right to (a) close up to 100 salons per year for any reason, upon payment of certain buyout fees; (b) terminate lease agreements for breach, such as if we failed to conform with required operating hours, subject to a notice and cure period; (c) non-renew the lease agreements if salons fail to reach certain sales thresholds; (d) impose penalties for failing to meet required operation hours; and (e) terminate the lease if the Walmart store is closed. Future franchising activity is dependent upon a continued relationship between us and Walmart, as well as Walmart's approval of our proposed franchisee on a location-by-location basis. Further, Walmart may attempt to impose changes to the terms and conditions of our agreements, which may be contrary to our economic interests. Operating SmartStyle salons adds complexity in overseeing franchise compliance and coordination with Walmart. Additionally, there are various remodel requirements of our franchisees, whether it be upon lease expiration or the remodeling of a Walmart location. To the extent Walmart accelerates the pace of their own store remodels, our salons in remodeled Walmart locations would be held to the same standard. The cost of these remodels may be prohibitive to our franchisees and could lead to the Company bearing a portion of the cost, or closures if the remodel requirement is not satisfied.20Table of ContentsOur future growth and profitability may depend, in part, on our ability to build awareness and drive traffic with advertising and marketing efforts and on delivering a quality guest experience to drive repeat visits to our salons. Our future growth and profitability may depend on the effectiveness, efficiency and spending levels of our marketing and advertising efforts to drive awareness and traffic to our salons. In addition, delivering a quality guest experience is crucial to drive repeat visits to our salons. We are focusing on improving guest experiences to provide brand differentiation and preference as well as ensure our guests' needs are met. If our marketing, advertising, and improved guest experience efforts do not generate sufficient customer traffic and repeat visits to our salons, our business, financial condition, and results of operations may be adversely affected. Additionally, we plan to continue expanding our digital marketing efforts, and the success of those efforts is dependent upon our franchisees' proper continued use of Zenoti salon technology platform, accurate and consistent guest data capture, and customers continuing to opt-in to receive marketing messages from us. Our success depends substantially on the value of our brands. Our success depends, in large part, on our ability to maintain and enhance the value of our brands, our customers' connection to our brands and a positive relationship with our franchisees. Declining franchisee revenue reduces the advertising funds available to invest in the brands and a decline in the Company's investment in its brands could reduce brand awareness and the overall value of our brands. Brand value can be severely damaged even by isolated incidents, particularly if the incidents receive considerable negative publicity, including via social media or if they result in litigation. Some of these incidents may relate to the way we manage our relationships with our franchisees, our growth strategies, our development efforts, or the ordinary course of our or our franchisees' business. Other incidents may arise from events that may be beyond our control and may damage our brands, such as actions taken (or not taken) by one or more franchisees or their employees relating to health, safety, welfare, social issues or otherwise, litigation and claims, security breaches or other fraudulent activities associated with our back-office management or payment systems, and illegal activity targeted at us or others. Consumer demand for our products and services and our brands' value could diminish significantly if any such incidents or other matters erode consumer confidence in us or our products or services. This could result in lower sales and, ultimately, lower royalty income, which could materially and adversely affect our business and operating results. We rely heavily on our information technology systems for our key business processes. If we experience an interruption in their operation, our results of operations may be affected. The efficient operation of our business is dependent on our management information systems. We rely heavily on our management information systems to collect daily sales information and guest demographics, monitor salon performance, generate payroll information, and other functions. Such systems are subject to damage or interruption from power outages, computer and telecommunications failures, computer viruses, hacker attempts, security breaches and natural disasters. Certain capabilities or entire systems may become outdated which could limit functionality. These management information systems may require upgrades or replacements periodically, which involve implementation and other operational risks. In addition, our management information systems are developed and maintained by external vendors, including the Zenoti salon technology platform used by our franchisees. The failure of our management information systems to perform as we anticipate, to meet the continuously evolving needs of our business, or to provide an affordable long-term solution, could disrupt our business operations and result in other negative consequences, including remediation costs, loss of revenue and reputational damage. Further, if our external vendors fail to adequately provide technical support for any one of our key existing management information systems or if new or updated components are not integrated smoothly, we could experience service disruptions that could result in the loss of important data, increase our expenses, decrease our revenues and generally harm our business, reputation and brands. Any such conduct with respect to our franchisees could also result in litigation.21Table of ContentsWe rely on external vendors for products and services critical to our operations. We, along with our franchisees, rely on external vendors for the manufacture, supply, and distribution of retail products we sell, and products we use during salon services, such as color and chemical treatments. We also rely on external vendors for various services critical to our operations and the security of certain Company data. Our dependence upon vendors exposes us to operational, reputational, financial and compliance risk. If salon product offerings do not meet guests' expectations regarding safety and quality, we could experience lost sales, increased costs, and exposure to legal and reputational risk. All our vendors must comply with applicable product safety laws, and we are dependent on them to ensure that the products and packages we buy, for either use on a guest during a service or resale to the public, comply with all safety and quality standards. Events that give rise to actual, potential, or perceived product safety concerns or mislabeling could expose us to government enforcement action and/or private litigation and result in costly product recalls and other liabilities. Our vendors are also responsible for the security of certain Company data, as discussed above. If one of our key vendors becomes unable to continue to provide products and services, if their systems fail or are compromised, or if the quality of their systems deteriorate, we may suffer operational difficulties and financial loss. The use of social media may have an adverse effect on our reputation. Our reputation is critical to our ability to compete and succeed. However, our reputation may be damaged by negative publicity on social media or other channels regarding the quality of products or services we provide. There has been a substantial increase in the use of social media platforms, which allow individuals to be heard by a broad audience of consumers and other interested persons. Negative or false commentary regarding our brands or the products or services we offer may be posted on social media platforms at any time. Customers value readily available information and may act on information without further investigation or regard to its accuracy. The harm to our reputation may be immediate, without affording us an opportunity for redress or correction. Our reputation may also be damaged by factors that are mostly or entirely out of our control, including actions by a franchisee or a franchisee's employee. We also use social media platforms as marketing tools. As laws and regulations rapidly evolve to govern the use of these platforms, the failure by us, our employees, franchisees or third parties acting at our direction, to abide by applicable laws and regulations in the use of these platforms could adversely affect our business, financial condition, and revenues. Our enterprise risk management program may leave us exposed to unidentified or unanticipated risks. We maintain an enterprise risk management program that is designed to identify, assess, mitigate, and monitor the risks that we face. There can be no assurance that our frameworks or models for assessing and managing known risks, compliance with applicable laws and related controls will effectively mitigate risk and limit losses in all market environments or against all types of risk in our business. If conditions or circumstances arise that expose flaws or gaps in our risk management or compliance programs, the performance and value of our business could be adversely affected. Insurance and other traditional risk-shifting tools may be held by, or made available to, us in order to manage certain types of risks, but they are subject to terms such as deductibles, retentions, limits and policy exclusions, as well as risk of denial of coverage, default or insolvency. If we suffer unexpected or uncovered losses, or if any of our insurance policies or programs are terminated for any reason or are not effective in mitigating our risks, we may incur losses that are not covered or that exceed our coverage limits and could adversely impact our results of operations, cash flows and financial position. Our franchise agreements require each franchisee to maintain specified insurance coverages and levels. Certain extraordinary hazards, however, may not be covered, and insurance may not be available (or may be available only at prohibitively expensive rates) with respect to many other risks. Moreover, any loss incurred could exceed policy limits and policy payments made to franchisees may not be made on a timely basis. Any such loss or delay in payment could have a material and adverse effect on a franchisee's ability to satisfy its obligations under its franchise agreement, including its ability to make royalty payments.22Table of ContentsFinancial and Economic RisksWe may be unable to generate sufficient cash flow to satisfy our debt service obligations, which would materially adversely affect our financial condition and results of operations. Our ability to make interest payments and comply with debt covenants associated with our indebtedness depends on our ability to generate cash in the future, which, to a certain extent, is subject to general economic, financial, competitive, legislative, regulatory, and other factors that are beyond our control. Specifically, our interest payments are based on the secured overnight financing rate (SOFR), such that an increase in the SOFR will have a negative impact on our cash flows. If we fail to comply with any of the covenants in our existing financing arrangement, we may not be able to access our existing revolving credit facility, and we may face an accelerated obligation to repay our indebtedness. If we fail to comply with the terms in our existing financing arrangements, such a failure may cause a default under our financing arrangement, which could limit our ability to obtain new replacement financing or additional financing under our existing credit facility, require us to pay higher levels of interest or accelerate our obligation to repay our indebtedness. The impacts of significant business disruptions could ultimately impair our ability to comply with our covenants, which could preclude our ability to access our credit facility or accelerate our debt repayment obligation, which is secured by a lien on substantially all of the Company's assets. Premature termination of franchise agreements can cause losses. Our franchise agreements may be subject to premature termination in certain circumstances, such as failure of a franchisee to cure a default, monetary or otherwise, a franchisee bankruptcy, voluntary termination, or abandonment of the franchise. If terminations occur for these or other reasons, we may need to enforce our right to damages for breach of contract and related claims, which could cause us to incur significant legal fees and expenses and/or to take back and operate such salons as company-owned salons. Any damages we ultimately collect could be less than the projected future value of the fees and other amounts we would have otherwise collected under the franchise agreement. In addition, with many of our brands, we remain liable under the lease and, therefore, will be obligated to pay rent or enter a settlement with the landlord, and we may not be made whole by the franchisee. A significant loss of franchisee agreements due to premature terminations could hurt our financial performance or our ability to grow our business. Failure to control costs may adversely affect our operating results. We must continue to control our expense structure. Failure to manage our labor and benefit rates, advertising and marketing expenses, professional fees, operating lease costs, other expenses, or indirect spending could delay or prevent us from achieving increased profitability or otherwise adversely affect our operating results.23Table of ContentsIf we are not able to successfully compete in our business markets, our financial results may be affected. Competition on a market-by-market basis remains challenging as many smaller chain competitors are franchise systems with local operating strength in certain markets and the hair salon industry, as a whole, is fragmented and highly competitive for customers, stylists and prime locations. Therefore, our ability to attract guests, raise prices and secure suitable locations in certain markets can be adversely impacted by this competition. Our strategies for competing are complicated by the fact that we have multiple brands in multiple segments, which compete on different factors. We also face significant competition for prime real estate, particularly in strip malls. We compete for lease locations not only with other hair salons, but with a wide variety of businesses looking for similar square footage and high-quality locations. If we are unable to successfully compete, we may lose market share and our ability to grow same-store sales and increase our revenue and earnings may be impaired. Corporate Structure and Governance RisksWe rely on our management team and other key personnel. We depend on the skills, working relationships and continued services of key personnel, including our management team and others throughout our Company. We are also dependent on our ability to attract and retain qualified personnel, for whom we compete with other companies both inside and outside our industry. We may be required to increase wages and/or benefits to attract and retain qualified personnel or risk considerable turnover. Our business, financial condition or results of operations may be adversely impacted by the unexpected loss of any of our management team or other key personnel, or more generally if we fail to identify, recruit, train and/or retain talented personnel. In addition, our business may be harmed if we lose too many individuals with institutional knowledge. In August of 2024 we executed a workforce reduction. The risks related to the workforce reduction include the potential for business disruption, diversion of time and attention from on-going operations, loss of human capital talent, temporarily reduced productivity and the risk of failing to achieve some or all of the anticipated benefits of the organizational changes. If we are unable to successfully manage and implement this workforce reduction, we may not achieve or sustain the expected cost savings benefits or otherwise impair our ability to continue execution of our operations and strategic plans. If we fail to maintain an effective system of internal control over financial reporting, we may not be able to accurately report our financial results and prevent or detect material misstatements due to fraud, which could reduce investor confidence and adversely affect the value of our common stock. Effective internal control over financial reporting is necessary for us to provide reliable financial reports and effectively prevent and detect material fraud. If we cannot provide reliable financial reports or prevent or detect material fraud, our operating results could be materially misstated. There can be no assurances that we will be able to prevent control deficiencies from occurring, which could cause us to incur unforeseen costs, reduce investor confidence, cause the market price of our common stock to decline or have other potential adverse consequences. Commencing with our fiscal 2023 audit, and as a result of our smaller reporting company status, we are not required to obtain, nor did we obtain, an audit of our system of internal controls over financial reporting. We could be subject to changes in tax rates, the adoption of new U.S. or international tax legislation or exposure to additional tax liabilities. We are subject to income taxes in the U.S. and other foreign jurisdictions. Significant judgment is required in determining our tax provision for income taxes. In the ordinary course of our business, there are many transactions and calculations where the ultimate tax determination is uncertain. We are subject to the examination of our income tax returns, payroll taxes and other tax matters by the Internal Revenue Service and other tax authorities and governmental bodies. We regularly assess the likelihood of an adverse outcome resulting from these examinations to determine the adequacy of our provision for income taxes and payroll tax accruals. There can be no assurances as to the outcome of these examinations. Although we believe our tax estimates are reasonable, the final determination of tax audits, and any related litigation, could be materially different from our historical tax provisions and employment taxes. The results of an audit or litigation could have a material effect on our Consolidated Financial Statements in the period or periods where that determination is made. Also, in the future, our effective income tax rate could be adversely affected by a number of factors, including changes in the mix of earnings in countries with different statutory tax rates, changes in tax laws or the outcome of income examinations. Our Board has adopted a Tax Benefits Preservation Plan, which may not protect the future availability of the Company's tax assets in all circumstances, and which could delay or discourage takeover attempts that some shareholders may consider favorable. As of June 30, 2024, we had approximately \$490 million of U.S. federal net operating losses ("NOLs") as well as other tax attributes that could be available in certain circumstances to reduce future U.S. corporate income tax liabilities. Pursuant to Section 382 ("Section 382") of the U.S. Internal Revenue Code of 1986, as amended (the "Code"), and the Treasury Regulations issued thereunder, a corporation that undergoes an "ownership change" is subject to limitations on its use of its 24Table of Contentexisting NOL and interest expense carryforwards and certain other tax attributes (collectively, "Tax Assets"), which can be utilized in certain circumstances to offset future U.S. tax liabilities. Generally, an "ownership change" occurs if the percentage of the Company's stock owned by one or more "five percent stockholders" increases by more than fifty percentage points over the lowest percentage of stock owned by such stockholders at any time during the prior three-year period or, if sooner, since the last "ownership change" experienced by the Company. In the event of such an "ownership change," Section 382 imposes an annual limitation on the amount of post-change taxable income a corporation may offset with

Corporate Tax Assets. Similar rules apply in various U.S. state and local jurisdictions. With respect to the substantial majority of our Tax Assets, while we have, in recent years, experienced significant changes in the ownership of our stock, we do not believe we have undergone an "ownership change" that would limit our ability to use these Tax Assets. However, there can be no assurance that the Internal Revenue Service will not challenge this position. On January 28, 2024, our Board of Directors authorized and declared a dividend of one preferred stock purchase right for each outstanding share of Common Stock. See Note 1 of the Consolidated Financial Statements for additional information on the terms and operation of the Tax Benefits Preservation Plan (the "Plan"), dated as of January 28, 2024, as the same may be amended from time to time, between the Company and Equiniti Trust Company, LLC, as Rights Agent. By adopting the Plan, the Board of Directors is seeking to protect the Company's ability to use its NOLs and other tax attributes to offset potential future income tax liabilities. The Company's ability to use such NOLs and other tax attributes would be substantially limited if the Company experiences an "ownership change," as defined in Section 382. The Plan is intended to make it more difficult for the Company to undergo an ownership change by deterring any person from acquiring 4.95% or more of the outstanding shares of stock without the approval of the Board of Directors. However, there can be no assurance that the Plan will prevent an "ownership change" from occurring for purposes of Section 382, and events outside of our control and which may not be subject to the Plan, such as sales of our stock by certain existing shareholders, may result in such an "ownership change" in the future. While we currently have a valuation allowance against our NOLs and other historic Tax Assets for financial accounting purposes, if we have undergone or, in the future, undergo an ownership change that applies to our Tax Assets, our ability to use these Tax Assets could be substantially limited after the ownership change, and this limit could have a substantial adverse effect on our cash flows and financial position. Although the Plan is not principally intended to prevent a takeover, it may have an anti-takeover effect because an acquiring person thereunder may be diluted upon the occurrence of a triggering event. Accordingly, the Plan may complicate or discourage a merger, tender offer, accumulations of substantial blocks of our stock, or assumption of control by a substantial holder of our securities. The Plan, however, should not interfere with any merger or other business combination approved by the Board of Directors. Because the Board of Directors may consent to certain transactions, the Plan gives our Board of Directors significant discretion to act in the best interests of shareholders. Litigation and other legal or regulatory proceedings or claims and the outcome of such litigation, proceedings, or claims, including possible fines and penalties, could have an adverse effect on our business and any loss contingency accruals may be inadequate to cover actual losses. From time-to-time in the ordinary course of our business operations, we are subject to litigation, including potential class action and single-plaintiff litigation, arbitration and other legal or regulatory proceedings or claims. Litigation to defend ourselves against claims by third parties, or to enforce any rights that we may have against third parties, may be necessary, which could require significant time commitments from our management team and result in substantial costs and diversion of our resources, which may cause an adverse effect on our business, financial condition and revenues. We establish accruals for potential liabilities arising from litigation and other legal or regulatory proceedings or claims when potential liabilities are probable, and the amount of the loss can be reasonably estimated based on currently available information. We may still incur legal costs for a matter even if we have not accrued a liability. In addition, actual losses may be higher than the amount accrued for a certain matter or in the aggregate. Any resolution of litigation or other legal or regulatory proceedings as well as claims could adversely affect our business, financial condition, or revenues.

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Item 1.B. Unresolved Staff Comments

None.

Item 1.C. Cybersecurity

We have defined policies and procedures for cybersecurity incident detection, containment, response, and remediation and have adopted physical, technological, and administrative cybersecurity and data privacy controls. The Company established a cybersecurity incident response plan, which includes classification of cybersecurity incidents, to whom to escalate an incident, and when to escalate a cybersecurity incident, including direct communication to the Chief Digital Officer ("CDO") and VP of IT, Director, and President. The Company regularly conducts risk assessments and tracks remediation to completion. Critical systems are periodically audited against industry standards. Key elements of our cybersecurity risk management program include, but are not limited to, the following:

Risk assessments designed to help identify material cybersecurity risks to our critical systems, information, products, services, and our broader enterprise IT environment;

A security team principally responsible for managing (1) our cybersecurity risk assessment processes, (2) our security controls, and (3) our response to cybersecurity incidents;

The use of external service providers, where appropriate, to assess, test or otherwise assist with aspects of our security processes;

Cybersecurity awareness training of our employees;

A cybersecurity incident response plan that includes procedures for responding to cybersecurity incidents; and

A third-party risk management process for service providers based on our assessment of their criticality to our operations and respective risk profile.

Our CDO directs, coordinates, plans, and organizes information security activities throughout the Company, including leading the development of our cybersecurity risk management strategy. We have not historically been materially impacted by risks from cybersecurity threats and as of the date of this Annual Report on Form 10-K, we are not aware of any cybersecurity risks that are reasonably likely to materially affect our business.

Item 2. Properties

The Company leases its corporate headquarters in Minneapolis, Minnesota, and the lease expires in 2030. We lease four floors at our corporate headquarters. We currently sublease three of the four floors through sublease arrangements which expire in 2030. In fiscal year 2022, the Company exited its distribution centers located in Chattanooga, Tennessee and Salt Lake City, Utah and signed agreements to sublease the facilities in the short-term before a full lease novation in fiscal years 2023 and 2024. The Company also exited its Fremont, California office in fiscal year 2023 and the lease obligation expires September 30, 2024. The Company leases the premises in which approximately 85% of its franchisees operate and has entered into corresponding sublease arrangements with these franchisees. Generally, these leases have a five-year initial term and one or more five-year renewal options. All lease costs are passed through to the franchisees. Remaining franchisees who do not enter into sublease arrangements with the Company negotiate and enter into leases on their own behalf. As leases renew, the Company intends for franchisees to sign the non-Walmart leases directly so it will no longer be the primary tenant. The Company operates all its company-owned salons under lease agreements with original terms of at least five years, generally with the ability to renew at the Company's option, for one or more additional five-year periods. Approximately half of our company-owned salons had leases that expired in January 2024. None of the Company's salon leases are individually material to the operations of the Company, and the Company expects that it will be able to renew its leases on satisfactory terms as they expire or identify and secure other suitable locations. See Note 6 to the Consolidated Financial Statements in Part II, Item 8, of this Form 10-K.

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Item 3. Legal Proceedings

The Company is a defendant in various lawsuits and claims arising out of the normal course of business. Like certain other franchisors, the Company has been faced with allegations of franchise regulation and agreement violations. Additionally, because the Company may be the tenant under a master lease for a location subleased to a franchisee, the Company faces allegations of non-payment of rent and associated charges. Further, similar to other large retail employers, the Company has been faced with allegations of purported class-wide consumer and wage and hour violations. Litigation is inherently unpredictable, and the outcome of these matters cannot presently be determined. Although the actions are being vigorously defended, the Company could, in the future, incur judgments or enter into settlements of claims that could have a material adverse effect on its results of operations in any particular period. See Note 9 to the Consolidated Financial Statements in Part II, Item 8, of this Form 10-K.

Item 4. Mine Safety Disclosures

Not applicable.

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PART II

Item 5. Market for Registrant's Common Equity, Related Stockholder Matters, and Issuer Purchases of Equity Securities

Market Information

The Company's common stock is listed and traded on the Nasdaq Global Market under the symbol "RGS." Holders As of August 23, 2024, the Company had approximately 266.6 million shareholders of record. The closing stock price was \$23.06 per share on August 23, 2024. Dividends

In accordance with its capital allocation policy, the Company does not pay cash dividends.

Share Issuance Program

In February 2021, the Company filed a \$150.0 million shelf registration and \$50.0 million prospectus supplement with the Securities and Exchange Commission under which it had the ability to offer and sell, from time to time, up to \$50.0 million worth of its common stock in "at-the-market" offerings. In fiscal year 2022, 464,781 shares were issued for \$38.4 million under the prospectus. During fiscal years 2023 and 2024, the Company did not issue any shares under this prospectus. The share issuance program expired on February 10, 2024. The Company issued the following common stock through its share issuance program:

Fiscal Years 2024 2023 2022

Issued shares 464,781

Average price (per share) \$82.60

Price range (per share) \$75.20 - \$119.80

Total \$38,400,000

Share Repurchase Program

In May 2000, the Company's Board of Directors (Board) approved a stock repurchase program with no stated expiration date. Since that time and through June 30, 2024, the Board has authorized \$650.0 million to be expended for the repurchase of the Company's stock under this program. All repurchased shares become authorized but unissued shares of the Company. The timing and amounts of any repurchases depends on many factors, including the market price of the common stock and overall market conditions. During fiscal year 2024, the Company did not repurchase shares. As of June 30, 2024, 1.5 million shares have been cumulatively repurchased for \$595.4 million, and \$54.6 million remained authorized for repurchase. The Company does not anticipate repurchasing shares of common stock for the foreseeable future.

Item 6. Reserved

Not applicable.

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Item 7. Management's Discussion and Analysis of Financial Condition and Results of Operations

Management's Discussion and Analysis of Financial Condition and Results of Operations (MD&A) is designed to provide a reader of our financial statements with a narrative from the perspective of our management on our financial condition, results of operations, liquidity, and certain other factors that may affect our future results.

BUSINESS DESCRIPTION

Regis Corporation (the Company) franchises, owns, and operates beauty salons. As of June 30, 2024, the Company franchised or owned 4,408 salons in North America and the United Kingdom. Each of the Company's salon concepts generally offer similar salon products and services and serve the mass market. As of June 30, 2024, we had 275 corporate employees worldwide. See discussion within Part I, Item 1 of this Form 10-K.

As part of the Company's strategic transition to a fully franchised model, the Company sold salons to franchisees. The impact of these transactions is as follows:

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Average price (per share) \$82.60

Price range (per share) \$75.20 - \$119.80

Total \$38,400,000

Share Repurchase Program

In May 200

gift card breakage.Cost of Product Sales to FranchiseesCost of product sales to franchisees decreased \$3.1 million, or 88.6%, primarily due to the Company's shift in its product business to a third-party distribution model. General and AdministrativeThe decrease of \$5.4 million, or 10.6%, in general and administrative expense during fiscal year 2024 was primarily due to lower compensation resulting from headcount reductions, lower legal and professional fees and less technical education spend.RentThe decrease of \$3.7 million, or 40.2%, in rent expense during fiscal year 2024 was primarily due to the net reduction in the number of company-owned salons.Advertising Fund ExpenseAdvertising fund expense decreased \$6.0 million, or 18.9%, during fiscal year 2024, primarily due to the decrease in franchise salon count and a decrease in advertising fund contribution rates.32Table of ContentsFranchise Rent ExpenseDuring fiscal year 2024, franchise rent expense decreased \$16.1 million, or 14.5%, primarily due to the decrease in franchise salon count.Company-Owned Salon ExpenseCompany-owned salon expense decreased \$3.7 million, or 42.0%, during fiscal year 2024, primarily due to the reduction in company-owned salon count and a decline in product sales.Depreciation and AmortizationThe decrease of \$3.8 million, or 49.4%, in depreciation and amortization during fiscal year 2024 was primarily due to a \$2.6 million accelerated depreciation charge in the second quarter of fiscal year 2023 related to the consolidation of office space within the Company's corporate headquarters, partially offset by accelerated depreciation charges in the fourth quarter of fiscal year 2024 related to further consolidation of office space within the corporate headquarters and the net reduction in company-owned salon count.Long-Lived Asset ImpairmentThe Company recorded long-lived asset impairment charges of \$0.8 million and \$0.1 million in fiscal years 2024 and 2023, respectively. The increase in long-lived asset impairment was primarily due to more right-of-use assets being impaired in fiscal year 2024 resulting from subleasing excess corporate office space to unrelated third parties. Interest ExpenseThe \$3.3 million increase in interest expense during fiscal year 2024 was primarily due to a higher weighted average interest rate on outstanding borrowings.Gain on Extinguishment of Long-Term Debt, NetIn June 2024, the Company recorded a gain of \$94.6 million related to the extinguishment of long-term debt. Additionally, the net gain includes the write off of paid-in-kind interest accruals and the write off of unamortized debt financing fees.Other, NetOther, net declined \$1.6 million in fiscal year 2024, primarily due to a \$1.1 million grant received from the state of North Carolina related to COVID-19 relief and a class action settlement in fiscal year 2023.Income Tax (Expense) BenefitDuring fiscal year 2024, the Company recognized an income tax expense of \$0.9A million, with a corresponding effective tax rate of 1.0%, compared to recognizing an income tax benefit of \$0.7A million, with a corresponding effective tax rate of 5.5% during fiscal year 2023. See Note 10 to the Consolidated Financial Statements in Part II, Item 8, of this Form 10-K.Income (Loss) from Discontinued OperationsThe Company recorded income from discontinued operations of \$2.0 million and \$4.0 million in fiscal years 2024 and 2023, respectively. Income in fiscal year 2024 is primarily due to the receipt of \$2.0 million sales proceeds related to the sale of OSP that had previously been held back for general indemnity provisions. Income in fiscal year 2023 is primarily due to the receipt of \$5.0 million sales proceeds offset by a \$0.5 million transaction fee and other expenses from the sale of OSP. See Note 3 to the Consolidated Financial Statements in Part II, Item 8, of this Form 10-K.33Table of ContentsResults of Operations by SegmentBased on our internal management structure, we report two segments: franchise salons and company-owned salons. See Note 15 to the Consolidated Financial Statements in Part II, Item 8, of this Form 10-K. Significant results of continuing operations are discussed below with respect to each of these segments.Franchise SalonsFiscal Years20242023202220242023(Dollars in millions)Increase (Decrease) (1)Royalties\$64.1A \$66.0A \$65.8A \$(1.9)\$0.2A Fees10.2A \$10.2A \$11.4A \$1.2A 11.3A 11.6A (1.1)(0.3)Product sales to franchisees0.5A 2.8A 15.1A (2.3)(12.3)Advertising fund contributions25.7A 31.7A 32.6A (6.0) (0.9)Franchise rental income95.3A 111.4A 130.8A (16.1)(19.4)Total franchise revenue (1)\$195.7A \$223.2A \$255.8A \$(27.5)\$(32.6)Franchise same-store sales (2)0.6A %4.4A %15.0A %Franchise adjusted EBITDA\$26.3A \$22.8A \$7.7A \$3.5A \$15.1A Total franchise salons4,391A 4,795A 5,395A (404)(600) (1)Total is a recalculation; line items calculated individually may not sum to total due to rounding.(2)Franchise same-store sales are calculated as the total change in sales for franchise locations that were open on a specific day of the week during the current period and the corresponding prior period. Year-to-date franchise same-store sales are the sum of the franchise same-store sales computed on a daily basis. Franchise salons that do not report daily sales are excluded from same-store sales. Franchise same-store sales are calculated in local currencies to remove foreign currency fluctuations from the calculation.Fiscal Year EndedA June 30, 2024, A Compared with Fiscal Year EndedA June 30, 2023Franchise RevenueFranchise revenue decreased \$27.5 million during fiscal year 2024. The decrease in franchise revenue was primarily due to the decrease in franchise rental income and advertising fund collections as a result of lower salon count and the decrease in product sales to franchisees due to the Company's shift to a third-party distributor model. During fiscal year 2024, franchisees purchased 10 salons from the Company and constructed (net of relocations) and closed 15 and 429 franchise salons, respectively.Franchise Adjusted EBITDADuring fiscal year 2024, franchise adjusted EBITDA totaled \$26.3 million, an improvement of \$3.5 million compared to fiscal year 2023. The improvement is primarily due to a decrease in general and administrative expense.34Table of ContentsCompany-Owned SalonsFiscal Years20242023202220242023(Dollars in millions)(Decrease) Increase (1)Total revenue\$7.3A \$10.1A \$20.2A \$(2.8)\$(10.1)Company-owned salon adjusted EBITDA\$(0.3)\$(1.8)\$(9.5)\$1.5A \$7.7A Total company-owned salons17A 68A 105A (51)(37) (1)Total is a recalculation; line items calculated individually may not sum to total due to rounding.Fiscal Year EndedA June 30, 2024, A Compared with Fiscal Year EndedA June 30, 2023Company-Owned Salon RevenueCompany-owned salon revenue declined \$2.8 million in fiscal year 2024, primarily due to the closure of loss-generating company-owned salons, partially offset by the recognition of non-cash revenue of \$1.3A million due to a change in estimate related to gift card breakage.Company-Owned Salon Adjusted EBITDADuring fiscal year 2024, company-owned salon adjusted EBITDA improved \$1.5 million, primarily due to a change in estimate related to gift card breakage in addition to the closure of unprofitable salons. Fiscal year 2023 also benefited from a \$1.1 million grant received from the state of North Carolina related to COVID-19 relief.Recent Accounting PronouncementsRecent accounting pronouncements are discussed in NoteA 1 to the Consolidated Financial Statements in Part II, Item 8, of this Form 10-K.35Table of ContentsLIQUIDITY AND CAPITAL RESOURCESIn June 2024, the Company entered into a new credit agreement with TCW Asset Management Company, LLC, and MidCap Financial Trust, which matures in June 2029. In addition to a \$10.0 million minimum liquidity covenant, the agreement includes typical provisions and financial covenants, including leverage and fixed-charge coverage ratio covenants, of which the latter two are not tested until September 30, 2024. See Note 8 to the Consolidated Financial Statements in Part II, Item 8, of this Form 10-K.Sources of LiquiditySources of LiquidityFunds generated by operating activities, available cash and cash equivalents and our borrowing agreements are our most significant sources of liquidity. The Company believes it has sufficient liquidity, cash on hand, and borrowing capacity to meet its obligations in the next twelve months and until maturity of the credit agreement in June 2029. As of JuneA 30, 2024, cash and cash equivalents were \$10.1 million, with \$9.4 million and \$0.7 million within the United States and Canada, respectively. As of JuneA 30, 2024, the Company's borrowing arrangements include a \$105.0 million term loan and a \$25.0 million revolving credit facility with a \$10.0 million minimum liquidity covenant that expires in June 2029. As of JuneA 30, 2024, the unused available credit under the revolving credit facility was \$9.8 million and total liquidity per the agreement was \$19.9 million. See additional discussion under Financing Arrangements and Note 8 to the Consolidated Financial Statements in Part II, Item 8, of this Form 10-K.In February 2021, the Company filed a \$150.0 million shelf registration and \$50.0 million prospectus supplement with the Securities and Exchange Commission under which it had the ability to offer and sell, from time to time, up to \$50.0 million worth of its common stock in "at-the-market" offerings. In fiscal year 2022, 464,781 shares were issued for \$38.4 million under the prospectus. During fiscal years 2023 and 2024, the Company did not issue any shares under this prospectus. The share issuance program expired on February 10, 2024.Uses of CashThe Company closely manages its liquidity and capital resources. The Company's liquidity requirements depend on key variables, including the performance of the business, the level of investment needed to support its business strategies, credit facilities and borrowing arrangements, and working capital management. The Company has a disciplined approach to capital allocation, which focuses on ensuring we can meet our interest obligations and investing in key priorities to support the Company's strategic plan as discussed within Part I, Item 1. Additional information about the Company's current use of cash is described under "Sources of Liquidity."Cash RequirementsThe Company's most significant contractual cash requirements as of JuneA 30, 2024, were lease commitments and interest payments. See Notes 6 and 8 to the Consolidated Financial Statements in Part II, Item 8, of this Form 10-K for further detail. 36Table of ContentsCash FlowsCash Flows from Operating ActivitiesDuring fiscal year 2024, cash used in operating activities was \$2.0 million. Cash used in operations improved due to lower general and administrative expense and less cash used for working capital. Cash used in fiscal year 2023 included a \$2.5 million payment of previously deferred social security contributions.Cash Flows from Investing ActivitiesDuring fiscal year 2024, cash provided by investing activities of \$1.6 million was primarily related to \$2.0 million received related to the sale of OSP.Cash Flows from Financing ActivitiesDuring fiscal year 2024, cash provided by financing activities of \$8.4 million was primarily a result of cash proceeds from the June 2024 credit agreement, offset by repayment of long-term debt and debt refinancing fees.37Table of ContentsFinancing ArrangementsFinancing activities are discussed in NoteA 8 and Note 16 to the Consolidated Financial Statements in Part II, Item 8, of this Form 10-K. Derivative activities are discussed in PartA II, ItemA 7A, "Quantitative and Qualitative Disclosures about Market Risk."The Company's financing arrangements consist of the following:Twelve months endedJune 30, 2024202320242023(Cash interest rate %)(Dollars in thousands)Term loan (1)9.68%9.54%\$105,000A \$172,268A Deferred financing fees(14,244)(6,471)Term loan, net90,756A 165,797A Revolving credit facility (1)9.68%9.54%10,237A 10,000A Paid-in-kind interest53A 1,033A Fair value of warrants issued to lenders (Note 14)(1,501)â€"A Total long-term debt, net\$99,545A \$176,830A (1)June 30, 2023 term loan and revolving credit facility had a maturity date of August 31, 2025.(2)June 30, 2024 term loan and revolving credit facility matures on June 24, 2029.In June 2024, the Company entered into a new credit agreement between TCW Asset Management Company, LLC, and MidCap Financial Trust Company for a \$25.0 million revolving credit facility, in addition to a term loan of \$105.0A million with a \$10.0 million minimum liquidity covenant that expires in June 2029. The agreement includes typical provisions and financial covenants, including leverage and fixed-charge coverage ratio covenants, of which the latter two are not tested until September 30, 2024. As of JuneA 30, 2024, the unused available credit under the revolving credit facility was \$9.8 million and total liquidity per the agreement was \$19.9 million. The interest rate on the new agreement is based on secured overnight financing rate (SOFR) plus margin. The agreement utilizes an interest rate margin that is subject to change year-over-year. The margin applicable to the new term loan and revolving credit facility is subject to change based on the Company's total leverage ratio, remeasured at a specific point during the year. When the Company's total leverage ratio is greater than or equal to 3.75 to 1.00, the margin applicable to the new term loan and revolving credit facility is 9.00%. If the Company's leverage ratio is less than 3.75 to 1.00, the margin rate is 8.50%. In either scenario, 4.5% of the margin is paid-in-kind (PIK) interest (added to the principal balance and thereafter accruing interest), and the remainder is paid currently in cash. The margin applicable to any letter of credit is 5.25% and paid currently in cash. See additional discussion in Note 8 to the Consolidated Financial Statements in Part II, Item 8, of this Form 10-K.Our debt to capitalization ratio, calculated as the principal amount of debt, including paid-in-kind interest accrued, as a percentage of the principal amount of debt and shareholders' equity (deficit) at fiscal year-end, was as follows:As of JuneA 30,Debt toCapitalization (1)202467.0A %2023125.1A %2022120.8A % (1)Excludes the long-term lease liability as that liability is offset by the right-of-use (ROU) asset.The decrease in the debt to capitalization ratio as of JuneA 30, 2024, compared to JuneA 30, 2023, was primarily due to extinguishment of long term debt during fiscal year 2024.38Table of ContentsContractual Obligations and Commercial CommitmentsOn-Balance Sheet ObligationsOur debt obligations are primarily composed of our credit agreement at JuneA 30, 2024. Non-current deferred benefits of \$5.6 million includes \$1.7 million related to a non-qualified deferred salary plan, a salary deferral program of \$1.8 million and a bonus deferral plan of \$2.1 million related to established contractual payment obligations under retirement and severance agreements for a small number of employees. See NoteA 4 to the Consolidated Financial Statements in Part II, Item 8, of this Form 10-K.Operating leases primarily represent long-term obligations for the rental of salons, including leases for company-owned locations, as well as salon franchisee lease obligations, which are reimbursed to the Company by franchisees. Regarding franchisee subleases, we generally retain the right to the related salon assets, net of any outstanding obligations, in the event of a default by a franchise owner. Declines in system-wide revenue in certain brands over the past few years have increased the risk of default by franchisees, which may be material.The Company has unfunded deferred compensation contracts covering certain management and executive personnel. We cannot predict the timing or amount of future payments related to these contracts. See NoteA 11 to the Consolidated Financial Statements in Part II, Item 8, of this Form 10-K.As of JuneA 30, 2024, we have liabilities for uncertain tax positions. We are not able to reasonably estimate the amount by which the liabilities will increase or decrease over time; however, at this time, we do not expect a significant payment related to these obligations within the next fiscal year. See Note 10 to the Consolidated Financial Statements in Part II, Item 8, of this Form 10-K.Off-Balance Sheet ArrangementsUnder the credit agreement entered into in June 2024, the margin applicable to any letter of credit is 5.25% and is paid currently in cash. See NoteA 8 to the Consolidated Financial Statements in Part II, Item 8, of this Form 10-K.We are a party to a variety of contractual agreements that we may be obligated to indemnify the other party for certain matters, which indemnities may be secured by operation of law or otherwise, in the ordinary course of business. These contracts primarily relate to our commercial contracts, operating leases and other real estate contracts, financial agreements, agreements to provide services and agreements to indemnify officers, directors, and employees in the performance of their work. While our aggregate indemnification obligation could result in a material liability, we are not aware of any current matter that we expect will result in a material liability.We do not have any unconditional purchase obligations or significant other commercial commitments such as standby repurchase obligations.We do not have any relationships with unconsolidated entities or financial partnerships, such as entities often referred to as structured finance or special purpose entities, which would have been established for the purpose of facilitating off-balance sheet financial arrangements or other contractually narrow or limited purposes at JuneA 30, 2024. As such, we are not materially exposed to any financing, liquidity, market, or credit risk that could arise if we had engaged in such relationships.39Table of ContentsDividendsThe Company has not declared a quarterly dividend payment since December 2013. Share Issuance ProgramIn February 2021, the Company filed a \$150.0A million shelf registration and \$50.0A million prospectus supplement with the Securities and Exchange Commission under which it had the ability to offer and sell, from time to time, up to \$50.0A million worth of its common stock in "at-the-market" offerings. In fiscal year 2022, 464,781 shares were issued for \$38.4A million under the prospectus. During fiscal years 2023 and 2024, the Company did not issue any shares under this prospectus. The share issuance program expired on February 10, 2024.Share Repurchase ProgramIn May 2000, the Board approved a stock repurchase program with no stated expiration date. Since that time and through JuneA 30, 2024, the Board has authorized \$650.0 million to be expended for the repurchase of the Company's stock under this program. All repurchased shares become authorized but unissued shares of the Company. The timing and amounts of any repurchases depends on many factors, including the market price of the common stock and overall market conditions. During fiscal year 2024, the Company did not repurchase shares. As of JuneA 30, 2024, 1.5 million shares have been cumulatively repurchased for \$595.4 million, and \$54.6 million remained authorized for repurchase. The Company does not anticipate repurchasing shares of common stock for the foreseeable future.40Table of ContentsCRITICAL ACCOUNTING POLICIES AND ESTIMATESThe Consolidated Financial Statements are prepared in conformity with accounting principles generally accepted in the United States. In preparing the Consolidated Financial Statements, we are required to make various judgments, estimates and assumptions that could have a significant impact on the results reported in the Consolidated Financial Statements. We base these estimates on historical experience and other assumptions believed to be reasonable under the circumstances. Estimates are considered to be critical if they meet both of the following criteria: (1)A the estimate requires assumptions about material matters that are uncertain at the time the accounting estimates are made, and (2)A other materially different estimates could have been reasonably made or material changes in the estimates are reasonably likely to occur from period to period. Changes in these estimates could have a material effect on our Consolidated Financial Statements.Our significant accounting policies can be found in NoteA 1 to the Consolidated Financial Statements in Part II, Item 8, of this Form 10-K. We believe the following accounting policies are most critical to aid in fully understanding and evaluating our reported financial condition and results of operations.GoodwillAs of JuneA 30, 2024, and 2023, the franchise reporting unit had \$173.1 million and \$173.8 million of goodwill, respectively, and the company-owned segment had no goodwill at either period. See NoteA 5 to the Consolidated Financial Statements in Part II, Item 8, of this Form 10-K. The Company assesses goodwill impairment on an annual basis as of April 30, and between annual assessments if an event occurs, or circumstances change, that would more likely than not reduce the fair value of a reporting unit below its carrying amount.Goodwill impairment assessments are performed at the reporting unit level, which is the same as the Company's operating segments. The goodwill assessment involves a one-step comparison of the reporting unit's fair value to its carrying value, including goodwill (Step 1). If the reporting unit's fair value exceeds its carrying value, no further procedures are required. However, if the reporting unit's fair value is less than the carrying value, an impairment charge is recorded for the difference between the fair value and carrying value of the reporting unit. In applying the goodwill impairment assessment, the Company may assess qualitative factors to determine whether it is more likely than not that the fair value of the

details. The accompanying notes are an integral part of the Consolidated Financial Statements.51Table of ContentsREGIS CORPORATIONCONSOLIDATED STATEMENTS OF CASH FLOWS(Dollars in thousands)Á Fiscal YearsÁ 202420232022Cash flows from operating activities:Á Á Á Net income (loss)\$91,060Á \$(7,385)\$ (85,857)Adjustments to reconcile net income (loss) to net cash used in operating activities:Á Á Á (Gain) loss from sale of OSP (Note 3), (2,000) (4,562)36,143Á Depreciation and amortization (Note 1)3,403Á 7,189Á 6,504Á Long-lived asset impairment798Á 101Á 542Á Deferred income taxes519Á (8)391Á Inventory reserveÁ 1,228Á 10,478Á Non-cash interest3,418Á 3,790Á Á Loss from sale of salon assets to franchisees, netÁ Á Á Á Á 2,334Á Gain on extinguishment of long-term debt, net(94,611)Á Á Á Á Á Goodwill impairmentÁ Á Á Á Á 16,000Á Stock-based compensation1,558Á 2,316Á 1,334Á Amortization of debt discount and financing costs2,987Á 2,891Á 1,839Á Other non-cash items affecting earnings432Á 155Á 709Á Changes in operating assets and liabilities (1):Á Á Á Receivables848Á 943Á 11,896Á Income tax receivable1,230Á (577)1,118Á Other current assets385Á 668Á 10,004Á Other assets5,829Á 6,818Á 2,703Á Accounts payable(1,604)(497) (10,966)Accrued expenses(4,812)(6,151)(21,983)Net lease liabilities(1,942)(4,991)(5,960)Other non-current liabilities(9,538)(9,817)(15,867)Net cash used in operating activities:(2,040)(7,889) (38,638)Cash flows from investing activities:Á Á Á Capital expenditures(376)(481)(5,316)Net proceeds from sale of OSP2,000Á 4,500Á 13,000Á Net cash provided by investing activities:1,624Á 4,019Á 7,684Á Cash flows from financing activities:Á Á Á Á Á Proceeds from issuance of long-term debt105,000Á Á Á Á Á Borrowings on revolving credit facility14,238Á 13,357Á 10,000Á Repayments of long-term debt(96,499)(11,083)(16,916)Proceeds from issuance of common stock, net of offering costsÁ Á Á Á Á 37,185Á Debt refinancing fees(14,360)(4,383)Á Á Á Taxes paid for shares withheld(16)(36)(845)Net cash provided by (used in) financing activities:8,363Á (2,145)29,424Á Effect of exchange rate changes on cash and cash equivalents(31)(53)(158)Increase (decrease) in cash, cash equivalents and restricted cash7,916Á (6,068)(1,688)Cash, cash equivalents and restricted cash:Á Á Á Beginning of year21,396Á 27,464Á 29,152Á End of year\$29,312Á \$21,396Á \$27,464Á

(1)Changes in operating assets and liabilities exclude assets and liabilities sold or acquired. The accompanying notes are an integral part of the Consolidated Financial Statements.52Table of ContentsNOTES TO CONSOLIDATED FINANCIAL STATEMENTS1. Á Á Á A BUSINESS DESCRIPTION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIESBusiness Description:Regis Corporation franchises and owns hair care salons, primarily in North America. The business is evaluated in two segments, franchise salons and company-owned salons. Franchise salons in operation decreased from 4,795 at JuneÁ 30, 2023 to 4,391 at JuneÁ 30, 2024, primarily due to the closure of 429 salons. Company-owned salons in operation decreased from 68 at JuneÁ 30, 2023 to 17 at JuneÁ 30, 2024, primarily due to the closure of 41 salons. See Note 15 to the Consolidated Financial Statements. Salons are located in leased space in strip center locations, malls or Walmart. COVID-19 Impact:The global coronavirus pandemic (COVID-19) had an adverse impact on operations. As a result, the Company received Canadian rent relief, Canadian wage relief and a grant from the state of North Carolina. In fiscal years 2024, 2023, and 2022, the Company received the following assistance:Á Fiscal YearsÁ 202420232022Á Financial Statement Caption(Dollars in thousands)Canadian rent reliefRent\$Á Á \$Á Á \$1,235Á Canadian wage reliefCompany-owned salon expenseÁ Á Á Á Á 1,966Á North Carolina COVID-19 grantOther, netÁ Á Á 1,106Á Á Á Additionally, in both December 2022 and December 2021, the Company paid \$2.5 million of social security contributions that had been deferred under the CARES Act. Consolidation:The Consolidated Financial Statements include the accounts of the Company and its subsidiaries after the elimination of intercompany accounts and transactions. All material subsidiaries are wholly owned. The Company consolidates variable interest entities where it has determined it is the primary beneficiary of those entities' operations.Variable Interest Entities:The Company has interests in certain privately held entities through arrangements that do not involve voting interests. Such entities, known as variable interest entities (VIE), are required to be consolidated by its primary beneficiary. The Company evaluates whether it is the primary beneficiary for each VIE using a qualitative assessment that considers the VIE's purpose and design, the involvement of each of the interest holders and the risk and benefits of the VIE. As of JuneÁ 30, 2024, the Company has no VIE's where the Company is the primary beneficiary. The Company previously held an investment in Empire Education Group, Inc. (EEG). On May 2, 2024, the Company sold its interest in EEG to the other shareholder. The sale did not have a significant impact on the Company's operations or financial position. When the Company held a majority ownership interest in EEG it was a co-signatory to the Title IV program participation agreements of the EEG schools with the Department of Education. As a co-signatory to the Title IV program participation agreements, the Department of Education could hold the Company responsible for EEG's Title IV program liabilities. In connection with the sale, Regis is no longer a co-signatory to the Title IV program participation agreements of the EEG schools with the Department of Education. 53Table of ContentsNOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)Use of Estimates:The preparation of the Consolidated Financial Statements in conformity with accounting principles generally accepted in the United States of America (GAAP) requires management to make certain estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results and outcomes may differ from management's estimates and assumptions.Cash, Cash Equivalents and Restricted Cash:Cash equivalents consist of investments in short-term, highly liquid securities having original maturities of three months or less, which are made as a part of the Company's cash management activity. The carrying values of these assets approximate their fair market values. The Company primarily utilizes a cash management system with a series of separate accounts consisting of lockbox accounts for receiving cash, concentration accounts that funds are moved to, and several "zero balance" disbursement accounts for funding of payroll and accounts payable. As a result of the Company's cash management system, checks issued, but not presented to the banks for payment, may create negative book cash balances. There were no checks outstanding in excess of related book cash balances at JuneÁ 30, 2024, and 2023.Restricted cash within other current assets primarily relates to consolidated advertising cooperatives funds, which can only be used to settle obligations of the respective cooperatives and contractual obligations to collateralize the Company's self-insurance programs. The self-insurance restricted cash arrangement can be canceled by the Company at any time if substituted with letters of credit. The table below reconciles the cash and cash equivalents balances and restricted cash balances, recorded within other current assets on the Consolidated Balance Sheets to the amount of cash, cash equivalents and restricted cash reported on the Consolidated Statements of Cash Flows:June 30, 20242023(Dollars in thousands)Cash and cash equivalents\$10,066Á \$9,508Á Restricted cash, included in other current assets (1)19,246Á 11,888Á Total cash, cash equivalents and restricted cash\$29,312Á \$21,396Á

(1)The increase in restricted cash in fiscal year 2024 is related to temporarily cash collateralizing the letters of credit as the Company transitioned to the new lender.54Table of ContentsNOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)Receivables and Allowance for Credit Losses:The receivable balance on the Company's Consolidated Balance Sheets primarily includes accounts and notes receivable from franchisees, credit card receivables and receivables related to salons sold to franchisees. The balance is presented net of an allowance for credit losses (i.e., Á doubtful accounts), related to receivables from the Company's franchisees. The Company monitors the financial condition of its franchisees and records provisions for estimated losses on receivables when it believes franchisees are unable to make their required payments based on factors such as delinquencies and aging trends. The allowance for credit losses is the Company's best estimate of the amount of probable credit losses related to existing accounts and notes receivables. As of JuneÁ 30, 2024, and 2023, the allowance for credit losses was \$6.2 million and \$7.3 million, respectively. The allowance for credit losses decreased in fiscal year 2024 due to the write-off of past due receivables previously reserved for related to underperforming franchise salons. See Note 2 to the Consolidated Financial Statements.Inventories:Inventories of finished goods consist principally of hair care products for retail product sales. A portion of inventories are also used for salon services consisting of hair color, hair care products including shampoo and conditioner and hair care treatments including permanents, neutralizers, and relaxers. Inventories are stated at the lower of cost or net realizable value, with cost determined on a weighted average cost basis.The Company has inventory valuation reserves for excess and obsolete inventories, or other factors that may render inventories unmarketable at their historical costs. In fiscal year 2021, the Company announced it would transition away from its wholesale product distribution model in favor of a third-party distribution model. As a result, the Company exited its two distribution centers in fiscal year 2022 and previously stored inventory at a third-party facility through the second of quarter fiscal year 2024. To facilitate the exit of the distribution centers, the Company sold inventory at discounts. Additionally, the reduction in company-owned salons decreased the Company's ability to redistribute inventory from closed locations to other salons to be sold or used. The inventory valuation reserve as of JuneÁ 30, 2024, and 2023 was \$0.3 million and \$1.5 million, respectively. As of June 30, 2023, the Company had inventory related to discontinued operations of \$1.2 million, offset by a reserve of \$1.2 million. See Note 3 to the Consolidated Financial Statements. During fiscal year 2023, the Company recorded a total inventory reserve charge of \$1.2 million, which was recorded in inventory reserve in the Consolidated Statements of Operations. During fiscal year 2022, the Company recorded a total inventory reserve charge of \$10.5 million, of which \$7.7 million and \$2.8 million were recorded in inventory reserve and company-owned salon expense, respectively, in the Consolidated Statements of Operations. Inventory of \$0.8 million and \$1.7 million as of June 30, 2024 and June 30, 2023, respectively, is included in Current Assets, see Note 4 to the Consolidated Financial Statements.Property and Equipment:Property and equipment are carried at cost, less accumulated depreciation and amortization. Depreciation of property and equipment is computed using the straight-line method over their estimated useful asset lives (i.e., 10 years or lease life for improvements and three to 10 years or lease life for equipment, furniture, and software). Depreciation expense was \$3.7 million, \$7.4 million, and \$5.8 million in fiscal years 2024, 2023, and 2022, respectively. Depreciation expense for fiscal years 2024, 2023, and 2022 includes \$0.5 million, \$0.5 million, and \$1.0 million of asset retirement obligations, respectively, which are cash expenses. The Company capitalizes both internal and external costs of developing or obtaining computer software for internal use. Costs incurred to develop internal-use software during the application development stage are capitalized, while data conversion, training and maintenance costs associated with internal-use software are expensed as incurred. Estimated useful lives range from three to seven years.Expenditures for maintenance and repairs and minor renewals and betterments, which do not improve or extend the life of the respective assets, are expensed. All other expenditures for renewals and betterments are capitalized. The assets and related depreciation and amortization accounts are adjusted for property retirements and disposals with the resulting gain or loss included in operating income (loss). Fully depreciated or amortized assets remain in the accounts until retired from service.55Table of ContentsNOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)Right of Use Asset, Lease Liabilities and Rent Expense:At contract inception, the Company determines whether a contract is, or contains, a lease by determining whether it conveys the right to control the use of the identified asset for a period of time. If the contract provides the Company the right to substantially all of the economic benefits from the use of the identified asset and the right to direct the use of the identified asset, the Company considers it to be, or contain, a lease. The Company leases its company-owned salons and some of its corporate facilities under operating leases. The original terms of the salon leases range from one to 11 years with many leases renewable for an additional five to 10-year term at the option of the Company. In addition to the obligation to make fixed rental payments for the use of the salons, the Company also has variable lease payments that are based on sales levels. For most leases, the Company is required to pay real estate taxes and other occupancy expenses.The Company leases salon premises in which the majority of its franchisees operate and has entered into corresponding sublease arrangements with franchisees. All lease-related costs are passed through to franchisees. The Company records the rental payments due from franchisees as franchise rental income and the corresponding amounts owed to landlords as franchise rent expense on the Consolidated Statements of Operations. All the Company's leases are operating leases. The lease liability is initially and subsequently measured at the present value of the unpaid lease payments at the lease commencement date, including one lease term option when the lease is expected to be renewed. The right of use (ROU) asset is initially and subsequently measured throughout the lease term at the carrying amount of the lease liability, plus initial direct costs, less any accrued lease payments and unamortized lease incentives received, if any. Expense for lease payments is recognized on a straight-line basis over the lease term, including the lease renewal option when the lease is expected to be renewed. Generally, the non-lease components, such as real estate taxes and other occupancy expenses, are separate from rent expense within the lease and are not included in the measurement of the lease liability because these charges are variable. The discount rate used to determine the present value of the lease payments is the Company's estimated collateralized incremental borrowing rate, based on the yield curve for the respective lease terms, as the interest rate implicit in the lease cannot generally be determined. The Company uses the portfolio approach in applying the discount rate based on the original lease term.Certain leases provide for contingent rents that are determined as a percentage of revenues in excess of specified levels. The Company records a contingent rent liability in accrued expenses on the Consolidated Balance Sheets, along with the corresponding rent expense in the Consolidated Statements of Operations, when specified levels have been achieved or when management determines that achieving the specified levels during the fiscal year is probable.56Table of ContentsNOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)Salon Long-Lived Asset and Right of Use Asset Impairment Assessments:A lessee's ROU asset is subject to the same asset impairment guidance in ASC 360, Property, Plant, and Equipment, applied to other elements of property, plant, and equipment. The Company has identified its asset groups at the individual salon level as this represents the lowest level that identifiable cash flows are largely independent of the cash flows of other groups of assets and liabilities. Poor salon performance in fiscal years 2024, 2023, and 2022 resulted in ASC 360-10-35-21 triggering events. As a result, management assessed underperforming salon asset groups, which included the related ROU assets, for impairment in accordance with ASC 360. The Company assesses impairment of long-lived salon assets and ROU assets at the individual salon level, as this is the lowest level for which identifiable cash flows are largely independent of other groups of assets and liabilities, when events or changes in circumstances indicate the carrying value of the assets or the asset grouping may not be recoverable. Factors considered in deciding when to perform an impairment review include significant under-performance of an individual salon in relation to expectations, significant economic or geographic trends, and significant changes or planned changes in our use of the assets. The first step in the impairment test under ASC 360 is to determine whether the long-lived assets are recoverable, which is determined by comparing the net carrying value of the salon asset group to the undiscounted net cash flows to be generated from the use and eventual disposition of that asset group. Estimating cash flows for purposes of the recoverability test is subjective and requires significant judgment. Estimated future cash flows used for the purposes of the recoverability test were based upon historical cash flows for the salons, adjusted for expected changes in future market conditions and other factors. The period of time used to determine the estimates of the future cash flows for the recoverability test was based on the remaining useful life of the primary asset of the group, which was the ROU asset in all cases.The second step of the long-lived asset impairment test requires that the fair value of the asset group be estimated when determining the amount of any impairment loss. For the salon asset groups that failed the recoverability test, an impairment loss was measured as the amount by which the carrying amount of the asset group exceeds its fair value. The Company applied the fair value guidance within ASC 820-10 to determine the fair value of the asset group from the perspective of a market-participant considering, among other things, appropriate discount rates, multiple valuation techniques, the most advantageous market, and assumptions about the highest and best use of the asset group. To determine the fair value of the salon asset groups, the Company utilized market-participant assumptions rather than the Company's own assumptions about how it intends to use the asset group. The significant judgments and assumptions utilized to determine the fair value of the salon asset groups include the market rent of comparable properties and a discount rate. The fair value of the salon long-lived asset group is estimated using market participant methods based on the best information available. The fair value of the ROU asset is estimated by determining what a market participant would pay over the life of the primary asset in the group, discounted back to JuneÁ 30, 2024.During fiscal years 2024, 2023, and 2022, the Company recognized long-lived asset impairment charges of \$0.8 million, \$0.1 million, and \$0.5 million, respectively, related to ROU assets on the Consolidated Statements of Operations. The impairment loss for each salon asset group that was recognized was allocated among the long-lived assets of the group on a pro-rata basis using their relative carrying amounts. Additionally, the impairment losses did not reduce the carrying amount of an individual asset below its fair value, including the ROU assets included in the salon asset groups. Assessing the long-lived assets for impairment requires management to make assumptions and to apply judgment which can be affected by economic conditions and other factors that can be difficult to predict. The Company does not believe there is a reasonable likelihood that there will be a material change in the estimates or assumptions it uses to calculate impairment losses for its long-lived assets, including its ROU assets. If actual results are not consistent with the estimates and assumptions used in the calculations, the Company may be exposed to future impairment losses that could be material. See Note 6 to the Consolidated Financial Statements.57Table of ContentsNOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)Goodwill:As of JuneÁ 30, 2024, and 2023, the franchise reporting unit had \$173.1 million and \$173.8 million, respectively, of goodwill and the company-owned reporting unit had no goodwill for both periods. See Note 5 to the Consolidated Financial Statements for changes to the goodwill balance. The Company assesses goodwill impairment on an annual basis as of April 30, and between annual assessments if an event occurs, or circumstances change, that would more likely than not reduce the fair value of a reporting unit below its carrying amount.Goodwill impairment assessments are performed at the reporting unit level, which is the same as the Company's operating segments. The goodwill assessment involves a one-

step comparison of the reporting unit's fair value to its carrying value, including goodwill (Step 1). If the reporting unit's fair value exceeds its carrying value, no further procedures are required. However, if the reporting unit's fair value is less than the carrying value, an impairment charge is recorded for the difference between the fair value and carrying value of the reporting unit. In applying the goodwill impairment assessment, the Company may assess qualitative factors to determine whether it is more likely than not that the fair value of the reporting units was less than its carrying value (Step 0). Qualitative factors could include, but are not limited to, economic, market and industry conditions, cost factors and overall financial performance of the reporting unit. If after assessing these qualitative factors, the Company determined it is more likely than not that the carrying value is less than the fair value, then performing Step 1 of the goodwill impairment assessment is unnecessary. The carrying value of each reporting unit is based on the assets and liabilities associated with the operations of the reporting unit, including allocation of shared or corporate balances among reporting units. Allocations are generally based on the number of salons in each reporting unit as a percent of total salons or expenses of the reporting unit as a percent of total company expenses. The Company calculates estimated fair values of the reporting units based on discounted cash flows utilizing estimates in annual revenue, fixed expense rates, allocated corporate overhead, franchise and company-owned salon counts, and long-term growth rates for determining terminal value. Where available and as appropriate, comparative market multiples are used in conjunction with the results of the discounted cash flows. The Company engages third-party valuation consultants to assist in evaluating the Company's estimated fair value calculations. The following is a description of the goodwill impairment assessments for each of the fiscal years:

Fiscal 2024The Company determined a triggering event occurred related to a decrease in the Company's stock price, resulting in a quantitative impairment test performed over goodwill. Accordingly, the Company engaged a third-party valuation specialist to perform an impairment analysis on the franchise reporting unit of the business as of November 30, 2023. For the goodwill impairment analysis, management utilized a combination of both a discounted cash flows approach and market approach to evaluate the franchise reporting unit. The discounted cash flows model reflects management's assumptions regarding discount rates, revenue growth rates, economic and market trends, cost structure, and other expectations about the anticipated short-term and long-term operating results. These assumptions are inherently uncertain. An increase in the discount rate or a decrease in revenue growth rate or market trends would have a negative impact on the fair value of the reporting unit which could be material. As a result of the impairment testing, the franchise reporting unit was determined to have a fair value in excess of its carrying value, resulting in no goodwill impairment charge. The Company performed its annual impairment assessment as of April 30. For the goodwill impairment analysis, management utilized a combination of both a discounted cash flows approach and market approach to evaluate the franchise reporting unit. The discounted cash flows model reflects management's assumptions regarding revenue growth rates, economic and market trends, cost structure, and other expectations about the anticipated short-term and long-term operating results. The results of this assessment indicated that the estimated fair value of the Company's franchise reporting unit exceeded the carrying value.

Fiscal 2023During fiscal year 2023, the Company did not experience any triggering events that required an interim goodwill analysis. The Company performed its annual impairment assessment as of April 30. For the goodwill impairment analysis, management utilized a combination of both a discounted cash flows approach and market approach to evaluate the franchise reporting unit. The discounted cash flows model reflects management's assumptions regarding revenue growth rates, economic and market trends, cost structure, and other expectations about the anticipated short-term and long-term operating results. The discount rate of 17.0% was also a key assumption utilized in the discounted cash flows. The results of this assessment indicated that the estimated fair value of the Company's franchise reporting unit exceeded the carrying value.

58Table of ContentsNOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)Fiscal 2022During fiscal year 2022, the Company performed a quantitative impairment test over goodwill during the second quarter due to a triggering event experienced in the quarter. This determination was made considering the sustained decrease in share price and a change in the Company's chief operating decision maker. In the second quarter, the franchise reporting unit was determined to have a fair value in excess of its carrying value and no impairment was recorded. A quantitative goodwill impairment was performed in the third quarter due to a triggering event experienced during the quarter. This determination was made considering a decrease in forecasted revenue due to slower than expected recovery from COVID-19. In the third quarter, the franchise reporting unit was determined to have a carrying value in excess of its fair value, resulting in a goodwill impairment charge of \$16.0Å million. The Company performed its annual impairment assessment as of April 30. For the goodwill impairment analysis, management utilized a combination of both a discounted cash flows approach and market approach to evaluate the franchise reporting unit. The discounted cash flows model reflects management's assumptions regarding revenue growth rates, economic and market trends, cost structure, and other expectations about the anticipated short-term and long-term operating results. Management's assumptions related to revenue growth rates were reduced and management increased expected salon closures compared to valuations in prior years. These changes, along with a decline in value from the market approach, reduced the fair value of the reporting unit. The discount rate of 20.0% was also a key assumption utilized in the discounted cash flows. As a result of the impairment testing, the franchise reporting unit was determined to have a fair value in excess of its carrying value. The Company derecognized \$38.4Å million of goodwill in fiscal year 2022 in connection to the sale of OSP. The \$38.4Å million represents the portion of goodwill related to the OSP business based on relative fair value. See Notes 3 and 5 to the Consolidated Financial Statements.

Reverse Stock Split:On November 29, 2023, the Company effected a one-for-20 reverse stock split of its outstanding common stock, par value \$0.05 per share. As a result of the reverse stock split, every 20 shares of common stock issued and outstanding was converted into one share of common stock. The reverse stock split affected all shareholders uniformly and did not alter any shareholder's percentage interest in the Company's equity. No fractional shares were issued in connection with the reverse stock split. Shareholders who would otherwise be entitled to a fractional share of common stock were instead entitled to receive a proportional cash payment. All common share and per share amounts presented in the consolidated financial statements and accompanying notes have been retroactively adjusted to reflect the reverse stock split. The reverse stock split affected all issued and outstanding shares of the Company's common stock, as well as the number of shares of common stock available for issuance under the Company's outstanding stock options and stock unit awards. The reverse stock split reduced the number of shares of common stock issuable upon the exercise of stock options outstanding and the vesting of stock unit awards outstanding immediately prior to the reverse stock split and correspondingly increased the respective exercise prices or other price dependent terms. Tax Benefits Preservation Plan:On January 28, 2024, the Board authorized and declared a dividend of one preferred stock purchase right (a Right) for each outstanding share of common stock. The dividend was payable on February 9, 2024 (the Record Date) to the holders of record of shares of common stock as of the close of business on the Record Date. The description and terms of the Rights are set forth in a Tax Benefits Preservation Plan (the Plan), dated as of January 29, 2024, as the same may be amended from time to time between the Company and Equiniti Trust Company, LLC, as Rights Agent.

Self-Insurance Accruals:The Company uses a combination of third-party insurance and self-insurance for a number of risks including workers' compensation, health insurance, employment practice liability, and general liability claims. The liability represents the Company's estimate of the undiscounted ultimate cost of uninsured claims incurred as of the Consolidated Balance Sheets date. The Company estimates self-insurance liabilities using a number of factors, primarily based on independent third-party actuarially determined amounts, historical claims experience, estimates of incurred but not reported claims, demographic factors, and severity factors.

59Table of ContentsNOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)Although the Company does not expect the amounts ultimately paid to differ significantly from the estimates, self-insurance accruals could be affected if future claims experience differs significantly from historical trends and actuarial assumptions. For fiscal years 2024, 2023, and 2022, the Company recorded decreases in expense for changes in estimates related to prior year open policy periods of \$0.9 million, \$1.4 million, and \$0.5 million, respectively. The Company updates loss projections bi-annually and adjusts its liability to reflect updated projections. The updated loss projections consider new claims and developments associated with existing claims for each open policy period. As certain claims can take years to settle, the Company has multiple policy periods open at any point in time. As of JuneÅ 30, 2024, the Company had \$1.7 million and \$4.7 million recorded in current liabilities and non-current liabilities, respectively, related to the Company's workers' compensation and general liability self-insurance accruals. As of JuneÅ 30, 2023, the Company had \$3.6 million and \$7.3 million recorded in current liabilities and non-current liabilities, respectively, related to the Company's workers' compensation and general liability self-insurance accruals.

Revenue Recognition and Deferred Revenue:Franchise revenues primarily include royalties, fees, product sales to franchisees, and advertising fund fees. Royalties and advertising fund revenues represent sales-based royalties that are recognized as revenue in the period in which the sales occur. The Company defers franchise fees until the salon is open and then recognizes the revenue over the term of the franchise agreement. See Note 2 to the Consolidated Financial Statements. Product sales by the Company to its franchisees are recorded at the time product is delivered to franchise locations. Company-owned salon revenues are recognized at the time when the services are provided, or the guest receives and pays for merchandise. Classification of Revenue and Expenses:Below is a summary of the primary financial statement captions.

Royalties - Sales-based royalty received from franchisees.**Fees - Fees received from franchisees and third parties, including franchise fees and fees received from the third-party distributor. Product sales to franchisees - Wholesale product sales to franchisees. The Company changed its franchise product sales business in fiscal year 2022 from a wholesale distribution model to a third-party distribution model. Advertising fund contributions - Sales-based advertising fund contributions received from franchisees.**Company-owned salon revenue - Service revenue and revenue derived from sales of product in company-owned salons.

Cost of product sales to franchisees - Direct cost of inventory and freight and other costs of sales.Company-owned salon expense - Cost of service and product sold to guests in our company-owned salons and other salon-related costs. Excluded from this caption are general and administrative expense, rent and depreciation and amortization related to company-owned salons.

Consideration Received from Vendors:The Company receives consideration for a variety of vendor-sponsored programs. These programs primarily include volume rebates and promotion and advertising reimbursements. With respect to volume rebates, the Company estimates the amount of rebate it will receive and accrues it as a reduction to the cost of inventory over the period in which the rebate is earned based upon historical purchasing patterns and the terms of the volume rebate program. A quarterly analysis is performed in order to ensure the estimated rebate accrued is reasonable and any necessary adjustments are recorded.

60Table of ContentsNOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)Distribution Costs:In fiscal year 2022, the Company exited its two distribution centers and changed the wholesale product distribution model in favor of a third-party distribution model, reducing the cost in fiscal years 2022 and 2023. Beginning in the second half of fiscal year 2022, the Company began storing inventory at a third-party facility. Prior to closing the distribution centers in fiscal year 2022, the Company incurred costs to store, move, and ship product from the Company's distribution centers to salons. Distribution costs related to product shipped to company-owned locations are included in company-owned salon expenses in the Consolidated Statements of Operations. Distribution costs, including distribution center overhead, related to shipping product to franchise locations totaled \$2.3 million during fiscal year 2022, and are included in general and administrative in the Consolidated Statements of Operations. There were no such charges during fiscal years 2024 or 2023.

Advertising and Advertising Funds:Advertising costs consist of the Company's corporate funded advertising costs, the Company's advertising fund contributions, and franchisee's advertising fund contributions. Corporate funded advertising costs are expensed as incurred. The Company has various franchising programs supporting specific franchise salon concepts. Most maintain advertising funds that provide comprehensive advertising and sales promotion support. All salons are required to participate in the advertising funds for the same salon concept. The Company administers the advertising funds in accordance with franchise operating and other agreements. Advertising fund contributions are expensed when the contribution is made. The Company's advertising costs included in the Consolidated Statements of Operations consist of the following:

Fiscal Years 2024**2023****2022**(Dollars in thousands)Advertising fund contributions from franchisees\$25,663Å \$31,747Å \$32,573Å Advertising fund contributions from company-owned salons (1)70Å 105Å 154Å Corporate funded advertising costs (1) (2)(28)264Å 671Å Total advertising costs\$25,705Å \$32,116Å \$33,398Å

(1)Included in general and administrative in the Consolidated Statements of Operations.(2)Corporate funded advertising costs for fiscal year 2024 relates to a credit received. The Company records all advertising funds as assets and liabilities within the Company's Consolidated Balance Sheets. As of JuneÅ 30, 2024, and 2023, approximately \$8.8 million and \$11.1 million, respectively, representing the advertising funds' assets and liabilities, were recorded within total assets and total liabilities in the Company's Consolidated Balance Sheets.

61Table of ContentsNOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)Stock-Based Employee Compensation Plans:The Company recognizes stock-based compensation expense based on the fair value of the awards at the grant date. Compensation expense is recognized on a straight-line basis over the requisite service period of the award (or to the date a participant becomes eligible for retirement, if earlier). The Company uses fair value methods that require the input of subjective assumptions, including the expected term, expected volatility, dividend yield, and risk-free interest rate. The Company estimates the likelihood and the rate of achievement for performance sensitive stock-based awards at the end of each reporting period. Changes in the estimated rate of achievement can have a significant effect on the recorded stock-based compensation expense as the effect of a change in the estimated achievement level is recognized in the period the change occurs.

Interest Expense:During fiscal years 2023 and 2024, the Company's credit agreement had variable interest rates over the term of the debt. Accordingly, interest expense was recorded using a weighted average effective interest rate by estimating total future cash flows related to the debt to determine interest expense. The estimated cash flows included the margin rate, PIK interest, SOFR interest, and tenor fee applied to the forecasted outstanding debt balance in each future period. The significant assumptions used in the estimate were future SOFR rates and expected debt balance, as well as the length of time the debt would be outstanding. Management applied the weighted average rate to the debt balance to record interest expense for the period. Due to the interest rate increases over the debt term, the Company recorded more interest expense than interest paid in cash in fiscal years 2023 and 2024. On June 24, 2024, Regis entered into a new credit agreement with a variable interest rate based on SOFR plus margin. The margin applicable to the new term loan and revolving credit facility is 9.00%. If the Company's leverage ratio is less than 3.75 to 1.00, the margin rate is 8.50%. In either scenario, 4.5% of the margin is paid-in-kind (PIK) interest (added to the principal balance and thereafter accruing interest), and the remainder is paid currently in cash. The margin applicable to any letter of credit is 5.25% and paid currently in cash. See additional discussion in Note 8 to the Consolidated Financial Statements in Part II, Item 8, of this Form 10-K.

Gain on Extinguishment of Long-Term Debt, NetIn June 2024, the Company recorded a gain of \$94.6Å million related to the extinguishment of long-term debt. Additionally, the net gain includes the write off of paid-in-kind interest accruals and the write off of unamortized debt financing fees.

62Table of ContentsNOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)Sales Taxes:Sales taxes are recorded on a net basis (rather than as both revenue and an expense) within the Company's Consolidated Statements of Operations.

Income Taxes:Deferred income tax assets and liabilities are recognized for the expected future tax consequences of events that have been included in the Consolidated Financial Statements or income tax returns. Deferred income tax assets and liabilities are determined based on the differences between the financial statement and tax basis of assets and liabilities using currently enacted tax rates in effect for the years in which the differences are expected to reverse. We recognize deferred tax assets to the extent we believe these assets are more likely than not to be realized. The Company evaluates all evidence, including recent financial performance, the existence of cumulative year losses and our forecast of future taxable income, to assess the need for a valuation allowance against our deferred tax assets. While the determination of whether to record a valuation allowance is not fully governed by a specific objective test, accounting guidance places significant weight on recent financial performance. The Company has a valuation allowance on its deferred tax assets of \$181.8 million and \$202.2 million at JuneÅ 30, 2024 and 2023, respectively. The decline in fiscal year 2024 is primarily due to utilization of its U.S. net operating loss and a reduction to the corresponding valuation allowance. If we determine that we would be able to realize our deferred tax assets in the future in excess of their net recorded amount, we would make necessary adjustments to the deferred tax asset valuation allowance, which would reduce the provision for income taxes. The Company reserves for unrecognized tax benefits, interest and penalties related to anticipated tax audit positions in the U.S. and other tax jurisdictions based on an estimate of whether additional taxes will be due. If payment of these amounts ultimately proves to be unnecessary, the reversal of these liabilities would result in tax benefits being recognized in the period in which it is determined that the liabilities are no longer necessary. If the estimate of unrecognized tax benefits, interest and penalties proves to be less than the ultimate assessment, additional expenses would result. Inherent in the measurement of deferred balances are certain judgments and interpretations of tax laws and published guidance with respect to the Company's operations. Income tax expense is primarily the current tax payable for the period and the change during the period in certain deferred tax assets and liabilities. See Note 10 to the Consolidated Financial Statements.

63Table of ContentsNOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)Net Income (Loss) Per Share:The Company's basic earnings per share is calculated as net income (loss) divided by weighted average common shares outstanding, excluding unvested outstanding stock awards. The Company's dilutive earnings per share is calculated as net income divided by weighted average common shares and common share equivalents outstanding, which includes shares issuable under the Company's stock option plan and long-term

incentive plan and dilutive securities, including warrants issued in connection with the June 2024 credit agreement. Stock-based awards with exercise prices greater than the average market value of the Company's common stock are excluded from the computation of diluted earnings per share. Comprehensive Income (Loss): Components of comprehensive income (loss) include net income (loss), foreign currency translation adjustments and recognition of deferred compensation, net of tax within shareholders' equity (deficit). Foreign Currency Translation: The Consolidated Balance Sheets, Consolidated Statements of Operations and Consolidated Statements of Cash Flows of the Company's international operations are measured using local currency as the functional currency. Assets and liabilities of these subsidiaries are translated at the exchange rates in effect at each Consolidated Balance Sheet date. Translation adjustments arising from the use of differing exchange rates from period to period are included in accumulated other comprehensive income within shareholders' equity (deficit). Consolidated Statements of Operations accounts are translated at the average rates of exchange prevailing during the year. During fiscal years 2024, 2023, and 2022, the Company recorded foreign currency losses of \$0.5 million, \$0.3 million, and \$0.6 million in income (loss) from continuing operations, respectively, in the Consolidated Financial Statements. Accounting Standards Recently Adopted by the Company: On July 1, 2023, the Company adopted Accounting Standards Update (ASU) 2016-13 Financial Instruments - Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments (ASU 2016-13). This standard replaced the incurred loss methodology with an expected loss methodology that is referred to as the current expected credit loss (CECL) methodology. CECL requires an estimate of credit losses for the remaining estimated life of the financial asset using historical experience, current conditions, and reasonable and supportable forecasts and generally applies to financial assets measured at amortized cost, such as accounts receivable. The adoption of ASU 2016-13 did not have a material impact on the Company's consolidated financial statements. Revenue recognized over time: Royalty and advertising fund revenues represent sales-based royalties that are recognized in the period in which the sales occur. Generally, royalty and advertising fund revenues are billed and collected monthly in arrears. Advertising fund revenues and expenditures, which must be spent on marketing and related activities per the franchise agreements, are recorded on a gross basis within the Consolidated Statements of Operations. The treatment increases both the gross amount of reported revenue and expense and generally has no impact on operating income and net income. Franchise fees are billed and received upon the signing of the franchise agreement. Recognition of these fees is deferred until the salon opens and is then recognized over the term of the franchise agreement, which is typically 10 years. Franchise rental income is a result of the Company signing leases on behalf of franchisees and entering into sublease arrangements with the franchisees. The Company recognizes franchise rental income and expense when it is due to the landlord. Revenue recognized at point of sale: Company-owned salon revenues are recognized at the time when the services are provided, or the guest receives and pays for the merchandise. Revenues from purchases made with gift cards are also recorded when the guest takes possession of the merchandise or services are provided. Gift cards issued by the Company are recorded as a liability (deferred revenue) upon sale and recognized as revenue upon redemption by the guest. Gift card breakage, the amount of gift cards which will not be redeemed, is recognized based on gift card balances with no activity over a 36-month basis. In the fourth quarter of fiscal year 2024, the Company revised its estimate related to the gift card breakage and recognized \$1.3 million of non-cash gift card revenue. Product sales to franchisees are recorded at the time product is delivered to the franchisee. Information about receivables, broker fees, and deferred revenue subject to the revenue recognition guidance is as follows: June 30, 2024 June 30, 2023 Balance Sheet Classification (Dollars in thousands) Receivables from contracts with customers, net \$6,887.1 \$5,683.1 Receivable, net Broker fees \$369.1 \$2,471.1 Other assets Deferred revenue \$1,823.1 \$366.1 Accrued expenses Deferred franchise fees open salons \$4,738.4 \$3,254.1 Accrued expenses Total current deferred revenues \$5,104.4 \$7,148.4 Other non-current Deferred franchise fees unopened salons \$1,783.4 \$2,312.1 Other non-current liabilities Deferred franchise fees open salons \$1,972.4 \$2,839.4 Other non-current liabilities Total non-current deferred revenue \$16,755.4 \$23,151.4 Table of Contents NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued) 2. A. A. A. REVENUE RECOGNITION: Revenue Recognition and Deferred Revenue: Revenue recognized over time Royalty and advertising fund revenues represent sales-based royalties that are recognized in the period in which the sales occur. Generally, royalty and advertising fund revenues are billed and collected monthly in arrears. Advertising fund revenues and expenditures, which must be spent on marketing and related activities per the franchise agreements, are recorded on a gross basis within the Consolidated Statements of Operations. The treatment increases both the gross amount of reported revenue and expense and generally has no impact on operating income and net income. Franchise fees are billed and received upon the signing of the franchise agreement. Recognition of these fees is deferred until the salon opens and is then recognized over the term of the franchise agreement, which is typically 10 years. Franchise rental income is a result of the Company signing leases on behalf of franchisees and entering into sublease arrangements with the franchisees. The Company recognizes franchise rental income and expense when it is due to the landlord. Revenue recognized at point of sale: Company-owned salon revenues are recognized at the time when the services are provided, or the guest receives and pays for the merchandise. Revenues from purchases made with gift cards are also recorded when the guest takes possession of the merchandise or services are provided. Gift cards issued by the Company are recorded as a liability (deferred revenue) upon sale and recognized as revenue upon redemption by the guest. Gift card breakage, the amount of gift cards which will not be redeemed, is recognized based on gift card balances with no activity over a 36-month basis. In the fourth quarter of fiscal year 2024, the Company revised its estimate related to the gift card breakage and recognized \$1.3 million of non-cash gift card revenue. Product sales to franchisees are recorded at the time product is delivered to the franchisee. Information about receivables, broker fees, and deferred revenue subject to the revenue recognition guidance is as follows: June 30, 2024 June 30, 2023 Balance Sheet Classification (Dollars in thousands) Receivables from contracts with customers, net \$6,887.1 \$5,683.1 Receivable, net Broker fees \$369.1 \$2,471.1 Other assets Deferred revenue \$1,823.1 \$366.1 Accrued expenses Deferred franchise fees open salons \$4,738.4 \$3,254.1 Accrued expenses Total current deferred revenues \$5,104.4 \$7,148.4 Other non-current Deferred franchise fees unopened salons \$1,783.4 \$2,312.1 Other non-current liabilities Deferred franchise fees open salons \$1,972.4 \$2,839.4 Other non-current liabilities Total non-current deferred revenue \$16,755.4 \$23,151.4 Table of Contents NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued) Receivables relate primarily to payments due for royalties, advertising fees, rent, franchise product sales, and sales of salon services and product paid by credit card. The receivables balance is presented net of an allowance for expected losses (i.e., doubtful accounts), related to receivables from franchisees. Management estimates the allowance based on the age of the receivable and creditworthiness of the franchisee. The following table is a rollforward of the allowance for credit losses for the periods indicated: Fiscal Years 2024 2023 (Dollars in thousands) Balance at beginning of period \$7,297.1 \$6,559.4 538.4 608.4 Provision for franchisee rent (2) 1,538.4 1,358.4 Reclass of accrued rent (3) 1,358.4 2,277.1 \$7,297.1

Consolidated Statements of Operations. (2) The provision for franchisee rent is recognized as rent in the Consolidated Statements of Operations. (3) The amounts billed in fiscal year 2023 and the related accrual were reclassified to allowance for credit losses. Broker fees are the costs associated with using external brokers to identify new franchisees. These fees are paid upon the signing of the franchise agreement and recognized as general and administrative expense over the term of the franchise agreement in the Consolidated Statements of Operations. The following table is a rollforward of the broker fee balance for the periods indicated: Fiscal Years 2024 2023 (Dollars in thousands) Balance at beginning of period \$12,471.1 \$15,592.4 Amortization (2,749.3) (3,100.1) Write-offs (353.3) (21.1) Balance at end of period \$9,369.4 \$12,471.1 Deferred revenue includes the gift card liability and deferred franchise fees for unopened salons and open salons. Deferred franchise fees related to open salons are generally recognized on a straight-line basis over the term of the franchise agreement. Franchise fee revenue for fiscal years 2024, 2023, and 2022 was \$6.5 million, \$6.7 million, and \$6.5 million, respectively. Estimated revenue expected to be recognized in the future related to deferred franchise fees for open salons as of June 30, 2024, is as follows (in thousands): 2025 \$4,738.4 2026 \$4,254.1 2027 \$3,795.4 2028 \$3,131.4 2029 \$3,604.0 Thereafter \$1,432.1 Total \$19,710.6 Table of Contents NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued) 3. A. A. A. DISCONTINUED OPERATIONS On June 30, 2022, the Company sold its OSP software-as-a-service solution to Soham Inc. The Company received \$13.0 million in proceeds in June 2022 and received an additional \$5.0 million in proceeds in fiscal year 2023, offset by a \$0.5 million transaction fee. In fiscal year 2024, the Company received an additional \$2.0 million of proceeds that had been previously held back for general indemnity provisions. In fiscal year 2025, the Company expects to receive additional proceeds related to salon migration to the Zenoti platform. As a result of the sale, the Company classified the OSP business, which had been included in the Company's franchise segment, as discontinued operations in the financial statements for all years presented. The following summarizes the results of discontinued operations for the periods presented: Fiscal Years 2024 2023 2022 (Dollars in thousands) Discontinued operations: Fees \$ 1,226.3 \$ 811.1 Cost of product sales to franchisees \$ 1,037.1 General and administrative \$ 27.1 (3,517.1) Rent \$ 35.1 (194.1) Depreciation and amortization \$ 1,322.1 (1,226.3) Goodwill impairment \$ 1,432.1 (2,880.1) Interest expense \$ 1,432.1 (715.1) Gain (loss) from sale of OSP \$ 1,993.4 4,562.4 (36,143.1) Income (loss) from discontinued operations, before taxes 1,993.4 3,958.4 (41,997.1) Income tax benefit from discontinued operations (2) 1,538.4 2,599.4 Income (loss) from discontinued operations, net of tax \$ 1,993.4 3,958.4 (\$39,398.1) (1) Goodwill impairment included in discontinued operations represents the portion of impairment allocated to the OSP business based on relative fair value. (2) Income taxes have been allocated to continuing and discontinued operations based on the methodology required by accounting for income taxes guidance. There was no tax impact in fiscal years 2024 or 2023 due to a valuation allowance. Table of Contents NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued) The Company exited its office space in Fremont, California, but remains liable for lease payments through September 2024. The related liability is included in accrued expenses as of June 30, 2024, in the Consolidated Balance Sheets. The following summarizes the gain (loss) from the sale of OSP for the periods presented: Fiscal Years 2024 2023 2022 (Dollars in thousands) Cash proceeds \$2,000.4 \$5,000.4 \$13,000.4 Goodwill derecognition \$ 1,358.4 (38,358.1) Software write-off (1) 1,432.1 (64.1) (8,408.1) Hardware write-down (2) 1,432.1 (367.1) (1,825.1) Other, net, including professional fees (7) (7) (552.1) Gain (loss) from sale of OSP \$ 1,993.4 4,562.4 (\$36,143.1) (1) Write-off of internally developed capitalized software. (2) Prior to the sale, hardware used to run OSP was sold to franchisees. As a result of the sale, the Company wrote-down the value of the hardware to its net realizable value and the charge is included in the gain (loss) on the sale of OSP. The following summarizes capital expenditures related to discontinued operations for the periods presented: Fiscal Years 2024 2023 2022 (Dollars in thousands) Capital expenditures \$ 1,067.4 68.4 Table of Contents NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued) 4. A. A. A. OTHER FINANCIAL STATEMENT DATA The following provides additional information concerning selected balance sheet accounts: A. June 30, 2024 2023 2023A (Dollars in thousands) Other current assets: A. Prepaid assets \$684.4 \$1,510.4 Restricted cash \$19,246.1 11,888.4 Inventory \$181.4 1,681.4 Other \$1,802.4 1,766.4 Total other current assets \$22,550.4 \$16,845.4 Property and equipment: A. Buildings and improvements \$2,374.4 \$4,594.4 Equipment, furniture, and leasehold improvements \$5,574.4 10,126.4 Internal use software \$19,695.4 20,722.4 Total property and equipment \$27,643.4 35,442.4 Less accumulated depreciation and amortization (23,979.2) (29,020.2) Total property and equipment, net \$3,664.4 \$6,422.4 Accrued expenses: A. Payroll and payroll related costs \$4,611.4 \$4,179.4 Insurance \$1,733.4 3,777.4 Interest expense \$239.4 1,244.4 Rent and related real estate costs \$3,237.4 5,968.4 Deferred revenue \$5,104.4 7,148.4 Other \$6,720.4 4,913.4 Total accrued expenses \$21,644.4 \$30,109.4 Other non-current liabilities: A. Deferred income taxes \$11,402.4 \$10,936.4 Insurance \$4,654.4 7,291.4 Deferred benefits \$5,612.4 5,975.4 Deferred franchise fees \$16,755.4 23,151.4 Other \$1,616.4 1,688.4 Total other non-current liabilities \$40,039.4 \$49,041.4 69.4 Table of Contents NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued) The following provides additional information concerning other intangibles, net: A. June 30, 2024 2023 2023A Weighted Average Amortization Periods (1) Cost (2) Accumulated Amortization (2) Net Weighted Average Amortization Periods (1) Cost (2) Accumulated Amortization (2) Net (In years) (Dollars in thousands) (In years) (Dollars in thousands) Brand assets and trade names \$365.5 1,424.4 (\$3,371.1) 1,771.4 365.5 2,904.4 (\$3,312.1) 1,978.4 Franchise agreements \$207.3 914.4 (6,774.6) 1,707.5 654.4 (6,809.7) 756.4 Other \$208.4 (241.3) 39.4 202.8 94.4 Total \$261.2 1,813.4 (\$10,386.1) \$2,427.4 261.2 1,813.4 (\$10,386.1) \$2,427.4

intangible assets have been assigned an estimated finite useful life and are amortized on a straight-line basis over the number of years that approximate their expected period of benefit (ranging from three to 40 years). (2) The change in the gross carrying value and accumulated amortization of other intangible assets is impacted by foreign currency. Total amortization expense related to intangible assets during fiscal years 2024, 2023, and 2022 was approximately \$0.3 million, \$0.3 million, and \$0.4 million, respectively. As of June 30, 2024, future estimated amortization expense related to intangible assets is estimated as follows (in thousands): 2025 \$284.4 2026 \$284.4 2027 \$284.4 2028 \$161.4 2029 \$161.4 Thereafter \$1,264.4 Total \$2,427.4 The following provides supplemental disclosures of cash flow activity: A. Fiscal Years 2024 2023 2022A (Dollars in thousands) Cash paid (received) for: A. A. A. Interest \$15,457.4 \$11,786.4 Taxes and penalties, net (1) (893.1) 265.4 (1,400.1) Non-cash investing activities: A. A. A. Unpaid capital expenditures \$8.4 25.4 35.4 (1) During fiscal years 2024 and 2023, the Company incurred costs of \$0.1 million and \$1.6 million, respectively, to exit salons before the lease end date in order to relieve the company of future lease obligations. During fiscal year 2022, lease termination expense includes \$0.9 million to exit the Company's distribution centers before the lease end dates and \$0.9 million to exit salons before the lease end dates in order to relieve the Company of future lease obligations. (2) Upon termination of previously impaired leases, the Company derecognizes the corresponding ROU assets and lease liabilities which results in a net gain. In addition, the Company recognizes a benefit from lease liabilities decreasing in excess of previously impaired ROU assets for ongoing leases that were previously impaired. Table of Contents NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued) The Company leases salon premises in which the majority of its franchisees operate and has entered into corresponding sublease arrangements with franchisees. All lease-related costs are passed through to the franchisees. The Company records the rental payments due from franchisees as franchise rental income and the corresponding amounts owed to landlords as franchise rent expense on the Consolidated Statements of Operations. In fiscal years 2024, 2023, and 2022, franchise rental income and franchise rent expense were \$95.3 million, \$111.4 million, and \$130.8 million, respectively. These leases generally have lease terms of approximately five years. The Company expects to renew the SmartStyle master lease and certain leases for locations subleased to our franchisees upon expiration of those leases. Other leases are expected to be renewed by the franchisee upon expiration. All the Company's leases are operating leases. The lease liability is initially and subsequently measured at the present value of the unpaid lease payments at the lease commencement date, including one lease term option when the lease is expected to be renewed. The ROU asset is initially and subsequently measured throughout the lease term at the carrying amount of the lease liability, plus initial direct costs, less any accrued lease payments and unamortized lease incentives received, if any. Expense for lease payments is recognized on a straight-line basis over the lease term, including the lease renewal option when the lease is expected to be renewed. Generally, the non-lease components, such as real estate taxes and other occupancy expenses, are separate from rent expense within the lease and are not included in the measurement of the lease liability because these charges are variable. The discount rate used to determine the present value of the lease payments is the Company's estimated collateralized incremental borrowing rate, based on the yield curve for the respective lease terms, as the interest rate implicit in the lease cannot generally be determined. The Company uses the portfolio approach in applying the discount rate based on the original lease term. The weighted average remaining lease term was 5.05 years and 5.52 years, and the weighted average discount rate was 5.13% and 4.55% for all salon operating leases as of June 30, 2024, and 2023, respectively. As of June 30, 2024, future operating lease commitments, including one renewal option for leases expected to be renewed, to be paid and received by the Company were as follows (in thousands): Fiscal Year Leases for Franchise Salons Leases for Company-Owned Salons Corporate Leases Total Operating Lease Commitments Sublease Income to be Received from Franchisees Net Rent Commitments 2025 \$80,426.4 \$671.4 \$1,334.4 \$82,431.4 (\$80,426.4) \$2,005.4 2026 \$67.4 \$589.4 498.4 1,367.4 69,454.4 (67,589.1) \$865.4 2027 \$75.7 706.4 295.4 1,401.4 59,402.4 (57,706.1) \$696.4 2028 \$48.4 295.4 28 \$284.4 295.4 28

future obligations\$329,276\$1,888\$8,519\$339,683\$ (329,276)\$10,408\$ Less amounts representing interest38,764\$ 199\$ 986\$ 39,949\$ Present value of lease liabilities\$290,512\$1,689\$7,533\$299,734\$ Less current lease liabilities67,494\$ 588\$ 1,045\$ 69,127\$ Long-term lease liabilities\$223,018\$1,101\$ \$6,488\$ \$230,607\$ Supplemental operating cash flow information and non-cash activity related to our operating leases are as follows:Fiscal Years202420232022(Dollars in thousands)Cash paid for amounts included in the measurement of lease liabilities (1)\$48,747\$ \$57,598\$ \$74,507\$ Right of use assets obtained in exchange for new lease liabilities235\$ 458\$ 2,011\$

73Table of ContentsNOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)1)(1)Cash paid for amounts included in the measurement of lease liabilities includes rent, termination fees, settlements and legal fees, and commission payments. Other than Walmart, franchisees pay landlords directly.74Table of ContentsNOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)7. A A A FAIR VALUE MEASUREMENTSFair value measurements are categorized into one of three levels based on the lowest level of significant input used: Level1 (unadjusted quoted prices in active markets); Level2 (observable market inputs available at the measurement date, other than quoted prices included in Level1); and Level3 (unobservable inputs that cannot be corroborated by observable market data).Assets and Liabilities Measured at Fair Value on a Recurring BasisAs of June30, 2024, and 2023, the estimated fair value of the Company's cash, cash equivalents, restricted cash, receivables, inventory, deferred compensation assets, debt, and accounts payable approximated their carrying values.Assets and Liabilities Measured at Fair Value on a Nonrecurring BasisWe measure certain assets, including the Company's equity method investments, tangible fixed and other assets, and goodwill, at fair value on a nonrecurring basis when they are deemed to be other than temporarily impaired. The fair values of these assets are determined, when applicable, based on valuation techniques using the best information available, and may include quoted market prices, market comparables, and discounted cash flow projections. The following impairment charges were based on fair values using Level 3 inputs (1):Fiscal Years202420232022(Dollars in thousands)Goodwill impairment\$6\$ \$ \$ \$16,000\$ Long-lived asset impairment798\$ 101\$ 542\$

(1)See Notes 1 and 5 to the Consolidated Financial Statements.75Table of ContentsNOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)8. A A A A FINANCING ARRANGEMENTS The Company's financing arrangements consist of the following:A Twelve months endedJune30, A 2024202320242023\$ (Cash interest rate %) (Dollars in thousands)Term loan (19.68%9.54%)\$105,000\$ \$172,268\$ Deferred financing fees(14,244)\$ (6,471)\$ Term loan, net90,756\$ 165,797\$ Revolving credit facility (19.68%9.54%)10,237\$ 10,000\$ Paid-in-kind interest53\$ 1,033\$ Fair value of warrants issued to lenders (Note 14)(1,501)\$ \$ \$ \$ A Total long-term debt, net\$99,545\$ \$176,830\$

(1)June 30, 2023, term loan and revolving credit facility had a maturity date of August 31, 2025.(2)June 30, 2024, term loan and revolving credit facility matures on June 24, 2029.In June 2024, the Company entered into a new credit agreement (the "2024 Credit Agreement"). The 2024 Credit Agreement includes a \$105.0 million term loan and a \$25.0\$ million revolving credit facility, with a \$10.0\$ million minimum liquidity covenant and is set to expire June 2029. The Company incurred \$14.2\$ million of refinancing fees (including \$3.9\$ million of Original Issue Discount fee) that will be amortized on a straight-line basis over the term of the agreement. The 2024 Credit Agreement is considered a troubled debt restructuring, which resulted in a \$94.6\$ million (\$39.83 per weighted average diluted share) gain on the extinguishment of the prior agreement. Any unamortized financing fees that existed at the date of the new agreement were written off upon the signing date of the 2024 Credit Agreement. As of June 30, 2024, the unused available credit under the revolving credit facility was \$9.8\$ million and the Company's total liquidity was \$19.9\$ million. In connection with the transition of the letters of credit, the available liquidity is reduced by \$5.0\$ million dollars at June 30, 2024. As of June 30, 2024, the Company had cash and cash equivalents of \$10.1\$ million. The \$10.2\$ million drawn on the credit facility at June 30, 2024 related to restricted cash temporarily collateralizing letters of credit as the Company transitioned to the new lender. See Note 16 for subsequent event related to letters of credit, cash collateralization, and revolver availability. The interest rate on the 2024 Credit Agreement is based on secured overnight financing rate (SOFR) plus margin. The margin applicable to 2024 Credit Agreement is subject to change based on the Company's total leverage ratio, remeasured annually on a predetermined date set by the lender. When the Company's total leverage ratio is greater than or equal to 3.75 to 1.00, the margin applicable to the new term loan and revolving credit facility is 9.00%. If the Company's leverage ratio is less than 3.75 to 1.00 the margin rate is 8.50%. In either scenario, 4.5% of the margin is paid-in-kind (PIK) interest (added to the principal balance and thereafter accruing interest), and the remainder is paid currently in cash. The SOFR base rate applicable to the debt has a floor of 2.5% per annum. The margin applicable to any letter of credit is 5.25%, and paid currently in cash.The previous credit agreement utilized an interest rate margin that was subject to annual increases. The margin applicable to term SOFR loans was 3.875% through March 27, 2023. Effective March 27, 2023, the margin increased to 6.25%, of which 4.25% was paid currently in cash and 2.00% was PIK interest (added to the principal balance and thereafter accruing interest). Effective March 27, 2024, the margin increased to 7.25%, of which 4.25% was paid currently in cash and 3.00% was PIK interest. The margin previously applicable to base rate loans will be 100 basis points (1.00%) less than the margin applicable to term SOFR loans. Interest expense is recorded based on a weighted average effective interest rate method. The significant assumptions used in the weighted average estimate are the future SOFR rates and debt balance, as well as the length of time the debt will be outstanding. Due to the interest rate increasing over the debt term, the Company recorded more interest expense than interest paid in cash in fiscal years 2024 and 2023.The agreement contains typical provisions and financial covenants regarding maximum leverage and minimum fixed-charge coverage and a minimum liquidity threshold of \$10.0\$ million. In connection with the 2024 Credit Agreement, the Company issued detachable stock warrants to the debt lenders. See Note 14 for additional details. The Company was in compliance with its covenants and other requirements of the financing arrangements as of June 30, 2024. The Company's assets serve as collateral to the new credit facility.76Table of ContentsNOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)9. A A A A COMMITMENTS AND CONTINGENCIESContingencies:As of June30, 2024, the Company was self-insured for most workers' compensation, employment practice liability, and general liability. Workers' compensation and general liability losses are subject to per occurrence and aggregate annual liability limitations. The Company is insured for losses in excess of these limitations. The Company is also self-insured for health care claims for eligible participating employees subject to certain deductibles and limitations. The Company determines its liability for claims incurred but not reported on an actuarial basis. Beginning in fiscal year 2024, the Company transitioned to a third-party guaranteed cost insurance plan for workers' compensation and general liability claims.Litigation and Settlements:The Company is a plaintiff or defendant in various lawsuits and claims arising out of the normal course of business. Like certain other franchisors, the Company has faced allegations of franchise regulation and agreement violations. Additionally, because the Company may be the tenant under a master lease for a location subleased to a franchisee, the Company has faced allegations of nonpayment of rent and associated charges. Further, similar to other large retail employers, the Company has faced, and may continue to face, allegations of purported class-wide consumer and wage and hour violations. During fiscal year 2024, the Company recorded \$0.2 million of expense related to litigation and paid \$0.2 million in fees related to settlements of claims. Legal costs are expensed as incurred. During fiscal year 2023, the Company recorded \$1.0 million of expense related to litigation and paid \$1.5 million in fees related to settlements of claims. The Company's previous point-of-sale system supplier had challenged the development of certain parts of the Company's technology systems in litigation brought in the Northern District of California. The Company and the supplier entered into an agreement, effective June 25, 2021, that provided for the dismissal of the lawsuit and set forth a Transition Services Agreement pursuant to which the supplier will assist in the transfer of franchise salons from its point-of-sale system to the Company's salon management system, OSP. The Company and the supplier entered into an amendment to the Settlement Agreement, effective June 15, 2022, in which the Company agreed to pay \$2.0\$ million to the supplier in installments commencing on June 15, 2022, and ending on December 10, 2022, in consideration of a release of claims arising out of or related to the Transition Services Agreement and for the supplier to continue to provide the services set forth in that agreement. As of June30, 2024, the Company has made all payments under the agreement.Litigation is inherently unpredictable, and the outcome of these matters cannot presently be determined. Although the actions are being vigorously defended, the Company could incur judgments in the future or enter into settlements of claims that could have a material adverse effect on its results of operations in any particular period.77Table of ContentsNOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)10. A A A A INCOME TAXESThe components of income (loss) from continuing operations before income taxes are as follows:A Fiscal YearsA 202420232022\$ (Dollars in thousands)Income (loss) before income taxesU.S.A \$91,279\$ \$(10,240)\$ \$(41,231)\$ International(1,343)\$ (1,794)\$ (3,211)\$ \$89,936\$ \$ (11,998)\$ \$(44,442)\$ The provision (benefit) for income taxes consists of:A Fiscal YearsA 202420232022\$ (Dollars in thousands)Current:A A U.S.A \$427\$ \$ (219)\$ \$(535)\$ International(77)\$ (428)\$ (425)\$ Deferred:A A U.S.A \$531\$ (270)\$ 1,304\$ International(12)\$ 262\$ (153)\$ \$869\$ \$ (655)\$ \$2,017\$ The provision (benefit) for income taxes differs from the amount of income tax determined by applying the applicable U.S. statutory rate to income (loss) from continuing operations before income taxes, as a result of the following:A Fiscal YearsA 202420232022U.S. statutory rate21.0\$ %21.0\$ %21.0\$ %State income taxes, net of federal income tax benefit2.3\$ (2.7)\$ 1.4\$ Valuation allowance (1)(21.9)(12.9)(6.6)\$ Foreign income taxes at other than U.S. rates(0.2)(0.2)(0.4)\$ Uncertain tax positions(0.1)\$ 6.7\$ (17.9)\$ Stock-based compensation0.2\$ (2.7)(2.8)\$ Deferred tax rate remeasurement\$ (3.6)\$ \$ \$ \$ Other, net (2)(0.3)(0.1)(2.6)\$ Effective tax rate1.0\$ %5.5\$ %4.5\$ %

(1)The change in valuation allowance for fiscal year 2024 primarily relates to the utilization of federal and state net operating losses used to offset taxable income generated from the extinguishment of long-term debt. (2)The (0.3)% of other, net in fiscal year 2024 does not include the rate impact of any items in excess of 5% of computed tax. The (0.1)% of other, net in fiscal year 2023 includes the rate impact of the federal provision to return true-up, tax attribute expirations and miscellaneous items of 1.3%, (1.1%), and (0.3)%, respectively. The (2.6)% of other, net in fiscal year 2022 includes the rate impact of the federal provision to return true-up and miscellaneous items of (2.0)% and (0.6)%, respectively.78Table of ContentsNOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)The components of the net deferred tax assets and liabilities are as follows:A June30, A 20242023\$ (Dollars in thousands)Deferred tax assets:A Payroll and payroll related costs\$5,422\$ \$5,041\$ Net operating loss carryforwards (1)138,691\$ 154,514\$ Tax credit carryforwards37,647\$ 37,515\$ Capital loss carryforwards5,879\$ 5,845\$ Deferred franchise fees5,301\$ 7,018\$ Operating lease liabilities74,409\$ 92,666\$ Interest expense carryforward8,200\$ 10,193\$ Other (2)6,346\$ 8,633\$ Subtotal81,895\$ 321,425\$ Valuation allowance(181,759)(202,185)\$ Total deferred tax assets\$100,136\$ \$119,240\$ Deferred tax liabilities:A Goodwill and intangibles\$(35,509)\$ \$(35,001)\$ Operating lease assets(73,809)(91,921)\$ Other(2,220)(3,254)\$ Total deferred tax liabilities(111,538)(130,176)\$ Net deferred tax liability\$(11,402)\$ \$(10,936)\$

(1)The decline in fiscal year 2024 is a result of US net operating loss utilization, primarily due to taxable income generated from the extinguishment of long-term debt.(2)The \$6.3\$ million of Other in fiscal year 2024 includes \$3.0\$ million of deferred tax assets with a corresponding valuation allowance of the same amount related to discontinued operations. The \$8.6\$ million of Other in fiscal year 2023 includes \$3.4\$ million of deferred tax assets with a corresponding valuation allowance of the same amount related to discontinued operations.79Table of ContentsNOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)At June30, 2024, the Company has tax-effected federal, state, Canada, and U.K. net operating loss carryforwards of approximately \$102.9 million, \$27.1 million, \$8.5 million and \$0.2 million, respectively. The Company's federal loss carryforward consists of \$12.3 million that will expire in fiscal year 2038 and \$90.6 million that has no expiration. The state loss carryforwards consist of \$23.5 million that will expire from fiscal years 2025 to 2044 and \$3.6 million that has no expiration. The federal and state loss carryforwards reported in the financial statements are reduced for uncertain tax positions by \$17.6\$ million and \$2.6\$ million, respectively. The Canada loss carryforward will expire from fiscal years 2036 to 2044. The U.K. loss carryforward has no expiration.The Company's tax credit carryforward of \$37.6 million primarily consists of Work Opportunity Tax Credits that will expire from fiscal years 2031 to 2044. The Company's capital loss carryforward of \$5.9 million will expire in fiscal year 2025.We consider the earnings of certain non-U.S. subsidiaries to be indefinitely invested outside the U.S. Accordingly, we have not recorded deferred taxes related to the U.S. federal and state income taxes and foreign withholding taxes on approximately \$2.1\$ million of undistributed earnings of foreign subsidiaries, which have been reinvested outside the U.S. As a result of the Tax Cuts and Jobs Act of 2017, taxes payable on the remittance of such earnings is expected to be minimal.The Company files tax returns and pays tax primarily in the U.S., Canada, and the U.K., as well as states, cities, and provinces within these jurisdictions. With limited exceptions, due to net operating loss carryforwards, the Company's federal, state, and foreign tax returns are open to examination for all years since 2014, 2013, and 2016, respectively.A rollforward of the unrecognized tax benefits is as follows:A Fiscal YearsA 20242023\$ (Dollars in thousands)Balance at beginning of period\$21,393\$ \$22,173\$ Additions based on tax positions related to the current year3\$ 10\$ Additions (reductions) based on tax positions of prior years12\$ (663)\$ Reductions on tax positions related to the expiration of the statute of limitations(176)(127)\$ Balance at end of period\$21,232\$ \$21,393\$ If the Company were to prevail on all unrecognized tax benefits recorded, a net benefit of approximately \$0.7\$ million would be recorded in the effective tax rate. Interest and penalties associated with unrecognized tax benefits are recorded within income tax expense. The Company recorded interest and penalties of approximately \$0.1 million, \$0.1 million, and \$0.2\$ million, as reductions to the accrual, net of the respective reversal of previously accrued interest and penalties during fiscal years 2024, 2023, and 2022, respectively. As of June30, 2024, the Company had accrued interest and penalties related to unrecognized tax benefits of \$0.6\$ million. This amount is not included in the gross unrecognized tax benefits noted above.It is reasonably possible the amount of the unrecognized tax benefit with respect to certain of our unrecognized tax positions will increase or decrease during the next fiscal year. However, an estimate of the amount or range of the change cannot be made at this time.80Table of ContentsNOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)11. A A A A BENEFIT PLANSRegis Retirement Savings Plan:The Company maintains a defined contribution 401(k) plan, the Regis Retirement Savings Plan (RRSP). The RRSP is a defined contribution profit-sharing plan with a 401(k) feature that is intended to qualify under Section401(a) of the Internal Revenue Code (the Code) and is subject to the Employee Retirement Income Security Act of 1974 (ERISA).The 401(k) portion of the RRSP is a cash or deferred arrangement intended to qualify under section401(k) of the Code and under which eligible employees may elect to contribute a percentage of their eligible compensation. Employees who are 18 years of age or older and who were not highly compensated employees as defined by the Code during the preceding RRSP year are eligible to participate in the RRSP commencing with the first day of the month following their completion of one month of service.The discretionary employer contribution profit-sharing portion of the RRSP is a noncontributory defined contribution component covering full-time and part-time employees of the Company who have at least one year of eligible service, defined as 1,000 hours of service during the RRSP year, are employed by the Company on the last day of the RRSP year and are Salon Support employees, field leaders, artistic directors or consultants, and that are not highly compensated employees as defined by the Code. Participants' interest in the noncontributory defined contribution component become 20.0% vested after completing two years of service with vesting increasing 20.0% for each additional year of service with participants becoming fully vested after six full years of service.Nonqualified Deferred Salary Plan:The Company maintains a Nonqualified Deferred Salary Plan (Executive Plan), which covers Company officers and all other employees who are highly compensated as defined by the Code. The discretionary employer contribution portion of the Executive Plan is a profit-sharing component in which a participant's interest becomes 20.0% vested after completing two years of service with vesting increasing 20.0% for each additional year of service with participants becoming fully vested after six full years of service. Certain participants within the Executive Plan also receive a matching contribution from the Company.Regis Individual Secured Retirement Plan (RISRP):The Company maintains a Regis Individual Secured Retirement Plan (RiSRP), pursuant to which eligible employees may use post-tax dollars to purchase life insurance benefits. Salon Support employees at the director level and above qualify. The Company may make discretionary contributions on behalf of participants within the RiSRP, which may be calculated as a matching contribution.A the participant is the owner of the life insurance policy under the RiSRP.Stock Purchase Plan:The Company has an employee stock purchase plan (ESPP) available to qualifying employees. Under the terms of the ESPP, eligible employees may purchase the Company's common stock through payroll deductions. The Company contributes an amount equal to 15.0% of the purchase price of the stock to be purchased on the open market and pays all expenses of the ESPP and its administration, not to exceed an aggregate contribution of \$14.0 million or when 0.2\$ million shares registered under the SEC for issuance under the plan have been purchased. As of June30, 2024, the Company's cumulative contributions to the ESPP totaled \$11.2 million.81Table of ContentsNOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)Deferred Compensation Contracts:The Company has unfunded deferred compensation contracts covering certain current and former key executives. Effective June30, 2012, these contracts were amended, and the benefits were frozen.The table below presents the projected benefit obligation of these deferred compensation contracts in the Consolidated Balance Sheets: June 30, 20242023(Dollars in thousands)Current portion (included in accrued expenses)\$317\$ \$314\$ Long-term portion (included in other non-current liabilities)1,793\$ 2,013\$ Total\$2,110\$ \$2,327\$ The accumulated other comprehensive income (loss) for the deferred compensation contracts, consisting of primarily unrecognized actuarial

income, was \$0.6 million and \$0.7 million at JuneÅ 30, 2024 and 2023, respectively.Additionally, the Company had previously agreed to pay the former Vice Chairman and his spouse an annual benefit for life. Costs associated with this benefit included in general and administrative expense on the Consolidated Statements of Operations totaled \$0.6 million, \$0.6 million, and \$0.5 million for fiscal years 2024, 2023, and 2022, respectively. The fair value of the related obligations totaled \$2.3 million and \$2.3 million at JuneÅ 30, 2024, and 2023, respectively, with \$0.6 million and \$0.6 million within accrued expenses at JuneÅ 30, 2024, and 2023, respectively, and the remainder included in other non-current liabilities on the Consolidated Balance Sheets.82Table of ContentsNOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)12. Å Å Å EARNINGS PER SHAREThe Company's basic earnings per share is calculated as net income (loss) divided by weighted average common shares outstanding, excluding unvested outstanding stock options (SOs), outstanding stock appreciation rights (SARs), restricted stock units (RSUs), and stock-settled performance units (PSUs). The Company's diluted earnings per share is calculated as net income (loss) divided by weighted average common shares and common share equivalents outstanding, which includes shares issued under the Company's stock-based compensation plans and warrants issued in connection with the June 2024 refinancing. Stock-based awards and warrants with exercise prices greater than the average market price of the Company's common stock are excluded from the computation of diluted earnings per share. For fiscal years 2023 and 2022, 24,636 and 30,425 common stock equivalents of dilutive common stock, respectively, were excluded from the diluted earnings per share calculation due to net loss from continuing operations.The computation of weighted average shares outstanding, assuming dilution, excluded the following stock-based awards as they were not dilutive under the treasury stock method:Fiscal Years202420232022Equity-based compensation awards216,929Å 197,797Å 113,467Å 83Table of ContentsNOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)13. Å Å Å STOCK-BASED COMPENSATIONThe Company grants long-term equity-based awards under the 2018 Long Term Incentive Plan (the 2018 Plan). The 2018 Plan, which was approved by the Company's shareholders at its 2018 Annual Meeting of Shareholders, provides for the granting of nonqualified SOs, equity-based SARs and cash-settled SARs, RSUs and PSUs, to employees and non-employee directors of the Company. Under the 2018 Plan, a maximum of 190,945 shares are approved for issuance. The 2018 Plan incorporates a fungible share design, under which full value awards (such as RSUs and PSUs) count against the shares reserved for issuance at a rate 2.0 times higher than appreciation awards (such as SARs and SOs). As of JuneÅ 30, 2024, a maximum of 51,366 shares were available for grant under the 2018 Plan. All unvested awards are subject to forfeiture in the event of termination of employment, unless accelerated. SAR and RSU awards granted under the 2018 Plan generally include various acceleration terms, including upon retirement for participants aged 62 years or older or who are aged 55 years or older and have 15 years of continuous service. The Company also has outstanding awards under the 2016 Long Term Incentive Plan (the 2016 Plan), although the 2016 Plan terminated in October 2018 and no additional awards have since been or will be made under the 2016 Plan. The 2016 Plan provided for the granting of SARs, restricted stock awards (RSAs), RSUs and PSUs, as well as cash-based performance grants, to employees and non-employee directors of the Company.The Company also has outstanding awards under the Amended and Restated 2004 Long Term Incentive Plan (the 2004 Plan), although the 2004 Plan terminated in October 2016 and no additional awards have since been or will be made under the 2004 Plan. The 2004 Plan provided for the granting of nonqualified SOs, SARs, RSAs, RSUs and PSUs, as well as cash-based performance grants, to employees and non-employee directors of the Company.Under the 2018 Plan, 2016 Plan, and the 2004 Plan, stock-based awards are granted at an exercise price or initial value equal to the fair market value on the date of grant. The fair value of cash-settled SARs granted in fiscal year 2022 are re-valued on a quarterly basis.Using the fair value of each grant on the date of grant, the weighted average fair values per stock-based compensation award granted during fiscal years 2024, 2023, and 2022 were as follows (1):Fiscal Years202420232022SARs\$Å 30.40Å \$51.20Å \$28.60Å 36.40Å RSUs21.20Å Å 53.80Å (1)The fair value of cash-settled SARs granted are estimated on the date of grant using a Black-Scholes valuation model, with the fair value recalculated on a quarterly basis. The fair value of market-based SOs granted are estimated on the date of grant using a Black-Scholes valuation model. The fair value of market-based RSUs granted are estimated on the date of grant using the closing stock price on the date of grant. The significant assumptions used in determining the estimated fair value of the market-based awards granted during fiscal years 2024, 2023, and 2022 were as follows:Fiscal Years202420232022Risk-free interest rate3.88 - 4.32%63.08 - 4.30%61.25 - 3.04%Expected volatility89.2 - 104.8%69.5 - 82.6%58.3 - 64.5%Expected dividend yieldÅ 0.00Å 0.00Å 0.00Å %Expected term of stock-based awards5.8 - 6.7 years6.1 - 7.9 years6.1 - 7.7 yearsThe risk-free interest rate is determined based on the U.S. Treasury rates approximating the expected life of the market-based SARs, SOs, and RSUs granted. Expected volatility is established based on historical volatility of the Company's stock price. The Company uses historical data to estimate pre-vesting forfeiture rates. The expected term is based on a review of historical exercise experience.84Table of ContentsNOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)Stock-based compensation expense was as follows:Fiscal Years202420232022(Dollars in thousands)SARs (1)\$63\$238Å 49Å SOs (2)1,070Å 1,114Å (290)RSUs551Å 964Å 1,575Å Total stock-based compensation expense (recorded in general and administrative)1,558Å 2,316Å 1,334Å Less: Income tax benefit (3)Å 0Å 0Å 0Å Total stock-based compensation expense, net of tax\$1,558Å \$2,316Å \$1,334Å (1)The credit balance in fiscal year 2024 is due to adjustments made for quarterly revaluations resulting from a decrease in stock price during the year. (2)A benefit was recognized in fiscal year 2022 due to forfeiture of SOs.(3)Federal statutory income tax rate utilized of 0% due to a valuation allowance in fiscal years 2024, 2023, and 2022.Stock Appreciation Rights:SARs granted under the 2018 Plan, 2016 Plan, and the 2004 Plan generally vest 20%, 20%, and 60% over a three-year period subsequent to the grant date or vest ratably over a three to five-year period on each of the annual grant date anniversaries and expire 10 years from the grant date. SARs granted in fiscal year 2024 were awarded to the Company's executives and are liability-classified awards that vest ratably over a three-year period and are revalued each reporting period. SARs granted prior to fiscal year 2023 vest 20%, 20%, and 60% over a three-year period or vest ratably over a three-year period, with the exception of the April 2017 grant to the former Chief Executive Officer, which vested in full after two years. Activity for all the Company's outstanding SARs is as follows:Å Shares/Units(in thousands)WeightedAverageExercise PriceWeightedAverageRemainingContractual LifeAggregateIntrinsic Value(in thousands)Å SARsOutstanding balance at June 30, 2023105Å \$129.00Å GrantedÅ 0Å Å Forfeited/ExpiredÅ 0Å Å Å ExercisedÅ 0Å Å Å Outstanding balance at June 30, 2024105Å \$129.00Å 5.37(11,144)Exercisable at June 30, 202470Å \$172.00Å 4.18(10,456)Unvested awards, net of estimated forfeitures32Å \$41.32Å 7.79(587)As of JuneÅ 30, 2024, there was \$0.1 million of unrecognized expense related to SARs that is to be recognized over a weighted average period of one year.85Table of ContentsNOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)Stock Options:SOs granted under the 2018 Plan, 2016 Plan, and the 2004 Plan generally vest 20%, 20%, and 60% over a three-year period subsequent to the grant date or vest ratably over a three to five-year period on each of the annual grant date anniversaries and expire 10 years from the grant date. The SOs granted during fiscal year 2024 were awarded to the Company's executives and vest ratably over a three-year period and SOs granted to non-employee directors vest in equal amounts over a one-year period from the Company's previous annual shareholder meeting date and exercises are deferred until the director's board service ends. Activity for all the Company's outstanding SOs is as follows:Å Shares/Units(in thousands)WeightedAverageExercise PriceWeightedAverageRemainingContractual LifeAggregateIntrinsic Value(in thousands)Å SOsOutstanding balance at June 30, 2023150Å \$32.27Å Forfeited/Expired(1)30.40Å Å Outstanding balance at June 30, 2024149Å \$32.29Å 7.95(1,385)Exercisable at June 30, 202476Å \$30.68Å 8.03(584)Unvested awards, net of estimated forfeitures65Å \$34.33Å 7.86(737)As of JuneÅ 30, 2024, there was \$0.6 million of unrecognized expense related to SOs that is to be recognized over a weighted average period of one year.Restricted Stock Units:RSUs granted to employees under the 2018 Plan, 2016 Plan, and 2004 Plan generally vest 20%, 20%, and 60% over a three-year period subsequent to the grant date, vest ratably over a one to five-year period on each of the annual grant date anniversaries or vest entirely after a one, three, or five-year period subsequent to the grant date. RSUs granted to non-employee directors under the 2018 Plan, 2016 Plan, and 2004 Plan generally vest in equal monthly amounts over a one-year period from the Company's previous annual shareholder meeting date and distributions are deferred until the director's board service ends.Activity for all the Company's RSUs is as follows:Å Shares/Units(in thousands)WeightedAverageGrant DateFair ValueAggregate IntrinsicValue(in thousands)Å RSUsOutstanding balance at June 30, 202339Å \$126.83Å Granted13Å 21.20Å Å Forfeited(1)22.65Å Å Vested(3)110.97Å Å Outstanding balance at June 30, 202448Å \$1,104Å \$1,104Å Vested at June 30, 202427Å \$144.65Å 621Å Unvested awards, net of estimated forfeitures16Å \$52.25Å 368Å As of JuneÅ 30, 2024, there was \$0.3 million of unrecognized expense related to RSUs that is expected to be recognized over a weighted average period of 1.7 years. The fair value of the shares vested was \$0.3 million, \$0.5 million and \$5.8 million in fiscal years 2024, 2023, and 2022, respectively.86Table of ContentsNOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)14. Å Å Å SHAREHOLDERS' EQUITY (DEFICIT)Authorized Shares and Designation of Preferred Class:The Company has 5.0 million shares of capital stock authorized, par value \$0.05, of which all outstanding shares, and shares available under the Stock Option Plans, have been designated as common stock.Stock Warrants Issues in Connection with Long-Term Debt:In connection with the new credit agreement, the Company issued detachable warrants to affiliates of TCW Asset Management Company, LLC, and Asilia Investments. Pursuant to the warrants, the holders can purchase up to an aggregate 407,542 shares of the Company's common stock, par value \$0.05 per share, at an exercise price equal to \$7.00 per share. The warrants are exercisable for a seven-year period beginning June 24, 2024. The warrants may also be exercised on a cashless basis under certain circumstances under the agreement. In addition, in connection with the issuance of the warrants, the Company has granted an exemption in favor of each holder pursuant to Section 36 of the Tax Benefits Preservation Plan, dated January 29, 2024, among the Company and Equiniti Trust Company, LLC (the "Plan"), such that neither Holder was deemed to be an "Acquiring Person" (as defined in the Plan) solely in connection with (i) the issuance of the warrants nor (ii) the acquisition of beneficial ownership of securities of the Company pursuant to the exercise of the warrants.The warrants and the shares of common stock issuable upon the exercise of such warrants have not been registered under the Securities Act of 1933, as amended (the "Securities Act"), and may not be sold absent registration or an applicable exemption from the registration requirements of the Securities Act. Based in part upon the representations of each holder in each warrant, the offering and sale of each warrant is exempt from registration under Section 4(a)(2) of the Securities Act and/or Rule 506 of Regulation D promulgated under the Securities Act.The warrants were valued at \$1.5Å million using a relative fair value method, and were accounted for through additional paid-in capital. Further, the related financing fees incurred as a result of warrant issuance is recorded through a contra-equity account, and amounts to \$0.2Å million.Prior to the second anniversary of the issue date, the Company may call for cancellation up to an aggregate 203,771 shares of Common Stock underlying the warrants for consideration equal to \$15.00 per share; provided, that the volume weighted average price on the trading day immediately preceding the date the Company delivers a written call notice to a holder exceeds \$20.00. As of June 30, 2024 the Company has no intentions on exercising this call provision. The Company will reassess this intention on a quarterly basis.Share Issuance Program:In February 2021, the Company filed a \$150.0Å million shelf registration and \$50.0Å million prospectus supplement with the Securities and Exchange Commission under which it had the ability to offer and sell, from time to time, up to \$50.0Å million worth of its common stock in "at-the-market" offerings. In fiscal year 2022, 464,781 shares were issued for \$38.4 million under the prospectus. During fiscal years 2023 and 2024, the Company did not issue any shares under this prospectus. The share issuance program expired on February 10, 2024.In May 2000, the Company's Board approved a stock repurchase program with no stated expiration date. Originally, the program authorized up to \$50.0 million to be expended for the repurchase of the Company's stock. The Board elected to increase this maximum to \$100.0 million in August 2003, to \$200.0 million in May 2005, to \$300.0 million in April 2007, to \$350.0 million in April 2015, to \$400.0 million in September 2015, to \$450.0 million in January 2016, and to \$650.0 million in August 2018. All repurchased shares become authorized but unissued shares of the Company. As of JuneÅ 30, 2024, 1.5 million shares have been cumulatively repurchased for \$595.4 million, and \$54.6 million remained authorized for repurchase. The Company does not anticipate repurchasing shares of common stock for the foreseeable future.87Accumulated Other Comprehensive Income:The components of accumulated other comprehensive income are as follows:Å JuneÅ 30, Å 20242023Å (Dollars in thousands)Foreign currency translations\$7,963Å \$8,284Å Unrealized gain on deferred compensation contracts621Å 739Å Accumulated other comprehensive income\$8,584Å \$9,023Å 88Table of ContentsNOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)15. Å Å Å SEGMENT INFORMATIONFinancial information concerning the Company's reportable operating segments is shown in the table below. Segment information is presented on the same basis that the Company internally organizes the business for assessing performance and making decisions regarding allocation of resources. In the second quarter of fiscal year 2023, the Company revised its internal reporting such that the Chief Operating Decision Maker's (CODM) primary measures of segment performance are revenue and segment adjusted EBITDA. Revenue and segment adjusted EBITDA are regularly reviewed by the CODM to make decisions about resources to be allocated to the segments, assess current performance, and forecast future performance. The Company's CODM does not evaluate reportable segments using assets and capital expenditure information. Segment adjusted EBITDA is defined as income (loss) from continuing operations before interest, income taxes, depreciation, amortization, and impairment. Consistent with our internal management reporting, unallocated expenses include certain items impacting comparability. These unallocated items are not defined terms within U.S. GAAP. They are based on how management views the business, makes financial, operating and planning decisions and evaluates the Company's ongoing performance and are not attributable to either segment. Unallocated fees include distribution center wind down fees, inventory reserve, one-time professional fees and settlements, severance expense, the benefit from lease liability decreases in excess of previously impaired ROU assets, lease termination fees, asset retirement obligation costs, goodwill and long-lived asset impairment charges, and the benefit from the Company's debt refinancing. Figures for prior reporting periods have been restated to conform to the current period.The Franchise reportable operating segment is comprised of 4,391 franchise salons located mainly in strip center locations and Walmart. Franchise salons offer high quality, convenient and value priced hair care and beauty services and retail products. This segment operates primarily in the U.S., Puerto Rico, and Canada and primarily includes the Supercuts, SmartStyle, Cost Cutters, First Choice Haircutters, Roosters, and MagiCuts concepts.The company-owned salons reportable operating segment is comprised of 17 company-owned salons located mainly in strip center locations and Walmart. Company-owned salons offer high quality, convenient and value priced hair care and beauty services and retail products. SmartStyle, Supercuts, Cost Cutters and other regional trade names operating in the U.S. and Canada are generally within the company-owned salons segment. 89Table of ContentsNOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)Å Fiscal Years202420232022A (Dollars in thousands)Revenues:Franchise\$195,659Å \$223,237Å \$255,762Å Company-owned\$7,323Å 10,089Å 20,205Å Total revenue202,982Å 233,326Å 275,967Å Segment adjusted EBITDA:Franchise26,257Å 22,799Å 7,730Å Company-owned(323)(1,789)(9,529)Total 25,934Å 21,010Å (1,799)Unallocated benefits (expenses)94,138Å (3,050)(9,843)Depreciation and amortization(3,945)(7,126)(6,224)Long-lived asset impairment(798)(101)(542)Goodwill impairmentÅ 0Å Å 0Å (13,120)Interest expense(25,393)(22,141)(12,914)Income tax (expense) benefit(869)(655Å 2,017)Income (loss) from discontinued operations1,993Å 3,958Å (39,398)Total net income (loss)\$91,060Å \$(7,385)Å \$(8,577)Total revenues and property and equipment, net associated with business operations in the U.S. and all other countries in aggregate were as follows:Å June 30, Å 202420232022A TotalRevenuesProperty andEquipment, NetTotalRevenuesProperty andEquipment, NetÅ (Dollars in thousands)U.S.Å \$183,465Å \$3,663Å \$211,429Å \$6,410Å \$249,285Å \$12,808Å Other countries19,517Å 12,897Å 12A 26,682Å 27A Total\$202,982Å \$3,664Å \$233,326Å \$6,422Å \$275,967Å \$12,835Å 90Table of ContentsNOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)16. Å Å Å SUBSEQUENT EVENTS:Workforce Reduction:In August 2024, the Company executed a workforce reduction. As a result of the workforce reduction, the Company expects to incur lower salary and wage related expenses, partially offset by severance expense and investments back into the business. We are unable to estimate the net impact of workforce reduction, severance expense and related investments into the business.Revolving Credit Facility/Restricted Cash:As the Company transitioned to its new lender in June 2024, the Company temporarily drew \$10.2Å million on the revolving credit facility to cash collateralize its outstanding letters of credit issued by the Company's former lenders. This cash is included in restricted cash as of June 30, 2024. Subsequent to June 30, 2024, under the 2024 Credit Agreement, the Company issued letters of credit in the amount of \$9.25Å million and paid down the revolving credit facility by \$5.8Å million and restricted cash was reduced accordingly. As of August 23, 2024, the Company's current revolver availability is \$15.6Å million. 91Table of ContentsItem 9. Å Å Å Changes in and Disagreements with Accountants on Accounting and Financial DisclosureNone.Item 9A. Å Å Å Controls and ProceduresEvaluation of Disclosure Controls and ProceduresThe Company maintains disclosure controls and procedures that are designed to ensure that information required to be disclosed by the Company in the reports filed or submitted under the Securities Exchange Act of 1934, as amended (the Exchange Act), is recorded, processed, summarized, and reported within the time periods specified in the SEC's rules and forms, and that such information is accumulated and communicated to management, including the Chief Executive Officer (CEO) and Chief Financial Officer (CFO), as appropriate to allow

critical decisions regarding required disclosure. Management, with the participation of the CEO and CFO, evaluated the effectiveness of the design and operation of the Company's disclosure controls and procedures (as defined in Rules 13a-15(e) and 15d-15(e) promulgated under the Exchange Act), at the end of the period. Based on their evaluation, our CEO and CFO concluded that our disclosure controls and procedures were effective as of June 30, 2024. Management's Report on Internal Control over Financial Reporting Our management is responsible for establishing and maintaining adequate internal control over financial reporting, as such term is defined in Rule 13a-15(f) of the Exchange Act. Under the supervision and with the participation of our management, including the CEO and the CFO, we carried out an evaluation of the effectiveness of our internal control over financial reporting as of June 30, 2024 using the criteria established in "Internal Control-Integrated Framework" (2013), issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). Based upon this evaluation, management concluded the Company's internal control over financial reporting was effective as of June 30, 2024, based on those criteria. Changes in Internal Control over Financial Reporting There were no changes in our internal control over financial reporting during the most recent fiscal quarter that have materially affected, or are reasonably likely to materially affect, our internal control over financial reporting. Item 9B. A A A Other Information During the three months ended June 30, 2024, no director or officer of the Company adopted, modified, or terminated a "Rule 10b5-1 trading arrangement" or "non-Rule 10b5-1 trading arrangement," as each term is defined in Item 408(a) of Regulation S-K. On August 23, 2024, the Compensation Committee of the Board of Directors approved a special cash performance bonus for Matthew Doctor, the Company's President and Chief Executive Officer, in the amount of \$532,500 in recognition of his contributions to the Company's debt refinancing. Item 9C. A A A Disclosure Regarding Foreign Jurisdictions that Prevent Inspections Not applicable. 92 Table of Contents PART III Item 10. A A A Directors, Executive Officers, and Corporate Governance Information regarding the directors of the Company will be set forth in the section titled "Election of Directors" of the Company's 2024 Proxy Statement and is incorporated herein by reference. The information required by Item 401 of Regulation S-K regarding the Company's executive officers is included under "Executive Officers of the Registrant" in Item A 1 of this Annual Report on this Form 10-K. Additionally, information regarding the Company's audit committee and audit committee financial expert, as well as nominating committee functions, will be set forth in the section titled "Our Board's Committees" and shareholder communications with directors will be set forth under the heading titled "Communications with the Board" of the Company's 2024 Proxy Statement and are incorporated herein by reference. The Company has adopted a code of ethics, known as the Code of Business Conduct & Ethics that applies to all employees, including the Company's chief executive officer, chief financial officer, directors, and executive officers. The Code of Business Conduct & Ethics is available on the Company's website at www.regiscorp.com, under the heading "Corporate Governance - Policies & Disclosures" (within the "Investor Relations" section). The Company intends to disclose any substantive amendments to, or waivers from, its Code of Business Conduct & Ethics on its website or in a report on Form 8-K. Copies are available upon request to any shareholder of the Company by writing to the Company's Corporate Secretary at Regis Corporation, 3701 Wayzata Boulevard, Suite 600, Minneapolis, Minnesota 55416. Item 11. A A A Executive Compensation Information about executive and director compensation will be set forth in the sections titled "Executive Compensation," "How Our Directors Are Paid," and "Fiscal 2024 Director Compensation Table" of the Company's 2024 Proxy Statement and is incorporated herein by reference. Item 12. A A A Security Ownership of Certain Beneficial Owners and Management and Related Stockholder Matters Information regarding the Company's equity compensation plans will be set forth in the section titled "Equity Compensation Plan Information" and information regarding the beneficial ownership of the Company will be set forth in the section titled "Security Ownership of Certain Beneficial Holders and Management" of the Company's 2024 Proxy Statement, and are incorporated herein by reference. Item 13. A A A Certain Relationships and Related Transactions, and Director Independence Information regarding certain relationships and related transactions will be set forth in the section titled "Certain Relationships and Related Transactions" of the Company's 2024 Proxy Statement and is incorporated herein by reference. Information regarding director independence will be set forth in the section titled "How We Govern the Company" of the Company's 2024 Proxy Statement and is incorporated herein by reference. Item 14. A A A Principal Accountant Fees and Services A description of the fees paid to the independent registered public accounting firm will be set forth in the section titled "Ratification of Appointment of Independent Registered Public Accounting Firm" of the Company's 2024 Proxy Statement and is incorporated herein by reference. 93 Table of Contents PART IV Item 15. A A A Exhibits and Financial Statement Schedules (a) The following documents are filed as part of this report: (1) All financial statements: Consolidated Financial Statements filed as part of this report are listed under Part II, Item 8 of this Form 10-K. (2) Financial statement schedules: All financial statement schedules are omitted as the required information is inapplicable, not required, or the information is presented in the Consolidated Financial Statements or related notes. (3) Exhibits: The exhibits listed in the accompanying index are filed as part of this report. Except where otherwise indicated below, the SEC file number for each report and registration statement from which the exhibits are incorporated by reference is 1-12725. Exhibit Number Description 2.1 Portfolio Transfer Agreement (United States), dated December 30, 2019, between Regis Corp. and The Beautiful Group Management, LLC., The Beautiful Group, LLC, The Beautiful Group Ventures, LLC, The Beautiful Group Ventures USA, LLC, and TBG IP Holder, LLC. (Incorporated by reference to Exhibit 2.1 of the Company's Current Report on Form 8-K filed on December 31, 2019.) 2.2 Portfolio Transfer Agreement (Canada), dated December 30, 2019, between Regis Holdings (Canada), Ltd. and The Beautiful Group Salons (Canada) Ltd. (Incorporated by reference to Exhibit 2.2 of the Company's Current Report on Form 8-K filed on December 31, 2019.) 2.1 Asset Purchase Agreement, dated June 9, 2022, among the Company, Fremont Software, LLC, The Barbers, Hairstyling for Men & Women, Inc., Roosters MGC International LLC, Regis Holdings (Canada), Ltd., MagiCut, Ltd., First Choice Haircutters, Ltd., Cutco Acquisition Corp., RPC Acquisition Corp., Supercuts, Inc., and Soham Inc. (Incorporated by reference to Exhibit 2.1 of the Company's Current Report on Form 8-K filed on June 10, 2022.) 3.1 2023 Restated Articles of Incorporation of Regis Corporation. (Incorporated by reference to Exhibit 3.2 of the Company's Current Report on Form 8-K filed on December 1, 2023.) 3.2 Bylaws of Regis Corporation. (Incorporated by reference to Exhibit 3.2 of the Company's Current Report on Form 8-K filed on May 8, 2020.) 3.3 Certificate of Designation of Series A Junior Participating Preferred Stock. (Incorporated by reference to Exhibit 3.1 of the Company's Current Report on Form 8-K filed on January 30, 2024.) 4.1 Description of the Company's Securities. 4.2 Tax Benefits Preservation Plan, dated as of January 29, 2024, between the Company and Equiniti Trust Company, LLC. (Incorporated by reference to Exhibit 4.1 of the Company's Current Report on Form 8-K filed on January 30, 2024.) 10.1 Regis Corporation Executive Retirement Savings Plan Adoption Agreement and Trust Agreement, dated November 15, 2008, between the Company and Fidelity Management Trust Company. (Incorporated by reference to Exhibit 10(a) of the Company's Quarterly Report on Form 10-Q filed February 9, 2009.) 10.2 The CORPORATE Plan for Retirement EXECUTIVE PLAN basic plan document. (Incorporated by reference to Exhibit 10(c) to the Company's Annual Report on Form 10-K filed on August 29, 2007.) 10.3 Amendment to the adoption agreement for the Regis Corporation Executive Retirement Savings Plan, effective January 1, 2016. (Incorporated by reference to Exhibit 10.3 to the Company's Annual Report on Form 10-K filed on August 23, 2022.) 10.4 Employment Agreement dated December 1, 2014, between the Company and Kersten D. Zupfer. (Incorporated by reference to Exhibit 10(g) of the Company's Annual Report on Form 10-K filed on August 31, 2020.) 10.5 Restricted Stock Unit Agreement, dated November 11, 2019, between the Company and Kersten D. Zupfer. (Incorporated by reference to Exhibit 10(o) to the Company's Annual Report on Form 10-K filed on August 26, 2021.) 94 Table of Contents 10.6 Performance Units Agreement, dated November 11, 2019, between the Company and Kersten D. Zupfer. (Incorporated by reference to Exhibit 10(p) to the Company's Annual Report on Form 10-K filed on August 26, 2021.) 10.8 Regis Corporation Amended and Restated 2004 Long Term Incentive Plan, as amended and restated effective October 22, 2013. (Incorporated by reference to Exhibit 10.1 of the Company's Current Report on Form 8-K filed on October 11, 2013.) 10.9 Amendment to the Amended and Restated 2004 Long Term Incentive Plan, effective August 29, 2014. (Incorporated by reference to Exhibit 10(b) of the Company's Quarterly Report on Form 10-Q filed on November 4, 2014.) 10.11 Form of Stock Appreciation Right Agreement (Annual Executive Grants). (Incorporated by reference to Exhibit 10(w) of the Company's Annual Report on Form 10-K filed on August 23, 2018.) 10.12 Regis Corporation 2016 Long Term Incentive Plan, effective October 18, 2016. (Incorporated by reference to Appendix A of the Company's Proxy Statement on Definitive Form 14A filed on September 7, 2016.) 10.13 Regis Corporation Amended and Restated 1991 Contributory Stock Purchase Plan, as amended and restated effective October 18, 2016. (Incorporated by reference to Appendix B of the Company's Proxy Statement on Definitive Form 14A filed on September 7, 2016.) 10.14 Amended and Restated Senior Executive Severance Policy, dated September 1, 2022. (Incorporated by reference to Exhibit 10.1 of the Company's Quarterly Report on Form 10-Q filed on November 1, 2022.) 10.17 Form of Restricted Stock Unit Agreement (Annual Fiscal 2017 Non-Employee Director Grants). (Incorporated by reference to Exhibit 10.22 of the Company's Annual Report on Form 10-K filed on August 23, 2022.) 10.18 Form of Restricted Stock Unit Agreement (Annual Fiscal 2018 Non-Employee Director Grants). (Incorporated by reference to Exhibit 10.23 of the Company's Annual Report on Form 10-K filed on August 23, 2022.) 10.19 Form of Restricted Stock Unit Agreement (Non-Employee Director Grants). (Incorporated by reference to Exhibit 10.7 of the Company's Quarterly Report on Form 10-Q filed on October 30, 2018.) 10.20 Regis Corporation Amended and Restated Short Term Incentive Compensation Plan, effective February 27, 2019. (Incorporated by reference to Exhibit 10.1 of the Company's Quarterly Report on Form 10-Q filed on April 30, 2019.) 10.21 Regis Corporation Stock Purchase and Matching RSU Program, as amended and restated effective March 20, 2019. (Incorporated by reference to Exhibit 10.2 of the Company's Quarterly Report on Form 10-Q filed on April 30, 2019.) 10.22 Regis Corporation 2018 Long Term Incentive Plan, effective October 23, 2018. (Incorporated by reference to Appendix A of the Company's Proxy Statement on Definitive Form 14A filed on September 6, 2018.) 10.23 Second US and Canada Omnibus Settlement Agreement, dated June 27, 2019, among Regis Corp., Regis, Inc., Regis Holdings (Canada), Ltd., and The Barbers, Hairstyling for Men & Women, Inc., The Beautiful Group Management, LLC, The Beautiful Group Salons (Canada) Ltd., The Beautiful Group Holdings, LLC, Archetype Capital Group, LLC, The Beautiful Group Ventures, LLC (f/k/a The Beautiful Group Real Estate, LLC), TBG IP Holder, LLC, and Regent Companies, LLC. (Incorporated by reference to Exhibit 10.1 of the Company's Current Report on Form 8-K filed on July 3, 2019.) 10.25 Form of Stock Option Award Agreement (Annual Executive Grants). (Incorporated by reference to Exhibit 10.1 of the Company's Quarterly Report on Form 10-Q filed on November 4, 2021.) 10.26 Form of Cash-Settled SAR Agreement (Annual Executive Grants). (Incorporated by reference to Exhibit 10.2 of the Company's Quarterly Report on Form 10-Q filed on November 4, 2021.) 10.27 Offer Letter, dated December 22, 2021, between the Company and Matthew Doctor. (Incorporated by reference to Exhibit 10.1 of the Company's Quarterly Report on Form 10-Q filed on February 3, 2022.) 10.29 Offer Letter, Non-Compete, Non-Disclosure, Non-Solicitation and Non-Hire Agreement, dated May 4, 2022, between the Company and Matthew Doctor. (Incorporated by reference to Exhibit 10.1 of the Company's Current Report on Form 8-K filed on May 5, 2022.) 10.30 Form of Cash Settled SAR Agreement (Annual Executive Grants). (Incorporated by reference to Exhibit 10.2 of the Company's Quarterly Report on Form 10-Q filed on November 1, 2022.) 10.31 Form of Employee Stock Option Agreement (Annual Executive Grants). (Incorporated by reference to Exhibit 10.3 of the Company's Quarterly Report on Form 10-Q filed on November 1, 2022.) 10.32 Form of Non-Employee Director Stock Option Agreement (Annual Non-Employee Director Grants). (Incorporated by reference to Exhibit 10.4 of the Company's Quarterly Report on Form 10-Q filed on November 1, 2022.) 10.33 Offer Letter, dated October 5, 2021, between the Company and John Davi. 95 Table of Contents 10.34 Financing Agreement, dated as of June 24, 2024, among the Company, the Lenders party thereto, TCW Asset Management Company LLC as administrative and collateral agent, and MidCap Financial Trust as Revolving Agent. (Incorporated by reference to Exhibit 10.1 of the Company's Current Report on Form 8-K filed on June 25, 2024.) 10.35 Form of Warrant. (Incorporated by reference to Exhibit 10.1 of the Company's Current Report on Form 8-K filed on July 10, 2024.) 21 List of Subsidiaries of the Company. 23 Consent of Grant Thornton LLP. 31.1 Chief Executive Officer of the Company: Certification pursuant to Section 302 of the Sarbanes-Oxley Act of 2002. 31.2 Chief Executive Officer and Chief Financial Officer of the Company: Certification pursuant to Section 302 of the Sarbanes-Oxley Act of 2002. 32 Chief Executive Officer and Chief Financial Officer of the Company: Certification pursuant to Section 906 of the Sarbanes-Oxley Act of 2002. 97 Regis Corporation Mandatory Compensation Recovery Policy 101 The following financial information from Regis Corporation's Annual Report on Form 10-K for the year ended June 30, 2024, formatted in Inline Xtensible Business Reporting Language (iXBRL) and filed electronically herewith: (i) the Consolidated Balance Sheets; (ii) the Consolidated Statements of

Company who were (i) directors before the 10% shareholder became a 10% shareholder or (ii) successor directors designated by a majority of the then continuing directors, in which case such transaction action shall require the affirmative vote of the holders of a majority of all shares entitled to vote. Amendments to Articles of Incorporation and Bylaws The Articles provide that any amendment to the provisions of the Articles described above under “Mergers and Other Transactions with 10% Shareholders” requires the affirmative vote of the holders of at least 80% of the outstanding shares of the Company entitled to vote. Subject to any limits included in the Articles, the Bylaws provide that the Company’s bylaws may be amended by the Company’s board of directors; provided that, after adoption of the initial Bylaws, the board of directors shall not make, alter, or repeal any bylaw fixing quorum for shareholder meetings, prescribing procedures for removing directors or filling vacancies on the board of directors, fixing the number of directors or their classifications, qualifications or terms of office, but the board of directors may amend a bylaw to increase the number of directors. Special Meetings of Shareholders; Shareholder Action by Unanimous Written Consent; and Advance Notice of Shareholder Business Proposals and Nominations Section 302A.433 of the MBCA provides that special meetings of the Company’s shareholders may be called by the Company’s chief executive officer, chief financial officer, two or more directors, or shareholders holding 10% or more of the voting power of all shares entitled to vote, except that a special meeting demanded by shareholders for the purpose of considering any action to directly or indirectly facilitate or effect a business combination, including any action to change or otherwise affect the composition of the board of directors for that purpose, must be called by 25% or more of the voting power of all shares entitled to vote. Section 302A.441 of the MBCA also provides that action may be taken by shareholders without a meeting only by unanimous written consent. The Bylaws provide an advance written notice procedure with respect to shareholder proposals of business and shareholder nominations of candidates for election as directors. Shareholders at an annual meeting are able to consider only the proposals and nominations specified in the notice of meeting or otherwise brought before the meeting by or at the direction of the board of directors or by a shareholder that has delivered timely written notice in proper form to the Company’s secretary of the business to be brought before the meeting. Control Share Provision Section 302A.671 of the MBCA applies, with certain exceptions, to any acquisition of the Company’s voting stock (from a person other than the Company and other than in connection with certain mergers and exchanges to which the Company is a party) resulting in the acquiring person owning 20% or more of the Company’s voting stock then outstanding. Section 302A.671 requires approval of any such acquisitions by both (i) the affirmative vote of the holders of a majority of the shares entitled to vote, including shares held by the acquiring person, and (ii) the affirmative vote of the holders of a majority of the shares entitled to vote, excluding all interested shares. In general, shares acquired in the absence of such approval are denied voting rights and are redeemable at their then fair market value by the Company within 30 days after the acquiring person has failed to give a timely information statement to the Company or the date the shareholders voted not to grant voting rights to the acquiring person’s shares. The control share provision applies to any corporation that has not expressly provided to the contrary in its articles or in its bylaws approved by its shareholders. The Company has not opted out of this provision. Business Combination Provision Section 302A.673 of the MBCA generally prohibits the Company or any of its subsidiaries from entering into any merger, share exchange, sale of material assets or similar transaction with a 10% shareholder within four years following the date the person became a 10% shareholder, unless either the transaction or the person’s acquisition of shares is approved prior to the person becoming a 10% shareholder by a committee of all of the disinterested members of the Board. The business combination provision applies to any corporation that has not expressly provided to the contrary in its articles or its bylaws. The Company has not opted out of this provision. Takeover Offer; Fair Price Under Section 302A.675 of the MBCA, an offeror may not acquire shares of a publicly held corporation within two years following the last purchase of shares pursuant to a takeover offer with respect to that class, including acquisitions made by purchase, exchange, merger, consolidation, partial or complete liquidation, redemption, reverse stock split, recapitalization, reorganization, or any other similar transaction, unless (i) the acquisition is approved by a committee of the board’s disinterested directors before the purchase of any shares by the offeror pursuant to the earlier takeover offer, or (ii) shareholders are afforded, at the time of the proposed acquisition, a reasonable opportunity to dispose of the shares to the offeror upon substantially equivalent terms as those provided in the earlier takeover offer. Greenmail Restrictions Under Section 302A.553 of the MBCA, a corporation is prohibited from buying shares at an above-market price from a greater than 5% shareholder who has held the shares for less than two years unless (i) the purchase is approved by holders of a majority of the outstanding shares entitled to vote or (ii) the corporation makes an equal or better offer to all shareholders for all other shares of that class or series and any other class or series into which they may be converted. Authority of the Board of Directors Under the Articles, the Company’s board of directors has the power to issue any or all of the shares of the Company’s capital stock, including the authority to establish one or more series and to fix the powers, preferences, rights and limitations of such class or series, without seeking shareholder approval. In addition, under the Bylaws, the Company’s board of directors has the right to fill vacancies of the board of directors (including a vacancy created by an increase in the size of the board of directors). A. EX-10.33 3 ex1033offerletter.htm EX-10.33 3 ex1033offerletter A. EX-21 4 rgs-20240630xex21.htm EX-21 DocumentExhibit No. 21REGIS CorporationList of SubsidiariesCompany NameCountryA or State of Incorporation/FormationThe Barbers, Hairstyling for Men & Women, Inc.MinnesotaRoosters MGC International LLCMichiganSupercuts, Inc.DelawareSupercuts Corporate Shops, Inc.DelawareRPC Acquisition Corp.MinnesotaRPC Corporate Shops, Inc.MinnesotaRegis Corp.MinnesotaRegis, LLCMinnesotaRegis Insurance Group, Inc.VermontFirst Choice Haircutters International, LLCDelawareCutco Acquisition Corp.MinnesotaEEG, Inc.DelawareRoger Merger Subco LLCDelawareRegis Holdings (Canada), LtdNova ScotiaFirst Choice Haircutters, LtdNova ScotiaMagicuts, LtdNova ScotiaSupercuts UK (Franchise) LtdUnited KingdomFremont Software, LLCDelaware EX-23 5 rgs-20240630xex23.htm EX-23 DocumentExhibitA No. 23CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRMWe have issued our report dated August 28, 2024, with respect to the consolidated financial statements included in the Annual Report of Regis Corporation on Form 10-K for the year ended June 30, 2024. We consent to the incorporation by reference of said report in the Registration Statements of Regis Corporation on Forms S-3 (File Nos. 333-252700, 333-125631, 333-100327, 333-102858, 333-116170, 333-87482, 333-51094, 333-78793, 333-89279, 333-90809, 333-31874, 333-57092 and 333-72200) and on Forms S-8 (File Nos. 333-247971, 333-228055, 333-227163, 333-214270, 333-214269, 333-170517, 333-163350, 333-123737 and 333-88938). /s/ GRANT THORNTON LLPMinneapolis, MinnesotaAugust 28, 2024 EX-31.1 6 rgs-20240630xex311.htm EX-31.1 DocumentExhibit No. 31.1CERTIFICATION PURSUANT TO SECTION 302 OF THE SARBANES-OXLEY ACT OF 2002I, Matthew Doctor, certify that:1.I have reviewed this annual report on Form 10-K of Regis Corporation;2.Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;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.The Registrant’s other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the Registrant and have:(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 over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;(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; and5.The Registrant’s other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the Registrant’s auditors and the audit committee of the Registrant’s Board of Directors (or persons performing the equivalent functions):(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.August 28, 2024/s/ Matthew DoctorMatthew Doctor, President and Chief Executive Officer EX-31.2 7 rgs-20240630xex312.htm EX-31.2 DocumentExhibit No. 31.2CERTIFICATION PURSUANT TO SECTION 302 OF THE SARBANES-OXLEY ACT OF 2002I, Kersten D. Zupfer, certify that:1.I have reviewed this annual report on Form 10-K of Regis Corporation;2.Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;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.The Registrant’s other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the Registrant and have:(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 over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;(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; and5.The Registrant’s other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the Registrant’s auditors and the audit committee of the Registrant’s Board of Directors (or persons performing the equivalent functions):(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.August 28, 2024/s/ Kersten D. ZupferKersten D. Zupfer, Executive Vice President and Chief Financial Officer EX-32 8 rgs-20240630xex32.htm EX-32 DocumentExhibit No. 32CERTIFICATION PURSUANT TO SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002In connection with the Annual Report of Regis Corporation (the Registrant) on Form 10-K for the fiscal year ended June 30, 2024 filed with the Securities and Exchange Commission on the date hereof, Matthew Doctor, President and Chief Executive Officer of the Registrant, and Kersten D. Zupfer, Executive Vice President and Chief Financial Officer of the Registrant, each hereby certifies, pursuant to 18 U.S.C. §1350, as adopted pursuant to §906 of the Sarbanes-Oxley Act of 2002, that:(1)The Annual Report on Form 10-K 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 Annual Report on Form 10-K fairly presents, in all material respects, the financial condition and results of operations of the Registrant.August 28, 2024/s/ Matthew DoctorMatthew Doctor, President and Chief Executive OfficerAugust 28, 2024/s/ Kersten D. ZupferKersten D. Zupfer, Executive Vice President and Chief Financial Officer EX-97 9 regiscorporation-formclawb.htm EX-97 DocumentOctober 2023REGIS CORPORATION MANDATORY COMPENSATION RECOVERY POLICYAdopted October 24, 2023PolicyThe Board of Directors (the “Board”) of Regis Corporation (the “Company”) has adopted this Mandatory Compensation Recovery Policy (this “Policy”) pursuant to Rule 10D-1 of the Securities and Exchange Act of 1934, as amended (the “Exchange Act”), the Securities and Exchange Commission (the “SEC”) regulations promulgated thereunder, and applicable New York Stock Exchange (the “NYSE”) listing standards. Subject to and in accordance with the terms of this Policy, upon a Recoupment Event, each Covered Executive shall be obligated to return to the Company, reasonably promptly, the amount of Erroneously Awarded Compensation that was received by such Covered Executive during the Lookback Period.AdministrationThis Policy will be administered by the Compensation Committee of the Board (the “Committee”). Any determinations made by the Committee will be final and binding on all affected individuals.Definitions“Accounting Restatement” means an accounting restatement due to the material noncompliance of the Company with any financial reporting requirement under the securities laws, including any required accounting restatement to correct an error in previously issued financial statements that (a) is material to the previously issued financial statements (commonly referred to as a “Big R” restatement), or (b) would result in a material misstatement if the error were corrected in the current period or left uncorrected in the current period (commonly referred to as a “little r” restatement). “Covered Executive” means each of the Company’s current and former Section 16 Officers. “Erroneously Awarded Compensation” means, with respect to each Covered Executive in connection with an Accounting Restatement, the excess of the amount of Incentive-Based Compensation received by the Covered Executive during the Lookback Period over the amount of Incentive-Based Compensation that otherwise would have been received had it been determined based on the restated amounts, computed without regard to any taxes paid. For Incentive-Based Compensation based on stock price or total shareholder return, where the amount of Erroneously Awarded Compensation is not subject to mathematical recalculation directly from the information in an Accounting Restatement: (a) the amount must be based on a reasonable estimate of the effect of the Accounting Restatement on the stock price or total shareholder return upon which the Incentive-Based Compensation was received; and (b) the Company must maintain documentation of the determination of that reasonable estimate and provide such documentation to NYSE. “Financial Reporting Measures” are any measures that are determined and presented in accordance with the accounting principles used in preparing the Company’s financial statements, and any measures derived wholly or in part from such measures. Stock price and total shareholder return are also Financial Reporting Measures. A Financial Reporting Measure need not be presented within the financial statements or included in a filing with the SEC. “Incentive-Based Compensation” is any compensation that is granted, earned, or vested based wholly or in part upon the attainment of a Financial Reporting Measure. “Lookback Period” means the three completed fiscal years immediately preceding the Required Restatement Date and any transition period (that results from a change in the Company’s fiscal year) of less than nine months within or immediately following those three completed fiscal years. A “Recoupment Event” occurs when the Company is required to prepare an Accounting Restatement. “Required Restatement Date” means the earlier to occur of: (a) the date the Company’s Board, a committee of the Board, or the officer(s) of the Company authorized to take such action if Board action is not required, concludes, or reasonably should have concluded, that the Company is required to prepare an Accounting Restatement, or (b) the date a court, regulator, or other legally authorized body directs the Company to prepare an Accounting Restatement. “Section 16 Officer” is defined as an “officer” of the Company within the meaning of Rule 16a-1(f) of the Exchange Act. “Section 409A” means Section 409A of the Internal Revenue Code and the regulations and guidance promulgated thereunder.Amount Subject to RecoveryThe Incentive-Based Compensation that is subject to recovery under this Policy includes such compensation that is received by a Covered Executive (i) on or after October 2, 2023 (even if such Incentive-Based Compensation was approved, awarded or granted prior to this date), (ii) after the individual began service as a Covered Executive, (iii) if the individual served as a Section 16 Officer at any time during the performance period for such Incentive-Based Compensation, and (iv) while the Company has a class of securities listed on a national securities exchange or national securities association. The amount of Incentive-Based Compensation subject to recovery from a Covered Executive upon a Recoupment Event is the Erroneously Awarded Compensation, which amount shall be determined by the Committee. For purposes of this Policy, Incentive-Based Compensation is deemed “received” in the Company’s fiscal period during which the Financial Reporting Measure specified in the Incentive-Based Compensation award is attained, even if the payment or grant of the Incentive-Based Compensation occurs after the end of that period.Recovery of Erroneously Awarded CompensationPromptly following a Recoupment Event, the Committee will determine the amount of Erroneously Awarded Compensation for each Covered Executive, and the Company will provide each such Covered Executive with a written notice of such amount and a demand for repayment or return. Upon receipt of such notice, each affected Covered Executive shall promptly repay or return such Erroneously Awarded Compensation to the Company. If such repayment or return is not made within

a reasonable time, the Company shall recover Erroneously Awarded Compensation in a reasonable and prompt manner using any lawful method determined by the Committee; provided that recovery of any Erroneously Awarded Compensation must be made in compliance with Section 409A. 2.Limited ExceptionsErroneously Awarded Compensation will be recovered in accordance with this Policy unless the Committee determines that recovery would be impracticable and one of the following conditions is met:â€¢the direct expense paid to a third party to assist in enforcing this Policy would exceed the amount to be recovered, provided the Company has first made a reasonable effort to recover the Erroneously Awarded Compensation; orâ€¢the recovery would likely cause a U.S. tax-qualified retirement plan to fail to meet the requirements of Internal Revenue Code Sections 401(a)(13) and 411(a) and the regulations thereunder.Reliance on any of the above exemptions will further comply with applicable listing standards, including without limitation, documenting the reason for the impracticability and providing required documentation to NYSE.No Insurance or IndemnificationNeither the Company nor any of its affiliates or subsidiaries may indemnify any Covered Executive against the loss of any Erroneously Awarded Compensation (or related expenses incurred by the Covered Executive) pursuant to a recovery of Erroneously Awarded Compensation under this Policy, nor will the Company nor any of its affiliates or subsidiaries pay or reimburse a Covered Executive for any insurance premiums on any insurance policy obtained by the Covered Executive to protect against the forfeiture or recovery of any compensation pursuant to this Policy.InterpretationThe Committee is authorized to interpret and construe this Policy and to make all determinations necessary, appropriate, or advisable for the administration of this Policy. This Policy shall be applied and interpreted in a manner that is consistent with the requirements of Rule 10D-1 and any applicable regulations, rules or standards adopted by the SEC or the rules of any national securities exchange or national securities association on which the Companyâ€™s securities are listed. In the event that this Policy does not meet the requirements of Rule 10D-1, the SEC regulations promulgated thereunder, or the rules of any national securities exchange or national securities association on which the Companyâ€™s securities are listed, this Policy shall be deemed to be amended to meet such requirements.Indemnification of Policy AdministratorsAny members of the Committee who participate in the administration of this Policy shall not be personally liable for any action, determination or interpretation made with respect to this Policy and shall be fully indemnified by the Company to the fullest extent permitted under applicable law and Company governing documents and policies with respect to any such action, determination or interpretation. The foregoing shall not limit any other rights to indemnification of the members of the Committee under applicable law or Company governing documents and policies.Amendments; TerminationThe Board or the Committee may amend this Policy in its discretion and shall amend this Policy as it deems necessary to comply with the regulations adopted by the SEC under Rule 10D-1 and the rules of any national securities exchange or national securities association on which the Companyâ€™s securities are listed. The Board or the Committee may terminate this Policy at any time. Notwithstanding anything herein to the contrary, no amendment or termination of this Policy shall be effective if that amendment or termination would cause the Company to violate any federal securities laws, SEC rules or the rules of any national securities exchange or national securities association on which the Companyâ€™s securities are listed.Other Recoupment RightsAny right of recoupment under this Policy is in addition to, and not in lieu of, any other remedies or rights of recoupment that may be available to the Company pursuant to the terms of any similar provision in any employment agreement or other compensation plan or agreement and any other legal remedies available to the Company. This Policy is in addition to any other clawback or compensation recovery, recoupment or forfeiture policy in effect or that may be adopted by the Company from time to time, or any laws, rules or listing standards applicable to the Company, including without limitation, the Companyâ€™s right to recoup compensation subject to Section 304 of the Sarbanes-Oxley Act of 2002. To the extent that application of this Policy would provide for recovery of Erroneously Awarded Compensation that the Company recovers pursuant to another policy or provision, the amount that is recovered will be credited to the required recovery under this Policy.SuccessorsThis Policy shall be binding and enforceable against all Covered Executives and their beneficiaries, heirs, executors, administrators or other legal representatives.4 EX-101.SCH 10 rgs-20240630.xsd XBRL TAXONOMY EXTENSION SCHEMA DOCUMENT 0000001 - Document - COVER PAGE link:presentationLink link:calculationLink link:definitionLink 0000002 - Document - AUDIT INFORMATION link:presentationLink link:calculationLink link:definitionLink 9952151 - Statement - CONSOLIDATED BALANCE SHEETS link:presentationLink link:calculationLink link:definitionLink 9952152 - Statement - CONSOLIDATED BALANCE SHEETS (Parenthetical) link:presentationLink link:calculationLink link:definitionLink 9952153 - Statement - CONSOLIDATED STATEMENTS OF OPERATIONS link:presentationLink link:calculationLink link:definitionLink 9952154 - Statement - CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME (LOSS) link:presentationLink link:calculationLink link:definitionLink 9952155 - Statement - CONSOLIDATED STATEMENTS OF SHAREHOLDERS' EQUITY (DEFICIT) link:presentationLink link:calculationLink link:definitionLink 9952156 - Statement - CONSOLIDATED STATEMENTS OF CASH FLOWS link:presentationLink link:calculationLink link:definitionLink 9952157 - Disclosure - BUSINESS DESCRIPTION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES link:presentationLink link:calculationLink link:definitionLink 9952158 - Disclosure - REVENUE RECOGNITION link:presentationLink link:calculationLink link:definitionLink 9952159 - Disclosure - DISCONTINUED OPERATIONS link:presentationLink link:calculationLink link:definitionLink 9952160 - Disclosure - OTHER FINANCIAL STATEMENT DATA link:presentationLink link:calculationLink link:definitionLink 9952161 - Disclosure - GOODWILL link:presentationLink link:calculationLink link:definitionLink 9952162 - Disclosure - LEASES link:presentationLink link:calculationLink link:definitionLink 9952163 - Disclosure - FAIR VALUE MEASUREMENTS link:presentationLink link:calculationLink link:definitionLink 9952164 - Disclosure - FINANCING ARRANGEMENTS link:presentationLink link:calculationLink link:definitionLink 9952165 - Disclosure - COMMITMENTS AND CONTINGENCIES link:presentationLink link:calculationLink link:definitionLink 9952166 - Disclosure - INCOME TAXES link:presentationLink link:calculationLink link:definitionLink 9952167 - Disclosure - BENEFIT PLANS link:presentationLink link:calculationLink link:definitionLink 9952168 - Disclosure - EARNINGS PER SHARE link:presentationLink link:calculationLink link:definitionLink 9952169 - Disclosure - STOCK-BASED COMPENSATION link:presentationLink link:calculationLink link:definitionLink 9952170 - Disclosure - SHAREHOLDERS' EQUITY (DEFICIT) link:presentationLink link:calculationLink link:definitionLink 9952171 - Disclosure - SEGMENT INFORMATION link:presentationLink link:calculationLink link:definitionLink 9952172 - Disclosure - SUBSEQUENT EVENTS link:presentationLink link:calculationLink link:definitionLink 9954471 - Disclosure - BUSINESS DESCRIPTION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Policies) link:presentationLink link:calculationLink link:definitionLink 9954472 - Disclosure - BUSINESS DESCRIPTION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Tables) link:presentationLink link:calculationLink link:definitionLink 9954473 - Disclosure - REVENUE RECOGNITION (Tables) link:presentationLink link:calculationLink link:definitionLink 9954474 - Disclosure - DISCONTINUED OPERATIONS (Tables) link:presentationLink link:calculationLink link:definitionLink 9954475 - Disclosure - OTHER FINANCIAL STATEMENT DATA (Tables) link:presentationLink link:calculationLink link:definitionLink 9954476 - Disclosure - GOODWILL (Tables) link:presentationLink link:calculationLink link:definitionLink 9954477 - Disclosure - LEASES (Tables) link:presentationLink link:calculationLink link:definitionLink 9954478 - Disclosure - 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Cover [Abstract] Thereafter Lessee, Operating Lease, Liability, to be Paid, after Year Five Increase (decrease) in cash, cash equivalents and restricted cash Cash, Cash Equivalents, Restricted Cash, and Restricted Cash Equivalents, Period Increase (Decrease), Including Exchange Rate Effect Discount Rate Measurement Input, Discount Rate [Member] Schedule of Future Operating Lease Commitments, Lessee Lessee, Operating Lease, Liability, to be Paid, Maturity [Table Text Block] Fees Fees [Member] Fees Current portion (included in accrued expenses) Deferred Compensation Liability, Current Income Tax Authority [Domain] Income Tax Jurisdiction [Domain] Goodwill measurement input Goodwill, Measurement Input Goodwill, Measurement Input Trading Symbol Trading Symbol Comprehensive income (loss) Comprehensive Income (Loss), Net of Tax, Including Portion Attributable to Noncontrolling Interest Non-NEOs Non-NEOs [Member] Less: Income tax benefit Share-Based Payment Arrangement, Expense, Tax Benefit Provision for franchisee rent Accounts Receivable, Franchisee Rent Expense (Reversal) Accounts Receivable, Franchisee Rent Expense (Reversal) Rent and related real estate costs Rent And Related Real Estate Costs Rent And Related Real Estate Costs Goodwill Goodwill and Intangible Assets, Goodwill, Policy [Policy Text Block] Disposal Group Name [Domain] Disposal Group Name [Domain] 2026 Lessor, Operating Lease, Payment to be Received, Year Two Income Taxes Income Tax Examination [Line Items] 2029 Lessor, Operating Lease, Payment to be Received, Year Five Receivables Increase (Decrease) in Accounts Receivable Net Income (Loss) Per Share Earnings Per Share, Policy [Policy Text Block] Inventories Inventory, Policy [Policy Text Block] Non-Rule 10b5-1 Arrangement Adopted Non-Rule 10b5-1 Arrangement Adopted [Flag] Advertising funds, liabilities Advertising Funds Liabilities Represents the liability recorded on the entity's consolidated statement of financial position for advertising funds. Net restricted stock activity (in shares) Stock Issued During Period, Shares, Restricted Stock Award, Net of Forfeitures Social security contributions, CARES Act Social Security Contributions, CARES Act Social Security Contributions, CARES Act FAIR VALUE MEASUREMENTS Fair Value Disclosures [Text Block] Award Timing Disclosures [Line Items] Minimum liquidity Debt Instrument, Covenant, Minimum Liquidity Debt Instrument, Covenant, Minimum Liquidity Tax credit carryforwards Deferred Tax Assets, Tax Credit Carryforwards Revenue from Contract with Customer [Abstract] Revenue from Contract with Customer [Abstract] Plan Name [Domain] Plan Name [Domain] U.S.A UNITED STATES Dilutive shares included in per share calculation (in shares) Weighted Average Number of Shares Outstanding, Diluted, Adjustment Other assets Other Assets, Noncurrent Leases [Abstract] Cost Finite-Lived Intangible Assets, Gross Antidilutive Securities, Name [Domain] Antidilutive Securities, Name [Domain] Payments for legal settlements Payments for Legal Settlements Provision for income taxes reconciliation Effective Income Tax Rate Reconciliation, Percent [Abstract] Operating Segments Operating Segments [Member] Other, net Effective Income Tax Rate Reconciliation, Other Reconciling Items, Percent Net cash used in operating activities: Net Cash Provided by (Used in) Operating Activities Cash flows from operating activities: Net Cash Provided by (Used in) Operating Activities [Abstract] Deferred tax assets, discontinued operations Disposal Group, Including Discontinued Operation, Deferred Tax Assets Schedule of Components of Accumulated Other Comprehensive Income Schedule of Accumulated Other Comprehensive Income (Loss) [Table Text Block] 2018 Long Term Incentive Plan 2018 Long Term Incentive Plan [Member] 2018 Long Term Incentive Plan [Member] Prepaid assets Prepaid Expense, Current Award Timing Method Award Timing Method [Text Block] Trading Arrangements, by Individual Trading Arrangements, by Individual [Table] Schedule of Deferred Compensation Arrangement with Individual, Postretirement Benefits [Table] Deferred Compensation Arrangement with Individual, Postretirement Benefit [Table] Measurement Frequency [Axis] Measurement Frequency [Axis] Entity Common Stock, Shares Outstanding Entity Common Stock, Shares Outstanding Other current assets: Prepaid Expense and Other Assets, Current [Abstract] Insider Trading Policies and Procedures [Line Items] Cash proceeds Proceeds from Divestiture of Businesses Use of Estimates Use of Estimates, Policy [Policy Text Block] Deferred Profit Sharing Deferred Profit Sharing [Member] Advertising fund expense Advertising fund contributions from franchisees Advertising Fund Contributions From Franchisees Advertising Fund Contributions From Franchisees Adjustment to Compensation, Amount Adjustment to Compensation Amount Gift card liability Gift Cards [Member] Gift Cards [Member] Compensation Amount Outstanding Recovery Compensation Amount Aggregate Change in Present Value of Accumulated Benefit for All Pension Plans Reported in Summary Compensation Table Aggregate Change in Present Value of Accumulated Benefit for All Pension Plans Reported in Summary Compensation Table [Member] Entity Small Business Entity Small Business Company Selected Measure Amount Company Selected Measure Amount Capital loss carryforwards Deferred Tax Assets, Capital Loss Carryforwards Aggregate Intrinsic Value (in thousands) Share-Based Compensation Arrangement by Share-Based Payment Award, Equity Instruments Other than Options, Aggregate Intrinsic Value [Abstract] Debt refinancing fees Payments of Debt Issuance Costs Tabular List, Table Tabular List [Table Text Block] Change In Deferred Costs [Roll Forward] Change In Deferred Costs [Roll Forward] Change In Deferred Costs [Roll Forward] Fair Value, Inputs, Level 3 Fair Value, Inputs, Level 3 [Member] Share-based Compensation Arrangement by Share-based Payment Award [Line Items] Share-Based Compensation Arrangement by Share-Based Payment Award [Line Items] Accrued expenses Total accrued expenses Accrued Liabilities, Current Antidilutive securities excluded from computation of earnings per share (in shares) Antidilutive Securities Excluded from Computation of Earnings Per Share, Amount Tranche One Share-Based Payment Arrangement, Tranche One [Member] Schedule of Supplemental Operating Cash Flow Information and Non-Cash Activity Related to Operating Leases Operating Lease, Lease Income [Table Text Block] Schedule of Estimated Revenue Expected to be Recognized Revenue, Remaining Performance Obligation, Expected Timing of Satisfaction [Table Text Block] Salon Long-Lived Asset and Right of Use Asset Impairment Assessments Impairment or Disposal of Long-Lived Assets, Policy [Policy Text Block] Goodwill and intangibles Deferred Tax Liabilities, Goodwill and Intangible Assets Credit Facility [Domain] Credit Facility [Domain] Goodwill (Note 5) Goodwill Net Balance at beginning of period Balance at end of period Goodwill Allowance for credit loss Balance at beginning of period Balance at end of period Accounts Receivable, Allowance for Credit Loss Taxes paid for shares withheld Payment, Tax Withholding, Share-Based Payment Arrangement Authorized stock repurchase amount Share Repurchase Program, Authorized, Amount Warrants, financing fees Warrants And Rights Outstanding, Financing Fees Warrants And Rights Outstanding, Financing Fees Lease Arrangements [Axis] Lease Arrangements [Axis] Lease Arrangements Employee Stock Option SOs Share-Based Payment Arrangement, Option [Member] Early termination penalties Gain (Loss) On Termination Of Lease, Early Termination Penalties Gain (Loss) On Termination Of Lease, Early Termination Penalties Depreciation expense Depreciation 2025 Lessee, Operating Lease, Liability, to be Paid, Year One Schedule of Antidilutive Securities Excluded from Computation of Earnings Per Share [Table] Antidilutive Security, Excluded EPS Calculation [Table] Shares registered (in shares) Share Based Compensation Arrangement by Share Based Payment Award, Employer Contribution Cap, Shares Registered Share Based Compensation Arrangement by Share Based Payment Award, Employer Contribution Cap, Shares Registered Exercisable at the end of the period Share Based Compensation Arrangement by Stock Appreciation Rights Exercisable Weighted Average Remaining Contractual Term Share Based Compensation Arrangement by Stock Appreciation Rights Exercisable Weighted Average Remaining Contractual Term Rate impact of miscellaneous items Effective Income Tax Rate Reconciliation, Other Adjustments, Percent Weighted Average Remaining Contractual Life Share based Compensation Arrangement by Share based payment award options weighted average remaining contractual life [Abstract] Share based Compensation Arrangement by Share based payment award options weighted average remaining contractual life Award Type [Axis] Award Type [Axis] Deferred income taxes Net deferred tax liability Deferred Tax Liabilities, Net Schedule of Total Revenues and Property and Equipment, Net Schedule of Revenue from External Customers and Long-Lived Assets, by Geographical Areas [Table Text Block] Translation rate adjustments Goodwill, Foreign Currency Translation Gain (Loss) Basic: Earnings Per Share, Basic [Abstract] Canada Canada Revenue Agency [Member] Restricted Cash Cash and Cash Equivalents, Restricted Cash and Cash Equivalents, Policy [Policy Text Block] Corporate funded advertising costs Discretionary Advertising Costs Discretionary Advertising Costs Property and equipment, net Total property and equipment, net Property and Equipment, Net Property, Plant and Equipment, Net ICFR Auditor Attestation Flag ICFR Auditor Attestation Flag Total liabilities Liabilities Schedule of Cash and Cash Equivalents Schedule of Cash and Cash Equivalents [Table Text Block] Exercisable at the end of the period (in dollars per share) Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Exercisable, Weighted Average Exercise Price Common stock, par value (in dollars per share) Common Stock, Par or Stated Value Per Share Schedule of Share-based Compensation Arrangements by Share-based Payment Award [Table] Schedule of Share-Based Compensation Arrangements by Share-Based Payment Award [Table] Foreign Currency Translation Foreign Currency Transactions and Translations Policy [Policy Text Block] Revolving Credit Facility Revolving Credit Facility [Member] Expiration Date Trading Arrangement Expiration Date Cash flows from investing activities: Net Cash Provided by (Used in) Investing Activities [Abstract] Short-term lease liability (Note 6) Less current lease liabilities Operating Lease, Liability, Current Total Shareholder Return Amount Total Shareholder Return Amount Equity Awards Adjustments, Footnote Equity Awards Adjustments, Footnote [Text Block] Net operating loss carryforwards Deferred Tax Assets, Operating Loss Carryforwards Other comprehensive income for deferred compensation contracts Unrealized gain on deferred compensation contracts Accumulated Other Comprehensive (Income) Loss, Defined Benefit Plan, after Tax Equipment Equipment [Member] Subsequent Event [Line Items] Subsequent Event [Line Items] Total property and equipment Property, Plant and Equipment, Gross Retirement Plan Name [Axis] Retirement Plan Name [Axis] Debt Instrument [Line Items] Debt Instrument [Line Items] Named Executive Officers, Footnote Named Executive Officers, Footnote [Text Block] Weighted Average Exercise Price Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Outstanding, Weighted Average Exercise Price [Abstract] Reductions on tax positions related to the expiration of the statute of limitations Unrecognized Tax Benefits, Reduction Resulting from Lapse of Applicable Statute of Limitations Diluted (in shares) Weighted Average Number of Shares Outstanding, Diluted Accrued Liabilities Accrued Liabilities [Member] MNPI Disclosure Timed for Compensation Value MNPI Disclosure Timed for Compensation Value [Flag] Subtotal Deferred Tax Assets, Gross Franchise Reporting Unit Franchise Reporting Unit [Member] Franchise Reporting Unit Deferred revenue Contract with Customer, Liability [Abstract] Schedule of Goodwill and Related to Franchise Schedule of Goodwill [Table Text Block] Internal use software Software and Software Development Costs [Member] Letters of credit, outstanding amount Letters of Credit Outstanding, Amount Granted (in dollars per share) Share Based Compensation Arrangement by Stock Appreciation Rights Granted During Period Weighted Average Exercise Price Share Based Compensation Arrangement by Stock Appreciation Rights Granted During Period Weighted Average Exercise Price Sale of Stock [Domain] Sale of Stock [Domain] Number of shares available for issuance (in shares) Share-Based Compensation Arrangement by Share-Based Payment Award, Number of Shares Authorized Document Fiscal Period Focus Document Fiscal Period Focus Self-insurance accruals, current Self Insurance Reserve Workers Compensation, Current Carrying amount of accrued known and estimated losses incurred as of the balance sheet date for which no insurance coverage exists, and for which a claim has been made or is probable of being asserted, arising from workmen's compensation-type of incidents that are expected to be paid within one year (or the normal operating cycle, if longer). All Executive Categories All Executive Categories [Member] Balance Sheet Location [Domain] Statement of Financial Position Location, Balance [Domain] 2026 Finite-Lived Intangible Asset, Expected Amortization, Year Two Changed Peer Group, Footnote Changed Peer Group, Footnote [Text Block] Outstanding at the end of the period Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Outstanding, Weighted Average Remaining Contractual Term ASSETS Assets [Abstract] Retirement Plan Type [Domain] Retirement Plan Type [Domain] Performance obligations expected to be satisfied, expected timing Revenue, Performance Obligation, Description of Timing Other comprehensive loss Other Comprehensive Income (Loss), Net of Tax Expected dividend yield Share-Based Compensation Arrangement by Share-Based Payment Award, Fair Value Assumptions, Expected Dividend Rate Document Type Document Type Schedule of Financial Information of Reportable Operating Segments Schedule of Segment Reporting Information, by Segment [Table Text Block] Computer Software Computer Software, Intangible Asset [Member] Exercisable at the end of the period Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Exercisable, Weighted Average Remaining Contractual Term Schedule of Receivables, Broker Fees and Deferred Revenue Contract with Customer, Contract Asset, Contract Liability, and Receivable [Table Text Block] Paid-in-kind Debt Instrument, Paid-In-Kind Percent Debt Instrument, Paid-In-Kind Percent Schedule of Future Estimated Amortization Expense Related to Intangible Assets Schedule of Finite-Lived Intangible Assets, Future Amortization Expense [Table Text Block] Inventory, Current [Table] Inventory, Current [Table] Subsequent Event [Table] Subsequent Event [Table] Maximum Maximum Maximum [Member] Company-Owned Salon Expense Company-Owned Salon Expense [Member] Company-Owned Salon Expense Equity Valuation Assumption Difference, Footnote Equity Valuation Assumption Difference, Footnote [Text Block] Accumulated Impairment Goodwill, Impaired, Accumulated Impairment Loss Furniture Furniture and Fixtures [Member] Other intangibles, net Total Finite-Lived Intangible Assets, Net Antidilutive Securities [Axis] Antidilutive Securities [Axis] Accounts payable Accounts Payable, Current Company-owned salon expense Company Owned Salon Expenses, Cost Of Goods And Service, Excluding Depreciation, Depletion, And Amortization And Site Operating Expenses Company Owned Salon Expenses, Cost Of Goods And Service, Excluding Depreciation, Depletion, And Amortization And Site Operating Expenses Employer contribution as percent of stock purchase price Share-Based Compensation Arrangement by Share-Based Payment Award, Discount from Market Price, Purchase Date Range [Axis] Statistical Measurement [Axis] Non-Rule 10b5-1 Arrangement Terminated Non-Rule 10b5-1 Arrangement Terminated [Flag] Lessor, Lease, Description [Line Items] Lessor, Lease, Description [Line Items] Income (loss) from operations before income taxes Income (Loss) from Continuing Operations before Income Taxes, Noncontrolling Interest Non-PEO NEO Average Total Compensation Amount Non-PEO NEO Average Total Compensation Amount Other comprehensive loss, net of tax: Comprehensive Income (Loss), Net of Tax, Including Portion Attributable to Noncontrolling Interest [Abstract] Name Outstanding Recovery, Individual Name Disaggregation of Revenue [Line Items] Disaggregation of Revenue [Line Items] Schedules of Discontinued Operations, Gain (loss) from Sale of OSP and Capital Expenditures Related to Discontinued Operations Disposal Groups, Including Discontinued Operations [Table Text Block] Goodwill impairment Goodwill impairment Goodwill, Impairment Loss Title of Individual [Axis] Title and Position [Axis] Franchisor Franchisor [Member] Award Timing Predetermined Award Timing Predetermined [Flag] Subsequent Event Type [Domain] Subsequent Event Type [Domain] Net income (loss) per share, diluted (in dollars per share) Earnings Per Share, Diluted Revenue Recognition and Deferred Revenue, Classification of Revenue and Expenses, Consideration Received from Vendors, Distribution Costs Revenue from Contract with Customer [Policy Text Block] State and Local Jurisdiction State and Local Jurisdiction [Member] U.S.A Income (Loss) from Continuing Operations before Income Taxes, Domestic Franchise salon rent Operating Lease, Franchise Salon Rent Operating Lease, Franchise Salon Rent Restatement does not require Recovery Restatement Does Not Require Recovery [Text Block] Cash, cash equivalents, and short-term investments Cash, Cash Equivalents, and Short-Term Investments Vesting Share-Based Compensation Arrangement by Share-Based Payment Award, Award Vesting Rights, Percentage Retirement Benefits [Abstract] Retirement Benefits [Abstract] 2027 Lessor, Operating Lease, Payment to be Received, Year Three Statement of Financial Position [Abstract] Statement of Financial Position [Abstract] Uncertain tax positions Unrecognized Tax Benefits, Period Increase (Decrease) Other Deferred Tax Liabilities, Other Vested in period, fair value Share-Based Compensation Arrangement by Share-Based Payment Award, Equity Instruments Other than Options, Vested in Period, Fair Value Gain (loss) from sale of OSP Disposal Group, Not Discontinued Operation, Gain (Loss) on Disposal Income tax (expense) benefit (Benefit) provision for income taxes Income tax (expense) benefit Income Tax Expense (Benefit) Transaction fees Disposal Group, Including Discontinued Operations, Transaction Fees Disposal Group, Including Discontinued Operations, Transaction Fees Other (expense) income: Nonoperating Income (Expense) [Abstract] Income (loss) before income taxes Income (Loss) from Continuing Operations before Equity Method Investments, Income Taxes, Noncontrolling Interest [Abstract] Forfeited/ Expired (in shares) Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Forfeitures and Expirations in Period Weighted average period of recognition Share-Based Payment Arrangement, Nonvested Award, Cost Not yet Recognized, Period for Recognition Revenues Fees Revenue from Contract with Customer, Excluding Assessed Tax Other non-current liabilities Increase (Decrease) in Other Noncurrent Liabilities Statement of Comprehensive Income [Abstract] Statement of Comprehensive Income [Abstract] Inventory reserve Inventory reserve charges Inventory Write-down Net cash provided by investing activities: Net Cash Provided by (Used in) Investing Activities Interest expense Interest Expense, Operating and Nonoperating Income Tax Authority [Axis] Income Tax Jurisdiction [Axis] Franchise agreements Franchise Rights [Member] Stock-based compensation Effective Income

Tax Rate Reconciliation, Nondeductible Expense, Share-Based Payment Arrangement, Percent All Adjustments to Compensation All Adjustments to Compensation [Member] Payroll and payroll related costs Employee-related Liabilities, Current Additional paid-in capital Additional Paid in Capital 2026 Lessee, Operating Lease, Liability, Payments, Net Of Sublease Income, Year Two Lessee, Operating Lease, Liability, Payments, Net Of Sublease Income, Year Two Tax Credit Carryforward [Axis] Tax Credit Carryforward [Axis] Commitments and Contingencies Disclosure [Abstract] Commitments and Contingencies Disclosure [Abstract] Minimum eligibility service hours Deferred Compensation Arrangement with Individual, Minimum Eligibility Service Hour Represents the minimum hours of service required during the plan year for an employee to be eligible to participate in the deferred compensation plan. Franchise Fees Franchise Fees [Member] Franchise Fees [Member] Defined Contribution Plan Disclosure [Line Items] Defined Contribution Plan Disclosure [Line Items] Deferred Compensation Contracts Deferred Compensation Arrangement with Individual, by Type of Compensation, Pension and Other Postretirement Benefits [Member] Franchise rental income (Note 6) Franchise rental income Operating Lease, Lease Income Net restricted stock activity Stock Issued During Period, Value, Restricted Stock Award, Net of Forfeitures Total future obligations Lessor, Operating Lease, Payment to be Received Other Other Finite Lived Intangible Assets [Member] -- None. No documentation exists for this element. -- Performance obligations expected to be satisfied, expected timing Revenue, Remaining Performance Obligation, Expected Timing of Satisfaction, Period Assumptions used in determining estimated fair value of stock based compensation awards Share-Based Compensation Arrangement by Share-Based Payment Award, Fair Value Assumptions and Methodology [Abstract] Long-term Debt, Type [Domain] Long-Term Debt, Type [Domain] Entity Address, State or Province Entity Address, State or Province Erroneous Compensation Analysis Erroneous Compensation Analysis [Text Block] Lease liability benefit Operating Lease, Lease Liability Benefit (Expense) Operating Lease, Lease Liability Benefit (Expense) Unvested awards, net of estimated forfeitures (in shares) Share Based Compensation Arrangement by Share Based Payment Award Equity Instruments Other than Options Nonvested Net of Estimated Forfeitures The number of non-vested equity-based payment instruments, net of estimated forfeitures excluding stock (or unit) options, that validly exist and are outstanding as of the balance sheet date. Unvested options, net of estimated forfeitures (in dollars per share) Share Based Compensation Arrangement by Stock Appreciation Rights Nonvested net of Estimated Forfeitures Weighted Average Exercise Price Share Based Compensation Arrangement by Stock Appreciation Rights Nonvested net of Estimated Forfeitures Weighted Average Exercise Price Vesting [Domain] Vesting [Domain] Opensalon Pro Opensalon Pro [Member] Opensalon Pro Outstanding at the beginning of the period (in dollars per share) Outstanding at the end of the period (in dollars per share) Share-Based Compensation Arrangement by Share-Based Payment Award, Equity Instruments Other than Options, Nonvested, Weighted Average Grant Date Fair Value LIABILITIES AND SHAREHOLDERS' EQUITY (DEFICIT) Liabilities and Equity [Abstract] Valuation allowance Effective Income Tax Rate Reconciliation, Change in Deferred Tax Assets Valuation Allowance, Percent Restatement Determination Date Restatement Determination Date Pay vs Performance Disclosure Pay vs Performance Disclosure [Table] Schedule of Property, Plant and Equipment [Table] Property, Plant and Equipment [Table] Outstanding balance at the beginning of the period (in dollars per share) Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Outstanding, Weighted Average Exercise Price Right of use asset (Note 6) Operating Lease, Right-of-Use Asset Erroneously Awarded Compensation Recovery Erroneously Awarded Compensation Recovery [Table] Options outstanding (in shares) Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Outstanding, Number Other Postretirement Benefits, Individual Contracts, Type of Deferred Compensation [Axis] Other Postretirement Benefits, Individual Contracts, Type of Deferred Compensation [Axis] Exercisable at the end of the period (in dollars per share) Share Based Compensation Arrangement by Stock Appreciation Rights Exercisable Weighted Average Exercise Price Share Based Compensation Arrangement by Stock Appreciation Rights Exercisable Weighted Average Exercise Price Property, Plant and Equipment [Abstract] Property, Plant and Equipment [Abstract] OTHER FINANCIAL STATEMENT DATA Additional Financial Information Disclosure [Text Block] EARNINGS PER SHARE Earnings Per Share [Text Block] Subsequent Event Subsequent Event [Member] Company-owned salon revenue Company Owned Salon Products and Services [Member] Company Owned Salon Products and Services Operating expenses: Costs and Expenses [Abstract] Weighted average fair values per stock based compensation award granted (in dollars per share) Granted (in dollars per share) Share-Based Compensation Arrangement by Share-Based Payment Award, Equity Instruments Other than Options, Grants in Period, Weighted Average Grant Date Fair Value Canadian wage relief Canada Emergency Wage Subsidy - COVID-19 Canada Emergency Wage Subsidy - COVID-19 Income Taxes Income Tax, Policy [Policy Text Block] Peer Group Issuers, Footnote Peer Group Issuers, Footnote [Text Block] Segments [Domain] Segments [Domain] Unrecognized Tax Benefits [Roll Forward] Unrecognized Tax Benefits [Roll Forward] Warrants exercise price (in dollars per share) Volume Weighted Average Price Per Share Volume Weighted Average Price Per Share Depreciation and amortization Depreciation and amortization Other Depreciation and Amortization Income (loss) from discontinued operations, diluted (in dollars per share) Income (Loss) from Discontinued Operations and Disposal of Discontinued Operations, Net of Tax, Per Diluted Share PEO PEO [Member] Office and warehouse rent Operating Lease, Expense, Office And Warehouse Rent Operating Lease, Expense, Office. And Warehouse Rent Disposal group, including discontinued operation, inventory reserves Disposal group, Including Discontinued Operation, Inventory Reserves Disposal group, Including Discontinued Operation, Inventory Reserves Loss from sale of salon assets to franchisees, net Gain (Loss) On Disposition Of Assets Salon Assets Gain (Loss) On Disposition Of Assets Salon Assets Name Trading Arrangement, Individual Name Compensation expense Deferred Compensation Arrangement with Individual, Compensation Expense Schedule of Significant Assumptions used in Determining the Estimated Fair Value of the Market-Based Awards Granted Schedule of Share Based Payment Award Valuation Assumptions [Table Text Block] Tabular disclosure of the significant assumptions used during the year to estimate the fair value of stock-based compensation awards, including, but not limited to: (a) expected term, (b) expected volatility of the entity's shares, (c) expected dividends, (d) risk-free rate(s). Property, Plant and Equipment, Type [Axis] Long-Lived Tangible Asset [Axis] Entity Public Float Entity Public Float Disposal Group Name [Axis] Disposal Group Name [Axis] Total leverage ratio Debt Instrument, Threshold Total Leverage Ratio Debt Instrument, Threshold Total Leverage Ratio 2028 Lessor, Operating Lease, Payment to be Received, Year Four Operating loss carryforwards, not subject to expiration Operating Loss Carryforwards, Not Subject to Expiration Operating Loss Carryforwards, Not Subject to Expiration Awards Close in Time to MNPI Disclosures, Table Awards Close in Time to MNPI Disclosures [Table Text Block] Tranche Three Share-Based Payment Arrangement, Tranche Three [Member] Capital expenditures Capital Expenditure, Discontinued Operations Prior Year End Fair Value of Equity Awards Granted in Any Prior Year that Fail to Meet Applicable Vesting Conditions During Covered Year Prior Year End Fair Value of Equity Awards Granted in Any Prior Year that Fail to Meet Applicable Vesting Conditions During Covered Year [Member] Deferred revenue Deferred Revenue Aggregate Erroneous Compensation Amount Aggregate Erroneous Compensation Amount EBITDA Adjusted Earnings Before Interest, Tax, Depreciation And Amortization Adjusted Earnings Before Interest, Tax, Depreciation And Amortization Local Phone Number Local Phone Number Deferred tax assets, valuation allowance Valuation allowance Deferred Tax Assets, Valuation Allowance Cash, cash equivalents and restricted cash: Cash and Cash Equivalents, at Carrying Value [Abstract] Other Other Assets, Miscellaneous, Current Aggregate Erroneous Compensation Not Yet Determined Aggregate Erroneous Compensation Not Yet Determined [Text Block] Deferred Bonus and Profit Sharing Arrangement, Individual Contract, Type of Deferred Compensation [Domain] Deferred Bonus and Profit Sharing Arrangement, Individual Contract, Type of Deferred Compensation [Domain] Aggregate Intrinsic Value Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Additional Disclosures [Abstract] Changes in operating assets and liabilities: Increase (Decrease) in Operating Capital [Abstract] Secured Overnight Financing Rate (SOFR) Secured Overnight Financing Rate (SOFR) [Member] PEO Total Compensation Amount PEO Total Compensation Amount Lessor, Lease, Description [Table] Lessor, Lease, Description [Table] Property, Plant and Equipment, Type [Domain] Long-Lived Tangible Asset [Domain] Federal statutory tax rate, valuation allowance Federal Statutory Tax Rate, Stock-Based Compensation Arrangement, Valuation Allowance Federal Statutory Tax Rate, Stock-Based Compensation Arrangement, Valuation Allowance Interest expense Interest Payable, Current Income Statement Location [Axis] Statement of Income Location, Balance [Axis] Debt Disclosure [Abstract] Debt Disclosure [Abstract] Common Stock, \$0.05 par value Common Stock Common Stock [Member] Conversion ratio Stockholders' Equity Note, Stock Split, Conversion Ratio Forgone Recovery due to Expense of Enforcement, Amount Forgone Recovery due to Expense of Enforcement, Amount Line of Credit Line of Credit [Member] Equity-based compensation awards Equity Based Compensation Awards [Member] Represents information pertaining to the equity-based compensation awards. Deferred benefits Long-term portion (included in other non-current liabilities) Deferred Compensation Liability, Classified, Noncurrent Segment Reporting [Abstract] Segment Reporting [Abstract] Entity Central Index Key Entity Central Index Key Supplier installments Supplier Installments Supplier Installments General and Administrative Expense General and Administrative Expense [Member] Accrued interest and penalties related to unrecognized tax benefits Unrecognized Tax Benefits, Income Tax Penalties and Interest Accrued Discontinued Operations and Disposal Groups [Abstract] Discontinued Operations and Disposal Groups [Abstract] Non-PEO NEO Average Compensation Actually Paid Amount Non-PEO NEO Average Compensation Actually Paid Amount SHAREHOLDERS' EQUITY (DEFICIT) Equity [Text Block] Award Timing, How MNPI Considered Award Timing, How MNPI Considered [Text Block] SEGMENT INFORMATION Segment Reporting Disclosure [Text Block] Period after Grant Date Period After Grant Date [Member] Period After Grant Date Sales Taxes Sales Tax [Policy Text Block] Disclosure of the accounting policy for sales tax, including whether such taxes are presented on a gross or net basis. Stock-based compensation APIC, Share-Based Payment Arrangement, Increase for Cost Recognition Participants' age required under award vesting terms Share Based Compensation Arrangement by Share Based Payment Award Recipients Requisite Service Age Represents the required age under the award accelerated vesting terms, at which recipients are eligible for awards upon retirement. Unvested awards, net of estimated forfeitures (in shares) Share Based Compensation Arrangement by Share Based Payment Award Options Nonvested Net of Estimated Forfeitures The number of unvested shares under stock option agreements, net of estimated forfeitures, under the plan that validly exist and are outstanding as of the balance sheet date. Title Trading Arrangement, Individual Title Service period for eligibility to participation in 401(k) plan Defined Contribution Plan, Eligibility Service Period Represents the estimated period of time over which an employee is required to provide service to become eligible to participate in the defined contribution plan. Defined Contribution Plan [Table] Defined Contribution Plan [Table] Schedule of Components of Income (Loss) from Continuing Operations Before Income Taxes Schedule of Income before Income Tax, Domestic and Foreign [Table Text Block] Balance at beginning of period Balance at end of period Unrecognized Tax Benefits Variable Interest Entities Consolidation, Variable Interest Entity, Policy [Policy Text Block] City Area Code City Area Code Income tax benefit from discontinued operations Discontinued Operation, Tax Effect of Discontinued Operation Current liabilities: Liabilities, Current [Abstract] Auditor Location Auditor Location Deferred tax rate remeasurement Effective Income Tax Rate Reconciliation, Change in Enacted Tax Rate, Percent Insider Trading Policies and Procedures Not Adopted Insider Trading Policies and Procedures Not Adopted [Text Block] Loss from sale of salon assets to franchisees, net Gain (Loss) on Disposition of Assets Software write-off Disposal Group, Including Discontinued Operation, Software Write-Off Disposal Group, Including Discontinued Operation, Software Write-Off Rights to Purchase Series A Junior Participating Preferred Stock, \$0.05 par value Preferred Stock [Member] Unused borrowing amount capacity Line of Credit Facility, Remaining Borrowing Capacity Document Information [Line Items] Document Information [Line Items] U.K. His Majesty's Revenue and Customs (HMRC) [Member] Long-term debt, net (Note 8) Long-Term Debt, Excluding Current Maturities Receivables and Allowance for Credit Losses Receivable [Policy Text Block] Schedule of Segment Reporting Information, by Segment [Table] Schedule of Segment Reporting Information, by Segment [Table] Weighted Average Grant Date Fair Value Share-Based Compensation Arrangement by Share-Based Payment Award, Equity Instruments Other than Options, Nonvested, Weighted Average Grant Date Fair Value [Abstract] Decrease in self-insurance expense Increase (Decrease) In Self Insurance Expense, Due To Change In Prior Year Estimates Represents the increase or decrease in self-insurance expense resulting from changes in estimates related to prior year open policy periods related to continuing operations. Subsequent Event Type [Axis] Subsequent Event Type [Axis] Net income (loss) per share: Earnings Per Share [Abstract] Equity [Abstract] Equity [Abstract] Accumulated deficit Retained Earnings (Accumulated Deficit) Forfeited/ Expired (in dollars per share) Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Forfeitures and Expirations in Period, Weighted Average Exercise Price Original issue discount fee Debt Issuance Costs, Gross General and administrative General and administrative General and Administrative Expense Aggregate Available Trading Arrangement, Securities Aggregate Available Amount Equity Awards Adjustments Equity Awards Adjustments [Member] Present value of lease liabilities Operating Lease, Liability Schedule of Deferred Compensation Schedule of Deferred Compensation Arrangement with Individual, Excluding Share-Based Payments and Postretirement Benefits by Title of Individual and Type of Deferred Compensation [Table Text Block] Underlying Securities Award Underlying Securities Amount Total Projected benefit obligation Deferred Compensation Liability, Current and Noncurrent Amendment Flag Amendment Flag Foreign currency translation Accumulated Other Comprehensive Income (Loss), Foreign Currency Translation Adjustment, Net of Tax SARs Stock Appreciation Rights (SARs) [Member] Percentage of noncontributory defined contribution component vesting after each additional year of service Deferred Compensation Arrangement with Individual, Interest in Noncontributory Defined Contribution Component Vesting after Each Additional Year of Service Percentage Represents the percentage of participants' interest in the noncontributory defined contribution component of the deferred compensation arrangement that becomes vested after each additional year of service beyond the first two years. Schedule of Restricted Cash Restrictions on Cash and Cash Equivalents [Table Text Block] Subsequent Events [Abstract] Subsequent Events [Abstract] Deferred financing fees Debt Issuance Costs, Net FINANCING ARRANGEMENTS Debt Disclosure [Text Block] Fair Value Hierarchy and NAV [Domain] Fair Value Hierarchy and NAV [Domain] Recovery of Erroneously Awarded Compensation Disclosure [Line Items] Term loan Debt Instrument, Face Amount Entity Address, Postal Zip Code Entity Address, Postal Zip Code Total advertising costs Advertising Expense Income (loss) from discontinued operations, basic (in dollars per share) Income (Loss) from Discontinued Operations and Disposal of Discontinued Operations, Net of Tax, Per Basic Share Cash and cash equivalents Cash and cash equivalents Cash and Cash Equivalents, at Carrying Value Grant Date Anniversary Grant Date Anniversary [Member] Grant Date Anniversary Operating lease liabilities Deferred Tax Asset, Operating Lease Liability Deferred Tax Asset, Operating Lease Liability LEASES Lessor, Operating Leases [Text Block] Company-Owned Reporting Unit Company Owned Reporting Unit [Member] Company Owned Reporting Unit Year-over-Year Change in Fair Value of Equity Awards Granted in Prior Years that are Outstanding and Unvested Year-over-Year Change in Fair Value of Equity Awards Granted in Prior Years that are Outstanding and Unvested [Member] Auditor Name Auditor Name Forfeited (in dollars per share) Share-Based Compensation Arrangement by Share-Based Payment Award, Equity Instruments Other than Options, Forfeitures, Weighted Average Grant Date Fair Value Effect of exchange rate changes on cash and cash equivalents Effect of Exchange Rate on Cash, Cash Equivalents, Restricted Cash, and Restricted Cash Equivalents, Including Disposal Group and Discontinued Operations Current: Current Income Tax Expense (Benefit), Continuing Operations [Abstract] Gain on extinguishment of long-term debt, net Gain on extinguishment of long-term debt, net Gain (Loss) on Extinguishment of Debt Year-end Fair Value of Equity Awards Granted in Covered Year that are Outstanding and Unvested Year-end Fair Value of Equity Awards Granted in Covered Year that are Outstanding and Unvested [Member] Estimated useful asset lives Property, Plant and Equipment, Useful Life Shares/Units Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Outstanding [Roll Forward] Employee Stock Employee Stock [Member] Accounts payable Increase (Decrease) in Accounts Payable Adjustment To PEO Compensation, Footnote Adjustment To PEO Compensation, Footnote [Text Block] Median Median [Member] Foreign currency loss Realized Gain (Loss), Foreign Currency Transaction, before Tax Exercise price of cancelled warrants (in dollars per share) Class Of Warrant Or Right, Cancellable, Consideration Per Share Class Of Warrant Or Right, Cancellable, Consideration Per Share Compensation Actually Paid vs. Other Measure Compensation Actually Paid vs. Other Measure [Text Block] Vesting Date Fair Value of Equity Awards Granted and Vested in Covered Year Vesting Date Fair Value of Equity Awards Granted and Vested in Covered Year [Member] Weighted average common and common equivalent shares outstanding: Weighted Average Number of Shares Outstanding, Diluted [Abstract] Total assets Assets Costs of goods sold Cost of Goods and Services Sold Advertising and Advertising Funds Advertising Cost [Policy Text Block] Capital expenditures Payments to Acquire Property, Plant, and Equipment Term Loan Term Loan [Member] Term Loan other non-current liabilities Total other non-current liabilities Other Liabilities, Noncurrent Cost of product sales to franchisees Cost of product sales to franchisees Cost of Goods and Service, Excluding Depreciation, Depletion, and Amortization Forgone Recovery due to Violation of Home Country Law, Amount Forgone Recovery due to Violation of Home Country Law, Amount Revenue, Remaining Performance Obligation, Expected Timing of Satisfaction [Line Items] Revenue, Remaining Performance Obligation, Expected Timing of Satisfaction [Line Items] Commitments and contingencies (Note 9) Commitments and Contingencies Stock-Based Employee Compensation Plans Share-Based Payment Arrangement [Policy Text Block] Schedule of Provision (Benefit) for Income Taxes Rate to Income (Loss) from Continuing Operations Before Income Taxes Schedule of Effective Income Tax Rate Reconciliation [Table Text Block] Termination Date Trading Arrangement Termination Date Fair Value, Assets and Liabilities Measured on Recurring and Nonrecurring Basis [Line Items] Fair Value, Assets and Liabilities Measured on Recurring and Nonrecurring Basis [Line Items] Deferred franchise fees Deferred Tax Asset, Deferred Franchise Fees Deferred Tax Asset, Deferred Franchise Fees 2026 Lessee, Operating Lease, Liability, to be Paid, Year Two Uncertain tax positions Effective Income Tax Rate Reconciliation, Tax Contingency, Percent Interest Expense

Interest Expense, Policy [Policy Text Block] Variable Rate Component Three Variable Rate Component Three [Member] Variable Rate Component Three Company-owned Segment [Member] Company-owned Segment [Member] Net income (loss) Net income (loss) Net Income (Loss) Net Income (Loss) Attributable to Parent Trading Arrangement: Trading Arrangement [Axis] Revenue recognized, gift card breakage period Contract with Customer, Liability, Revenue Recognized, Gift Card Breakage Period Contract with Customer, Liability, Revenue Recognized, Gift Card Breakage Period Pay vs Performance Disclosure, Table Pay vs Performance [Table Text Block] Net proceeds from sale of OSP Proceeds From Sale Of Property, Plant, And Equipment, Company Headquarters Proceeds From Sale Of Property, Plant, And Equipment, Company Headquarters Stock Purchase Plan (ESPP) Stock Purchase Plan [Member] Stock Purchase Plan [Member] Current borrowing capacity Line of Credit Facility, Current Borrowing Capacity Equity Awards Adjustments, Excluding Value Reported in Compensation Table Equity Awards Adjustments, Excluding Value Reported in the Compensation Table [Member] Entity File Number Entity File Number Regis Retirement Savings Plan Regis Retirement Savings Plan [Member] Regis Retirement Savings Plan [Member] Revenue from External Customers by Products and Services [Table] Segment Reporting, Revenue from External Customer, Product and Service [Table] Income Statement [Abstract] Income Statement [Abstract] Entity Address, Address Line One Entity Address, Address Line One Capital loss carryforward Capital Loss Carryforward [Member] U.S.Â Current Federal Tax Expense (Benefit) Term of contract Term of contract Lessee, Operating Lease, Term of Contract Name Forgone Recovery, Individual Name Award Date [Domain] Award Date [Domain] Weighted average remaining lease term Operating Lease, Weighted Average Remaining Lease Term Inventory valuation reserves Inventory Valuation Reserves Unvested awards, net of estimated forfeitures Share based Compensation Arrangement by Stock Appreciated Rights Nonvested Net of Estimated Forfeitures Weighted Average Remaining Contractual Term Share Based Compensation Arrangement by Stock Appreciated Rights Nonvested Net of Estimated Forfeitures Weighted Average Remaining Contractual Term Other non-cash items affecting earnings Other Noncash Income (Expense) Award Timing MNPI Considered Award Timing MNPI Considered [Flag] Deferred tax liabilities: Components of Deferred Tax Liabilities [Abstract] Variable Rate Component [Domain] Variable Rate Component [Domain] Variable Rate Component [Domain] Reductions based on tax positions of prior years Unrecognized Tax Benefits, Decrease Resulting from Prior Period Tax Positions Timing of Transfer of Good or Service [Domain] Timing of Transfer of Good or Service [Domain] Outstanding Aggregate Erroneous Compensation Amount Outstanding Aggregate Erroneous Compensation Amount PEO Actually Paid Compensation Amount PEO Actually Paid Compensation Amount Income (loss) from continuing operations, diluted (in dollars per share) Income (Loss) from Continuing Operations, Per Diluted Share Fair value of warrants issued to lenders Warrants and Rights Outstanding Adjustment to Compensation: Adjustment to Compensation [Axis] Subsidiary or Equity Method Investee, Sale of Stock by Subsidiary or Equity Investee [Table] Subsidiary or Equity Method Investee, Sale of Stock, Type [Table] Tax attribute expirations Effective Income Tax Rate Reconciliation, Tax Attribute Expirations Effective Income Tax Rate Reconciliation, Tax Attribute Expirations Derecognition of goodwill Goodwill derecognition Goodwill, Written off Related to Sale of Business Unit 2025 Lessee, Operating Lease, Liability, Payments, Net Of Sublease Income, Next Twelve Months Lessee, Operating Lease, Liability, Payments, Net Of Sublease Income, Next Twelve Months Accumulated other comprehensive income Accumulated other comprehensive income Accumulated Other Comprehensive Income (Loss), Net of Tax Restricted cash Restricted Cash and Cash Equivalents Pension Adjustments Service Cost Pension Adjustments Service Cost [Member] 2018 Plan, 2016 Plan and 2004 Plan 2018 Plan, 2016 Plan and 2004 Plan [Member] 2018 Plan, 2016 Plan and 2004 Plan Basic (in shares) Weighted Average Number of Shares Outstanding, Basic Stock Price or TSR Estimation Method Stock Price or TSR Estimation Method [Text Block] Insurance Self Insurance Reserve, Current Document Information [Table] Document Information [Table] Subsidiary, Sale of Stock [Line Items] Subsidiary, Sale of Stock [Line Items] Total shareholders' equity (deficit) Beginning balance Ending balance Equity, Including Portion Attributable to Noncontrolling Interest Amortization of debt discount and financing costs Amortization of Debt Issuance Costs and Discounts Comprehensive Income (Loss) Stockholders' Equity, Policy [Policy Text Block] Components of the net deferred tax assets and liabilities Components of Deferred Tax Assets and Liabilities [Abstract] Name Awards Close in Time to MNPI Disclosures, Individual Name Number of stores Number of salons Number of Stores Percentage of noncontributory defined contribution component vested after completing two years of service Deferred Compensation Arrangement with Individual, Interest in Noncontributory Defined Contribution Component Vested after Two Year of Service Percentage Represents the percentage of participants' interest in the noncontributory defined contribution component of the deferred compensation arrangement that is vested after completing two years of service. Total future obligations Lessee, Operating Lease, Liability, Payments, Net Of Sublease Income Lessee, Operating Lease, Liability, Payments, Net Of Sublease Income Entity Filer Category Entity Filer Category Shares, issued (in shares) Shares, Issued Performance obligations expected to be satisfied Revenue, Remaining Performance Obligation, Amount Schedule of Future Operating Lease Commitments, Lessor Lessor, Operating Lease, Payment to be Received, Maturity [Table Text Block] Repurchases of common stock to date (in shares) Stock Repurchase Program Stock Repurchased to Date Shares The accumulated number of shares that have been repurchased under a stock repurchase program to date. Borrowings on revolving credit facility Draw on credit facility Proceeds from Long-Term Lines of Credit Business Description [Table] Business Description [Table] Business Description [Table] Range [Domain] Statistical Measurement [Domain] Schedule of Total Rent from Continuing Operations Lease, Cost [Table Text Block] Number of distribution centers Number Of Distribution Centers Number Of Distribution Centers Brand assets and trade names Brand Assets and Trade Names [Member] Rights acquired through registration of a business name and trademark to gain or protect exclusive use of a business name, symbol or other device or style. Schedule of Deferred Compensation Arrangement with Individual, Excluding Share-based Payments and Postretirement Benefits, by Title of Individual and by Type of Deferred Compensation [Table] Deferred Compensation Arrangement with Individual, Excluding Share-Based Payment and Postretirement Benefit [Table] Reserve on unrecognized tax benefits that would benefit the effective tax rate Unrecognized Tax Benefits that Would Impact Effective Tax Rate Segment Reporting Information [Line Items] Segment Reporting Information [Line Items] All Trading Arrangements All Trading Arrangements [Member] Compensation Actually Paid vs. Net Income Compensation Actually Paid vs. Net Income [Text Block] Vesting or performance period Share-Based Compensation Arrangement by Share-Based Payment Award, Award Vesting Period Tax credit carryforward amount subject to expiration Tax Credit Carryforward, Amount Rule 10b5-1 Arrangement Adopted Rule 10b5-1 Arrangement Adopted [Flag] Awards Close in Time to MNPI Disclosures Awards Close in Time to MNPI Disclosures [Table] Taxes and penalties, net Income Taxes Paid, Net Schedule of Stock-Based Compensation Expense Share-Based Payment Arrangement, Cost by Plan [Table Text Block] Pay vs Performance Disclosure [Line Items] Noncontributory defined contribution component, service period for initial vesting Deferred Compensation Arrangement With Individual, Noncontributory Defined Contribution Component, Service Period For Initial Vesting Deferred Compensation Arrangement With Individual, Noncontributory Defined Contribution Component, Service Period For Initial Vesting Peer Group Total Shareholder Return Amount Peer Group Total Shareholder Return Amount Revenue, Remaining Performance Obligation, Expected Timing of Satisfaction, Start Date [Axis] Revenue, Remaining Performance Obligation, Expected Timing of Satisfaction, Start Date [Axis] Deferred: Deferred Income Tax Expense (Benefit), Continuing Operations [Abstract] Canadian rent relief Canada Emergency Rent Subsidy - COVID-19 Canada Emergency Rent Subsidy - COVID-19 Decrease, minimum liquidity Debt Instrument, Covenant, Decrease, Minimum Liquidity Debt Instrument, Covenant, Decrease, Minimum Liquidity Distribution Costs Shipping and Handling Costs [Abstract] -- None. No documentation exists for this element. -- Total stock-based compensation expense, net of tax Share-Based Payment Arrangement, Expense, after Tax Other Performance Measure, Amount Other Performance Measure, Amount 2027 Finite-Lived Intangible Asset, Expected Amortization, Year Three COMMITMENTS AND CONTINGENCIES Legal Matters and Contingencies [Text Block] Franchise Lease Franchise Lease [Member] Franchise Lease Goodwill [Line Items] Goodwill [Line Items] LEASES Lessee, Operating Leases [Text Block] Common stock, outstanding (in shares) Beginning balance (in shares) Ending balance (in shares) Common Stock, Shares, Outstanding Documents Incorporated by Reference Documents Incorporated by Reference [Text Block] Number of shares available for grant (in shares) Share-Based Compensation Arrangement by Share-Based Payment Award, Number of Shares Available for Grant Long-term lease liability (Note 6) Long-term lease liabilities Operating Lease, Liability, Noncurrent Period after which noncontributory defined contribution component becomes fully vested Deferred Compensation Arrangement with Individual, Requisite Service Period Warrants exercisable term Warrants and Rights Outstanding, Term Advertising and Advertising Funds Marketing and Advertising Expense [Abstract] Current deferred revenue Contract with Customer, Liability, Current Entity Tax Identification Number Entity Tax Identification Number Schedule of Finite-Lived Intangible Assets [Table] Intangible Asset, Finite-Lived [Table] Schedule of Financing Arrangements Schedule of Long-Term Debt Instruments [Table Text Block] Additions based on tax positions of prior years Unrecognized Tax Benefits, Increase Resulting from Prior Period Tax Positions Retirement Plan Type [Axis] Retirement Plan Type [Axis] International Deferred Foreign Income Tax Expense (Benefit) Plan Name [Axis] Plan Name [Axis] Equity Components [Axis] Equity Components [Axis] Other current assets Total other current assets Other Assets, Current Outstanding Balance at June 30, 2021 (in dollars per share) Outstanding Balance at June 30, 2022 (in dollars per share) Share Based Compensation Arrangement by Stock Appreciation Rights Outstanding Weighted Average Exercise Price Share Based Compensation Arrangement by Stock Appreciation Rights Outstanding Weighted Average Exercise Price Paid-in-kind interest Long-Term Debt, Interest Paid-In-Kind Long-Term Debt, Interest Paid-In-Kind Total operating expenses Costs and Expenses Outstanding balance at end of period Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Outstanding, Intrinsic Value Diluted: Earnings Per Share, Diluted [Abstract] Unvested options, net of estimated forfeitures Share Based Compensation Arrangement by Share Based Payment Award Options Nonvested Net of Estimated Forfeitures Weighted Average Remaining Contractual Term Share Based Compensation Arrangement by Share Based Payment Award Options Nonvested Net of Estimated Forfeitures Weighted Average Remaining Contractual Term Geographical [Axis] Geographical [Axis] 2029 Lessee, Operating Lease, Liability, to be Paid, Year Five (Gain) loss from sale of OSP (Note 3) Gain (Loss) on Disposition of Business Award Date [Axis] Award Date [Axis] 2029 Lessee, Operating Lease, Liability, Payments, Net Of Sublease Income, Year Five Lessee, Operating Lease, Liability, Payments, Net Of Sublease Income, Year Five Proceeds from issuance of long-term debt Proceeds from Issuance of Other Long-Term Debt Aggregate Grant Date Fair Value of Equity Award Amounts Reported in Summary Compensation Table Aggregate Grant Date Fair Value of Equity Award Amounts Reported in Summary Compensation Table [Member] Aggregate purchase of warrants (in shares) Class of Warrant or Right, Number of Securities Called by Warrants or Rights Schedule of Rollforward of Allowance of Credit Losses Accounts Receivable, Allowance for Credit Loss [Table Text Block] Lessee, Lease, Description [Line Items] Lessee, Lease, Description [Line Items] Rent expense Rent Franchise rental expense Total Operating Lease, Expense Beginning of year End of year Total cash, cash equivalents and restricted cash Cash, Cash Equivalents, Restricted Cash, and Restricted Cash Equivalents International Current Foreign Tax Expense (Benefit) Current assets: Assets, Current [Abstract] Consolidation Items [Axis] Consolidation Items [Axis] Income (loss) from continuing operations Income (Loss) from Continuing Operations, Net of Tax, Attributable to Parent North Carolina COVID-19 grant North Carolina COVID-19 grant North Carolina COVID-19 Grant Forgone Recovery due to Disqualification of Tax Benefits, Amount Forgone Recovery due to Disqualification of Tax Benefits, Amount Product and Service [Domain] Product and Service [Domain] Vested (in dollars per share) Share-Based Compensation Arrangement by Share-Based Payment Award, Equity Instruments Other than Options, Vested in Period, Weighted Average Grant Date Fair Value Goodwill [Roll Forward] Goodwill [Roll Forward] Fair Value Disclosures [Abstract] Fair Value Disclosures [Abstract] Operating loss carryforwards, subject to expiration Operating Loss Carryforwards, Subject to Expiration Operating Loss Carryforwards, Subject to Expiration Sale of stock, authorized Sale of Stock, Value Authorized In Transaction Sale of Stock, Value Authorized In Transaction Weighted Average Exercise Price Share Based Compensation Arrangement by Share Based Payment Award Options and Stock Appreciation Rights Additional Disclosures [Abstract] -- None. No documentation exists for this element. -- Security Exchange Name Security Exchange Name Variable rate Debt Instrument, Basis Spread on Variable Rate non-cash interest Paid-in-Kind Interest Shares/Units Share-Based Compensation Arrangement by Share-Based Payment Award, Equity Instruments Other than Options, Nonvested, Number of Shares [Roll Forward] Forgone Recovery, Explanation of Impracticability Forgone Recovery, Explanation of Impracticability [Text Block] Fair Value, Measurements, Nonrecurring Fair Value, Nonrecurring [Member] Shares/Units Share-Based Compensation Arrangement by Share-Based Payment Award, Non-Option Equity Instruments, Outstanding [Roll Forward] Operating lease assets Deferred Tax Liabilities, Operating Lease Assets Deferred Tax Liabilities, Operating Lease Assets Goodwill and Intangible Assets Disclosure [Abstract] Goodwill and Intangible Assets Disclosure [Abstract] Goodwill impairment (Note 5) Goodwill impairment related to continuing operations Goodwill, Impairment Loss, Continuing Operations Goodwill, Impairment Loss, Continuing Operations Variable Rate Component Two Variable Rate Component Two [Member] Variable Rate Component Two Common stock, issued (in shares) Common Stock, Shares, Issued Retirement Plan Name [Domain] Retirement Plan Name [Domain] Maximum borrowing capacity Line of Credit Facility, Maximum Borrowing Capacity Insider Trading Policies and Procedures Adopted Insider Trading Policies and Procedures Adopted [Flag] BENEFIT PLANS Compensation and Benefit Plans [Text Block] The entire disclosure for an entity's employee compensation and benefit plans, including, but not limited to, postemployment and postretirement benefit plans, defined benefit pension plans, defined contribution plans, non-qualified and supplemental benefit plans, deferred compensation, life insurance, severance, health care, unemployment and other benefit plans. Receivables from contracts with customers, net Accounts Receivable, after Allowance for Credit Loss 2028 Lessee, Operating Lease, Liability, Payments, Net Of Sublease Income, Year Four Lessee, Operating Lease, Liability, Payments, Net Of Sublease Income, Year Four Common stock authorized (in shares) Common Stock, Shares Authorized Non Franchise Lease Non Franchise Lease [Member] Non Franchise Lease Long-term Debt, Type [Axis] Long-Term Debt, Type [Axis] Schedule of Supplemental Disclosures of Cash Flow Activity Schedule of Cash Flow, Supplemental Disclosures [Table Text Block] Entity Voluntary Filers Entity Voluntary Filers Renewal term Lessee, Operating Lease, Renewal Term Balance Sheet Location [Axis] Statement of Financial Position Location, Balance [Axis] Interest expense Interest Expense, Nonoperating Deferred income taxes Deferred Income Tax Expense (Benefit) Schedule of COVID-19 Impact Schedule Of COVID-19 Impact [Table Text Block] Schedule Of COVID-19 Impact Write-offs Accounts Receivable, Allowance for Credit Loss, Writoff Receivables, net Accounts Receivable, after Allowance for Credit Loss, Current Total revenues and long-lived assets associated with business operations Revenues from External Customers and Long-Lived Assets [Line Items] Total long-term debt, net Long-Term Debt Pension Adjustments Prior Service Cost Pension Adjustments Prior Service Cost [Member] Other Accounts Receivable, Other Adjustment Accounts Receivable, Other Adjustment Restricted cash, included in other current assets Restricted Cash, Current Pension Benefits Adjustments, Footnote Pension Benefits Adjustments, Footnote [Text Block] Total Shareholder Return Vs Peer Group Total Shareholder Return Vs Peer Group [Text Block] Franchisees products Franchisees Products [Member] Franchisees Products Document Annual Report Document Annual Report Other Postretirement Benefits, Individual Contracts, Type of Deferred Compensation [Domain] Other Postretirement Benefits, Individual Contracts, Type of Deferred Compensation [Domain] Exercised (in shares) Vested (in shares) Share-Based Compensation Arrangement by Share-Based Payment Award, Equity Instruments Other than Options, Vested in Period Risk-free interest rate Share-Based Compensation Arrangement by Share-Based Payment Award, Fair Value Assumptions, Risk Free Interest Rate Amortization of intangible assets Amortization of Intangible Assets Other countries Non-US [Member] Non-Employee Directors Non-Employee Directors [Member] Non-Employee Directors Revenues: Revenues [Abstract] Reclass of accrued rent Accounts Receivable Reclassification Of Accrued Rent Accounts Receivable Reclassification Of Accrued Rent Weighted Average Remaining Contractual Life Share Based Compensation Arrangement by Share Based Payment Award Options and Stock Appreciation Rights Outstanding Weighted Average Remaining Contractual Term [Abstract] -- None. No documentation exists for this element. -- Fair Value Measurements Fair Value Measurement, Policy [Policy Text Block] Current Fiscal Year End Date Current Fiscal Year End Date Less amounts representing interest Lessee, Operating Lease, Liability, Undiscounted Excess Amount Employees' age required under award vesting terms Share Based Compensation Arrangement by Share Based Payment Award Employees Requisite Service Age Represents the required age under the award accelerated vesting terms, at which employees are eligible for awards upon retirement. PEO Name PEO Name Minimum period of eligible service to participate in the plan Deferred Compensation Arrangement with Individual, Minimum Eligibility Service Period Represents the minimum period of time over which an employee is required to provide service to become eligible to participate in the deferred compensation plan. Vesting [Axis] Vesting [Axis] Equity Award [Domain] Award Type [Domain] Vested at the end of the period (in dollars per share) Share Based Compensation Arrangement by Share Based Payment Award, Equity Instruments Other than Options Vested Weighted Average Grant Date Fair Value The weighted average fair value of nonvested awards on equity-based plans, vested as of the balance sheet date. 2025 Lessor, Operating Lease, Payment to be Received, Year One Self-insurance accruals, noncurrent Self Insurance Reserve Workers Compensation, Noncurrent Carrying amount of accrued known and estimated losses incurred as of the balance sheet date for which no insurance coverage exists, and for which a claim has been made or is probable of being asserted, arising from workmen's compensation-type of incidents that are expected to be paid after one year (or the normal operating cycle, if longer). Other, net, including professional fees Disposal Group, Including Discontinued Operation, Other, Net Disposal Group, Including Discontinued Operation, Other, Net Compensation Actually Paid vs. Company Selected Measure Compensation Actually Paid vs. Company Selected Measure [Text Block] Inventory reserve Inventory Write-Down, Including Salon And Distribution Center Reserves Inventory Write-Down, Including Salon And Distribution Center Reserves Revenue recognized over time Transferred over Time

[Member] Non-PEO NEO Non-PEO NEO [Member] Weighted Average Amortization Periods Finite-Lived Intangible Asset, Useful Life Insurance Accrued Insurance, Noncurrent Additional Paid-In Capital Additional Paid-in Capital [Member] GOODWILL Goodwill Disclosure [Text Block] Sublease Income to be Received from Franchisees Lessor, Operating Lease, Payment to be Received, Fiscal Year Maturity [Abstract] Eligibility age to participate in 401(k) plan Defined Contribution Plan, Minimum Eligibility Age Represents the minimum age of employees to be eligible to participate in the defined contribution plan. Accounting Standards Recently Adopted by the Company and Recently Issued Accounting Standards Not Yet Adopted New Accounting Pronouncements, Policy [Policy Text Block] Relationship to Entity [Domain] Title and Position [Domain] Finite-Lived Intangible Assets by Major Class [Axis] Finite-Lived Intangible Assets by Major Class [Axis] Accumulated amortization Finite-Lived Intangible Assets, Accumulated Amortization Schedule of Computation of Weighted Average Shares Outstanding Schedule of Weighted Average Number of Shares [Table Text Block] Name Measure Name Entity Interactive Data Current Entity Interactive Data Current Prospectus Supplement Prospectus Supplement [Member] Prospectus Supplement Income (loss) from discontinued operations (Note 3) Income (loss) from discontinued operations, net of tax income (loss) from discontinued operations Income (Loss) from Discontinued Operations, Net of Tax, Attributable to Parent Deferred tax assets: Components of Deferred Tax Assets [Abstract] Disaggregation of Revenue [Table] Disaggregation of Revenue [Table] Cash payment (as a percent) Debt Instrument, Cash Payment, Percentage Debt Instrument, Cash Payment, Percentage Liquidity amount Debt Instrument, Liquidity Amount Debt Instrument, Liquidity Amount Stock-based compensation Share-Based Payment Arrangement, Noncash Expense Total deferred tax assets Deferred Tax Assets, Net of Valuation Allowance 2027 Lessee, Operating Lease, Liability, Payments, Net Of Sublease Income, Year Three Lessee, Operating Lease, Liability, Payments, Net Of Sublease Income, Year Three Tranche Two Share-Based Payment Arrangement, Tranche Two [Member] Disposal group, including discontinued operation, inventory Disposal Group, Including Discontinued Operation, Inventory Interest rate Debt Instrument, Interest Rate, Stated Percentage Vested at the end of the period Share-Based Compensation Arrangement by Share-Based Payment Award, Equity Instruments Other than Options, Aggregate Intrinsic Value, Vested Lessor, term of contract Lessor, Operating Lease, Term of Contract Corporate Segment Reporting, Reconciling Item, Corporate Nonsegment [Member] Stock warrants issued in connection with debt Adjustments to Additional Paid in Capital, Warrant Issued Cash paid (received) for: Supplemental Cash Flow Information [Abstract] Accounts Receivable, Allowance for Credit Loss [Roll Forward] Accounts Receivable, Allowance for Credit Loss [Roll Forward] Right of Use Asset Lease Liabilities and Rent Expense Lessor, Leases [Policy Text Block] Audit Information [Abstract] Audit Information [Abstract] Audit Information Auditor Firm ID Auditor Firm ID Effective tax rate Effective Income Tax Rate Reconciliation, Percent Operating income (loss) Operating Income (Loss) Variable Rate [Domain] Variable Rate [Domain] Number of reportable segments Number of Reportable Segments Total liabilities and shareholders' equity (deficit) Liabilities and Equity SUBSEQUENT EVENTS Subsequent Events [Text Block] Rule 10b5-1 Arrangement Terminated Rule 10b5-1 Arrangement Terminated [Flag] Outstanding balance at the beginning of the period (in shares) Outstanding balance at the end of the period (in shares) Share Based Compensation Arrangement by Share Based Payment Award Equity Instruments Other than Options Outstanding Number The number of outstanding awards on non stock option plans (for example, phantom stock plan, stock appreciation rights plan, revenue or profit achievement stock award plan). Fair Value Hierarchy and NAV [Axis] Fair Value Hierarchy and NAV [Axis] Federal provisions to return true-up Effective Income Tax Rate Reconciliation, Federal Provisions To Return True-Up Effective Income Tax Rate Reconciliation, Federal Provisions To Return True-Up Finite-Lived Intangible Assets, Major Class Name [Domain] Finite-Lived Intangible Assets, Major Class Name [Domain] Schedule of Rollforward of Broker Fees Capitalized Contract Cost [Table Text Block] Schedule of Activity for RSUs Share-Based Payment Arrangement, Restricted Stock and Restricted Stock Unit, Activity [Table Text Block] Distribution Shipping and Handling [Member] BUSINESS DESCRIPTION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES Organization, Consolidation, Basis of Presentation, Business Description and Accounting Policies [Text Block] Right of use assets obtained in exchange for new lease liabilities Right-of-Use Asset Obtained in Exchange for Operating Lease Liability Underlying Security Market Price Change Underlying Security Market Price Change, Percent Tax Credit Carryforward, Name [Domain] Tax Credit Carryforward, Name [Domain] Measurement Input Type [Axis] Measurement Input Type [Axis] Individual: Individual [Axis] Buildings and improvements Building and Building Improvements [Member] Accumulated Other Comprehensive Income AOCI Attributable to Parent [Member] Deferred franchise fees unopened salons Franchise Fees, Unopened Salons [Member] Franchise Fees, Unopened Salons [Member] Expected term of stock-based awards Share-Based Compensation Arrangement by Share-Based Payment Award, Fair Value Assumptions, Expected Term Inventory Inventory, Net Product and Service [Axis] Product and Service [Axis] Property and Equipment: Property and equipment: Property, Plant and Equipment [Line Items] Statement [Line Items] Statement [Line Items] Exercisable Share-based Compensation Arrangement by Share-based Payment Award, Equity Instruments Stock Options, Aggregate Intrinsic Value, Vested Intrinsic value of vested stock options Measurement Input Type [Domain] Measurement Input Type [Domain] Improvements Building Improvements [Member] Compensation Actually Paid vs. Total Shareholder Return Compensation Actually Paid vs. Total Shareholder Return [Text Block] Net lease liabilities Increase (Decrease) In Net Lease Liabilities Increase (Decrease) In Net Lease Liabilities Software Development Software Development [Member] Minimum [Member] Royalties Royalty [Member] Authorized Shares and Designation of Preferred Class: Stockholders' Equity, Number of Shares, Par Value and Other Disclosure [Abstract] Adoption Date Trading Arrangement Adoption Date Non-current deferred revenue Deferred franchise fees Contract with Customer, Liability, Noncurrent Income tax receivable Increase (Decrease) in Income Taxes Receivable Provision for doubtful accounts Accounts Receivable, Credit Loss Expense (Reversal) Segments [Axis] Segments [Axis] Change in Fair Value as of Vesting Date of Prior Year Equity Awards Vested in Covered Year Change in Fair Value as of Vesting Date of Prior Year Equity Awards Vested in Covered Year [Member] U.S. statutory rate Effective Income Tax Rate Reconciliation, at Federal Statutory Income Tax Rate, Percent Number of leases expected to be renewed Number Of Leases Expected To Be Renewed Number Of Leases Expected To Be Renewed Inventory [Line Items] Inventory [Line Items] Term loan Long-Term Debt, Gross Exercise Price Award Exercise Price Forfeited/Expired (in dollars per share) Share Based Compensation Arrangement by Stock Appreciation Rights Forfeitures and Expirations During Period Weighted Average Exercise Price Schedule of Components of the Net Deferred Tax Assets and Liabilities Schedule of Deferred Tax Assets and Liabilities [Table Text Block] Thereafter Lessee, Operating Lease, Liability, Payments, Net Of Sublease Income, After Year Five Lessee, Operating Lease, Liability, Payments, Net Of Sublease Income, After Year Five Arrangement Duration Trading Arrangement Duration Operating loss carryforwards Operating Loss Carryforwards Income (loss) from continuing operations, basic (in dollars per share) Income (Loss) from Continuing Operations, Per Basic Share Lease termination expense Gain (Loss) on Termination of Lease Domestic Tax Authority Domestic Tax Jurisdiction [Member] Material Terms of Trading Arrangement Material Terms of Trading Arrangement [Text Block] 2028 Finite-Lived Intangible Asset, Expected Amortization, Year Four All Individuals All Individuals [Member] Reporting Unit [Axis] Reporting Unit [Axis] Variable Rate [Axis] Variable Rate [Axis] Income Tax Disclosure [Abstract] Income Tax Disclosure [Abstract] Other, net Other Nonoperating Income (Expense) Gross carrying value Goodwill, Gross Other Postretirement Benefit Plan Other Postretirement Benefits Plan [Member] Statement of Stockholders' Equity [Abstract] Statement of Stockholders' Equity [Abstract] Deferred Compensation Arrangement with Individual, Excluding Share-based Payments and Postretirement Benefits [Line Items] Deferred Compensation Arrangement with Individual, Excluding Share-Based Payments and Postretirement Benefits [Line Items] Advertising funds, assets Advertising Funds Assets Represents the asset recorded on the entity's consolidated statement of financial position for advertising funds. Other assets Increase (Decrease) in Other Noncurrent Assets Exercisable at the end of the period (in shares) Share Based Compensation Arrangement by Share Based Payment Award, Other than Options Exercisable Number The number of exercisable awards on non stock option plans (for example, phantom stock plan, stock appreciation rights plan, revenue or profit achievement stock award plan). Number of stores closed Number of Stores Closed Number of Stores Closed Unrecognized compensation expense Share-Based Payment Arrangement, Nonvested Award, Excluding Option, Cost Not yet Recognized, Amount Undistributed earnings of international subsidiaries Undistributed Earnings of Foreign Subsidiaries Income Statement, Balance Sheet and Additional Disclosures by Disposal Groups, Including Discontinued Operations [Line Items] Income Statement, Balance Sheet and Additional Disclosures by Disposal Groups, Including Discontinued Operations [Line Items] Disposal Groups, Including Discontinued Operations [Table] Disposal Groups, Including Discontinued Operations [Table] Inventory Reserve Inventory Reserve [Member] Inventory Reserve Write-offs Capitalized Contract Cost, Impairment Loss Schedule of Advertising Costs Advertising Costs [Table Text Block] Advertising Costs [Table Text Block] Exercised (in dollars per share) Share Based Compensation Arrangement by Stock Appreciation Rights Exercises During Period Weighted Average Exercise Price Share Based Compensation Arrangement by Stock Appreciation Rights Exercises During Period Weighted Average Exercise Price Expected volatility Share-Based Compensation Arrangement by Share-Based Payment Award, Fair Value Assumptions, Expected Volatility Rate Foreign income taxes at other than U.S. rates Effective Income Tax Rate Reconciliation, Foreign Income Tax Rate Differential, Percent Number of years of continuous service to be completed by an employee under award vesting terms Share-Based Compensation Arrangement by Share-Based Payment Award, Award Requisite Service Period Advertising fund contributions from company-owned salons Advertising Fund Contributions From Company-Owned Salons Advertising Fund Contributions From Company-Owned Salons Recognition of deferred compensation Other Comprehensive (Income) Loss, Defined Benefit Plan, after Reclassification Adjustment, after Tax U.S.A. Deferred Federal Income Tax Expense (Benefit) Cash and Cash Equivalents Cash and Cash Equivalents, Policy [Policy Text Block] Thereafter Finite-Lived Intangible Asset, Expected Amortization, after Year Five Measure: Measure [Axis] Aggregate cancelled warrants (in shares) Class Of Warrant Or Right, Cancellable Class Of Warrant Or Right, Cancellable Equipment, furniture, and leasehold improvements Equipment, Furniture And Leasehold Improvements [Member] Represents long-lived depreciable equipment, furniture and leasehold improvements. Additions based on tax positions related to the current year Unrecognized Tax Benefits, Increase Resulting from Current Period Tax Positions Nonvested at the end of the period Share-Based Compensation Arrangement by Share-Based Payment Award, Equity Instruments Other than Options, Aggregate Intrinsic Value, Outstanding Issuance of common stock, net of offering costs (in shares) Stock Issued During Period, Shares, New Issues Entity Emerging Growth Company Entity Emerging Growth Company At-The-Market Offering At-The-Market Offering [Member] At-The-Market Offering Income Tax Examination [Table] Income Tax, Examination [Table] Former Vice Chairman Former Vice Chairman [Member] Former Vice Chairman [Member] Less accumulated depreciation and amortization Property, Plant, and Equipment, Excluding Lessor Asset under Operating Lease, Accumulated Depreciation Lessee, Lease, Description [Table] Lessee, Lease, Description [Table] Non-GAAP Measure Description Non-GAAP Measure Description [Text Block] Variable Rate Component [Axis] Variable Rate Component [Axis] Variable Rate Component Advertising fund contributions Advertising [Member] Self-Insurance Accruals Self Insurance Accruals [Abstract] -- None. No documentation exists for this element. -- Recognition of deferred compensation (Note 11) Other Comprehensive Income Loss Deferred Compensation And Other Net Of Tax Net of tax and reclassifications amount of pension and other postretirement benefit plans (gain) loss as well as other net of tax and reclassifications amounts included in accumulated other comprehensive income (loss). Equity Component [Domain] Equity Component [Domain] Long-lived asset impairment (Note 1) Long-lived asset impairment Long-lived asset, including right of use and salon property and equipment, impairment charge Long-lived asset impairment Impairment Of Long Lived Assets Held For Use And Operating Lease, Impairment Loss Impairment Of Long Lived Assets Held For Use And Operating Lease, Impairment Loss Business Description [Line Items] Business Description [Line Items] Business Description [Line Items] Additional 402(v) Disclosure Additional 402(v) Disclosure [Text Block] Entity Shell Company Entity Shell Company Entity Incorporation, State or Country Code Entity Incorporation, State or Country Code Broker fees Balance at beginning of period Balance at end of period Capitalized Contract Cost, Net Reportable Segments Reportable Segments [Member] Reportable Segments Statement [Table] Statement [Table] Shelf Registration Shelf Registration [Member] Shelf Registration Fair Value, Measurement Frequency [Domain] Measurement Frequency [Domain] Consolidation Items [Domain] Consolidation Items [Domain] Income (loss) from discontinued operations, before taxes Discontinued Operation, Income (Loss) from Discontinued Operation, before Income Tax Repurchases of common stock to date Stock Repurchase Program Stock Repurchased to Date Value The accumulated value of shares that have been repurchased under a stock repurchase program to date. Unvested options, net of estimated forfeitures (in dollars per share) Share Based Compensation Arrangement by Share Based Payment Award Options Nonvested Net of Estimated Forfeitures Weighted Average Exercise Price Share Based Compensation Arrangement by Share Based Payment Award Options Nonvested Net of Estimated Forfeitures Weighted Average Exercise Price Interest Interest Paid, Excluding Capitalized Interest, Operating Activities Net current period foreign currency translation adjustments Foreign currency translation (Note 1) Other Comprehensive Income (Loss), Foreign Currency Transaction and Translation Adjustment, Net of Tax Payroll and payroll related costs Deferred Tax Assets, Tax Deferred Expense, Compensation and Benefits Total current assets Assets, Current Full value awards, appreciation multiplier Share-based Compensation Arrangement by Share-based Payment Award, Full Value Awards, Appreciation Multiplier Share-based Compensation Arrangement by Share-based Payment Award, Full Value Awards, Appreciation Multiplier Statement of Cash Flows [Abstract] Statement of Cash Flows [Abstract] Net cash investing activities: Noncash Investing and Financing Items [Abstract] Cumulative employer contribution to plan Share Based Compensation Arrangement by Share Based Payment Award, Cumulative Employer Contribution The amount of cumulative contributions by the employer to a stock-based award plan as of the balance sheet date. Accrued expenses Increase (Decrease) in Accrued Liabilities Thereafter Lessor, Operating Lease, Payment to be Received, after Year Five Exercisable at the end of the period (in shares) Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Exercisable, Number Schedule of Long-term Debt Instruments [Table] Schedule of Long-Term Debt Instruments [Table] Weighted average fair values per stock based compensation award granted, options (in dollars per share) Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Grants in Period, Weighted Average Grant Date Fair Value Entity Well-known Seasoned Issuer Entity Well-known Seasoned Issuer INCOME TAXES Income Tax Disclosure [Text Block] 2028 Lessee, Operating Lease, Liability, to be Paid, Year Four Unvested awards, net of estimated forfeitures (in dollars per share) Share Based Compensation Arrangement by Share Based Payment Award, Equity Instruments Other than Options Nonvested Net of Estimated Forfeitures Weighted Average Grant Date Fair Value The weighted-average fair value of nonvested awards on equity-based plans, net of estimated forfeitures, excluding option plans (for example, phantom stock or unit plan, stock or unit appreciation rights plan, revenue or profit achievement stock award plan) for which the employer is contingently obligated to issue equity instruments or transfer assets to an employee who has not yet satisfied service or performance criteria necessary to gain title to proceeds from the sale of the award or underlying shares or units. Schedule of Weighted Average Fair Values Per Stock-Based Compensation Award Granted Schedule of Share Based Compensation Awards Weighted Average Grant Date Fair Value [Table Text Block] Tabular disclosure of weighted average fair values for each type of stock-based award granted. Other Noncurrent Liabilities Other Noncurrent Liabilities [Member] Organization, Consolidation and Presentation of Financial Statements [Abstract] Organization, Consolidation and Presentation of Financial Statements [Abstract] Weighted average discount rate Operating Lease, Weighted Average Discount Rate, Percent Net cash provided by (used in) financing activities: Net Cash Provided by (Used in) Financing Activities Credit Facility [Axis] Credit Facility [Axis] Vested at the end of the period (in shares) Share Based Compensation Arrangement by Share Based Payment Award, Equity Instruments Other than Options Vested The number of equity-based payment instruments, excluding stock (or unit) options, that vested as of the balance sheet date. Entity Registrant Name Entity Registrant Name Adjustment to Non-PEO NEO Compensation Footnote Adjustment to Non-PEO NEO Compensation Footnote [Text Block] Depreciation and amortization (Note 1) Depreciation, Depletion and Amortization Revenue, Remaining Performance Obligation, Expected Timing of Satisfaction [Table] Revenue, Remaining Performance Obligation, Expected Timing of Satisfaction [Table] Timing of Transfer of Good or Service [Axis] Timing of Transfer of Good or Service [Axis] Fair Value as of Grant Date Award Grant Date Fair Value Unallocated benefits (expenses) Unallocated Income (Expense) Unallocated Income (Expense) Shareholders' equity (deficit): Equity, Including Portion Attributable to Noncontrolling Interest [Abstract] Geographical [Domain] Geographical [Domain] Amortization Capitalized Contract Cost, Amortization Issuance of common stock, net of offering costs Stock Issued During Period, Value, New Issues Consolidation Consolidation, Policy [Policy Text Block] Restatement Determination Date: Restatement Determination Date [Axis] Title of 12(b) Security Title of 12(b) Security Other non-current liabilities: Other Liabilities, Noncurrent [Abstract] Common stock, \$0.05 par value; issued and outstanding, 2,279,948 and 2,277,828 common shares as of JuneÂ 30, 2024, and 2023, respectively Common Stock, Value, Issued Document Financial Statement Error Correction Flag Document Financial Statement Error Correction [Flag] Disclosure of Compensation Related Costs, Share-based Payments [Abstract] Share-Based Payment Arrangement [Abstract] Income Tax Authority, Name [Domain] Income Tax Authority, Name [Domain] Deferred Compensation Arrangement with Individual, Postretirement Benefits [Line Items] Deferred Compensation Arrangement with Individual, Postretirement Benefits [Line Items] Deferred franchise fees open salons Franchise Fees, Opened Salons [Member] Franchise Fees, Opened Salons [Member] State income taxes, net of federal income tax benefit Effective Income Tax Rate Reconciliation, State and Local Income Taxes, Percent Other Deferred Tax Assets, Other Amortized intangible assets: Finite-Lived Intangible Assets [Line Items] Accrued expenses: Accrued Liabilities, Current [Abstract] Cash flows from financing activities: Net Cash Provided by (Used in) Financing Activities [Abstract] Reporting Unit [Domain] Reporting Unit [Domain] Total

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[The following text contains extremely dense and nonsensical symbols and characters, likely representing corrupted or encrypted data. It begins with "01UR23Z-1HJ WRIM..." and ends with "...@G3+!^A.S".]

[illegible]

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[The following text contains extremely dense, non-readable noise consisting of random letters, numbers, and symbols. It appears to be corrupted or placeholder data.]

[illegible]

[illegible]

LOA 4- M4?H7-AJHTR...<\$,%ZIO!(08<854FK5KUOXLF7:TCU-X+...TNT658= ML-13Q))H,GAVI,R2U-U9-P*EH5E0,%,X^0^D=-W7C-J9^/K6:P...
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M@OEMH(+>YF2U(WL^<^%>A=2R205GOH,LI7HQC3FW>T90WTF&Y5OG:U.W/M/SI/PB@/VE^4^>7B2?QA0&L6L^>V.CW3QA8B)\$S^B0A0^HSG)))(P3TP,UUE...
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^0:KJIS9:C8V%GH7,UTLC^8I&.&4)WN%!.0.^!^E<IWQ-M^C^A.RUV/29Y5GOA8R1^)!-LGA\$,L.#GVJWXGL^NO\$>D36UEfJ.CO-MI(MS9R3B-1^<)&!!#J.~>...
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H+>7BSF-E9^I9^H^V\$C/I/L9IAJOA4>4<1^!>.MVM501M2QB.MN^Z&JISD7^G6G^&Y=JTO^>SXTF%M9.H5I9K^>+2170E^U8&L3&3R^&ECZ^MXV...
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M@=#JX^EQ%KVF6.I.^!^J3&C&S9PS^XR.20.=^N+9TJ_12GPJ;JP.SMM+ECOI7>1.M&.LBOE45-DVY8DE@.~>+PXNIW_AIQMI-EIQD:UK48(EI4\$4>IRI+@G.M=QG.#GC...
^4OYK^>@.G5+I.(RTF6WDBS<1^!>D9?X^>M7+^Q5I^DOBN^E.MTG<S^OI.NPEYR:6DN9^B1Q^8IE4^M^>^5P.JF^ZTNGZAH^7=UXRU^RD34=^M^N^X^42+Y3R^1.S(1<8R.^B...
&6W^+TZRI9^&-8U2P^2I4M^M^OKY6^MKN2I\$IM3^Y.MYE=^L.OI^W@>^UNE=.(F6I<^<0.&N0^0I\$Q?O&E&ZIK^5^>@>C^<9R>?>E>6L^5^2^*O@IXTK7H&+69&GNYD0IY^2I^E...
I^<=H&^!DI^M1^6Z/HI^GQO^J5Q9>9.BML0?2.0GIIA5^&E^<R3Q^N^>7^&CADT2IU^T^T.MPW6B6DKI^>2^&62-BLDB)MPR@AN^K^D^3GIFU^P^>XFTO25MS^T2U2.ZLFX.M3?+^*...
J4+M^>@I^>G>+>U^HOAK7=^L&^MX+BLEGMIOH5G5^>@C2^8L^WBDI^MIREV^>Q^OR^U^Y.PEHHH4B^I^>A^I^+T^E@/P.V9-Y10.SQ5XBA@/C.M\$S^?EH\$>HZ:V...
@)E5EG^N%+,\$.O_#1=>=>WQIX;O+WX;7^A2(3<7+0Q1H7=5R5=69F.M)4X)FJFWB_P|B:21+KPI)^R6RM87UO<1QW%KAV06W@_I#QN^7B@#0NM.M9M3XRI-VEUH@...
Y>6TMO>2%.(B2R>_M.L^V3VUC^>C3;A4^&I6&=IOV\$5;0I=X2.P9>7?>I^Y^LH^<1302^&B)M^M^02.H2>.>I^F^=^T/PQK7A^&Q6YMKF@6%IYR(XYLG^P3J)D6W0<^U^&...
@=^MNM7^FV7FZ^7^C5+>INUG6941U^4I^00^>@>#TJ^W&Q((#&#>Y^!LA9V5^MOJPE3CGRXYIPK3)C&S^&IL2A5>^#PQ>Z5XH^FMTF7FWL^DL7G^BIB6^...
M^3G<^GZU9JMI^A.M^6&OVHH5\$E^EKKX.MTFNIO^O14MY9^>^#^*S0I^YB2I45^ZG:7^FZ=5^4E07I^U^U2I<0.3^KZ78W^PE^>V7-P.MR^0.6R0.G^IR.CFT74I^!^<...
SXAL1K^RU^ZP@NH(I^566Z.6BZIR^&Y)X0^>M_-&3XIH83^KI^M^U^2X&MKNV6:5O(9-1^KI(ORN^0^S^<(OR.^#D=^ZK0M^M...
MHFAU672I6UUS^VJVQ>^0MF\$8^*G^>RXI.Y74?VIGP^XHL>W675?%U+^I+5.M+^T^E9>9.BB4OL^&##@H.DDYSQ@^!O:GW6D2)8ZA9P6L^IY.MRYAT0I@#^U^G...
<^X5.CT7^+7^I.V5.MXJL^Y^VMCP_X&LQIK&L^I^X)O^I^C^<31G.W2G:7=6J.E7MY+>VU^Y^>B^CYVE>^>C5BD1^765T@.29X8V10^>G^&0W^T^>^=O^<@ZB^T0>^Y^G1^>...
@PW>O2N\$M^>(6TSPGJGEZ^W^&X&N^>C^YH8E&G^HEPW^O67I^M^W^B3XUEODN^M^I^932I@I7DIE.G^Z.Z^LHH^I.MKNV08C^>W5488H76^>P^>CN^P4IU>>...
M0>.8M^+IR^J9^&XX(EU^&H^>2A&E50K&R^>O0^>3^>3OUK^>M^>XJN.O&M6^MVN^L10K4^>=354^M1^K^*C^D=^PYZF@#^!JM^B3^>W&@ZIKTGAIR^>U^O1L6^MLA0...
9(BTICU@H7YERIG^G@&1M.^29&E.MK.CM(ZX&2I.ZX.OHKDB0^>H^7^C^M::I&ZQ>6.CA09S^LZL26^6I4Y^M.N>+A12SRZC9:3^5^59K57L^HJ=^0N&(4DL6)...
&X2>.XIT5>^>(<O^N.MH.X&UJ^TZUCM^5TVI2QO899B3^6=4#1L^8%>^<^>N>.JKW7=5M^I+0.3^>M1^>=37\$ERRV<^&VAI+Y7+>^<\$#^I_.BH=Z7(KPS7%LRG^>N^CNI^H00J>^&M>...
>B13^&K^6H86A2IBW^>6YR4.2^!^0>^>X6X^LZW^>6HM>6^>7^>H<1Q>9=-W.MFD9(521P.9H^L39Y^L^>+M2B)J5^>^>H^MU>W^C^DMJ^YUP7G>0_-W.M88D^X^I7^>+I^P^Q^X5N...
&6YTN^H^<TF=C^R2A30^RL\$Q^O15YI^WT^>M)M^X1^VNECR=NH4^BOFX^>RLO^H^WYI8^H^>S^>N^>Y^>I^>T6XB^RBIWA^>C^>JG@M\$K^>#SIS5H62W6K^>C8Z^>9VIR^>GW4=0^<L...
AQ+76K4^>+H.H^X^XOLP5^>^>HDI>E^545Y^>G>^>NM^T^69=^>G^M254NM3^>L^>L544^>OS+D^>Y3VZ8Y^CK^>CE^>EU2^>QBLK73^>Y/BGO1^>C^M^>R=K^>CM(ZX&3GUP^>7I7(0^>...
(L^L6X33:)(W3^>W3H^>A^>L^>G5B0&4^>6R^>M^>P^>QIQU^>+^>XMG.JI:3I6QUIM2^>L^>C=7D7ILUP^>34%M^>M^>2E6B@/INH+>6^>TLK03^>C1^>^>GOW^>TJ1.T0D>J4..D7A7I^>^S^>B3O12^>...
MHHD^>HZG<2E&D&H^>KE^>B3^>W5&TGCJ3DYH^I26.0^>QR^>V0&^>4YX^0^>2GURI^>MY^>H@.^5M^>CAIN.Z^>C^>K^>H&^>)5=HZ^>L74=AOB13V47^>AXCL^>UC3XK=J2...
M1S9S6IP49^I^EHVRJH3CD^>P^>VH^>26BN^>TWQCK^>JM>?>^>RUO8W^>M0QW4AOD^I^MHA4U^>4^>2^>V1UYO^I3XG7BZ^>I&QW^>AMX^>IOVC^>22R^>VYK^>7_Q3.RF>^>Y^>IYNF0...
M^T.BN9E4I>=RVKGI^>COHI^>D.Y^>X^>22JH9DQ&C^>ULD@.DCCG^>E^>C^>230>^&MKG2>^>@>EXLL^>F8I^>PC^>M88^>0I03VP>00@>^>E5S^>WBKG6>^>V7I3X^>2UG@L3>...
M7N+SS^>G&^>UA^>2^>QY^>SL^>7^>RDPGZC^>I^>@&#K^>JZEUI^>M^>F^>W.G7T^>FV^>8&S^>8Y8I0&Q^>Y3U&IR^>PKG8?^>H^>I^>6FGZJ^>I^>Z1>W0>26&4^>F98RQ^>M43&^>C9D9^>I^>D^>@U1>^>L^>UO4?...
&OB^>RO^>46EA^>M^>^>GESL2^>I^>J^>O^>IDY&K.MG.T=J^>LD6&A^>=J^>FYRVIK^>H^>9I0&I^>YHSS5N^>D^>HUBB=71AE64Y^>UKD^>M^>NHOI^>X^>L&4>5...
5GEDN2.1\$^>V3Z=H^>MD=ZCOI9UT+XfZ^>HEMI^>3FTZ6^>MX^>M^>R^>L^>BDG^>?>+DX7ODY(Z4=9.W=M^>^>JFN^>QO^>6X^>8X^>4XZ^>I^>O^>M4U>2>+KMWX4TSOK?6.BI=6...
6KIU+V/EKM^>X^>YKM<2^>V1Q^>M^>K8V^>VIN3^K=GI^>=9T^>2\$&C^>G6I4XOP^>V1^>FIOF^>N^>ZY4989Z^>O^>U^>Y^>L^>M^>PKKACI^>4>Z^>4UEFM6&(K^>N^>W^>B&2R10V^>+MVP6IN4M...
M^>L^>M^>L^>F^>U^>A^>SIDZ^>J^>C^>Z^>H^>Z^>P^>H^>J^>W>+^>49^>A^>XRIC^>3Z5?^>2^>=ZIG^>M^>L^>F(EZE2^>I^>K=LR2H^>I^>G^>R7S05FP7^>EO^>5QUVE6DDP^>2^>NEI0Z0^>X^>@^>(VLE&M^>K^>L^>TGP^>...
<EL562GV.^>5IF<=E^>57VA98SILEM^>^>8A^>DBD^>N^>I^>3^>GCK^>ML^>Y3XK^>26I_94B^>RAR+>^>P^>HSN^>RN3I^>UO^>MW19^>L^>+I^K^>32I7^>A^>C^>AI^K^>M^>L^>=^>8D=5^>CC9SGTH^>19E1^>...
LE551BDBJ0>Z9YBEK6Y^>M^>28I58^>M^>G^>IZUPN^>36Q^>I^>TPU=^>I6FZ^>A^>M^>IRX^>I^>A5WC^>I5IR>+UUFFH^>L^>O^>MRP07^>L^>3W8S^>+^>B^>I^>QUOI^>X^>K^>H^>...
-9G5%+^>P5IU^>.I02^>4LQ^>+23V^>MKC^>2^>IA=^>K^>O^>^>G7^>03SP^>=2RH<^>0G^>K7^>=)M^>I^>YX0UF^>OEX^>MKJH5Y9^>MH6M^>IV^>Q@=5^>+6^>+H\$D^>1^>MAR3I^>-84444^>%%>%%>1110^>4444...
+ATV3HWHBM(1B-.162;0%>B3BK^>%%>1110^>4444^>%%>%%>1110^>4444^>%%>%%>1110^>4444^>%%>%%>1110^>4444^>%%>%%>1110^>4444^>%%>%%>1110^>4444^>%%>%%>1110^>4444^>%%>%%>1110^>4444...
+M^>L^>M^>L^>F^>U^>A^>SIDZ^>J^>C^>Z^>H^>Z^>P^>H^>J^>W>+^>49^>A^>XRIC^>3Z5?^>2^>=ZIG^>M^>L^>F(EZE2^>I^>K=LR2H^>I^>G^>R7S05FP7^>EO^>5QUVE6DDP^>2^>NEI0Z0^>X^>@^>(VLE&M^>K^>L^>TGP^>...
+EL562GV.^>5IF<=E^>57VA98SILEM^>^>8A^>DBD^>N^>I^>3^>GCK^>ML^>Y3XK^>26I_94B^>RAR+>^>P^>HSN^>RN3I^>UO^>MW19^>L^>+I^K^>32I7^>A^>C^>AI^K^>M^>L^>=^>8D=5^>CC9SGTH^>19E1^>...
LE551BDBJ0>Z9YBEK6Y^>M^>28I58^>M^>G^>IZUPN^>36Q^>I^>TPU=^>I6FZ^>A^>M^>IRX^>I^>A5WC^>I5IR>+UUFFH^>L^>O^>MRP07^>L^>3W8S^>+^>B^>I^>QUOI^>X^>K^>H^>...
-9G5%+^>P5IU^>.I02^>4LQ^>+23V^>MKC^>2^>IA=^>K^>O^>^>G7^>03SP^>=2RH<^>0G^>K7^>=)M^>I^>YX0UF^>OEX^>MKJH5Y9^>MH6M^>IV^>Q@=5^>+6^>+H\$D^>1^>MAR3I^>-84444^>%%>%%>1110^>4444...
+ATV3HWHBM(1B-.162;0%>B3BK^>%%>1110^>4444^>%%>%%>1110^>4444^>%%>%%>1110^>4444^>%%>%%>1110^>4444^>%%>%%>1110^>4444^>%%>%%>1110^>4444^>%%>%%>1110^>4444...
+M^>L^>M^>L^>F^>U^>A^>SIDZ^>J^>C^>Z^>H^>Z^>P^>H^>J^>W>+^>49^>A^>XRIC^>3Z5?^>2^>=ZIG^>M^>L^>F(EZE2^>I^>K=LR2H^>I^>G^>R7S05FP7^>EO^>5QUVE6DDP^>2^>NEI0Z0^>X^>@^>(VLE&M^>K^>L^>TGP^>...
+EL562GV.^>5IF<=E^>57VA98SILEM^>^>8A^>DBD^>N^>I^>3^>GCK^>ML^>Y3XK^>26I_94B^>RAR+>^>P^>HSN^>RN3I^>UO^>MW19^>L^>+I^K^>32I7^>A^>C^>AI^K^>M^>L^>=^>8D=5^>CC9SGTH^>19E1^>...
LE551BDBJ0>Z9YBEK6Y^>M^>28I58^>M^>G^>IZUPN^>36Q^>I^>TPU=^>I6FZ^>A^>M^>IRX^>I^>A5WC^>I5IR>+UUFFH^>L^>O^>MRP07^>L^>3W8S^>+^>B^>I^>QUOI^>X^>K^>H^>...
-9G5%+^>P5IU^>.I02^>4LQ^>+23V^>MKC^>2^>IA=^>K^>O^>^>G7^>03SP^>=2RH<^>0G^>K7^>=)M^>I^>YX0UF^>OEX^>MKJH5Y9^>MH6M^>IV^>Q@=5^>+6^>+H\$D^>1^>MAR3I^>-84444^>%%>%%>1110^>4444...
+ATV3HWHBM(1B-.162;0%>B3BK^>%%>1110^>4444^>%%>%%>1110^>4444^>%%>%%>1110^>4444^>%%>%%>1110^>4444^>%%>%%>1110^>4444^>%%>%%>1110^>4444^>%%>%%>1110^>4444...
+M^>L^>M^>L^>F^>U^>A^>SIDZ^>J^>C^>Z^>H^>Z^>P^>H^>J^>W>+^>49^>A^>XRIC^>3Z5?^>2^>=ZIG^>M^>L^>F(EZE2^>I^>K=LR2H^>I^>G^>R7S05FP7^>EO^>5QUVE6DDP^>2^>NEI0Z0^>X^>@^>(VLE&M^>K^>L^>TGP^>...
+EL562GV.^>5IF<=E^>57VA98SILEM^>^>8A^>DBD^>N^>I^>3^>GCK^>ML^>Y3XK^>26I_94B^>RAR+>^>P^>HSN^>RN3I^>UO^>MW19^>L^>+I^K^>32I7^>A^>C^>AI^K^>M^>L^>=^>8D=5^>CC9SGTH^>19E1^>...
LE551BDBJ0>Z9YBEK6Y^>M^>28I58^>M^>G^>IZUPN^>36Q^>I^>TPU=^>I6FZ^>A^>M^>IRX^>I^>A5WC^>I5IR>+UUFFH^>L^>O^>MRP07^>L^>3W8S^>+^>B^>I^>QUOI^>X^>K^>H^>...
-9G5%+^>P5IU^>.I02^>4LQ^>+23V^>MKC^>2^>IA=^>K^>O^>^>G7^>03SP^>=2RH<^>0G^>K7^>=)M^>I^>YX0UF^>OEX^>MKJH5Y9^>MH6M^>IV^>Q@=5^>+6^>+H\$D^>1^>MAR3I^>-84444^>%%>%%>1110^>4444...
+ATV3HWHBM(1B-.162;0%>B3BK^>%%>1110^>4444^>%%>%%>1110^>4444^>%%>%%>1110^>4444^>%%>%%>1110^>4444^>%%>%%>1110^>4444^>%%>%%>1110^>4444^>%%>%%>1110^>4444...
+M^>L^>M^>L^>F^>U^>A^>SIDZ^>J^>C^>Z^>H^>Z^>P^>H^>J^>W>+^>49^>A^>XRIC^>3Z5?^>2^>=ZIG^>M^>L^>F(EZE2^>I^>K=LR2H^>I^>G^>R7S05FP7^>EO^>5QUVE6DDP^>2^>NEI0Z0^>X^>@^>(VLE&M^>K^>L^>TGP^>...
+EL562GV.^>5IF<=E^>57VA98SILEM^>^>8A^>DBD^>N^>I^>3^>GCK^>ML^>Y3XK^>26I_94B^>RAR+>^>P^>HSN^>RN3I^>UO^>MW19^>L^>+I^K^>32I7^>A^>C^>AI^K^>M^>L^>=^>8D=5^>CC9SGTH^>19E1^>...
LE551BDBJ0>Z9YBEK6Y^>M^>28I58^>M^>G^>IZUPN^>36Q^>I^>TPU=^>I6FZ^>A^>M^>IRX^>I^>A5WC^>I5IR>+UUFFH^>L^>O^>MRP07^>L^>3W8S^>+^>B^>I^>QUOI^>X^>K^>H^>...
-9G5%+^>P5IU^>.I02^>4LQ^>+23V^>MKC^>2^>IA=^>K^>O^>^>G7^>03SP^>=2RH<^>0G^>K7^>=)M^>I^>YX0UF^>OEX^>MKJH5Y9^>MH6M^>IV^>Q@=5^>+6^>+H\$D^>1^>MAR3I^>-84444^>%%>%%>1110^>4444...
+ATV3HWHBM(1B-.162;0%>B3BK^>%%>1110^>4444^>%%>%%>1110^>4444^>%%>%%>1110^>4444^>%%>%%>1110^>4444^>%%>%%>1110^>4444^>%%>%%>1110^>4444^>%%>%%>1110^>4444...
+M^>L^>M^>L^>F^>U^>A^>SIDZ^>J^>C^>Z^>H^>Z^>P^>H^>J^>W>+^>49^>A^>XRIC^>3Z5?^>2^>=ZIG^>M^>L^>F(EZE2^>I^>K=LR2H^>I^>G^>R7S05FP7^>EO^>5QUVE6DDP^>2^>NEI0Z0^>X^>@^>(VLE&M^>K^>L^>TGP^>...
+EL562GV.^>5IF<=E^>57VA98SILEM^>^>8A^>DBD^>N^>I^>3^>GCK^>ML^>Y3XK^>26I_94B^>RAR+>^>P^>HSN^>RN3I^>UO^>MW19^>L^>+I^K^>32I7^>A^>C^>AI^K^>M^>L^>=^>8D=5^>CC9SGTH^>19E1^>...
LE551BDBJ0>Z9YBEK6Y^>M^>28I58^>M^>G^>IZUPN^>36Q^>I^>TPU=^>I6FZ^>A^>M^>IRX^>I^>A5WC^>I5IR>+UUFFH^>L^>O^>MRP07^>L^>3W8S^>+^>B^>I^>QUOI^>X^>K^>H^>...
-9G5%+^>P5IU^>.I02^>4LQ^>+23V^>MKC^>2^>IA=^>K^>O^>^>G7^>03SP^>=2RH<^>0G^>K7^>=)M^>I^>YX0UF^>OEX^>MKJH5Y9^>MH6M^>IV^>Q@=5^>+6^>+H\$D^>1^>MAR3I^>-84444^>%%>%%>1110^>4444...
+ATV3HWHBM(1B-.162;0%>B3BK^>%%>1110^>4444^>%%>%%>1110^>4444^>%%>%%>1110^>4444^>%%>%%>1110^>4444^>%%>%%>1110^>4444^>%%>%%>1110^>4444^>%%>%%>1110^>4444...
+M^>L^>M^>L^>F^>U^>A^>SIDZ^>J^>C^>Z^>H^>Z^>P^>H^>J^>W>+^>49^>A^>XRIC^>3Z5?^>2^>=ZIG^>M^>L^>F(EZE2^>I^>K=LR2H^>I^>G^>R7S05FP7^>EO^>5QUVE6DDP^>2^>NEI0Z0^>X^>@^>(VLE&M^>K^>L^>TGP^>...
+EL562GV.^>5IF<=E^>57VA98SILEM^>^>8A^>DBD^>N^>I^>3^>GCK^>ML^>Y3XK^>26I_94B^>RAR+>^>P^>HSN^>RN3I^>UO^>MW19^>L^>+I^K^>32I7^>A^>C^>AI^K^>M^>L^>=^>8D=5^>CC9SGTH^>19E1^>...
LE551BDBJ0>Z9YBEK6Y^>M^>28I58^>M^>G^>IZUPN^>36Q^>I^>TPU=^>I6FZ^>A^>M^>IRX^>I^>A5WC^>I5IR>+UUFFH^>L^>O^>MRP07^>L^>3W8S^>+^>B^>I^>QUOI^>X^>K^>H^>...
-9G5%+^>P5IU^>.I02^>4LQ^>+23V^>MKC^>2^>IA=^>K^>O^>^>G7^>03SP^>=2RH<^>0G^>K7^>=)M^>I^>YX0UF^>OEX^>MKJH5Y9^>MH6M^>IV^>Q@=5^>+6^>+H\$D^>1^>MAR3I^>-84444^>%%>%%>1110^>4444...
+ATV3HWHBM(1B-.162;0%>B3BK^>%%>1110^>4444^>%%>%%>1110^>4444^>%%>%%>1110^>4444^>%%>%%>1110^>4444^>%%>%%>1

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[illegible]

[illegible]

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[illegible]

[illegible]

[illegible]

Name:dei_CityAreaCode_Namespace-Prefix:dei_Data-Type:xbrli:normalizedStringItemType Balance-Type:na-Period-Type:duration

-Definition

End-date of current fiscal year in the format --MM-DD.

+References

No definition available.

+Details

Name:dei_CurrentFiscalYearEndDate_Namespace-Prefix:dei_Data-Type:xbrli:gMonthDayItemType Balance-Type:na-Period-Type:duration

-Definition

Boolean flag that is true only for a form used as an annual report.

+References

Reference 1: <http://www.xbrl.org/2003/role/presentationRef-Publisher-SEC-Name-Form-10-K-Number-249-Section-310>Reference 2: <http://www.xbrl.org/2003/role/presentationRef-Publisher-SEC-Name-Form-20-F-Number-249-Section-220-Subsection-f>Reference 3: <http://www.xbrl.org/2003/role/presentationRef-Publisher-SEC-Name-Form-40-F-Number-249-Section-240-Subsection-f>

+Details

Name:dei_DocumentAnnualReport_Namespace-Prefix:dei_Data-Type:xbrli:booleanItemType Balance-Type:na-Period-Type:duration

-Definition

Indicates whether any of the financial statement period in the filing include a restatement due to error correction.

+References

Reference 1: <http://www.xbrl.org/2003/role/presentationRef-Publisher-SEC-Name-Regulation-S-K-Number-229-Section-402-Subsection-w>Reference 2: <http://www.xbrl.org/2003/role/presentationRef-Publisher-SEC-Name-Form-10-K-Number-249-Section-310>Reference 3: <http://www.xbrl.org/2003/role/presentationRef-Publisher-SEC-Name-Form-20-F-Number-249-Section-220-Subsection-f>Reference 4: <http://www.xbrl.org/2003/role/presentationRef-Publisher-SEC-Name-Form-40-F-Number-249-Section-240-Subsection-f>

+Details

Name:dei_DocumentFinStmntErrorCorrectionFlag_Namespace-Prefix:dei_Data-Type:xbrli:booleanItemType Balance-Type:na-Period-Type:duration

-Definition

Fiscal period values are FY, Q1, Q2, and Q3. 1st, 2nd and 3rd quarter 10-Q or 10-QT statements have value Q1, Q2, and Q3 respectively, with 10-K, 10-KT or other fiscal year statements having FY.

+References

No definition available.

+Details

Name:dei_DocumentFiscalPeriodFocus_Namespace-Prefix:dei_Data-Type:dei:fiscalPeriodItemType Balance-Type:na-Period-Type:duration

-Definition

This is focus fiscal year of the document report in YYYY format. For a 2006 annual report, which may also provide financial information from prior periods, fiscal 2006 should be given as the fiscal year focus. Example: 2006.

+References

No definition available.

+Details

Name:dei_DocumentFiscalYearFocus_Namespace-Prefix:dei_Data-Type:xbrli:gYearItemType Balance-Type:na-Period-Type:duration

-Definition

Line items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table.

+References

No definition available.

[+ Details](#)

Name:dei_DocumentInformationLineItems_Namespace Prefix:dei_Data Type:xbrli:stringItemType Balance Type:na Period Type:duration

[- Definition](#)

For the EDGAR submission types of Form 8-K: the date of the report; the date of the earliest event reported; for the EDGAR submission types of Form N-1A: the filing date; for all other submission types: the end of the reporting or transition period. The format of the date is YYYY-MM-DD.

[+ References](#)

No definition available.

[+ Details](#)

Name:dei_DocumentPeriodEndDate_Namespace Prefix:dei_Data Type:xbrli:dateItemType Balance Type:na Period Type:duration

[- Definition](#)

Boolean flag that is true only for a form used as a transition report.

[+ References](#)

Reference 1: <http://www.xbrl.org/2003/role/presentationRef-Publisher-SEC-Name-Forms-10-K,10-Q,20-F-Number-240-Section-13-Subsection-a-1>

[+ Details](#)

Name:dei_DocumentTransitionReport_Namespace Prefix:dei_Data Type:xbrli:booleanItemType Balance Type:na Period Type:duration

[- Definition](#)

The type of document being provided (such as 10-K, 10-Q, 485BPOS, etc). The document type is limited to the same value as the supporting SEC submission type, or the word 'Other'.

[+ References](#)

No definition available.

[+ Details](#)

Name:dei_DocumentType_Namespace Prefix:dei_Data Type:dei:submissionTypeItemType Balance Type:na Period Type:duration

[- Definition](#)

Documents incorporated by reference.

[+ References](#)

Reference 1: <http://www.xbrl.org/2003/role/presentationRef-Publisher-SEC-Name-Exchange-Act-Number-240-Section-12-Subsection-b-23>

[+ Details](#)

Name:dei_DocumentsIncorporatedByReferenceTextBlock_Namespace Prefix:dei_Data Type:dtr-types:textBlockItemType Balance Type:na Period Type:duration

[- Definition](#)

Address Line 1 such as Attn, Building Name, Street Name

[+ References](#)

No definition available.

[+ Details](#)

Name:dei_EntityAddressAddressLine1_Namespace Prefix:dei_Data Type:xbrli:normalizedStringItemType Balance Type:na Period Type:duration

[- Definition](#)

Name of the City or Town

[+ References](#)

No definition available.

[+ Details](#)

Name:dei_EntityAddressCityOrTown_Namespace Prefix:dei_Data Type:xbrli:normalizedStringItemType Balance Type:na Period Type:duration

[- Definition](#)

Code for the postal or zip code

[+ References](#)

No definition available.

[+ Details](#)

Name:dei_EntityAddressPostalZipCode_Namespace Prefix:dei_Data Type:xbrli:normalizedStringItemType Balance Type:na Period Type:duration

[- Definition](#)

Name of the state or province.

[+ References](#)

No definition available.

[+ Details](#)

Name:dei_EntityAddressStateOrProvince_Namespace Prefix:dei_Data Type:dei:stateOrProvinceItemType Balance Type:na Period Type:duration

[- Definition](#)

A unique 10-digit SEC-issued value to identify entities that have filed disclosures with the SEC. It is commonly abbreviated as CIK.

[+ References](#)

Reference 1: <http://www.xbrl.org/2003/role/presentationRef-Publisher-SEC-Name-Exchange-Act-Number-240-Section-12-Subsection-b-2>

[+ Details](#)

Name:dei_EntityCentralIndexKey_Namespace-Prefix:dei_Data-Type:dei:centralIndexKeyItemType-Balance-Type:na-Period-Type:duration

[- Definition](#)

Indicate number of shares or other units outstanding of each of registrant's classes of capital or common stock or other ownership interests, if and as stated on cover of related periodic report. Where multiple classes or units exist define each class/interest by adding class of stock items such as Common Class A [Member], Common Class B [Member] or Partnership Interest [Member] onto the Instrument {Domain} of the Entity Listings, Instrument.

[+ References](#)

No definition available.

[+ Details](#)

Name:dei_EntityCommonStockSharesOutstanding_Namespace-Prefix:dei_Data-Type:xbrli:sharesItemType-Balance-Type:na-Period-Type:instant

[- Definition](#)

Indicate 'Yes' or 'No' whether registrants (1) have filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that registrants were required to file such reports), and (2) have been subject to such filing requirements for the past 90 days. This information should be based on the registrant's current or most recent filing containing the related disclosure.

[+ References](#)

No definition available.

[+ Details](#)

Name:dei_EntityCurrentReportingStatus_Namespace-Prefix:dei_Data-Type:dei:yesNoItemType-Balance-Type:na-Period-Type:duration

[- Definition](#)

Indicate if registrant meets the emerging growth company criteria.

[+ References](#)

Reference 1: <http://www.xbrl.org/2003/role/presentationRef-Publisher-SEC-Name-Exchange-Act-Number-240-Section-12-Subsection-b-2>

[+ Details](#)

Name:dei_EntityEmergingGrowthCompany_Namespace-Prefix:dei_Data-Type:xbrli:booleanItemType-Balance-Type:na-Period-Type:duration

[- Definition](#)

Commission file number. The field allows up to 17 characters. The prefix may contain 1-3 digits, the sequence number may contain 1-8 digits, the optional suffix may contain 1-4 characters, and the fields are separated with a hyphen.

[+ References](#)

No definition available.

[+ Details](#)

Name:dei_EntityFileNumber_Namespace-Prefix:dei_Data-Type:dei:fileNumberItemType-Balance-Type:na-Period-Type:duration

[- Definition](#)

Indicate whether the registrant is one of the following: Large Accelerated Filer, Accelerated Filer, Non-accelerated Filer. Definitions of these categories are stated in Rule 12b-2 of the Exchange Act. This information should be based on the registrant's current or most recent filing containing the related disclosure.

[+ References](#)

Reference 1: <http://www.xbrl.org/2003/role/presentationRef-Publisher-SEC-Name-Exchange-Act-Number-240-Section-12-Subsection-b-2>

[+ Details](#)

Name:dei_EntityFilerCategory_Namespace-Prefix:dei_Data-Type:dei:filerCategoryItemType-Balance-Type:na-Period-Type:duration

[- Definition](#)

Two-character EDGAR code representing the state or country of incorporation.

[+ References](#)

No definition available.

[+ Details](#)

Name:dei_EntityIncorporationStateCountryCode_Namespace-Prefix:dei_Data-Type:dei:edgarStateCountryItemType-Balance-Type:na-Period-Type:duration

[- Definition](#)

Boolean flag that is true when the registrant has submitted electronically every Interactive Data File required to be submitted pursuant to Rule 405 of Regulation S-T during the preceding 12 months (or for such shorter period that the registrant was required to submit such files).

[+ References](#)

Reference 1: <http://www.xbrl.org/2003/role/presentationRef-Publisher-SEC-Name-Regulation-S-T-Number-232-Section-405>

[+ Details](#)

Name:dei_EntityInteractiveDataCurrent_Namespace-Prefix:dei_Data-Type:dei:yesNoItemType-Balance-Type:na-Period-Type:duration

[- Definition](#)

The aggregate market value of the voting and non-voting common equity held by non-affiliates computed by reference to the price at which the common equity was last sold, or the average bid and asked price of such common equity, as of the last business day of the registrant's most recently completed second fiscal quarter.

[+ References](#)

No definition available.

[+ Details](#)

Name:dei_EntityPublicFloat_Namespace Prefix:dei_Data Type:xbrli:monetaryItemType Balance Type:credit Period Type:instant

-Definition

The exact name of the entity filing the report as specified in its charter, which is required by forms filed with the SEC.

+References

Reference 1: <http://www.xbrl.org/2003/role/presentationRef-Publisher-SEC-Name-Exchange-Act-Number-240-Section-12-Subsection-b-2>

+Details

Name:dei_EntityRegistrantName_Namespace Prefix:dei_Data Type:xbrli:normalizedStringItemType Balance Type:na Period Type:duration

-Definition

Boolean flag that is true when the registrant is a shell company as defined in Rule 12b-2 of the Exchange Act.

+References

Reference 1: <http://www.xbrl.org/2003/role/presentationRef-Publisher-SEC-Name-Exchange-Act-Number-240-Section-12-Subsection-b-2>

+Details

Name:dei_EntityShellCompany_Namespace Prefix:dei_Data Type:xbrli:booleanItemType Balance Type:na Period Type:duration

-Definition

Indicates that the company is a Smaller Reporting Company (SRC).

+References

Reference 1: <http://www.xbrl.org/2003/role/presentationRef-Publisher-SEC-Name-Exchange-Act-Number-240-Section-12-Subsection-b-2>

+Details

Name:dei_EntitySmallBusiness_Namespace Prefix:dei_Data Type:xbrli:booleanItemType Balance Type:na Period Type:duration

-Definition

The Tax Identification Number (TIN), also known as an Employer Identification Number (EIN), is a unique 9-digit value assigned by the IRS.

+References

Reference 1: <http://www.xbrl.org/2003/role/presentationRef-Publisher-SEC-Name-Exchange-Act-Number-240-Section-12-Subsection-b-2>

+Details

Name:dei_EntityTaxIdentificationNumber_Namespace Prefix:dei_Data Type:dei:employerIdItemType Balance Type:na Period Type:duration

-Definition

Indicate 'Yes' or 'No' if the registrant is not required to file reports pursuant to Section 13 or Section 15(d) of the Act.

+References

No definition available.

+Details

Name:dei_EntityVoluntaryFilers_Namespace Prefix:dei_Data Type:dei:yesNoItemType Balance Type:na Period Type:duration

-Definition

Indicate 'Yes' or 'No' if the registrant is a well-known seasoned issuer, as defined in Rule 405 of the Securities Act. Is used on Form Type: 10-K, 10-Q, 8-K, 20-F, 6-K, 10-K/A, 10-Q/A, 20-F/A, 6-K/A, N-CSR, N-Q, N-1A.

+References

Reference 1: <http://www.xbrl.org/2003/role/presentationRef-Publisher-SEC-Name-Securities-Act-Number-230-Section-405>

+Details

Name:dei_EntityWellKnownSeasonedIssuer_Namespace Prefix:dei_Data Type:dei:yesNoItemType Balance Type:na Period Type:duration

-References

Reference 1: <http://www.xbrl.org/2003/role/presentationRef-Publisher-SEC-Name-Form-10-K-Number-249-Section-310>Reference 2: <http://www.xbrl.org/2003/role/presentationRef-Publisher-SEC-Name-Form-20-F-Number-249-Section-220-Subsection-f>Reference 3: <http://www.xbrl.org/2003/role/presentationRef-Publisher-SEC-Name-Form-40-F-Number-249-Section-240-Subsection-f>

[+ Details](#)
Name:dei_IcfrAuditorAttestationFlag **Namespace Prefix:**dei **Data Type:**xbri:booleanItemType **Balance Type:**na **Period Type:**duration

[- Definition](#)

Local phone number for entity.

[+ References](#)

No definition available.

[+ Details](#)
Name:dei_LocalPhoneNumber **Namespace Prefix:**dei **Data Type:**xbri:normalizedStringItemType **Balance Type:**na **Period Type:**duration

[- Definition](#)

Title of a 12(b) registered security.

[+ References](#)

Reference 1: [http://www.xbri.org/2003/role/presentationRef-Publisher-SEC-Name-Exchange-Act-Number-240-Section-12-Subsection b](http://www.xbri.org/2003/role/presentationRef-Publisher-SEC-Name-Exchange-Act-Number-240-Section-12-Subsection-b)

[+ Details](#)
Name:dei_Security12bTitle **Namespace Prefix:**dei **Data Type:**dei:securityTitleItemType **Balance Type:**na **Period Type:**duration

[- Definition](#)

Name of the Exchange on which a security is registered.

[+ References](#)

Reference 1: [http://www.xbri.org/2003/role/presentationRef-Publisher-SEC-Name-Exchange-Act-Number-240-Section-12-Subsection d1-1](http://www.xbri.org/2003/role/presentationRef-Publisher-SEC-Name-Exchange-Act-Number-240-Section-12-Subsection-d1-1)

[+ Details](#)
Name:dei_SecurityExchangeName **Namespace Prefix:**dei **Data Type:**dei:edgarExchangeCodeItemType **Balance Type:**na **Period Type:**duration

[- Definition](#)

Trading symbol of an instrument as listed on an exchange.

[+ References](#)

No definition available.

[+ Details](#)
Name:dei_TradingSymbol **Namespace Prefix:**dei **Data Type:**dei:tradingSymbolItemType **Balance Type:**na **Period Type:**duration

[- Details](#)

Name:us-gaap_StatementEquityComponentsAxis=us-gaap_CommonStockMember **Namespace Prefix:** **Data Type:**na **Balance Type:** **Period Type:**

[- Details](#)

Name:us-gaap_StatementEquityComponentsAxis=us-gaap_PreferredStockMember **Namespace Prefix:** **Data Type:**na **Balance Type:** **Period Type:** XML 19 R2.htm IDEA: XBRL DOCUMENT
AUDIT INFORMATION 12 Months Ended

Jun. 30. 2024

Audit Information [Abstract] Auditor Firm ID 248 Auditor Name GRANT THORNTON LLP Auditor Location Minneapolis, Minnesota

[- Definition](#)

PCAOB issued Audit Firm Identifier

[+ References](#)

Reference 1: <http://www.xbri.org/2003/role/presentationRef-Publisher-SEC-Name-Form-10-K-Number-249-Section-310> Reference 2:
[http://www.xbri.org/2003/role/presentationRef-Publisher-SEC-Name-Form-20-F-Number-249-Section-220-Subsection f](http://www.xbri.org/2003/role/presentationRef-Publisher-SEC-Name-Form-20-F-Number-249-Section-220-Subsection-f) Reference 3:
[http://www.xbri.org/2003/role/presentationRef-Publisher-SEC-Name-Form-40-F-Number-249-Section-240-Subsection f](http://www.xbri.org/2003/role/presentationRef-Publisher-SEC-Name-Form-40-F-Number-249-Section-240-Subsection-f)

[+ Details](#)
Name:dei_AuditorFirmId **Namespace Prefix:**dei **Data Type:**dei:nonemptySequenceNumberItemType **Balance Type:**na **Period Type:**duration

[- References](#)

Reference 1: <http://www.xbri.org/2003/role/presentationRef-Publisher-SEC-Name-Form-10-K-Number-249-Section-310> Reference 2:
[http://www.xbri.org/2003/role/presentationRef-Publisher-SEC-Name-Form-20-F-Number-249-Section-220-Subsection f](http://www.xbri.org/2003/role/presentationRef-Publisher-SEC-Name-Form-20-F-Number-249-Section-220-Subsection-f) Reference 3:
[http://www.xbri.org/2003/role/presentationRef-Publisher-SEC-Name-Form-40-F-Number-249-Section-240-Subsection f](http://www.xbri.org/2003/role/presentationRef-Publisher-SEC-Name-Form-40-F-Number-249-Section-240-Subsection-f)

[+ Details](#)

Name:*dei_AuditorLocation* **Namespace Prefix:***dei* **Data Type:***dei:internationalNameItem* **Type:***Balance* **Type:***na* **Period Type:***duration*

[-References](#)

Reference 1: <http://www.xbrl.org/2003/role/presentationRef-Publisher-SEC-Name-Form-10-K-Number-249-Section-310>**Reference 2:** <http://www.xbrl.org/2003/role/presentationRef-Publisher-SEC-Name-Form-20-F-Number-249-Section-220-Subsection-f>**Reference 3:** <http://www.xbrl.org/2003/role/presentationRef-Publisher-SEC-Name-Form-40-F-Number-249-Section-240-Subsection-f>

[+ Details](#)

Name:*dei_AuditorName* **Namespace Prefix:***dei* **Data Type:***dei:internationalNameItem* **Type:***Balance* **Type:***na* **Period Type:***duration*

[-Definition](#)

Audit Information

[+ References](#)

No definition available.

[+ Details](#)

Name:*rgs_AuditInformationAbstract* **Namespace Prefix:***rgs* **Data Type:***xbrli:stringItem* **Type:***Balance* **Type:***na* **Period Type:***duration* **XML 20-R3.htm IDEA:** XBRL DOCUMENT CONSOLIDATED BALANCE SHEETS - USD (\$) \$ in Thousands **Jun. 30, 2024** **Jun. 30, 2023** **Current assets:** **Cash and cash equivalents** \$ 10,066 \$ 9,508 **Receivables, net** 9,434 10,885 **Other current assets** 22,550 16,845 **Total current assets** 42,050 37,238 **Property and equipment, net** 3,664 6,422 **Goodwill (Note 5)** 173,146 173,791 **Other intangibles, net** 2,427 2,783 **Right of use asset (Note 6)** 287,912 360,836 **Other assets** 21,297 26,307 **Total assets** 530,496 607,377 **Current liabilities:** **Accounts payable** 12,747 14,309 **Accrued expenses** 21,644 30,109 **Short-term lease liability (Note 6)** 69,127 81,917 **Total current liabilities** 103,518 126,335 **Long-term debt, net (Note 8)** 99,545 176,830 **Long-term lease liability (Note 6)** 230,607 291,901 **Other non-current liabilities** 40,039 49,041 **Total liabilities** 473,709 644,107 **Commitments and contingencies (Note 9)** **Shareholders' equity (deficit):** **Common stock, \$0.05 par value; issued and outstanding, 2,279,948 and 2,277,828 common shares as of June 30, 2024, and 2023, respectively** 114 114 **Additional paid-in capital** 69,660 66,764 **Accumulated other comprehensive income** 8,584 9,023 **Accumulated deficit** (21,571) (112,631) **Total shareholders' equity (deficit)** 56,787 (36,730) **Total liabilities and shareholders' equity (deficit)** \$ 530,496 \$ 607,377

[-Definition](#)

Carrying value as of the balance sheet date of liabilities incurred (and for which invoices have typically been received) and payable to vendors for goods and services received that are used in an entity's business. Used to reflect the current portion of the liabilities (due within one year or within the normal operating cycle if longer).

[+ References](#)

Reference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic-210-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-\(SX-210.5-02\(19\)\(a\)\)](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-S99-1>**Reference 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*

[-Definition](#)

Amount, after allowance for credit loss, of right to consideration from customer for product sold and service rendered in normal course of business, classified as current.

[+ References](#)

Reference 1: <http://www.xbrl.org/2009/role/commonPracticeRef-Topic-310-SubTopic-10-Name-Accounting-Standards-Codification-Section-45-Paragraph-2-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147481990/310-10-45-2>

[+ Details](#)

~~Name:us-gaap_AccountsReceivableNetCurrent_Namespace-Prefix:us-gaap_Data-Type:xbri:monetaryItemType-Balance-Type:debit-Period-Type:instant~~

[- Definition](#)

~~Carrying value as of the balance sheet date of obligations incurred and payable, pertaining to costs that are statutory in nature, are incurred on contractual obligations, or accumulate over time and for which invoices have not yet been received or will not be rendered. Examples include taxes, interest, rent and utilities. Used to reflect the current portion of the liabilities (due within one year or within the normal operating cycle if longer).~~

[+ References](#)

~~Reference 1: http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.5-02(20))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1~~

[+ Details](#)

~~Name:us-gaap_AccruedLiabilitiesCurrent_Namespace-Prefix:us-gaap_Data-Type:xbri:monetaryItemType-Balance-Type:credit-Period-Type:instant~~

[- Definition](#)

~~Amount, after tax, of accumulated increase (decrease) in equity from transaction and other event and circumstance from nonowner source.~~

[+ References](#)

~~Reference 1: http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 220-SubTopic 10-Section 45-Paragraph 14A-Publisher FASB-URI https://asc.fasb.org/1943274/2147482790/220-10-45-14AReference 2: http://fasb.org/us-gaap/role/ref/legacyRef-Topic 220-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 11-Publisher FASB-URI https://asc.fasb.org/1943274/2147482790/220-10-45-11Reference 3: http://www.xbri.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.xbri.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.xbri.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.xbri.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:xbri:monetaryItemType-Balance-Type:credit-Period-Type:instant~~

-Definition

Amount of excess of issue price over par or stated value of stock and from other transaction involving stock or stockholder. Includes, but is not limited to, additional paid-in capital (APIC) for common and preferred stock.

+ References

Reference 1: <http://www.xbrl.org/2003/role/exampleRef-Topic-852-SubTopic-10-Name-Accounting-Standards-Codification-Section-55-Paragraph-10-Publisher-FASB-URI> <https://asc.fasb.org/1943274/2147481372/852-10-55-10>Reference 2: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic-946-SubTopic-210-Name-Accounting-Standards-Codification-Section-599-Paragraph-1-Subparagraph-\(SX-210.6-04\(18\)\)](http://www.xbrl.org/2009/role/commonPracticeRef-Topic-946-SubTopic-210-Name-Accounting-Standards-Codification-Section-599-Paragraph-1-Subparagraph-(SX-210.6-04(18))) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147479170/946-210-S99-1>Reference 3: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic-210-SubTopic-10-Name-Accounting-Standards-Codification-Section-599-Paragraph-1-Subparagraph-\(SX-210.5-02\(30\)\(a\)\(1\)\)](http://fasb.org/us-gaap/role/ref/legacyRef-Topic-210-SubTopic-10-Name-Accounting-Standards-Codification-Section-599-Paragraph-1-Subparagraph-(SX-210.5-02(30)(a)(1))) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480566/210-10-S99-1>

+ Details

Name:us-gaap_AdditionalPaidInCapital_Namespace Prefix:us-gaap_Data Type:xbrli:monetaryItemType Balance Type:credit Period Type:instant

-Definition

Amount of asset recognized for present right to economic benefit.

+ References

Reference 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/exampleRef-Topic-280-SubTopic-10-Name-Accounting-Standards-Codification-Section-55-Paragraph-49-Publisher-FASB-URI> <https://asc.fasb.org/1943274/2147482785/280-10-55-49>Reference 3: [http://www.xbrl.org/2003/role/disclosureRef-Topic-270-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-1-Subparagraph-\(i\)-Publisher-FASB-URI](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 4: [http://www.xbrl.org/2003/role/disclosureRef-Topic-280-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-32-Subparagraph-\(d\)-Publisher-FASB-URI](http://www.xbrl.org/2003/role/disclosureRef-Topic-280-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-32-Subparagraph-(d)-Publisher-FASB-URI) <https://asc.fasb.org/1943274/2147482810/280-10-50-32>Reference 5: [http://fasb.org/us-gaap/role/ref/otherTransitionRef-Topic-280-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-32-Subparagraph-\(d\)-Publisher-FASB-URI](http://fasb.org/us-gaap/role/ref/otherTransitionRef-Topic-280-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-32-Subparagraph-(d)-Publisher-FASB-URI) <https://asc.fasb.org/1943274/2147482810/280-10-50-32>Reference 6: <http://www.xbrl.org/2003/role/disclosureRef-Topic-280-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-22-Publisher-FASB-URI> <https://asc.fasb.org/1943274/2147482810/280-10-50-22>Reference 7: [http://www.xbrl.org/2003/role/disclosureRef-Topic-810-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-3-Subparagraph-\(bb\)-Publisher-FASB-URI](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/1943274/2147481203/810-10-50-3>Reference 8: [http://www.xbrl.org/2003/role/disclosureRef-Topic-810-SubTopic-10-Name-Accounting-Standards-Codification-Section-45-Paragraph-25-Subparagraph-\(a\)-Publisher-FASB-URI](http://www.xbrl.org/2003/role/disclosureRef-Topic-810-SubTopic-10-Name-Accounting-Standards-Codification-Section-45-Paragraph-25-Subparagraph-(a)-Publisher-FASB-URI) <https://asc.fasb.org/1943274/2147481231/810-10-45-25>Reference 9: [http://www.xbrl.org/2003/role/disclosureRef-Topic-235-SubTopic-10-Name-Accounting-Standards-Codification-Section-599-Paragraph-1-Subparagraph-\(SX-210.4-08\(g\)\(1\)\(ii\)\)-Publisher-FASB-URI](http://www.xbrl.org/2003/role/disclosureRef-Topic-235-SubTopic-10-Name-Accounting-Standards-Codification-Section-599-Paragraph-1-Subparagraph-(SX-210.4-08(g)(1)(ii))-Publisher-FASB-URI) <https://asc.fasb.org/1943274/2147480678/235-10-S99-1>Reference 10: [http://www.xbrl.org/2003/role/disclosureRef-Topic-323-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-3-Subparagraph-\(c\)-Publisher-FASB-URI](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 11: [http://www.xbrl.org/2003/role/disclosureRef-Topic-825-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-28-Subparagraph-\(f\)-Publisher-FASB-URI](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 12: <http://www.xbrl.org/2003/role/exampleRef-Topic-852-SubTopic-10-Name-Accounting-Standards-Codification-Section-55-Paragraph-10-Publisher-FASB-URI> <https://asc.fasb.org/1943274/2147481372/852-10-55-10>Reference 13: <http://www.xbrl.org/2003/role/exampleRef-Topic-946-SubTopic-830-Name-Accounting-Standards-Codification-Section-55-Paragraph-12-Publisher-FASB-URI> <https://asc.fasb.org/1943274/2147479168/946-830-55-12>Reference 14: [http://www.xbrl.org/2003/role/disclosureRef-Topic-944-SubTopic-210-Name-Accounting-Standards-Codification-Section-599-Paragraph-1-Subparagraph-\(SX-210.7-03\(a\)\(12\)\)-Publisher-FASB-URI](http://www.xbrl.org/2003/role/disclosureRef-Topic-944-SubTopic-210-Name-Accounting-Standards-Codification-Section-599-Paragraph-1-Subparagraph-(SX-210.7-03(a)(12))-Publisher-FASB-URI) <https://asc.fasb.org/1943274/2147478777/944-210-S99-1>Reference 15: [http://www.xbrl.org/2003/role/disclosureRef-Topic-946-SubTopic-210-Name-Accounting-Standards-Codification-Section-599-Paragraph-1-Subparagraph-\(SX-210.6-04\(8\)\)-Publisher-FASB-URI](http://www.xbrl.org/2003/role/disclosureRef-Topic-946-SubTopic-210-Name-Accounting-Standards-Codification-Section-599-Paragraph-1-Subparagraph-(SX-210.6-04(8))-Publisher-FASB-URI) <https://asc.fasb.org/1943274/2147479170/946-210-S99-1>Reference 16: 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+ Details

Name:us-gaap_Assets Namespace Prefix:us-gaap_ Data Type:xbrli:monetaryItemType Balance Type:debit Period Type:instant

- Definition

Amount of asset recognized for present right to economic benefit, classified as current.

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[+ Details](#)

Name:us-gaap_AssetsCurrent **Namespace Prefix:**us-gaap_ **Data Type:**xbri:monetaryItemType **Balance Type:**debit **Period Type:**instant

[-References](#)

No definition available.

[+ Details](#)

Name:us-gaap_AssetsCurrentAbstract **Namespace Prefix:**us-gaap_ **Data Type:**xbri:stringItemType **Balance Type:**na **Period Type:**duration

[-Definition](#)

Amount of currency on hand as well as demand deposits with banks or financial institutions. Includes other kinds of accounts that have the general characteristics of demand deposits. Also includes short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. Excludes cash and cash equivalents within disposal group and discontinued operation.

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[+ Details](#)

Name:us-gaap_CashAndCashEquivalentsAtCarryingValue **Namespace Prefix:**us-gaap_ **Data Type:**xbri:monetaryItemType **Balance Type:**debit **Period Type:**instant

-Definition

Represents the caption on the face of the balance sheet to indicate that the entity has entered into (1) purchase or supply arrangements that will require expending a portion of its resources to meet the terms thereof; and (2) is exposed to potential losses or, less frequently, gains, arising from (a) possible claims against a company's resources due to future performance under contract terms; and (b) possible losses or likely gains from uncertainties that will ultimately be resolved when one or more future events that are deemed likely to occur do occur or fail to occur.

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+Details

Name:us-gaap_CommitmentsAndContingencies **Namespace Prefix:**us-gaap_ **Data Type:**xbri:monetaryItemType **Balance Type:**credit **Period Type:**instant

-Definition

Aggregate par or stated value of issued nonredeemable common stock (or common stock redeemable solely at the option of the issuer). This item includes treasury stock repurchased by the entity. Note: elements for number of nonredeemable common shares, par value and other disclosure concepts are in another section within stockholders' equity.

+References

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Name:us-gaap_CommonStockValue **Namespace Prefix:**us-gaap_ **Data Type:**xbri:monetaryItemType **Balance Type:**credit **Period Type:**instant

-Definition

Amount after amortization of assets, excluding financial assets and goodwill, lacking physical substance with a finite life.

+References

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[+ Details](#)

Name:us-gaap_FiniteLivedIntangibleAssetsNet **Namespace Prefix:**us-gaap **Data Type:**xbrl:monetaryItemType **Balance Type:**debit **Period Type:**instant

[- Definition](#)

Amount, after accumulated impairment loss, of asset representing future economic benefit arising from other asset acquired in business combination or from joint venture formation or both, that is not individually identified and separately recognized.

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Reference 10: <https://asc.fasb.org/1943274/214748546/942-210-S99-1>

[+ Details](#)

Name:us-gaap_Goodwill **Namespace Prefix:**us-gaap **Data Type:**xbri:monetaryItemType **Balance Type:**debit **Period Type:**instant

[- Definition](#)

Amount of liability recognized for present obligation requiring transfer or otherwise providing economic benefit to others.

[+ References](#)

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+ Details

Name:us-gaap_Liabilities_Namespace Prefix:us-gaap_Data Type:xbri:monetaryItemType Balance Type:credit Period Type:instant

- Definition

Amount of liabilities and equity items, including the portion of equity attributable to noncontrolling interests, if any.

+ 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/disclosureRef-Topic-944-SubTopic-210-Name-Accounting-Standards-Codification-Section-599-Paragraph-1-Subparagraph-\(SX-210.7-03\(a\)\(25\)\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147478777/944-210-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic-944-SubTopic-210-Name-Accounting-Standards-Codification-Section-599-Paragraph-1-Subparagraph-(SX-210.7-03(a)(25))-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147478777/944-210-S99-1)Reference 3: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic-235-SubTopic-10-Name-Accounting-Standards-Codification-Section-599-Paragraph-1-Subparagraph-\(SX-210.4-08\(g\)\(1\)\(ii\)\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480678/235-10-S99-1](http://www.xbrl.org/2009/role/commonPracticeRef-Topic-235-SubTopic-10-Name-Accounting-Standards-Codification-Section-599-Paragraph-1-Subparagraph-(SX-210.4-08(g)(1)(ii))-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480678/235-10-S99-1)Reference 4: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic-323-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-3-Subparagraph-\(c\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147481687/323-10-50-3](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 5: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic-825-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-28-Subparagraph-\(f\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482907/825-10-50-28](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 6: [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\(23\)\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147478546/942-210-S99-1](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(23))-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147478546/942-210-S99-1)Reference 7: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic-210-SubTopic-10-Name-Accounting-Standards-Codification-Section-599-Paragraph-1-Subparagraph-\(SX-210.5-02\(32\)\)-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-599-Paragraph-1-Subparagraph-(SX-210.5-02(32))-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480566/210-10-S99-1)

+ Details

Name:us-gaap_LiabilitiesAndStockholdersEquity_Namespace Prefix:us-gaap_Data Type:xbri:monetaryItemType Balance Type:credit Period Type:instant

- Definition

Total obligations incurred as part of normal operations that are expected to be paid during the following twelve months or within one business cycle, if longer.

+ References

Reference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic-210-SubTopic-10-Name-Accounting-Standards-Codification-Section-599-Paragraph-1-Subparagraph-\(SX-210.5-02\(31\)\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480566/210-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Topic-210-SubTopic-10-Name-Accounting-Standards-Codification-Section-599-Paragraph-1-Subparagraph-(SX-210.5-02(31))-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480566/210-10-S99-1)Reference 2: [http://www.xbrl.org/2003/role/disclosureRef-Topic-810-SubTopic-10-Name-Accounting-Standards-Codification-Section-599-Paragraph-1-Subparagraph-\(SX-210.5-02\(31\)\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480566/210-10-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic-810-SubTopic-10-Name-Accounting-Standards-Codification-Section-599-Paragraph-1-Subparagraph-(SX-210.5-02(31))-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480566/210-10-S99-1)

~~Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147481203/810-10-50-3>Reference 3: [http://www.xbrl.org/2003/role/disclosureRef-Topic 810-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 25-Subparagraph \(b\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147481231/810-10-45-25](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 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\(g\)\(1\)\(ii\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480678/235-10-599-1](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/1943274/2147481203/810-10-50-3)Reference 6: [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 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 8: <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 9: [http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section 599-Paragraph 1A-Subparagraph \(SX 210.13-01\(a\)\(4\)\(i\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480097/470-10-599-1A](http://www.xbrl.org/2003/role/disclosureRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 5-Publisher FASB-URI https://asc.fasb.org/1943274/2147483467/210-10-45-5)Reference 11: [Reference 13: \[Reference 15: \\[Reference 17: \\\[Reference 19: \\\\[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/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section 599-Paragraph 1B-Subparagraph \\\\(SX 210.13-02\\\\(a\\\\)\\\\(5\\\\)\\\\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480097/470-10-599-1BReference 20: <a href=\\\\)Reference 21: \\\\[http://www.xbrl.org/2009/role/commonPracticeRef-Topic 852-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 7-Subparagraph \\\\\(b\\\\\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147481404/852-10-50-7\\\\]\\\\(http://www.xbrl.org/2009/role/commonPracticeRef-Topic 852-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 7-Subparagraph \\\\(b\\\\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147481404/852-10-50-7\\\\)\\\]\\\(http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section 599-Paragraph 1B-Subparagraph \\\(SX 210.13-02\\\(a\\\)\\\(4\\\)\\\(iii\\\)\\\(B\\\)\\\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480097/470-10-599-1BReference 18: <a href=\\\)\\]\\(http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section 599-Paragraph 1B-Subparagraph \\(SX 210.13-02\\(a\\)\\(4\\)\\(i\\)\\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480097/470-10-599-1BReference 16: <a href=\\)\]\(http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section 599-Paragraph 1A-Subparagraph \(SX 210.13-01\(a\)\(4\)\(iv\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480097/470-10-599-1AReference 14: <a href=\)](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section 599-Paragraph 1A-Subparagraph (SX 210.13-01(a)(4)(ii))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480097/470-10-599-1AReference 12: <a href=)~~

[+ Details](#)

Name:us-gaap_LiabilitiesCurrent Namespace Prefix:us-gaap_ Data Type:xbrli:monetaryItemType Balance Type:credit Period Type:instant

[- References](#)

No definition available.

[+ Details](#)

Name:us-gaap_LiabilitiesCurrentAbstract Namespace Prefix:us-gaap_ Data Type:xbrli:stringItemType Balance Type:na Period Type:duration

[- Definition](#)

Amount, after deduction of unamortized premium (discount) and debt issuance cost, of long-term debt classified as noncurrent. Excludes lease obligation.

[+ References](#)

Reference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic-210-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-\(SX-210.5-02\(22\)\)](http://www.xbrl.org/2003/role/disclosureRef-Topic-210-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-(SX-210.5-02(22))) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480566/210-10-S99-1>

[+ Details](#)

Name:us-gaap_LongTermDebtNoncurrent Namespace Prefix:us-gaap_ Data Type:xbrli:monetaryItemType Balance Type:credit Period Type:instant

[- Definition](#)

Present value of lessee's discounted obligation for lease payments from operating lease, classified as current.

[+ References](#)

Reference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic-842-SubTopic-20-Name-Accounting-Standards-Codification-Section-45-Paragraph-1-Subparagraph-\(b\)-Publisher-FASB](http://www.xbrl.org/2003/role/disclosureRef-Topic-842-SubTopic-20-Name-Accounting-Standards-Codification-Section-45-Paragraph-1-Subparagraph-(b)-Publisher-FASB) -URI <https://asc.fasb.org/1943274/2147479041/842-20-45-1>

[+ Details](#)

Name:us-gaap_OperatingLeaseLiabilityCurrent Namespace Prefix:us-gaap_ Data Type:xbrli:monetaryItemType Balance Type:credit Period Type:instant

[- Definition](#)

Present value of lessee's discounted obligation for lease payments from operating lease, classified as noncurrent.

[+ References](#)

Reference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic-842-SubTopic-20-Name-Accounting-Standards-Codification-Section-45-Paragraph-1-Subparagraph-\(b\)-Publisher-FASB](http://www.xbrl.org/2003/role/disclosureRef-Topic-842-SubTopic-20-Name-Accounting-Standards-Codification-Section-45-Paragraph-1-Subparagraph-(b)-Publisher-FASB) -URI <https://asc.fasb.org/1943274/2147479041/842-20-45-1>

[+ Details](#)

Name:us-gaap_OperatingLeaseLiabilityNoncurrent Namespace Prefix:us-gaap_ Data Type:xbrli:monetaryItemType Balance Type:credit Period Type:instant

[- Definition](#)

Amount of lessee's right to use underlying asset under operating lease.

[+ References](#)

Reference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic-842-SubTopic-20-Name-Accounting-Standards-Codification-Section-45-Paragraph-1-Subparagraph-\(a\)-Publisher-FASB](http://www.xbrl.org/2003/role/disclosureRef-Topic-842-SubTopic-20-Name-Accounting-Standards-Codification-Section-45-Paragraph-1-Subparagraph-(a)-Publisher-FASB) -URI <https://asc.fasb.org/1943274/2147479041/842-20-45-1>

[+ Details](#)

Name:us-gaap_OperatingLeaseRightOfUseAsset Namespace Prefix:us-gaap_ Data Type:xbrli:monetaryItemType Balance Type:debit Period Type:instant

[- Definition](#)

Amount of current assets classified as other.

[+ 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/disclosureRef-Topic-210-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-\(SX-210.5-02\(8\)\)](http://www.xbrl.org/2003/role/disclosureRef-Topic-210-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-(SX-210.5-02(8))) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480566/210-10-S99-1>

+ Details

Name:us-gaap_OtherAssetsCurrent Namespace Prefix:us-gaap_ Data Type:xbri:monetaryItemType Balance Type:debit Period Type:instant

- Definition

Amount of noncurrent assets classified as other:

+ References

Reference 1: http://www.xbri.org/2003/role/disclosureRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.5-02(17)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1

+ Details

Name:us-gaap_OtherAssetsNoncurrent Namespace Prefix:us-gaap_ Data Type:xbri:monetaryItemType Balance Type:debit Period Type:instant

- Definition

Amount of liabilities classified as other, due after one year or the normal operating cycle, if longer:

+ References

Reference 1: http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.5-02(24)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1

+ Details

Name:us-gaap_OtherLiabilitiesNoncurrent Namespace Prefix:us-gaap_ Data Type:xbri:monetaryItemType Balance Type:credit Period Type:instant

- Definition

Amount after accumulated depreciation, depletion and amortization of physical assets used in the normal conduct of business to produce goods and services and not intended for resale. Examples include, but are not limited to, land, buildings, machinery and equipment, office equipment, and furniture and fixtures:

+ References

Reference 1: http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section 50-Paragraph 1-SubTopic 10-Topic 360-Publisher FASB -URI https://asc.fasb.org/1943274/2147482099/360-10-50-1Reference 2: http://www.xbri.org/2003/role/disclosureRef-Topic 842-SubTopic 20-Name Accounting Standards Codification-Section 50-Paragraph 7A-Subparagraph (a)-Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-7AReference 3: http://www.xbri.org/2003/role/exampleRef-Topic 852-SubTopic 10-Name Accounting Standards Codification-Section 55-Paragraph 10-Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 4: http://www.xbri.org/2003/role/disclosureRef-Topic 944-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.7-03(a)(8)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 5: http://www.xbri.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

[- Definition](#)

Amount of accumulated undistributed earnings (deficit):

[+ References](#)

Reference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.5-02\(30\)\(a\)\(3\)\)](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.5-02(30)(a)(3))) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147480566/210-10-S99-1>**Reference 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>**Reference 3:** [http://www.xbrl.org/2003/role/disclosureRef-Topic 944-SubTopic 40-Name Accounting Standards Codification-Section 65-Paragraph 2-Subparagraph \(g\)\(2\)\(i\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480016/944-40-65-2](http://www.xbrl.org/2003/role/disclosureRef-Topic 944-SubTopic 40-Name Accounting Standards Codification-Section 65-Paragraph 2-Subparagraph (g)(2)(i)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480016/944-40-65-2)**Reference 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/1943274/2147480016/944-40-65-2](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/1943274/2147480016/944-40-65-2)**Reference 5:** <http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 20-Name Accounting Standards Codification-Section 50-Paragraph 11-Publisher FASB-URI https://asc.fasb.org/1943274/2147480990/946-20-50-11>**Reference 6:** [http://www.xbrl.org/2003/role/disclosureRef-Topic 944-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.7-03\(a\)\(23\)\(a\)\(4\)\)](http://www.xbrl.org/2003/role/disclosureRef-Topic 944-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.7-03(a)(23)(a)(4))) -Publisher FASB -URI <https://asc.fasb.org/1943274/2147478777/944-210-S99-1>**Reference 7:** [http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.6-04\(17\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.6-04(17))-Publisher FASB-URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1)**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](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 505-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.3-04)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1)

[+ Details](#)

Name:us-gaap_RetainedEarningsAccumulatedDeficit_Namespace Prefix:us-gaap_Data Type:xbrli:monetaryItemType Balance Type:credit Period Type:instant

[- Definition](#)

Amount of equity (deficit) attributable to parent and noncontrolling interest. Excludes temporary equity:

Reference 1: <http://www.xbrl.org/2003/role/disclosureRef-Topic-250-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-6-Publisher-FASB-URI>
<https://asc.fasb.org/1943274/2147483443/250-10-50-6Reference-2>; [http://www.xbrl.org/2003/role/disclosureRef-Topic-805-SubTopic-60-Name-Accounting-Standards-Codification-Section-65-Paragraph-1-Subparagraph-\(g\)-Publisher-FASB-URI](http://www.xbrl.org/2003/role/disclosureRef-Topic-805-SubTopic-60-Name-Accounting-Standards-Codification-Section-65-Paragraph-1-Subparagraph-(g)-Publisher-FASB-URI) <https://asc.fasb.org/1943274/2147476176/805-60-65-1Reference-3>;
[http://www.xbrl.org/2003/role/disclosureRef-Topic-805-SubTopic-60-Name-Accounting-Standards-Codification-Section-65-Paragraph-1-Subparagraph-\(d\)\(1\)-Publisher-FASB-URI](http://www.xbrl.org/2003/role/disclosureRef-Topic-805-SubTopic-60-Name-Accounting-Standards-Codification-Section-65-Paragraph-1-Subparagraph-(d)(1)-Publisher-FASB-URI) <https://asc.fasb.org/1943274/2147476176/805-60-65-1Reference-4>; [http://www.xbrl.org/2003/role/disclosureRef-Topic-740-SubTopic-323-Name-Accounting-Standards-Codification-Section-65-Paragraph-2-Subparagraph-\(e\)-Publisher-FASB-URI](http://www.xbrl.org/2003/role/disclosureRef-Topic-740-SubTopic-323-Name-Accounting-Standards-Codification-Section-65-Paragraph-2-Subparagraph-(e)-Publisher-FASB-URI) <https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference-5>;
[http://www.xbrl.org/2003/role/disclosureRef-Topic-740-SubTopic-323-Name-Accounting-Standards-Codification-Section-65-Paragraph-2-Subparagraph-\(g\)\(4\)-Publisher-FASB-URI](http://www.xbrl.org/2003/role/disclosureRef-Topic-740-SubTopic-323-Name-Accounting-Standards-Codification-Section-65-Paragraph-2-Subparagraph-(g)(4)-Publisher-FASB-URI) <https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference-6>; [http://www.xbrl.org/2003/role/disclosureRef-Topic-740-SubTopic-323-Name-Accounting-Standards-Codification-Section-65-Paragraph-2-Subparagraph-\(d\)\(2\)-Publisher-FASB-URI](http://www.xbrl.org/2003/role/disclosureRef-Topic-740-SubTopic-323-Name-Accounting-Standards-Codification-Section-65-Paragraph-2-Subparagraph-(d)(2)-Publisher-FASB-URI) <https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference-7>;
[http://www.xbrl.org/2003/role/disclosureRef-Topic-740-SubTopic-323-Name-Accounting-Standards-Codification-Section-65-Paragraph-2-Subparagraph-\(d\)\(1\)-Publisher-FASB-URI](http://www.xbrl.org/2003/role/disclosureRef-Topic-740-SubTopic-323-Name-Accounting-Standards-Codification-Section-65-Paragraph-2-Subparagraph-(d)(1)-Publisher-FASB-URI) <https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference-8>; [http://www.xbrl.org/2003/role/disclosureRef-Topic-848-SubTopic-10-Name-Accounting-Standards-Codification-Section-65-Paragraph-2-Subparagraph-\(a\)\(3\)\(iii\)\(03\)-Publisher-FASB-URI](http://www.xbrl.org/2003/role/disclosureRef-Topic-848-SubTopic-10-Name-Accounting-Standards-Codification-Section-65-Paragraph-2-Subparagraph-(a)(3)(iii)(03)-Publisher-FASB-URI) <https://asc.fasb.org/1943274/2147483550/848-10-65-2Reference-9>;
[http://www.xbrl.org/2003/role/disclosureRef-Topic-842-SubTopic-10-Name-Accounting-Standards-Codification-Section-65-Paragraph-8-Subparagraph-\(c\)\(3\)-Publisher-FASB-URI](http://www.xbrl.org/2003/role/disclosureRef-Topic-842-SubTopic-10-Name-Accounting-Standards-Codification-Section-65-Paragraph-8-Subparagraph-(c)(3)-Publisher-FASB-URI) <https://asc.fasb.org/1943274/2147479832/842-10-65-8Reference-10>; <http://www.xbrl.org/2003/role/disclosureRef-Topic-250-SubTopic-10-Name-Accounting-Standards-Codification-Section-45-Paragraph-24-Publisher-FASB-URI> <https://asc.fasb.org/1943274/2147483421/250-10-45-24Reference-11>;
[http://www.xbrl.org/2003/role/disclosureRef-Topic-250-SubTopic-10-Name-Accounting-Standards-Codification-Section-45-Paragraph-23-Subparagraph-\(b\)-Publisher-FASB-URI](http://www.xbrl.org/2003/role/disclosureRef-Topic-250-SubTopic-10-Name-Accounting-Standards-Codification-Section-45-Paragraph-23-Subparagraph-(b)-Publisher-FASB-URI) <https://asc.fasb.org/1943274/2147483421/250-10-45-23Reference-12>; [http://www.xbrl.org/2003/role/disclosureRef-Topic-250-SubTopic-10-Name-Accounting-Standards-Codification-Section-45-Paragraph-5-Subparagraph-\(b\)-Publisher-FASB-URI](http://www.xbrl.org/2003/role/disclosureRef-Topic-250-SubTopic-10-Name-Accounting-Standards-Codification-Section-45-Paragraph-5-Subparagraph-(b)-Publisher-FASB-URI) <https://asc.fasb.org/1943274/2147483421/250-10-45-5Reference-13>;
[http://www.xbrl.org/2003/role/disclosureRef-Topic-326-SubTopic-10-Name-Accounting-Standards-Codification-Section-65-Paragraph-5-Subparagraph-\(c\)\(2\)-Publisher-FASB-URI](http://www.xbrl.org/2003/role/disclosureRef-Topic-326-SubTopic-10-Name-Accounting-Standards-Codification-Section-65-Paragraph-5-Subparagraph-(c)(2)-Publisher-FASB-URI) <https://asc.fasb.org/1943274/2147479654/326-10-65-5Reference-14>; [http://www.xbrl.org/2003/role/disclosureRef-Topic-815-SubTopic-20-Name-Accounting-Standards-Codification-Section-65-Paragraph-6-Subparagraph-\(e\)-Publisher-FASB-URI](http://www.xbrl.org/2003/role/disclosureRef-Topic-815-SubTopic-20-Name-Accounting-Standards-Codification-Section-65-Paragraph-6-Subparagraph-(e)-Publisher-FASB-URI) <https://asc.fasb.org/1943274/2147480528/815-20-65-6Reference-15>;
[http://www.xbrl.org/2003/role/disclosureRef-Topic-815-SubTopic-20-Name-Accounting-Standards-Codification-Section-65-Paragraph-6-Subparagraph-\(h\)\(1\)-Publisher-FASB-URI](http://www.xbrl.org/2003/role/disclosureRef-Topic-815-SubTopic-20-Name-Accounting-Standards-Codification-Section-65-Paragraph-6-Subparagraph-(h)(1)-Publisher-FASB-URI) <https://asc.fasb.org/1943274/2147480528/815-20-65-6Reference-16>; [http://www.xbrl.org/2003/role/disclosureRef-Topic-815-SubTopic-20-Name-Accounting-Standards-Codification-Section-65-Paragraph-6-Subparagraph-\(h\)\(1\)\(i\)-Publisher-FASB-URI](http://www.xbrl.org/2003/role/disclosureRef-Topic-815-SubTopic-20-Name-Accounting-Standards-Codification-Section-65-Paragraph-6-Subparagraph-(h)(1)(i)-Publisher-FASB-URI) <https://asc.fasb.org/1943274/2147480528/815-20-65-6Reference-17>;
[http://www.xbrl.org/2003/role/disclosureRef-Topic-815-SubTopic-20-Name-Accounting-Standards-Codification-Section-65-Paragraph-6-Subparagraph-\(h\)\(1\)\(iii\)-Publisher-FASB-URI](http://www.xbrl.org/2003/role/disclosureRef-Topic-815-SubTopic-20-Name-Accounting-Standards-Codification-Section-65-Paragraph-6-Subparagraph-(h)(1)(iii)-Publisher-FASB-URI) <https://asc.fasb.org/1943274/2147480528/815-20-65-6Reference-18>; [http://www.xbrl.org/2003/role/disclosureRef-Topic-815-SubTopic-20-Name-Accounting-Standards-Codification-Section-65-Paragraph-6-Subparagraph-\(h\)\(1\)\(iv\)-Publisher-FASB-URI](http://www.xbrl.org/2003/role/disclosureRef-Topic-815-SubTopic-20-Name-Accounting-Standards-Codification-Section-65-Paragraph-6-Subparagraph-(h)(1)(iv)-Publisher-FASB-URI) <https://asc.fasb.org/1943274/2147480528/815-20-65-6Reference-19>;

[+ Details](#)
~~Name:us-gaap_StockholdersEquityIncludingPortionAttributableToNoncontrollingInterest_Namespace Prefix:us-gaap_Data Type:xbrli:monetaryItemType Balance Type:credit~~
~~Period Type:instant~~

[- References](#)
~~No definition available.~~

[+ Details](#)
~~Name:us-gaap_StockholdersEquityIncludingPortionAttributableToNoncontrollingInterestAbstract_Namespace Prefix:us-gaap_Data Type:xbrli:stringItemType Balance Type:na~~
~~Period Type:duration XML 21-R4.htm IDEA: XBRL DOCUMENT~~
~~CONSOLIDATED BALANCE SHEETS (Parenthetical) ~ \$ / shares Jun. 30, 2024Jun. 30, 2023Statement of Financial Position [Abstract] Common stock, par value (in dollars per~~
~~share)\$ 0.05\$ 0.05Common stock, issued (in shares)2,279,9482,277,828Common stock, outstanding (in shares)2,279,9482,277,828~~

[- Definition](#)
~~Face amount or stated value per share of common stock.~~

~~Face amount or stated value per share of common stock.~~

+ References

Reference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.5-02\(29\)\)-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:perShareItemType **Balance Type:**na **Period Type:**instant

-Definition

Total number of common shares of an entity that have been sold or granted to shareholders (includes common shares that were issued, repurchased and remain in the treasury). These shares represent capital invested by the firm's shareholders and owners, and may be all or only a portion of the number of shares authorized. Shares issued include shares outstanding and shares held in the treasury.

+ References

Reference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.5-02\(29\)\)-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_CommonStockSharesIssued **Namespace Prefix:**us-gaap_ **Data Type:**xbri:sharesItemType **Balance Type:**na **Period Type:**instant

-Definition

Number of shares of common stock outstanding. Common stock represent the ownership interest in a corporation.

+ References

Reference 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\(29\)\)-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 3:** [http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 2-Subparagraph \(SX 210.6-05\(4\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147479170/946-210-S99-2](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 4:** [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 946-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph \(SX 210.6-09\(4\)\(b\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3](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 5:** [http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.6-04\(16\)\(a\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.6-04(16)(a))-Publisher FASB-URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1)**Reference 6:** [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 946-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph \(SX 210.6-09\(7\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 946-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph (SX 210.6-09(7))-Publisher FASB-URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3)

[+Details](#)

Name:us-gaap_CommonStockSharesOutstanding Namespace Prefix:us-gaap_ Data Type:xbrli:sharesItemType Balance Type:na Period Type:instant

[-References](#)

No definition available.

[+Details](#)

Name:us-gaap_StatementOfFinancialPositionAbstract Namespace Prefix:us-gaap_ Data Type:xbrli:stringItemType Balance Type:na Period Type:duration XML 2.2 R5.htm IDEA: XBRL DOCUMENT

CONSOLIDATED STATEMENTS OF OPERATIONS - USD (\$) shares in Thousands, \$ in Thousands12 Months Ended

Jun. 30, 2024

Jun. 30, 2023

Jun. 30, 2022

Revenues:—Franchise rental income (Note 6) \$ 95,258\$ 111,441\$ 130,777Total revenue202,982233,326275,967Operating expenses:—Inventory reserve01,2287,655General and administrative45,38750,75165,274Rent expense95,300111,400130,800Advertising fund expense25,66331,74732,573Depreciation and amortization3,9457,7166,224Long-lived asset impairment (Note 1) 798101542Goodwill impairment (Note 5) 0013,120Total operating expenses182,092224,547304,865Operating income (loss) 20,8908,779 (28,898)Other (expense) income:—Interest expense (25,393)(22,141)(12,914)Loss from sale of salon assets to franchisees, net00(2,334)Gain on extinguishment of long-term debt, net94,61100Other, net (172)1,364(296)Income (loss) from operations before income taxes89,936(11,998)(44,442)Income tax (expense) benefit (869)655(2,017)Income (loss) from continuing operations89,067(11,343)(46,459)Income (loss) from discontinued operations (Note 3) 1,9933,958(39,398)Net income (loss) \$ 91,060\$ (7,385) \$ (85,857)Basic:—Income (loss) from continuing operations, basic (in dollars per share) \$ 38.08\$ (4.88)\$ (21.32)Income (loss) from discontinued operations, basic (in dollars per share) 0.851.70(18.08)Net income (loss) per share, basic (in dollars per share) ^[1] 38.93(3.18)(39.40)Diluted:—Income (loss) from continuing operations, diluted (in dollars per share) 37.50(4.88)(21.32)Income (loss) from discontinued operations, diluted (in dollars per share) 0.841.70(18.08)Net income (loss) per share, diluted (in dollars per share) ^[1] 38.34\$ (3.18)\$ (39.40)Weighted average common and common equivalent shares outstanding:—Basic (in shares) 2,3392,3232,179Diluted (in shares) 2,3752,323 2,179Non-Franchise Lease—Operating expenses:—Rent expense \$ 5,525\$ 9,196\$ 9,357Franchisor—Operating expenses:—Rent expense95,258111,441130,777Royalties—Revenues:—Revenues64,09865,98165,753Fees—Revenues:—Revenues10,18911,26611,587Franchisees products—Revenues:—Revenues4512,80215,072Operating expenses:—Cost of product sales to franchisees4363,54017,391Advertising fund contributions—Revenues:—Revenues25,66331,74732,573Company-owned salon revenue—Revenues:—Revenues7,32310,08920,205Operating expenses:—Company-owned salon expense ^[2] \$ 5,080\$ 8,827\$ 21,952

^[1] Total is a recalculation; line items calculated individually may not sum to total due to rounding.

^[2]

Includes cost of service and product sold to guests in our company-owned salons. Excludes general and administrative expense.

rent and depreciation and amortization related to company-owned salons.

[-Definition](#)

Advertising Fund Contributions From Franchisees

[+References](#)

No definition available.

[+Details](#)

Name:rgs_AdvertisingFundContributionsFromFranchisees Namespace Prefix:rgs_ Data Type:xbrli:monetaryItemType Balance Type:debit Period Type:duration

[-Definition](#)

Company-Owned Salon Expenses, Cost Of Goods And Service, Excluding Depreciation, Depletion, And Amortization And Site Operating Expenses

[+References](#)

No definition available.

[+Details](#)

Name:rgs_CompanyOwnedSalonExpensesCostOfGoodsAndServiceExcludingDepreciationDepletionAndAmortizationAndSiteOperatingExpenses Namespace Prefix:rgs_ Data Type:xbrli:monetaryItemType Balance Type:debit Period Type:duration

[-Definition](#)

Goodwill, Impairment Loss, Continuing Operations

[+References](#)

No definition available.

[+Details](#)

Name:rgs_GoodwillImpairmentLossContinuingOperations Namespace Prefix:rgs_ Data Type:xbrli:monetaryItemType Balance Type:debit Period Type:duration

[-Definition](#)

Impairment Of Long Lived Assets Held For Use And Operating Lease, Impairment Loss

[+References](#)

No definition available.

[+Details](#)

Name:rgs_ImpairmentOfLongLivedAssetsHeldForUseAndOperatingLeaseImpairmentLoss Namespace Prefix:rgs_ Data Type:xbrli:monetaryItemType Balance Type:debit Period Type:duration

[-Definition](#)

Cost of product sold and service rendered, excluding depreciation, depletion, and amortization.

[+References](#)

Reference 1: [http://www.xbrl.org/2009/role/commonPracticeRef-Name Accounting Standards Codification -Section S99-Paragraph 2-Subparagraph \(SX 210.5-03\(2\)\(a\)\)-SubTopic 10-Topic 220-Publisher FASB-URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2](http://www.xbrl.org/2009/role/commonPracticeRef-Name Accounting Standards Codification -Section S99-Paragraph 2-Subparagraph (SX 210.5-03(2)(a))-SubTopic 10-Topic 220-Publisher FASB-URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2)Reference 2: [http://www.xbrl.org/2009/role/commonPracticeRef-Name Accounting Standards Codification -Section S99-Paragraph 2-Subparagraph \(SX 210.5-03\(2\)\(d\)\)-SubTopic 10-Topic 220-Publisher FASB-URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2](http://www.xbrl.org/2009/role/commonPracticeRef-Name Accounting Standards Codification -Section S99-Paragraph 2-Subparagraph (SX 210.5-03(2)(d))-SubTopic 10-Topic 220-Publisher FASB-URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2)

[+Details](#)

Name:us-gaap_CostOfGoodsAndServiceExcludingDepreciationDepletionAndAmortization Namespace Prefix:us-gaap_ Data Type:xbrli:monetaryItemType Balance Type:debit Period Type:duration

[-Definition](#)

Total costs of sales and operating expenses for the period.

[+ References](#)

Reference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 220-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 2-Subparagraph \(SX 210.5-03\)-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)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2)

[+ Details](#)

Name:[us-gaap_CostsAndExpenses](#) **Namespace Prefix:**[us-gaap](#) **Data Type:**[xbrli:monetaryItemType](#) **Balance Type:**[debit](#) **Period Type:**[duration](#)

[-References](#)

No definition available.

[+ Details](#)

Name:[us-gaap_CostsAndExpensesAbstract](#) **Namespace Prefix:**[us-gaap](#) **Data Type:**[xbrli:stringItemType](#) **Balance Type:**[na](#) **Period Type:**[duration](#)

[-Definition](#)

The amount of net income (loss) for the period per each share of common stock or unit outstanding during the reporting period.

[+ References](#)

Reference 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](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](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](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](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 https://asc.fasb.org/1943274/2147483443/250-10-50-11](http://www.xbrl.org/2003/role/disclosureRef-Topic 250-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 11-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483443/250-10-50-11)**Reference 10:** [http://www.xbrl.org/2003/role/disclosureRef-Topic 250-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 11-Subparagraph \(b\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483443/250-10-50-11](http://www.xbrl.org/2003/role/disclosureRef-Topic 250-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 11-Subparagraph (b)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483443/250-10-50-11)**Reference 11:** [http://www.xbrl.org/2003/role/disclosureRef-Topic 250-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 7-Subparagraph \(a\)-Publisher FASB-URI 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+Details

Name:us-gaap_EarningsPerShareBasic **Namespace Prefix:**us-gaap_ **Data Type:**dtr-types:perShareItemType **Balance Type:**na **Period Type:**duration

-References

No definition available.

+Details

Name:us-gaap_EarningsPerShareBasicAbstract **Namespace Prefix:**us-gaap_ **Data Type:**xbri:stringItemType **Balance Type:**na **Period Type:**duration

-Definition

The amount of net income (loss) for the period available to each share of common stock or common unit outstanding during the reporting period and to each share or unit that would have been outstanding assuming the issuance of common shares or units for all dilutive potential common shares or units outstanding during the reporting period.

+References

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Codification-Section 65-Paragraph 2-Subparagraph \(g\)\(3\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147478666/740-323-65-2](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](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](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 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[+ Details](#)

Name:us-gaap_EarningsPerShareDiluted **Namespace Prefix:**us-gaap_ **Data Type:**dtr-types:perShareItemType **Balance Type:**na **Period Type:**duration

[- References](#)

No definition available.

[+ Details](#)

Name:us-gaap_EarningsPerShareDilutedAbstract **Namespace Prefix:**us-gaap_ **Data Type:**xbri:stringItemType **Balance Type:**na **Period Type:**duration

[- Definition](#)

Amount 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.

[+ References](#)

Reference 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:**xbri:monetaryItemType **Balance Type:**credit **Period Type:**duration

[- Definition](#)

Difference between the fair value of payments made and the carrying amount of debt which is extinguished prior to maturity.

[+ References](#)

Reference 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 470-SubTopic 50-Section 40-Paragraph 2-Publisher FASB-URI https://asc.fasb.org/1943274/2147481303/470-50-40-2>**Reference 3:** <http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 470-SubTopic 50-Section 40-Paragraph 4-Publisher FASB-URI https://asc.fasb.org/1943274/2147481303/470-50-40-4>

[+ Details](#)

Name:us-gaap_GainsLossesOnExtinguishmentOfDebt **Namespace Prefix:**us-gaap_ **Data Type:**xbri:monetaryItemType **Balance Type:**credit **Period Type:**duration

[- Definition](#)

The aggregate total of expenses of managing and administering the affairs of an entity, including affiliates of the reporting entity, which are not directly or indirectly associated with the manufacture, sale or creation of a product or product line.

[+ References](#)

Reference 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)**Reference 2:** [http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.6-07\(2\)\(a\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.6-07(2)(a))-Publisher FASB-URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1)

+ Details

Name:us-gaap_GeneralAndAdministrativeExpense_Namespace-Prefix:us-gaap_Data Type:xbrli:monetaryItemType Balance Type:debit Period Type:duration

- Definition

Amount after tax of income (loss) from continuing operations attributable to the parent.

+ References

Reference 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/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](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 3: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 220-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 2-Subparagraph \(SX 210.5-03\(13\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2](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(13))-Publisher FASB-URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2)Reference 4: <http://www.xbrl.org/2003/role/disclosureRef-Topic 250-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 3-Publisher FASB-URI https://asc.fasb.org/1943274/2147483443/250-10-50-3>Reference 5: [http://www.xbrl.org/2003/role/disclosureRef-Topic 250-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 11-Subparagraph \(a\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483443/250-10-50-11](http://www.xbrl.org/2003/role/disclosureRef-Topic 250-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 11-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483443/250-10-50-11)Reference 6: [http://www.xbrl.org/2003/role/disclosureRef-Topic 250-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 11-Subparagraph \(b\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483443/250-10-50-11](http://www.xbrl.org/2003/role/disclosureRef-Topic 250-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 11-Subparagraph (b)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483443/250-10-50-11)Reference 7: <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/1943274/2147483443/250-10-50-4>Reference 8: [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/1943274/2147482662/260-10-50-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 260-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 1-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482662/260-10-50-1)Reference 9: [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/1943274/2147482689/260-10-45-60B](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/1943274/2147482689/260-10-45-60B)Reference 10: <http://fasb.org/us-gaap/role/ref/legacyRef-Topic 230-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 28-Publisher FASB-URI https://asc.fasb.org/1943274/2147482740/230-10-45-28>Reference 11: <http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 810-SubTopic 10-Section 45-Paragraph 18-Publisher FASB-URI https://asc.fasb.org/1943274/2147481231/810-10-45-18>

+ Details

Name:us-gaap_IncomeLossFromContinuingOperations **Namespace Prefix:**us-gaap **Data Type:**xbri:monetaryItemType **Balance Type:**credit **Period Type:**duration

- Definition

Amount of income (loss) from continuing operations, including income (loss) from equity method investments, before deduction of income tax expense (benefit), and income (loss) attributable to noncontrolling interest.

+ References

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[+ Details](#)

Name:us-gaap_IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest **Namespace Prefix:**us-gaap **Data Type:** **xbrl:monetaryItemType** **Balance Type:**credit **Period Type:**duration

[- Definition](#)

The amount of net income (loss) from continuing operations per each share of common stock or unit outstanding during the reporting period.

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[+ Details](#)

Name:us-gaap_IncomeLossFromContinuingOperationsPerBasicShare **Namespace Prefix:**us-gaap **Data Type:**dtr-types:perShareItemType **Balance Type:**na **Period Type:**duration

[- Definition](#)

The amount of net income (loss) derived from continuing operations during the period available to each share of common stock or common unit outstanding during the reporting period and to each share or unit that would have been outstanding assuming the issuance of common shares or units for all dilutive potential common shares or units outstanding during the reporting period.

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Name:us-gaap_IncomeLossFromContinuingOperationsPerDilutedShare_Namespace Prefix:us-gaap_Data Type:dtr-types:perShareItemType Balance Type:na Period Type:duration

-Definition

Amount after tax of income (loss) from a discontinued operation attributable to the parent. Includes, but is not limited to, the income (loss) from operations during the phase-out period, gain (loss) on disposal, gain (loss) for reversal of write-down (write-down) to fair value, less cost to sell, and adjustments to a prior period gain (loss) on disposal.

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+Details

Name:us-gaap_IncomeLossFromDiscontinuedOperationsNetOfTaxAttributableToReportingEntity_Namespace Prefix:us-gaap_Data Type:xbri:monetaryItemType Balance Type:credit Period Type:duration

-Definition

Per basic share amount, after tax, of income (loss) from the day-to-day business activities of the discontinued operation and gain (loss) from the disposal of the discontinued operation.

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[+ Details](#)

~~Name:us-gaap_IncomeLossFromDiscontinuedOperationsNetOfTaxPerBasicShare Namespace Prefix:us-gaap_Data Type:dtr-types:perShareItemType Balance Type:na Period Type:duration~~

[- Definition](#)

~~Per diluted share amount, after tax, of income (loss) from the day-to-day business activities of the discontinued operation and gain (loss) from the disposal of the discontinued operation.~~

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Name:us-gaap_IncomeLossFromDiscontinuedOperationsNetOfTaxPerDilutedShare **Namespace Prefix:**us-gaap **Data Type:**dtr-types:perShareItemType **Balance Type:**na **Period Type:**duration

- Definition

Amount of current income tax expense (benefit) and deferred income tax expense (benefit) pertaining to continuing operations.

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+ Details

Name:us-gaap_IncomeTaxExpenseBenefit_Namespace Prefix:us-gaap_Data Type:xbri:monetaryItemType Balance Type:debit Period Type:duration

- Definition

Amount of interest expense classified as nonoperating.

+ References

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+ Details

Name:us-gaap_InterestExpenseNonoperating_Namespace Prefix:us-gaap_Data Type:xbri:monetaryItemType Balance Type:debit Period Type:duration

- Definition

Amount of loss from reductions in inventory due to subsequent measurement adjustments, including, but not limited to, physical deterioration, obsolescence, or changes in price levels.

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+ Details

Name:us-gaap_InventoryWriteDown_Namespace Prefix:us-gaap_Data Type:xbri:monetaryItemType Balance Type:debit Period Type:duration

- Definition

The portion of profit or loss for the period, net of income taxes, which is attributable to the parent.

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[http://www.xbrl.org/2003/role/disclosureRef-Topic-946-SubTopic-220-Name-Accounting-Standards-Codification-Section-599-Paragraph-1-Subparagraph \(SX-210.6-07\(9\)\)-Publisher FASB-URI](http://www.xbrl.org/2003/role/disclosureRef-Topic-946-SubTopic-220-Name-Accounting-Standards-Codification-Section-599-Paragraph-1-Subparagraph-(SX-210.6-07(9))-Publisher-FASB-URI) **<https://asc.fasb.org/1943274/2147479134/946-220-599-1>Reference 21:** **[http://www.xbrl.org/2003/role/disclosureRef-Topic-946-SubTopic-220-Name-Accounting-Standards-Codification-Section-599-Paragraph-3-Subparagraph \(SX-210.6-09\(1\)\(d\)\)-Publisher FASB-URI](http://www.xbrl.org/2003/role/disclosureRef-Topic-946-SubTopic-220-Name-Accounting-Standards-Codification-Section-599-Paragraph-3-Subparagraph-(SX-210.6-09(1)(d))-Publisher-FASB-URI)** **<https://asc.fasb.org/1943274/2147479134/946-220-599-3>Reference 22:** **[http://www.xbrl.org/2003/role/disclosureRef-Topic-470-SubTopic-10-Name-Accounting-Standards-Codification-Section-599-Paragraph-1A-Subparagraph \(SX-210.13-01\(a\)\(4\)\(i\)\)-Publisher FASB-URI](http://www.xbrl.org/2003/role/disclosureRef-Topic-470-SubTopic-10-Name-Accounting-Standards-Codification-Section-599-Paragraph-1A-Subparagraph-(SX-210.13-01(a)(4)(i))-Publisher-FASB-URI)** **<https://asc.fasb.org/1943274/2147480097/470-10-599-1A>Reference 23:** **[http://www.xbrl.org/2009/role/commonPracticeRef-Topic-470-SubTopic-10-Name-Accounting-Standards-Codification-Section-599-Paragraph-1A-Subparagraph \(SX-210.13-01\(a\)\(4\)\(ii\)\)-Publisher FASB-URI](http://www.xbrl.org/2009/role/commonPracticeRef-Topic-470-SubTopic-10-Name-Accounting-Standards-Codification-Section-599-Paragraph-1A-Subparagraph-(SX-210.13-01(a)(4)(ii))-Publisher-FASB-URI)** **<https://asc.fasb.org/1943274/2147480097/470-10-599-1A>Reference 24:** **[http://www.xbrl.org/2003/role/disclosureRef-Topic-470-SubTopic-10-Name-Accounting-Standards-Codification-Section-599-Paragraph-1A-Subparagraph \(SX-210.13-01\(a\)\(4\)\(iii\)\(A\)\)-Publisher FASB-URI](http://www.xbrl.org/2003/role/disclosureRef-Topic-470-SubTopic-10-Name-Accounting-Standards-Codification-Section-599-Paragraph-1A-Subparagraph-(SX-210.13-01(a)(4)(iii)(A))-Publisher-FASB-URI)** **<https://asc.fasb.org/1943274/2147480097/470-10-599-1A>Reference 25:** **[http://www.xbrl.org/2003/role/disclosureRef-Topic-470-SubTopic-10-Name-Accounting-Standards-Codification-Section-599-Paragraph-1A-Subparagraph \(SX-210.13-01\(a\)\(4\)\(iv\)\)-Publisher FASB-URI](http://www.xbrl.org/2003/role/disclosureRef-Topic-470-SubTopic-10-Name-Accounting-Standards-Codification-Section-599-Paragraph-1A-Subparagraph-(SX-210.13-01(a)(4)(iv))-Publisher-FASB-URI)** **<https://asc.fasb.org/1943274/2147480097/470-10-599-1A>Reference 26:** **[http://www.xbrl.org/2003/role/disclosureRef-Topic-470-SubTopic-10-Name-Accounting-Standards-Codification-Section-599-Paragraph-1A-Subparagraph \(SX-210.13-01\(a\)\(5\)\)-Publisher FASB-URI](http://www.xbrl.org/2003/role/disclosureRef-Topic-470-SubTopic-10-Name-Accounting-Standards-Codification-Section-599-Paragraph-1A-Subparagraph-(SX-210.13-01(a)(5))-Publisher-FASB-URI)** **<https://asc.fasb.org/1943274/2147480097/470-10-599-1A>Reference 27:** **[http://www.xbrl.org/2003/role/disclosureRef-Topic-470-SubTopic-10-Name-Accounting-Standards-Codification-Section-599-Paragraph-1B-Subparagraph \(SX-210.13-02\(a\)\(4\)\(i\)\)-Publisher FASB-URI](http://www.xbrl.org/2003/role/disclosureRef-Topic-470-SubTopic-10-Name-Accounting-Standards-Codification-Section-599-Paragraph-1B-Subparagraph-(SX-210.13-02(a)(4)(i))-Publisher-FASB-URI)** **<https://asc.fasb.org/1943274/2147480097/470-10-599-1B>Reference 28:** **[http://www.xbrl.org/2003/role/disclosureRef-Topic-470-SubTopic-10-Name-Accounting-Standards-Codification-Section-599-Paragraph-1B-Subparagraph \(SX-210.13-02\(a\)\(4\)\(iii\)\(A\)\)-Publisher FASB-URI](http://www.xbrl.org/2003/role/disclosureRef-Topic-470-SubTopic-10-Name-Accounting-Standards-Codification-Section-599-Paragraph-1B-Subparagraph-(SX-210.13-02(a)(4)(iii)(A))-Publisher-FASB-URI)** **<https://asc.fasb.org/1943274/2147480097/470-10-599-1B>Reference 29:** **[http://www.xbrl.org/2003/role/disclosureRef-Topic-470-SubTopic-10-Name-Accounting-Standards-Codification-Section-599-Paragraph-1B-Subparagraph \(SX-210.13-02\(a\)\(4\)\(iii\)\(B\)\)-Publisher FASB-URI](http://www.xbrl.org/2003/role/disclosureRef-Topic-470-SubTopic-10-Name-Accounting-Standards-Codification-Section-599-Paragraph-1B-Subparagraph-(SX-210.13-02(a)(4)(iii)(B))-Publisher-FASB-URI)** **<https://asc.fasb.org/1943274/2147480097/470-10-599-1B>Reference 30:** **[http://www.xbrl.org/2003/role/disclosureRef-Topic-470-SubTopic-10-Name-Accounting-Standards-Codification-Section-599-Paragraph-1B-Subparagraph \(SX-210.13-02\(a\)\(4\)\(iv\)\)-Publisher FASB-URI](http://www.xbrl.org/2003/role/disclosureRef-Topic-470-SubTopic-10-Name-Accounting-Standards-Codification-Section-599-Paragraph-1B-Subparagraph-(SX-210.13-02(a)(4)(iv))-Publisher-FASB-URI)** **<https://asc.fasb.org/1943274/2147480097/470-10-599-1B>Reference 31:** **[http://www.xbrl.org/2003/role/disclosureRef-Topic-470-SubTopic-10-Name-Accounting-Standards-Codification-Section-599-Paragraph-1B-Subparagraph \(SX-210.13-02\(a\)\(5\)\)-Publisher FASB-URI](http://www.xbrl.org/2003/role/disclosureRef-Topic-470-SubTopic-10-Name-Accounting-Standards-Codification-Section-599-Paragraph-1B-Subparagraph-(SX-210.13-02(a)(5))-Publisher-FASB-URI)** **<https://asc.fasb.org/1943274/2147480097/470-10-599-1B>Reference 32:** 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FASB-URI](http://fasb.org/us-gaap/role/ref/legacyRef-Topic-230-SubTopic-10-Name-Accounting-Standards-Codification-Section-45-Paragraph-28-Publisher-FASB-URI)** **<https://asc.fasb.org/1943274/2147482740/230-10-45-28>Reference 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](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/1943274/2147482790/220-10-45-1A>Reference 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](http://www.xbrl.org/2003/role/disclosureRef-Topic-220-SubTopic-10-Name-Accounting-Standards-Codification-Section-45-Paragraph-1B-Subparagraph-(a)-Publisher-FASB-URI)** **<https://asc.fasb.org/1943274/2147482790/220-10-45-1B>Reference 37:** **[http://fasb.org/us-gaap/role/ref/legacyRef-Topic-942-SubTopic-220-Name-Accounting-Standards-Codification-Section-599-Paragraph-1-Subparagraph \(SX-210.9-04\(22\)\)-Publisher FASB-URI](http://fasb.org/us-gaap/role/ref/legacyRef-Topic-942-SubTopic-220-Name-Accounting-Standards-Codification-Section-599-Paragraph-1-Subparagraph-(SX-210.9-04(22))-Publisher-FASB-URI)** **<https://asc.fasb.org/1943274/2147478524/942-220-599-1>**

[+ Details](#)

Name:us-gaap_NetIncomeLoss **Namespace Prefix:**us-gaap_ **Data Type:**xbri:monetaryItem **Type:**Balance **Type:**credit **Period Type:**duration

[-References](#)

No definition available.

[+ Details](#)

Name:us-gaap_NonoperatingIncomeExpenseAbstract **Namespace Prefix:**us-gaap_ **Data Type:**xbri:stringItem **Type:**Balance **Type:**na **Period Type:**duration

[-Definition](#)

The net result for the period of deducting operating expenses from operating revenues.

[+ References](#)

Reference 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/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 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/1943274/2147482810/280-10-50-30](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 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/1943274/2147482964/270-10-50-1](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)**Reference 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/1943274/2147482810/280-10-50-32](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/1943274/2147482810/280-10-50-32)**Reference 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/1943274/2147482810/280-10-50-32](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/1943274/2147482810/280-10-50-32)**Reference 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

[- Definition](#)

Amount of operating lease expense. Excludes sublease income.

[+ References](#)

Reference 1: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic-842-SubTopic-20-Name-Accounting-Standards-Codification-Section-45-Paragraph-4-Subparagraph-\(b\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147479041/842-20-45-4](http://www.xbrl.org/2009/role/commonPracticeRef-Topic-842-SubTopic-20-Name-Accounting-Standards-Codification-Section-45-Paragraph-4-Subparagraph-(b)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147479041/842-20-45-4)

[+ Details](#)

Name:us-gaap_OperatingLeaseExpense_Namespace-Prefix:us-gaap_Data Type:xbrli:monetaryItemType Balance Type:debit Period Type:duration

[- Definition](#)

Amount of operating lease income from lease payments and variable lease payments paid and payable to lessor. Includes, but is not limited to, variable lease payments not included in measurement of lease receivable.

[+ References](#)

Reference 1: <http://www.xbrl.org/2003/role/disclosureRef-Topic-842-SubTopic-30-Name-Accounting-Standards-Codification-Section-50-Paragraph-5-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147479773/842-30-50-5>
Reference 2: <http://www.xbrl.org/2003/role/disclosureRef-Topic-270-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-6A-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482964/270-10-50-6A>
Reference 3: <http://www.xbrl.org/2003/role/disclosureRef-Topic-842-SubTopic-30-Name-Accounting-Standards-Codification-Section-45-Paragraph-3-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147479016/842-30-45-3>

[+ Details](#)

Name:us-gaap_OperatingLeaseLeaseIncome_Namespace-Prefix:us-gaap_Data Type:xbrli:monetaryItemType Balance Type:credit Period Type:duration

[- Definition](#)

Amount of expense charged against earnings to allocate the cost of tangible and intangible assets over their remaining economic lives, classified as other.

[+ References](#)

Reference 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-Topic 220-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 2-Subparagraph \(SX 210.5-03\(3\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 220-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 2-Subparagraph (SX 210.5-03(3))-Publisher FASB-URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2)**Reference 3:** [http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 360-SubTopic 10-Section 50-Paragraph 1-Subparagraph \(a\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482099/360-10-50-1](http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 360-SubTopic 10-Section 50-Paragraph 1-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482099/360-10-50-1)

[+ Details](#)

Name:[us-gaap_OtherDepreciationAndAmortization](#) **Namespace Prefix:**[us-gaap_](#) **Data Type:**[xbrli:monetaryItemType](#) **Balance Type:**[debit](#) **Period Type:**[duration](#)

[- Definition](#)

Amount of income (expense) related to nonoperating activities, classified as other.

[+ References](#)

Reference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 220-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 2-Subparagraph \(SX 210.5-03\(9\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 220-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 2-Subparagraph (SX 210.5-03(9))-Publisher FASB-URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2)

[+ Details](#)

Name:[us-gaap_OtherNonoperatingIncomeExpense](#) **Namespace Prefix:**[us-gaap_](#) **Data Type:**[xbrli:monetaryItemType](#) **Balance Type:**[credit](#) **Period Type:**[duration](#)

[- Definition](#)

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.

[+ References](#)

Reference 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 \(SAB Topic 11.L\)-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.L)-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 22-Subparagraph \(a\)-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 (a)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482810/280-10-50-22)**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:***xbrl:monetaryItemType* **Balance Type:***credit* **Period Type:***duration*

- Definition
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).

+ References
Reference 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 55-Paragraph 48-Publisher FASB-URI https://asc.fasb.org/1943274/2147482785/280-10-55-48>

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 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 4: [http://www.xbrl.org/2003/role/disclosureRef-Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph \(ee\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32](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 5: [http://fasb.org/us-gaap/role/ref/otherTransitionRef-Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph \(b\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32](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 599 -Paragraph 1 -Subparagraph \(SX 210.4-08\(g\)\(1\)\(ii\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-599-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section 599 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-599-1)Reference 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 599 -Paragraph 1A -Subparagraph \(SX 210.13-01\(a\)\(4\)\(i\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-599-1A](http://www.xbrl.org/2003/role/disclosureRef-Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section 599 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(i)) -Publisher FASB -URI 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-Subparagraph (SX 210.13-01(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-599-1A)Reference 13: [http://www.xbrl.org/2003/role/disclosureRef-Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section 599 -Paragraph 1A -Subparagraph \(SX 210.13-01\(a\)\(4\)\(iv\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-599-1A](http://www.xbrl.org/2003/role/disclosureRef-Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section 599 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-599-1A)Reference 14: [http://www.xbrl.org/2003/role/disclosureRef-Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section 599 -Paragraph 1A -Subparagraph \(SX 210.13-01\(a\)\(5\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-599-1A](http://www.xbrl.org/2003/role/disclosureRef-Topic 470 -SubTopic 10 -Name Accounting Standards 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-SubTopic 10 -Name Accounting Standards Codification -Section 599 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-599-1B)Reference 17: [http://www.xbrl.org/2003/role/disclosureRef-Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section 599 -Paragraph 1B -Subparagraph \(SX 210.13-02\(a\)\(4\)\(iii\)\(B\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-599-1B](http://www.xbrl.org/2003/role/disclosureRef-Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section 599 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(B)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-599-1B)Reference 18: [http://www.xbrl.org/2003/role/disclosureRef-Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section 599 -Paragraph 1B -Subparagraph \(SX 210.13-02\(a\)\(4\)\(iv\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-599-1B](http://www.xbrl.org/2003/role/disclosureRef-Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section 599 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-599-1B)Reference 19: [http://www.xbrl.org/2003/role/disclosureRef-Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section 599 -Paragraph 1B -Subparagraph \(SX 210.13-02\(a\)\(5\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-599-1B](http://www.xbrl.org/2003/role/disclosureRef-Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section 599 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-599-1B)Reference 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 FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-42>Reference 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](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 23: <http://www.xbrl.org/2003/role/disclosureRef-Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 40 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-40>Reference 24: [http://www.xbrl.org/2003/role/disclosureRef-Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph \(a\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22](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 599 -Paragraph 1 -Subparagraph \(SX 210.9-05\(b\)\(2\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477314/942-235-599-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 942 -SubTopic 235 -Name Accounting Standards Codification -Section 599 -Paragraph 1 -Subparagraph (SX 210.9-05(b)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477314/942-235-599-1)Reference 26: [http://www.xbrl.org/2003/role/disclosureRef-Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 599 -Paragraph 2 -Subparagraph \(SX 210.5-03\(1\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-599-2](http://www.xbrl.org/2003/role/disclosureRef-Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 599 -Paragraph 2 -Subparagraph (SX 210.5-03(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-599-2)

[+ Details](#)
Name:us-gaap_Revenues Namespace Prefix:us-gaap_ Data Type:xbrli:monetaryItemType Balance Type:credit Period Type:duration

[-References](#)

No definition available.

[+ Details](#)
Name:us-gaap_RevenuesAbstract Namespace Prefix:us-gaap_ Data Type:xbrli:stringItemType Balance Type:na Period Type:duration

[-Definition](#)

The average number of shares or units issued and outstanding that are used in calculating diluted EPS or earnings per unit (EPU), determined based on the timing of issuance of shares or units in the period.

[+ References](#)

Reference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic-260-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-1-Subparagraph-\(a\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482662/260-10-50-1](http://www.xbrl.org/2003/role/disclosureRef-Topic-260-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-1-Subparagraph-(a)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482662/260-10-50-1)Reference 2: <http://www.xbrl.org/2003/role/disclosureRef-Topic-260-SubTopic-10-Name-Accounting-Standards-Codification-Section-45-Paragraph-16-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482689/260-10-45-16>

[+ Details](#)
Name:us-gaap_WeightedAverageNumberOfDilutedSharesOutstanding Namespace Prefix:us-gaap_ Data Type:xbrli:sharesItemType Balance Type:na Period Type:duration

[-References](#)

No definition available.

[+ Details](#)

Name:us-gaap_WeightedAverageNumberOfSharesOutstandingAbstract **Namespace Prefix:**us-gaap_ **Data Type:**xbri:stringItemType **Balance Type:**na **Period Type:**duration

[- Definition](#)

Number of [basic] shares or units, after adjustment for contingently issuable shares or units and other shares or units not deemed outstanding, determined by relating the portion of time within a reporting period that common shares or units have been outstanding to the total time in that period.

[+ References](#)

Reference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic-260-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-1-Subparagraph-\(a\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482662/260-10-50-1](http://www.xbrl.org/2003/role/disclosureRef-Topic-260-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-1-Subparagraph-(a)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482662/260-10-50-1)**Reference 2:** <http://www.xbrl.org/2003/role/disclosureRef-Topic-260-SubTopic-10-Name-Accounting-Standards-Codification-Section-45-Paragraph-10-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482689/260-10-45-10>

[+ Details](#)

Name:rgs_WeightedAverageNumberOfSharesOutstandingBasic **Namespace Prefix:**us-gaap_ **Data Type:**xbri:sharesItemType **Balance Type:**na **Period Type:**duration

[- Details](#)

Name:rgs_LeaseArrangementsAxis=rgs_NonFranchiseLeaseMember **Namespace Prefix:** **Data Type:**na **Balance Type:** **Period Type:**

[- Details](#)

Name:rgs_LeaseArrangementsAxis=us-gaap_FranchisorMember **Namespace Prefix:** **Data Type:**na **Balance Type:** **Period Type:**

[- Details](#)

Name:srt_ProductOrServiceAxis=us-gaap_RoyaltyMember **Namespace Prefix:** **Data Type:**na **Balance Type:** **Period Type:**

[- Details](#)

Name:srt_ProductOrServiceAxis=rgs_FeesMember **Namespace Prefix:** **Data Type:**na **Balance Type:** **Period Type:**

[- Details](#)

Name:srt_ProductOrServiceAxis=rgs_FranchiseesProductsMember **Namespace Prefix:** **Data Type:**na **Balance Type:** **Period Type:**

[- Details](#)

Name:srt_ProductOrServiceAxis=us-gaap_AdvertisingMember **Namespace Prefix:** **Data Type:**na **Balance Type:** **Period Type:**

[- Details](#)

Name:srt_ProductOrServiceAxis=rgs_CompanyOwnedSalonProductsAndServicesMember **Namespace Prefix:** **Data Type:**na **Balance Type:** **Period Type:** XML 23-R6.htm IDEA: XBRL DOCUMENT

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME (LOSS) - USD (\$) \$ in Thousands 12-Months Ended

Jun. 30, 2024

Jun. 30, 2023

Jun. 30, 2022

Statement of Comprehensive Income [Abstract] - [Net income \(loss\)](#) \$ 91,060 \$ (7,385) \$ (85,857) Other comprehensive loss, net of tax: - [Net current period foreign currency translation adjustments](#) (321) (448) (547) [Recognition of deferred compensation](#) (118) 164 59 [Other comprehensive loss](#) (439) (432) (88) [Comprehensive income \(loss\)](#) \$ 90,621 \$ (7,817) \$ (85,945)

[- Definition](#)

Amount 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.

[+ References](#)

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+ Details

Name:us-gaap_ComprehensiveIncomeNetOfTaxIncludingPortionAttributableToNoncontrollingInterest Namespace Prefix:us-gaap_ Data Type:xbrli:monetaryItemType Balance Type:credit Period Type:duration

-References

No definition available.

+ Details

Name:us-gaap_ComprehensiveIncomeNetOfTaxIncludingPortionAttributableToNoncontrollingInterestAbstract Namespace Prefix:us-gaap_ Data Type:xbrli:stringItemType Balance Type:na Period Type:duration

-Definition

The portion of profit or loss for the period, net of income taxes, which is attributable to the parent.

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+ Details

Name:us-gaap_NetIncomeLoss **Namespace Prefix:**us-gaap_ **Data Type:**xbri:monetaryItemType **Balance Type:**credit **Period Type:**duration

- Definition

Amount after tax and reclassification adjustments of gain (loss) on foreign currency translation adjustments, foreign currency transactions designated and effective as economic hedges of a net investment in a foreign entity and intra-entity foreign currency transactions that are of a long-term investment nature.

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+ Details

Name:us-gaap_OtherComprehensiveIncomeLossForeignCurrencyTransactionAndTranslationAdjustmentNetOfTax **Namespace Prefix:**us-gaap_ **Data Type:**xbri:monetaryItemType **Balance Type:**credit **Period Type:**duration

- Definition

Amount after tax and reclassification adjustments of other comprehensive income (loss).

+ References

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+ Details

Name:us-gaap_OtherComprehensiveIncomeLossNetOfTax_Namespace Prefix:us-gaap_Data Type:xbrli:monetaryItemType Balance Type:credit Period Type:duration

- Definition

Amount, after tax and reclassification adjustment, of (increase) decrease in accumulated other comprehensive income for defined benefit plan:

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[+ Details](#)

Name:us-gaap_OtherComprehensiveIncomeLossPensionAndOtherPostretirementBenefitPlansAdjustmentNetOfTax_Namespace-Prefix:us-gaap_Data Type:xbrli:monetaryItemType Balance Type:debit Period Type:duration

[- References](#)

No definition available.

[+ Details](#)

Name:us-gaap_StatementOfIncomeAndComprehensiveIncomeAbstract_Namespace-Prefix:us-gaap_Data Type:xbrli:stringItemType Balance Type:na Period Type:duration XML 24-R7.htm IDEA: XBRL DOCUMENT "