

Risk Factors Comparison 2025-04-15 to 2024-04-15 Form: 10-K

Legend: **New Text** ~~Removed Text~~ ~~Unchanged Text~~ **Moved Text** **Section**

You should carefully consider the following risks and other information in this Form 10-K in evaluating us and our capital stock. Any of the following risks, as well as additional risks and uncertainties not currently known to us or that we currently deem immaterial, could materially and adversely affect our business, financial condition or results of operations, and could, in turn, impact the trading price of our capital stock. Risks Related to our Search for, Consummation of, or Inability to Consummate, a Business Combination We are a blank check company formed as a Cayman Islands exempted company with no operating history and no revenues, and you have no basis on which to evaluate our ability to achieve our business objective. We are a blank check company formed as a Cayman Islands exempted company with no operating results, and we did not commence operations until obtaining funding through our Initial Public Offering. Because we lack an operating history, you have no basis upon which to evaluate our ability to achieve our business objective of completing our initial business combination with one or more target businesses. We have no plans, arrangements or understandings with any prospective target business concerning a ~~business Business combination~~ **Combination** and may be unable to complete our ~~business Business combination~~ **Combination**. If we fail to complete our ~~business Business combination~~ **Combination**, we will never generate any operating revenues. Our independent registered public accounting firm's report contains an explanatory paragraph that expresses substantial doubt about our ability to continue as a "going concern." As of December 31, ~~2023~~ **2024**, we had a working capital deficiency of \$ ~~1-3, 480-314, 801-762~~. Further, we expect to incur significant costs in pursuit of our acquisition plans. Management's plans to address this need for capital through our Initial Public Offering are discussed in the section of this Form 10-K titled "Management's Discussion and Analysis of Financial Condition and Results of Operations." Our plans to raise capital and to consummate our initial business combination may not be successful. These factors, among others, raise substantial doubt about our ability to continue as a going concern. The financial statements contained elsewhere in this Form 10-K do not include any adjustments that might result from our inability to consummate our Initial Public Offering or our inability to continue as a going concern. Our public shareholders may not be afforded an opportunity to vote on our proposed business combination, which means we may complete our initial business combination even though a majority of our public shareholders do not support such a combination. We may not hold a shareholder vote to approve our initial business combination unless the business combination would require shareholder approval under applicable law or stock exchange listing requirements or if we decide to hold a shareholder vote for business or other legal reasons. Except as required by law, the decision as to whether we will seek shareholder approval of a proposed business combination or will allow shareholders to sell their shares to us in a tender offer will be made by us, solely in our discretion, and will be based on a variety of factors, such as the timing of the transaction and whether the terms of the transaction would otherwise require us to seek shareholder approval. Accordingly, we may complete our initial business combination even if holders of a majority of our ~~public Public shares~~ **Shares** do not approve of the business combination we complete. If we seek shareholder approval of our initial business combination, our ~~initial Initial shareholders~~ **Shareholders** have agreed to vote in favor of such initial business combination, regardless of how our public shareholders vote. Unlike many other blank check companies in which the ~~initial Initial shareholders~~ **Shareholders** agree to vote their ~~founder Founder shares~~ **Shares** in accordance with the majority of the votes cast by the public shareholders in connection with an initial business combination, our ~~initial Initial shareholders~~ **Shareholders** have agreed to vote their ~~founder Founder shares~~ **Shares** and private shares, as well as any ~~public Public shares~~ **Shares** purchased during or after our Initial Public Offering, in favor of our initial business combination. As a result, in addition to our ~~initial Initial shareholders~~ **Shareholders'** ~~founder Founder shares~~ **Shares**, we ~~would do not~~ need ~~any 1, 711, 714, or 33.2%~~ of the ~~5-3, 148-469, 426-450~~ ~~public Public shares~~ **Shares** sold in our Initial Public Offering to be voted in favor of an initial business combination in order to have our initial business combination approved (assuming all outstanding shares are voted). Our ~~founder Founder shares~~ **Shares** and private shares will represent ~~31-61, 1-5~~ % of our outstanding ~~ordinary Ordinary shares~~ **Shares** immediately following the completion of our Initial Public Offering ~~and taking into account redemptions by Public Shareholders in connection with the Meetings~~. Accordingly, if we seek shareholder approval of our initial business combination, it is more likely that the necessary shareholder approval will be received than would be the case if our founders agreed to vote their ~~founder Founder shares~~ **Shares** and private shares in accordance with the majority of the votes cast by our public shareholders. Your only opportunity to affect the investment decision regarding a potential business combination will be limited to the exercise of your right to redeem your shares from us for cash, unless we seek shareholder approval of the business combination. Shareholders will not be provided with an opportunity to evaluate the specific merits or risks of one or more target businesses. Since our Board may complete a ~~business Business combination~~ **Combination** without seeking shareholder approval, public shareholders may not have the right or opportunity to vote on the business combination, unless we seek such shareholder vote. Accordingly, if we do not seek shareholder approval, your only opportunity to affect the investment decision regarding a potential business combination may be limited to exercising your redemption rights within the period of time (which will be at least 20 business days) set forth in our tender offer documents mailed to our public shareholders in which we describe our initial business combination. The ability of our public shareholders to redeem their shares for cash may make our financial condition unattractive to potential business combination targets, which may make it difficult for us to enter into a ~~business Business combination~~ **Combination** with a target. We may seek to enter into a ~~business Business combination~~ **Combination** transaction agreement with a prospective target that requires as a closing condition that we have a minimum net worth or a certain amount of cash. If too many public shareholders exercise their redemption rights, we would not be able to meet such closing condition and, as a result, would not be able to proceed with the business combination. Furthermore, we will only redeem our ~~public Public shares~~ **Shares** so long as (after such redemption) our net tangible assets will be at least \$ 5, 000, 001 either immediately prior to or upon consummation of our initial business combination and after payment of underwriters' fees and commissions (so that we are not subject to the SEC's "penny stock" rules) or any greater net tangible asset or cash requirement which may be contained in the agreement relating to our initial business combination. Consequently, if accepting all properly submitted redemption requests would cause our net tangible assets to be less than \$ 5, 000, 001 upon completion of our initial business combination or such greater amount necessary to satisfy a closing condition, each as described above, we would not proceed with such redemption and the related business combination and may instead search for an alternate business combination. Prospective targets will be aware of these risks and, thus, may be reluctant to enter into a ~~business Business combination~~ **Combination** transaction with us. The ability of our public shareholders to exercise redemption rights with respect to a large number of our shares may not allow us to complete the most desirable business combination or optimize our capital structure. At the time we enter into an agreement for our initial business combination, we will not know how many shareholders may exercise their redemption rights, and therefore will need to structure the transaction based on our expectations as to the number of shares that will be submitted for redemption. If our ~~business Business combination~~ **Combination** agreement requires us to use a portion of the cash in the ~~trust Trust account~~ **Account** to pay the purchase price, or requires us to have a minimum amount of cash at closing, we will need to reserve a portion of the cash in the ~~trust Trust account~~ **Account** to

meet such requirements, or arrange for third- party financing. In addition, if a larger number of shares are submitted for redemption than we initially expected, we may need to restructure the transaction to reserve a greater portion of the cash in the trust **Trust account Account** or arrange for third- party financing. Raising additional third- party financing may involve dilutive equity issuances or the incurrence of indebtedness at higher than desirable levels. The above considerations may limit our ability to complete the most desirable business combination available to us or optimize our capital structure. The amount of deferred underwriting commissions payable to the underwriters will not be adjusted for any shares that are redeemed in connection with a **business Business combination Combination**. The per- share amount we will distribute to shareholders who properly exercise their redemption rights will not be reduced by deferred underwriting commissions and after such redemptions, the per- share value of shares held by non- redeeming shareholders will reflect our obligation to pay deferred underwriting commissions. The ability of our public shareholders to exercise redemption rights with respect to a large number of our shares could increase the probability that our initial business combination would be unsuccessful and that you would have to wait for liquidation in order to redeem your share. If our **business Business combination Combination** agreement requires us to use a portion of the cash in the trust **Trust account Account** to pay the purchase price ~~or~~ requires us to have a minimum amount of cash at closing, the probability that our initial business combination would be unsuccessful is increased. If our initial business combination is unsuccessful, you would not receive your pro rata portion of the trust **Trust account Account** until we liquidate the trust **Trust account Account**. If you are in need of immediate liquidity, you could attempt to sell your **share shares** in the open market; however, at such time our **share shares** may trade at a discount to the pro rata amount per share in the trust **Trust account Account**. In either situation, you may suffer a material loss on your investment or lose the benefit of funds expected in connection with our redemption until we liquidate or you are able to sell your **share shares** in the open market. ~~Our search for a business combination, and any target business with which we ultimately consummate a business combination, may be materially adversely affected by the coronavirus (COVID- 19) and the status of debt and equity markets, as well as protectionist legislation in our target markets. COVID- 19 has resulted in a widespread health crisis that has and may continue to adversely affect the economies and financial markets worldwide, and the business of any potential target business with which we may consummate a business combination could be materially and adversely affected. Furthermore, we may be unable to complete a business combination if continued concerns relating to COVID- 19 restrict travel, limit the ability to have meetings with potential investors or the target company's personnel, vendors and services providers are unavailable to negotiate and consummate a transaction in a timely manner. In addition, countries or supranational organizations in our target markets may develop and implement legislation that makes it more difficult or impossible for entities outside such countries or target markets to acquire or otherwise invest in companies or businesses deemed essential or otherwise vital. The extent to which COVID- 19 impacts our search for and ability to consummate a business combination will depend on future developments, which are highly uncertain and cannot be predicted, including new information which may emerge concerning the severity of COVID- 19 and the actions to contain COVID- 19 or treat its impact, among others. If the disruptions posed by COVID- 19 or other matters of global concern continue for an extensive period of time, and result in protectionist sentiments and legislation in our target markets, our ability to consummate a business combination, or the operations of a target business with which we ultimately consummate a business combination, may be materially adversely affected. In addition, our ability to consummate a transaction may be dependent on the ability to raise equity and debt financing which may be impacted by COVID- 19 and other events.~~ As the number of special purpose acquisition companies evaluating targets increases, attractive targets may become scarcer and there may be more competition for attractive targets. This could increase the cost of our initial business combination and could even result in our inability to find a target or to consummate an initial business combination. **In recent years, the number of special purpose acquisition companies that have been formed has increased substantially.** Many potential targets for special purpose acquisition companies have already entered into an initial business combination, and there are still many special purpose acquisition companies seeking targets for their initial business combination, as well as many such companies currently in registration. As a result, at times, fewer attractive targets may be available, and it may require more time, more effort and more resources to identify a suitable target and to consummate an initial business combination. In addition, because there are more special purpose acquisition companies seeking to enter into an initial business combination with available targets, the competition for available targets with attractive fundamentals or business models may increase, which could cause targets companies to demand improved financial terms. Attractive deals could also become scarcer for other reasons, such as economic or industry sector downturns, geopolitical tensions, or increases in the cost of additional capital needed to close business combinations or operate targets post- business combination. This could increase the cost of, delay or otherwise complicate or frustrate our ability to find and consummate an initial business combination ~~and~~ may result in our inability to consummate an initial business combination on terms favorable to our investors altogether. Changes in the market for directors and officers liability insurance could make it more difficult and more expensive for us to negotiate and complete an initial business combination. In recent months, the market for directors and officers liability insurance for special purpose acquisition companies has changed. Fewer insurance companies are offering quotes for directors and officers liability coverage, the premiums charged for such policies have generally increased and the terms of such policies have generally become less favorable. There can be no assurance that these trends will not continue. The increased cost and decreased availability of directors and officers liability insurance could make it more difficult and more expensive for us to negotiate an initial business combination. In order to obtain directors and officers liability insurance or modify its coverage as a result of becoming a public company, the post- business combination entity might need to incur greater expense, accept less favorable terms or both. However, any failure to obtain adequate directors and officers liability insurance could have an adverse impact on the post- business combination's ability to attract and retain qualified officers and directors. In addition, even after we were to complete an initial business combination, our directors and officers could still be subject to potential liability from claims arising from conduct alleged to have occurred prior to the initial business combination. As a result, in order to protect our directors and officers, the post- business combination entity may need to purchase additional insurance with respect to any such claims ("run- off insurance"). The need for run- off insurance would be an added expense for the post- business combination entity, and could interfere with or frustrate our ability to consummate an initial business combination on terms favorable to our investors. Our **sponsor Sponsor** has the right to extend the term we have to consummate our initial business combination up to **18 33** months from the closing of our Initial Public Offering without providing our shareholders with a corresponding redemption right. We ~~will~~ have up to **9 33** months ~~(or up to 18 months subject to extensions)~~ from the closing of our Initial Public Offering to consummate an initial business combination. ~~On January 4, 2024, the Company deposited \$ 165, 000 into the Trust Account to extend the deadline to complete the business combination from January 4, 2024 to April 4, 2024. On April 4, 2024, the Company deposited \$ 55, 000 into the Trust Account to extend the deadline to complete the business combination from April 4, 2024 to May 4, 2024.~~ However, if we anticipate that we may not be able to consummate our initial business combination within the **deadline 33 months**, we may, by resolution of our Board, if requested by our **sponsor Sponsor**, extend the period of time we will have to consummate an initial business combination up to **eight nine (8-9)** times, each by an additional one (1) month (for a total of up to **24 33** months from the closing of our Initial Public Offering), provided that, pursuant to the terms of our Third Amended and Restated Memorandum and Articles of Association, **as amended**, and the Trust Agreement in order for the time available for us to consummate our initial business combination to be extended, our **sponsor Sponsor** or their affiliates or designees, upon five days' advance notice prior to the applicable deadline, must deposit into the trust **Trust account Account** \$ 55, 000 per each month in an extension for each extension, on or prior to the date of the applicable deadline. Our

public shareholders will not be entitled to vote or redeem their shares in connection with any such extension. In the event that our ~~sponsor~~ **Sponsor** elects to extend the time to complete a ~~business-Business combination-Combination~~ **Combination**, pay the additional amounts per each extension, and deposit the applicable amount of money into trust, the ~~sponsor~~ **Sponsor** will receive a non-interest bearing, unsecured promissory note equal to the amount of any such deposit and payment that will not be repaid in the event that we are unable to close a ~~business-Business combination-Combination~~ **Combination** unless there are funds available outside the ~~trust-Trust account-Account~~ **Account** to do so. In the event that we receive notice from our ~~sponsor~~ **Sponsor** five days prior to the applicable deadline of their intent to effect an extension, we intend to issue a press release announcing such intention at least three days prior to the applicable deadline. In addition, we intend to issue a press release the day after the applicable deadline announcing whether or not the funds had been timely deposited. Our ~~sponsor~~ **Sponsor** and its affiliates or designees are not obligated to fund the ~~trust-Trust account-Account~~ **Account** to extend the time for us to complete our initial business combination. To the extent that some, but not all, of our ~~sponsor~~ **Sponsor**'s affiliates or designees, decide to extend the period of time to consummate our initial business combination, such affiliates or designees may deposit the entire amount required. If we are unable to consummate our initial business combination within such time period, we will, as promptly as possible but not more than 10 business days thereafter, redeem 100% of our outstanding ~~public-Public shares-Shares~~ **Shares** for a pro rata portion of the funds held in the ~~trust-Trust account-Account~~ **Account**, including a pro rata portion of any interest earned on the funds held in the ~~trust-Trust account-Account~~ **Account** and not previously released to us to pay our taxes, and then seek to dissolve and liquidate. However, we may not be able to distribute such amounts as a result of claims of creditors which may take priority over the claims of our public shareholders. In the event of our dissolution and liquidation, the ~~private-Private Placement units-Units~~ **Units**, ~~Warrants~~, and ~~rights-Rights~~ **Rights** will expire and be worthless. The requirement that we complete our initial business combination within the prescribed time frame may give potential target businesses leverage over us in negotiating a ~~business-Business combination-Combination~~ **Combination** and may decrease our ability to conduct due diligence on potential business combination targets as we approach our dissolution deadline, which could undermine our ability to complete our ~~business-Business combination-Combination~~ **Combination** on terms that would produce value for our shareholders. Any potential target business with which we enter into negotiations concerning a ~~business-Business combination-Combination~~ **Combination** will be aware that we must complete our initial business combination within ~~9-24~~ **9-24** months from the closing of our Initial Public Offering, or if we decide to extend the period of time to consummate our ~~business-Business combination-Combination~~ **Combination**, within ~~18-33~~ **18-33** months from the closing of our Initial Public Offering (as further described in our Registration Statement). Consequently, such target business may obtain leverage over us in negotiating a ~~business-Business combination-Combination~~ **Combination**, knowing that if we do not complete our initial business combination with that particular target business, we may be unable to complete our initial business combination with any target business. This risk will increase as we get closer to the timeframe described above. In addition, we may have limited time to conduct due diligence and may enter into our initial business combination on terms that we would have rejected upon a more comprehensive investigation. We may not be able to complete our initial business combination within the prescribed time frame, in which case we would cease all operations except for the purpose of winding up and we would redeem our ~~public-Public shares-Shares~~ **Shares** and liquidate, in which case our public shareholders may only receive \$ 10. 18 per share, or less than such amount in certain circumstances, and our ~~warrants-Warrants~~ **Warrants** and ~~rights-Rights~~ **Rights** will expire worthless. Our Third Amended and Restated Memorandum and Articles of Association, ~~as amended~~, provides that we must complete our initial business combination within ~~9-24~~ **9-24** months from the closing of our Initial Public Offering, or we may, but are not obligated to, extend the period of time to consummate our ~~business-Business combination-Combination~~ **Combination** up to ~~three-nine~~ **three-nine** times by an additional ~~three-one months-month~~ **three-one months-month** each time, for a total of up to ~~18-33~~ **18-33** months (as further described in our Registration Statement). We may not be able to find a suitable target business and complete our initial business combination within such time period. Our ability to complete our initial business combination may be negatively impacted by general market conditions, volatility in the capital and debt markets and the other risks described herein. For example, COVID- 19 ~~or another global pandemic~~, in the U. S. and globally may grow or resurge and while the extent of the impact of the outbreak on us will depend on future developments, it could limit our ability to complete our initial business combination, including as a result of increased market volatility, decreased market liquidity and third-party financing being unavailable on terms acceptable to us or at all. Furthermore, we may be unable to complete a ~~business-Business combination-Combination~~ **Combination** if continued concerns relating to COVID- 19 restrict travel, limit the ability to have meeting with potential investors or the target company's personnel, vendors and services providers are unavailable to negotiate and consummate a transaction in a timely manner. Additionally, COVID- 19 ~~or other global pandemics~~ may negatively impact businesses we may seek to acquire. If we have not completed our initial business combination within such time period, we will: (i) cease all operations except for the purpose of winding up, (ii) as promptly as reasonably possible but not more than ten business days thereafter, redeem the ~~public-Public shares-Shares~~ **Shares**, at a per-share price, payable in cash, equal to the aggregate amount then on deposit in the ~~trust-Trust account-Account~~ **Account**, including interest earned on the funds held in the ~~trust-Trust account-Account~~ **Account** and not previously released to us to pay our taxes (less up to \$ 100,000 of interest to pay dissolution expenses), divided by the number of then outstanding ~~public-Public shares-Shares~~ **Shares**, which redemption will completely extinguish public shareholders' rights as shareholders (including the right to receive further liquidating distributions, if any), subject to applicable law, and (iii) as promptly as reasonably possible following such redemption, subject to the approval of our remaining shareholders and our Board, dissolve and liquidate, subject in each case to our obligations under Cayman Islands law to provide for claims of creditors and the requirements of other applicable law. In such case, our public shareholders may only receive \$ 10. 18 per share or less in certain circumstances, and our ~~warrants-Warrants~~ **Warrants** and our ~~rights-Rights~~ **Rights** will expire worthless. In certain circumstances, our public shareholders may receive less than \$ 10. 18 per share on the redemption of their shares. See " — If third parties bring claims against us, the proceeds held in the ~~trust-Trust account-Account~~ **Account** could be reduced and the per-share redemption amount received by shareholders may be less than \$ 10. 18 per share " and other risk factors in this section. If we seek shareholder approval of our initial business combination, our founders and their affiliates may elect to purchase ~~ordinary-Ordinary shares-Shares~~ **Shares**, ~~warrants-Warrants~~ **Warrants**, or ~~rights-Rights~~ **Rights** from public shareholders, which may influence a vote on a proposed business combination and reduce the public " float " of our ~~ordinary-Ordinary shares-Shares~~ **Shares**, ~~warrants-Warrants~~ **Warrants**, or ~~rights-Rights~~ **Rights**. If we seek shareholder approval of our initial business combination and we do not conduct redemptions in connection with our ~~business-Business combination-Combination~~ **Combination** pursuant to the tender offer rules, our founders or their affiliates may purchase ~~ordinary-Ordinary shares-Shares~~ **Shares**, ~~warrants-Warrants~~ **Warrants**, or ~~rights-Rights~~ **Rights**, or a combination thereof, in privately negotiated transactions or in the open market either prior to or following the completion of our initial business combination, although they are under no obligation to do so. Such a purchase may include a contractual acknowledgement that such shareholder, although still the record holder of our shares is no longer the beneficial owner thereof and therefore agrees not to exercise its redemption rights. In the event that our founders or their affiliates purchase shares in privately negotiated transactions from public shareholders who have already elected to exercise their redemption rights, such selling shareholders would be required to revoke their prior elections to redeem their shares. The purpose of such purchases could be to vote such shares in favor of the business combination and thereby increase the likelihood of obtaining shareholder approval of the business combination, or to satisfy a closing condition in an agreement with a target that requires us to have a minimum net worth or a certain amount of cash at the closing of our ~~business-Business combination-Combination~~ **Combination**, where it appears that such requirement would otherwise not be met. This may result in the completion of our ~~business-Business combination-Combination~~ **Combination** that may not otherwise have been possible. In addition, if such

purchases are made, the public “float” of our ~~ordinary Ordinary shares Shares~~, warrants ~~Warrants~~, or rights ~~Rights~~ and the number of beneficial holders of our securities may be reduced, possibly making it difficult to obtain or maintain the quotation, listing or trading of our securities on a national securities exchange. If a shareholder fails to receive notice of our offer to redeem our ~~public Public shares Shares~~ in connection with our ~~business Business combination Combination~~, or fails to comply with the procedures for tendering its shares, such shares may not be redeemed. We will comply with the tender offer rules or proxy rules, as applicable, when conducting redemptions in connection with our ~~business Business combination Combination~~. Despite our compliance with these rules, if a shareholder fails to receive our tender offer or proxy materials, as applicable, such shareholder may not become aware of the opportunity to redeem its shares. In addition, the tender offer documents or proxy materials, as applicable, that we will furnish to holders of our ~~public Public shares Shares~~ in connection with our initial business combination will describe the various procedures that must be complied with in order to validly tender or redeem ~~public Public shares Shares~~. For example, we may require our public shareholders seeking to exercise their redemption rights, whether they are record holders or hold their shares in “street name,” to either tender their certificates to our transfer agent prior to the date set forth in the tender offer documents mailed to such holders, or up to two business days prior to the vote on the proposal to approve the business combination in the event we distribute proxy materials, or to deliver their shares to the transfer agent electronically. In the event that a shareholder fails to comply with these or any other procedures, its shares may not be redeemed. You will not have any rights or interests in funds from the ~~trust Trust account Account~~, except under certain limited circumstances. To liquidate your investment, therefore, you may be forced to sell your ~~public Public shares Shares~~, warrants ~~Warrants~~ or rights ~~Rights~~, potentially at a loss. Our public shareholders will be entitled to receive funds from the ~~trust Trust account Account~~ only upon the earliest to occur of: (i) our completion of an initial business combination, and then only in connection with those ~~public Public shares Shares~~ that such shareholder properly elected to redeem, subject to the limitations described in our Registration Statement, (ii) the redemption of any ~~public Public shares Shares~~ properly submitted in connection with a shareholder vote to amend our Third Amended and Restated Memorandum and Articles of Association (A) to modify the substance or timing of our obligation to allow redemption in connection with our initial business combination or to redeem 100 % of our ~~public Public shares Shares~~ if we do not complete our initial business combination within ~~9-24~~ months from the closing of our Initial Public Offering, or if we decide to extend the period of time to consummate our ~~business Business combination Combination~~, within ~~18-33~~ months from the closing of our Initial Public Offering (as further described in our Registration Statement) or (B) with respect to any other provision relating to shareholders’ rights or pre-initial business combination activity and (iii) the redemption of our ~~public Public shares Shares~~ if we are unable to complete an initial business combination within ~~9-24~~ months from the closing of our Initial Public Offering, or if we decide to extend the period of time to consummate our ~~business Business combination Combination~~, within ~~18-33~~ months from the closing of our Initial Public Offering (as further described in our Registration Statement), subject to applicable law and as further described herein. In addition, if we are unable to complete an initial business combination within ~~9-24~~ months from the closing of our Initial Public Offering, or if we decide to extend the period of time to consummate our ~~business Business combination Combination~~, within ~~18-33~~ months from the closing of our Initial Public Offering (as further described in our Registration Statement) for any reason, compliance with Cayman Islands law may require that we submit a plan of dissolution to our then-existing shareholders for approval prior to the distribution of the proceeds held in our ~~trust Trust account Account~~. In that case, public shareholders may be forced to wait beyond ~~the the 24 9~~ months from the closing of our Initial Public Offering, or if we decide to extend the period of time to consummate our ~~business Business combination Combination~~, beyond the ~~18-33~~ months from the closing of our Initial Public Offering (as further described in our Registration Statement) before they receive funds from our ~~trust Trust account Account~~. In no other circumstances will a public shareholder have any right or interest of any kind in the ~~trust Trust account Account~~. Accordingly, to liquidate your investment, you may be forced to sell your ~~public Public shares Shares~~, warrants ~~Warrants~~ or rights ~~Rights~~, potentially at a loss. You will not be entitled to protections normally afforded to investors of many other blank check companies. Since the net proceeds of our Initial Public Offering and the sale of the ~~private Private Placement units Units~~ are intended to be used to complete an initial business combination with a target business that has not been selected, we may be deemed to be a “blank check” company under the United States securities laws. However, because we ~~will~~ have net tangible assets in excess of \$ 5, 000, 000 upon the successful completion of our Initial Public Offering and the sale of the ~~private Private Placement units Units~~ and ~~will filed file~~ a Current Report on Form 8- K, including an audited balance sheet demonstrating this fact, we are exempt from rules promulgated by the SEC to protect investors in blank check companies, such as Rule 419. Accordingly, investors will not be afforded the benefits or protections of those rules. Among other things, this means our ~~units Units~~ will be immediately tradable and we will have a longer period of time to complete our ~~business Business combination Combination~~ than do companies subject to Rule 419. Moreover, if our Initial Public Offering were subject to Rule 419, that rule would prohibit the release of any interest earned on funds held in the ~~trust Trust account Account~~ to us unless and until the funds in the ~~trust Trust account Account~~ were released to us in connection with our completion of an initial business combination. If we seek shareholder approval of our initial business combination and we do not conduct redemptions pursuant to the tender offer rules, and if you or a “group” of shareholders are deemed to hold in excess of 15 % of our ~~ordinary Ordinary shares Shares~~, you will lose the ability to redeem all such shares in excess of 15 % of our ~~ordinary Ordinary shares Shares~~. If we seek shareholder approval of our initial business combination and we do not conduct redemptions in connection with our initial business combination pursuant to the tender offer rules, our Third Amended and Restated Memorandum and Articles of Association provides that a public shareholder, together with any affiliate of such shareholder or any other person with whom such shareholder is acting in concert or as a “group” (as defined under Section 13 of the Exchange Act), will be restricted from seeking redemption rights with respect to more than an aggregate of 15 % of the shares sold in our Initial Public Offering, which we refer to as the “Excess Shares.” However, our Third Amended and Restated Memorandum and Articles of Association does not restrict our shareholders’ ability to vote all of their shares (including Excess Shares) for or against our ~~business Business combination Combination~~. Your inability to redeem the Excess Shares will reduce your influence over our ability to complete our ~~business Business combination Combination~~ and you could suffer a material loss on your investment in us if you sell Excess Shares in open market transactions. Additionally, you will not receive redemption distributions with respect to the Excess Shares if we complete our ~~business Business combination Combination~~. As a result, you will continue to hold that number of shares exceeding 15 % and, in order to dispose of such shares, would be required to sell your share in open market transactions, potentially at a loss. Because of our limited resources and the significant competition for business combination opportunities, it may be more difficult for us to complete our initial business combination. If we are unable to complete our initial business combination, our public shareholders may receive only approximately \$ 10. 18 per share on our redemption of our ~~public Public shares Shares~~, or less than such amount in certain circumstances, and our ~~warrants Warrants~~ and ~~rights Rights~~ will expire worthless. We expect to encounter intense competition from other entities having a business objective similar to ours, including private investors (which may be individuals or investment partnerships), other blank check companies and other entities, domestic and international, competing for the types of businesses we intend to acquire. Many of these individuals and entities are well- established and have extensive experience in identifying and effecting, directly or indirectly, acquisitions of companies operating in or providing services to various industries. Many of these competitors possess greater technical, human and other resources or more local industry knowledge than we do and our financial resources will be relatively limited when contrasted with those of many of these competitors. While we believe there are numerous target businesses we could potentially acquire with

the net proceeds of our Initial Public Offering and the sale of the ~~private Private Placement units Units~~, our ability to compete with respect to the acquisition of certain target businesses that are sizable will be limited by our available financial resources. This inherent competitive limitation gives others an advantage in pursuing the acquisition of certain target businesses. Furthermore, because we are obligated to pay cash for the ~~ordinary Ordinary shares Shares~~ which our public shareholders redeem in connection with our initial business combination, target companies will be aware that this may reduce the resources available to us for our initial business combination. This may place us at a competitive disadvantage in successfully negotiating a ~~business Business combination Combination~~. If we are unable to complete our initial business combination, our public shareholders may receive only approximately \$ 10. 18 per share, or less in certain circumstances, on the liquidation of our ~~trust Trust account Account~~ and our ~~warrants Warrants~~ and ~~rights Rights~~ will expire worthless. In certain circumstances, our public shareholders may receive less than \$ 10. 18 per share upon our liquidation. See “ — If third parties bring claims against us, the proceeds held in the ~~trust Trust account Account~~ could be reduced and the per- share redemption amount received by shareholders may be less than \$ 10. 18 per share ” and other risk factors in this section. If the net proceeds of our Initial Public Offering and the sale of the ~~private Private Placement units Units~~ not being held in the ~~trust Trust account Account~~ are insufficient to allow us to operate for at least the next ~~9 24~~ months from the closing of our Initial Public Offering, or if we decide to extend the period of time to consummate our ~~business Business combination Combination~~, the next ~~18 33~~ months from the closing of our Initial Public Offering (as further described in our Registration Statement), we may be unable to complete our initial business combination, in which case our public shareholders may only receive \$ 10. 18 per share, or less than such amount in certain circumstances, and our ~~warrants Warrants~~ and ~~rights Rights~~ will expire worthless. The funds available to us outside of the ~~trust Trust account Account~~ may not be sufficient to allow us to operate for at least the next ~~9 24~~ months from the closing of our Initial Public Offering, or if we decide to extend the period of time to consummate our ~~business Business combination Combination~~, the next ~~18 33~~ months from the closing of our Initial Public Offering (as further described in our Registration Statement), assuming that our initial business combination is not completed during that time. We believe that, upon the closing of our Initial Public Offering, the funds available to us outside of the ~~trust Trust account Account~~ will be sufficient to allow us to operate for at least the next ~~9 24~~ months from the closing of our Initial Public Offering, or if we decide to extend the period of time to consummate our ~~business Business combination Combination~~, the next ~~18 33~~ months from the closing of our Initial Public Offering (as further described in our Registration Statement); however, we cannot assure you that our estimate is accurate. Of the funds available to us, we could use a portion of the funds available to us to pay fees to consultants to assist us with our search for a target business. We could also use a portion of the funds as a down payment or to fund a “ no- shop ” provision (a provision in letters of intent or merger agreements designed to keep target businesses from “ shopping ” around for transactions with other companies on terms more favorable to such target businesses) with respect to a particular proposed business combination, although we do not have any current intention to do so. If we entered into a letter of intent or merger agreement where we paid for the right to receive exclusivity from a target business and were subsequently required to forfeit such funds (whether as a result of our breach or otherwise), we might not have sufficient funds to continue searching for, or conduct due diligence with respect to, a target business. If we are unable to complete our initial business combination, our public shareholders may receive only approximately \$ 10. 18 per share or less in certain circumstances on the liquidation of our ~~trust Trust account Account~~ and our ~~warrants Warrants~~ and ~~rights Rights~~ will expire worthless. In certain circumstances, our public shareholders may receive less than \$ 10. 18 per share upon our liquidation. See “ — If third parties bring claims against us, the proceeds held in the ~~trust Trust account Account~~ could be reduced and the per- share redemption amount received by shareholders may be less than \$ 10. 18 per share ” and other risk factors in this section. If the net proceeds of our Initial Public Offering and the sale of the ~~private Private Placement units Units~~ not being held in the ~~trust Trust account Account~~ are insufficient, it could limit the amount available to fund our search for a target business or businesses and complete our initial business combination and we will depend on loans from our founders or management team to fund our search for a ~~business Business combination Combination~~, to pay our taxes and to complete our initial business combination. If we are unable to obtain these loans, we may be unable to complete our initial business combination. Of the net proceeds of our Initial Public Offering and the sale of the ~~private Private Placement units Units~~, only approximately \$ 600, 000 will be available to us initially outside the ~~trust Trust account Account~~ to fund our working capital requirements. In the event that our offering expenses exceed our estimate of \$ 525, 000 (excluding deferred underwriting discount), we may fund such excess with funds not to be held in the ~~trust Trust account Account~~. In such case, the amount of funds we intend to be held outside the ~~trust Trust account Account~~ would decrease by a corresponding amount. Conversely, in the event that the offering expenses are less than our estimate of \$ 525, 000 (excluding deferred underwriting discount), the amount of funds we intend to be held outside the ~~trust Trust account Account~~ would increase by a corresponding amount. If we are required to seek additional capital, we would need to borrow funds from our founders or their affiliates to operate, or we may be forced to liquidate. None of our founders nor any of their affiliates is under any obligation to advance funds to us in such circumstances. Any such advances would be repaid only from funds held outside the ~~trust Trust account Account~~ or from funds released to us upon completion of our initial business combination. We do not expect to seek loans from parties other than our founders or an affiliate of our founders as we do not believe third parties will be willing to loan such funds and provide a waiver against any and all rights to seek access to funds in our ~~trust Trust account Account~~ but in the event that we seek loans from any third parties, we will obtain a waiver against any and all rights to seek access to funds in our ~~trust Trust account Account~~. If we are unable to obtain these loans, we may be unable to complete our initial business combination. If we are unable to complete our initial business combination because we do not have sufficient funds available to us, we will be forced to cease operations and liquidate the ~~trust Trust account Account~~. Consequently, our public shareholders may only receive approximately \$ 10. 18 per share on our redemption of our ~~public Public shares Shares~~, and our ~~warrants Warrants~~ and ~~rights Rights~~ will expire worthless. In certain circumstances, our public shareholders may receive less than \$ 10. 18 per share on the redemption of their shares. See “ — If third parties bring claims against us, the proceeds held in the ~~trust Trust account Account~~ could be reduced and the per- share redemption amount received by shareholders may be less than \$ 10. 18 per share ” and other risk factors in this section. We do not have a specified maximum redemption threshold. The absence of such a redemption threshold may make it possible for us to complete a ~~business Business combination Combination~~ with which a substantial majority of our shareholders do not agree. Our Third Amended and Restated Memorandum and Articles of Association, ~~as amended~~, does not provide a specified maximum redemption threshold, except that we will only redeem our ~~public Public shares Shares~~ so long as (after such redemption) our net tangible assets will be at least \$ 5, 000, 001 either immediately prior to or upon consummation of our initial business combination and after payment of underwriters’ fees and commissions (such that we are not subject to the SEC’ s “ penny stock ” rules). As a result, we may be able to complete our ~~business Business combination Combination~~ even though a substantial majority of our public shareholders do not agree with the transaction and have redeemed their shares or, if we seek shareholder approval of our initial business combination and do not conduct redemptions in connection with our ~~business Business combination Combination~~ pursuant to the tender offer rules, have entered into privately negotiated agreements to sell their shares to our founders, advisors or their affiliates. In the event the aggregate cash consideration we would be required to pay for all ~~ordinary Ordinary shares Shares~~ that are validly submitted for redemption plus any amount required to satisfy cash conditions pursuant to the terms of the proposed business combination exceed the aggregate amount of cash available to us, we will not complete the business combination or redeem any shares,

all ordinary **Ordinary shares Shares** submitted for redemption will be returned to the holders thereof, and we instead may search for an alternate business combination. If third parties bring claims against us, the proceeds held in the **trust Trust account Account** could be reduced and the per- share redemption amount received by shareholders may be less than \$ 10. 18 per share. Our placing of funds in the **trust Trust account Account** may not protect those funds from third- party claims against us. Although we will seek to have all vendors, service providers, prospective target businesses or other entities with which we do business execute agreements with us waiving any right, title, interest or claim of any kind in or to any monies held in the **trust Trust account Account** for the benefit of our public shareholders, such parties may not execute such agreements, or even if they execute such agreements they may not be prevented from bringing claims against the **trust Trust account Account**, including, but not limited to, fraudulent inducement, breach of fiduciary responsibility or other similar claims, as well as claims challenging the enforceability of the waiver, in each case in order to gain advantage with respect to a claim against our assets, including the funds held in the **trust Trust account Account**. If any third party refuses to execute an agreement waiving such claims to the monies held in the **trust Trust account Account**, our management will perform an analysis of the alternatives available to it and will only enter into an agreement with a third party that has not executed a waiver if management believes that such third party' s engagement would be significantly more beneficial to us than any alternative. Making such a request of potential target businesses may make our acquisition proposal less attractive to them and, to the extent prospective target businesses refuse to execute such a waiver, it may limit the field of potential target businesses that we might pursue. Examples of possible instances where we may engage a third party that refuses to execute a waiver include the engagement of a third- party consultant whose particular expertise or skills are believed by management to be significantly superior to those of other consultants that would agree to execute a waiver or in cases where management is unable to find a service provider willing to execute a waiver. In addition, there is no guarantee that such entities will agree to waive any claims they may have in the future as a result of, or arising out of, any negotiations, contracts or agreements with us and will not seek recourse against the **trust Trust account Account** for any reason. Upon redemption of our **public Public shares Shares**, if we are unable to complete our **business Business combination Combination** within the prescribed timeframe, or upon the exercise of a redemption right in connection with our **business Business combination Combination**, we will be required to provide for payment of claims of creditors that were not waived that may be brought against us within the 10 years following redemption. Accordingly, the per- share redemption amount received by public shareholders could be less than the \$ 10. 18 per share initially held in the **trust Trust account Account**, due to claims of such creditors. Our **sponsor Sponsor** has agreed that it will be liable to us if and to the extent any claims by a vendor for services rendered or products sold to us, or a prospective target business with which we have discussed entering into a transaction agreement, reduce the amount of funds in the **trust Trust account Account** to below (i) \$ 10. 18 per public share or (ii) such lesser amount per public share held in the **trust Trust account Account** as of the date of the liquidation of the **trust Trust account Account** due to reductions in the value of the trust assets, in each case net of the interest which may be withdrawn to pay taxes. This liability will not apply with respect to any claims by a third party who executed a waiver of any and all rights to seek access to the **trust Trust account Account** and except as to any claims under our indemnity of the underwriters of our Initial Public Offering against certain liabilities, including liabilities under the Securities Act. Moreover, in the event that an executed waiver is deemed to be unenforceable against a third party, then our **sponsor Sponsor** will not be responsible to the extent of any liability for such third- party claims. We have not independently verified whether our **sponsor Sponsor** has sufficient funds to satisfy its indemnity obligations and believe that our **sponsor Sponsor**' s only assets are securities of our **company Company**. We have not asked our **sponsor Sponsor** to reserve for such indemnification obligations. Therefore, we cannot assure you that our **sponsor Sponsor** would be able to satisfy those obligations. As a result, if any such claims were successfully made against the **trust Trust account Account**, the funds available for our initial business combination and redemptions could be reduced to less than \$ 10. 18 per public share. In such event, we may not be able to complete our initial business combination, and you would receive such lesser amount per share in connection with any redemption of your **public Public shares Shares**. None of our officers will indemnify us for claims by third parties including, without limitation, claims by vendors and prospective target businesses. Our independent directors may decide not to enforce the indemnification obligations of our **sponsor Sponsor**, resulting in a reduction in the amount of funds in the **trust Trust account Account** available for distribution to our public shareholders. In the event that the proceeds in the **trust Trust account Account** are reduced below the lesser of (i) \$ 10. 18 per public share or (ii) such lesser amount per share held in the **trust Trust account Account** as of the date of the liquidation of the **trust Trust account Account** due to reductions in the value of the trust assets, in each case net of the interest which may be withdrawn to pay taxes, and our **sponsor Sponsor** asserts that it is unable to satisfy its obligations or that it has no indemnification obligations related to a particular claim, our independent directors would determine whether to take legal action against our **sponsor Sponsor** to enforce its indemnification obligations. While we currently expect that our independent directors would take legal action on our behalf against our **sponsor Sponsor** to enforce its indemnification obligations to us, it is possible that our independent directors in exercising their business judgment may choose not to do so if, for example, the cost of such legal action is deemed by the independent directors to be too high relative to the amount recoverable or if the independent directors determine that a favorable outcome is not likely. If our independent directors choose not to enforce these indemnification obligations, the amount of funds in the **trust Trust account Account** available for distribution to our public shareholders may be reduced below \$ 10. 18 per share. If, after we distribute the proceeds in the **trust Trust account Account** to our public shareholders, we file a bankruptcy petition or an involuntary bankruptcy petition is filed against us that is not dismissed, a bankruptcy court may seek to recover such proceeds, and we and our board may be exposed to claims of punitive damages. If, after we distribute the proceeds in the **trust Trust account Account** to our public shareholders, we file a bankruptcy petition or an involuntary bankruptcy petition is filed against us that is not dismissed, any distributions received by shareholders could be viewed under applicable debtor / creditor and / or bankruptcy laws as either a “ preferential transfer ” or a “ fraudulent conveyance. ” As a result, a bankruptcy court could seek to recover all amounts received by our shareholders. In addition, our Board may be viewed as having breached its fiduciary duty to our creditors and / or having acted in bad faith, thereby exposing itself and us to claims of punitive damages, by paying public shareholders from the **trust Trust account Account** prior to addressing the claims of creditors. If, before distributing the proceeds in the **trust Trust account Account** to our public shareholders, we file a bankruptcy petition or an involuntary bankruptcy petition is filed against us that is not dismissed, the claims of creditors in such proceeding may have priority over the claims of our shareholders and the per- share amount that would otherwise be received by our shareholders in connection with our liquidation may be reduced. If, before distributing the proceeds in the **trust Trust account Account** to our public shareholders, we file a bankruptcy petition or an involuntary bankruptcy petition is filed against us that is not dismissed, the proceeds held in the **trust Trust account Account** could be subject to applicable bankruptcy law, and may be included in our bankruptcy estate and subject to the claims of third parties with priority over the claims of our shareholders. To the extent any bankruptcy claims deplete the **trust Trust account Account**, the per- share amount that would otherwise be received by our shareholders in connection with our liquidation may be reduced. Our shareholders may be held liable for claims by third parties against us to the extent of distributions received by them upon redemption of their shares. If we are forced to enter into an insolvent liquidation, any distributions received by shareholders could be viewed as an unlawful payment if it was proved that immediately following the date on which the distribution was made, we were unable to pay our debts as they fall due in the ordinary course of business. As a result, a liquidator could seek to recover some or all amounts received by our shareholders. Furthermore, our directors may be viewed as having breached their fiduciary duties to us or our creditors and / or may have acted in bad faith, thereby exposing themselves and our

company **Company** to claims, by paying public shareholders from the trust **Trust account Account** prior to addressing the claims of creditors. We cannot assure you that claims will not be brought against us for these reasons. We and our directors and officers who knowingly and willfully authorized or permitted any distribution to be paid out of our share premium account while we were unable to pay our debts as they fall due in the ordinary course of business would be guilty of an offence and may be liable for a fine of approximately \$ 18, 000 and imprisonment for five years in the Cayman Islands. Because we are not limited to a particular industry, sector or any specific target businesses with which to pursue our initial business combination, you will be unable to ascertain the merits or risks of any particular target business' operations. We may seek to complete a **business-Business combination-Combination** with an operating company in any industry or sector. However, we will not, under our Third Amended and Restated Memorandum and Articles of Association, be permitted to complete our **business-Business combination-Combination** with another blank check company or similar company with nominal operations. Because we have not yet selected or approached any specific target business with respect to a **business-Business combination-Combination**, there is no basis to evaluate the possible merits or risks of any particular target business' s operations, results of operations, cash flows, liquidity, financial condition or prospects. To the extent we complete our **business-Business combination-Combination**, we may be affected by numerous risks inherent in the business operations with which we combine. For example, if we combine with a financially unstable business or an entity lacking an established record of revenues or earnings, we may be affected by the risks inherent in the business and operations of a financially unstable or a development stage entity. Although our officers and directors will endeavor to evaluate the risks inherent in a particular target business, we cannot assure you that we will properly ascertain or assess all the significant risk factors or that we will have adequate time to complete due diligence. Furthermore, some of these risks may be outside of our control and leave us with no ability to control or reduce the chances that those risks will adversely impact a target business. We also cannot assure you that an investment in our **units-Units** will ultimately prove to be more favorable to investors than a direct investment, if such opportunity were available, in a **business-Business combination-Combination** target. Accordingly, any shareholders who choose to remain shareholders following the business combination could suffer a reduction in the value of their shares. Such shareholders are unlikely to have a remedy for such reduction in value. Past performance by our management team, our advisors and our **founders-Sponsor** may not be indicative of future performance of an investment in us. Information regarding performance by, or businesses associated with our management team and our **founders-Sponsor** and their affiliates is presented for informational purposes only. Past performance by our management team and our **founders-Sponsor** is not a guarantee either (i) of success with respect to any business combination we may consummate or (ii) that we will be able to locate a suitable candidate for our initial business combination. Majority of our officers, directors and advisors have not had management experience with special purpose acquisition corporations in the past. You should not rely on the historical record of our management team' s, our advisors' or our **founders-Sponsor' s** respective performance as indicative of our future performance of an investment in us or the returns we will, or are likely to, generate going forward. Furthermore, an investment in us is not an investment in our founders or their affiliates. We may seek acquisition opportunities in industries or sectors which may or may not be outside of our management' s area of expertise. We will consider a **business-Business combination-Combination** outside of our management' s area of expertise if a **business-Business combination-Combination** candidate is presented to us and we determine that such candidate offers an attractive acquisition opportunity for our company. Although our management will endeavor to evaluate the risks inherent in any particular business combination candidate, we cannot assure you that we will adequately ascertain or assess all the significant risk factors. We also cannot assure you that an investment in our **units-Units** will not ultimately prove to be less favorable to investors in our Initial Public Offering than a direct investment, if an opportunity were available, in a **business-Business combination-Combination** candidate. In the event we elect to pursue an acquisition outside of the areas of our management' s expertise, our management' s expertise may not be directly applicable to its evaluation or operation, and the information contained in this Form 10-K regarding the areas of our management' s expertise would not be relevant to an understanding of the business that we elect to acquire. As a result, our management may not be able to adequately ascertain or assess all the significant risk factors. Accordingly, any shareholders who choose to remain shareholders following our **business-Business combination-Combination** could suffer a reduction in the value of their shares. Such shareholders are unlikely to have a remedy for such reduction in value. Although we have identified general criteria and guidelines that we believe are important in evaluating prospective target businesses, we may enter into our initial business combination with a target that does not meet such criteria and guidelines, and as a result, the target business with which we enter into our initial business combination may not have attributes entirely consistent with our general criteria and guidelines. Although we have identified general criteria and guidelines for evaluating prospective target businesses, it is possible that a target business with which we enter into our initial business combination will not have all of these positive attributes. If we complete our initial business combination with a target that does not meet some or all of these criteria and guidelines, such combination may not be as successful as a combination with a business that does meet all of our general criteria and guidelines. In addition, if we announce a prospective business combination with a target that does not meet our general criteria and guidelines, a greater number of shareholders may exercise their redemption rights, which may make it difficult for us to meet any closing condition with a target business that requires us to have a minimum net worth or a certain amount of cash. In addition, if shareholder approval of the transaction is required by law, or we decide to obtain shareholder approval for business or other legal reasons, it may be more difficult for us to attain shareholder approval of our initial business combination if the target business does not meet our general criteria and guidelines. If we are unable to complete our initial business combination, our public shareholders may receive only approximately \$ 10. 18 per share, or less in certain circumstances, on the liquidation of our **trust-Trust account Account** and our **warrants-Warrants** and **rights-Rights** will expire worthless. In certain circumstances, our public shareholders may receive less than \$ 10. 18 per share on the redemption of their shares. See " — If third parties bring claims against us, the proceeds held in the **trust-Trust account Account** could be reduced and the per-share redemption amount received by shareholders may be less than \$ 10. 18 per share " and other risk factors in this section. We may seek acquisition opportunities with an early stage company, a financially unstable business or an entity lacking an established record of revenue or earnings, which could subject us to volatile revenues or earnings or difficulty in retaining key personnel. To the extent we complete our initial business combination with an early stage company such as a pre- revenue entity with a limited operating history, a financially unstable business, or an entity lacking an established record of revenues or earnings, we may be affected by numerous risks inherent in the operations of the business with which we combine. These risks include investing in a business without a proven business model and with limited historical financial data, a lack of revenues or earnings and difficulties in obtaining and retaining key personnel. Although our officers and directors will endeavor to evaluate the risks inherent in a particular target business, we may not be able to properly ascertain or assess all the significant risk factors and we may not have adequate time to complete due diligence. Furthermore, some of these risks may be outside of our control and leave us with no ability to control or reduce the chances that those risks will adversely impact a target business. We are not required to obtain an opinion from an independent investment banking firm or from an independent accounting firm, and consequently, you may have no assurance from an independent source that the price we are paying for the business is fair to our company from a financial point of view. Unless we complete our **business-Business combination-Combination** with an affiliated entity or our **board-Board** cannot independently determine the fair market value of the target business or businesses, we are not required to obtain an opinion from an independent investment banking firm that is a member of FINRA or from an independent accounting firm that the price we are paying is fair to our company from a financial point of view.

If no opinion is obtained, our shareholders will be relying on the judgment of our Board, who will determine fair market value based on standards generally accepted by the financial community. Such standards used will be disclosed in our proxy solicitation or tender offer materials, as applicable, related to our initial business combination. Resources could be wasted in researching acquisitions that are not completed, which could materially adversely affect subsequent attempts to locate and acquire or merge with another business. If we are unable to complete our initial business combination, our public shareholders may receive only approximately \$ 10. 18 per share, or less than such amount in certain circumstances, on the liquidation of our ~~trust Trust account Account~~ and our ~~warrants Warrants~~ and ~~rights Rights~~ will expire worthless. We anticipate that the investigation of each specific target business and the negotiation, drafting and execution of relevant agreements, disclosure documents and other instruments will require substantial management time and attention and substantial costs for accountants, attorneys and others. If we decide not to complete a specific initial business combination, the costs incurred up to that point for the proposed transaction likely would not be recoverable. Furthermore, if we reach an agreement relating to a specific target business, we may fail to complete our initial business combination for any number of reasons including those beyond our control. Any such event will result in a loss to us of the related costs incurred which could materially adversely affect subsequent attempts to locate and acquire or merge with another business. If we are unable to complete our initial business combination, our public shareholders may receive only approximately \$ 10. 18 per share on the liquidation of our ~~trust Trust account Account~~ and our ~~warrants Warrants~~ and ~~rights Rights~~ will expire worthless. In certain circumstances, our public shareholders may receive less than \$ 10. 18 per share on the redemption of their shares. See “ — If third parties bring claims against us, the proceeds held in the ~~trust Trust account Account~~ could be reduced and the per- share redemption amount received by shareholders may be less than \$ 10. 18 per share ” and other risk factors in this section. We may attempt to simultaneously complete business combinations with multiple prospective targets, which may hinder our ability to complete our ~~business Business combination Combination~~ and give rise to increased costs and risks that could negatively impact our operations and profitability. If we determine to simultaneously acquire several businesses that are owned by different sellers, we will need for each of such sellers to agree that our purchase of its business is contingent on the simultaneous closings of the other business combinations, which may make it more difficult for us, and delay our ability, to complete our initial business combination. With multiple business combinations, we could also face additional risks, including additional burdens and costs with respect to possible multiple negotiations and due diligence investigations (if there are multiple sellers) and the additional risks associated with the subsequent assimilation of the operations and services or products of the acquired companies in a single operating business. If we are unable to adequately address these risks, it could negatively impact our profitability and results of operations. We may have a limited ability to assess the management of a prospective target business and, as a result, may complete our initial business combination with a target business whose management may not have the skills, qualifications or abilities to manage a public company, which could, in turn, negatively impact the value of our shareholders’ investment in us. When evaluating the desirability of effecting our initial business combination with a prospective target business, our ability to assess the target business’ s management may be limited due to a lack of time, resources or information. Our assessment of the capabilities of the target’ s management, therefore, may prove to be incorrect and such management may lack the skills, qualifications or abilities we suspected. Should the target’ s management not possess the skills, qualifications or abilities necessary to manage a public company, the operations and profitability of the post- combination business may be negatively impacted. Accordingly, any shareholders who choose to remain shareholders following the business combination could suffer a reduction in the value of their shares. Such shareholders are unlikely to have a remedy for such reduction in value. The officers and directors of an acquisition candidate may resign upon completion of our initial business combination. The departure of a ~~business Business combination Combination~~ target’ s key personnel could negatively impact the operations and profitability of our post- combination business. The role of an acquisition candidate’ s key personnel upon the completion of our initial business combination cannot be ascertained at this time. Although we contemplate that certain members of an acquisition candidate’ s management team will remain associated with the acquisition candidate following our initial business combination, it is possible that members of the management of an acquisition candidate will not wish to remain in place. We may attempt to complete our initial business combination with a private company about which little information is available, which may result in a ~~business Business combination Combination~~ with a company that is not as profitable as we suspected, if at all. In pursuing our acquisition strategy, we may seek to complete our initial business combination with a privately held company. Very little public information generally exists about private companies, and we could be required to make our decision on whether to pursue a potential initial business combination on the basis of limited information, which may result in a ~~business Business combination Combination~~ with a company that is not as profitable as we suspected, if at all. We may only be able to complete one business combination with the proceeds of our Initial Public Offering and the sale of the ~~private Private Placement units Units~~, which will cause us to be solely dependent on a single business which may have a limited number of products or services. This lack of diversification may negatively impact our operations and profitability. Of the net proceeds from our Initial Public Offering and the sale of the ~~private Private Placement units Units~~, after taking into account the Redemptions, up to \$ ~~51-15, 108-240, 602-284~~ will be available to complete our ~~business Business combination Combination~~ and pay related fees and expenses (which includes up to approximately \$ 2, 415, 000 for the payment of deferred underwriting commissions). We may complete our ~~business Business combination Combination~~ with a single target business or multiple target businesses simultaneously or within a short period of time. However, we may not be able to complete our ~~business Business combination Combination~~ with more than one target business because of various factors, including the existence of complex accounting issues and the requirement that we prepare and file pro forma financial statements with the SEC that present operating results and the financial condition of several target businesses as if they had been operated on a combined basis. By completing our initial business combination with only a single entity, our lack of diversification may subject us to numerous economic, competitive and regulatory developments. Further, we would not be able to diversify our operations or benefit from the possible spreading of risks or offsetting of losses, unlike other entities which may have the resources to complete several business combinations in different industries or different areas of a single industry. In addition, we intend to focus our search for an initial business combination in a single industry. Accordingly, the prospects for our success may be: • solely dependent upon the performance of a single business, property or asset, or • dependent upon the development or market acceptance of a single or limited number of products, processes or services. This lack of diversification may subject us to numerous economic, competitive and regulatory developments, any or all of which may have a substantial adverse impact upon the particular industry in which we may operate subsequent to our ~~business Business combination Combination~~. Our ability to complete a ~~business Business combination Combination~~ may be impacted by the fact that a majority of our officers and directors are located in or have significant ties to the People’ s Republic of China, including, Hong Kong, Taiwan and Macau. This may make us a less attractive partner to potential target companies outside the PRC, thereby limiting our pool of acquisition candidates and making it harder for us to complete an initial business combination with a non- China- based target company. For example, we may not be able to complete an initial business combination with a U. S. target company since such initial business combination may be subject to U. S. foreign investment regulations and review by a U. S. government entity, such as the Committee on Foreign Investment in the United States (CFIUS), or ultimately prohibited. A majority of our directors and officers are located in, or have significant ties to, China, including Hong Kong, Taiwan and Macau. As a result, we may be a less attractive partner to potential target companies outside the PRC, thereby limiting our pool of acquisition candidates. This would impact our search for a target company and make it harder for us to complete an initial business combination with a non-

China-based target company. For example, we may not be able to complete an initial business combination with a U. S. target company since such initial business combination may be subject to U. S. foreign investment regulations and review by a U. S. government entity. Certain federally licensed businesses in the United States, such as broadcasters and airlines, may be subject to rules or regulations that limit foreign ownership. In addition, CFIUS is an interagency committee authorized to review certain transactions involving foreign investment in the United States by foreign persons in order to determine the effect of such transactions on the national security of the United States. We may be considered a “ foreign person ” under such rules and regulations and any proposed business combination between us and a U. S. business engaged in a regulated industry or which may affect national security could be subject to such foreign ownership restrictions and / or CFIUS review. The scope of CFIUS was expanded by the Foreign Investment Risk Review Modernization Act of 2018 (“ FIRRMA ”) to include certain non- passive, non- controlling investments in sensitive U. S. businesses and certain acquisitions of real estate even with no underlying U. S. business. FIRRMA and subsequent implementing regulations that are now in force also subject certain categories of investments to mandatory filings. If our potential initial business combination with a U. S. business falls within the scope of foreign ownership restrictions, we may be unable to consummate a ~~business~~ **Business combination-Combination** with such business. In addition, if our potential business combination falls within CFIUS’ s jurisdiction, we may be required to make a mandatory filing, determine to submit a voluntary notice to CFIUS, or proceed with the initial business combination without notifying CFIUS and then bear the risk of CFIUS intervention, before or after closing the initial business combination. CFIUS may decide to block or delay our initial business combination, impose conditions to mitigate national security concerns with respect to such initial business combination or order us to divest all or a portion of a U. S. business of the combined company if we had proceeded without first obtaining CFIUS clearance. The foreign ownership limitations, and the potential impact of CFIUS, may limit the attractiveness of a transaction with us or prevent us from pursuing certain initial business combination opportunities that we believe would otherwise be beneficial to us and our ~~stockholders~~ **shareholders**. As a result, the pool of potential targets with which we could complete an initial business combination may be limited and we may be adversely affected in terms of competing with other special purpose acquisition companies which do not have similar foreign ownership issues. Moreover, the process of government review, whether by CFIUS or otherwise, could be lengthy. Because we only have ~~9-24~~ **9-24** months (or ~~18-33~~ **18-33** months if we extend the period of time to consummate a ~~business~~ **Business combination-Combination**) to complete our initial business combination, our failure to obtain any required approvals within the requisite time period may prevent us from completing the transaction and require us to liquidate. If we liquidate, our public shareholders may only receive \$ 10. 18 per share initially, and our ~~rights~~ **Rights** and ~~warrants~~ **Warrants** will expire worthless. Our public shareholders may also lose the potential investment opportunity in a target company and the opportunity of realizing future gains on such investments through any price appreciation in the combined company. Risks Related to Our Securities NASDAQ may delist our securities from trading on its exchange, which could limit investors’ ability to make transactions in our securities and subject us to additional trading restrictions. Our ~~units~~ **Units**, ~~ordinary~~ **Ordinary shares** ~~Shares~~ **Shares**, ~~warrants~~ **Warrants** and ~~rights~~ **Rights** are listed on NASDAQ. ~~Although we currently meet, on a pro forma basis, the minimum initial listing standards set forth in the NASDAQ listing standards, we cannot assure you that our securities will continue to be listed on NASDAQ in the future or prior to our initial business combination.~~ In order to continue listing our securities on NASDAQ prior to our initial business combination, we must maintain certain financial, distribution and share price levels. Generally, we must maintain a minimum amount in shareholders’ equity (generally \$ 2, 500, 000) and a minimum number of holders of our securities (generally 300 public holders). Additionally, in connection with our initial business combination, we will be required to demonstrate compliance with NASDAQ’ s initial listing requirements, which are more rigorous than NASDAQ’ s continued listing requirements, in order to continue to maintain the listing of our securities on NASDAQ. For instance, our share price would generally be required to be at least \$ 4. 00 per share and our shareholders’ equity would generally be required to be at least \$ 5. 0 million and we would be required to have a minimum of 300 round lot holders of our securities. ~~meet days, or until May 28, 2025. The terms of the~~ **those initial listing requirements at extension are as follows: on or before May 28, 2025, the Company must file with Nasdaq documentation from its transfer agent, or independent source, that demonstrates that its Ordinary Shares, Warrants, Units and Rights have a minimum of 400 Total Holders. In the event the Company does not satisfy the terms, Nasdaq will provide written notification that its securities will be delisted. At that time, the Company may appeal Nasdaq’ s determination to a Nasdaq Listing Qualifications Panel. If NASDAQ delists our securities from trading on its exchange and we are not able to list our securities on another national securities exchange, we expect our securities could be quoted on an over- the- counter market. If this were to occur, we could face significant material adverse consequences, including: ● a limited availability of market quotations for our securities; ● reduced liquidity for our securities; ● a determination that our ~~Ordinary~~ **ordinary Shares** ~~shares~~ **shares** is a “ penny stock ” which will require brokers trading in our ~~Ordinary~~ **ordinary Shares** ~~shares~~ **shares** to adhere to more stringent rules and possibly result in a reduced level of trading activity in the secondary trading market for our securities; ● a limited amount of news and analyst coverage; and ● a decreased ability to issue additional securities or obtain additional financing in the future. The National Securities Markets Improvement Act of 1996, which is a federal statute, prevents or preempts the states from regulating the sale of certain securities, which are referred to as “ covered securities. ” Because we expect that our ~~Units~~ **units** and eventually our ~~Ordinary~~ **ordinary Shares** ~~shares~~ **shares**, ~~Warrants~~ **warrants** and ~~Rights~~ **rights** will be listed on NASDAQ, our ~~Units~~ **units**, ~~Ordinary~~ **ordinary Shares** ~~shares~~ **shares**, ~~Warrants~~ **warrants** and ~~Rights~~ **rights** will be covered securities. Although the states are pre- empted from regulating the sale of our securities, the federal statute does allow the states to investigate companies if there is a suspicion of fraud, and, if there is a finding of fraudulent activity, then the states can regulate or bar the sale of covered securities in a particular case. While we are not aware of a state having used these powers to prohibit or restrict the sale of securities issued by blank check companies, other than the State of Idaho, certain state securities regulators view blank check companies unfavorably and might use these powers, or threaten to use these powers, to hinder the sale of securities of blank check companies in their states. Further, if we were no longer listed on NASDAQ, our securities would not be covered securities and we would be subject to regulation in each state in which we offer our securities. We are not registering the ~~Ordinary~~ **ordinary Shares** ~~shares~~ **shares** issuable upon exercise of the ~~Warrants~~ **warrants** under the Securities Act or any state securities laws at this time, and such registration may not be in place when an investor desires to exercise the ~~Warrants~~ **warrants**, thus precluding such investor from being able to exercise its ~~Warrants~~ **warrants** except on a cashless basis and potentially causing such ~~Warrants~~ **warrants** to expire worthless. We are not registering the ~~Ordinary~~ **ordinary Shares** ~~shares~~ **shares** issuable upon exercise of the ~~Warrants~~ **warrants** under the Securities Act or any state securities laws at this time. However, under the terms of the warrant agreement, we agreed that as soon as practicable, **but in no event later than 30 business days after the closing of our initial business combination, we will use our commercially reasonable efforts to file, and within 60 business days following our initial business combination to have declared effective, a registration statement under the Securities Act covering such shares and maintain a current prospectus relating to the ordinary shares issuable upon exercise of the warrants, until the expiration of the warrants in accordance with the provisions of the warrant agreement. We cannot assure you that we will be able to** We cannot assure you that we will be able to ~~meet those initial listing requirements at that.....~~ you that we will be able to do so if, for example, any facts or events arise which represent a fundamental change in the information set forth in the registration statement or prospectus, the financial statements contained or incorporated by reference therein are not current or correct or the SEC issues a stop order. If the shares issuable upon exercise of the ~~warrants~~ **Warrants** are not registered under the Securities Act, we will be required to permit holders to**

exercise their ~~warrants~~ **Warrants** on a cashless basis. However, no ~~warrant~~ **Warrant** will be exercisable for cash or on a cashless basis, and we will not be obligated to issue any shares to holders seeking to exercise their ~~warrants~~ **Warrants**, unless the issuance of the shares upon such exercise is registered or qualified under the securities laws of the state of the exercising holder, or an exemption from registration is available. Notwithstanding the above, if our ~~ordinary~~ **Ordinary shares** ~~Shares~~ is at the time of any exercise of a ~~warrant~~ **Warrant** not listed on a national securities exchange such that it satisfies the definition of a “covered security” under Section 18 (b) (1) of the Securities Act, we may, at our option, require holders of public warrants who exercise their ~~warrants~~ **Warrants** to do so on a “cashless basis” in accordance with Section 3 (a) (9) of the Securities Act and, in the event we so elect, we will not be required to file or maintain in effect a registration statement, but we will be required to use our commercially reasonable efforts to register or qualify the shares under applicable blue sky laws to the extent an exemption is not available. In no event will we be required to net cash settle any ~~warrant~~ **Warrant**. If the issuance of the shares upon exercise of the ~~warrants~~ **Warrants** is not so registered or qualified or exempt from registration or qualification, the holder of such ~~warrant~~ **Warrant** shall not be entitled to exercise such ~~warrant~~ **Warrant** and such ~~warrant~~ **Warrant** may have no value and expire worthless. In such event, holders who acquired their ~~warrants~~ **Warrants** as part of a purchase of ~~units~~ **Units** will have paid the full unit purchase price solely for the ~~ordinary~~ **Ordinary shares** ~~Shares~~ included in the ~~units~~ **Units**. If and when the ~~warrants~~ **Warrants** become redeemable by us, we may exercise our redemption right even if we are unable to register or qualify the underlying ~~ordinary~~ **Ordinary shares** ~~Shares~~ for sale under all applicable state securities laws. We will use our commercially reasonable efforts to register or qualify such ~~ordinary~~ **Ordinary shares** ~~Shares~~ under the blue sky laws of the state of residence in those states in which the ~~warrants~~ **Warrants** were offered by us in our Initial Public Offering. We may issue additional ~~ordinary~~ **Ordinary shares** ~~Shares~~ or preferred shares to complete our initial business combination or under an employee incentive plan after completion of our initial business combination. Any such issuances would dilute the interest of our shareholders and likely present other risks. Our Third Amended and Restated Memorandum and Articles of Association, **as amended**, authorizes the issuance of up to 200, 000, 000 ~~ordinary~~ **Ordinary shares** ~~Shares~~, par value \$ 0. 0001 per share and 1, 000, 000 preferred shares, par value \$ 0. 0001 per share. There are ~~63, 873-469, 426-450~~ **Ordinary shares** ~~Shares~~ issued and outstanding. There are ~~193-196, 426-530, 574-550~~ **Ordinary shares** ~~Shares~~ reserved for issuance upon exercise of any outstanding ~~warrants~~ **Warrants** or ~~rights~~ **Rights**. There are no preferred shares issued and outstanding. We may issue a substantial number of additional ~~ordinary~~ **Ordinary shares** ~~Shares~~ or preferred shares to complete our initial business combination or under an employee incentive plan after completion of our initial business combination (although our Third Amended and Restated Memorandum and Articles of Association, **as amended**, provides that we may not issue securities that can vote with ordinary shareholders on matters related to our pre- initial business combination activity). However, our Third Amended and Restated Memorandum and Articles of Association, **as amended**, provides, among other things, that prior to our initial business combination, we may not issue additional shares of capital share that would entitle the holders thereof to: (i) receive funds from the ~~trust~~ **Trust account** ~~Account~~; or (ii) vote as a class with our ~~public~~ **Public shares** ~~Shares~~ (a) on any initial business combination or (b) to approve an amendment to our amended and restated articles of association to (x) extend the time we have to consummate a ~~business~~ **Business combination** ~~Combination~~ beyond ~~9-24~~ **months** from the closing of our Initial Public Offering, or if we decide to extend the period of time to consummate our ~~business~~ **Business combination** ~~Combination~~ **Combination**, beyond ~~18-33~~ **months** from the closing of our Initial Public Offering (as further described in our Registration Statement), or (y) amend the foregoing provisions, unless (in connection with any such amendment to our amended and restated articles of association) we offer our public shareholders the opportunity to redeem their ~~public~~ **Public shares** ~~Shares~~. These provisions of our Third Amended and Restated Memorandum and Articles of Association, **as amended**, like all provisions of our Third Amended and Restated Memorandum and Articles of Association, **as amended**, may be amended with the approval of our shareholders. However, our executive officers and directors have agreed, pursuant to a written agreement with us, that they will not propose any amendment to our Third Amended and Restated Memorandum and Articles of Association, **as amended**, to (A) modify the substance or timing of our obligation to provide for the redemption of our ~~public~~ **Public shares** ~~Shares~~ in connection with an initial business combination or to redeem 100 % of our ~~public~~ **Public shares** ~~Shares~~ if we do not complete our initial business combination within ~~9-24~~ **months** from the closing of our Initial Public Offering, or if we decide to extend the period of time to consummate our ~~business~~ **Business combination** ~~Combination~~ **Combination**, within ~~18-33~~ **months** from the closing of our Initial Public Offering (as further described in our Registration Statement) or (B) with respect to any other material provision relating to shareholders’ rights or pre- initial business combination activity, unless we provide our public shareholders with the opportunity to redeem their ~~ordinary~~ **Ordinary shares** ~~Shares~~ upon approval of any such amendment at a per- share price, payable in cash, equal to the aggregate amount then on deposit in the ~~trust~~ **Trust account** ~~Account~~, including interest (which interest shall be net of taxes payable), divided by the number of then outstanding ~~public~~ **Public shares** ~~Shares~~. The issuance of additional ordinary or preferred shares: • may significantly dilute the equity interest of investors in our Initial Public Offering; • may subordinate the rights of holders of ~~ordinary~~ **Ordinary shares** ~~Shares~~ if preferred shares are issued with rights senior to those afforded our ~~ordinary~~ **Ordinary shares** ~~Shares~~; • could cause a change of control if a substantial number of our ~~ordinary~~ **Ordinary shares** ~~Shares~~ are issued, which may affect, among other things, our ability to use our net operating loss carry forwards, if any, and could result in the resignation or removal of our present officers and directors; and • may adversely affect prevailing market prices for our ~~units~~ **Units**, ~~ordinary~~ **Ordinary shares** ~~Shares~~, ~~warrants~~ **Warrants** and / or ~~rights~~ **Rights**. We may issue notes or other debt securities, or otherwise incur substantial debt, to complete a ~~business~~ **Business combination** ~~Combination~~ **Combination**, which may adversely affect our leverage and financial condition and thus negatively impact the value of our shareholders’ investment in us. Although we have no commitments as of the date of this Form 10- K, to issue any notes or other debt securities, or to otherwise incur outstanding debt, we may choose to incur substantial debt to complete our ~~business~~ **Business combination** ~~Combination~~ **Combination**. We have agreed that we will not incur any indebtedness unless we have obtained from the lender a waiver of any right, title, interest or claim of any kind in or to the monies held in the ~~trust~~ **Trust account** ~~Account~~. As such, no issuance of debt will affect the per- share amount available for redemption from the ~~trust~~ **Trust account** ~~Account~~. Nevertheless, the incurrence of debt could have a variety of negative effects, including: • default and foreclosure on our assets if our operating revenues after an initial business combination are insufficient to repay our debt obligations; • acceleration of our obligations to repay the indebtedness even if we make all principal and interest payments when due if we breach certain covenants that require the maintenance of certain financial ratios or reserves without a waiver or renegotiation of that covenant; • our immediate payment of all principal and accrued interest, if any, if the debt security is payable on demand; • our inability to obtain necessary additional financing if the debt security contains covenants restricting our ability to obtain such financing while the debt security is outstanding; • our inability to pay dividends on our ~~ordinary~~ **Ordinary shares** ~~Shares~~; • using a substantial portion of our cash flow to pay principal and interest on our debt, which will reduce the funds available for dividends on our ~~ordinary~~ **Ordinary shares** ~~Shares~~ if declared, our ability to pay expenses, make capital expenditures and acquisitions, and fund other general corporate purposes; • limitations on our flexibility in planning for and reacting to changes in our business and in the industry in which we operate; • increased vulnerability to adverse changes in general economic, industry and competitive conditions and adverse changes in government regulation; • limitations on our ability to borrow additional amounts for expenses, capital expenditures, acquisitions, debt service requirements, and execution of our strategy; and • other disadvantages compared to our competitors who have less debt. The grant of registration rights to our founders may make it more difficult to complete our initial business combination, and the future exercise of such rights

may adversely affect the market price of our ~~ordinary~~ **Ordinary shares Shares**. Pursuant to an agreement to be entered into concurrently with the issuance and sale of the securities in our Initial Public Offering, our founders and their permitted transferees can demand that we register their ~~founder~~ **Founder shares Shares** and ~~private~~ **Private Placement units Units**, after those shares convert to our ~~ordinary~~ **Ordinary shares Shares** at the closing of our initial business combination. In addition, holders of our ~~private~~ **Private Placement units Units** and their permitted transferees can demand that we register the ~~private~~ **Private Placement units Units** and / or the underlying securities, and holders of ~~units~~ **Units** that may be issued upon conversion of working capital loans may demand that we register such ~~units~~ **Units** and / or underlying securities. We will bear the cost of registering these securities. The registration and availability of such a significant number of securities for trading in the public market may have an adverse effect on the market price of our ~~ordinary~~ **Ordinary shares Shares**. In addition, the existence of the registration rights may make our initial business combination more costly or difficult to conclude. This is because the shareholders of the target business may increase the equity stake they seek in the combined entity or ask for more cash consideration to offset the negative impact on the market price of our ~~ordinary~~ **Ordinary shares Shares** that is expected when the ~~ordinary~~ **Ordinary shares Shares** and ~~private~~ **Private Placement units Units** owned by our founders or holders of our working capital units or their respective permitted transferees are registered. In order to complete our initial business combination, we may seek to **further** amend our Third Amended and Restated Memorandum and Articles of Association, **as amended**, or other governing instruments, including our warrant agreement or rights agreement, in a manner that will make it easier for us to complete our initial business combination but that our shareholders, warrant holders or rights holders may not support. In order to complete a ~~business~~ **Business combination Combination**, blank check companies have, in the recent past, amended various provisions of their charters and governing instruments, including their warrant agreement and rights agreement. For example, blank check companies have amended the definition of business combination, increased redemption thresholds, changed industry focus and, with respect to their ~~warrants~~ **Warrants** and ~~rights~~ **Rights**, amended their warrant agreements and rights agreements to require the ~~warrants~~ **Warrants** and ~~rights~~ **Rights**, respectively, to be exchanged for cash and / or other securities. We cannot assure you that we will not seek to amend our charter or other governing instruments or change our industry focus in order to complete our initial business combination. Our founders paid an aggregate of \$ 25, 000 for the ~~founder~~ **Founder shares Shares**, or approximately \$ 0. 01 per founder share. As a result of this low initial price, our founders stand to make a substantial profit even if an initial business combination subsequently declines in value or is unprofitable for our public shareholders. As a result of the low acquisition cost of our ~~founder~~ **Founder shares Shares**, our founders could make a substantial profit even if we select and consummate an initial business combination with an acquisition target that subsequently declines in value or is unprofitable for our public shareholders. Thus, such parties may have more of an economic incentive for us to enter into an initial business combination with a riskier, weaker-performing or financially unstable business, or an entity lacking an established record of revenues or earnings, than would be the case if such parties had paid the full offering price for their ~~founder~~ **Founder shares Shares**. We may amend the terms of the ~~warrants~~ **Warrants** in a manner that may be adverse to holders of public warrants with the approval by the holders of at least 50 % of the then outstanding public warrants. As a result, the exercise price of your ~~warrants~~ **Warrants** could be increased, the exercise period could be shortened and the number of our ~~ordinary~~ **Ordinary shares Shares** purchasable upon exercise of a ~~warrant~~ **Warrant** could be decreased, all without your approval. Our ~~warrants~~ **Warrants** are in a registered form under a warrant agreement and between **Equiniti American Stock Transfer & Trust Company, LLC**, as warrant agent, and us. The warrant agreement provides that the terms of the ~~warrants~~ **Warrants** may be amended without the consent of any holder to cure any ambiguity or correct any defective provision, but requires the approval by the holders of at least 50 % of the then outstanding public warrants to make any change that adversely affects the interests of the registered holders of public warrants. Accordingly, we may amend the terms of the public warrants in a manner adverse to a holder if holders of at least 50 % of the then outstanding public warrants approve of such amendment. Although our ability to amend the terms of the public warrants with the consent of at least 50 % of the then outstanding public warrants is unlimited, examples of such amendments could be amendments to, among other things, increase the exercise price of the ~~warrants~~ **Warrants**, convert the ~~warrants~~ **Warrants** into cash, shorten the exercise period or decrease the number of our ~~ordinary~~ **Ordinary shares Shares** purchasable upon exercise of a ~~warrant~~ **Warrant**. We may redeem your unexpired ~~warrants~~ **Warrants** prior to their exercise at a time that is disadvantageous to you, thereby making your ~~warrants~~ **Warrants** worthless. We have the ability to redeem outstanding ~~warrants~~ **Warrants** at any time after they become exercisable and prior to their expiration, at a price of \$ 0. 01 per ~~warrant~~ **Warrant**, provided that the last reported sales price of our ~~ordinary~~ **Ordinary shares Shares** equals or exceeds \$ 16. 50 per share (as adjusted for share splits, share dividends, reorganizations, recapitalizations and the like) for any 20 trading days within a 30 trading- day period ending on the third trading day prior to the date on which we give proper notice of such redemption and provided certain other conditions are met. If and when the ~~warrants~~ **Warrants** become redeemable by us, we may exercise our redemption right even if we are unable to register or qualify the underlying securities for sale under all applicable state securities laws. Redemption of the outstanding ~~warrants~~ **Warrants** could force you (i) to exercise your ~~warrants~~ **Warrants** and pay the exercise price therefor at a time when it may be disadvantageous for you to do so, (ii) to sell your ~~warrants~~ **Warrants** at the then- current market price when you might otherwise wish to hold your ~~warrants~~ **Warrants** or (iii) to accept the nominal redemption price which, at the time the outstanding ~~warrants~~ **Warrants** are called for redemption, is likely to be substantially less than the market value of your ~~warrants~~ **Warrants**. Our ~~private~~ **Private Placement units Units** and ~~founder~~ **Founder shares Shares** may have an adverse effect on the market price of our ~~ordinary~~ **Ordinary shares Shares** and make it more difficult to complete our ~~business~~ **Business combination Combination**. Simultaneously with the closing of our Initial Public Offering, we issued 409, 200 ~~private~~ **Private Placement units Units** to our ~~sponsor~~ **Sponsor**, one of our founders. Our founders currently own 1, 725, 000 ~~founder~~ **Founder shares Shares**. In addition, if our founders or their affiliates make any working capital loans, up to \$ 300, 000 of such loans may be converted into working capital units, at the price of \$ 10. 00 per unit at the option of the lender. Such working capital units would be identical to the ~~private~~ **Private Placement units Units** sold in the private placement. To the extent we issue ~~ordinary~~ **Ordinary shares Shares** to complete a ~~business~~ **Business combination Combination**, the potential for the issuance of a substantial number of additional ~~ordinary~~ **Ordinary shares Shares** upon exercise of these ~~warrants~~ **Warrants** and conversion rights of up to \$ 500, 000 working capital loans could make us a less attractive acquisition vehicle to a target business. Any such issuance will increase the number of issued and outstanding ~~ordinary~~ **Ordinary shares Shares** and reduce the value of the ~~ordinary~~ **Ordinary shares Shares** issued to complete the business combination. Therefore, our ~~private~~ **Private Placement units Units** and ~~founder~~ **Founder shares Shares** may make it more difficult to complete a ~~business~~ **Business combination Combination** or increase the cost of acquiring the target business. A provision of our warrant agreement may make it more difficult for use to consummate an initial business combination. Unlike most blank check companies, if (i) we issue additional ~~ordinary~~ **Ordinary shares Shares** or equity- linked securities for capital raising purposes in connection with the closing of our initial business combination at a Newly Issued Price of less than \$ 9. 50 per share; (ii) the aggregate gross proceeds from such issuances represent more than 60 % of the total equity proceeds, and interest thereon, available for the funding of our initial business combination on the date of the consummation of our initial business combination (net of redemptions), and (iii) the Market Value is below \$ 9. 50 per share, then the exercise price of the ~~warrants~~ **Warrants** will be adjusted to be equal to 115 % of the greater of the Market Value and the Newly Issued Price, and the \$ 16. 50 per share redemption trigger price will be adjusted (to the nearest cent) to be equal to 165 % of the Market Value and the Newly Issued Price. This may make it more

difficult for us to consummate an initial business combination with a target business. We may amend the terms of the rights **Rights** in a manner that may be adverse to holders of public rights with the approval by the holders of at least 50 % of the then outstanding public rights. Our rights **Rights** will be issued in registered form under a rights agreement and between **Equiniti American Stock Transfer & Trust Company, LLC** as rights agent, and us. The rights **Rights** agreement provides that the terms of the rights **Rights** may be amended without the consent of any holder to cure any ambiguity or correct any defective provision, but requires the approval by the holders of at least 50 % of the then outstanding public rights to make any change that adversely affects the interests of the registered holders of public rights. Accordingly, we may amend the terms of the public rights in a manner adverse to a holder if holders of at least 50 % of the then outstanding public rights approve of such amendment. Because we must furnish our shareholders with target business financial statements, we may lose the ability to complete an otherwise advantageous initial business combination with some prospective target businesses. The federal proxy rules require that a proxy statement with respect to a vote on a **business-Business combination-Combination** meeting certain financial significance tests include target historical and / or pro forma financial statement disclosure. We will include the same financial statement disclosure in connection with our tender offer documents, whether or not they are required under the tender offer rules. These financial statements may be required to be prepared in accordance with, or be reconciled to, accounting principles generally accepted in the United States of America, or GAAP, or international financial reporting standards as issued by the International Accounting Standards Board, or IFRS, depending on the circumstances and the historical financial statements may be required to be audited in accordance with the standards of the Public Company Accounting Oversight Board (United States), or PCAOB. These financial statement requirements may limit the pool of potential target businesses we may acquire because some targets may be unable to provide such financial statements in time for us to disclose such financial statements in accordance with federal proxy rules and complete our initial business combination within the prescribed time frame.

Risks Related to Our Management Our ability to successfully complete our initial business combination and to be successful thereafter will be totally dependent upon the efforts of members of our management team, some of whom may join us following our initial business combination. The loss of such people could negatively impact the operations and profitability of our post- combination business. Our ability to successfully complete our **business-Business combination-Combination** is dependent upon the efforts of members of our management team. The role of members of our management team in the target business, however, cannot presently be ascertained. Although some members of our management team may remain with the target business in senior management or advisory positions following our **business-Business combination-Combination**, it is likely that some or all of the management of the target business will remain in place. While we intend to closely scrutinize any individuals we engage after our initial business combination, we cannot assure you that our assessment of these individuals will prove to be correct. These individuals may be unfamiliar with the requirements of operating a company regulated by the SEC, which could cause us to have to expend time and resources helping them become familiar with such requirements. In addition, the officers and directors of an acquisition candidate may resign upon completion of our initial business combination. The departure of a **business-Business combination-Combination** target' s key personnel could negatively impact the operations and profitability of our post- combination business. The role of an acquisition candidate' s key personnel upon the completion of our initial business combination cannot be ascertained at this time. Although we contemplate that certain members of an acquisition candidate' s management team will remain associated with the acquisition candidate following our initial business combination, it is possible that members of the management of an acquisition candidate will not wish to remain in place. The loss of key personnel could negatively impact the operations and profitability of our post- combination business. Members of our management team may negotiate employment or consulting agreements with a target business in connection with a particular business combination. These agreements may provide for them to receive compensation following our **business-Business combination-Combination** and as a result, may cause them to have conflicts of interest in determining whether a particular business combination is the most advantageous. Members of our management team may be able to remain with the Company after the completion of our **business-Business combination-Combination** only if they are able to negotiate employment or consulting agreements in connection with the business combination. Such negotiations would take place simultaneously with the negotiation of the business combination and could provide for such individuals to receive compensation in the form of cash payments and / or our securities for services they would render to us after the completion of the business combination. The personal and financial interests of such individuals may influence their motivation in identifying and selecting a target business. However, we believe the ability of such individuals to remain with us after the completion of our **business-Business combination-Combination** will not be the determining factor in our decision as to whether or not we will proceed with any potential business combination. There is no certainty, however, that any members of our management team will remain with us after the completion of our **business-Business combination-Combination**. We cannot assure you that any members of our management team will remain in senior management or advisory positions with us. The determination as to whether any members of our management team will remain with us will be made at the time of our initial business combination. Our officers and directors may allocate their time to other businesses and may become officers or directors of other special purpose acquisition companies, thereby causing conflicts of interest in their determination as to how much time to devote to our affairs and whether to present a target to us instead of our competitors. This conflict of interest could have a negative impact on our ability to complete our initial business combination. Our officers and directors have fiduciary responsibility to dedicate substantially all their business time to their respective affairs and their respective portfolio companies. However, this responsibility does not require any of our officers or directors to commit his or her full time to our affairs in particular, which may result in a conflict of interest in allocating their time between our operations and our search for a **business-Business combination-Combination** and their other businesses, including other business endeavors for which he or she may be entitled to substantial compensation. Furthermore, our officer and directors may become an officer or director of another special purpose acquisition company with a class of securities registered under the Securities Exchange Act of 1934, as amended, or the Exchange Act even before we enter a definitive agreement regarding our initial business combination. We do not intend to have any full- time employees prior to the completion of our initial business combination. In addition, each of our officers and certain of our directors are employed by or affiliated with our founders, which makes investments in securities or other interests of or relating to companies in industries we may target for our initial business combination. Our independent directors also serve as officers or board members for other entities. If our officers' and directors' other business affairs require them to devote substantial amounts of time to such affairs in excess of their current commitment levels, it could limit their ability to devote time to our affairs; or if they have fiduciary duty to present a target company to our competitor instead of us, which may have a negative impact on our ability to complete our initial business combination. Certain of our officers and directors are now, and all of them may in the future become, affiliated with entities engaged in business activities similar to those intended to be conducted by us and, accordingly, may have conflicts of interest in allocating their time and determining to which entity a particular business opportunity should be presented. Following the completion of our Initial Public Offering and until we consummate our initial business combination, we intend to engage in the business of identifying and combining with one or more businesses. Our officers and directors are, and may in the future become, affiliated with entities (such as operating companies or investment vehicles) that are engaged in a similar business. Our officers and directors also may become aware of business opportunities which may be appropriate for presentation to us and the other entities in the future to which they owe certain fiduciary or contractual duties, including our founders' affiliates. Accordingly, they may have conflicts of interest in determining to which entity a particular business opportunity should be presented. These conflicts may not be resolved in our favor and a potential target business may be presented to another entity prior to its

presentation to us. Our Third Amended and Restated Memorandum and Articles of Association, **as amended**, provides that we renounce our interest in any corporate opportunity offered to any director or officer unless such opportunity is expressly offered to such person solely in his or her capacity as a director or officer of our company and such opportunity is one we are legally and contractually permitted to undertake and would otherwise be reasonable for us to pursue. Our **founders Sponsor and Initial Shareholders** and their respective affiliates may have competitive pecuniary interests that conflict with our interests. We have not adopted a policy that expressly prohibits our **founders Sponsor and Initial Shareholders** or their respective affiliates from having a direct or indirect pecuniary or financial interest in any investment to be acquired or disposed of by us or in any transaction to which we are a party or have an interest. We do not have a policy that expressly prohibits any such persons from engaging for their own account in business activities of the types conducted by us. Accordingly, such persons or entities may have a conflict between their interests and ours. We may engage in a **business Business combination Combination** with one or more target businesses that have relationships with entities that may be affiliated with our founders which may raise potential conflicts of interest. In light of the involvement of our officers and directors with other entities, we may decide to acquire one or more businesses affiliated with our founders or their respective affiliates. Our officers and directors also serve as officers and board members for other entities. Such entities may compete with us for business combination opportunities. Our **founders Sponsor and Initial Shareholders** are not currently aware of any specific opportunities for us to complete our **business Business combination Combination** with any entities with which they are affiliated, and there have been no preliminary discussions concerning a **business Business combination Combination** with any such entity or entities. Although we will not be specifically focusing on, or targeting, any transaction with any affiliated entities, we would pursue such a transaction if we determined that such affiliated entity met our criteria for a **business Business combination Combination** as set forth in our Registration Statement and such transaction was approved by a majority of our disinterested directors. Despite our agreement to obtain an opinion from an independent investment banking firm that is a member of FINRA, or from an independent accounting firm, regarding the fairness to our company from a financial point of view of a **business Business combination Combination** with one or more domestic or international businesses affiliated with our founders or their respective affiliates, potential conflicts of interest still may exist and, as a result, the terms of the business combination may not be as advantageous to our public shareholders as they would be absent any conflicts of interest. Since our **founders Sponsor and Initial Shareholders** will lose their entire investment in us if our **business Business combination Combination** is not completed, a conflict of interest may arise in determining whether a particular business combination target is appropriate for our initial business combination. On September 28, 2021, our **sponsor Sponsor** acquired 1,437,500 **founder Founder shares Shares** for an aggregate purchase price of \$25,000. On January 8, 2022, our **sponsor Sponsor** acquired an additional 287,500 **founder Founder shares Shares** for no additional consideration, resulting in our **sponsor Sponsor** holding an aggregate of 1,725,000 **founder Founder shares Shares**. Concurrent with the closing of our Initial Public Offering, our **sponsor Sponsor** sold to Chardan or its designees 132,825 of these **founder Founder shares Shares** for a purchase price of \$2.00 per share and an aggregate purchase price of \$265,650. Prior to the initial investment in the Company of \$25,000 by our **sponsor Sponsor**, the Company had no assets, tangible or intangible. The number of **founder Founder shares Shares** issued was determined based on the expectation that such **founder Founder shares Shares** would represent 20% of the outstanding shares after our Initial Public Offering (excluding the private shares and shares underlying the UPO). The **founder Founder shares Shares** will be worthless if we do not complete an initial business combination. In addition, our **sponsor Sponsor** purchased an aggregate of 409,200 **private Private Placement units Units**, at \$10.00 per unit, for a purchase price of approximately \$4,092,000. The **founder Founder shares Shares** and **private Private Placement units Units** will be worthless if we do not complete an initial business combination. Our **initial Initial shareholders Shareholders** have agreed (A) to vote any shares owned by them in favor of any proposed business combination and (B) not to redeem any **founder Founder shares Shares** or private shares in connection with a shareholder vote to approve a proposed initial business combination. In addition, we may obtain loans from our founders. The personal and financial interests of our founders may influence their motivation in identifying and selecting a target business combination, completing an initial business combination and influencing the operation of the business following the initial business combination. The provisions of our Third Amended and Restated Memorandum and Articles of Association, **as amended**, that relate to our pre-business combination activity (and corresponding provisions of the agreement governing the release of funds from our **trust Trust account Account**) may be amended with the approval of holders of two-thirds of our **ordinary Ordinary shares Shares**, which is a lower amendment threshold than that of some other blank check companies. It may be easier for us, therefore, to amend our Third Amended and Restated Memorandum and Articles of Association, **as amended** and the Trust Agreement to facilitate the completion of an initial business combination that some of our shareholders may not support. Some other blank check companies have a provision in their charter which prohibits the amendment of certain of its provisions, including those which relate to a company's pre-business combination activity, without approval by a certain percentage of the company's shareholders. In those companies, amendment of these provisions requires approval by between 90% and 100% of the company's public shareholders. Our Third Amended and Restated Memorandum and Articles of Association, **as amended**, provides that any of its provisions related to pre-business combination activity (including the requirement to deposit proceeds of our Initial Public Offering and the **private Private placement Placement of units Units** into the **trust Trust account Account** and not release such amounts except in specified circumstances, and to provide redemption rights to public shareholders as described herein) may be amended if approved by holders of two-thirds of our **ordinary Ordinary shares Shares** entitled to vote thereon, and corresponding provisions of the Trust Agreement governing the release of funds from our **trust Trust account Account** may be amended if approved by holders of two-thirds of our **ordinary Ordinary shares Shares** entitled to vote thereon. In all other instances, our Third Amended and Restated Memorandum and Articles of Association, **as amended**, may be amended by holders representing two-thirds of our outstanding **ordinary Ordinary shares Shares** entitled to vote thereon, subject to applicable provisions of the Companies Act or applicable stock exchange rules. We may not issue additional securities that can vote on amendments to our Third Amended and Restated Memorandum and Articles of Association, **as amended**, or in our initial business combination. Our founders, who will collectively beneficially own up to 20% of our **ordinary Ordinary shares Shares** upon the closing of our Initial Public Offering will participate in any vote to amend our Third Amended and Restated Memorandum and Articles of Association, **as amended**, and/or Trust Agreement and will have the discretion to vote in any manner they choose. As a result, we may be able to amend the provisions of our Third Amended and Restated Memorandum and Articles of Association, **as amended**, which govern our pre-business combination behavior more easily than some other blank check companies, and this may increase our ability to complete a **business Business combination Combination** with which you do not agree. Our shareholders may pursue remedies against us for any breach of our Third Amended and Restated Memorandum and Articles of Association, **as amended**. Our **initial Initial shareholders Shareholders** have agreed, pursuant to a letter agreement with us, that they will not propose any amendment to our Third Amended and Restated Memorandum and Articles of Association, **as amended**, (i) that would modify the substance or timing of our obligation to allow redemption in connection with our initial business combination or to redeem 100% of our **public Public shares Shares** if we do not complete our initial business combination within **9-24** months from the closing of our Initial Public Offering, or if we decide to extend the period of time to consummate our **business Business combination Combination**, within **18-33** months from the closing of our Initial Public Offering (as further described in our Registration Statement), or (ii) with respect to any other material provision relating to shareholders' rights or pre-initial business combination

activity, unless we provide our public shareholders with the opportunity to redeem their ~~ordinary~~ **Ordinary shares Shares** upon approval of any such amendment at a per- share price, payable in cash, equal to the aggregate amount then on deposit in the ~~trust~~ **Trust account Account**, including interest (which interest shall be net of taxes payable), divided by the number of then outstanding ~~public~~ **Public shares Shares**. These agreements are contained in a letter agreement that we have entered into with our founders. Our shareholders are not parties to, or third- party beneficiaries of, these agreements and, as a result, will not have the ability to pursue remedies against our founders for any breach of these agreements. As a result, in the event of a breach, our shareholders would need to pursue a shareholder derivative action, subject to applicable law. We may be unable to obtain additional financing to complete our initial business combination or to fund the operations and growth of a target business, which could compel us to restructure or abandon a particular business combination. Although we believe that the net proceeds of our Initial Public Offering and the sale of the ~~private~~ **Private Placement units Units** will be sufficient to allow us to complete our initial business combination, because we have not yet selected any prospective target business we cannot ascertain the capital requirements for any particular transaction. If the net proceeds of our Initial Public Offering and the sale of the ~~private~~ **Private Placement units Units** prove to be insufficient, either because of the size of our initial business combination, the depletion of the available net proceeds in search of a target business, the obligation to repurchase for cash a significant number of shares from shareholders who elect redemption in connection with our initial business combination or the terms of negotiated transactions to purchase shares in connection with our initial business combination, we may be required to seek additional financing or to abandon the proposed business combination. We cannot assure you that such financing will be available on acceptable terms, if at all. To the extent that additional financing proves to be unavailable when needed to complete our initial business combination, we would be compelled to either restructure the transaction or abandon that particular business combination and seek an alternative target business candidate. If we are unable to complete our initial business combination, our public shareholders may receive only approximately \$ 10. 18 per share plus any pro rata interest earned on the funds held in the ~~trust~~ **Trust account Account** (and not previously released to us to pay our taxes) on the liquidation of our ~~trust~~ **Trust account Account** and our ~~warrants~~ **Warrants** and ~~rights~~ **Rights** will expire worthless. In addition, even if we do not need additional financing to complete our ~~business~~ **Business combination Combination**, we may require such financing to fund the operations or growth of the target business. The failure to secure additional financing could have a material adverse effect on the continued development or growth of the target business. None of our officers, directors or shareholders is required to provide any financing to us in connection with or after our initial business combination. If we are unable to complete our initial business combination, our public shareholders may only receive approximately \$ 10. 18 per share on the liquidation of our ~~trust~~ **Trust account Account** and our ~~warrants~~ **Warrants** and ~~rights~~ **Rights** will expire worthless. In certain circumstances, our public shareholders may receive less than \$ 10. 18 per share on the redemption of their shares. See “ — If third parties bring claims against us, the proceeds held in the ~~trust~~ **Trust account Account** could be reduced and the per- share redemption amount received by shareholders may be less than \$ 10. 18 per share ” and other risk factors in this section. Our founders and other insiders may exert a substantial influence on actions requiring a shareholder vote, potentially in a manner that you do not support. Our ~~founders~~ **Sponsor and Initial Shareholders** own ~~founder~~ **Founder shares Shares** representing 25-61. 5 % of our issued and outstanding ~~ordinary~~ **Ordinary shares Shares** (excluding the private shares and shares underlying the UPO). In connection with the closing of our Initial Public Offering, we issued 409, 200 ~~private~~ **Private Placement units Units**. In addition, if our founders or their designated parties make any working capital loans, up to \$ 300, 000 of such loans may be converted into working capital units, at the price of \$ 10. 00 per unit at the option of the lenders. Such working capital units would be identical to the ~~private~~ **Private Placement units Units** sold in the private placement. Accordingly, our founders along with any designated parties may exert a substantial influence on actions requiring a shareholder vote, potentially in a manner that you do not support, including amendments to our Third Amended and Restated Memorandum and Articles of Association and approval of major corporate transactions. If our founders purchase any ~~units~~ **Units** in our Initial Public Offering or if they purchase any additional ~~ordinary~~ **Ordinary shares Shares** in the aftermarket or in privately negotiated transactions, this would increase their control. Factors that would be considered in making such additional purchases would include consideration of the current trading price of our ~~ordinary~~ **Ordinary shares Shares**. In addition, our Board, whose members were elected by certain of our ~~initial~~ **Initial shareholders Shareholders**, is and will be divided into three classes, each of which will generally serve for a term of three years with only one class of directors being elected in each year. There is no requirement under the Companies Act for us to hold annual or general meetings to elect directors. We may not hold an annual meeting of shareholders to elect new directors prior to the completion of our ~~business~~ **Business combination Combination**, in which case all of the current directors will continue in office until at least the completion of the business combination. If there is an annual meeting, as a consequence of our “ staggered ” Board, only a minority of the Board will be considered for election and our ~~initial~~ **Initial shareholders Shareholders**, because of their ownership position, will have considerable influence regarding the outcome. Accordingly, our ~~initial~~ **Initial shareholders Shareholders** will continue to exert control at least until the completion of our ~~business~~ **Business combination Combination**. Post Business Combination Risks Our management may not be able to maintain control of a target business after our initial business combination. We cannot provide assurance that, upon loss of control of a target business, new management will possess the skills, qualifications or abilities necessary to profitably operate such business. We may structure a ~~business~~ **Business combination Combination** so that the post- transaction company in which our public shareholders own shares will own less than 100 % of the equity interests or assets of a target business, but we will only complete such business combination if the post- transaction company owns or acquires 50 % or more of the outstanding voting securities of the target or otherwise acquires an interest in the target sufficient for the post-transaction company not to be required to register as an investment company under the Investment Company Act. We will not consider any transaction that does not meet such criteria. Even if the post- transaction company owns 50 % or more of the voting securities of the target, our shareholders prior to the business combination may collectively own a minority interest in the post business combination company, depending on valuations ascribed to the target and us in the business combination transaction. For example, we could pursue a transaction in which we issue a substantial number of new ~~ordinary~~ **Ordinary shares Shares** in exchange for all of the outstanding capital share of a target. In this case, we would acquire a 100 % interest in the target. However, as a result of the issuance of a substantial number of new ~~ordinary~~ **Ordinary shares Shares**, our shareholders immediately prior to such transaction could own less than a majority of our outstanding ~~ordinary~~ **Ordinary shares Shares** subsequent to such transaction. In addition, other minority shareholders may subsequently combine their holdings resulting in a single person or group obtaining a larger share of the company’ s share than we initially acquired. Accordingly, this may make it more likely that our management will not be able to maintain our control of the target business. We cannot provide assurance that, upon loss of control of a target business, new management will possess the skills, qualifications or abilities necessary to profitably operate such business. Subsequent to the completion of our initial business combination, we may be required to take write- downs or write- offs, restructuring and impairment or other charges that could have a significant negative effect on our financial condition, results of operations and our share price, which could cause you to lose some or all of your investment. Even if we conduct extensive due diligence on a target business with which we combine, we cannot assure you that this diligence will surface all material issues that may be present inside a particular target business, that it would be possible to uncover all material issues through a customary amount of due diligence, or that factors outside of the target business and outside of our control will not later arise. As a result of these factors, we may be forced to later write- down or write- off assets, restructure our operations, or incur impairment or other charges that could result in our reporting losses. Even if our due diligence successfully identifies certain risks, unexpected

risks may arise and previously known risks may materialize in a manner not consistent with our preliminary risk analysis. Even though these charges may be non-cash items and not have an immediate impact on our liquidity, the fact that we report charges of this nature could contribute to negative market perceptions about us or our securities. In addition, charges of this nature may cause us to violate net worth or other covenants to which we may be subject as a result of assuming pre-existing debt held by a target business or by virtue of our obtaining post-combination debt financing. Accordingly, any shareholders who choose to remain shareholders following the business combination could suffer a reduction in the value of their shares. Such shareholders are unlikely to have a remedy for such reduction in value. We may face general risks related to our ~~business~~ **Business combination-Combination** with any company. Any business combination with another company entails special considerations and risks. If we are successful in completing a ~~business~~ **Business combination-Combination** with a target business, we may be subject to, and possibly adversely affected by, the following risks:

- an inability to compete effectively in a highly competitive environment with many incumbents having substantially greater resources;
- an inability to manage rapid change, increasing consumer expectations and growth;
- an inability to build strong brand identity and improve subscriber or customer satisfaction and loyalty;
- a reliance on proprietary technology to provide services and to manage our operations, and the failure of this technology to operate effectively, or our failure to use such technology effectively;
- an inability to deal with our subscribers' or customers' privacy concerns;
- an inability to attract and retain subscribers or customers;
- an inability to license or enforce intellectual property rights on which our business may depend;
- any significant disruption in our computer systems or those of third parties that we would utilize in our operations;
- an inability by us, or a refusal by third parties, to license content to us upon acceptable terms;
- potential liability for negligence, copyright, or trademark infringement or other claims based on the nature and content of materials that we may distribute;
- competition for advertising revenue;
- competition for the leisure and entertainment time and discretionary spending of subscribers or customers, which may intensify in part due to advances in technology and changes in consumer expectations and behavior;
- disruption or failure of our networks, systems or technology as a result of computer viruses, "cyber-attacks," misappropriation of data or other malfeasance, as well as outages, natural disasters, terrorist attacks, accidental releases of information or similar events;
- an inability to obtain necessary hardware, software and operational support; and
- reliance on third-party vendors or service providers.

Any of the foregoing could have an adverse impact on our operations following a ~~business~~ **Business combination-Combination**. Our success will ultimately depend upon market acceptance of our products and services, our ability to develop and commercialize existing and new products and services and generate revenues, and our ability to identify new markets for its technology. Ultimately, our success will depend on the acceptance of our products and services in the target markets. We are faced with the risk that the marketplace will not be receptive to our products and services over competing products and that we will be unable to compete effectively. We will face challenges of developing (or acquiring externally-developed) technology solutions that are adequate and competitive in meeting the requirements of next-generation design challenges. We cannot assure investors that the products and services of the ~~company~~ **Company** with which we conduct a ~~business~~ **Business combination-Combination**, or any future products and services will gain broad market acceptance. If the market for our products and services fails to develop or develops more slowly than expected, or if any of the services and standards supported by us do not achieve or sustain market acceptance, our business and operating results would be materially and adversely affected. If we fail to adapt and respond effectively to rapidly changing technology, evolving industry standards, changing regulations and payment methods, demand for product enhancements, new product features, and changing business needs, requirements or preferences, our products may become less competitive. Regardless of our ~~business~~ **Business combination-Combination** target's industry, it will likely be subject to ongoing technological change, evolving industry standards, changing regulations, and changing customer needs, requirements and preferences. The success of our business will depend, in part, on our ability to adapt and respond effectively to these changes on a timely basis, including launching new products and services. The success of any new product and service, or any enhancements, features, or modifications to existing products and services, depends on several factors, including the timely completion, introduction, and market acceptance of such products and services, enhancements, modifications and new product features. If we are unable to enhance our products or develop new products that keep pace with technological and regulatory change and changes in customer preferences and achieve market acceptance, or if new technologies emerge that are able to deliver competitive products and services at lower prices, more efficiently, more conveniently, or more securely than our products, our business, operating results and financial condition would be adversely affected. Furthermore, modifications to our existing platform, products, or technology will increase our research and development expenses. Any failure of our products and services to operate effectively could reduce the demand for our services, result in customer dissatisfaction and adversely affect our business. Technology platforms may not operate properly or as we expect it to operate. Technology platforms are expensive and complex, their continuous development, maintenance and operation may entail unforeseen difficulties including material performance problems or undetected defects or errors. We may encounter technical obstacles, and it is possible that we may discover additional problems that prevent our technology from operating properly. If our platform does not function reliably, we may not be able to provide any products or services. Errors could also cause customer dissatisfaction with us, which could cause customers to stop purchasing or working with us. Any of these eventualities could result in a material adverse effect on our business, results of operations and financial condition. New or changing technologies, could cause a disruption in our business model, which may materially impact our results of operations and financial condition. If we fail to anticipate the impact on our business of changing technology, our ability to successfully operate may be materially impaired. Our business could also be affected by potential technological changes. Such changes could disrupt the demand for products from current customers, create coverage issues or impact the frequency or severity of losses, or reduce the size of the ultimate market, causing our business to decline. We may not be able to respond effectively to these changes, which could have a material effect on our results of operations and financial condition. Claims by others that we infringe or have infringed their proprietary technology or other intellectual property rights could harm our business. Companies in the technology industries are frequently subject to litigation based on allegations of infringement or other violations of intellectual property rights. In addition, certain companies and rights holders seek to enforce and monetize patents or other intellectual property rights they own, have purchased or have otherwise obtained. As we gain an increasingly high public profile, the possibility of intellectual property rights claims against us grows. From time to time, third parties may assert claims of infringement of intellectual property rights against us. Although we may have meritorious defenses, there can be no assurance that we will be successful in defending against these allegations or in reaching a business resolution that is satisfactory to us. Our competitors and others may now and in the future have significantly larger and more mature patent portfolios than us. In addition, future litigation may involve patent holding companies or other adverse patent owners who have no relevant product or service revenue and against whom our own patents may therefore provide little or no deterrence or protection. Many potential litigants, including competitors and patent-holding companies, have the ability to dedicate substantial resources to the assertion of their intellectual property rights. Any claim of infringement by a third party, even those without merit, could cause us to incur substantial costs defending against the claim, could distract our management from our business and could require us to cease use of such intellectual property. Furthermore, because of the substantial amount of discovery required in connection with intellectual property litigation, we risk compromising our confidential information during this type of litigation. We may be required to pay substantial damages, royalties or other fees in connection with a claimant securing a judgment against us, we may be subject to an injunction or other restrictions that prevent us from using or distributing our intellectual property, or from operating under our brand, or we may agree to a settlement that prevents

us from distributing our offerings or a portion thereof, which could adversely affect our business, results of operations and financial condition. With respect to any intellectual property rights claim, we may have to seek out a license to continue operations found or alleged to violate such rights, which may not be available, or if available, may not be available on favorable or commercially reasonable terms and may significantly increase our operating expenses. Some licenses may be non-exclusive, and therefore our competitors may have access to the same technology licensed to us. If a third party does not offer us a license to its intellectual property on reasonable terms, or at all, we may be required to develop alternative, non-infringing technology, which could require significant time (during which we would be unable to continue to offer our affected offerings), effort and expense and may ultimately not be successful. Any of these events could adversely affect our business, results of operations and financial condition. We may seek acquisition opportunities with an early-stage company, a financially unstable business or an entity lacking an established record of revenue or earnings. To the extent we complete our initial business combination with an early-stage company, a financially unstable business or an entity lacking an established record of sales or earnings, we may be affected by numerous risks inherent in the operations of the business with which we combine. These risks include investing in a business without a proven business model and with limited historical financial data, volatile revenues or earnings, intense competition and difficulties in obtaining and retaining key personnel. Although our officers and directors will endeavor to evaluate the risks inherent in a particular target business, we may not be able to properly ascertain or assess all of the significant risk factors and we may not have adequate time to complete due diligence. Furthermore, some of these risks may be outside of our control and leave us with no ability to control or reduce the chances that those risks will adversely impact a target business. Risks Related to Acquiring and Operating a Business Outside of the United States We may effect a **business-Business combination-Combination** with a company located outside of the United States and if we do, we would be subject to a variety of additional risks that may negatively impact our business operations and financial results. If we consummate a **business-Business combination-Combination** with a target business located outside of the United States, we would be subject to any special considerations or risks associated with companies operating in the target business' governing jurisdiction, including any of the following: ● rules and regulations or currency redemption or corporate withholding taxes on individuals; ● tariffs and trade barriers; ● regulations related to customs and import / export matters; ● longer payment cycles than in the United States; ● inflation; ● economic policies and market conditions; ● unexpected changes in regulatory requirements; ● challenges in managing and staffing international operations; ● tax issues, such as tax law changes and variations in tax laws as compared to the United States; ● currency fluctuations; ● challenges in collecting accounts receivable; ● cultural and language differences; ● protection of intellectual property; and ● employment regulations. We cannot assure you that we would be able to adequately address these additional risks. If we were unable to do so, our operations might suffer. Because of the costs and difficulties inherent in managing cross-border business operations, our results of operations may be negatively impacted. Managing a business, operations, personnel or assets in another country is challenging and costly. Any management that we may have (whether based abroad or in the U. S.) may be inexperienced in cross-border business practices and unaware of significant differences in accounting rules, legal regimes and labor practices. Even with a seasoned and experienced management team, the costs and difficulties inherent in managing cross-border business operations, personnel and assets can be significant (and much higher than in a purely domestic business) and may negatively impact our financial and operational performance. If social unrest, acts of terrorism, regime changes, changes in laws and regulations, political upheaval, or policy changes or enactments occur in a country in which we may operate after we effect our initial business combination, it may result in a negative impact on our business. Political events in another country may significantly affect our business, assets or operations. Social unrest, acts of terrorism, regime changes, changes in laws and regulations, political upheaval, and policy changes or enactments could negatively impact our business in a particular country. Many countries have difficult and unpredictable legal systems and underdeveloped laws and regulations that are unclear and subject to corruption and inexperience, which may adversely impact our results of operations and financial condition. Our ability to seek and enforce legal protections, including with respect to intellectual property and other property rights, or to defend ourselves with regard to legal actions taken against us in a given country, may be difficult or impossible, which could adversely impact our operations, assets or financial condition. Rules and regulations in many countries are often ambiguous or open to differing interpretation by responsible individuals and agencies at the municipal, state, regional and federal levels. The attitudes and actions of such individuals and agencies are often difficult to predict and inconsistent. Delay with respect to the enforcement of particular rules and regulations, including those relating to customs, tax, environmental and labor, could cause serious disruption to operations abroad and negatively impact our results. If we effect a **business-Business combination-Combination** with a company located outside of the United States, the laws applicable to such company will likely govern all of our material agreements and we may not be able to enforce our legal rights. If we effect a **business-Business combination-Combination** with a company located outside of the United States, the laws of the country in which such company operates will govern almost all of the material agreements relating to its operations. We cannot assure you that the target business will be able to enforce any of its material agreements or that remedies will be available in this new jurisdiction. The system of laws and the enforcement of existing laws in such jurisdiction may not be as certain in implementation and interpretation as in the United States. The inability to enforce or obtain a remedy under any of our future agreements could result in a significant loss of business, business opportunities or capital. Additionally, if we acquire a company located outside of the United States, it is likely that substantially all of our assets would be located outside of the United States and some of our officers and directors might reside outside of the United States. As a result, it may not be possible for investors in the United States to enforce their legal rights, to effect service of process upon our directors or officers, or to enforce judgments of United States courts predicated upon civil liabilities and criminal penalties of our directors and officers under Federal securities laws. If relations between the United States and foreign governments deteriorate, it could cause potential target businesses or their goods and services to become less attractive. The relationship between the United States and foreign governments could be subject to sudden fluctuation and periodic tension. For instance, the United States may announce its intention to impose quotas on certain imports. Such import quotas may adversely affect political relations between the two countries and result in retaliatory countermeasures by the foreign government in industries that may affect our ultimate target business. Changes in political conditions in foreign countries and changes in the state of U. S. relations with such countries are difficult to predict and could adversely affect our operations or cause potential target businesses or their goods and services to become less attractive. Because we are not limited to any specific industry, there is no basis for investors in our Initial Public Offering to evaluate the possible extent of any impact on our ultimate operations if relations are strained between the United States and a foreign country in which we acquire a target business or move our principal manufacturing or service operations. If any dividend is declared in the future and paid in a foreign currency, you may be taxed on a larger amount in U. S. If you are a U. S. holder of our **ordinary-Ordinary shares-Shares**, you will be taxed on the U. S. dollar value of your dividends, if any, at the time you receive them, even if you actually receive a smaller amount of U. S. dollars when the payment is in fact converted into U. S. dollars. Specifically, if a dividend is declared and paid in a foreign currency, the amount of the dividend distribution that you must include in your income as a U. S. holder will be the U. S. dollar value of the payments made in the foreign currency, determined at the spot rate of the foreign currency to the U. S. dollar on the date the dividend distribution is includible in your income, regardless of whether the payment is in fact converted into U. S. dollars. Thus, if the value of the foreign currency decreases before you actually convert the currency into U. S. dollars, you will be taxed on a larger amount in U. S. dollars than the U. S. dollar amount that you will actually ultimately receive. If our management following our initial business combination is unfamiliar with United States securities laws, they may have to expend time and

resources becoming familiar with such laws, which could lead to various regulatory issues. Following our initial business combination, certain members of our management team will likely resign from their positions as officers or directors of the company and the management of the target business at the time of the business combination will remain in place. Management of the target business may not be familiar with United States securities laws. If new management is unfamiliar with our laws, they may have to expend time and resources becoming familiar with such laws. This could be expensive and time-consuming and could lead to various regulatory issues, which may adversely affect our operations. After our initial business combination, substantially all of our assets may be located in a foreign country and substantially all of our revenue may be derived from our operations in such country. Accordingly, our results of operations and prospects will be subject, to a significant extent, to the economic, political and legal policies, developments and conditions in the country in which we operate. The economic, political and social conditions, as well as government policies, of the country in which our operations are located could affect our business. The economies of many countries in Asia where we would contemplate a ~~business~~ **Business combination Combination** differ from the economies of most developed countries in many respects. Such economic growth has been uneven, both geographically and among various sectors of the economy and such growth may not be sustained in the future. If in the future such country's economy experiences a downturn or grows at a slower rate than expected, there may be less demand for spending in certain industries. A decrease in demand for spending in certain industries could materially and adversely affect our ability to find an attractive target business with which to consummate our initial business combination and if we effect our initial business combination, the ability of that target business to become profitable. Currency policies may cause a target business' ability to succeed in the international markets to be diminished. In the event we acquire a non- U. S. target, all revenues and income would likely be received in a foreign currency, the dollar equivalent of our net assets and distributions, if any, could be adversely affected by reductions in the value of the local currency. The value of the currencies in our target regions fluctuate and are affected by, among other things, changes in political and economic conditions. Any change in the relative value of such currency against our reporting currency may affect the attractiveness of any target business or, following consummation of our initial business combination, our financial condition and results of operations. Additionally, if a currency appreciates in value against the dollar prior to the consummation of our initial business combination, the cost of a target business as measured in dollars will increase, which may make it less likely that we are able to consummate such transaction. Many of the economies in Asia are experiencing substantial inflationary pressures which may prompt the governments to take action to control the growth of the economy and inflation that could lead to a significant decrease in our profitability following our initial business combination. There is no restriction in the geographic location of targets that we can pursue, although we intend to initially prioritize geographic locations in Asia. In the event that our target business is in Asia, while many of the economies in Asia have experienced rapid growth over the last two decades, they currently are experiencing inflationary pressures. As governments take steps to address the current inflationary pressures, there may be significant changes in the availability of bank credits, interest rates, limitations on loans, restrictions on currency conversions and foreign investment. There also may be imposition of price controls. If prices for the products of our ultimate target business rise at a rate that is insufficient to compensate for the rise in the costs of supplies, it may have an adverse effect on our profitability. If these or other similar restrictions are imposed by a government to influence the economy, it may lead to a slowing of economic growth. Because we are not limited to any specific industry, the ultimate industry that we operate in may be affected more severely by such a slowing of economic growth. Many industries in Asia are subject to government regulations that limit or prohibit foreign investments in such industries, which may limit the potential number of acquisition candidates. Governments in many Asian countries have imposed regulations that limit foreign investors' equity ownership or prohibit foreign investments altogether in companies that operate in certain industries. As a result, the number of potential acquisition candidates available to us may be limited or our ability to grow and sustain the business, which we ultimately acquire will be limited. If a country in Asia enacts regulations in industry segments that forbid or restrict foreign investment, our ability to consummate our initial business combination could be severely impaired. Many of the rules and regulations that companies face concerning foreign ownership are not explicitly communicated. If new laws or regulations forbid or limit foreign investment in industries in which we want to complete our initial business combination, they could severely impair our candidate pool of potential target businesses. Additionally, if the relevant central and local authorities find us or the target business with which we ultimately complete our initial business combination to be in violation of any existing or future laws or regulations, they would have broad discretion in dealing with such a violation, including, without limitation: • levying fines; • revoking our business and other licenses; • requiring that we restructure our ownership or operations; and • requiring that we discontinue any portion or all of our business. Any of the above could have an adverse effect on our company post- business combination and could materially reduce the value of your investment. Corporate governance standards in Asia may not be as strict or developed as in the United States and such weakness may hide issues and operational practices that are detrimental to a target business. General corporate governance standards in some countries are weak in that they do not prevent business practices that cause unfavorable related party transactions, over-leveraging, improper accounting, family company interconnectivity and poor management. Local laws often do not go far enough to prevent improper business practices. Therefore, shareholders may not be treated impartially and equally as a result of poor management practices, asset shifting, conglomerate structures that result in preferential treatment to some parts of the overall company, and cronyism. The lack of transparency and ambiguity in the regulatory process also may result in inadequate credit evaluation and weakness that may precipitate or encourage financial crisis. In our evaluation of a ~~business~~ **Business combination Combination** we will have to evaluate the corporate governance of a target and the business environment, and in accordance with United States laws for reporting companies take steps to implement practices that will cause compliance with all applicable rules and accounting practices. Notwithstanding these intended efforts, there may be endemic practices and local laws that could add risk to an investment we ultimately make and that result in an adverse effect on our operations and financial results. We may face additional and distinctive risks if we acquire a technology business. Business combinations with technology businesses may involve special considerations and risks. If we complete our initial business combination with a technology business, we will be subject to the following risks, any of which could be detrimental to us and the business we acquire: • If we are unable to keep pace with evolving technology and changes in the technology services industry, our revenues and future prospects may decline; • Any business or company we acquire could be vulnerable to cyberattack or theft of individual identities or personal data; • Difficulties with any products or services we provide could damage our reputation and business; • A failure to comply with privacy regulations could adversely affect relations with customers and have a negative impact on business; • We may not be able to protect our intellectual property and we may be subject to infringement claims; and • We and any business or company we acquire may not be able to adapt to the complex and evolving regulatory environment for financial technology services. Any of the foregoing could have an adverse impact on our operations following a ~~business~~ **Business combination Combination**. However, our efforts in identifying prospective target businesses will not be limited to technology businesses. Accordingly, if we acquire a target business in another industry, these risks will likely not affect us and we will be subject to other risks attendant with the specific industry in which we operate or target business which we acquire, none of which can be presently ascertained. If we effect our initial business combination with a business located in the in the PRC, the laws applicable to such business will likely govern all of our material agreements and we may not be able to enforce our legal rights. If we effect our initial business combination with a business located in the PRC, the laws of the country in which such business operates will govern almost all of the material agreements relating to its operations, including any contractual arrangements

through which we acquire control of target business as described above. We cannot assure you that we or the target business will be able to enforce any of its material agreements or that remedies will be available in this jurisdiction. The system of laws and the enforcement of existing laws in such jurisdiction may not be as certain in implementation and interpretation as in the United States. In addition, the judiciary in the PRC is relatively inexperienced compared to others in enforcing corporate and commercial law, leading to a higher than usual degree of uncertainty as to the outcome of any litigation. In addition, to the extent that our target business' s material agreements are with governmental agencies in the PRC, we may not be able to enforce or obtain a remedy from such agencies due to sovereign immunity, in which the government is deemed to be immune from civil lawsuit or criminal prosecution. The inability to enforce or obtain a remedy under any of our future agreements could result in a significant loss of business, business opportunities or capital. If we effect our initial business combination with a business located in the PRC, we may be subject to certain risks associated with acquiring and operating businesses in the PRC. We may be subject to certain risks associated with acquiring and operating a business in the PRC in our search for a ~~business-Business combination~~ **Combination** and operation of any target business with which we ultimately consummate a ~~business-Business combination~~ **Combination**. First, certain rules and regulations concerning mergers and acquisitions by foreign investors in the PRC may make merger and acquisition activities by foreign investors more complex and time consuming, including, among others: ● the requirement that the Ministry of Commerce of the PRC (the "MOFCOM ") be notified in certain circumstances in advance of any change- of- control transaction in which a foreign investor takes control of a PRC domestic enterprise or any concentration of undertaking if certain thresholds are triggered; ● the authority of certain government agencies to have scrutiny over the economics of an acquisition transaction and requirement for consideration in a transaction to be paid within stated time limits; and ● the requirement for mergers and acquisitions by foreign investors that raise " national defense and security " concerns and mergers and acquisitions through which foreign investors may acquire de facto control over domestic enterprises that raise " national security " concerns to be subject to strict review by the MOFCOM. Complying with these and other requirements could be time- consuming, and any required approval processes, including obtaining approval from the MOFCOM or its local counterparts, may delay or inhibit our ability to complete such transactions, which could affect our ability to acquire PRC- based businesses. A ~~business-Business combination~~ **Combination** we propose may not be able to be completed if the terms of the transaction do not satisfy aspects of the approval process and may not be completed, even if approved, if they are not consummated within the time permitted by the approvals granted. In addition, the PRC currently prohibits and / or restricts foreign ownership in certain " important industries, " including telecommunications, food production and heavy equipment. There are uncertainties under certain regulations whether obtaining a majority interest through contractual arrangements will comply with regulations prohibiting or restricting foreign ownership in certain industries. There is no assurance that the PRC government will not apply restrictions in other industries. In addition, there can be restrictions on the foreign ownership of businesses that are determined from time to time to be in " important industries " that may affect the national economic security or those having " famous brand names " or " well- established brand names. " Subject to the review and approval requirements of the relevant agencies and the various percentage ownership limitations that exist from time to time, acquisitions involving foreign investors and parties in the various restricted categories of assets and industries may nonetheless sometimes be consummated using contractual arrangements with permitted local parties. If we choose to effect a ~~business-Business combination~~ **Combination** that employs the use of these types of control arrangements, these contractual arrangements may not be as effective in providing us with the same economic benefits, accounting consolidation or control over a target business as would direct ownership due to limited implementation guidance provided with respect to such regulations. If the government of the PRC finds that the agreements we entered into to acquire control of a target business through contractual arrangements with one or more operating businesses do not comply with local governmental restrictions on foreign investment, or if these regulations or the interpretation of existing regulations change in the future, we could be subject to significant penalties or be forced to relinquish our interests in those operations. If we effect our initial business combination with a business located in the PRC, a substantial portion of our operations may be conducted in the PRC, and a significant portion of our net revenues maybe derived from customers where the contracting entity is located in the PRC. Accordingly, our business, financial condition, results of operations, prospects and certain transactions we may undertake may be subject, to a significant extent, to economic, political and governmental and legal developments, laws and regulations in the PRC. For instance, all or most of our material agreements may be governed by PRC law and we may have difficulty in enforcing our legal rights because the system of laws and the enforcement of existing laws in PRC may not be as certain in implementation and interpretation as in the United States. In addition, contractual arrangements we enter into with potential future subsidiaries and affiliated entities or acquisitions of offshore entities that conduct operations through affiliates in the PRC may be subject to a high level of scrutiny by the relevant PRC tax authorities. We may also be subject to restrictions on dividend payments after we consummate a ~~business-Business combination~~ **Combination** and if we rely on dividends and other distributions from our operating company to provide us with cash flow and to meet our other obligations. Contractual arrangements we enter into with potential future subsidiaries and affiliated entities or acquisitions of offshore entities that conduct operations through affiliates in the PRC may be subject to a high level of scrutiny by the relevant tax authorities. Under the laws of the PRC, arrangements and transactions among related parties may be subject to audit or challenge by the relevant tax authorities. If any of the transactions we enter into with potential future subsidiaries and affiliated entities are found not to be on an arm' s- length basis, or to result in an unreasonable reduction in tax under local law, the relevant tax authorities may have the authority to disallow any tax savings, adjust the profits and losses of such potential future local entities and assess late payment interest and penalties. A finding by the relevant tax authorities that we are ineligible for any such tax savings, or that any of our possible future affiliated entities are not eligible for tax exemptions, would substantially increase our possible future taxes and thus reduce our net income and the value of a shareholder' s investment. In addition, in the event that in connection with an acquisition of an offshore entity that conducted its operations through affiliates in the PRC, the sellers of such entities failed to pay any taxes required under local law, the relevant tax authorities could require us to withhold and pay the tax, together with late- payment interest and penalties. The occurrence of any of the foregoing could have a negative impact on our operating results and financial condition. If the government of the PRC finds that the agreements we entered into to acquire control of a target business do not comply with local governmental restrictions on foreign investment, or if these regulations or the interpretation of existing regulations change in the future, we could be subject to significant penalties or be forced to relinquish our interests in those operations or we could be unable to assert our contractual control rights over the assets of the post- combination target company, which could cause the value of our ~~ordinary~~ **Ordinary shares** ~~Shares~~ to depreciate significantly or become worthless. The PRC currently prohibits and / or restricts foreign ownership in certain " important industries, " including telecommunications, food production and heavy equipment. There are uncertainties under certain regulations whether obtaining a majority interest through contractual arrangements will comply with regulations prohibiting or restricting foreign ownership in certain industries. For example, the PRC may apply restrictions in other industries in the future. In addition, there can be restrictions on the foreign ownership of businesses that are determined from time to time to be in " important industries " that may affect the national economic security or those having " famous brand names " or " well- established brand names. " If we or any of our potential future target businesses are found to be in violation of any existing or future local laws or regulations (for example, if we are deemed to be holding equity interests in certain of our affiliated entities in which direct foreign ownership is prohibited), the relevant regulatory authorities might have the discretion to: ● revoke the business and operating licenses of the potential future target business; ● confiscate relevant income and impose fines and other penalties; ● discontinue or restrict the operations of the potential future target business; ● require us

or the potential future target business to restructure the relevant ownership structure or operations; • restrict or prohibit our use of the proceeds of our Initial Public Offering to finance our businesses and operations in the relevant jurisdiction; or • impose conditions or requirements with which we or the potential future target business may not be able to comply. If we acquire control of a target business through contractual arrangements with one or more operating businesses in the PRC, such contracts may not be as effective in providing operational control as direct ownership of such business and may be difficult to enforce. We will only acquire a business or businesses that, upon the consummation of our initial business combination, will be our majority- owned subsidiaries and will be neither investment companies nor companies excluded from the definition of an investment company by Section 3 (c) (1) or 3 (c) (7) of the Investment Company Act. However, the PRC has restricted or limited foreign ownership of certain kinds of assets and companies operating in certain industries. The industry groups that are restricted are wide- ranging, including, for example, certain aspects of telecommunications, food production, and heavy equipment manufacturers. In addition, there can be restrictions on the foreign ownership of businesses that are determined from time to time to be in “ important industries ” that may affect the national economic security or having “ famous brand names ” or “ well- established brand names. ” Subject to the review and approval requirements of the relevant agencies for acquisitions of assets and companies in the relevant jurisdictions and subject to the various percentage ownership limitations that exist from time to time, acquisitions involving foreign investors and parties in the various restricted categories of assets and industries may nonetheless sometimes be consummated using contractual arrangements with permitted local parties. To the extent that such agreements are employed, they may be for control of specific assets such as intellectual property or control of blocks of the equity ownership interests of a company which may provide exceptions to the merger and acquisition regulations mentioned above since these types of arrangements typically do not involve a change of equity ownership in the operating company. The agreements would be designed to provide our company with the economic benefits of, and control over, the subject assets or equity interests similar to the rights of full ownership, while leaving the technical ownership in the hands of local parties who would be our nominees and, therefore, may exempt the transaction from certain regulations, including the application process required thereunder. However, since there has been limited implementation guidance provided with respect to such regulations, the relevant government agency might apply them to a ~~business Business combination-Combination~~ effected through contractual arrangements. If such an agency determines or interprets that such an application should have been made or that our potential future target businesses are otherwise in violation of local laws or regulations, consequences may include confiscating relevant income and levying fines and other penalties, revoking business and other licenses, requiring restructure of ownership or operations, requiring discontinuation or restriction of the operations of any portion or all of the acquired business, restricting or prohibiting our use of the proceeds of our Initial Public Offering to finance our businesses and operations and imposing conditions or requirements with which we or potential future target businesses may not be able to comply, and we could be unable to assert our contractual control rights over the assets of the post-combination target company, which could cause the value of our ~~ordinary Ordinary shares Shares~~ may depreciate significantly or become worthless. These agreements likely also would provide for increased ownership or full ownership and control by us when and if permitted under local laws and regulations. If we choose to effect a ~~business Business combination-Combination~~ that employs the use of these types of control arrangements, we may have difficulty in enforcing our rights. Therefore, these contractual arrangements may not be as effective in providing us with the same economic benefits, accounting consolidation or control over a target business as would direct ownership. For example, if the target business or any other entity fails to perform its obligations under these contractual arrangements, we may have to incur substantial costs and expend substantial resources to enforce such arrangements, and rely on legal remedies under local law, including seeking specific performance or injunctive relief, and claiming damages, which we cannot assure will be sufficient to offset the cost of enforcement and may adversely affect the benefits we expect to receive from the business combination.. PRC regulations relating to offshore investment activities by PRC residents may limit our ability to inject capital in our Chinese subsidiaries and Chinese subsidiaries’ ability to change their registered capital or distribute profits to us or otherwise expose us or our PRC resident beneficial owners to liability and penalties under PRC laws. In July 2014, the State Administration of Foreign Exchange of the PRC, or SAFE promulgated the Circular on Relevant Issues Concerning Foreign Exchange Control on Domestic Residents’ Offshore Investment and Financing and Roundtrip Investment Through Special Purpose Vehicles, or SAFE Circular 37. SAFE Circular 37 requires PRC residents (including PRC individuals and PRC corporate entities as well as foreign individuals that are deemed as PRC residents for foreign exchange administration purpose) to register with SAFE or its local branches in connection with their direct or indirect offshore investment activities. SAFE Circular 37 is applicable to our shareholders who are PRC residents and may be applicable to any offshore acquisitions that we make in the future. Under SAFE Circular 37, PRC residents who make, or have prior to the implementation of SAFE Circular 37 made, direct or indirect investments in offshore special purpose vehicles, or SPVs, will be required to register such investments with SAFE or its local branches. In addition, any PRC resident who is a direct or indirect shareholder of an SPV, is required to update its filed registration with the local branch of SAFE with respect to that SPV, to reflect any material change, including, among other things, any major change of a PRC resident shareholder, name or term of operation of the SPVs, or any increase or reduction of the SPVs’ registered capital, share transfer or swap, merger or division. Moreover, any subsidiary of such SPV in China is required to urge the PRC resident shareholders to update their registration with the local branch of SAFE. If any PRC shareholder of such SPV fails to make the required registration or to update the previously filed registration, the subsidiary of such SPV in China may be prohibited from distributing its profits or the proceeds from any capital reduction, share transfer or liquidation to the SPV, and the SPV may also be prohibited from making additional capital contributions into its subsidiary in China. On February 13, 2015, SAFE promulgated a Notice on Further Simplifying and Improving Foreign Exchange Administration Policy on Direct Investment, or SAFE Notice 13, which became effective on June 1, 2015. Under SAFE Notice 13, applications for foreign exchange registration of inbound foreign direct investments and outbound overseas direct investments, including those required under SAFE Circular 37, will be filed with qualified banks instead of SAFE or its branches. The qualified banks will directly examine the applications and accept registrations under the supervision of SAFE. We cannot provide assurance that our shareholders that are PRC residents comply with all of the requirements under SAFE Circular 37 or other related rules. Failure or inability of our PRC resident shareholders to comply with the registration procedures set forth in these regulations may subject us to fines and legal sanctions, restrict our cross- border investment activities, limit the ability of our wholly foreign- owned subsidiary in China to distribute dividends and the proceeds from any reduction in capital, share transfer or liquidation to us, and we may also be prohibited from injecting additional capital into the subsidiary. Moreover, failure to comply with the various foreign exchange registration requirements described above could result in liability under PRC law for circumventing applicable foreign exchange restrictions. As a result, our business operations and our ability to distribute profits to you could be materially and adversely affected. Furthermore, as these foreign exchange regulations are still relatively new and their interpretation and implementation has been constantly evolving, it is unclear how these regulations, and any future regulation concerning offshore or cross- border transactions, will be interpreted, amended and implemented by the relevant government authorities. For example, we may be subject to a more stringent review and approval process with respect to our foreign exchange activities, such as remittance of dividends and foreign- currency- denominated borrowings, which may adversely affect our financial condition and results of operations. In addition, if we decide to acquire a PRC domestic company, we cannot assure you that we or the owners of such company, as the case may be, will be able to obtain the necessary approvals or complete the necessary filings and registrations required by the foreign exchange regulations. This may

restrict our ability to implement our acquisition strategy and could adversely affect our business and prospects. Compliance with the PRC Antitrust Law may limit our ability to effect our initial business combination. The PRC Antitrust Law became effective on August 1, 2008. The government authorities in charge of antitrust matters in China are the Antitrust Commission and other antitrust authorities under the State Council. The PRC Antitrust Law regulates (1) monopoly agreements, including decisions or actions in concert that preclude or impede competition, entered into by business operators; (2) abuse of dominant market position by business operators; and (3) concentration of business operators that may have the effect of precluding or impeding competition. To implement the Antitrust Law, in 2008, the State Council formulated the regulations that require filing of concentration of business operators, pursuant to which concentration of business operators refers to (1) merger with other business operators; (2) gaining control over other business operators through acquisition of equity interest or assets of other business operators; and (3) gaining control over other business operators through exerting influence on other business operators through contracts or other means. In 2009, the Ministry of Commerce, to which the Antitrust Commission is affiliated, promulgated the Measures for Filing of Concentration of Business Operators (amended by the Guidelines for Filing of Concentration of Business Operators in 2014), which set forth the criteria of concentration and the requirement of miscellaneous documents for the purpose of filing. The business combination we contemplate may be considered the concentration of business operators, and to the extent required by the Antitrust Law and the criteria established by the State Council, we must file with the antitrust authority under the PRC State Council prior to conducting the contemplated business combination. If the antitrust authority decides not to further investigate whether the contemplated business combination has the effect of precluding or impeding competition or fails to make a decision within 30 days from receipt of relevant materials, we may proceed to consummate the contemplated business combination. If antitrust authority decides to prohibit the contemplated business combination after further investigation, we must terminate such business combination and would then be forced to either attempt to complete a new business combination or we would be required to return any amounts which were held in the ~~trust~~ **Trust account Account** to our ~~stockholders~~ **shareholders**. When we evaluate a potential business combination, we will consider the need to comply with the Antitrust Law and other relevant regulations which may limit our ability to effect an acquisition or may result in our modifying or not pursuing a particular transaction. Since our ~~business~~ **Business combination Combination** period is within ~~9-24~~ months from the closing of our Initial Public Offering, or if we decide to extend the period of time to consummate our ~~business~~ **Business combination Combination**, within ~~18-33~~ months from the closing of our Initial Public Offering (as further described in this Form 10-K), and the approval process may take a period longer than we expect before we enter into a definitive agreement with a target company, we may be unable to complete a ~~business~~ **Business combination Combination** within ~~9-24~~ months from the closing of our Initial Public Offering, or if we decide to extend the period of time to consummate our ~~business~~ **Business combination Combination**, within ~~18-33~~ months from the closing of our Initial Public Offering (as further described in this Form 10-K). Exchange controls that exist in the PRC may restrict or prevent us from using the proceeds of our Initial Public Offering to acquire a target company in PRC and limit our ability to utilize our cash flow effectively following our initial business combination. SAFE promulgated the Notice of the State Administration of Foreign Exchange on Reforming the Administration of Foreign Exchange Settlement of Capital of Foreign- invested Enterprises, or Circular 19, effective on June 1, 2015, in replacement of the Circular on the Relevant Operating Issues Concerning the Improvement of the Administration of the Payment and Settlement of Foreign Currency Capital of Foreign- Invested Enterprises, or SAFE Circular 142, the Notice from the State Administration of Foreign Exchange on Relevant Issues Concerning Strengthening the Administration of Foreign Exchange Businesses, or Circular 59, and the Circular on Further Clarification and Regulation of the Issues Concerning the Administration of Certain Capital Account Foreign Exchange Businesses, or Circular 45. According to Circular 19, the flow and use of the RMB capital converted from foreign currency- denominated registered capital of a foreign- invested company is regulated such that RMB capital may not be used for the issuance of RMB entrusted loans, the repayment of inter- enterprise loans or the repayment of banks loans that have been transferred to a third party. Although Circular 19 allows RMB capital converted from foreign currency- denominated registered capital of a foreign- invested enterprise to be used for equity investments within the PRC, it also reiterates the principle that RMB converted from the foreign currency- denominated capital of a foreign- invested company may not be directly or indirectly used for purposes beyond its business scope. Thus, it is unclear whether SAFE will permit such capital to be used for equity investments in the PRC in actual practice. SAFE promulgated the Notice of the State Administration of Foreign Exchange on Reforming and Standardizing the Foreign Exchange Settlement Management Policy of Capital Account, or Circular 16, effective on June 9, 2016, which reiterates some of the rules set forth in Circular 19, but changes the prohibition against using RMB capital converted from foreign currency- denominated registered capital of a foreign- invested company to issue RMB entrusted loans to a prohibition against using such capital to issue loans to non- associated enterprises. Violations of SAFE Circular 19 and Circular 16 could result in administrative penalties. As such, Circular 19 and Circular 16 may significantly limit our ability to transfer the proceeds of our Initial Public Offering to a PRC target company and the use of such proceeds by the PRC target company. In addition, following our initial business combination with a PRC target company, we will be subject to the PRC' s rules and regulations on currency conversion. In the PRC, the SAFE regulates the conversion of the Renminbi into foreign currencies. Currently, FIEs are required to apply to the SAFE for " Foreign Exchange Registration Certificates for FIEs. " Following our initial business combination, we will likely be an FIE as a result of our ownership structure. With such registration certificates, which need to be renewed annually, FIEs are allowed to open foreign currency accounts including a " basic account " and " capital account. " Currency conversion within the scope of the " basic account, " such as remittance of foreign currencies for payment of dividends, can be effected without requiring the approval of the SAFE. However, conversion of currency in the " capital account, " including capital items such as direct investment, loans and securities, still require approval of the SAFE. We cannot assure you the PRC regulatory authorities will not impose further restrictions on the convertibility of the Renminbi. Any future restrictions on currency exchanges may limit our ability to use the proceeds of our Initial Public Offering in an initial business combination with a PRC target company and the use our cash flow for the distribution of dividends to our ~~stockholders~~ **shareholders** or to fund operations we may have outside of the PRC. Our initial business combination may be subject to national security review by the PRC government, and we may have to spend additional resources and incur additional time delays to complete any such business combination or be prevented from pursuing certain investment opportunities. On February 3, 2011, the PRC government issued a Notice Concerning the Establishment of Security Review Procedure on Mergers and Acquisitions of Domestic Enterprises by Foreign Investors, or Security Review Regulations, which became effective on March 5, 2011. The Security Review Regulations cover acquisitions by foreign investors of a broad range of PRC enterprises if such acquisitions could result in de facto control by foreign investors and the enterprises are relating to military, national defense, important agriculture products, important energy and natural resources, important infrastructures, important transportation services, key technologies and important equipment manufacturing. The scope of the review includes whether the acquisition will impact the national security, economic and social stability, and the research and development capabilities on key national security related technologies. Foreign investors should submit a security review application to the Department of Commerce for its initial review for contemplated acquisition. If the acquisition is considered to be within the scope of the Security Review Regulations, the Department of Commerce will transfer the application to a joint security review committee within five business days for further review. The joint security review committee, consisting of members from various PRC government agencies, will conduct a general review and seek comments from relevant government agencies. The joint security review committee may initiate a further special review and request the termination or restructuring of the

contemplated acquisition if it determines that the acquisition will result in significant national security issue. The Security Review Regulations will potentially subject a large number of mergers and acquisitions transactions by foreign investors in China to an additional layer of regulatory review. Currently, there is significant uncertainty as to the implication of the Security Review Regulations. Neither the Department of Commerce nor other PRC government agencies have issued any detailed rules for the implementation of the Security Review Regulations. If, for example, our potential initial business combination is with a target company operating in the PRC in any of the sensitive sectors identified above, the transaction will be subject to the Security Review Regulations, and we may have to spend additional resources and incur additional time delays to complete any such acquisition. There is no guarantee that we can receive such approval in a timely manner, and we may also be prevented from pursuing certain investment opportunities if the PRC government considers that the potential investments will result in a significant national security issue. If obtained, since our ~~business-Business combination-Combination~~ period is 9-24 months from the closing of our Initial Public Offering, or if we decide to extend the period of time to consummate our ~~business-Business combination-Combination~~, 18-33 months from the closing of our Initial Public Offering (as further described in our Registration Statement) and the approval process may take a period longer than we expect before we enter into a definitive agreement with a target company, we may be unable to complete a ~~business-Business combination-Combination~~ within 9-24 months from the closing of our Initial Public Offering, or if we decide to extend the period of time to consummate our ~~business-Business combination-Combination~~, within 18-33 months from the closing of our Initial Public Offering (as further described in our Registration Statement). Our initial business combination may be subject to a variety of PRC laws and other obligations regarding cybersecurity and data protection, and we may have to spend additional resources and incur additional time delays to complete any such business combination or be prevented from pursuing certain investment opportunities. Our initial business combination may be subject to PRC laws relating to the collection, use, sharing, retention, security, and transfer of confidential and private information, such as personal information and other data. These laws continue to develop, and the PRC government may adopt other rules and restrictions in the future. Non-compliance could result in penalties or other significant legal liabilities. Pursuant to the PRC Cybersecurity Law, which was promulgated by the Standing Committee of the National People's Congress on November 7, 2016 and took effect on June 1, 2017, personal information and important data collected and generated by a critical information infrastructure operator in the course of its operations in China must be stored in China, and if a critical information infrastructure operator purchases internet products and services that affects or may affect national security, it should be subject to cybersecurity review by the Cyberspace Administration of China ("CAC"). Due to the lack of further interpretations, the exact scope of "critical information infrastructure operator" remains unclear. Recently, the General Office of the Central Committee of the Communist Party of China and the General Office of the State Council jointly issued the Opinions on Severe and Lawful Crackdown on Illegal Securities Activities, which was available to the public on July 6, 2021. These opinions emphasized the need to strengthen the administration over illegal securities activities and the supervision on overseas listings by China-based companies. These opinions proposed to take effective measures, such as promoting the construction of relevant regulatory systems, to deal with the risks and incidents facing China-based overseas-listed companies and the demand for cybersecurity and data privacy protection. Moreover, the State Internet Information Office issued the Measures of Cybersecurity Review (Revised Draft for Comments, not yet effective) on July 10, 2021, which requires operators with personal information of more than 1 million users who want to list abroad to file a cybersecurity review with the CAC. As these opinions and the draft measures were recently issued, official guidance and interpretation of these two remain unclear in several respects at this time. If, for example, our potential initial business combination is with a target business operating in the PRC and if the enacted version of the draft measures mandates clearance of cybersecurity review and other specific actions to be completed by the target business, we may face uncertainties as to whether such clearance can be timely obtained, or at all, and incur additional time delays to complete any such acquisition. Cybersecurity review could also result in negative publicity with respect to our initial business combination and diversion of our managerial and financial resources. There is no guarantee that we can receive such approval in a timely manner, and we may also be prevented from pursuing certain investment opportunities if the PRC government considers that the potential investments will result in a significant national security issue. If obtained, since our ~~business-Business combination-Combination~~ period is 9-24 months from the closing of our Initial Public Offering, or if we decide to extend the period of time to consummate our ~~business-Business combination-Combination~~, 18-33 months from the closing of our Initial Public Offering (as further described in this Form 10-K), and the approval process may take a period longer than we expect before we enter into a definitive agreement with a target company, we may be unable to complete a ~~business-Business combination-Combination~~ within 9-24 months from the closing of our Initial Public Offering, or if we decide to extend the period of time to consummate our ~~business-Business combination-Combination~~, within 18-33 months from the closing of our Initial Public Offering (as further described in our Registration Statement). In light of recent events indicating greater oversight by the CAC over data security, particularly for companies seeking to list on a foreign exchange, companies with more than one million users' personal information in China, especially some internet and technology companies, may not be willing to list on a U. S. exchange or enter into a definitive business combination agreement with us. Further, we may also avoid conduct a ~~business-Business combination-Combination~~ with a company with more than one million users' personal information in China due to the limited timeline for us to complete a ~~business-Business combination-Combination~~. Companies in China are subject to various risks and costs associated with the collection, use, sharing, retention, security, and transfer of confidential and private information, such as personal information and other data. This data is wide ranging and relates to our investors, employees, contractors and other counterparties and third parties. If we decide to initiate a ~~business-Business combination-Combination~~ with a company in China, our compliance obligations include those relating to the Data Protection Act (As Revised) of the Cayman Islands and the relevant PRC laws in this regard. These PRC laws apply not only to third-party transactions, but also to transfers of information between a holding company and its subsidiaries. These laws continue to develop, and the PRC government may adopt other rules and restrictions in the future. Non-compliance could result in penalties or other significant legal liabilities. Pursuant to the PRC Cybersecurity Law, which was promulgated by the Standing Committee of the National People's Congress on November 7, 2016 and took effect on June 1, 2017, personal information and important data collected and generated by a critical information infrastructure operator in the course of its operations in China must be stored in China, and if a critical information infrastructure operator purchases internet products and services that affects or may affect national security, it should be subject to cybersecurity review by the CAC. Due to the lack of further interpretations, the exact scope of "critical information infrastructure operator" remains unclear. On July 10, 2021, the CAC publicly issued the Measures for Cybersecurity Censorship (Revised Draft for Comments) aiming to, upon its enactment, replace the existing Measures for Cybersecurity Censorship. The draft measures extend the scope of cybersecurity reviews to data processing operators engaging in data processing activities that affect or may affect national security, including listing in a foreign country. The draft measures require a company holding more than one million personal information to submit its IPO materials prepared for submission for cybersecurity review before listing on a foreign exchange. It is unclear whether the draft measures will apply to a company planning to list on a U. S. exchange by business combination with a special purpose acquisition corporation like us. If cybersecurity review applies to our ~~business-Business combination-Combination~~ with a company holding more than one million personal information in China, we cannot guarantee that we will receive such approval in a timely manner. Further, due to limited business combination period that we have, we may avoid searching for a target and completing an initial business combination that will be subject to Chinese cybersecurity review. Therefore, we may avoid searching

for a company with one million personal information in China or a company operating critical information infrastructure in China. Furthermore, if we were found to be in violation of applicable laws and regulations in China during such review, we could be subject to administrative penalties, such as warnings, fines, or service suspension. Therefore, cybersecurity review could materially and adversely affect our business, financial condition, and results of operations. In addition, the PRC Data Security Law, which was promulgated by the Standing Committee of the National People's Congress on June 10, 2021 and takes effect on September 1, 2021, requires data collection to be conducted in a legitimate and proper manner, and stipulates that, for the purpose of data protection, data processing activities must be conducted based on data classification and hierarchical protection system for data security. After the Data Security Law takes effect, if our post-combination entity's data processing activities were found to be not in compliance with this law, our post-combination entity could be ordered to make corrections, and under certain serious circumstances, such as severe data divulgence, we and post-combination entity could be subject to penalties, including the revocation of our business licenses or other permits. As a result, we and post-combination entity may be required to suspend our relevant businesses, shut down our website, take down our operating applications, or face other penalties, which may materially and adversely affect our business, financial condition, and results of operations. If we make equity compensation grants to persons who are PRC citizens, they may be required to register with the State Administration of Foreign Exchange of the PRC ("SAFE"). We may also face regulatory uncertainties that could restrict our ability to adopt equity compensation plans for our directors and employees and other parties under PRC laws. On April 6, 2007, SAFE issued the "Operating Procedures for Administration of Domestic Individuals Participating in the Employee Stock Ownership Plan or Stock Option Plan of An Overseas Listed Company, also known as "Circular 78." It is not clear whether Circular 78 covers all forms of equity compensation plans or only those which provide for the granting of shares options. For any plans which are so covered and are adopted by a non-PRC listed company, such as our company, after April 6, 2007, Circular 78 requires all participants who are PRC citizens to register with and obtain approvals from SAFE prior to their participation in the plan. In addition, Circular 78 also requires PRC citizens to register with SAFE and make the necessary applications and filings if they participated in an overseas listed company's covered equity compensation plan prior to April 6, 2007. We believe that the registration and approval requirements contemplated in Circular 78 will be burdensome and time consuming. Upon consummation of business combination with a target business with primary operations in PRC, we may adopt an equity incentive plan and make shares option grants under the plan to our officers, directors and employees, whom may be PRC citizens and be required to register with SAFE. If it is determined that any of our equity compensation plans are subject to Circular 78, failure to comply with such provisions may subject us and participants of our equity incentive plan who are PRC citizens to fines and legal sanctions and prevent us from being able to grant equity compensation to our PRC employees. In that case, our ability to compensate our employees and directors through equity compensation would be hindered and our business operations may be adversely affected. Enhanced scrutiny over acquisition transactions by the PRC tax authorities may have a negative impact on potential acquisitions we may pursue in the future. The PRC tax authorities have enhanced their scrutiny over the direct or indirect transfer of certain taxable assets, including, in particular, equity interests in a PRC resident enterprise, by a non-resident enterprise by promulgating and implementing SAT Circular 59 and Circular 698, which became effective in January 2008, and a Circular 7 in replacement of some of the existing rules in Circular 698, which became effective in February 2015. Under Circular 698, where a non-resident enterprise conducts an "indirect transfer" by transferring the equity interests of a PRC "resident enterprise" indirectly by disposing of the equity interests of an overseas holding company, the non-resident enterprise, being the transferor, may be subject to PRC corporate income tax, if the indirect transfer is considered to be an abusive use of company structure without reasonable commercial purposes. As a result, gains derived from such indirect transfer may be subject to PRC tax at a rate of up to 10%. Circular 698 also provides that, where a non-PRC resident enterprise transfers its equity interests in a PRC resident enterprise to its related parties at a price lower than the fair market value, the relevant tax authority has the power to make a reasonable adjustment to the taxable income of the transaction. In February 2015, the SAT issued Circular 7 to replace the rules relating to indirect transfers in Circular 698. Circular 7 has introduced a new tax regime that is significantly different from that under Circular 698. Circular 7 extends its tax jurisdiction to not only indirect transfers set forth under Circular 698 but also transactions involving transfer of other taxable assets, through the offshore transfer of a foreign intermediate holding company. In addition, Circular 7 provides clearer criteria than Circular 698 on how to assess reasonable commercial purposes and has introduced safe harbors for internal group restructurings and the purchase and sale of equity through a public securities market. Circular 7 also brings challenges to both the foreign transferor and transferee (or other person who is obligated to pay for the transfer) of the taxable assets. Where a non-resident enterprise conducts an "indirect transfer" by transferring the taxable assets indirectly by disposing of the equity interests of an overseas holding company, the non-resident enterprise being the transferor, or the transferee, or the PRC entity which directly owned the taxable assets may report to the relevant tax authority such indirect transfer. Using a "substance over form" principle, the PRC tax authority may disregard the existence of the overseas holding company if it lacks a reasonable commercial purpose and was established for the purpose of reducing, avoiding or deferring PRC tax. As a result, gains derived from such indirect transfer may be subject to PRC corporate income tax, and the transferee or other person who is obligated to pay for the transfer is obligated to withhold the applicable taxes, currently at a rate of 10% for the transfer of equity interests in a PRC resident enterprise. We face uncertainties on the reporting and consequences on future private equity financing transactions, share exchange or other transactions involving the transfer of shares in our company by investors that are non-PRC resident enterprises. The PRC tax authorities may pursue such non-resident enterprises with respect to a filing or the transferees with respect to withholding obligation, and request our PRC subsidiaries to assist in the filing. As a result, we and non-resident enterprises in such transactions may become at risk of being subject to filing obligations or being taxed, under Circular 59 or Circular 698 and Circular 7, and may be required to expend valuable resources to comply with Circular 59, Circular 698 and Circular 7 or to establish that we and our non-resident enterprises should not be taxed under these circulars, which may have a material adverse effect on our financial condition and results of operations. The PRC tax authorities have the discretion under SAT Circular 59, Circular 698 and Circular 7 to make adjustments to the taxable capital gains based on the difference between the fair value of the taxable assets transferred and the cost of investment. Although we currently have no plans to pursue any acquisitions in China or elsewhere in the world, we may pursue acquisitions in the future that may involve complex corporate structures. If we are considered a non-resident enterprise under the PRC corporate income tax law and if the PRC tax authorities make adjustments to the taxable income of the transactions under SAT Circular 59 or Circular 698 and Circular 7, our income tax costs associated with such potential acquisitions will be increased, which may have an adverse effect on our financial condition and results of operations. The Chinese government may exert substantial interventions and influences over the manner in which our post-combination entity must conduct its business activities that we cannot expect when we enter into a definitive agreement with a target company with major operation in China. If the Chinese government establishes some new policies, regulations, rules, or laws in the industries where our post-combination entity is in, our post-combination entity may be subject to material change in its operations and the value of our **ordinary Ordinary shares Shares**. The Chinese government has exercised and continues to exercise substantial control over virtually every sector of the Chinese economy through regulation and state ownership. The Chinese government may intervene or influence the operations of a target business that we acquire at any time, which could result in a material change in our operations and / or the value of our securities. Our post-combination entity's ability to operate in China may also be harmed by changes in its laws and regulations, including those relating to taxation, environmental regulations, land use rights, property and other matters. The central or local governments of these jurisdictions may

impose new, stricter regulations or interpretations of existing regulations that would require additional expenditures and efforts on our part to ensure our compliance with such regulations or interpretations. Accordingly, government actions in the future, including any decision not to continue to support recent economic reforms and to return to a more centrally planned economy or regional or local variations in the implementation of economic policies, could have a significant effect on economic conditions in China or particular regions thereof, and could require us to divest ourselves of any interest we then hold in Chinese properties. For example, the Chinese cybersecurity regulator announced on July 2, 2021, that it had begun an investigation of Didi Global Inc. (NYSE: DIDI) and two days later ordered that the company's app be removed from smartphone app stores. On July 24, 2021, the General Office of the Communist Party of China Central Committee and the General Office of the State Council jointly released the Guidelines for Further Easing the Burden of Excessive Homework and Off-campus Tutoring for Students at the Stage of Compulsory Education, pursuant to which foreign investment in such firms via mergers and acquisitions, franchise development, and variable interest entities are banned from this sector. As such, the post-combination entity's business segments may be subject to various government and regulatory interference in the provinces in which they operate. The post-combination entity could be subject to regulation by various political and regulatory entities, including various local and municipal agencies and government sub-divisions. We and our post-combination entity may incur increased costs necessary to comply with existing and newly adopted laws and regulations or penalties for any failure to comply. Furthermore, recent statements by the Chinese government have indicated an intent to exert more oversight and control over offerings that are conducted overseas and / or over foreign investment in China-based issuers. Any such action could significantly limit or completely hinder our ability to offer or continue to offer securities to investors and cause the value of such securities to significantly decline or be worthless. It is uncertain when and whether we and our post-combination entity will be required to obtain permission from the PRC government to list on U. S. exchanges in the future, and even when such permission is obtained, whether it will be denied or rescinded. Although we are currently not required to obtain permission from any of the PRC federal or local government and have not received any denial to list on the U. S. exchange, our post-combination operations could be adversely affected, directly or indirectly, by existing or future laws and regulations relating to our business or industry. PRC laws and regulations governing our post-combination entity's business operations are sometimes vague and uncertain, which may result in a material change to our operations and the value of our shares if we complete our ~~business~~ **Business combination** ~~Combination~~ with a target in China. Additionally, any changes in such laws and regulations may impair our ability to operate profitably. There are substantial uncertainties regarding the interpretation and application of PRC laws and regulations including, but not limited to, the laws and regulations governing our business and the enforcement and performance of our arrangements with customers in certain circumstances. The laws and regulations are sometimes vague and may be subject to future changes, and their official interpretation and enforcement may involve substantial uncertainty. The effectiveness and interpretation of newly enacted laws or regulations, including amendments to existing laws and regulations, may be delayed, and our business may be affected if we rely on laws and regulations which are subsequently adopted or interpreted in a manner different from our understanding of these laws and regulations. New laws and regulations that affect existing and proposed future businesses may also be applied retroactively. We cannot predict what effect the interpretation of existing or new PRC laws or regulations may have on our post-combination entity's business. The PRC legal system is a civil law system based on written statutes. Unlike the common law system, prior court decisions under the civil law system may be cited for reference but have limited precedential value. Since these laws and regulations are relatively new and the PRC legal system continues to rapidly evolve, the interpretations of many laws, regulations and rules are not always uniform and the enforcement of these laws, regulations and rules involves uncertainties. In 1979, the PRC government began to promulgate a comprehensive system of laws and regulations governing economic matters in general. The overall effect of legislation over the past three decades has significantly enhanced the protections afforded to various forms of foreign investments in China. However, China has not developed a fully integrated legal system, and recently enacted laws and regulations may not sufficiently cover all aspects of economic activities in China. In particular, the interpretation and enforcement of these laws and regulations involve uncertainties. Since PRC administrative and court authorities have significant discretion in interpreting and implementing statutory provisions and contractual terms, it may be difficult to evaluate the outcome of administrative and court proceedings and the level of legal protection we enjoy. These uncertainties may affect our judgment on the relevance of legal requirements and our ability to enforce our contractual rights or tort claims. In addition, the regulatory uncertainties may be exploited through unmerited or frivolous legal actions or threats in attempts to extract payments or benefits from us. Furthermore, the PRC legal system is based in part on government policies and internal rules, some of which are not published on a timely basis or at all and may have retroactive effect. As a result, we may not be aware of our violation of any of these policies and rules until sometime after the violation. In addition, any administrative and court proceedings in China may be protracted, resulting in substantial costs and diversion of resources and management attention. From time to time, our post-combination entity may have to resort to administrative and court proceedings to enforce our legal rights. However, since PRC administrative and court authorities have significant discretion in interpreting and implementing statutory and contractual terms, it may be more difficult to evaluate the outcome of administrative and court proceedings and the level of legal protection our post-combination entity enjoys than in more developed legal systems. Furthermore, the PRC legal system is based in part on government policies and internal rules (some of which are not published in a timely manner or at all) that may have retroactive effect. As a result, we and our post-combination entity may not be aware of our violation of these policies and rules until sometime after the violation. Such uncertainties, including uncertainty over the scope and effect of our contractual, property (including intellectual property) and procedural rights, and any failure to respond to changes in the regulatory environment in China could materially and adversely affect our business and impede our post-combination entity's ability to continue its operations. Changes in the policies, regulations, rules, and the enforcement of laws of the PRC government may be quick with little advance notice and could have a significant impact upon our ability to operate profitably in the PRC. Our post-combination entity may conduct most of our operations and most of our revenue is generated in the PRC. Accordingly, economic, political and legal developments in the PRC will significantly affect our post-combination entity's business, financial condition, results of operations and prospects. Policies, regulations, rules, and the enforcement of laws of the PRC government can have significant effects on economic conditions in the PRC and the ability of businesses to operate profitably. Our post-combination entity's ability to operate profitably in the PRC may be adversely affected by changes in policies by the PRC government, including changes in laws, regulations or their interpretation, particularly those dealing with the Internet, including censorship and other restriction on material which can be transmitted over the Internet, security, intellectual property, money laundering, taxation and other laws that affect our post-combination entity's ability to operate its business. China Securities Regulatory Commission and other Chinese government agencies may exert more oversight and control over offerings that are conducted overseas and foreign investment in China-based issuers. Additional compliance procedures may be required in connection with our Initial Public Offering and our ~~business~~ **Business combination** ~~Combination~~ process, and, if required, we cannot predict whether we will be able to obtain such approval. As a result, both you and us face uncertainty about future actions by the PRC government that could significantly affect our ability to offer or continue to offer securities to investors and cause the value of our securities to significantly decline or be worthless. On July 6, 2021, the General Office of the Communist Party of China Central Committee and the General Office of the State Council jointly issued a document to crack down on illegal activities in the securities market and promote the high-quality development of the capital market, which, among other

things, requires the relevant governmental authorities to strengthen cross-border oversight of law-enforcement and judicial cooperation, to enhance supervision over China-based companies listed overseas, and to establish and improve the system of extraterritorial application of the PRC securities laws. Since this document is relatively new, uncertainties still exist in relation to how soon legislative or administrative regulation making bodies will respond and what existing or new laws or regulations or detailed implementations and interpretations will be modified or promulgated, if any, and the potential impact such modified or new laws and regulations will have on our future business combination with a company with major operation in China. Therefore, China Securities Regulatory Commission and other Chinese government agencies may exert more oversight and control over offerings that are conducted overseas and foreign investment in China-based issuers. Additional compliance procedures may be required in connection with our Initial Public Offering and our ~~business-Business combination~~ **Combination** process, and, if required, we cannot predict whether we will be able to obtain such approval. As a result, both you and us face uncertainty about future actions by the PRC government that could significantly affect our ability to offer or continue to offer securities to investors and cause the value of our securities to significantly decline or be worthless. The cash-flow structure of a post-acquisition company based in China or Hong Kong poses additional risks including, but not limited to, restrictions on foreign exchange and restrictions on our ability to transfer cash between entities, across borders, and to U. S. investors. The PRC government also has significant authority to exert restrictions on foreign exchange and our ability to transfer cash between entities, across borders, and to U. S. investors that may apply if we acquire a company that is based in China or Hong Kong in an initial business combination. We will be subject to restrictions on dividend payments as current regulations in China would permit our PRC subsidiary to pay dividends to us only out of its accumulated distributable profits, if any, determined in accordance with Chinese accounting standards and regulations. In addition, our PRC subsidiary will be required to set aside at least 10 % (up to an aggregate amount equal to half of its registered capital) of its accumulated profits each year. See “ — If we successfully consummate a ~~business-Business combination-Combination~~ **Combination** with a target business with primary operations in the PRC, we will be subject to restrictions on dividend payments following consummation of our initial business combination. ” In addition, we may be subject to restrictions on currency exchange as the PRC government may limit or eliminate our ability to utilize cash generated in Renminbi, or RMB to fund our business activities outside of the PRC or pay dividends in foreign currencies to our shareholders, including holders of our securities, and may limit our ability to obtain foreign currency through debt or equity financing. Should we choose to acquire a company in China, exchange controls that exist in the PRC may restrict or prevent us from using the proceeds of our Initial Public Offering to acquire a target company in PRC and limit our ability to utilize our cash flow effectively following our initial business combination. If we were to acquire a PRC company, the PRC regulation on loans to, and direct investment in, our PRC subsidiary by offshore holding companies and governmental control in currency conversion may restrict our ability to make loans to or capital contributions to our PRC subsidiary, which could materially and adversely affect our liquidity and our ability to fund and expand our business. These restrictions will restrict our ability to distribute earnings from our businesses, including subsidiaries, to the parent company and U. S. investors. In addition, fluctuations in exchange rates could result in foreign currency exchange losses to us and may reduce the value of, and amount in U. S. Dollar of dividends payable on, our shares in foreign currency terms. As of the date of this Form 10- K, **we have not pursued an initial business combination and** there have not been any capital contribution or shareholder loans by us to any PRC entities, we do not yet have any subsidiaries, and (except as described in this Form 10- K), we have not received, declared or made any dividends or distributions. The following illustrative table shows the post-business combination funds flow of the Company to the extent that the Company will acquire a company based in the PRC through direct equity investment. We will not consummate our initial business combination with an entity or business with China operations consolidated through a VIE structure. Note: (1) We may transfer funds to the target (PRC-based operations company) through an increase in the registered capital of or a shareholder loan to the target (PRC-based operations company). The target (PRC-based operations company) may in turn make distributions or pay dividends to us. The PRC governmental authorities may take the view now or in the future that an approval from them is required for an overseas offering by a company affiliated with Chinese businesses or persons or a ~~business-Business combination-Combination~~ **Combination** with a target business based in and primarily operating in China. The M & A Rules include, among other things, provisions that purport to require that an offshore special purpose vehicle formed for the purpose of an overseas listing of securities in a PRC company obtain the approval of the CSRC prior to the listing and trading of such special purpose vehicle’s securities on an overseas stock exchange. On September 21, 2006, the CSRC published on its official website procedures specifying documents and materials required to be submitted to it by special purpose vehicles seeking CSRC’s approval of overseas listings. However, substantial uncertainty remains regarding the scope and applicability of the M & A Rules and the CSRC approval requirement to offshore special purpose vehicles. Moreover, except for emphasizing the need to strengthen the administration over illegal securities activities, and the need to strengthen the supervision over overseas listings by Chinese companies, the Opinions, which was made available to the public on July 6, 2021, also provides that the State Council will revise provisions regarding the overseas issuance and listing of shares by companies limited by shares and will clarify the duties of domestic regulatory authorities. On December 24, 2021, the State Council published the draft Administrative Provisions on the Overseas Issuance and Listing of Securities by Domestic Companies (Draft for Comments) (the “ Administrative Provisions ”), and the CSRC published the draft Measures for Record-filings of the Overseas Issuance and Listing of Securities by Domestic Companies (Draft for Comments) (the “ Administrative Measures ”), for public comment. Pursuant to Article 2 of the Administrative Provisions, domestic enterprises that (i) offer shares, depository receipts, convertible notes or other equity securities overseas, or (ii) list securities on an overseas stock exchange, must complete record-filing procedures and report the relevant information to the CSRC. The CSRC shall determine the record-filing method. Pursuant to the Article 2 of the Administrative Measures, domestic enterprises that directly or indirectly offer or list securities on an overseas stock exchange shall file with the CSRC within three business days after submitting their initial public offering and / or listing application documents. The requested filing documents include but are not limited to: (1) a filing report and related undertakings; (2) regulatory opinions, filing or approval documents issued by the relevant authorities (if applicable); (3) security review opinions issued by the relevant authorities, if applicable; (4) a PRC legal opinion; and (5) a prospectus. On December 27, 2021, the NDRC and the MOFCOM jointly promulgated the Special Administrative Measure (Negative List) for the Access of Foreign Investment (2021 Version), or the Negative List, which became effective on January 1, 2022. According to Article 6 of the Negative List, domestic enterprises engaging in businesses in which foreign investment is prohibited shall obtain approval from the relevant authorities before offering and listing their shares on an overseas stock exchange. In addition, certain foreign investors shall not be involved in the operation or management of the relevant enterprise, and shareholding percentage restrictions under relevant domestic securities investment management regulations shall apply to such foreign investors. Based on our understanding of the current PRC laws and regulations in effect at the time of this Form 10- K, no prior permission is required under the M & A Rules, the Opinions or the Negative List from any PRC governmental authorities (including the CSRC) for consummating our Initial Public Offering by our company, given that: (a) the CSRC currently has not issued any definitive rule or interpretation concerning whether offerings like ours under this Form 10- K are subject to the M & A Rules; and (b) our company is a blank check company newly incorporated in Cayman Islands rather than China and currently the company conducts no business in China. However, there remains some uncertainty as to how the M & A Rules, the Opinions, or the Administrative Provisions and the Administrative Measures, if enacted, will be interpreted or implemented in the context of an overseas offering or if we decide to consummate the business combination with a target business based in and primarily operating in China. If the CSRC or another PRC governmental authority subsequently determines that

its approval is needed for our Initial Public Offering, or a **business-Business combination-Combination** with a target business based in and primarily operating in China, we may face approval delays, adverse actions or sanctions by the CSRC or other PRC governmental authorities. In any such event, these governmental authorities may delay our Initial Public Offering or a potential business combination, impose fines and penalties, limit our operations in China, or take other actions that could materially adversely affect our business, financial condition, results of operations, reputation and prospects, as well as the trading price of our securities. As of the date of this Form 10-K, we have not received any inquiry, notice, warning, sanctions or regulatory objection to our Initial Public Offering from the CSRC or any other PRC governmental authorities. Our company is a blank check company incorporated under the laws of the Cayman Islands. We currently do not hold any equity interest in any PRC company or operate any business in China. Therefore, we are not required to obtain any permission from any PRC governmental authorities to operate our business as currently conducted. If we decide to consummate our **business-Business combination-Combination** with a target business based in and primarily operating in China, the combined company's business operations in China through its subsidiaries are subject to relevant requirements to obtain applicable licenses from PRC governmental authorities under relevant PRC laws and regulations. If we select a **business-Business combination-Combination** target that operates in the PRC, the approval of the China Securities Regulatory Commission (the "CSRC"), the Cybersecurity Review Office ("CRO"), the Central Cyberspace Affairs Commission and / or other PRC authority may be required for our initial business combination under PRC law. The Regulations on Mergers and Acquisitions of Domestic Companies by Foreign Investors (the "M & A Rules") requires overseas special purpose vehicles that are controlled by PRC companies or individuals formed for the purpose of seeking a public listing on an overseas stock exchange through acquisitions of PRC domestic companies using shares of such special purpose vehicles or held by their shareholders as considerations to obtain the approval of the CSRC, prior to the listing and trading of such special purpose vehicle's securities on an overseas stock exchange. However, the application of the M & A Rules remains unclear. If CSRC approval is required for our initial business combination, it is uncertain whether it would be possible for us to obtain the approval. Any failure to obtain or delay in obtaining CSRC approval for our initial business combination would subject us to sanctions imposed by the CSRC and other PRC regulatory agencies. Additionally, on July 10, 2021, the Cybersecurity Administration of China ("CAC") released a draft of the revised Cybersecurity Review Measures for public consultation until July 25, 2021 (the "2021 Measures"). The 2021 Measures apply to any business operator that holds the personal information of more than one million users when it intends to seek a foreign listing. Upon receipt of an application, if the CRO decides to conduct a review, the CRO will complete a preliminary review and send recommendations to a designated body of members of the network security review mechanism and certain government departments for further consideration. The CSRC has been added in the 2021 Measures to the list of mainland Chinese authorities that are to be involved in formulating the national network security review mechanism. This means that the CSRC can instruct the CRO to obtain approval from the Central Cyberspace Affairs Commission to conduct a cybersecurity review of any proposed foreign public offering of a mainland Chinese operator where the capital markets regulator considers the listing affects or is likely to affect China's national security. The proposed rules might impact the timetable of our initial business combination and the certainty of our initial business combination, if the target company we have identified is subject to the 2021 Measures or the final Cybersecurity Review Measures. Further regulations or regulatory actions in the PRC could affect the timetable and closing certainty of our Initial Public Offering and / or our initial business combination. Further, on July 6, 2021, the General Office of the Communist Party of China Central Committee and the General Office of the State Council of the PRC jointly issued the "Opinion on Strictly Punishing Illegal Securities Activities according to Law" (《关于依法从严打击证券违法活动的意见》) (the "Opinion"). The Opinion specifies the target of upgrading the securities law-enforcement and judicial systems by 2022 and 2025, including effectively curbing the frequent occurrence of major illegal and criminal cases, as well as making notable advances in the transparency, standardization and credibility in the securities law-enforcement and judicial system. In particular, Clause 5 of the Opinion is entitled "Further Enhancing Cross-Border Regulatory Oversight, Enforcement and Judicial Cooperation." The Opinion may require or facilitate further regulations or regulatory actions applicable to Chinese companies seeking to be listed overseas, including in the U. S., which regulations could be applicable to our Initial Public Offering, our initial business combination or the target company we identify and impact the timetable and closing certainty of our Initial Public Offering and / or our initial business combination. The M & A Rules and certain other People's Republic of China regulations establish complex procedures for some acquisitions of Chinese companies by foreign investors, which could make it more difficult for us to pursue an acquisition in China. The M & A Rules and some other regulations and rules concerning mergers and acquisitions established additional procedures and requirements that could make merger and acquisition activities by foreign investors more time-consuming and complex, including requirements in some instances that MOFCOM be notified in advance of any change-of-control transaction in which a foreign investor takes control of a PRC domestic enterprise. Moreover, the Anti-Monopoly Law requires that the MOFCOM shall be notified in advance of any concentration of undertaking if certain thresholds are triggered. In addition, the security review rules issued by the MOFCOM that became effective in September 2011 specify that mergers and acquisitions by foreign investors that raise "national defense and security" concerns and mergers and acquisitions through which foreign investors may acquire de facto control over domestic enterprises that raise "national security" concerns are subject to strict review by the MOFCOM, and the rules prohibit any activities attempting to bypass a security review, including by structuring the transaction through a proxy or contractual control arrangement. In the future, we may acquire a complementary business. Complying with the requirements of the above-mentioned regulations and other relevant rules to complete such transactions could be time-consuming, and any required approval processes, including obtaining approval from the MOFCOM or its local counterparts may delay or inhibit our ability to complete such transactions, which could affect our ability to complete our initial business combination. Substantial uncertainties exist with respect to the interpretation and implementation of the Foreign Investment Law and how it may impact our ability to pursue an acquisition in China. On March 15, 2019, the PRC National People's Congress approved the Foreign Investment Law, which came into effect on January 1, 2020 and replaces the trio of existing laws regulating foreign investment in the PRC, namely, the Sino-Foreign Equity Joint Venture Enterprise Law, the Sino-Foreign Cooperative Joint Venture Enterprise Law and the Wholly Foreign-Invested Enterprise Law, together with their implementation rules and ancillary regulations and become the legal foundation for foreign investment in the PRC. Meanwhile, the Implementation Regulation of the Foreign Investment Law and the Measures for Reporting of Information on Foreign Investment came into effect as of January 1, 2020, which clarified and elaborated the relevant provisions of the Foreign Investment Law. The Foreign Investment Law sets out the basic regulatory framework for foreign investments and proposes to implement a system of pre-entry national treatment with a negative list for foreign investments, pursuant to which (i) foreign entities and individuals are prohibited from investing in the areas that are not open to foreign investments, (ii) foreign investments in the restricted industries must satisfy certain requirements under the law, and (iii) foreign investments in business sectors outside of the negative list will be treated equally with domestic investments. The Foreign Investment Law also sets forth necessary mechanisms to facilitate, protect and manage foreign investments and proposes to establish a foreign investment information reporting system, through which foreign investors or foreign-invested enterprises are required to submit initial report, report of changes, report of deregistration and annual report relating to their investments to the Ministry of Commerce, or MOFCOM, or its local branches. If, after our initial business combination, substantially all of our assets will be located in China and substantially all of our revenue will be derived from our operations there, our results of operations and prospects and

trading prices of our securities will be subject, to a significant extent, to the economic, political and legal policies, developments and conditions in China as well as litigation and publicity surrounding China-based companies listed in the United States. The economic, political and social conditions, as well as government policies, of China could affect our business. The economies in Asia differ from the economies of most developed countries in many respects. For the most part, such economies have grown at a rate in excess of the United States; however, (1) such economic growth has been uneven, both geographically and among various sectors of the economy and (2) such growth may not be sustained in the future. If in the future such country's economy experiences a downturn or grows at a slower rate than expected, there may be less demand for spending in certain industries. A decrease in demand for spending in certain industries could materially and adversely affect our ability to find an attractive target business with which to consummate our initial business combination and if we effect our initial business combination, the ability of that target business to become profitable. We believe that litigation and negative publicity surrounding companies with operations in China that are listed in the United States have negatively impacted stock prices for these companies. Various equity-based research organizations have published reports on China-based companies after examining their corporate governance practices, related party transactions, sales practices and financial statements, and these reports have led to special investigations and listing suspensions on U. S. national exchanges. Any similar scrutiny of our assets and operation, in China, if any, regardless of its lack of merit, could result in a diversion of management resources and energy, potential costs to defend ourselves against rumors, decreases and volatility in the trading price of our securities, and increased directors and officers insurance premiums and could have an adverse effect upon our business, including our results of operations, financial condition, cash flows and prospects. China's economic, political and social conditions, as well as changes in any government policies, laws and regulations, could have a material adverse effect on our business. A substantial portion of our operations may be conducted in China, and a significant portion of our net revenues may be derived from customers where the contracting entity is located in China. Accordingly, our business, financial condition, results of operations, prospects and certain transactions we may undertake may be subject, to a significant extent, to economic, political and legal developments in China. China's economy differs from the economies of most developed countries in many respects, including the amount of government involvement, level of development, growth rate, control of foreign exchange and allocation of resources. While the PRC economy has experienced significant growth in the past two to three decades, growth has been uneven, both geographically and among various sectors of the economy. Demand for target services and products depends, in large part, on economic conditions in China. Any slowdown in China's economic growth may cause our potential customers to delay or cancel their plans to purchase our services and products, which in turn could reduce our net revenues. Although China's economy has been transitioning from a planned economy to a more market oriented economy since the late 1970s, the PRC government continues to play a significant role in regulating industry development by imposing industrial policies. The PRC government also exercises significant control over China's economic growth through allocating resources, controlling the incurrence and payment of foreign currency-denominated obligations, setting monetary policy and providing preferential treatment to particular industries or companies. Changes in any of these policies, laws and regulations could adversely affect the economy in China and could have a material adverse effect on our business. The PRC government has implemented various measures to encourage foreign investment and sustainable economic growth and to guide the allocation of financial and other resources. However, we cannot assure you that the PRC government will not repeal or alter these measures or introduce new measures that will have a negative effect on us. China's social and political conditions may change and become unstable. Any sudden changes to China's political system or the occurrence of widespread social unrest could have a material adverse effect on our business and results of operations. After we consummate a **business Business combination Combination** in China, our operating company in China will be subject to restrictions on dividend payments. After we consummate a **business Business combination Combination**, we may rely on dividends and other distributions from our operating company to provide us with cash flow and to meet our other obligations. Current regulations in China would permit our operating company in China to pay dividends to us only out of its accumulated distributable profits, if any, determined in accordance with Chinese accounting standards and regulations. In addition, our operating company in China will be required to set aside at least 10 % (up to an aggregate amount equal to half of its registered capital) of its accumulated profits each year. Such cash reserve may not be distributed as cash dividends. In addition, if our operating company in China incurs debt on its own behalf in the future, the instruments governing the debt may restrict its ability to pay dividends or make other payments to us. If we merge with a China-based operating company, then PRC regulation on loans to, and direct investment in, PRC entities by offshore holding companies and governmental control in currency conversion may delay or prevent us from making loans to or making additional capital contributions to our PRC entity, if any, which could materially and adversely affect our liquidity and our ability to fund and expand our business. We are an exempted company incorporated in the Cayman Islands with limited liability structured as a blank check company and may conduct our operations in China through a PRC entity. As permitted under PRC laws and regulations, we may make loans to our PRC entity subject to the approval from governmental authorities and limitation of amount, or we may make additional capital contributions to our PRC entity. Furthermore, loans by us to our PRC entity to finance its activities cannot exceed the difference between their respective total project investment amount and registered capital or 2.5 times of their net worth and capital contributions to our PRC entity will be subject to the requirement of making necessary filings in the Foreign Investment Comprehensive Management Information System and registration with other governmental authorities in China. The SAFE promulgated the Notice of the State Administration of Foreign Exchange on Reforming the Administration of Foreign Exchange Settlement of Capital of Foreign-invested Enterprises, or Circular 19, effective on June 1, 2015, in replacement of the Circular on the Relevant Operating Issues Concerning the Improvement of the Administration of the Payment and Settlement of Foreign Currency Capital of Foreign-Invested Enterprises, the Notice from the State Administration of Foreign Exchange on Relevant Issues Concerning Strengthening the Administration of Foreign Exchange Businesses, and the Circular on Further Clarification and Regulation of the Issues Concerning the Administration of Certain Capital Account Foreign Exchange Businesses. According to SAFE Circular 19, the flow and use of the RMB capital converted from foreign currency-denominated registered capital of a foreign-invested company is regulated such that RMB capital may not be used for the issuance of RMB entrusted loans, the repayment of inter-enterprise loans or the repayment of bank loans that have been transferred to a third party. Although SAFE Circular 19 allows RMB capital converted from foreign currency-denominated registered capital of a foreign-invested enterprise to be used for equity investments within the PRC, it also reiterates the principle that RMB converted from the foreign currency-denominated capital of a foreign-invested company may not be directly or indirectly used for purposes beyond its business scope. Thus, it is unclear whether the SAFE will permit such capital to be used for equity investments in the PRC in actual practice. The SAFE promulgated the Notice of the State Administration of Foreign Exchange on Reforming and Standardizing the Foreign Exchange Settlement Management Policy of Capital Account, or SAFE Circular 16, effective on June 9, 2016, which reiterates some of the rules set forth in SAFE Circular 19, but changes the prohibition against using RMB capital converted from foreign currency-denominated registered capital of a foreign-invested company to issue RMB entrusted loans to a prohibition against using such capital to grant loans to non-associated enterprises. Violations of SAFE Circular 19 and SAFE Circular 16 could result in administrative penalties. SAFE Circular 19 and SAFE Circular 16 may significantly limit our ability to transfer any foreign currency we hold, including the net proceeds from our Initial Public Offering, to our PRC entity, which may adversely affect our liquidity and our ability to fund and expand our business in the PRC. In light of the various requirements imposed by PRC regulations on loans to, and direct investment in, PRC entities by offshore holding companies, and the fact that the PRC government may at its discretion

restrict access to foreign currencies for current account transactions in the future, we cannot assure you that we will be able to complete the necessary government registrations or obtain the necessary government approvals on a timely basis, if at all, with respect to future loans by us to our PRC entity or with respect to future capital contributions by us to our PRC entity. If we merge with a China-based operating company, and if we fail to complete such registrations or obtain such approvals, our ability to use the proceeds from our Initial Public Offering and to capitalize or otherwise fund our PRC operations may be negatively affected, which could materially and adversely affect our liquidity and our ability to fund and expand our business. If we successfully consummate a ~~business combination~~ **Business combination-Combination** with a target business with primary operations in the PRC, we will be subject to restrictions on dividend payments following consummation of our initial business combination. After we consummate our initial business combination, we may rely on dividends and other distributions from our operating company to provide us with cash flow and to meet our other obligations. Current regulations in China would permit our operating company in China to pay dividends to us only out of its accumulated distributable profits, if any, determined in accordance with Chinese accounting standards and regulations. In addition, our operating company in China will be required to set aside at least 10 % (up to an aggregate amount equal to half of its registered capital) of its accumulated profits each year. Each of our PRC subsidiaries as a foreign invested enterprise, is also required to further set aside a portion of its after-tax profits to fund the employee welfare fund, although the amount to be set aside, if any, is determined at its discretion. Such cash reserve may not be distributed as cash dividends. In addition, if our operating company in China incurs debt on its own behalf in the future, the instruments governing the debt may restrict its ability to pay dividends or make other payments to us. In addition, the Enterprise Income Tax Law and its implementation rules provide that a withholding tax rate of up to 10 % will be applicable to dividends payable by Chinese companies to non-PRC-resident enterprises unless otherwise exempted or reduced according to treaties or arrangements between the PRC central government and governments of other countries or regions where the non-PRC resident enterprises are incorporated. Governmental control of currency conversion may limit our ability to utilize our net revenue effectively and affect the value of your investment. Following our initial business combination with a PRC target company, we will be subject to the PRC's rules and regulations on currency conversion. In the PRC, the SAFE regulates the conversion of the Renminbi into foreign currencies. The PRC government imposes controls on the convertibility of the Renminbi into foreign currencies and, in certain cases, the remittance of currency out of China. Under PRC foreign exchange regulations, payments of current account items, including profit distributions, interest payments and trade and service-related foreign exchange transactions, can be made in foreign currencies without prior approval of SAFE by complying with certain procedural requirements. Under existing exchange restrictions, without prior approval of SAFE, cash generated from PRC subsidiaries in China may be used to pay dividends. However, approval from or registration with appropriate government authorities is required where Renminbi is to be converted into foreign currency and remitted out of China to pay capital expenses such as the repayment of loans denominated in foreign currencies. The PRC government may at its discretion restrict access to foreign currencies for current account transactions in the future. If the foreign exchange control system prevents us from obtaining sufficient foreign currencies to satisfy our foreign currency demands, we may not pay dividends in foreign currencies to our shareholders. PRC regulatory authorities could impose further restrictions on the convertibility of the Renminbi. Any future restrictions on currency exchanges may limit our ability to use the proceeds of our Initial Public Offering in an initial business combination with a PRC target company and the use of our cash flow for the distribution of dividends to our shareholders or to fund operations we may have outside of the PRC. If we merge with a China-based operating company, then there are significant uncertainties under the PRC Enterprise Income Tax Law relating to the withholding tax liabilities of the PRC entity, and dividends payable by the PRC entity to our offshore entity may not qualify for certain treaty benefits. Under the PRC Enterprise Income Tax Law ("PRC EIT Law") and its implementation rules, if following our initial business combination we are a non-resident enterprise, that is, an enterprise lawfully incorporated pursuant to the laws of a foreign country (region) that has an office or premises established in China with no actual management functions performed in China, or an enterprise that has income derived from or accruing in China although it does not have an office or premises in China, will be subject to a withholding tax rate of 10 %. Under the Notice of the State Administration of Taxation on Issues regarding the Administration of the Dividend Provision in Tax Treaties promulgated on February 20, 2009, the taxpayer needs to satisfy certain conditions to utilize the benefits under a tax treaty. These conditions include: (1) the taxpayer must be the beneficial owner of the relevant dividends, and (2) the corporate shareholder to receive dividends from the PRC entity must have continuously met the direct ownership thresholds during the 12 consecutive months preceding the receipt of the dividends. Further, under Announcement of the State Administration of Taxation on Issues Relating to "Beneficial Owner" in Tax Treaties, which took effect on April 1, 2018, a "Beneficial Owner" shall mean a person who has ownership and control over the income and the rights and property from which the income is derived. To determine the "beneficial owner" status of a resident of the treaty counterparty who needs to take advantage of the tax treaty benefits, a comprehensive analysis shall be carried out, taking into account actual conditions of the specific case. Entitlement to a lower tax rate on dividends according to tax treaties or arrangements between the PRC central government and governments of other countries or regions is subject to Announcement of State Taxation Administration on Promulgation of the Administrative Measures on Non-resident Taxpayers Enjoying Treaty Benefits, or Circular 35. Circular 35 provides that non-resident enterprises are not required to obtain pre-approval from the relevant tax authority in order to enjoy the reduced withholding tax. Instead, non-resident enterprises and their withholding agents may, by self-assessment and on confirmation that the prescribed criteria to enjoy the tax treaty benefits are met, directly apply the reduced withholding tax rate, and file necessary forms and supporting documents when performing tax filings, which will be subject to post-tax filing examinations by the relevant tax authorities. In addition, in response to the persistent capital outflow in China and the RMB's depreciation against the U. S. dollar in the fourth quarter of 2016, the People's Bank of China and SAFE promulgated a series of capital control measures in early 2017, including stricter vetting procedures for domestic companies to remit foreign currency for overseas investments, dividends payments and shareholder loan repayments. The PRC government may continue to strengthen its capital controls, and more restrictions and substantial vetting process may be put forward by SAFE for cross-border transactions falling under both the current account and the capital account. Any limitation on the ability of us to pay dividends or make other kinds of payments to us following our initial business combination could materially and adversely limit our ability to grow, make investments or acquisitions that could be beneficial to our business, pay dividends, or otherwise fund and conduct our business. PRC regulations relating to the establishment of offshore special purpose companies by PRC residents may subject our PRC resident beneficial owners or any future PRC subsidiaries to liability or penalties, limit our ability to inject capital into any PRC subsidiaries, limit any PRC subsidiary's ability to increase its registered capital or distribute profits to us, or may otherwise adversely affect us. In July 2014, SAFE promulgated the Circular on Relevant Issues Concerning Foreign Exchange Control on Domestic Residents' Offshore Investment and Financing and Roundtrip Investment Through Special Purpose Vehicles, or SAFE Circular 37, to replace the Notice on Relevant Issues Concerning Foreign Exchange Administration for Domestic Residents' Financing and Roundtrip Investment Through Offshore Special Purpose Vehicles, or SAFE Circular 75, which ceased to be effective upon the promulgation of SAFE Circular 37. SAFE Circular 37 requires PRC residents (including PRC individuals and PRC corporate entities) to register with SAFE or its local branches in connection with their direct or indirect offshore investment activities. SAFE Circular 37 applies to our shareholders who are PRC residents and may apply to any offshore acquisitions that we make in the future. Under SAFE Circular 37, PRC residents who make, or have prior to the implementation of SAFE Circular 37 made, direct or indirect

investments in offshore special purpose vehicles, or SPVs, must register such investments with SAFE or its local branches. In addition, any PRC resident who is a direct or indirect shareholder of an SPV must update its filed registration with the local branch of SAFE with respect to that SPV, to reflect any material change. If our shareholders who are PRC residents or entities fail to make the required registration or to update the previously filed registration, any PRC subsidiaries may be prohibited from distributing their profits and any proceeds from any reduction in capital, share transfer or liquidation to us, and we may be restricted in our ability to contribute additional capital to any PRC subsidiaries. On February 13, 2015, SAFE promulgated a Notice on Further Simplifying and Improving Foreign Exchange Administration Policy on Direct Investment, or SAFE Notice 13, which became effective on June 1, 2015. Under SAFE Notice 13, applications for foreign exchange registration of inbound foreign direct investments and outbound overseas direct investments, including those required under SAFE Circular 37, will be filed with qualified banks instead of SAFE. The qualified banks will directly examine the applications and accept registrations under the supervision of SAFE. We have requested PRC residents who we know hold direct or indirect interests in us to make the necessary applications, filings and registrations as required under SAFE Circular 37. We believe that most of these shareholders have completed the initial foreign exchange registrations with relevant banks. However, these individuals may not continue to make required filings or updates in a timely manner, or at all. We may not know the identities of all PRC residents holding direct or indirect interest in our company. Any failure or inability by such individuals to comply with SAFE regulations may subject us to fines or legal sanctions, restrict our cross-border investment activities, and limit any PRC subsidiary's ability to distribute dividends to us. As a result, our business and our ability to make distributions to you could be materially adversely affected. Furthermore, as these foreign exchange regulations are still relatively new and their interpretation and implementation have been evolving, it is unclear how these regulations, and any future regulation concerning offshore or cross-border transactions, will be interpreted, amended and implemented by the relevant government authorities. For example, we may be subject to a more stringent review and approval process with respect to our foreign exchange activities, such as remittance of dividends and foreign-currency-denominated borrowings, which may adversely affect our financial condition and results of operations. If we acquire a PRC domestic company, we or the owners of such company, as the case may be, may not obtain the necessary approvals or complete the necessary filings and registrations required by the foreign exchange regulations. This may restrict our ability to implement our acquisition strategy and could adversely affect our business and prospects. Because a majority of our executive officers and directors are located in or have significant ties to the PRC, you may face difficulties in protecting your interests, and your ability to protect your rights through the U. S. Federal courts may be limited. Our Chairwoman of the Board, Xinfeng Feng, and two of our directors, Li Wei and Wen He, are residents of mainland China. Our Chief Financial Officer, Jichuan Yang, is a resident of Hong Kong. As a result, legal claims against us or our executive officers and directors may be difficult or impossible for investors to pursue in U. S. courts. Moreover, even if an investor obtains a judgment in a U. S. court against one of our directors or officers, the investor may be unable to enforce such judgment on these directors and officers. It will equally be difficult to effect service of process upon us or those persons inside the PRC. PRC courts may only recognize and enforce foreign judgments in accordance with the requirements of the PRC Civil Procedures Law based either on treaties between the PRC and the country where the judgment is made or on principles of reciprocity between jurisdictions. This is reflected in a number of bilateral treaties signed by the PRC, which provide that lack of jurisdiction of the judgment court can be a ground for refusal. Further, a foreign judgment cannot be recognized and enforced in the PRC if a Chinese court has rendered a judgment on the same subject matter or recognized and enforced another foreign judgment or arbitral award on the same subject matter. In addition, according to the PRC Civil Procedures Law, the PRC courts will not enforce a foreign judgment against us or our directors and officers if they decide that the judgment violates the basic principles of PRC laws or national sovereignty, security, or public interest. The PRC has no treaties or other forms of written arrangement with the United States that provide for the reciprocal recognition and enforcement of foreign judgments. As a result, it may be difficult for investors to effect service of process within the United States upon us or our executive officers or directors who are residents of the PRC, or to enforce judgments in the PRC (including Hong Kong and Macau) that are obtained in U. S. courts against us or such individuals, including judgments predicated upon the civil liability provisions of the securities laws of the United States or any state thereof. Even with proper service of process, the enforcement of judgments obtained in U. S. courts or foreign courts based on the civil liability provisions of the U. S. federal securities laws would be extremely difficult given the PRC Civil Procedures Law and the lack of a treaty or principles of reciprocity providing for the recognition and enforcement of U. S. judgments. Furthermore, there would be added costs and issues with bringing an original action in foreign courts to enforce liabilities based on the U. S. federal securities laws against us or our officers and directors, and they still may be fruitless. The recent joint statement by the SEC and PCAOB, proposed rule changes submitted by Nasdaq, and the HFCAA all call for additional and more stringent criteria to be applied to emerging market companies upon assessing the qualification of their auditors, especially the non-U. S. auditors who are not inspected by the PCAOB. These developments could add uncertainties to our offering. On April 21, 2020, SEC Chairman Jay Clayton and PCAOB Chairman William D. Duhnke III, along with other senior SEC staff, released a joint statement highlighting the risks associated with investing in companies based in or have substantial operations in emerging markets including China. The joint statement emphasized the risks associated with lack of access for the PCAOB to inspect auditors and audit work papers in emerging markets, including China, and higher risks of fraud in emerging markets. On May 18, 2020, Nasdaq filed three proposals with the SEC to (i) apply minimum offering size requirement for companies primarily operating in "Restrictive Market", (ii) adopt a new requirement relating to the qualification of management or board of director for Restrictive Market companies, and (iii) apply additional and more stringent criteria to an applicant or listed company based on the qualifications of the company's auditors. On May 20, 2020, the U. S. Senate passed the Holding Foreign Companies Accountable Act (the "HFCAA") requiring a foreign company to certify it is not owned or controlled by a foreign government if the PCAOB is unable to audit specified reports because the company uses a foreign auditor not subject to PCAOB inspection. If the PCAOB is unable to inspect the company's auditors for three consecutive years, the issuer's securities are prohibited to trade on a national securities exchange or in the over-the-counter trading market in the U. S. On December 2, 2020, the U. S. House of Representatives approved the HFCAA. On December 18, 2020, the HFCAA was signed into law. On March 24, 2021, the SEC announced that it had adopted interim final amendments to implement congressionally mandated submission and disclosure requirements of the Act. The interim final amendments will apply to registrants that the SEC identifies as having filed an annual report on Forms 10-K, 20-F, 40-F or N-CSR with an audit report issued by a registered public accounting firm that is located in a foreign jurisdiction and that the PCAOB has determined it is unable to inspect or investigate completely because of a position taken by an authority in that jurisdiction. The SEC will implement a process for identifying such a registrant and any such identified registrant will be required to submit documentation to the SEC establishing that it is not owned or controlled by a governmental entity in that foreign jurisdiction and will also require disclosure in the registrant's annual report regarding the audit arrangements of, and governmental influence on, such a registrant. On June 22, 2021, the U. S. Senate passed the Accelerating Holding Foreign Companies Accountable Act, which, if passed by the U. S. House of Representatives and signed into law, would reduce the number of consecutive non-inspection years required for triggering the prohibitions under the HFCAA from three years to two. If our auditor cannot be inspected by the PCAOB for two consecutive years, the trading of our securities on any U. S. national securities exchanges, as well as any over-the-counter trading in the U. S., will be prohibited. On September 22, 2021, the PCAOB adopted a final rule implementing the HFCAA, which provides a framework for the PCAOB to use when determining, as contemplated under the HFCAA, whether the PCAOB is unable to inspect or investigate completely registered public

accounting firms located in a foreign jurisdiction because of a position taken by one or more authorities in that jurisdiction. On December 2, 2021, the SEC issued amendments to finalize rules implementing the submission and disclosure requirements in the HFCAA. The rules apply to registrants that the SEC identifies as having filed an annual report with an audit report issued by a registered public accounting firm that is located in a foreign jurisdiction and that PCAOB is unable to inspect or investigate completely because of a position taken by an authority in foreign jurisdictions. On December 16, 2021, the SEC announced that the PCAOB designated China and Hong Kong as the jurisdictions where the PCAOB is not allowed to conduct full and complete audit inspections as mandated under the HFCAA. The Company's auditor is based in the United States and therefore is not affected by this mandate by the PCAOB. On August 26, 2022, the PCAOB signed a Statement of Protocol with the China Securities Regulatory Commission and the Ministry of Finance of the PRC, taking the first step toward opening access for the PCAOB to inspect and investigate registered public accounting firms headquartered in mainland China and Hong Kong completely, consistent with U. S. law. The Statement of Protocol gives the PCAOB sole discretion to select the firms, audit engagements and potential violations it inspects and investigates and put in place procedures for PCAOB inspectors and investigators to view complete audit work papers with all information included and for the PCAOB to retain information as needed. In addition, the Statement of Protocol grants the PCAOB direct access to interview and take testimony from all personnel associated with the audits the PCAOB inspects or investigates. While significant, uncertainties still exist as to how the Statement of Protocol will be implemented and whether the applicable parties will comply with the framework. The lack of access to the PCAOB inspection in certain emerging markets prevents the PCAOB from fully evaluating audits and quality control procedures of the auditors based in those emerging markets. As a result, the investors may be deprived of the benefits of such PCAOB inspections. The inability of the PCAOB to conduct inspections of auditors in certain emerging markets makes it more difficult to evaluate the effectiveness of these accounting firms' audit procedures or quality control procedures as compared to auditors outside of those emerging markets that are subject to the PCAOB inspections, which could cause existing and potential investors in our shares to lose confidence in our audit procedures and reported financial information and the quality of our financial statements. Our auditor, the independent registered public accounting firm that issues the audit report included elsewhere in this Form 10- K, as an auditor of companies that are traded publicly in the United States and a firm registered with the PCAOB, is subject to laws in the United States pursuant to which the PCAOB conducts regular inspections to assess our auditor's compliance with the applicable professional standards. Our auditor is subject to inspection by the PCAOB on a regular basis with the last inspection report dated June 28, 2021. As such, as of the date of this Form 10- K, our auditor is not subject to the determinations announced by the PCAOB on December 16, 2021. While the Company's auditor is based in the U. S. and is registered with the PCAOB and subject to PCAOB inspection, it may later be determined that the PCAOB is unable to inspect or investigate completely the Company's auditor because of a position taken by an authority in a foreign jurisdiction. In addition, if we effect our initial business combination with a business located in the PRC and our new auditor is located in the PRC, a jurisdiction where the PCAOB has been unable to conduct inspections without the approval of the Chinese authorities, the work of our new auditor as it relates to those operations may not be inspected by the PCAOB. In either case, such lack of inspection could cause trading in the Company's securities to be prohibited under the HFCAA, and ultimately result in a determination by a securities exchange to delist the Company's securities. Furthermore, the recent developments would add uncertainties to our offering and we cannot assure you whether Nasdaq or regulatory authorities would apply additional and more stringent criteria to us after considering the effectiveness of our auditor's audit procedures and quality control procedures, adequacy of personnel and training, or sufficiency of resources, geographic reach or experience as it relates to the audit of our financial statements. It remains unclear what the SEC's implementation process related to the above rules will entail or what further actions the SEC, the PCAOB or Nasdaq will take to address these issues and what impact those actions will have on U. S. companies that have significant operations in certain emerging markets and have securities listed on a U. S. stock exchange (including a national securities exchange or over-the-counter stock market). In addition, the above amendments and any additional actions, proceedings, or new rules resulting from these efforts to increase U. S. regulatory access to audit information could create some uncertainty for investors, the market price of our **ordinary Ordinary shares** **Shares** could be adversely affected, and we could be delisted if we and our auditor are unable to meet the PCAOB inspection requirement or being required to engage a new audit firm, which would require significant expense and management time. General Risk Factors Unanticipated changes in our effective tax rate or challenges by tax authorities could harm our future results. We may become subject to income taxes in various other jurisdictions in the future. Our effective tax rate could be adversely affected by changes in the allocation of our pre-tax earnings and losses among countries with differing statutory tax rates, in certain non-deductible expenses as a result of acquisitions, in the valuation of our deferred tax assets and liabilities, or in federal, state, local or non-U. S. tax laws and accounting principles, including increased tax rates, new tax laws or revised interpretations of existing tax laws and precedents. Increases in our effective tax rate would adversely affect our operating results. In addition, we may be subject to income tax audits by various tax jurisdictions throughout the world. The application of tax laws in such jurisdictions may be subject to diverging and sometimes conflicting interpretations by tax authorities in these jurisdictions. Although we believe our income tax liabilities are reasonably estimated and accounted for in accordance with applicable laws and principles, an adverse resolution of one or more uncertain tax positions in any period could have a material impact on the results of operations for that period. Because we are incorporated under the laws of the Cayman Islands, you may face difficulties in protecting your interests, and your ability to protect your rights through the U. S. federal courts may be limited. We are an exempted company incorporated under the laws of the Cayman Islands. As a result, it may be difficult for investors to effect service of process within the United States upon our directors or executive officers, or enforce judgments obtained in the U. S. courts against our directors or officers. Our corporate affairs are governed by our Third Amended and Restated Memorandum and Articles of Association, **as amended**, the Companies Act (as the same may be supplemented or amended from time to time) and the common law of the Cayman Islands. We will also be subject to the federal securities laws of the United States. The rights of shareholders to take action against the directors, actions by minority shareholders and the fiduciary responsibilities of our directors to us under Cayman Islands law are to a large extent governed by the common law of the Cayman Islands. The common law of the Cayman Islands is derived in part from comparatively limited judicial precedent in the Cayman Islands as well as from English common law, the decisions of whose courts are of persuasive authority, but are not binding on a court in the Cayman Islands. The rights of our shareholders and the fiduciary responsibilities of our directors under Cayman Islands law are different from what they would be under statutes or judicial precedent in some jurisdictions in the United States. In particular, the Cayman Islands has a different body of securities laws as compared to the United States, and certain states, may have more fully developed and judicially interpreted bodies of corporate law. In addition, Cayman Islands companies may not have standing to initiate a shareholders derivative action in a federal court of the United States. Changes in laws or regulations, or a failure to comply with any laws and regulations, may adversely affect our business, investments and results of operations. We are subject to laws and regulations enacted by national, regional and local governments. In particular, we will be required to comply with certain SEC and other legal requirements. Compliance with, and monitoring of, applicable laws and regulations may be difficult, time consuming and costly. Those laws and regulations and their interpretation and application may also change from time to time and those changes could have a material adverse effect on our business, investments and results of operations. In addition, a failure to comply with applicable laws or regulations, as interpreted and applied, could have a material adverse effect on our business, investments and results of operations. We are an emerging growth company and a

smaller reporting company within the meaning of the Securities Act, and if we take advantage of certain exemptions from disclosure requirements available to emerging growth companies and smaller reporting companies, this could make our securities less attractive to investors and may make it more difficult to compare our performance with other public companies. We are an “ emerging growth company ” within the meaning of the Securities Act, as modified by the JOBS Act, and we may take advantage of certain exemptions from various reporting requirements that are applicable to other public companies that are not emerging growth companies including, but not limited to, not being required to comply with the auditor attestation requirements of Section 404 of the Sarbanes- Oxley Act, reduced disclosure obligations regarding executive compensation in our periodic reports and proxy statements, and exemptions from the requirements of holding a nonbinding advisory vote on executive compensation and shareholder approval of any golden parachute payments not previously approved. As a result, our shareholders may not have access to certain information they may deem important. We could be an emerging growth company for up to five years, although circumstances could cause us to lose that status earlier, including if the market value of our ~~ordinary~~ **Ordinary shares Shares** held by non- affiliates exceeds \$ 700 million as of any June 30 before that time, in which case we would no longer be an emerging growth company as of the following December 31. We cannot predict whether investors will find our securities less attractive because we will rely on these exemptions. If some investors find our securities less attractive as a result of our reliance on these exemptions, the trading prices of our securities may be lower than they otherwise would be, there may be a less active trading market for our securities and the trading prices of our securities may be more volatile. Further, Section 102 (b) (1) of the JOBS Act exempts emerging growth companies from being required to comply with new or revised financial accounting standards until private companies (that is, those that have not had a Securities Act registration statement declared effective or do not have a class of securities registered under the Exchange Act) are required to comply with the new or revised financial accounting standards. The JOBS Act provides that a company can elect to opt out of the extended transition period and comply with the requirements that apply to non- emerging growth companies but any such an election to opt out is irrevocable. We have elected not to opt out of such extended transition period, which means that when a standard is issued or revised and it has different application dates for public or private companies, we, as an emerging growth company, can adopt the new or revised standard at the time private companies adopt the new or revised standard. This may make comparison of our financial statements with another public company which is neither an emerging growth company nor an emerging growth company which has opted out of using the extended transition period difficult or impossible because of the potential differences in accountant standards used. Additionally, we are a “ smaller reporting company ” as defined in Rule 10 (f) (1) of Regulation S- K. Smaller reporting companies may take advantage of certain reduced disclosure obligations, including, among other things, providing only two years of audited financial statements. We will remain a smaller reporting company until the last day of the fiscal year in which (1) the market value of our ~~ordinary~~ **Ordinary shares Shares** held by non- affiliates exceeds \$ 250 million as of the end of the prior June 30th, or (2) our annual revenues exceeded \$ 100 million during such completed fiscal year and the market value of our ~~ordinary~~ **Ordinary shares Shares** held by non- affiliates exceeds \$ 700 million as of the prior June 30th. To the extent we take advantage of such reduced disclosure obligations, it may also make comparison of our financial statements with other public companies difficult or impossible. If we are deemed to be an investment company under the Investment Company Act, we may be required to institute burdensome compliance requirements and our activities may be restricted, which may make it difficult for us to complete our ~~business~~ **Business combination Combination**. If we are deemed to be an investment company under the Investment Company Act, our activities may be restricted, including:

- restrictions on the nature of our investments; and
- restrictions on the issuance of securities, each of which may make it difficult for us to complete our ~~business~~ **Business combination Combination**.

In addition, we may have imposed upon us burdensome requirements, including:

- registration as an investment company;
- adoption of a specific form of corporate structure; and
- reporting, record keeping, voting, proxy and disclosure requirements and other rules and regulations.

In order not to be regulated as an investment company under the Investment Company Act, unless we can qualify for an exclusion, we must ensure that we are engaged primarily in a business other than investing, reinvesting or trading of securities and that our activities do not include investing, reinvesting, owning, holding or trading “ investment securities ” constituting more than 40 % of our total assets (exclusive of U. S. government securities and cash items) on an unconsolidated basis. Our business will be to identify and complete a ~~business~~ **Business combination Combination** and thereafter to operate the post- transaction business or assets for the long term. We do not plan to buy businesses or assets with a view to resale or profit from their resale. We do not plan to buy unrelated businesses or assets or to be a passive investor. We do not believe that our anticipated principal activities will subject us to the Investment Company Act. To this end, the proceeds held in the ~~trust~~ **Trust account Account** may only be invested in United States “ government securities ” within the meaning of Section 2 (a) (16) of the Investment Company Act having a maturity of 185 days or less or in money market funds meeting certain conditions under Rule 2a- 7 promulgated under the Investment Company Act which invest only in direct U. S. government treasury obligations. Pursuant to the Trust Agreement, the trustee is not permitted to invest in other securities or assets. By restricting the investment of the proceeds to these instruments, and by having a business plan targeted at acquiring and growing businesses for the long term (rather than on buying and selling businesses in the manner of a merchant bank or private equity fund), we intend to avoid being deemed an “ investment company ” within the meaning of the Investment Company Act. Our Initial Public Offering is not intended for persons who are seeking a return on investments in government securities or investment securities. The ~~trust~~ **Trust account Account** is intended as a holding place for funds pending the earliest to occur of: (i) the completion of our primary business objective, which is a ~~business~~ **Business combination Combination**; (ii) the redemption of any ~~public~~ **Public shares Shares** properly submitted in connection with a shareholder vote to amend our Third Amended and Restated Memorandum and Articles of Association, **as amended**, to modify (A) the substance or timing of our obligation to allow redemption in connection with our initial business combination or to redeem 100 % of our ~~public~~ **Public shares Shares** if we do not complete our initial business combination within ~~9-24~~ **9-24** months from the closing of our Initial Public Offering, or if we decide to extend the period of time to consummate our ~~business~~ **Business combination Combination**, within ~~18-33~~ **18-33** months from the closing of our Initial Public Offering (as further described in this Form 10- K) or (B) with respect to any other provision relating to shareholders’ rights or pre- initial business combination activity; or (iii) absent a ~~business~~ **Business combination Combination**, our return of the funds held in the ~~trust~~ **Trust account Account** to our public shareholders as part of our redemption of the ~~public~~ **Public shares Shares**. If we do not invest the proceeds as discussed above, we may be deemed to be subject to the Investment Company Act. If we were deemed to be subject to the Investment Company Act, compliance with these additional regulatory burdens would require additional expenses for which we have not allotted funds and may hinder our ability to complete a ~~business~~ **Business combination Combination**. If we are unable to complete our initial business combination, our public shareholders may receive only approximately \$ 10. 18 per share on the liquidation of our ~~trust~~ **Trust account Account** and our ~~warrants~~ **Warrants** and ~~rights~~ **Rights** will expire worthless. In certain circumstances, our public shareholders may receive less than \$ 10. 18 per share on the redemption of their shares. See “ — If third parties bring claims against us, the proceeds held in the ~~trust~~ **Trust account Account** could be reduced and the per- share redemption amount received by shareholders may be less than \$ 10. 18 per share ” and other risk factors in this section. Compliance obligations under the Sarbanes- Oxley Act may make it more difficult for us to complete our initial business combination, require substantial financial and management resources, and increase the time and costs of completing an acquisition. Section 404 of the Sarbanes- Oxley Act requires that we evaluate and report on our system of internal controls beginning with our Annual Report on Form 10- K for the year ending December 31, ~~2023~~ **2024**. Only in the event we are deemed to be a large accelerated filer or an accelerated filer will

we be required to comply with the independent registered public accounting firm attestation requirement on our internal control over financial reporting. Further, for as long as we remain an emerging growth company, we will not be required to comply with the independent registered public accounting firm attestation requirement on our internal control over financial reporting. The fact that we are a blank check company makes compliance with the requirements of the Sarbanes- Oxley Act particularly burdensome on us as compared to other public companies because a target company with which we seek to complete our ~~business~~ **Business combination** ~~Combination~~ may not be in compliance with the provisions of the Sarbanes- Oxley Act regarding adequacy of its internal controls. The development of the internal control of any such entity to achieve compliance with the Sarbanes- Oxley Act may increase the time and costs necessary to complete any such acquisition. Provisions in our Third Amended and Restated Memorandum and Articles of Association, ~~as amended~~, may inhibit a takeover of us, which could limit the price investors might be willing to pay in the future for our ~~ordinary~~ **Ordinary shares** ~~Shares~~ and could entrench management. Our Third Amended and Restated Memorandum and Articles of Association, ~~as amended~~, contains provisions that may discourage unsolicited takeover proposals that shareholders may consider to be in their best interests. These provisions include a staggered Board and the ability of the Board to designate the terms of and issue new series of preferred shares, which may make the removal of management more difficult and may discourage transactions that otherwise could involve payment of a premium over prevailing market prices for our securities. We may not hold an annual meeting of shareholders until after the consummation of our initial business combination, which could delay the opportunity for our shareholders to elect directors. In accordance with NASDAQ corporate governance requirements, we are not required to hold an annual meeting until no later than one year after our first fiscal year end following our listing on NASDAQ. There is no requirement under the Companies Act for us to hold annual or general meetings to appoint directors. Until we hold an annual general meeting, public shareholders may not be afforded the opportunity to discuss company affairs with management. Our Board is divided into three classes with only one class of directors being appointed in each year and each class (except for those directors appointed prior to our first annual general meeting) serving a three- year term. In addition, as holders of our ~~ordinary~~ **Ordinary shares** ~~Shares~~, our public shareholders will not have the right to vote on the appointment of directors until after the consummation of our initial business combination. Accordingly, you may not have any say in the management of our company prior to the consummation of an initial business combination. ITEM 1B. UNRESOLVED STAFF COMMENTS Not applicable.

ITEM 1C. CYBERSECURITY ~~None~~ **We are a special purpose acquisition company with no business operations. Since our IPO, our sole business activity has been identifying and evaluating suitable acquisition transaction candidates. Therefore, we do not consider that we face significant cybersecurity risk. We have not adopted any cybersecurity risk management program or formal processes for assessing cybersecurity risk. Our management is generally responsible for assessing and managing any cybersecurity threats. If and when any reportable cybersecurity incident arises, our management shall promptly report such matters to our board of directors for further actions, including regarding the appropriate disclosure, mitigation, or other response or actions that the board deems appropriate to take. As of the date of this report, we have not encountered any cybersecurity incidents since our IPO.** ITEM 2. **PROPERTY**

PROPERTIES We currently maintain our executive offices at 500 5th Avenue, Suite 938, New York, NY 10110. The cost for our use of this space is included in the \$ 10, 000 per month fee we will pay to our ~~sponsor~~ **Sponsor** for office space, utilities and secretarial and administrative services. We consider our current office space adequate for our current operations. ITEM 3. LEGAL PROCEEDINGS ~~None~~. ITEM 4. MINE SAFETY DISCLOSURES PART II ITEM 5. MARKET FOR COMMON EQUITY AND RELATED STOCKHOLDER MATTERS AND ISSUER PURCHASES OF EQUITY SECURITIES Market Information Our ~~units~~ **Units**, ~~ordinary~~ **Ordinary shares** ~~Shares~~, ~~rights~~ **Rights** and ~~warrants~~ **Warrants** are each traded on the Nasdaq Global Market (“Nasdaq”) under the symbols “ATMCU,” “ATMC,” “ATMCR” and “ATMCW,” respectively. Our ~~units~~ **Units** commenced public trading on December 30, 2022, and our ~~ordinary~~ **Ordinary shares** ~~Shares~~, ~~rights~~ **Rights**, and ~~warrants~~ **Warrants** commenced separate trading on January 19, 2023. ~~As of December 31, 2023, we had 3- five holders of record of our Ordinary Shares, two holders of record of our Units, one holder of record of our Rights and one ordinary shares, 2 holders- holder of record of our units, 1 holder of record of our rights and 1 holders of record of our warrants Warrants.~~ Dividends We have not paid any cash dividends on our ~~ordinary~~ **Ordinary shares** ~~Shares~~ to date and do not intend to pay cash dividends. The payment of cash dividends in the future will be dependent upon our revenues and earnings, if any, capital requirements and general financial condition and will be within the discretion of our board of directors. Further, if we incur any indebtedness, our ability to declare dividends may be limited by restrictive covenants we may agree to in connection therewith. Securities Authorized for Issuance Under Equity Compensation Plans Unregistered Sale of Equity Securities On September 28, 2021, our Sponsor acquired 1, 437, 500 ~~founder~~ **Founder shares** ~~Shares~~ for an aggregate purchase price of \$ 25, 000. On January 8, 2022, our Sponsor acquired an additional 287, 500 ~~founder~~ **Founder shares** ~~Shares~~ for no additional consideration, resulting in our Sponsor holding an aggregate of 1, 725, 000 ~~founder~~ **Founder shares** ~~Shares~~. Concurrent with the closing of the Initial Public Offering, our Sponsor sold to Chardan or its designees 132, 825 of these ~~founder~~ **Founder shares** ~~Shares~~ at a purchase price of \$ 2. 00 per share and an aggregate purchase price of \$ 265, 650. Simultaneously with the closing of the IPO, pursuant to the Private Placement Unit Purchase Agreement, the Company completed the private sale of 370, 500 ~~units (the “Private Placement Units”)~~ to the Sponsor at a purchase price of \$ 10. 00 per Private Placement Unit, generating gross proceeds to the Company of \$ 3, 705, 000. The Private Placement Units are identical to the Units sold in the IPO. No underwriting discounts or commissions were paid with respect to such sale. The issuance of the Private Placement Units was made pursuant to the exemption from registration contained in Section 4 (a) (2) of the Securities Act of 1933, as amended. No underwriting discounts or commissions were paid with respect to such sale. The issuance of the Private Placement Units was made pursuant to the exemption from registration contained in Section 4 (a) (2) of the Securities Act of 1933, as amended. On January 9, 2023, simultaneously with the sale of the over- allotment Units, the Company consummated the private sale of an additional 38, 700 Private Placement Units, generating additional gross proceeds of \$ 387, 000. Use of Proceeds On January 4, 2023, the Company consummated the initial public offering of 6, 000, 000 Units ~~(the “Units” and, with respect to the Ordinary shares included in the Units sold, the “Public Shares”)~~, including 900, 000 Units that were issued pursuant to the underwriters’ exercise of their over- allotment option in full on January 9, 2023, at \$ 10. 00 per Unit, generating gross proceeds of \$ ~~69-73, 092~~, 000 ~~,-000. NTD: to be confirmed by AST.~~ Simultaneously with the closing of the initial public offering, we consummated the sale of 370, 500 Private Placement Units at a price of \$ 10. 00 per warrant, generating gross proceeds of \$ 3, 705, 000. On January 9, 2023, simultaneously with the sale of the over- allotment Units, the Company consummated the private sale of an additional 38, 700 Private **Placement** Units, generating additional gross proceeds of \$ 387, 000. The underwriter was paid a cash underwriting discount of \$ 0. 20 per Unit, or \$ 1, 725, 000 in the aggregate upon the closing of the Initial Public Offering. On September 30, 2021, we issued an unsecured promissory note to our Sponsor (the “Promissory Note”), pursuant to which we received proceeds of \$ 300, 000 to cover expenses related to the initial public offering. After deducting the underwriting discounts and commissions and offering expenses, the total net proceeds from the ~~IPO initial public offering~~ and the sale of the Private Placement ~~Warrants~~ **Units** \$ 70, 242, 000 (or \$ 10. 18 per share sold in the ~~IPO initial public offering~~) was placed in the Trust Account. ~~Repurchases- On December 28, 2023, a special meeting of the shareholders was held to extend the date by which the Company must consummate a Business Combination. In connection with this meeting, the shareholders of record were provided the opportunity to exercise their redemption rights. Holders of 2, 160, 774 Ordinary Shares of the Company exercised their right to redeem such shares at a per share redemption price of approximately \$ 10. 78 per share,~~

for a total of approximately \$ 23, 302, 146. Following the redemptions, the Company has 6, 873, 426 Ordinary Shares outstanding On December 20, 2024, a special meeting of the shareholders was held to extend the date by which the Company must consummate a Business Combination. In connection with this meeting, the shareholders of record were provided the opportunity to exercise their redemption rights. Holders of 3, 403, 976 Ordinary Shares of the Company exercised their right to redeem such at a per share redemption price of approximately \$ 11. 41 per share, for a total of approximately \$ 38, 852, 320. 60. Following the redemptions, the Company has 3, 469, 450 Ordinary Shares outstanding. ITEM 6. [RESERVED] ITEM 7. MANAGEMENT' S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONS References to the " Company, " " our, " " us " or " we " refer to AlphaTime Acquisition Corp. The following discussion and analysis of the Company' s financial condition and results of operations should be read in conjunction with the audited financial statements and the notes related thereto which are included in " Item 8. Financial Statements and Supplementary Data " of this Annual Report on Form 10- K. Certain information contained in the discussion and analysis set forth below includes forward- looking statements. Our actual results may differ materially from those anticipated in these forward- looking statements as a result of many factors. Certain information contained in the discussion and analysis set forth below includes forward- looking statements. Our actual results may differ materially from those anticipated in these forward- looking statements as a result of many factors, including those set forth under " Cautionary Note Regarding Forward- Looking Statements and Risk Factor Summary, " " Item 1A. Risk Factors " and elsewhere in this Annual Report on Form 10- K. Overview We are a blank check company incorporated on September 15, 2021 (" inception ") as a Cayman Islands exempted company and formed for the purpose of effecting a merger, share exchange, asset acquisition, share purchase, reorganization or similar business combination with one or more businesses. We have generated no revenues to date, and we do not expect that we will generate operating revenues at the earliest until we consummate our initial business combination. We have not selected any specific business combination target and we have not, nor has anyone on our behalf, engaged in any substantive discussions, directly or indirectly, with any business combination target with respect to an initial business combination with us. While we may pursue an acquisition or a business combination target in any business or industry, we intend to focus our search on a rapidly- growing and large- scaled target, including but not limited to, targets in the following space: fintech, alternative and clean energy, biotech, logistics, industrial software, artificial intelligence (" AI ") and cloud industry, that can benefit from the expertise and capabilities of our management team. Our efforts in identifying prospective target businesses will not be limited to a particular geographic region, although we intend to focus on businesses in Asia. Results of Operations We have neither engaged in any operations nor generated any revenues to date. Our only activities since inception to December 31, 2023, have been organizational activities and those necessary to consummate the Initial Public Offering (" IPO "), described below, and the search for a business combination target. Following our IPO, we did not generate any operating revenues until the completion of our initial business combination. We generate non- operating income in the form of interest and dividend income after the IPO. We expect to incur increased expenses as a result of being a public company (for legal, financial reporting, accounting and auditing compliance), as well as for due diligence expenses. For the year ended December 31, 2023-2024, we had a net income of \$ 1, 941-498, 418-591, which consists of income earned on Trust Account of \$ 2, 782, 552 offset by loss of \$ 1, 283, 961 derived from formation and operating costs. For the year ended December 31, 2023, we had a net income of \$ 1, 941, 118, which consists of income earned on Trust Account of \$ 3, 130, 199 offset by loss of \$ 1, 189, 081 derived from formation and operating costs. For the year ended December 31, 2022, we had a loss of \$ 784 derived from formation and operating costs. Liquidity and Capital Resources On January 4, 2023, we consummated our IPO of 6, 000, 000 units (the " Units "), at \$ 10. 00 per Unit, generating gross proceeds of \$ 60, 000, 000. Simultaneously with the closing of our IPO, we consummated the sale of 370, 500 Private Placement Units at a price of \$ 10. 00 per Private Placement Unit in a private placement to the Sponsor, generating total gross proceeds of \$ 3, 705, 000. On January 6, 2023, and effective January 9, 2023, the underwriters in our IPO purchased an additional 900, 000 Units to exercise its over- allotment option in full at a purchase price of \$ 10. 00 per Unit, generating gross proceeds of \$ 9, 000, 000. Simultaneously with the closing of the full exercise of the over- allotment option, we completed the private sale of an aggregate of 38, 700 Private Placement Units, at a purchase price of \$ 10. 00 per Private Placement Unit, generating gross proceeds of \$ 387, 000. Transaction costs amounted to \$ 4, 892, 699 consisting of \$ 1, 612, 500 of underwriting discount, \$ 2, 415, 000 of deferred underwriting commission and \$ 865, 199 of other offering costs. Following the closing of our IPO and the sale of over- allotment units, an aggregate of \$ 70, 242, 000 (\$ 10. 18 per Unit) from the net proceeds and the sale of the Private Placement Units was held in a Trust Account (" Trust Account "). As of December 31, 2023-2024, we had marketable securities held in the Trust Account of \$ 74-15, 062-240, 499-284 consisting of securities held in a treasury money market fund that invests in United States government treasury bills, bonds or notes with a maturity of 180 days or less. We intend to use substantially all of the funds held in the Trust Account, including any amounts representing income earned on the Trust Account (less amounts released to us for taxes payable and deferred underwriting commissions) to complete our initial business combination. We may withdraw interest and dividend income to pay taxes, if any. Our annual income tax obligations will depend on the amount of interest and other income earned on the amounts held in the Trust Account. We expect the interest and dividend income earned on the amount in the Trust Account (if any) will be sufficient to pay our taxes. Through December 31, 2023-2024, we did not withdraw any income earned on the Trust Account to pay our taxes. To the extent that our equity or debt is used, in whole or in part, as consideration to complete our initial business combination, the remaining proceeds held in the Trust Account will be used as working capital to finance the operations of the target business or businesses, make other acquisitions and pursue our growth strategies. As of December 31, 2023-2024, we had a cash balance of \$ 15-1, 054-425 and a working capital deficit of \$ 1-3, 480 314, 801-762. Until the consummation of our IPO, our liquidity needs were satisfied through a capital contribution from our Sponsor of \$ 25, 000 to purchase the founder shares, and up to \$ 690, 000 in loans available from our Sponsor under an unsecured promissory note. As on December 31, 2023-2024, there was an amount of \$ 690-1, 000-262, 500 outstanding as loans against a promissory note issued to the Sponsor for extension of the period of business combination from October 4, 2023 to January-September 4, 2024 which was subsequently deposited into the Trust Account. As On September 3, 2024 and October 2, 2024, respectively, the Company entered into the extension letters with the sponsors to extend the timeline of the business combination from September 4, 2024 to November 4, 2024. On November 4, 2024, the Company entered into the extension letters with the sponsors to extend the timeline of the business combination from November 4, 2024 to December 31-4, 2022-2024. The sponsors had initiated an aggregate of \$ 165, 000 extension fund, including there-- the September extension were no borrowings outstanding under the promissory note. Subsequent to the consummation of the IPO, into the trust account. Company expects that it will need additional capital to satisfy its liquidity needs beyond the net proceeds from the consummation of the IPO and the proceeds held outside of the Trust Account for paying existing accounts payable, identifying and evaluating prospective business combination candidates, performing due diligence on prospective target businesses, paying for travel expenditures, selecting the target business to merge with or acquire, and structuring, negotiating and consummating the Initial Business Combination. Although certain of the Company' s initial shareholders, officers and directors or their affiliates have committed to loan the Company funds from time to time or at any time, in whatever amount they deem reasonable in their sole discretion, there is no guarantee that the Company will receive such funds. The Company will use funds held outside the Trust Account primarily to identify and evaluate target businesses, perform business due diligence on prospective target businesses, travel to and from the offices, plants or similar locations of prospective target businesses or their representatives or owners, review corporate documents and material agreements of prospective target businesses, and structure, negotiate and complete a

business combination. In addition, we could use a portion of the funds not being placed in trust to pay commitment fees for financing, fees to consultants to assist us with our search for a target business or as a down payment or to fund a “no-shop” provision (a provision designed to keep target businesses from “shopping” around for transactions with other companies or investors on terms more favorable to such target businesses) with respect to a particular proposed business combination, although we do not have any current intention to do so. If we entered into an agreement where we paid for the right to receive exclusivity from a target business, the amount that would be used as a down payment or to fund a “no-shop” provision would be determined based on the terms of the specific business combination and the amount of our available funds at the time. Our forfeiture of such funds (whether as a result of our breach or otherwise) could result in our not having sufficient funds to continue searching for, or conducting due diligence with respect to, prospective target businesses. In order to fund working capital deficiencies or finance transaction costs in connection with an intended initial business combination, our founders or an affiliate of our founders may, but are not obligated to, loan us funds as may be required. If we complete our initial business combination, we will repay such loaned amounts. In the event that our initial business combination does not close, we may use a portion of the working capital held outside the trust account to repay such loaned amounts but no proceeds from our trust account would be used for such repayment. Up to \$ ~~690,100~~ **262,500** of such loans may be convertible into working capital units, at a price of \$ 10.00 per unit at the option of the lender. The working capital units would be identical to the private units, each consisting of one ordinary share, one private warrant and one right with the same exercise price, exercisability and exercise period, subject to similar limited restrictions as compared to the units sold in our IPO. The terms of such loans by our founders or their affiliates, if any, have not been determined and no written agreements exist with respect to such loans. We do not expect to seek loans from parties other than our founders or an affiliate of our founders as we do not believe third parties will be willing to loan such funds and provide a waiver against any and all rights to seek access to funds in our trust account, but in the event that we seek loans from any third parties, we will obtain a waiver against any and all rights to seek access to funds in our trust account. Pursuant to the extension amendment approved by the shareholders by special resolution at the meeting on December 28, 2023, the Company has adopted the Company’s Third Amended and Restated Memorandum and Articles of Association, reflecting the extension of the date by which the Company must consummate a business combination from January 4, 2024, (the “Termination Date”) up to ten (10) times, with the first extension comprised of three months, and the subsequent nine (9) extensions comprised of one month each ~~upto up to~~ **up to** January 4, 2025, by providing five days’ advance notice to the trustee prior to the applicable Termination Date, or extended date, and depositing into the trust account (the “Trust Account”) \$ 55,000 for each monthly extension (the “Extension Payment”) up to January 4, 2025 (i.e., for a period of time ending up to 24 months after the consummation of its initial public offering) in exchange for a non-interest bearing, unsecured promissory note payable upon the consummation of a business combination. In connection with the shareholders’ vote at the meeting on December 28, 2023, 2,160,774 ordinary shares of the Company exercised their right to redeem such shares (the “Redemption”) for a pro rata portion of the funds held in the Trust Account. As a result, approximately \$ 23,302,146 (approximately \$ 10.78 per share) ~~will be~~ **has been** removed from the Trust Account to pay such holders and approximately \$ 51, ~~108,712~~ **221,602** ~~will remain~~ **remained** in the Trust Account. Following the redemptions, the Company ~~has~~ **will have** 6,873,426 ordinary shares outstanding. ~~an initial business combination.~~ At an extraordinary general meeting of shareholders held on December ~~28-20, 2023-2024~~ **28-2024** (the “**Second Meeting**”), the Company adopted ~~an amendment to~~ **an amendment to** the Company’s Third Amended and Restated Memorandum and Articles of Association (the “**Third Amended Amendment and Restated Memorandum and Articles of Association**”) reflecting the extension of the date by which the Company must consummate a business combination from January 4, ~~2024~~ **2025** (the “Termination Date”) up to ~~ten nine (10-9)~~ **ten nine (10-9)** times, ~~each the first extension comprised of three months, and the subsequent nine (9) extensions comprised of one month each (each an “Extension”) up to January-October 4, 2025 (i.e., for a period of time ending up to 24-33 months after the consummation of its Initial Public Offering for a total of twelve-nine (12-9) months after the Termination Date (assuming a business combination has not occurred).~~ The Company also entered into an amendment (the “**Second Trust Agreement Amendment**”) to the ~~Investment Management-Trust Agreement, dated as of December 30, 2022, with Equiniti Trust Company, LLC (as amended, the “Trust Agreement”)~~ **Investment Management-Trust Agreement**, dated as of December 30, 2022, with Equiniti Trust Company, LLC (as amended, the “**Trust Agreement**”). Pursuant to the **Second Trust Agreement Amendment**, the Company has extended the date by which it has to complete a business combination from the Termination Date up to ~~ten nine (10-9)~~ **ten nine (10-9)** times, ~~each with the first extension comprised of three months, and the subsequent nine (9) extensions comprised of one month each prior to the Termination Date, or extended date, as applicable, to January-October 4, 2025 by providing five days’ advance notice to the trustee prior to the applicable Termination Date, or extended date, and depositing into the Trust Account an~~ **Extension Payment of \$ 55,000 for each monthly extension (the “Extension Payment”) until January-October 4, 2025 (assuming a business combination has not occurred) in exchange for a non-interest bearing, unsecured promissory note payable upon the consummation of a business combination.** On ~~September 27~~ **September 27** ~~In connection with the shareholders’ vote at the Second Meeting, 2023 holders of 3,403,976 Ordinary Shares of the Company extended exercised their time right to complete its initial business combination redeem such shares (the “Second Redemption”) for a pro rata portion of the funds held in the Trust Account. As a result, approximately \$ 38,852,320.60 (approximately \$ 11.41 per share) was removed from the Trust Account October 4, 2023 to pay such holders January 4, 2024 by depositing an and approximately aggregate of \$ 690,151,000 into 240,284 remained in~~ **the Trust Account. Following the aforementioned Second Redemption, AlphaTime had 3,469,450 Ordinary Shares outstanding.** On January 5, 2024, ~~the Company AlphaTime Acquisition Corp entered into an Agreement and Plan of Merger (the “Merger Agreement”) by and among AlphaTime the Company, HCYC Holding Company (“PubCo”), ATMC Merger Sub 1 Limited (“Merger Sub 1”), ATMC Merger Sub 2 Limited (“Merger Sub 2”), and HCYC Merger Sub Limited (“Merger Sub 3”, and together with PubCo, Merger Sub 1 and Merger Sub 2, the “Acquisition Entities”), and HCYC Group Company Limited, Cayman Islands exempted company (“HCYC”). Pursuant to the Merger Agreement, the parties thereto will enter into a business combination transaction by which (i) AlphaTime the Company will merge with and into Merger Sub 1, with AlphaTime the Company surviving such merger; (ii) AlphaTime the Company will merge with and into Merger Sub 2, with Merger Sub 2 surviving such merger; and (iii) HCYC will merge with and into Merger Sub 3, with HCYC surviving such merger (collectively, the “Mergers”). The Merger Agreement and the Mergers were unanimously approved by the boards of directors of each of AlphaTime the Company and HCYC. The Business Combination is expected to be consummated after obtaining the required approval by the shareholders of AlphaTime the Company and HCYC and the satisfaction of certain other customary closing conditions. Accordingly, the accompanying financial statements have been prepared in conformity with U. S. GAAP, which contemplates continuation of the Company as a going concern and the realization of assets and the satisfaction of liabilities in the normal course of business. The financial statement does not include any adjustments that might result from the outcome of this uncertainty. Further, we have incurred and expect to continue to incur significant costs in pursuit of our financing and acquisition plans. Management plans to address this uncertainty during ~~the~~ **the** period leading up to the Initial Business Combination. The Company cannot provide any assurance that its plans to raise capital or to consummate an Initial Business Combination will be successful. Based on the foregoing, management believes that the Company lacks the financial resources it needs to sustain operations for a reasonable period of time. Moreover, management’s plans to consummate the initial business combination may not be successful. These factors, among others, raise substantial doubt about the Company’s ability to continue as a going concern. Quantitative and Qualitative Disclosures About Market Risk The net proceeds of the IPO and the sale of the Private Placement Units held in the Trust Account are invested in U. S. government treasury~~

securities with a maturity of 180 days or less or in money market funds investing solely in U. S. Treasuries and meeting certain conditions under Rule 2a-7 under the Investment Company Act. Due to the short-term nature of these investments, we believe there will be no associated material exposure to interest rate risk.

Related Party Transactions On September 28, 2021, our Sponsor received 1,437,500 of the Company's Class B ordinary shares in exchange for \$25,000 paid for deferred offering costs borne by our Sponsor. On January 8, 2022, the board of directors of the Company and our Sponsor, as sole shareholder of the Company, approved, through a special resolution, the following share capital changes: (a) Each of the authorized but unissued 200,000,000 Class A ordinary shares were cancelled and re-designated as ordinary shares of \$0.0001 par value each; (b) Each of the 1,437,500 Class B ordinary shares in issue were repurchased in consideration for the issuance of 1,437,500 ordinary shares of \$0.0001 par value each; and (c) Upon completion of the above steps, the authorized but unissued 20,000,000 Class B ordinary shares were cancelled. On January 8, 2022, the Company issued an additional 287,500 ordinary shares to our Sponsor for no additional consideration, resulting in our Sponsor holding an aggregate of 1,725,000 ordinary shares (the founder shares). The issuance was considered as a bonus share issuance, in substance a recapitalization transaction, which was recorded and presented retroactively. The founder shares include an aggregate of up to 225,000 ordinary shares subject to forfeiture to the extent that the underwriters' over-allotment is not exercised in full or in part. Prior to the initial investment in the Company of \$25,000 by our Sponsor, the Company had no assets, tangible or intangible. The number of founder shares issued was determined based on the expectation that such founder shares would represent 20% of the outstanding shares upon completion of the IPO (excluding the private shares and shares underlying the UPO). The per share purchase price of the founder shares was determined by dividing the amount of cash contributed to the Company by the aggregate number of founder shares issued. Our founders and advisors, or any of their respective affiliates, will be reimbursed for any out-of-pocket expenses incurred in connection with activities on our behalf such as identifying potential target businesses and performing due diligence on suitable business combinations. Our audit committee will review on a quarterly basis all payments that were made to our founders, advisors or our or their affiliates and will determine which expenses and the amount of expenses that will be reimbursed. There is no cap or ceiling on the reimbursement of out-of-pocket expenses incurred by such persons in connection with activities on our behalf. On September 30, 2021, our sponsor agreed to loan us up to \$300,000 to be used for a portion of the expenses of the IPO. This loan is non-interest bearing, unsecured and is due at the earlier of (1) December 31, 2022, and (2) the consummation of the IPO. On December 31, 2022, there were no amounts outstanding, and the Promissory Notes had then expired. In addition, in order to finance transaction costs in connection with an intended initial business combination, our founders or an affiliate of our founders may, but are not obligated to, loan us funds as may be required. If we complete our initial business combination, we will repay such loaned amounts. In the event that our initial business combination does not close, we may use a portion of the working capital held outside the trust account to repay such loaned amounts but no proceeds from our Trust Account would be used for such repayment. Up to \$300,000 of such loans may be convertible into working capital units, at a price of \$10.00 per unit at the option of the lender. Such working capital units would be identical to the private units sold in the private placement. The terms of such loans by our founders or their affiliates, if any, have not been determined and no written agreements exist with respect to such loans. We do not expect to seek loans from parties other than our founders or an affiliate of our founders as we do not believe third parties will be willing to loan such funds and provide a waiver against any and all rights to seek access to funds in our trust account, but in the event that we seek loans from any third parties, we will obtain a waiver against any and all rights to seek access to funds in our trust account.

Private Placement Units On January 4, 2023, simultaneously with the closing of our IPO, we consummated the sale of 370,500 Private Placement Units at a price of \$10.00 per Private Placement Unit in a private placement to the Sponsor, generating total gross proceeds of \$3,705,000. Our Sponsor will be permitted to transfer the private units held by them to certain permitted transferees, including our officers and directors and other persons or entities affiliated with or related to it or them, but the transferees receiving such securities will be subject to the same agreements with respect to such securities as the founders. Otherwise, these private units (and underlying securities) will be subject to certain transfer restrictions, subject to certain limited exceptions, as described under "Principal Shareholders — Restrictions on Transfers of Founder Shares and Private Units."

Promissory Note On September 30, 2021, the Sponsor issued an unsecured promissory note to the Company (the "Promissory Note"), pursuant to which the Company may borrow up to an aggregate principal amount of \$300,000. The Promissory Note was amended and restated on November 23, 2021, to change the December 31, 2021 due date to March 31, 2022, amended and restated on January 26, 2022 to change the March 31, 2022 due date to May 31, 2022 and amended and restated again on October 20, 2022 to change the May 31, 2022 due date to December 31, 2022. The Promissory Note was non-interest bearing and payable on the earlier of (i) December 31, 2022, or (ii) the consummation of the IPO. ~~As of December 31, 2022, there were no amounts outstanding under the Promissory Note and the Promissory Note had then expired.~~ On September 27, 2023, ~~AlphaTime Acquisition Corp., a Cayman Islands exempted company (the "Company"), notified Equiniti American Stock Transfer & Trust Company, LLC, the trustee of the Company's trust account (the "Trust Account"), that it was extending the time available to the Company to consummate its initial business combination from October 4, 2023, to January 4, 2024 (the "Extension").~~ The Extension is the first of up to three (3) three-month extensions permitted under the Company's governing documents. ~~On Pursuant to the terms of the Company's Amended and Restated Memorandum and Articles of Association, on September 27, 2023, in connection with the Extension, the Company extended its sponsor, Alphamade Holding LP, transferred an aggregate of \$690,000 (the "time Extension Payment") into the Trust Account, on behalf of the Company, and was subsequently deposited into Trust Account on October 5, 2023. This deposit was made in respect of a non-interest-bearing loan to the Company (the "Loan"). If the Company completes an initial business combination by January 4, 2024, the outstanding principal amount of the Loan will be converted into shares of the Company's ordinary shares. If the Company does not complete its initial business combination by from October 4, 2023 to January 4, 2024, by depositing an aggregate, the Company may only repay the Loan from funds held outside of \$690,000 into the Trust Account. In connection with this extension, on September 26, 2023, the Company also entered into a non-interest bearing promissory note with the Sponsor for \$690,000, that is payable on the earlier of January 4, 2024 or promptly after the completion of an initial business combination. On January 4, 2024, the Company deposited \$165,000 into the Trust Account to extend the deadline to complete the business combination from January 4, 2024 to April 4, 2024. On April 4, February 20, 2024, the Company deposited further raised \$55.20,000 into from the sponsor against a promissory note. In connection with this extension Trust Account to extend the deadline to complete the business combination from April 4, on December 28 2024 to May 4, 2024 2023. However, if the Company has not completed a Business Combination within the Combination Period, the Company will (i) cease all operations except entered into a non-interest bearing promissory note with the Sponsor for \$660,000, that is payable on the purpose earlier of winding up January 4, 2025 or (ii) as promptly after the completion of an initial business combination. As on December 31, 2024 and 2023, there were outstanding was as an loan amount amounts of \$1,262,500 and \$690,000 outstanding as loans, respectively, against a promissory note issued to the Sponsor for extension of the period of business combination from October 4, 2023 to November 4, 2024. On November 4, 2024, December 4, 2024, and January 4, 2025, the Company entered into monthly extension letters with the sponsors to extend the timeline of the business combination from November 4, 2024 to December 4, 2024, from December 4, 2024 to January 4, 2025, and from January 4, 2025 to February 4, 2025, respectively. The November and December extension funds were deposited into the trust account following December 31, 2024, and as a result, did not accrue interest income during that period. The November and December extension payments were not included in the common stock subject to possible~~

redemption figures as of December 31, 2024. Due to Related Party Parties The Sponsor paid certain formation, operating or deferred offering costs on behalf of the Company. These amounts are due on demand and non-interest bearing. As of December 31, **2024 and 2023 and 2022**, the amount due to the related party was **amounted to \$ 568, 299 and \$ 199, 318 and \$ 380, 566**, respectively. Administration fee Commencing on the effective date of the registration statement, an affiliate of the Sponsor shall be allowed to charge the Company an allocable share of its overhead, up to \$ 10, 000 per month up to the close of the ~~initial~~ business combination, to compensate it for the Company's use of its offices, utilities and personnel. An administration fee of \$ 120, 000 was recorded for the year ended December 31, **2023-2024**. Other Contractual Obligations Underwriting Agreement We granted the underwriters a 45- day option from the date of IPO to purchase up to 900, 000 additional Units to cover over- allotments, if any, at the IPO price less the underwriting discounts and commissions. The underwriters exercised the over- allotment option in full effective January 9, 2023. Simultaneously, on January 4, 2023, an amount of \$ 352, 350 due to related party was converted into over- allotment of Private Placement, and the underwriter deposited additional \$ 34, 650 on behalf of Sponsor for 17, 325 Founder Shares for \$ 2. 00 per share which was sold by the Sponsor to underwriters. The Company paid a cash underwriting commission of \$ 0. 125 per Unit for 900, 000 additional Units and the underwriters will be entitled to a deferred commission of \$ 0. 35 per Unit, an aggregate of \$ 2, 415, 000, which will be paid from the funds held in the Trust Account upon completion of the initial business combination. Concurrent with the closing of the IPO, our Sponsor, at the option of the Company, sold to the underwriter or its designees 115, 500 Founder Shares for a purchase price of \$ 2. 00 per share and an aggregate purchase price of \$ 231, 000. We have agreed to sell to the underwriters, for \$ 100. 00, an option to purchase up to a total of 58, 000 Units exercisable, in whole or in part, at \$ 11. 50 per unit (or 115 % of the Market Value), commencing on the consummation of our initial business combination, and expires five years from the effective date of the IPO. The option and the 58, 000 Units, as well as the 58, 000 ordinary shares, the warrants to purchase 58, 000 ordinary shares that may be issued upon exercise of the option and the rights to purchase 5, 800 ordinary shares upon the completion of an initial business combination, have been deemed compensation by FINRA and are therefore subject to a lock- up for a period of 180 days immediately following the effective date of the registration statement or the commencement of sales in the IPO pursuant to Rule 5110 (e) (1) of FINRA's Rules, during which time the option may not be sold, transferred, assigned, pledged or hypothecated, or be subject of any hedging, short sale, derivative or put or call transaction that would result in the economic disposition of the securities, except as permitted under FINRA Rule 5110 (e) (2). Advisory Services Agreement The Company engaged TenX Global Capital LP (" TenX "), a related party to the Company, as an advisor in connection with the ~~IPO and the initial~~ **Initial Public Offering and** business combination, to assist in hiring consultants and other services providers in connection with ~~our the IPO and the initial~~ **Initial Public Offering and the** business combination, assist in the preparation of financial statements and other relevant services to commence trading including filing the necessary documents as part of the transaction. Further, TenX will assist in preparing the Company for investor presentations, conferences for due diligence, deal structuring and term negotiations. During the period from September 15, 2021 (inception) through December 31, 2023, a cash fee of \$ 200, 000 has been incurred as deferred offering costs for these services of which \$ 160, 000 has been paid by the Sponsor through December 31, 2022, and additional \$ 40, 000 was paid subsequently **through during the year ended** December 31, 2023. Off- Balance Sheet Arrangements; Commitments and Contractual Obligations As of December 31, **2023-2024**, we did not have any off- balance sheet arrangements as defined in Item 303 (a) (4) (ii) of Regulation S- K and did not have any commitments or contractual obligations. Critical Accounting Policies **And Estimates** The preparation of financial statements and related disclosures in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements, and income and expenses during the periods reported. Actual results could materially differ from those estimates. We have identified below critical accounting policies. Ordinary Shares Subject to Possible Redemption We account for our ordinary shares subject to possible redemption in accordance with the guidance in Accounting Standards Codification (" ASC ") Topic 480 " Distinguishing Liabilities from Equity. " Ordinary shares subject to mandatory redemption is classified as a liability instrument and is measured at fair value. Conditionally redeemable ordinary shares (including ordinary shares that feature redemption rights that is either within the control of the holder or subject to redemption upon the occurrence of uncertain events not solely within the Company's control) is classified as temporary equity. At all other times, ordinary shares are classified as shareholders' equity. The Company's ordinary shares features certain redemption rights that are considered to be outside of the Company's control and subject to occurrence of uncertain future events. Accordingly, ordinary shares subject to possible redemption is presented at redemption of **\$ 40-11. 48-09** per share (plus any income earned from Trust Account) as temporary equity, outside of the shareholders' equity section of the Company's balance sheets. The Company recognizes changes in redemption value immediately as they occur and adjusts the carrying value of redeemable ordinary shares to equal the redemption value at the end of each reporting period. Increases or decreases in the carrying amount of redeemable ordinary shares are affected by charges against additional paid in capital or accumulated deficit if additional paid in capital equals to zero. Net Income (Loss) per Share The Company complies with accounting and disclosure requirements of FASB ASC 260, Earnings Per Share. The statements of operations include a presentation of income (loss) per redeemable share and income (loss) per non- redeemable share following the two- class method of income (loss) per share. In order to determine the net income (loss) attributable to both the redeemable shares and non- redeemable shares, the Company first considered the undistributed income (loss) allocable to both the redeemable shares and non- redeemable shares and the undistributed income (loss) is calculated using the total net income (loss) less any dividends paid. The Company then allocated the undistributed income (loss) ratably based on the weighted average number of shares outstanding between the redeemable and non- redeemable shares. Any remeasurement of the accretion to redemption value of the ordinary shares subject to possible redemption was considered to be dividends paid to the public shareholders. Deferred Offering Costs Deferred offering costs consist of underwriting, legal, accounting, and other expenses incurred through the balance sheet date that were directly related to our IPO and that were charged to shareholders' equity upon the completion of our IPO on January 4, 2023. As of December 31, **2024 and 2023 and December 31, 2022**, there were **no deferred \$ 0 and \$ 584, 518** offering costs. ITEM 7A. QUANTITATIVE AND QUALITATIVE DISCLOSURES ABOUT MARKET RISK We are a smaller reporting company as defined by Rule 12b- 2 of the Exchange Act and are not required to provide the information otherwise required under this item. ITEM 8. FINANCIAL STATEMENTS AND SUPPLEMENTARY DATA This information appears following Item 15 of this Report and is incorporated herein by reference. ITEM 9. CHANGES IN AND DISAGREEMENTS WITH ACCOUNTANTS ON ACCOUNTING AND FINANCIAL DISCLOSURE. ITEM 9A. CONTROLS AND PROCEDURES As required by Rule 13a- 15 (b) and Rule 15d- 15 (b) under the Exchange Act, our management, including our President and Chief Financial Officer, evaluated, as of December 31, **2023-2024**, the effectiveness of our disclosure controls and procedures as defined in Exchange Act Rule 13a- 15 (e) and Rule 15d- 15 (e). Based on that evaluation, our President and Chief Financial Officer concluded that our disclosure controls and procedures were ~~not effective as of December 31, 2023-2024~~, due to the material weakness **provide reasonable assurance that information required to be disclosed by us in reports filed our- or internal control over submitted under the Exchange Act is recorded, processed, summarized and reported within the time periods specified by the rules and forms of the Exchange Act and is accumulated and communicated to management, including the President and Chief financial-Financial Officer** reporting related to the Company's lack of qualified SEC reporting professional. As a result, we performed additional analysis as **appropriate** deemed necessary to ensure that our financial statements

were prepared in accordance with U. S. generally accepted accounting principles. Accordingly, management believes that the consolidated financial statements included in this Form 10-K present fairly in all **allow timely decisions** material respects our financial position, results of operations and cash flows for the period presented. Management intends to continue implement remediation steps to improve our disclosure controls and procedures and our internal control over financial reporting. Specifically, we intend to expand and improve our review process for complex securities and related accounting standards. We have improved this process by enhancing access to accounting literature, identification of third-party professionals with whom to consult regarding **required disclosures** complex accounting applications and consideration of additional staff with the requisite experience and training to supplement existing accounting professionals. We believe, however, that a controls system, no matter how well designed and operated, cannot provide absolute assurance that the objectives of the controls systems are met, and no evaluation of controls can provide absolute assurance that all control issues and instances of fraud or error, if any, within a company have been detected. Management's Report on Internal Controls Over Financial Reporting Our management is responsible for establishing and maintaining adequate internal control over financial reporting (as that term is defined in Rules 13a-15 (f) and 15d-15 (f) under the Exchange Act) and for our assessment of the effectiveness of internal control over financial reporting. Our internal control over financial reporting is a process designed under the supervision of our President and our Chief Financial Officer, and effected by our Board of Directors, management and other personnel, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of the financial statements for external purposes in accordance with U. S. generally accepted accounting principles. Because of its inherent limitations, internal control over financial reporting may not prevent or detect misstatements. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate. Our management, including our President and Chief Financial Officer, has conducted an assessment regarding the effectiveness of our internal control over financial reporting as of December 31, **2023-2024**, based on the framework established in Internal Control- Integrated Framework (2013) issued by the Committee of Sponsoring Organizations of the Treadway Commission. Based on our assessment under the criteria described above, management has concluded that our internal control over financial reporting was **not** effective as of December 31, **2023-2024**, due to the material weakness in our internal control over financial reporting related to the Company's lack of qualified SEC reporting professional. As a result, we performed additional analysis as deemed necessary to ensure that our financial statements were prepared in accordance with U. S. generally accepted accounting principles. Accordingly, management believes that the consolidated financial statements included in this Form 10-K present fairly in all material respects our financial position, results of operations and cash flows for the period presented. Management intends to continue implement remediation steps to improve our disclosure controls and procedures and our internal control over financial reporting. Specifically, we intend to expand and improve our review process for complex securities and related accounting standards. We have improved this process by enhancing access to accounting literature, identification of third-party professionals with whom to consult regarding complex accounting applications and consideration of additional staff with the requisite experience and training to supplement existing accounting professionals. Changes in Internal Control over Financial Reporting There were no changes in our internal control over financial reporting (as such term is defined in Rules 13a-15 (f) and 15d-15 (f) of the Exchange Act) 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. OTHER INFORMATION ITEM 9C. DISCLOSURE REGARDING FOREIGN JURISDICTIONS THAT PREVENT INSPECTIONS PART III ITEM 10. DIRECTORS AND EXECUTIVE OFFICERS OF THE REGISTRANT Directors and Executive Officers Our current directors and executive officers are as follows: Name Age Position Xinfeng Feng **43** Chairwoman of the Board of Directors **Dajiang Guo-Gan Kim Hai 57** Chief Executive Officer **and Director** Jichuan Yang **60** Chief Financial Officer Li Wei **54** Independent Director Wen He **57** Independent Director Michael L. Coyne **35** Independent Director Xinfeng Feng, our Chairwoman of the Board of Directors, founded Guowangxin (Shenzhen) Investment Co., Ltd. in 2021 and has served as its Chairman ever since. **Mr-Ms**. Feng founded Guoxing Supply China Management Co., Ltd. in 2020 and served as its Executive President. In 2017, Ms. Feng founded Shenzhen Qianhai Zhongshang Wealth Management Co., Ltd and served as its Executive President. From 2015 to 2016, Ms. Feng served as the Operation Manager of Zhongguang Yinrong Capital Management Co., Ltd. From 2012 to 2015, Ms. Feng served as the senior Sales Director of FunDe Sino Life Insurance Co., Ltd. From 2003 to 2009, Ms. Feng served as the Financial Director of Shenzhen Shenxing Technology Development Co., Ltd. Ms. Feng received her Associate Degree from Shenzhen University in 2003. Ms. Feng received her bachelor degree in Finance from Xidian University. **Dajiang Guo-Gan Kim Hai**, our Chief Executive Officer, **serves as has worked a Managing Director at Revere Securities LLC the Risesun Group where he manages the operation of its Malaysian office and is responsible for the overall business development and market expansion of the Risesun Group since 2016**. **Dr-From 2014 to 2016, Mr. Guo-Hai served as IT manager a Partner at Tiger Securities, developing the institutional securities business of Ahimsa Vegetarian Group investment banking, sales and trading from 2019 to 2021. From 2017 to 2019, Dr. Guo served as a Partner at China Bridge Capital in financial advisory and private equity. From 2016 to 2017, he served as the Chief Strategy Officer at China Renaissance, where he oversaw IT infrastructure and systems across the organization. Mr. Hai received a NCC diploma in computer studies in December 1992 and Universiti Teknologi Malaysia Trust Advisory Certification in November 2023. He was selected to** responsible for strategic planning, international expansion, and strategic investments. Dr. Guo served **serve as a director due** the CEO of CITIC Securities International USA, COO at CITICS Investment Banking Division, and Head of CITICS Strategy and Planning, from 2011 to 2016. He has also held several executive positions at CICC HK /US from 2009 to 2011. Before venturing into cross border financial services, Dr. Guo worked more than ten years for Citigroup Global Markets from 2004 to 2009, RBS Greenwich Capital Markets from 2001 to 2004, and the Centre Re of Zurich Financial Services from 1996 to 2001, where he specialized in securitization and derivatives. Dr. Guo also taught at the College of Insurance and the University of Guelph as an assistant professor and has published numerous academic articles in peer-reviewed financial journals. Dr. Guo received his **experience Ph. D. in Asia Financial Economics from the University of Toronto. He is a CFA Charterholder**. Jichuan Yang, our Chief Financial Officer, serves as the Chairman Special Advisor at Sanya International Asset Exchange since 2021, as an Advisory Board Member at Qinghua PBCSF China Finance Policy Study since 2020, as an independent director at Shanghai GuoSheng Industrial Transformation Investment Fund since 2019, and as a board member at Cyan Bank Investments since 2017. From 2015 to 2020, Dr. Yang served as the CEO of HFAF, a division of Sunshine Insurance Group with over \$ 4 billion of assets under management and, from 2013 to 2015, the Deputy General Manager and Chief Product Officer of LUFAX Holding Ltd (NYSE: LU) in the fintech and inclusive finance industry. From 2010 to 2013, Dr. Yang was the Head of Strategic Planning at Citic Securities. Dr. Yang received his Ph. D. in Applied Mathematics from Brown University and his B. S. in Applied Mathematics from Tsinghua University. Li Wei, our director, is Professor of Practice at the Shanghai Advanced Institute of Finance (SAIF) of Shanghai Jiaotong University, and the Assistant Director of the Shanghai Advanced Institute for Financial Research. Before SAIF, Dr. Wei has served many senior roles in domestic and global financial institutions, including senior partner of Kunyuan Asset Management, Managing Director of Alternative Investment at Citic Securities International, director of the Global Market at Deutsche Bank; director of Institutional Investment Group at Citigroup, Officer & Managing Director of the NYSE Group. In addition to her industry work, Dr. Wei also served as an adjunct professor at Tsinghua PBCSF. Before industry practice, Dr. Wei had been a tenure track assistant professor of finance at Iowa State University, the first senior financial advisor for the Shanghai Stock Exchange and the senior advisor for the Tel Aviv Stock Exchange. Dr. Wei received her Ph. D in finance from

the University of Utah, MS and BS from Tsinghua University Beijing. **Dr. Wei was selected to serve as our director due to her experience in the finance industry.** Wen He, our director, is an experienced professional who has 26 years of experience in Internets, Internet- of- Things, IT and software industry. Mr. He also has over 10 years of experience in investment and M & A, where he focuses on fund raising, investment management, equity and bond financing and Fin- tech (e. g. Internets, Internet- of- Things, Blockchain). Mr. He has oversaw and participated in multiple investment, listing and asset restructuring in renewable energy, new material, sustainability, healthcare and high- tech industries. Mr. He now serves as the Vice Manager of Dr. Peng Cloud Computing Ltd. and the President of Haijuhuiren Holding Group. Mr. He served as the Operation Director of Xunye Group, one of the earliest Internet companies in China. Mr. He served as the Vice President of Shenzhen Longmai Information Co., Ltd. President and Technology Director of Naoku Technology Holding Group. In 2001, Mr. He co- founded OP. CN, the predecessor company of Qvod Player, with Xin Wang and served as its Chairman. Mr. He served as the Executive Director of Guangdong Gaohe Financial Leasing Co., Ltd. and the independent director of China Oil Gangran Energy Group Holdings Limited (08132. HK). Mr. He holds an MBA from Columbia Southern University and a Bachelor Degree from Hunan Normal University. Mr. He holds a PMP and ICAA. **Mr. He was selected to serve as our director due to his experience in the technology industry.** Michael L. Coyne, our director, has 7 years of extensive experience in capitals markets, business development, and deal origination. Since 2018, He has been serving as Head of Capital Markets at Ingalls & Snyder, an investment advisory firm based in New York, and is currently a Senior Director. At Ingalls & Snyder, he built a capital markets investing and underwriting business, targeting listed IPOs, secondary offerings, and block trades in technology, biotechnology, SPACs, and closed- end funds. He has participated in hundreds of SPAC transactions through underwriting, merger advisory closing, PIPEs, risk capital sourcing, and selling groups. From August 2015 to February 2018, Mr. Coyne served as Vice President and Head of Syndicate at Capital Integration Systems, an online financial services platform based in New York, where he diversified revenue sources by orchestrating the firm’ s first international pre- IPO private placement, increasing client secondary equity trading, and developing relationships with investment banks. From February 2012 to July 2019, Mr. Coyne spent 7 years in the Army National Guard and the U. S. Army as 1st Lieutenant. His positions included Executive Officer, Task Force Officer- in- Charge, Platoon Leader and Operations Officer, which he fulfilled both domestically and in Afghanistan. Mr. Coyne passed the Financial Industry Regulatory Authority (FINRA) Series 7, 63, 24, 79 examinations and is a Securities Industry Essentials (SIE) license holder. Mr. Coyne earned his Bachelor of Arts degree in Political Science and International Affairs from Northeastern University in 2011, and his MBA from Leonard N. Stern School of Business, New York University in 2019. We believe that Mr. Coyne is qualified to serve on our board of directors based on his extensive experience in capitals markets, business development, deal origination and SPACs. Number and Terms of Office of Officers and Directors We have ~~four~~ **five** directors as of December 31, ~~2023~~ **2024**. Our board of directors is divided into three classes with only one class of directors being elected in each year and each class (except for those directors appointed prior to our first annual meeting of shareholders) serving a three- year term. The term of office of the first class of directors, consisting of Xinfeng Feng and Wen He, will expire at our first annual meeting of shareholders. The term of office of the second class of directors, consisting of ~~Dajiang Guo~~ **Gan Kim Hai** and Li Wei, will expire at the second annual meeting of shareholders. The term of office of the third class of directors, consisting of Michael L. Coyne and Jichuan Yang, will expire at the third annual meeting of shareholders. There is no requirement under the Companies Act for us to hold annual or general meetings to elect directors. We may not hold an annual meeting of shareholders until after we consummate our initial business combination. Our officers are appointed by the board of directors and serve at the discretion of the board of directors, rather than for specific terms of office. Our board of directors is authorized to appoint persons to the offices set forth in our Third Amended and Restated Memorandum and Articles of Association as it deems appropriate. Our Third Amended and Restated Memorandum and Articles of Association provide that our officers may consist of one or more Chairmen of the Board, one or more Chief Executive Officers, a President, a Chief Financial Officer, Vice Presidents, Secretary, Treasurer, Assistant Secretary, and such other offices as may be determined by the board of directors. Director Independence NASDAQ listing standards require that a majority of our board of directors be independent. An “ independent director ” is defined generally as a person other than an officer or employee of the company or its subsidiaries or any other individual having a relationship which in the opinion of the company’ s board of directors, would interfere with the director’ s exercise of independent judgment in carrying out the responsibilities of a director. Our board of directors has determined that each of Li Wei, Wen He and Michael L. Coyne are “ independent directors ” as defined in the NASDAQ listing standards and applicable SEC rules. Our audit committee is entirely composed of independent directors meeting NASDAQ’ s additional requirements applicable to members of the audit committee. Our independent directors will have regularly scheduled meetings at which only independent directors are present. Officer and Director Compensation None of our officers or directors has received any cash compensation for services rendered to us. Other than as described above and elsewhere in this 10- K, no compensation of any kind, including finder’ s and consulting fees, will be paid to our founders or any of their respective affiliates, for services rendered prior to or in connection with the completion of our initial business combination although we may consider cash or other compensation to officers or advisors we may hire to be paid either prior to or in connection with our initial business combination. In addition, our officers, directors or any of their respective affiliates will be reimbursed for any out- of- pocket expenses incurred in connection with activities on our behalf such as identifying potential target businesses and performing due diligence on suitable business combinations. Our audit committee will review on a quarterly basis all payments that were made to our founders or their affiliates. After the completion of our initial business combination, directors or members of our management team who remain with us may be paid consulting or management fees from the combined company. All of these fees will be fully disclosed to shareholders, to the extent then known, in the tender offer materials or proxy solicitation materials furnished to our shareholders in connection with a proposed business combination. We have not established any limit on the amount of such fees that may be paid by the combined company to our directors or members of management. It is unlikely the amount of such compensation will be known at the time of the proposed business combination, because the directors of the post- combination business will be responsible for determining officer and director compensation. Any compensation to be paid to our officers will be determined, or recommended to the board of directors for determination, either by a compensation committee constituted solely by independent directors or by a majority of the independent directors on our board of directors. Following a ~~business~~ **Business combination-Combination**, to the extent we deem it necessary, we may seek to recruit additional managers to supplement the incumbent management team of the target business. We cannot assure you that we will have the ability to recruit additional managers, or that additional managers will have the requisite skills, knowledge or experience necessary to enhance the incumbent management. Committees of the Board of Directors Our board of directors has two standing committees: an audit committee and a compensation committee. Subject to phase- in rules and a limited exception, the rules of NASDAQ and Rule 10A- 3 of the Exchange Act require that the audit committee of a listed company be comprised solely of independent directors, and the rules of NASDAQ require that the compensation committee of a listed company be comprised solely of independent directors. Audit Committee We have established an audit committee of the board of directors. Li Wei, Wen He and Michael L. Coyne serve as members of our audit committee, with Li Wei serving as the Chairwoman of the audit committee. Under the NASDAQ listing standards and applicable SEC rules, we are required to have at least three members of the audit committee, all of whom must be independent, subject to certain phase- in provisions. Each such person meets the independent director standard under NASDAQ listing standards and under Rule 10- A- 3 (b) (1) of the Exchange Act. Each member of the audit committee is financially

literate and our board of directors has determined that Li Wei qualifies as an “audit committee financial expert” as defined in applicable SEC rules. We adopted an audit committee charter, which details the principal functions of the audit committee, including: ● the appointment, compensation, retention, replacement, and oversight of the work of the independent auditors and any other independent registered public accounting firm engaged by us; ● pre- approving all audit and permitted non- audit services to be provided by the independent auditors or any other registered public accounting firm engaged by us, and establishing pre- approval policies and procedures; ● reviewing and discussing with the independent auditors all relationships the auditors have with us in order to evaluate their continued independence; ● setting clear hiring policies for employees or former employees of the independent auditors; ● setting clear policies for audit partner rotation in compliance with applicable laws and regulations; ● obtaining and reviewing a report, at least annually, from the independent auditors describing (i) the independent auditor’s internal quality- control procedures and (ii) any material issues raised by the most recent internal quality- control review, or peer review, of the audit firm, or by any inquiry or investigation by governmental or professional authorities within the preceding five years respecting one or more independent audits carried out by the firm and any steps taken to deal with such issues; ● reviewing and approving any related party transaction required to be disclosed pursuant to Item 404 of Regulation S- K promulgated by the SEC prior to us entering into such transaction; and ● reviewing with management, the independent auditors, and our legal advisors, as appropriate, any legal, regulatory or compliance matters, including any correspondence with regulators or government agencies and any employee complaints or published reports that raise material issues regarding our financial statements or accounting policies and any significant changes in accounting standards or rules promulgated by the Financial Accounting Standards Board, the SEC or other regulatory authorities. Compensation Committee We established a compensation committee of the board of directors. Li Wei, Wen He, and Michael L. Coyne serve as members of our compensation committee, with Wen He serving as the chairman of the compensation committee. Under the NASDAQ listing standards and applicable SEC rules, we are required to have at least two members of the compensation committee, all of whom must be independent, subject to certain phase- in provisions. Each such person meets the independent director standard under NASDAQ listing standards applicable to members of the compensation committee. We adopted a compensation committee charter, which details the principal functions of the compensation committee, including: ● reviewing and approving on an annual basis the corporate goals and objectives relevant to our Chief Executive Officer’s compensation, evaluating our Chief Executive Officer’s performance in light of such goals and objectives and determining and approving the remuneration (if any) of our Chief Executive Officer based on such evaluation; ● reviewing and approving on an annual basis the compensation of all of our other officers; ● reviewing on an annual basis our executive compensation policies and plans; ● implementing and administering our incentive compensation equity- based remuneration plans; ● assisting management in complying with our proxy statement and annual report disclosure requirements; ● approving all special perquisites, special cash payments and other special compensation and benefit arrangements for our officers and employees; ● if required, producing a report on executive compensation to be included in our annual proxy statement; and ● reviewing, evaluating and recommending changes, if appropriate, to the remuneration for directors. Notwithstanding the foregoing, as indicated above, other than reimbursement of expenses, no compensation of any kind, including finders, consulting or other similar fees, will be paid to any of our existing shareholders, officers, directors or any of their respective affiliates, prior to, or for any services they render in order to complete the consummation of a ~~business~~ **Business combination** ~~Combination~~ although we may consider cash or other compensation to officers or advisors we may hire to be paid either prior to or in connection with our initial business combination. Accordingly, it is likely that prior to the consummation of an initial business combination, the compensation committee will only be responsible for the review and recommendation of any compensation arrangements to be entered into in connection with such initial business combination. The charter also provides that the compensation committee may, in its sole discretion, retain or obtain the advice of a compensation consultant, legal counsel or other adviser and will be directly responsible for the appointment, compensation and oversight of the work of any such adviser. However, before engaging or receiving advice from a compensation consultant, external legal counsel or any other adviser, the compensation committee will consider the independence of each such adviser, including the factors required by NASDAQ and the SEC. Director Nominations We do not have a standing nominating committee. In accordance with Rule 5605 (e) (2) of the NASDAQ Rules, a majority of the independent directors may recommend a director nominee for selection by the board of directors. The board of directors believes that the independent directors can satisfactorily carry out the responsibility of properly selecting or approving director nominees without the formation of a standing nominating committee. As there is no standing nominating committee, we do not have a nominating committee charter in place. The board of directors will also consider director candidates recommended for nomination by our shareholders during such times as they are seeking proposed nominees to stand for election at the next annual meeting of shareholders (or, if applicable, a special meeting of shareholders). Our shareholders that wish to nominate a director for election to our board of directors should follow the procedures set forth in our Third Amended and Restated Memorandum and Articles of Association. We have not formally established any specific, minimum qualifications that must be met or skills that are necessary for directors to possess. In general, in identifying and evaluating nominees for director, our board of directors considers educational background, diversity of professional experience, knowledge of our business, integrity, professional reputation, independence, wisdom, and the ability to represent the best interests of our shareholders. Compensation Committee Interlocks and Insider Participation None of our officers currently serves, and in the past year have not served, as a member of the compensation committee of any entity that has one or more officers serving on our board of directors. Code of Ethics We adopted a Code of Ethics applicable to our directors, officers and employees. We filed a copy of our Code of Ethics and our audit and compensation committee charters as exhibits our Registration Statement. You will be able to review these documents by accessing our public filings at the SEC’s web site at www.sec.gov. In addition, a copy of the Code of Ethics will be provided without charge upon request from us. We intend to disclose any amendments to or waivers of certain provisions of our Code of Ethics in a Current Report on Form 8- K. Conflicts of Interest Except as disclosed herein, we do not believe any conflict currently exists between us and our founders, and affiliates of our founders may compete with us for acquisition opportunities. If such entities decide to pursue an opportunity, we may be precluded from procuring such opportunity. In addition, investment ideas generated within our founders may be suitable for both us and for an affiliate of founders and may be directed to such entity rather than to us. Neither our founders nor members of our management team who are also employed by or affiliated with our founders will have any obligation to present us with any opportunity for a potential business combination of which they become aware, unless presented to such member specifically in his or her capacity as an officer or director of the company. Our founders and / or our management team, in their capacities as employees or affiliates of our founders or in their other endeavors, may be required to present potential business combinations to future founders’ affiliates or third parties, before they present such opportunities to us. Each of our officers and directors presently has, and any of them in the future may have additional, fiduciary or contractual obligations to other entities pursuant to which such officer or director is or will be required to present business combination opportunities to such entity. Accordingly, in the future, if any of our officers or directors becomes aware of a ~~business~~ **Business combination** ~~Combination~~ opportunity which is suitable for an entity to which he or she has then- current fiduciary or contractual obligations, he or she will honor his or her fiduciary or contractual obligations to present such opportunity to such entity. We do not believe, however, that any fiduciary duties or contractual obligations of our officers arising in the future would materially undermine our ability to complete our ~~business~~ **Business combination** ~~Combination~~. Our Third Amended and Restated Memorandum and Articles of Association provides that we renounce our interest in any corporate opportunity offered to any director or officer unless such opportunity is expressly offered to such person solely in his or her

capacity as a director or officer of our company and such opportunity is one we are legally and contractually permitted to undertake and would otherwise be reasonable for us to pursue. Our officer or director may become an officer or director of any other special purpose acquisition company with a class of securities registered under the Securities Exchange Act of 1934, as amended, or the Exchange Act, even before we enter into a definitive agreement regarding our initial business combination or we have failed to complete our initial business combination within 9-24 months from the closing of our Initial Public Offering (or up to 18-33 months, if we extend the time to complete a ~~business~~ **Business combination-Combination**). Our founders and management may also purchase public units or shares, including in the open market or through privately negotiated transactions. During the offering, if any founders participates in the offering as an anchor investor, they may receive incentives which offer greater economic benefits than those available to public investors in the offering. In addition, in order to incentivize the participation of certain potential anchor investors, our ~~sponsor~~ **Sponsor** may offer or share its economics in certain of our securities with such potential anchor investors, the net effect of which could be to provide greater economic benefit to such potential anchor investors than that provided to other investors in the offering. Potential investors should also be aware of the following other potential conflicts of interest:

- None of our officers or directors is required to commit his or her full time to our affairs and, accordingly, may have conflicts of interest in allocating his or her time among various business activities.
- Our officers may become an officer or director of any other SPACs even before we enter into a definitive agreement regarding our initial business combination or we have failed to complete our initial business combination within 9-24 months from the closing of our Initial Public Offering (or up to 18-33 months, if we extend the time to complete a ~~business~~ **Business combination-Combination**); as a result, our officers or directors may present a potential target to our competitor that would had been presented to us or devote time to our affairs which may have a negative impact on our ability to complete our initial business combination.
- In the course of their other business activities, our officers and directors may become aware of investment and business opportunities which may be appropriate for presentation to us as well as the other entities with which they are affiliated. Our management may have conflicts of interest in determining to which entity a particular business opportunity should be presented.
- Our ~~initial~~ **Initial** ~~shareholders~~ **Shareholders** have agreed to waive their redemption rights with respect to any ~~founder~~ **Founder** ~~shares~~ **Shares**, private shares and any ~~public~~ **Public** ~~shares~~ **Shares** held by them in connection with the consummation of our initial business combination. Additionally, our ~~initial~~ **Initial** ~~shareholders~~ **Shareholders** have agreed to waive their redemption rights with respect to any ~~founder~~ **Founder** ~~shares~~ **Shares** and private shares held by them if we fail to consummate our initial business combination within 9-24 months from the closing of our Initial Public Offering (or up to 18-33 months, if we extend the time to complete a ~~business~~ **Business combination-Combination**). If we do not complete our initial business combination within such applicable time period, the proceeds of the sale of the ~~private~~ **Private Placement units-Units** held in the ~~trust~~ **Trust** ~~account~~ **Account** will be used to fund the redemption of our ~~public~~ **Public** ~~shares~~ **Shares**, and the ~~private~~ **Private Placement units-Units** and underlying securities will be worthless. With certain limited exceptions, 50 % of the ~~founder~~ **Founder** ~~shares~~ **Shares** and ~~private~~ **Private Placement units-Units** (and underlying securities) will not be transferable, assignable by our founders until the earlier to occur of: (A) six months after the date of the consummation of our initial business combination, or (B) the date on which the closing price of our ~~ordinary~~ **Ordinary** ~~shares~~ **Shares** equals or exceeds \$ 12. 50 per share (as adjusted for share splits, share dividends, reorganizations and recapitalizations) for any 20 trading days within any 30- trading day period commencing after our initial business combination and the remaining 50 % of the ~~founder~~ **Founder** ~~shares~~ **Shares** and ~~private~~ **Private Placement units-Units** (and underlying securities) may not be transferred, assigned or sold until six months after the date of the consummation of our initial business combination, or earlier, in either case, if, subsequent to our initial business combination, we consummate a subsequent liquidation, merger, stock exchange or other similar transaction which results in all of our shareholders having the right to exchange their shares for cash, securities or other property. Since members of our management may directly or indirectly own ~~ordinary~~ **Ordinary** ~~shares~~ **Shares**, ~~warrants~~ **Warrants** and ~~rights~~ **Rights**, our officers and directors may have a conflict of interest in determining whether a particular target business is an appropriate business with which to complete our initial business combination.
- Our officers and directors may have a conflict of interest with respect to evaluating a particular business combination if the retention or resignation of any such officers and directors was included by a target business as a condition to any agreement with respect to our initial business combination.
- Our founders may have a conflict of interest with respect to evaluating a ~~business~~ **Business combination-Combination** and financing arrangements as we may obtain loans from our founders or an affiliate of our founders to finance transaction costs in connection with an intended initial business combination. Up to \$ 500, 000 of such loans may be convertible into working capital units at a price of \$ 10. 00 per unit at the option of the lender. Such working capital units would be identical to the ~~private~~ **Private Placement units-Units** sold in the private placement. The conflicts described above may not be resolved in our favor. In general, officers and directors of a corporation incorporated under the laws of Cayman Islands are required to present business opportunities to a corporation if:
 - the corporation could financially undertake the opportunity;
 - the opportunity is within the corporation' s line of business; and
 - it would not be fair to our company and its shareholders for the opportunity not to be brought to the attention of the corporation. Accordingly, as a result of multiple business affiliations, our officers and directors may have similar legal obligations relating to presenting business opportunities meeting the above- listed criteria to multiple entities. Furthermore, our Third Amended and Restated Memorandum and Articles of Association provides that we renounce our interest in any corporate opportunity offered to any director or officer unless such opportunity is expressly offered to such person solely in his or her capacity as a director or officer of our company and such opportunity is one we are legally and contractually permitted to undertake and would otherwise be reasonable for us to pursue, and to the extent the director or officer is permitted to refer that opportunity to us without violating another legal obligation. We are not prohibited from pursuing an initial business combination with a company that is affiliated with our founders or any affiliate of them, subject to certain approvals and consents. In the event we seek to complete our initial business combination with such a company, we, or a committee of independent directors, would obtain an opinion from an independent investment banking firm which is a member of FINRA, or from an independent accounting firm, that such an initial business combination is fair to our company from a financial point of view. In the event that we submit our initial business combination to our shareholders for a vote, our ~~initial~~ **Initial** ~~shareholders~~ **Shareholders** have agreed to vote any ~~founder~~ **Founder** ~~shares~~ **Shares** and private shares held by them and any ~~public~~ **Public** ~~shares~~ **Shares** purchased during or after the offering in favor of our initial business combination. Limitation on Liability and Indemnification of Officers and Directors Cayman Islands law does not limit the extent to which a company' s memorandum and articles of association may provide for indemnification of officers and directors, except to the extent any such provision may be held by the Cayman Islands courts to be contrary to public policy, such as to provide indemnification against willful default, willful neglect, civil fraud or the consequences of committing a crime. Our Third Amended and Restated Memorandum and Articles of Association provides for indemnification of our officers and directors to the maximum extent permitted by law, including for any liability incurred in their capacities as such, except through their own actual fraud, willful default or willful neglect. We entered into agreements with our directors and officers to provide contractual indemnification in addition to the indemnification provided for in our Third Amended and Restated Memorandum and Articles of Association. We expect to purchase a policy of directors' and officers' liability insurance that insures our officers and directors against the cost of defense, settlement or payment of a judgment in some circumstances and insures us against our obligations to indemnify our officers and directors. Our officers and directors have agreed to waive any right, title, interest or claim of any kind in or to any monies in the

trust ~~Trust account Account~~, and have agreed to waive any right, title, interest or claim of any kind they may have in the future as a result of, or arising out of, any services provided to us and will not seek recourse against the trust ~~Trust account Account~~ for any reason whatsoever (except to the extent they are entitled to funds from the trust ~~Trust account Account~~ due to their ownership of public ~~Public shares Shares~~). Accordingly, any indemnification provided will only be able to be satisfied by us if (i) we have sufficient funds outside of the trust ~~Trust account Account~~ or (ii) we consummate an initial business combination. We believe that these provisions, the insurance and the indemnity agreements are necessary to attract and retain talented and experienced officers and directors. Insofar as indemnification for liabilities arising under the Securities Act may be permitted to directors, officers or persons controlling us pursuant to the foregoing provisions, we have been informed that in the opinion of the SEC such indemnification is against public policy as expressed in the Securities Act and is therefore unenforceable.

ITEM 11. EXECUTIVE COMPENSATION Executive Compensation None of our officers or directors have received or, prior to our initial business combination, will receive any cash compensation for services rendered to us. Commencing on the date that our securities are first listed on the Nasdaq through the earlier of consummation of our initial business combination and our liquidation, we will reimburse our sponsor ~~Sponsor~~ for office space, utilities and secretarial and administrative services provided to us in the amount of \$ 10, 000 per month. In addition, our sponsor ~~Sponsor~~, officers and directors, or any of their respective affiliates, will be reimbursed for any out-of-pocket expenses incurred in connection with activities on our behalf such as identifying potential target businesses and performing due diligence on suitable business combinations. Our audit committee will review on a quarterly basis all payments that were made to our sponsor ~~Sponsor~~, officers, directors or our or any of their affiliates. After the completion of our initial business combination, directors or members of our management team who remain with us may be paid consulting, management or other compensation from the combined company. Additionally, certain directors may receive additional compensation in the form of equity interests of the Sponsor for their services. All compensation will be fully disclosed to shareholders, to the extent then known, in the tender offer materials or proxy solicitation materials furnished to our shareholders in connection with a proposed business combination. It is unlikely the amount of such compensation will be known at the time, because the directors of the post-combination business will be responsible for determining executive officer and director compensation. Any compensation to be paid to our officers after the completion of our initial business combination will be determined by a compensation committee constituted solely by independent directors. We are not party to any agreements with our executive officers and directors that provide for benefits upon termination of employment. The existence or terms of any such employment or consulting arrangements may influence our management's motivation in identifying or selecting a target business, and we do not believe that the ability of our management to remain with us after the completion of our initial business combination should be a determining factor in our decision to proceed with any potential business combination.

ITEM 12. SECURITY OWNERSHIP OF CERTAIN BENEFICIAL OWNERS AND MANAGEMENT AND RELATED SHAREHOLDER MATTERS Unless otherwise indicated, we believe that all persons named in the table have sole voting and investment power with respect to all ordinary ~~Ordinary shares Shares~~ beneficially owned by them. The following table ~~does not reflect reflects~~ record or beneficial ownership of the private ~~shares underlying the Private placement Placement Units warrants as these warrants are not exercisable within 60 days of the date of this Form 10-K~~. The following table is based on ~~6-3, 873-469, 426-450 ordinary-Ordinary shares-Shares~~ outstanding at April 15, 2024-2025. Unless otherwise indicated, it is believed that all persons named in the table below have sole voting and investment power with respect to all ordinary ~~Ordinary shares Shares~~ beneficially owned by them. Name and Address of Beneficial Owner (1) Number of Shares Beneficially Owned Approximate Percentage of Outstanding Ordinary Share Alphamade Holding LP (2) 1, 725-099, 200 31. 868 % Doreen International Limited (2) 1, 035, 000 25-29. 0-83 % Xinfeng Feng (2) +2, 725-134, 000-25-200 61, 0-51 % Dajiang Guo Gan Kim Hai — Jichuan Yang — Li Wei — Wen He — Michael L. Coyne — All executive officers and directors as a group (6 individuals) +2, 725-018, 000 25-58. 0-18 % Glazer Capital, LLC (3) 578, 041 16. 66 % Mizuho Financial Group, Inc. (4) 505, 896 14. 58 % Space Summit Capital, LLC (3-5) 475, 000 13. 69 % First Trust Capital Management L. P. (6) 445, 959 000 9 % Glazer Capital, LLC 959 12. 585- 85, 000 8. 5 % ATW SPAC Management, LLC 438 (7) 188, 093 6-5. 4-42 % Boothbay Fund Management, LLC (8) 188, 093 5. 42 % Wolverine Asset Management, LLC (9) 433, 010 12. 48 % Karpus Investment Management (10) 342, 567 9. 87 % (1) Unless otherwise noted, the business address of each of the following entities or individuals is c / o AlphaTime Acquisition Corp, 500 Fifth Avenue, Suite 938, New York, NY 10110. (2) Our sponsor ~~Sponsor~~ is the record holder of founder ~~Founder shares Shares~~ reported herein. Ms. Feng is the sole director and shareholder of Doreen International Limited, which owns 60 % of the sponsor ~~Sponsor~~ entity. (3) According to a Schedule 13G / A filed with the SEC on November 14, 2024, Glazer Capital, LLC owns 578, 041 Ordinary Shares. (4) According to a Schedule 13G filed with the SEC on November 14, 2024, Mizuho Financial Group, Inc., Mizuho Bank, Ltd. and Mizuho Americas LLC may be deemed to be indirect beneficial owners 505, 896 Ordinary Shares directly held by Mizuho Securities USA LLC which is their wholly-owned subsidiary. (5) According to a Schedule 13G filed with the SEC on January 4, 2023, Space Summit Capital, LLC owns 475, 000 ordinary ~~Ordinary shares Shares~~. (4-6) According to a Schedule 13G filed with the SEC on February-November 14, 2023-2024, Glazer First Trust Merger Arbitrage Fund owned 400, 279 shares of the outstanding Ordinary Shares, while First Trust Capital Management L. P., First Trust Capital Solutions L. P. and FTCS Sub GP LLC owns 585, collectively owned 445, 959 000 ordinary shares of the outstanding Ordinary Shares. (5-7) According to a Schedule 13G filed with the SEC on February 14-13, 2023-2025, ATW SPAC Management, LLC owns 483-188, 093 ordinary ~~Ordinary shares Shares~~. (8) According to a Schedule 13G / A filed with the SEC on February 13, 2025, Boothbay Fund Management, LLC owns 188, 093 Ordinary Shares. (9) According to a Schedule 13G filed with the SEC on October 15, 2024, Wolverine Asset Management, LLC owns 433, 010 Ordinary Shares (10) According to a Schedule 13G / A filed with the SEC on December 6, 2024, Karpus Investment Management owns 342, 567 Ordinary Shares.

ITEM 13. CERTAIN RELATIONSHIPS AND RELATED TRANSACTIONS, AND DIRECTOR INDEPENDENCE Founder Shares On September 28, 2021, our sponsor ~~Sponsor~~ acquired 1, 437, 500 founder ~~Founder shares Shares~~ for an aggregate purchase price of \$ 25, 000. On January 8, 2022, our sponsor ~~Sponsor~~ acquired an additional 287, 500 founder ~~Founder shares Shares~~ for no additional consideration, resulting in our sponsor ~~Sponsor~~ holding an aggregate of 1, 725, 000 founder ~~Founder shares Shares~~. Prior to the initial investment in the company of \$ 25, 000 by our sponsor ~~Sponsor~~, the company had no assets, tangible or intangible. The number of founder ~~Founder shares Shares~~ issued was determined based on the expectation that such founder ~~Founder shares Shares~~ would represent approximately 20 % of the outstanding shares upon completion of this offering (excluding the private shares and shares underlying the UPO). Concurrent with the closing of the Initial Public Offering, our Sponsor sold to Chardan or its designees 132, 825 of these founder ~~Founder shares Shares~~ at a purchase price of \$ 2. 00 per share and an aggregate purchase price of \$ 265, 650. Simultaneously with the closing of the Initial Public Offering, our sponsor ~~Sponsor~~ purchased an aggregate of 370, 500 private ~~Private Placement units Units~~ for a purchase price of \$ 10. 00 per unit in a private placement. On January 9, 2023, our Sponsor purchased 38, 700 private ~~Private Placement units Units~~ in connection with the exercise of the over-allotment. Each private unit consists of one ordinary ~~private~~ share, one private warrant, and one private right entitling the holder thereof to receive one-tenth of one ordinary share upon the completion of an initial business combination. Each whole warrant is exercisable to purchase one ordinary share at \$ 11. 50 per share, subject to adjustment as described in our Registration Statement. If the Company does not complete a Business Combination within the Combination Period, the proceeds from the sale of the Private Placement Warrants ~~Units~~ will be used to fund the redemption of the Public Shares (subject to the requirements of applicable law) and the Private Placement Warrants ~~Units~~ will expire worthless. Service

Arrangements On December 30, 2022, we entered into an administrative services agreement with our Sponsor, pursuant to which the Sponsor agreed to make available to the Company certain general and administrative services, including office space, utilities and administrative services, as the Company may require from time to time. The Company has agreed to pay to the affiliate of the Sponsor \$ 10, 000 per month for such administrative services. For the period from September 15, 2021 (inception) through December 31, ~~2023~~ **2024**, the Company incurred and paid \$ 0 in such fees. Certain of our officers and directors presently have, and any of them in the future may have additional, fiduciary or contractual obligations to other entities pursuant to which such officer or director is or will be required to present business combination opportunities to such entity. Accordingly, in the future, if any of our officers or directors becomes aware of a ~~business~~ **Business combination** ~~Combination~~ opportunity which is suitable for an entity to which he or she has then- current fiduciary or contractual obligations, he or she will honor his or her fiduciary or contractual obligations to present such opportunity to such entity. We do not believe, however, that any fiduciary duties or contractual obligations of our officers arising in the future would materially undermine our ability to complete our Business Combination. Promissory ~~Note~~ **Notes** - Related Party On September 21, 2021, the Company issued an unsecured promissory note to the Sponsor (the “ Promissory Note ”), pursuant to which the Company could borrow up to an aggregate of \$ 300, 000 to cover expenses related to the Initial Public Offering. **The Promissory Note expired on December 31, 2021. As of December 31, 2024 and 2023, \$ 0 was outstanding**. On September 26, 2023, the Company also entered into a non- interest bearing promissory note with the Sponsor for \$ 690, 000, which was used to fund the first extension of the time to complete the business combination. On **April 12, 2024, the Company amended and restated the promissory note to extend the maturity date to the earlier of January 4, 2025 or promptly after the date of the consummation of the business combination. As of December 31, 2024, \$ 712, 500 was outstanding.** On December 28, 2023, the Company also entered into a non- interest bearing promissory note with the Sponsor for \$ 660, 000. 00 which was used to fund the second extension of the time to complete the business combination. **As of December 31, 2024, \$ 550, 000 was outstanding.** Registration Rights The holders of Founders Shares and Private Placement Units will be entitled to registration rights pursuant to a registration rights agreement signed on December 30, 2022. The holders of these securities are entitled to make up to three demands, excluding short form demands, that the Company register such securities. In addition, the holders have certain “ piggy- back ” registration rights with respect to registration statements filed subsequent to our completion of the Company’ s initial business combination. The Company will bear the expenses incurred in connection with the filing of any such registration statements. No compensation of any kind, including finder’ s and consulting fees, will be paid by the company to our ~~sponsor~~ **Sponsor**, executive officers and directors, or any of their respective affiliates, for services rendered prior to or in connection with the completion of an initial business combination. However, these individuals will be reimbursed for any out- of- pocket expenses incurred in connection with activities on our behalf such as identifying potential target businesses and performing due diligence on suitable business combinations. Our audit committee will review on a quarterly basis all payments that were made to our ~~sponsor~~ **Sponsor**, officers, directors or our or their affiliates. Our Sponsor, under which the ~~sponsor~~ **Sponsor** may loan us funds up to \$ 300, 000 for a portion of the expenses of our ~~IPO initial public offering~~. As of December 31, ~~2023~~ **2024**, there were no borrowings outstanding under the promissory note. These loans would be non- interest bearing, unsecured and are due at the earlier of December 31, ~~2023~~ **2024**. In addition, in order to finance transaction costs in connection with an intended initial business combination, our ~~sponsor~~ **Sponsor** or an affiliate of our ~~sponsor~~ **Sponsor** or certain of our officers and directors may, but are not obligated to, loan us funds as may be required on a non- interest basis. If we complete an initial business combination, we would repay such loaned amounts. In the event that the initial business combination does not close, we may use a portion of the working capital held outside the ~~trust~~ **Trust account** ~~Account~~ to repay such loaned amounts but no proceeds from our ~~trust~~ **Trust account** ~~Account~~ would be used for such repayment. Up to \$ 1, 500, 000 of such loans may be convertible into warrants of the post business combination entity at a price of \$ 1. 00 per warrant at the option of the lender. ~~The warrants would be identical to the private placement warrants~~. Except as set forth above, the terms of such loans, if any, have not been determined and no written agreements Policy for Approval of Related Party Transactions The audit committee of our board of directors adopted a policy setting forth the policies and procedures for its review and approval or ratification of “ related party transactions. ” A “ related party transaction ” is any consummated or proposed transaction or series of transactions: (i) in which the company was or is to be a participant; (ii) the amount of which exceeds (or is reasonably expected to exceed) the lesser of \$ 120, 000 or 1 % of the average of the company’ s total assets at year- end for the prior two completed fiscal years in the aggregate over the duration of the transaction (without regard to profit or loss); and (iii) in which a “ related party ” had, has or will have a direct or indirect material interest. “ Related parties ” under this policy include: (i) our directors, nominees for director or executive officers; (ii) any record or beneficial owner of more than 5 % of any Class of our voting securities; (iii) any immediate family member of any of the foregoing if the foregoing person is a natural person; and (iv) any other person who maybe a “ related person ” pursuant to Item 404 of Regulation S- K under the Exchange Act. Pursuant to the policy, the audit committee will consider (i) the relevant facts and circumstances of each related party transaction, including if the transaction is on terms comparable to those that could be obtained in arm’ s- length dealings with an unrelated third party, (ii) the extent of the related party’ s interest in the transaction, (iii) whether the transaction contravenes our code of ethics or other policies, (iv) whether the audit committee believes the relationship underlying the transaction to be in the best interests of the company and its ~~stockholders~~ **shareholders** and (v) the effect that the transaction may have on a director’ s status as an independent member of the board and on his or her eligibility to serve on the board’ s committees. Management will present to the audit committee each proposed related party transaction, including all relevant facts and circumstances relating thereto. Under the policy, we may consummate related party transactions only if our audit committee approves or ratifies the transaction in accordance with the guidelines set forth in the policy. The policy does not permit any director or executive officer to participate in the discussion of, or decision concerning, a related person transaction in which he or she is the related party. Nasdaq listing standards require that a majority of our board of directors be independent. An “ independent director ” is defined generally as a person other than an officer or employee of the company or its subsidiaries or any other individual having a relationship which in the opinion of the company’ s board of directors, would interfere with the director’ s exercise of independent judgment in carrying out the responsibilities of a director. Our board of directors has determined that Li Wei, Wen He and Michael Coyne are “ independent directors ” as defined in Nasdaq listing standards and applicable SEC rules. Our independent directors have regularly scheduled meetings at which only independent directors are present. ITEM 14. PRINCIPAL ACCOUNTING ACCOUNTANT FEES AND SERVICES. The ~~firm of UHY LLP, or UHY, acts as our independent registered public accounting firm.~~ **The following is a summary of fees paid or to be paid UHY LLP for services rendered.** Audit Fees. Audit fees consist of fees billed for professional services rendered for the audit of our year- end financial statements and services that are normally provided by UHY in connection with regulatory filings. The aggregate fees billed by UHY for professional services rendered for the audit of our annual financial statements, review of the financial information included in our Forms 10- Q for the respective periods and other required filings with the SEC for the year ended December 31, ~~2023~~ **2024** and for the year ended December 31, ~~2022~~ **2023** total approximately \$ **192, 821 and \$ 117, 989** and \$ **28, 686** respectively. ~~The above amounts include interim procedures and audit fees, as well as attendance at audit committee meetings.~~ Audit- Related Fees. Audit- related services consist of fees billed for assurance and related services that are reasonably related to performance of the audit or review of our financial statements and are not reported under “ Audit Fees – ”. We did not pay UHY for professional services rendered for audit- related fees for the year ended December 31, ~~2023~~ **2024**, and approximately \$ **60, 931** for the

year ended December 31, ~~2022-2023~~. Tax Fees. We did not pay UHY for tax planning and tax advice for the year ended December 31, ~~2023-2024~~ and for the year ended December 31, ~~2022-2023~~. All Other Fees. We did not pay UHY for other services for the year ended December 31, ~~2023-2024~~ and for the year ended December 31, ~~2022-2023~~. ITEM 15. EXHIBITS, ~~AND FINANCIAL STATEMENTS- STATEMENT, AND SCHEDULES~~ (a) The following documents are filed as part of this report: Exhibit No. Description ~~2. 1 - Underwriting Agreement and Plan of Merger~~, dated ~~December 30 as of January 5, 2022-2024~~, by and ~~between the among AlphaTime Acquisition Corp, HCYC Holding Company and Chardan Capital Markets, LLC, as representative of HCYC Group Company Limited and the underwriters additional parties thereto.~~ (incorporated by reference to Exhibit ~~1-2~~). 1 to the Company's Current Report on Form 8-K, filed with the SEC on January 5, ~~2023-2024~~). ~~2. 2 First Amendment to Agreement and Plan of Merger, dated as of August 19, 2024, by and among AlphaTime Acquisition Corp and HCYC Group Company Limited.~~ (incorporated by reference to Exhibit ~~2. 2 to the Company's Current Report on Form 8-K, filed with the SEC on August 23, 2024~~). 3. 1 Amended and Restated Memorandum and Articles of Association (incorporated by reference to Exhibit 3. 1 to the Company's Registration Statement on Form S- 1, filed with the SEC on December 7, 2022) ~~3. 2 Amended - 1 Agreement and Restated Memorandum Plan of Merger, dated as of January 5, 2024, by and Articles of Association among AlphaTime Acquisition Corp, HCYC Holding Company, HCYC Group Company Limited and the additional parties thereto.~~ (incorporated by reference to Exhibit ~~2-3~~). 1 to the Company's Current Report on Form 8-K, filed with the SEC on January 5, ~~2024-2023~~). 3. ~~2-3 Form of Third~~ Amended and Restated Memorandum and Articles of Association, ~~adopted on December 28, 2023.~~ (incorporated by reference to Exhibit 3. 1 to the Company's Current Report on Form 8-K, filed with the SEC on January ~~5-4, 2023-2024~~). 3. ~~3 Form of 4 Amendment to~~ Third Amended and Restated Memorandum and Articles of Association, adopted on December ~~28-20, 2023-2024~~. (incorporated by reference to Exhibit 3. 1 to the Company's Current Report on Form 8-K, filed with the SEC on ~~January 4 December 26, 2024~~). 4. 1 Rights Agreement, dated December 30, 2022, by and between the Company and ~~Equiniti American Stock Transfer & Trust Company, LLC~~, as rights agent (incorporated by reference to Exhibit 4. 1 to the Company's Current Report on Form 8-K, filed with the SEC on January 5, 2023). 4. 2 Warrant Agreement, dated December 30, 2022, by and between the Company and ~~Equiniti American Stock Transfer & Trust Company, LLC~~, as warrant agent (incorporated by reference to Exhibit 4. 2 to the Company's Current Report on Form 8-K, filed with the SEC on January 5, 2023). 4. 3 Specimen Unit Certificate (incorporated by reference to Exhibit 4. 1 to the Company's Registration Statement on Form S- 1 (No. 333- 268696), filed with the SEC on December 23, 2022). 4. 4 Specimen Ordinary Share Certificate (incorporated by reference to Exhibit 4. 2 to the Company's Registration Statement on Form S- 1 (No. 333- 268696), filed with the SEC on December 23, 2022). 4. 5 Specimen Warrant Certificate. (incorporated by reference to Exhibit 4. 3 to the Company's Registration Statement on Form S- 1 (No. 333- 268696), filed with the SEC on December 23, 2022). 4. 6 Specimen Rights Certificate (incorporated by reference to Exhibit 4. 4 to the Company's Registration Statement on Form S- 1 (No. 333- 268696), filed with the SEC on December 23, 2022). 4. 7 Description of Securities (incorporated by reference to Exhibit 4. 7 to the Company's Annual Report on Form 10- K, filed with the SEC on March 24, 2023). 10. 1 Letter Agreement, dated December 30, 2022, by and among the Company, its executive officers, its directors and Alphamade Holding LP (incorporated by reference to Exhibit 10. 1 to the Company's Current Report on Form 8-K, filed with the SEC on January 5, 2023). 10. 2 Investment Management Trust Agreement, dated December 30, 2022, by and between the Company and ~~Equiniti American Stock Transfer & Trust Company, LLC~~, as trustee (incorporated by reference to Exhibit 10. 2 to the Company's Current Report on Form 8-K, filed with the SEC on January 5, 2023). 10. 3 Registration Rights Agreement, dated December 30, 2022, by and among the Company, Alphamade Holding, LP and Chardan Capital Markets, LLC (incorporated by reference to Exhibit 10. 3 to the Company's Current Report on Form 8-K, filed with the SEC on January 5, 2023). 10. 4 Private Placement Unit Purchase Agreement, dated December 30, 2022, by and between the Company and Alphamade Holding LP (incorporated by reference to Exhibit 10. 4 to the Company's Current Report on Form 8-K, filed with the SEC on January 5, 2023). 10. 5 Units Purchase Option, dated December 30, 2022, by and between the Company and Chardan Capital Markets, LLC (incorporated by reference to Exhibit 10. 5 to the Company's Current Report on Form 8-K, filed with the SEC on January 5, 2023). 10. 6 Securities Escrow Agreement, dated December 30, 2022, by and among the Company, ~~Equiniti American Stock Transfer & Trust Company, LLC~~ and the ~~initial Initial~~ **Shareholders** party thereto. (incorporated by reference to Exhibit 10. 6 to the Company's Current Report on Form 8-K, filed with the SEC on January 5, 2023). 10. 7 Administrative Services Agreement, dated December 30, 2022, by and between the Company and Alphamade Holding, LP (incorporated by reference to Exhibit 10. 7 to the Company's Current Report on Form 8-K, filed with the SEC on January 5, 2023). 10. 9 Form of Indemnity Agreement (incorporated by reference to Exhibit 10. 7 to the Company's Current Report on Form 8-K, filed with the SEC on January 5, 2023). 10. 10 Promissory Note, dated September 30, 2021, issued to Alphamade Holding LP (incorporated by reference to Exhibit 10. 1 to the Company's Registration Statement on Form S- 1 (No. 333- 268696), filed with the SEC on December 23, ~~2022-20210~~ ~~10~~). 11 Amended and Restated Promissory Note, dated November 23, 2021, issued to Alphamade Holding LP (incorporated by reference to Exhibit 10. 9 to the Company's Registration Statement on Form S- 1 (No. 333- 268696), filed with the SEC on December 23, 2022). 10. 12 Second Amended and Restated Promissory Note, dated January 26, 2022, issued to Alphamade Holding LP (incorporated by reference to Exhibit 10. 10 to the Company's Registration Statement on Form S- 1 (No. 333- 268696), filed with the SEC on December 23, 2022). 10. 13 Third Amended and Restated Promissory Note, dated October 20, 2022, issued to Alphamade Holding LP ((incorporated by reference to Exhibit 10. 12 to the Company's Registration Statement on Form S- 1 (No. 333- 268696), filed with the SEC on December 23, 2022). 10. 14 Amendment to the Investment Management Trust Agreement, dated December 28, 2023, by and between AlphaTime Acquisition Corp and Equiniti Trust Company, LLC. (incorporated by reference to Exhibit 10. 1 to the Company's Current Report on Form 8-K, filed with the SEC on January 4, 2024). 10. 15 Shareholder Support Agreement dated as of January 5, 2024, by and among AlphaTime Acquisition Corp, HCYC Group Company Limited and the additional parties thereto. (incorporated by reference to Exhibit 10. 1 to the Company's Current Report on Form 8-K, filed with the SEC on January 5, 2024). 10. 16 Sponsor Support Agreement dated as of January 5, 2024, by and among AlphaTime Acquisition Corp., HCYC Holding Company, AlphaMade Holding LP and the additional parties thereto. (incorporated by reference to Exhibit 10. 2 to the Company's Current Report on Form 8-K, filed with the SEC on January 5, 2024). **10. 17 Amendment to the Investment Management Trust Agreement, dated December 20, 2024, by and between AlphaTime Acquisition Corp and Equiniti Trust Company, LLC.** (incorporated by reference to Exhibit **10. 1 to the Company's Current Report on Form 8-K, filed with the SEC on December 26, 2024**). **14. 1 Code of Ethics (incorporated by reference to Exhibit 14. 1 to the Company's Registration Statement on Form S- 1, filed with the SEC on December 7, 2022).** 19 * Insider Trading Policy 21. 1 *List of Subsidiaries (incorporated by reference to Exhibit **21. 1 to the Company's Annual Report on Form 10- K, filed with the SEC on April 15, 2024**). 31. 1 * Certification of Chief Executive Officer pursuant to Section 302 of the Sarbanes- Oxley Act of 2002 31. 2 * * Certification of Chief Financial Officer pursuant to Section 302 of the Sarbanes- Oxley Act of 2002 32. 1 * * Certification of Chief Executive **Officer and Chief Financial** Officer pursuant to 18 U. S. C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes- Oxley Act of 2002 32. 2 * * **Certification Certificate of the** Chief Financial Officer pursuant to 18 U. S. C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes -Oxley Act of 2002 **97. 1 * Clawback Policy** 101. INS * Inline XBRL Instance Document (The instance document does not appear in the interactive data file because its XBRL tags are embedded within the inline XBRL document) 101. SCH * Inline XBRL Taxonomy Extension Schema 101. CAL * Inline XBRL Taxonomy Extension Calculation Linkbase 101. DEF * Inline XBRL Taxonomy Extension Definition Linkbase 101. LAB * Inline XBRL Taxonomy

Extension Label Linkbase 101. PRE * Inline XBRL Taxonomy Extension Presentation Linkbase104 * Cover Page Interactive Data File (formatted as Inline XBRL and contained in Exhibit 101) * Filed herewith. **** Furnished herewith.** Item 16. FORM 10- K SUMMARY SIGNATURES Pursuant to the requirements of the Securities Act of 1933, as amended, the registrant has duly caused this Form 10- K to be signed on its behalf by the undersigned, thereunto duly authorized, in the Cayman Islands, on the 15th day of April, **2024-2025**. ALPHATIME ACQUISITION CORP By: / s / **Dajiang Guo Gan Kim Hai** Name: **Dajiang Guo Gan Kim Hai** Title: Principal Executive Officer Pursuant to the requirements of the Securities Act of 1933, as amended, this Annual Report has been signed below by the following persons in the capacities and on the dates indicated. Signature Position Date / s / **Dajiang Guo Gan Kim Hai** Principal Executive Officer and Director April 15, **2024-2025** **Dajiang Guo Gan Kim Hai** (Principal Executive Officer) / s / Jichuan Yang Principal Financial Officer April 15, **2024-2025** Jichuan Yang (Principal Financial Officer and Principal Accounting Officer) / s / Xinfeng Feng Chairwoman April 15, **2024-2025** Xinfeng Feng

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Financial Information F-1** Report of Independent Registered Public Accounting Firm (PCAOB # 1195) F- 2 **Item 1- Financial Statements** ; F-1-Balance Sheets as of December 31, 2023, and 2022 F- 3 Statements of Operations for the years ended December 31, 2023 and 2022 F- 4 Statements of Changes in Shareholders' **Stockholders'** (Deficit) / Equity for the years ended December 31, 2023 and 2022 F- 5 Statements of Cash Flows for the years ended December 31, 2023 and 2022 F- 6 Notes to **the** Financial Statements F- **7 F- 1** **REPORT- REPORT** OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM To the Board of Directors and Shareholders of **AlphaTime Acquisition Corp** Opinion on the Financial Statements We have audited the accompanying balance sheets of AlphaTime Acquisition Corp (the " Company ") as of December 31, **2024 and 2023 and 2022**, and the related statements of operations, changes in shareholders' (deficit) / equity, and cash flows for **each of the years in the two-year period** ended December 31, **2023 2024 and 2022**, and the related notes (collectively referred to as the " financial statements "). In our opinion, the financial statements present fairly, in all material respects, the financial position of the Company as of December 31, **2024 and 2023 and 2022**, and the results of its operations and its cash flows for **each of the years in the two-year period** ended December 31, **2023 2024 and 2022**, in conformity with accounting principles generally accepted in the United States of America. Substantial Doubt about the Company's Ability to Continue as a Going Concern The accompanying financial statements have been prepared to assume the Company will continue as a going concern. As discussed in Note 1 to the financial statements, the Company has incurred and expects to continue to incur significant costs in pursuit of its acquisition plans and the Company's cash and working capital are not sufficient to complete its planned activities one year from the issuance date of the financial statements. **In addition, if the Company is unable to complete a business combination within one year from the issuance date of the financial statements, there will be a liquidation and subsequent dissolution.** These conditions raise substantial doubt about the Company's ability to continue as a going concern. Management's evaluation of the events and conditions and plans regarding these matters are also described in Note 1 to the financial statements. The financial statements do not include any adjustments that might result from the outcome of this uncertainty. Our opinion is not modified with respect to that matter. Basis for Opinion These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on the Company's financial statements based on our audits. We are a public accounting firm registered with the Public Company Accounting Oversight Board (United States) (" PCAOB ") and are required to be independent with respect to the Company in accordance with the U. S. federal securities laws and the applicable rules and regulations of the Securities and Exchange Commission and the PCAOB. We conducted our audits in accordance with the standards of the PCAOB. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether due to error or fraud. The Company is not required to have, nor were we engaged to perform, an audit of its internal control over financial reporting. As part of our audits, we are required to obtain an understanding of internal control over financial reporting, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control over financial reporting. Accordingly, we express no such opinion. Our audits included performing procedures to assess the risks of material misstatement of the financial statements, whether due to error or fraud, and performing procedures that respond to those risks. Such procedures included examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements. Our audits also included evaluating the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that our audits provide a reasonable basis for our opinion. / s / UHY LLP We have served as the Company's auditor since 2021. New York, New York **April 15, 2025 F- 2** ALPHATIME ACQUISITION CORP BALANCE SHEETS December 31, **2023-2024** December 31, **2022-2023** Assets: Current assets: Cash \$ **1, 425** \$ 15, 054 \$ --- Prepaid expenses **15, 313** 43, 052 8, 052 Deferred offering costs **584, 518** Total current assets **16, 738** 58, 106 **592, 570** Investment held in Trust Account **15, 240, 284** 74, 062, 199 -- Total assets \$ **15, 257, 022** 74, 120, 305 **592, 570** Liabilities and Shareholders' (Deficit) / Equity: Current liabilities: **Accounts payable and Accrued accrued offering costs and expenses \$ 1, 500, 701** 649, 589 \$ 196, 806 Promissory **note notes** related party **1, 262, 500** 690, 000 -- Due to related party **parties 568, 299** 199, 318 **380, 566** Total current liabilities **3, 331, 500** 1, 538, 907 **577, 372** Deferred underwriting commission 2, 415, 000 -- **2, 415, 000** Total liabilities **5, 746, 500** 3, 953, 907 **577, 372** Commitments and Contingencies -- Temporary Equity: Ordinary shares subject to possible redemption, **1, 335, 250 and** 6, 900, 000 shares at redemption value of \$ **11. 41 and** \$ 10. 73 per share as of December 31, **2024 and December 31, 2023** respectively **15, 240, 284** 74, 062, 199 -- Shareholders' (Deficit) / Equity: Preferred shares, \$ 0. 0001 par value; 1, 000, 000 shares authorized; none issued and outstanding-- Ordinary Shares, \$ 0. 0001 par value; 200, 000 shares authorized; 2, 134, 200 **and 1, 725, 000** shares issued and outstanding at December 31, **2024 and December 31, 2023**, and 2022 respectively **214 173** Ordinary Shares **214 173** Additional paid- in capital- **24, 827** Accumulated deficit (**3 5, 896 729**) (**9 3, 802 896, 015**) Total Shareholders' **Deficit (Deficit 5, 729, 762**) / Equity (**3, 895, 801**) **15, 198** Total Liabilities, **Temporary Equity** and Shareholders' (Deficit) / Equity \$ **15, 257, 022** \$ 74, 120, 305 \$ **592, 570** The accompanying notes are an integral part of these financial statements. **F- 3** STATEMENTS OF OPERATIONS For the years ended December 31, **2024 and 2023 and 2022** For the year ended December 31, **2023-2024** For the year ended December 31, **2022-2023** Formation and operating costs \$ 1, **283, 961** \$ 1, 189, 081 \$ **784** Total Expenses \$ (1, **189 283, 081 961**) \$ (**784 1, 189, 081**) Other income Income earned on Trust Account **2, 782, 552** 3, 130, 199 -- Net income / (loss) \$ **1, 498, 591** \$ 1, 941, 118 \$ (**784**) Weighted average shares outstanding of redeemable ordinary shares **4, 747, 637** 6, 830, 959 -- Basic and diluted net income per share, redeemable ordinary shares \$ 0. **44** \$ 0. **62** \$ -- Weighted average shares outstanding of non- redeemable ordinary shares **2, 134, 200** 2, 130, 307 **1, 725, 000** Basic and diluted net loss per share, non- redeemable ordinary shares (**0. 27**) (**1. 07**) **F- 4** (**0. 00**) STATEMENTS OF CHANGES IN SHAREHOLDERS' (DEFICIT) / EQUITY Shares Amount Additional paid- in capital Accumulated deficit Total shareholders' (deficit) / equity Balance as of December 31, **2021** **1, 725, 000** \$ **173** \$ **24, 827** \$ (**9, 018**) \$ **15, 982** Net loss --- (**784**) (**784**) Balance as of December 31, **2022** **1, 725, 000** \$ **173** \$ **24, 827** \$ (**9, 802**) \$ **15, 198** Balance **1, 725, 000** \$ **173** \$ **24, 827** \$ (**9, 802**) \$ **15, 198** Issuance of ordinary shares through public offering **6, 000, 000** **600** **59, 999** **400** **60, 000, 000** Over-allotment of ordinary shares **900, 000** **90** **8, 999** **910** **9, 000, 000** Issuance of ordinary shares for Private Units **370, 500** **37** **3, 704** **963** **3, 705, 000** Over-allotment of Private Units **38, 700** **4** **386, 996** **387** **387, 000** Sale of Unit Purchase Option-- **10, 781** **10** **781** Underwriting discount-- (**1, 612, 500**) (**1, 612, 500**) Deferred underwriting commission-- (**2, 415, 000**) (**2, 415, 000**) Deduction for other offering costs-- (**865, 199**) (**865, 199**) Initial measurement of ordinary shares subject to redemption under ASC 480- 10- S99 against additional paid- in capital (**6, 900, 000**) (**690**) (**67, 274, 310**) (**67, 275, 000**) Allocation of offering costs to ordinary shares subject to redemption-- **4, 770,**

382-4, 770, 382 Accretion of carrying value of redeemable shares-- (7, 737, 382)- (7, 737, 382) Transfer of negative APIC to accumulated deficit-- 2, 007, 132 (2, 007, 132)- Subsequent measurement of ordinary shares subject to possible redemption (income earned on trust account and deposit--- (3, 820, 199) (3, 820, 199) Net income--- 1, 941, 118 1, 941, 118 **Balance as of December 31, 2023 2, 134, 200 \$ 214 \$- \$ (3, 896, 015) \$ (3, 895, 801) Balance 2, 134, 200 214- (3, 896, 015) (3, 895, 801) Subsequent measurement of ordinary shares subject to possible redemption (income earned on trust account) and deposit--- (3, 332, 552) (3, 332, 552) Net income--- 1, 498, 591 1, 498, 591 Net income (loss)--- 1, 941-498, 118-591 1, 941-498, 118-591 Balance as of December 31, 2023-2024 2, 134, 200 \$ 214 \$- \$ (5, 729, 976) \$ (5, 729, 762) Balance 2, 134, 200 214- (3-5, 896-729, 015-976) (3-5, 895-729, 801-762) F Balance 2, 134, 200 214- 5 (3, 896, 015) (3, 895, 801)**

STATEMENTS OF CASH FLOWS For the year ended December 31, 2023-2024 For the year ended December 31, 2022-2023 Cash Flows from Operating Activities: Net income / (loss) \$ 1, 498, 591 \$ 1, 941, 118 \$ (784) Adjustments to reconcile net income (loss) to net cash used in operating activities: Income earned on Trust Account (2, 782, 552) (3, 130, 199) --Changes in current assets and liabilities: Prepaid expenses 27, 739 (35, 000) Accounts payable and (8, 466) Accrued accrued offering costs and expenses 851, 112 674, 635 (31, 552) Due to related party parties 368, 981 173, 389 40, 802 Net cash used in operating activities \$ (36, 129) \$ (376, 057) --Cash Flows from Investing Activities: Investment held-Principal deposited in Trust Account at beginning \$ (550, 000) \$ (70, 242, 000) \$ --Proceeds from sale of investments in the Trust Account 62, 154, 467 71, 915, 996 --Purchase of investments in the Trust Account -(72, 605, 996) --Net cash provided by (used in) investing activities \$ 61, 604, 467 \$ (70, 932, 000) \$ --Cash Flows from Financing Activities: Proceeds from sale of ordinary shares \$ - \$ 69, 000, 000 \$ --Proceeds from issuance of Private Units -4, 092, 000 --Proceeds from issuance of promissory notes- note to related party 572, 500 690, 000 --Payment of underwriting discount -(1, 612, 500) --Proceeds from Unit Purchase Option -100 Redemption of ordinary shares - Payment to related party- (368-62, 066-154, 467)- Payment to related party- (368, 066) Payment of offering costs -(478, 423) --Net cash (used in) provided by financing activities \$ (61, 581, 967) \$ 71, 323, 111 \$ --Net change in cash (13, 629) 15, 054 Cash -- beginning of the period 15, 054- Cash -- beginning of the period-- Cash --end of the period \$ 1, 425 \$ 15, 054 \$ --Supplemental disclosure of noncash financing activities: Deferred offering costs included in accrued expenses \$ - \$ 3, 640 \$ 117, 843-Deferred offering costs paid by related party \$ - \$ 13, 429 \$ 47, 834-Deferred offering costs adjusted from prepaid expenses \$ - \$ 60 \$ 414-Deferred offering costs charged to APIC \$ - \$ 865, 199 \$ --Deferred offering cost related to fair value of Unit Purchase Option net of proceeds \$ - \$ 10, 681 \$ --Allocation of offering costs to ordinary shares subject to redemption \$ - \$ 4, 770, 382 \$ --Reclassification of ordinary shares subject to redemption \$ - \$ 67, 274, 310 \$ --Remeasurement adjustment on class A common stock subject to possible redemption \$ - \$ 8, 427, 382 Subsequent measurement of ordinary shares subject to possible redemption \$ 8-3, 427-332, 552 382 \$ --Subsequent measurement of ordinary shares subject to possible redemption (income earned on trust account) \$ 3, 130, 199 \$ --Deferred underwriting commission charged to APIC \$ - \$ 2, 415, 000 \$ F- 6

NOTES TO FINANCIAL STATEMENTS Note 1 -- Description of Organization, Business Operations and Liquidity Going Concern AlphaTime Acquisition Corp (the “ Company ”) was incorporated in Cayman Islands on September 15, 2021. The Company was formed for the purpose of effecting a merger, capital stock exchange, asset acquisition, share purchase, reorganization or similar business combination with one or more businesses (the “ Business Combination ”). The Company is not limited to a particular industry or sector for purposes of consummating a Business Combination. The Company is an early stage and emerging growth company and, as such, the Company is subject to all of the risks associated with early stage and emerging growth companies. As on December 31, 2023-2024, and 2022, the Company had not commenced any operations. All activities for the period from September 15, 2021 (inception) through December 31, 2023-2024, relate-relates to the Company’s formation and organizational activities, the those necessary to prepare for and complete the Initial-initial Public-public Offering-offering (“ IPO ”) described below, identifying a target company for a business combination and activities in connection with the business combination. The Company will not generate any operating revenues until the completion of its initial Business Combination, at the earliest. The Company will generate non- operating income in the form of interest income from the proceeds derived from the IPO Initial Public Offering. The Company has selected December 31 as its fiscal year end. The Company’s sponsor is Alphamade Holding LP, a Delaware limited partnership (the “ Sponsor ”). The registration statement for the Company’s IPO was declared effective on December 30, 2022 (the “ Effective Date ”). On January 4, 2023, the Company consummated the IPO of 6, 000, 000 units (the “ Units ”). Each Unit consists of one ordinary share of the Company, par value \$ 0. 0001 per share (the “ Ordinary Shares ”), one redeemable warrant (the “ Warrants ”) and one right (the “ Rights ”), with each Right entitling the holder thereof to receive one- tenth of one Ordinary Share upon the completion of an initial Business Combination, subject to adjustment. The Units were sold at a price of \$ 10. 00 per Unit, generating gross proceeds to the Company of \$ 60, 000, 000. On January 6, 2023, Chardan Capital Markets, LLC exercised its over- allotment option (the “ Overallotment ”), which subsequently closed on January 9, 2023, to purchase an additional 900, 000 Units at a public offering price of \$ 10. 00 per Unit, generating additional gross proceeds to the Company of \$ 9, 000, 000. Simultaneously with the closing of the IPO, the Company completed the sale of 370, 500 private units to the Sponsor (the “ Private Units ”) at a purchase price of \$ 10. 00 per Private Unit, generating gross proceeds to the Company of \$ 3, 705, 000. Simultaneously with the closing of the Overallotment, the Company completed the private sale of an additional 38, 700 Private Units, at a purchase price of \$ 10. 00 per Private Unit, generating additional gross proceeds to the Company of \$ 387, 000. Transaction costs amounted to \$ 4, 892, 699 consisting of \$ 1, 612, 500 of underwriting discount, \$ 2, 415, 000 of deferred underwriting commission and \$ 865, 199 of other offering costs. Following the closing of the IPO and the sale of over- allotment units, an aggregate of \$ 70, 242, 000 of the proceeds from the IPO and the sale of the Private Units (including the Overallotment of the Units and Private Units) were placed in a U. S.- based Trust Account at U. S. Bank maintained by Equiniti Trust Company, acting as trustee and will be invested only in U. S. government securities, within the meaning set forth in Section 2 (a) (16) of the Investment Company Act, having a maturity of 180 days or less or in money market funds meeting certain conditions under Rule 2a- 7 promulgated under the Investment Company Act which invest only in direct U. S. government treasury obligations. Except with respect to income earned on the funds held in the Trust Account that may be released to the Company to pay income tax obligations, the proceeds from the IPO will not be released from the Trust Account until the earlier of the completion of a Business Combination or the Company’s liquidation. F- 7 The Company’s management has broad discretion with respect to the specific application of the net proceeds of the IPO and the sale of Private Units, although substantially all of the net proceeds are intended to be applied generally toward consummating a Business Combination. The stock exchange listing rules require that the Business Combination must be with one or more operating businesses or assets with a fair market value equal to at least 90 % of the assets held in the Trust Account (as defined below) (excluding the amount of deferred underwriting commissions and taxes payable on the income earned on the Trust Account). The Company will only complete a Business Combination if the post- Business Combination company owns or acquires 50 % or more of the issued and outstanding voting securities of the target or otherwise acquires a controlling interest in the target business sufficient for it not to be required to register as an investment company under the Investment Company Act of 1940, as amended (the “ Investment Company Act ”). There is no assurance that the Company will be able to complete a Business Combination successfully. The Company will provide the holders of the outstanding Public Shares (the “ Public Shareholders ”) with the opportunity to redeem all or a portion of their Public Shares either (i) in connection with a shareholder meeting called to approve the Business Combination or (ii) by means of a tender offer in connection with the Business Combination. The decision as to whether the Company will seek shareholder approval of a Business Combination or conduct a tender offer, will be made by the Company. The Public Shareholders will be entitled to redeem their Public Shares for a pro rata portion of the amount

then in the Trust Account (initially anticipated to be \$ 10. 18 per Public Share, plus any pro rata interest then in the Trust Account, net of taxes payable). The Public Shares subject to redemption will be recorded at a redemption value and classified as temporary equity upon the completion of the IPO in accordance with the Accounting Standards Codification (“ ASC ”) Topic 480 “ Distinguishing Liabilities from Equity. ” The Company will not redeem Public Shares in an amount that would cause its net tangible assets to be less than \$ 5, 000, 001 (so that it does not then become subject to The Securities and Exchange Commission’s “ penny stock ” rules) or any greater net tangible asset or cash requirement that may be contained in the agreement relating to the Business Combination. If the Company seeks shareholder approval of the Business Combination, the Company will proceed with a Business Combination only if the Company receives an ordinary resolution under Cayman Islands law approving a Business Combination, which requires the affirmative vote of a majority of the shareholders who attend and vote at a general meeting of the Company, or such other vote as required by law or stock exchange rule. If a shareholder vote is not required and the Company does not decide to hold a shareholder vote for business or other legal reasons, the Company will, pursuant to its Amended and Restated Memorandum and Articles of Association, conduct the redemptions pursuant to the tender offer rules of the Securities and Exchange Commission (the “ SEC ”), and file tender offer documents containing substantially the same information as would be included in a proxy statement with the SEC prior to completing a Business Combination. If the Company seeks shareholder approval in connection with a Business Combination, the Sponsor has agreed to vote its Founder Shares (as defined in Note 5) and any Public Shares purchased during or after the IPO in favor of approving a Business Combination. Additionally, each Public Shareholder may elect to redeem their Public Shares, without voting, and if they do vote, irrespective of whether they vote for or against an initial business combination. Notwithstanding the foregoing, if the Company seeks shareholder approval of the Business Combination and the Company does not conduct redemptions pursuant to the tender offer rules, a Public Shareholder, together with any affiliate of such shareholder or any other person with whom such shareholder is acting in concert or as a “ group ” (as defined under Section 13 of the Securities Exchange Act of 1934, as amended (the “ Exchange Act ”)), will be restricted from redeeming its shares with respect to more than an aggregate of 15 % of the Public Shares without the Company’s prior written consent. The Sponsor has agreed (a) to waive its redemption rights with respect to any Founder Shares and Public Shares held by it in connection with the completion of a Business Combination and (b) not to propose an amendment to the Amended and Restated Memorandum and Articles of Association (i) to modify the substance or timing of the Company’s obligation to allow redemption in connection with the Company’s initial business combination or to redeem 100 % of the Public Shares if the Company does not complete a Business Combination within the Combination Period (as defined below) or (ii) with respect to any other provision relating to shareholders’ rights or pre- initial business combination activity, unless the Company provides the Public Shareholders with the opportunity to redeem their Public Shares upon approval of any such amendment at a per- share price, payable in cash, equal to the aggregate amount then on deposit in the Trust Account, including interest earned on the Trust account and not previously released to pay taxes, divided by the number of then issued and outstanding Public Shares. **F- 8** The Company ~~initially had~~ ~~will have until~~ 9 months (or up to 18 months, if we extend the time to complete a business combination) from **January 4, 2023**, the closing of the Initial Public Offering to consummate a Business Combination (the “ Combination Period ”). On September 27, 2023, the Company extended the time to complete its initial business combination from October 4, 2023 to January 4, 2024 by depositing an aggregate of \$ 690, 000 into the Trust Account. In connection with this extension, on September 26, 2023, the Company also entered into a non- interest bearing promissory note with the Sponsor for \$ 690, 000, is payable on the earlier of January 4, 2025 or promptly after the completion of an initial business combination. **F-8** **On April 14, 2025, the Company entered into an amended and restated promissory note which extends the maturity date to be due promptly after the completion of the initial business combination.** At an extraordinary general meeting of shareholders held on December 28, 2023 (the “ Meeting ”), the Company adopted the Company’s Third Amended and Restated Memorandum and Articles of Association (the “ Third Amended and Restated Memorandum and Articles of Association ”) reflecting the extension of the date by which the Company must consummate a business combination from January 4, 2024 (the “ Termination Date ”) up to ten (10) times, the first extension comprised of three months, and the subsequent nine (9) extensions comprised of one month each (each an “ Extension ”) up to January 4, 2025 (i. e., for a period of time ending up to 24 months after the consummation of its Initial Public Offering for a total of twelve (12) months after the Termination Date (assuming a business combination has not occurred). The Company also entered into an amendment (the “ Trust Agreement Amendment ”) to the Investment Management Trust Agreement, dated as of December 30, 2022, with Equiniti Trust Company, LLC (as amended, the “ Trust Agreement ”). Pursuant to the Trust Agreement Amendment, the Company has extended the date by which it has to complete a business combination from the Termination Date up to ten (10) times, with the first extension comprised of three months, and the subsequent nine (9) extensions comprised of one month each from the Termination Date, or extended date, as applicable, to January 4, 2025 by providing five days’ advance notice to the trustee prior to the applicable Termination Date, or extended date, and depositing into the Trust Account \$ 55, 000 for each monthly extension (the “ Extension Payment ”) until January 4, 2025 (assuming a business combination has not occurred) in exchange for a non- interest bearing, unsecured promissory note payable upon the consummation of a business combination. **On September 27, 2023, at an extraordinary general meeting of shareholders held on December 20, 2023-2024 (the “ Second Meeting ”), the Company extended the time adopted an amendment to complete its initial the Third Amended and Restated Memorandum and Articles of Association (the “ Amendment ”) reflecting the extension of the date by which the Company must consummate a business combination from January 4, 2025 (the “ Termination Date ”) up to nine (9) times, each comprised of one month each (each an “ Extension ”) up to October 4, 2023-2025 (i. e., for a period of time ending up to 33 to 24 months after the consummation of its Initial Public Offering for a total of twelve-nine (12-9) months after the Termination Date (assuming a business combination has not occurred). The Company also entered into an amendment (the “ Second Trust Agreement Amendment ”) to the Investment Management Trust Agreement, dated as of December 30, 2022, with Equiniti Trust Company, LLC (as amended, the “ Trust Agreement ”). Pursuant to the Second Trust Agreement Amendment, the Company has extended the date by which it has to complete a business combination from the Termination Date up to ten (10) times, with the first extension comprised of three months, and the subsequent nine (9) extensions times, each comprised of one month each from the Termination Date, or extended date, as applicable, to January-October 4, 2025 by providing five days’ advance notice to the trustee prior to the applicable Termination Date, or extended date, and depositing into the Trust Account an Extension Payment of \$ 55, 000 until October 4, 2025 (assuming a business combination has not occurred) in exchange for a non- interest bearing, unsecured promissory note payable upon the consummation of a business combination. On January 4, 2024, the Company deposited by depositing an aggregate of \$ 690-165, 000 into the Trust Account to extend the deadline to complete the business combination from January 4, 2024 to April 4, 2024. In connection with this extension, on September 26-December 28, 2023, the Company also entered into a non- interest bearing promissory note with the Sponsor for \$ 690-660, 000, that is payable on the earlier of January 4, 2024-2025 or promptly after the completion of an initial business combination. Further On January 4, 2024, the Company has deposited a total of \$ 385-165, 000 into the Trust Account to extend the deadline to complete the business combination from January 4, 2024 to April 4, 2024. On April 4, 2024, the Company deposited \$ 55- 000 into the Trust Account to extend the deadline to complete the business combination from April 4, 2024 to May-November 4, 2024. On November 4, 2024 and December 4, 2024, the Company entered into monthly extension letters with the sponsors to extend the timeline of the business combination from November 4, 2024 to December 4, 2024, from December 4,**

2024 to January 4, 2025, respectively. The November and December extension funds were deposited into the trust account following December 31, 2024, and as a result, did not accrue interest income during that period. The November and December extension payments were not included in the common stock subject to possible redemption figures as of December 31, 2024. F- 9

However, if the Company has not completed a Business Combination within the Combination Period, the Company will (i) cease all operations except for the purpose of winding up, (ii) as promptly as reasonably possible but not more than ten business days thereafter, redeem 100 % of the Public Shares, at a per- share price, payable in cash, equal to the aggregate amount then on deposit in the Trust Account, including interest earned and not previously released to us to pay our taxes, if any (less up to \$ 100, 000 of interest to pay dissolution expenses), divided by the number of then issued and outstanding Public Shares, which redemption will completely extinguish the rights of the Public Shareholders as shareholders (including the right to receive further liquidating distributions, if any), and (iii) as promptly as reasonably possible following such redemption, subject to the approval of the Company' s remaining Public Shareholders and its Board of Directors, liquidate and dissolve, subject in each case to the Company' s obligations under Cayman Islands law to provide for claims of creditors and the requirements of other applicable law. The Sponsor has agreed to waive its rights to liquidating distributions from the Trust Account with respect to the Founder Shares it will receive if the Company fails to complete a Business Combination within the Combination Period. However, if the Sponsor or any of its respective affiliates acquire Public Shares, such Public Shares will be entitled to liquidating distributions from the Trust Account if the Company fails to complete a Business Combination within the Combination Period. The underwriters have agreed to waive their rights to their deferred underwriting commission (see Note 6) held in the Trust Account in the event the Company does not complete a Business Combination within the Combination Period, and in such event, such amounts will be included with the other funds held in the Trust Account that will be available to fund the redemption of the Public Shares. In the event of such distribution, it is possible that the per share value of the assets remaining available for distribution will be less than the IPO price per Unit (\$ 10. 00). In order to protect the amounts held in the Trust Account, the Sponsor has agreed that it will be liable to the Company if and to the extent any claims by a third party (other than the Company' s independent registered public accounting firm) for services rendered or products sold to the Company, or a prospective target business with which the Company has discussed entering into a transaction agreement, reduce the amount of funds in the Trust Account to below the lesser of (1) \$ 10. 18 per Public Share and (2) the actual amount per Public Share held in the Trust Account as of the date of the liquidation of the Trust Account, if less than \$ 10. 18 per Public Share, due to reductions in the value of trust assets, in each case net of the interest that may be withdrawn to pay taxes. This liability will not apply to any claims by a third party who executed a waiver of any and all rights to seek access to the Trust Account and as to any claims under the Company' s indemnity of the underwriters of the IPO against certain liabilities, including liabilities under the Securities Act of 1933, as amended (the " Securities Act "). In the event that an executed waiver is deemed to be unenforceable against a third party, the Sponsor will not be responsible to the extent of any liability for such third- party claims. The Company will seek to reduce the possibility that the Sponsor will have to indemnify the Trust Account due to claims of creditors by endeavoring to have all vendors, service providers (other than the Company' s independent registered public accounting firm), prospective target businesses or other entities with which the Company does business, execute agreements with the Company waiving any right, title, interest or claim of any kind in or to monies held in the Trust Account. As of December 31, 2023-2024, the Company had a cash balance of \$ 15-1, 054-425 and a working capital deficit of \$ 1-3, 480-314, 801-762. The Subsequent to the consummation of the IPO, the Company expects that it will need additional capital to satisfy its liquidity needs beyond the net proceeds from the consummation of the IPO and the proceeds held outside of the Trust Account for paying existing accounts payable, identifying and evaluating prospective business combination candidates, performing due diligence on prospective target businesses, paying for travel expenditures, selecting the target business to merge with or acquire, and structuring, negotiating and consummating the Initial Business Combination. In addition, in order The Company has incurred and expects to finance continue to incur significant professional costs to remain as a public traded company and to incur transaction costs in pursuit of a Business Combination. In connection with a Business Combination, the Company' s Sponsor or assessment of going concern considerations in accordance with Accounting Standards Update (" ASU ") 2014- 15, " Disclosures of Uncertainties about an affiliate of Entity' s Ability to Continue as a Going Concern, " management believes that the these Sponsor or certain of conditions raise substantial doubt about the Company' s ability officers and directors may, but are not obligated to continue as a going concern. In addition, if loan funds to the Company as may be required but there is no guarantee that unable to complete a Business Combination within the Company will receive such funds. As Combination Period, with the last extension termination date on December 31, 2023, there was an amount of \$ 690, 000 outstanding as loan against a promissory note issued to the Sponsor for extension of the period of business combination from October 4, 2023-2025 to January 4, 2024. This amount was and such period is not extended, there will be a liquidation and subsequently -- subsequent received and deposited into the Trust Account on October 5, 2023. F- 9 Pursuant to the extension amendment approved by the shareholders by special resolution dissolution . As a result at the meeting on December 28, management 2023, the Company has adopted determined that such additional condition also raises substantial doubt about the Company' s ability Third Amended and Restated Memorandum and Articles of Association, reflecting the extension of the date by which the Company must consummate a business combination from January 4, 2024, (the " Termination Date ") up to continue ten (10) times, with....., which contemplates continuation of the Company as a going concern and the realization of assets and the satisfaction of liabilities in the normal course of business. The financial statements do not include any adjustments that might result from the outcome of this the uncertainty . Further, the Company has incurred and expects to continue to incur significant costs in pursuit of its acquisition plans. On January 4, 2023, the Company consummated its IPO and private placement which generated gross proceeds of \$ 60, 000, 000 and \$ 4, 092, 000, respectively, and effective January 9, 2023, the underwriters exercised their over- allotment option which generated gross proceeds of \$ 9, 000, 000. Following the closing of the IPO, including the over- allotment, the private placement, and after deducting IPO transaction costs, the Company placed \$ 70, 242, 000 into the Trust Account. The Company cannot provide any assurance that its plans to consummate an Initial Business Combination will be successful. Based on the foregoing, management believes that the Company will not have sufficient working capital and borrowing capacity to meet its needs through the earlier of the consummation of the Initial Business Combination or one year from this filing. These factors, among others, raise substantial doubt about our ability to continue as a going concern. F- 10 -480,801. Subsequent to the consummation of the IPO, the Company expects that it will need additional capital to satisfy its liquidity needs beyond the net proceeds from the consummation of the IPO and the proceeds held outside of the Trust Account for paying existing accounts payable, identifying and evaluating prospective business combination candidates, performing due diligence on prospective target businesses, paying for travel expenditures, selecting the target business to merge with or acquire, and structuring, negotiating and consummating the Initial Business Combination. In addition, in order to finance transaction costs in connection with a Business Combination, the Company' s Sponsor or an affiliate of the Sponsor or certain of the Company' s officers and directors may, but are not obligated to, loan funds to the Company as may be required but there is no guarantee that the Company will receive such funds. As on December 31, 2023-2024, there was an amount of \$ 690-1, 000-262,500 outstanding as loan against a promissory note notes issued to the Sponsor for extension of the period of business combination from October 4, 2023 to November 4, 2024. On November 4, 2024, December 4, 2024, and January 4, 2024-2025. This amount was subsequently received, the Company entered into monthly extension letters with the sponsors to extend the timeline of the business combination from November 4, 2024 to December 4, 2024, from December 4, 2024 to January 4, 2025, and from January 4, 2025 to

February 4, 2025, respectively. The November and December extension funds were deposited into the **Trust trust Account account on** October 5 following December 31, 2023-2024, and as a result, did not accrue interest income during that period. **The November and December extension payments were not included in the common stock subject to possible redemption figures as of December 31, 2024**. Pursuant to the extension amendment approved by the shareholders by special resolution at the meeting on December 28, 2023, the Company has adopted the Company's Third Amended and Restated Memorandum and Articles of Association, reflecting the extension of the date by which the Company must consummate a business combination from January 4, 2024, (the "Termination Date") up to ten (10) times, with the first extension comprised of three months, and the subsequent nine (9) extensions comprised of one month each up to January 4, 2025, by providing five days' advance notice to the trustee prior to the applicable Termination Date, or extended date, and depositing into the trust account (the "Trust Account") \$ 55,000 for each monthly extension (the "Extension Payment") until January 4, 2025 (i.e., for a period of time ending up to 24 months after the consummation of its initial public offering) in exchange for a non-interest bearing, unsecured promissory note payable upon the consummation of a business combination. In connection with the shareholders' vote at the meeting on December 28, 2023, 2,160,774 ordinary shares of the Company exercised their right to redeem such shares (the "Redemption") for a pro rata portion of the funds held in the Trust Account. As a result, approximately \$ 23,302,146 (approximately \$ 10.78 per share) **will be has been** removed from the Trust Account to pay such holders and approximately \$ 51, ~~108,712~~, ~~221,602~~ **will remain remained** in the Trust Account. Following the redemptions - **Redemption**, AlphaTime will have the Company had 6,873,426 ordinary **Ordinary Shares outstanding. In connection with the shareholders' vote at the Second Meeting, holders of 3,403,976 Ordinary Shares of the Company exercised their right to redeem such shares (the "Second Redemption") for a pro rata portion of the funds held in the Trust Account. As a result, approximately \$ 38,852,320.60 (approximately \$ 11.41 per share) was removed from the Trust Account to pay such holders and approximately \$ 15,240,284 remained in the Trust Account. Following the aforementioned Second Redemption, the Company had 3,469,450 Ordinary Shares** outstanding. On January 5, 2024, **the Company AlphaTime Acquisition Corp** entered into an Agreement and Plan of Merger (the "Merger Agreement") by and among **AlphaTime the Company**, HCYC Holding Company ("PubCo"), ATMC Merger Sub 1 Limited ("Merger Sub 1"), ATMC Merger Sub 2 Limited ("Merger Sub 2"), and HCYC Merger Sub Limited ("Merger Sub 3"), and together with PubCo, Merger Sub 1 and Merger Sub 2, the "Acquisition Entities"), and HCYC Group Company Limited, Cayman Islands exempted company ("HCYC"). Pursuant to the Merger Agreement, the parties thereto will enter into a business combination transaction by which (i) **AlphaTime the Company** will merge with and into Merger Sub 1, with **AlphaTime the Company** surviving such merger; (ii) **AlphaTime the Company** will merge with and into Merger Sub 2, with Merger Sub 2 surviving such merger; and (iii) HCYC will merge with and into Merger Sub 3, with HCYC surviving such merger (collectively, the "Mergers"). The Merger Agreement and the Mergers were unanimously approved by the boards of directors of each of **AlphaTime the Company** and HCYC. The Business Combination is expected to be consummated after obtaining the required approval by the shareholders of **AlphaTime the Company** and HCYC and the satisfaction of certain other customary closing conditions. **F** Accordingly, the accompanying financial statements has been prepared in conformity with U.S. GAAP, which contemplates continuation of the Company as a going concern and the realization of assets and the satisfaction of liabilities in the normal course of business. The financial statements do not include any adjustments that might result from the outcome of this uncertainty. Further, the Company has incurred and expects to continue to incur significant costs in pursuit of its acquisition plans. On January 4, 2023, the Company consummated its IPO and private placement which generated gross proceeds of \$ 60,000,000 and \$ 4,092,000, respectively, and effective January 9, 2023, the underwriters exercised their over- **11** allotment option which generated Risks and Uncertainties Management is currently evaluating the impact of the risk of bank failures and has concluded that while it is reasonably possible that the bank failures could have a negative effect on the Company's financial position, results of its operations, and / or search for a target company, the specific impact is not readily determinable as of the date of these financial statements. The financial statements do not include any adjustments that might result from the outcome of this uncertainty. Further, the Company doesn't have any bank accounts which are associated with failure risk but will keep monitoring any such effects that might impact the company's financial position. On August 16, 2022, the Inflation Reduction Act of 2022 (the "IR Act") was signed into federal law. The IR Act provides for, among other things, a new U. S. federal 1 % excise tax on certain repurchases of stock by publicly traded U. S. domestic corporations and certain U. S. domestic subsidiaries of publicly traded foreign corporations occurring on or after January 1, 2023. The excise tax is imposed on the repurchasing corporation itself, not its shareholders from which shares are repurchased. The amount of the excise tax is generally 1 % of the fair market value of the shares repurchased at the time of the repurchase. However, for purposes of calculating the excise tax, repurchasing corporations are permitted to net the fair market value of certain new stock issuances against the fair market value of stock repurchases during the same taxable year. In addition, certain exceptions apply to the excise tax. The U. S. Department of the Treasury (the "Treasury") has been given authority to provide regulations and other guidance to carry out and prevent the abuse or avoidance of the excise tax. Note 2- Significant Accounting Policies Basis of Presentation The accompanying financial statements are presented in conformity with accounting principles generally accepted in the United States of America ("U. S. GAAP") and pursuant to the rules and regulations of the SEC. Emerging Growth Company Status The Company is an "emerging growth company," as defined in Section 2 (a) of the Securities Act of 1933, as amended (the "Securities Act"), as modified by the Jumpstart Our Business Startups Act of 2012, as amended (the "JOBS Act"), and it may take advantage of certain exemptions from various reporting requirements that are applicable to other public companies that are not emerging growth companies including, but not limited to, not being required to comply with the auditor attestation requirements of Section 404 of the Sarbanes- Oxley Act, reduced disclosure obligations regarding executive compensation in its periodic reports and proxy statements, and exemptions from the requirements of holding a nonbinding advisory vote on executive compensation and shareholder approval of any golden parachute payments not previously approved. Further, Section 102 (b) (1) of the JOBS Act exempts emerging growth companies from being required to comply with new or revised financial accounting standards until private companies (that is, those that have not had a Securities Act registration statement declared effective or do not have a class of securities registered under the Exchange Act) are required to comply with the new or revised financial accounting standards. The JOBS Act provides that a company can elect to opt out of the extended transition period and comply with the requirements that apply to non-emerging growth companies but any such an election to opt out is irrevocable. We have elected not to opt out of such extended transition period which means that when a standard is issued or revised and it has different application dates for public or private companies, we, as an emerging growth company, can adopt the new or revised standard at the time private companies adopt the new or revised standard. This may make comparison of our financial statement with another public company which is neither an emerging growth company nor an emerging growth company which has opted out of using the extended transition period difficult or impossible because of the potential differences in accounting standards used. **F-12** Use of Estimates The preparation of financial statement in conformity with U. S. GAAP requires the Company's management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of expenses during the reporting period. Accordingly, the actual results could differ significantly from those estimates. **F-11** Cash and Cash Equivalents The Company considers all short- term investments with an original maturity of three months or less when purchased to be cash equivalents. **As of December 31, 2023, the Company's investment held in Trust Account invested in money market fund, which are**

considered cash equivalents and included in the investment held in Trust Account in the accompanying balance sheets. The Company had no cash equivalents as of December 31, 2022-2024 and December 31, 2023. Concentration of Credit Risk Financial instruments that potentially subject the Company to concentration of credit risk consist of a cash account in a financial institution which, at times may exceed the Federal depository insurance coverage of \$ 250, 000. On December 31, 2023-2024, the Company did not experience losses on this account and management believes the Company is not exposed to significant risks on such account. Offering Costs The offering costs were \$ 4, 892, 699 consisting principally of underwriting, legal, accounting and other expenses incurred through the balance sheet date that are related to the IPO and are charged to shareholders' equity upon the completion of the IPO. The Company complies with the requirements of the ASC 340- 10- S99- 1 and SEC Staff Accounting Bulletin (" SAB ") Topic 5A -- " Expenses of Offering ". The Company allocates offering costs between the Public Shares (as defined below in Note 3), Public Warrants (as defined below in Note 3) and Public Rights (as defined below in Note 3) based on the relative fair values of the Public Shares, Public Warrants and Public Rights. Accordingly, \$ 4, 770, 382 was allocated to Public Shares and charged to temporary equity, and \$ 122, 317 was allocated to Public Warrants and Public Rights and charged to shareholders' equity.

Investment Held in Trust Account The Company' s portfolio of investment held in the Trust Account is mainly comprised of investments in U. S. government securities and generally have a readily determinable fair value, or a combination thereof. Gains and losses resulting from the change in fair value of these securities and income earned from the investments held in the Trust Account is included in income earned on Trust Account in the accompanying statements of operations. The estimated fair values of investment held in the Trust Account are determined using available market information. Income earned on these investments will be fully reinvested into the investment held in Trust Account and therefore considered as an adjustment to reconcile net income (loss) to net cash used in operating activities in the statements of cash flows. Such income reinvested will be used to redeem all or a portion of the ordinary shares upon the completion of business combination. F- 13 Net Income (Loss) Per Share The Company complies with the accounting and disclosure requirements of FASB ASC 260, Earnings Per Share. In order to determine the net income (loss) attributable to both the redeemable shares and non- redeemable shares, the Company first considered the undistributed income (loss) allocable to both the redeemable shares and non- redeemable shares and the undistributed income (loss) is calculated using the total net income (loss) less any dividends paid. The Company then allocated the undistributed income (loss) ratably based on the weighted average number of shares outstanding between the redeemable and non- redeemable shares. Any remeasurement of the accretion to redemption value of the ordinary shares subject to possible redemption was considered to be dividends paid to the public shareholders. As of December 31, 2023-2024, the Company did not have any dilutive securities and other contracts that could, potentially, be exercised or converted into ordinary shares and then share in the earnings of the Company. As a result, diluted income / (loss) per share is the same as basic income / (loss) per share for the period presented. F- 12 The net income (loss) per share presented in the statements of operations is based on the following: Schedule of Net Income (Loss) Per Share For the year ended December 31, 2023-2024 For the year ended December 31, 2022-2023 Net income (loss) \$ 1, 498, 591 \$ 1, 941, 118 \$(784) Income earned on Trust Account (2, 782, 552) (3, 130, 199) -- Accretion of carrying value to redemption value (550, 000) (8, 427, 382) -- Net loss including accretion of equity into redemption value \$ (9- 1, 616- 833, 463- 961) \$ (784- 9, 616, 463) Schedule of Income (Loss) Basic and Diluted Per Share For the year ended December 31, 2023-2024 For the year ended December 31, 2022-2023 Redeemable Non- Redeemable Redeemable Non- Redeemable Particulars Shares Shares Shares Shares Basic and diluted net income / (loss) per share: Numerators: Allocation of net loss including accretion of temporary equity (1, 265, 212) (568, 749) (7, 330, 400) (2, 286, 063) -- Income earned on Trust Account 2, 782, 552 -- 3, 130, 199 -- -- Accretion of temporary equity to redemption value 550, 000 -- 8, 427, 382 -- -- Allocation of net income / (loss) 2, 067, 340 (568, 749) 4, 227, 180- 181 (2, 286, 063) -- Denominators: Weighted- average shares outstanding 4, 747, 637 2, 134, 200 6, 830, 959 2, 130, 307 1, 725, 000 Basic and diluted net income / (loss) per share 0. 44 (0. 27) 0. 62 (1. 07) F- 14 Fair Value of Financial Instruments The fair value of the Company' s assets and liabilities, which qualify as financial instruments under ASC 820, " Fair Value Measurement, " approximates the carrying amounts represented in the accompanying balance sheets, primarily due to their short- term nature. The Company accounts for warrants as either equity- classified or liability- classified instruments based on an assessment of the warrant' s specific terms and applicable authoritative guidance in Financial Accounting Standards Board (" FASB ") ASC 480 " Distinguishing Liabilities from Equity " (" ASC 480 ") and ASC 815, Derivatives and Hedging (" ASC 815 "). The assessment considers whether the warrants are freestanding financial instruments pursuant to ASC 480, whether they meet the definition of a liability pursuant to ASC 480, and whether the warrants meet all of the requirements for equity classification under ASC 815, including whether the warrants are indexed to the Company' s own ordinary shares and whether the warrant holders could potentially require " net cash settlement " in a circumstance outside of the Company' s control, among other conditions for equity classification. This assessment, which requires the use of professional judgment, is conducted at the time of warrant issuance and as of each subsequent quarterly period end date while the warrants are outstanding. For issued or modified warrants that meet all of the criteria for equity classification, the warrants are required to be recorded as a component of equity at the time of issuance. For issued or modified warrants that do not meet all the criteria for equity classification, the warrants are required to be recorded as liabilities at their initial fair value on the date of issuance, and each balance sheet date thereafter. As the Company' s warrants meet all the criteria for equity classification, both public and private warrants are classified in shareholders' equity / (deficit). F- 13 Ordinary Shares Subject to Possible Redemption The Company accounts for its ordinary shares subject to possible redemption in accordance with the guidance in Accounting Standards Codification (" ASC ") Topic 480 " Distinguishing Liabilities from Equity. " Ordinary shares subject to mandatory redemption (if any) is classified as a liability instrument and is measured at fair value. Conditionally redeemable ordinary shares (including ordinary shares that features redemption rights that are either within the control of the holder or subject to redemption upon the occurrence of uncertain events not solely within the Company' s control) is classified as temporary equity. At all other times, ordinary shares are classified as shareholders' equity. The Company' s ordinary shares feature certain redemption rights that are considered to be outside of the Company' s control and subject to occurrence of uncertain future events. Accordingly, as of December 31, 2023-2024, 6- 1, 900- 335, 000- 250 ordinary shares subject to possible redemption are presented at redemption value of \$ 10- 11, 48- 41 per share (plus any income earned on Trust Account) as temporary equity, outside of the shareholders' equity section of the Company' s balance sheets. The Company recognizes changes in redemption value immediately as they occur and adjusts the carrying value of redeemable ordinary shares to equal the redemption value at the end of each reporting period. Increases or decreases in the carrying amount of redeemable ordinary shares are affected by charges against additional paid in capital and accumulated deficit. The Company allocates gross proceeds between the Public Shares, Public Warrants and Public Rights based on the relative fair values of the Public Shares, Public Warrants and Public Rights. At December 31, 2023-2024, the ordinary shares reflected in the balance sheets are reconciled in the following table: Schedule of Subject to Possible Redemption Gross ----- Redemption Gross proceeds \$ 69, 000, 000 Less: Proceeds allocated to Public Rights (621, 000) Proceeds allocated to Public Warrants (1, 104, 000) Allocation of offering costs related to redeemable shares (4, 770, 382) Accretion of carrying value to redemption value 7, 737, 382 Redemption of public shares (62, 154, 467) Subsequent measurement of ordinary shares subject to possible redemption (income earned on trust account) and extension deposit 3, 820, 199 Ordinary shares subject to possible redemption - December 31, 2023 \$ 74, 062, 199 Redemption of public shares (62, 154, 467) Subsequent measurement of ordinary shares subject to possible redemption (income earned on trust account) and extension deposit 3, 332, 552 Ordinary shares subject to possible redemption - December 31, 2024 \$ 15, 240, 284 F- 15 Income Taxes The Company follows the asset and liability method of

accounting for income taxes under ASC 740, "Income Taxes." Deferred tax assets and liabilities are recognized for the estimated future tax consequences attributable to differences between the financial statements carrying amounts of existing assets and liabilities and their respective tax bases. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled. The effect on deferred tax assets and liabilities of a change in tax rates is recognized in income in the period that included the enactment date. Valuation allowances are established, when necessary, to reduce deferred tax assets to the amount expected to be realized. ASC 740 prescribes a recognition threshold and a measurement attribute for the financial statement recognition and measurement of tax positions taken or expected to be taken in a tax return. For those benefits to be recognized, a tax position must be more likely than not to be sustained upon examination by taxing authorities. The Company recognizes accrued interest and penalties related to unrecognized tax benefits as income tax expense. There were no unrecognized tax benefits and no amounts accrued for interest and penalties as of December 31, 2023-2024 and December 31, 2022-2023. The Company is currently not aware of any issues under review that could result in significant payments, accruals, or material deviation from its position. Income earned from U. S. debt obligations held by the Trust Account is intended to qualify for the portfolio income exemption or otherwise be exempt from U. S. withholding taxes. Furthermore, shareholders of the Company's shares may be subject to tax in their respective jurisdictions based on applicable law, for instance, United States persons may be subject to tax on amounts deemed received depending on whether the Company is a passive foreign investment company and whether U. S. persons have made any applicable tax elections permitted under applicable law. The provision for income taxes was deemed to be immaterial for the period from September 15, 2021 (inception) through December 31, 2023. F-14 There is currently no taxation imposed on income by the Government of the Cayman Islands. In accordance with Cayman income tax regulations, income taxes are not levied on the Company. Consequently, income taxes are not reflected in the Company's financial statements. Recent Accounting Pronouncements Management does not believe that any recently issued, but not yet effective, accounting standards, if currently adopted, would have a material effect on the Company's financial statements. Note 3 — Initial Public Offering On January 4, 2023, the Company sold 6,000,000 Units, at a purchase price of \$ 10.00 per Unit. On January 9, 2023, the Company issued an additional 900,000 Units, at a purchase price of \$ 10.00 per Unit, in connection with the over-allotment option. Each Unit consists of one ordinary share, one warrant and one right, with each right entitling the holder thereof to receive one-tenth of one ordinary share upon the completion of an initial business combination, subject to adjustment. The warrants will become exercisable at \$ 11.50 per share, subject to adjustment, on the later of 30 days after the completion of the Initial Business Combination or 12 months from the closing of our IPO and will expire at 5:00 p. m., New York City time, five years after the completion of the Initial Business Combination or earlier upon redemption or liquidation. Following the closing of the IPO and the sale of over-allotment units, an aggregate of \$ 70,242,000 (at \$ 10.18 per Unit) from the net proceeds of the sale of the Units in the IPO and the sale of the Private Units was placed in a Trust Account, which may only be invested in U. S. "government securities", within the meaning of Section 2(a)(16) of the Investment Company Act, having a maturity of 180 days or less or in money market funds meeting certain conditions of Rule 2a-7 promulgated under the Investment Company Act, which invest only in direct U. S. government treasury obligations. F-16 Note 4- Private Placement Simultaneously with the closing of the IPO, the Sponsor purchased an aggregate of 370,500 Private Units at a price of \$ 10.00 per Private Unit, for an aggregate purchase price of \$ 3,705,000, in a private placement (the "Private Placement"). Each whole Private Placement Unit will consist of one ordinary share ("Private Share"), one warrant ("Private Warrant") and one right ("Private Right") entitling the holder thereof to receive one-tenth of one Private Share upon the completion of an Initial Business Combination. Each Private Warrant entitles the holder to purchase one ordinary share at a price of \$ 11.50 per share, subject to adjustment. The proceeds from the Private Units were added to the proceeds from the IPO held in the Trust Account. Effective January 9, 2023, the underwriters fully exercised the over-allotment option and the Company completed the private sale of an aggregate of 38,700 Private Units at a price of \$ 10.00 per Private Unit, generating gross proceeds of \$ 387,000. If the Company does not complete a Business Combination within the Combination Period, the proceeds from the sale of the Private Units held in the Trust Account will be used to fund the redemption of the Public Units (subject to the requirements of applicable law) and the Private Units will expire worthless. Note 5- Related Party Transactions On September 28, 2021, the Sponsor received 1,437,500 of the Company's Class B ordinary shares in exchange for \$ 25,000 paid for deferred offering costs borne by the Sponsor. F-15 On January 8, 2022, the board of directors of the Company and the Sponsor, as sole shareholder of the Company, approved, through a special resolution, the following share capital changes (see Note 7): (a) Each of the authorized but unissued 200,000,000 Class A ordinary shares were cancelled and re-designated as the ordinary shares of \$ 0.0001 par value each; (b) Each of the 1,437,500 Class B ordinary shares in issue were repurchased in consideration for the issuance of 1,437,500 ordinary shares of \$ 0.0001 par value each; and (c) Upon completion of the above steps, the authorized but unissued 20,000,000 Class B ordinary shares were cancelled. On January 8, 2022, the Company issued an additional 287,500 ordinary shares to the Sponsor for no additional consideration, resulting in the Sponsor holding an aggregate of 1,725,000 ordinary shares (the "Founder Shares"). The issuance was considered as a bonus share issuance, in substance a recapitalization transaction, which was recorded and presented retroactively. The Founder Shares include an aggregate of up to 225,000 ordinary shares subject to forfeiture to the extent that the underwriters' over-allotment is not exercised in full or in part (refer Note 7). On January 6, 2023, the underwriters notified the Company that it is exercising the over-allotment option with respect to the 900,000 additional Units, which was subsequently closed on January 9, 2023, generating gross proceeds to the Company of \$ 9,000,000. Simultaneously, an amount of \$ 352,350 due to related party was converted into over-allotment of Private Placement, and the underwriter deposited additional \$ 34,650 on behalf of Sponsor for 17,325 Founder Shares for \$ 2.00 per share which was sold by the Sponsor to underwriters. As a result, the Sponsor purchased an additional 38,700 Private Units, an aggregate of 409,200 units at a price of \$ 10.00 per Private Placement Unit (an aggregate of \$ 4,092,000). On January 3, 2023, the Founder Shares and Private Units were placed into an escrow account maintained by American Stock Transfer & Trust Company acting as escrow agent. The Founder Shares and Private Units (and underlying securities) will not, subject to certain exceptions, be transferred, assigned, sold or released from escrow in the case of (i) 50% of the Founder Shares and Private Units (and underlying securities) until the earlier to occur of: (A) six months after the date of the consummation of our initial business combination, or (B) the date on which the closing price of our ordinary shares equals or exceeds \$ 12.50 per share (as adjusted for share splits, share dividends, reorganizations and recapitalizations) for any 20 trading days within any 30- trading day period commencing after our initial business combination and (ii) the remaining 50% of the Founder Shares and Private Units (and underlying securities) until six months after the date of the consummation of our initial business combination, or earlier, in either case, if, subsequent to our initial business combination, we consummate a subsequent liquidation, merger, stock exchange or other similar transaction which results in all of our shareholders having the right to exchange their shares for cash, securities or other property. F-17 Promissory Note Notes — Related Party On September 30, 2021, the Sponsor issued an unsecured promissory note to the Company (the "Promissory Note"), pursuant to which the Company may borrow up to an aggregate principal amount of \$ 300,000. The Promissory Note was amended and restated on November 23, 2021, to change the December 31, 2021 due date to March 31, 2022, amended and restated on January 26, 2022 to change the March 31, 2022 due date to May 31, 2022 and amended and restated again on October 20, 2022 to change the May 31, 2022 due date to December 31, 2022. The Promissory Note was non-interest bearing and payable on the earlier of (i) December 31, 2022, or (ii) the consummation of the IPO. As of On September 27, 2023, the Company notified Equiniti Trust Company, the trustee of the Company's trust

account (the "Trust Account"), that it was extending the time available to the Company to consummate its initial business combination from October 4, 2023, to January 4, 2024 (the "Extension"). The Extension is the first of up to three (3) three-month extensions permitted under the Company's governing documents. Pursuant to the terms of **On September 27, 2023**, the Company's Amended extended the time to complete its initial business combination from October 4, 2023 to January 4, 2024 by depositing and an aggregate Restated Memorandum and Articles of Association \$ 690, 000 into the Trust Account. In connection with this extension, on September 27-26, 2023, in the Company also entered into a non-interest bearing promissory note with the Sponsor for \$ 690, 000, that is payable on the earlier of January 4, 2024 or promptly after the completion of an initial business combination. On April 12, 2024, the Company amended and restated the promissory note to extend the maturity date to the earlier of January 4, 2025 or promptly after the date of the consummation of the business combination. On April 14, 2025, the promissory note was further amended and restated to extend the maturity date to promptly after the date the business combination is consummated. On January 4, 2024, the Company raised \$ 2, 500 from the sponsor against a promissory note for working capital purposes and further raised an additional \$ 20, 000 on February 20, 2024, bringing the total drawdown beyond the original principal amount of \$ 690, 000. On January 4, 2024, the Company deposited \$ 165, 000 into the Trust Account to extend the deadline to complete the business combination from January 4, 2024 to April 4, 2024. In connection with the this Extension extension, on December 28, 2023, the Company Amendment to entered into a non-interest bearing promissory note with the Investment Management Trust Agreement Sponsor for \$ 660, 000, dated as of December 30, 2022-2025 or promptly after, with Equiniti Trust Company, LLC (as amended, the "Trust Agreement") completion of an initial business combination. Pursuant to the Trust Agreement Amendment, the Company has extended the date by which it has to complete a business combination from the Termination Date up to ten (10) times, with the first extension comprised of three months, and the subsequent nine (9) extensions comprised of one month each from the Termination Date, or extended date, as applicable, to January 4, 2025 by providing five days' advance notice to the sponsor advance notice to the trustee prior to the applicable Termination Date. Alphamade Holding LP or extended date, transferred an and aggregate of depositing into the Trust Account \$ 690-55, 000 for each monthly extension (the "Extension Payment") until January 4, 2025 (assuming a business combination has not occurred). Further, the Company drew down seven times monthly extension fund with aggregate amount of \$ 385, 000 under the promissory note and deposited into the Trust Account, on behalf of the Company, and was subsequently deposited into Trust Account on October 5, 2023. This deposit was made in respect of a non-interest-bearing loan to extend the deadline to Company (the "Loan"). If the Company completes complete the an initial business combination by January from April 4, 2024 to November, the outstanding principal amount of the Loan will be converted into shares of the Company's ordinary shares. If the Company does not complete its initial business combination by January 4, 2024, the Company may only repay the Loan from funds held outside of the Trust Account. As of on December 31, 2024 and 2023, a promissory note there were outstanding was as loan issued to the Sponsor for the amount amounts of \$ 1, 262, 500 and \$ 690, 000 respectively, against promissory notes. Due to Related Parties The Sponsor paid certain formation, operating or deferred offering costs on behalf of the Company. These amounts are due on demand and non-interest bearing. As of December 31, 2024 and December 31, 2023 and 2022, due to related party parties amounted to \$ 568, 299 and \$ 199, 318 and \$ 380, 566, respectively. Advisory Services Agreement The Company engaged TenX Global Capital LP ("TenX"), a related party to the Company, as an advisor in connection with the Initial Public Offering and business combination, to assist in hiring consultants and other services providers in connection with our Initial Public Offering and the business combination, assist in the preparation of financial statements and other relevant services to commence trading including filing the necessary documents as part of the transaction. Further, TenX will assist in preparing the Company for investor presentations, conferences for due diligence, deal structuring and term negotiations. F-18 During the period from September 15, 2021 (inception) through December 31, 2023 2024, a cash fee of \$ 200, 000 has been incurred as deferred offering costs for these services of which \$ 160, 000 has been paid by the Sponsor through December 31, 2021-2022 and additional \$ 40, 000 was paid subsequently during through December 31, 2023. Administration fee Commencing on the effective date of the registration statement, an affiliate of the Sponsor shall be allowed to charge the Company an allocable share of its overhead, up to \$ 10, 000 per month up to the close of the business combination, to compensate it for the Company's use of its offices, utilities and personnel. An administration fee of \$ 120, 000 was recorded for the year ended December 31, 2023-2024. Commencing on the effective date of the registration statement, which an affiliate of the Sponsor shall be allowed to charge the Company an allocable share of its is overhead, up also included in Due to Related Parties \$ 10, 000 per month up to the close of the business combination, to compensate it for the Company's use of its offices, utilities and remained outstanding personnel. An administration fee of \$ 120, 000 was as of recorded for the year ended December 31, 2022-2024. F-16 Note 6- Commitments and Contingencies The holders of the Founder Shares, Private Units, securities underlying the Unit Purchase Option ("UPO"), and units that may be issued upon conversion of Working Capital Loans (and any ordinary shares issuable upon the exercise of the Private Units) will be entitled to registration rights pursuant to a registration rights agreement to be signed prior to or on the effective date of IPO requiring the Company to register such securities for resale. The holders of these securities will be entitled to make up to three demands, excluding short form registration demands, that the Company register such securities. In addition, the holders have certain "piggy-back" registration rights with respect to registration statements filed subsequent to completion of a business combination and rights to require the Company to register for resale such securities pursuant to Rule 415 under the Securities Act. However, the registration rights agreement provides that the Company will not be required to effect or permit any registration or cause any registration statement to become effective until the securities covered thereby are released from their lock-up restrictions. The Company will bear the expenses incurred in connection with the filing of any such registration statements. Underwriting Agreement The underwriters had a 45-day option beginning January 4, 2023, to purchase up to an additional 900, 000 units to cover over-allotments, if any, at the IPO price less the underwriting discounts and commissions. On January 6, 2023, and effective January 9, 2023, the underwriters exercised their over-allotment option in full and purchased an additional 900, 000 units at \$ 10. 00 per unit. On January 4, 2023, the Company paid a fixed underwriting discount of \$ 1, 500, 000 and on January 9, 2023, it paid an additional \$ 112, 500 of underwriting discount arising from the sale of the over-allotment units. The underwriters will be entitled to a deferred underwriting commission of \$ 0. 35 per Unit, or \$ 2, 415, 000 in the aggregate. The deferred underwriting commission will be paid to the underwriters from the amounts held in the Trust Account solely if the Company completes a business combination, subject to the terms of the underwriting agreement. Unit Purchase Option On December 30, 2022, we sold to the underwriters, for \$ 100, 58, 000 Units exercisable, in whole or in part, at \$ 11. 50 per unit (or 115 % of the Market Value), commencing on the consummation of our initial business combination, and expires five years from the effective date of our IPO. The option and the 58, 000 Units, as well as the 58, 000 ordinary shares, the warrants to purchase 58, 000 ordinary shares that may be issued upon exercise of the option and the rights to purchase 5, 800 ordinary shares upon the completion of an initial business combination, have been deemed compensation by FINRA and are therefore subject to a lock-up for a period of 180 days immediately following the commencement of sales in our IPO pursuant to Rule 5110 (e) (1) of FINRA's Rules, during which time the option may not be sold, transferred, assigned, pledged or hypothecated, or be subject of any hedging, short sale, derivative or put or call transaction that would result in the economic disposition of the securities, except as permitted under FINRA Rule 5110 (e) (2). The Company determined fair value of the Unit Purchase Option issued to the underwriters and recorded an amount to additional paid-in capital, net of purchased cost, in the balance sheets on

the day of the IPO which is the grant date. F-17-19 Note 7- Shareholders' Equity Preferred Shares- The Company is authorized to issue 1,000,000 shares of preferred shares with a par value of \$ 0.0001 per share with such designations, voting and other rights and preferences as may be determined from time to time by the Company's board of directors. As of December 31, 2023-2024, and December 31, 2022-2023, there were no preferred shares issued or outstanding. The Company was authorized to issue 200,000,000 Class A ordinary shares with a par value of \$ 0.0001 per share and 20,000,000 Class B ordinary shares with a par value of \$ 0.0001 per share. Holders of Class A and Class B ordinary shares were entitled to one vote for each share. On September 28, 2021, the Sponsor received 1,437,500 of the Company's Class B ordinary shares in exchange for \$ 25,000 paid for deferred offering costs borne by the Sponsor. Out of the 1,437,500 Class B ordinary shares, an aggregate of up to 187,500 Class B ordinary shares were subject to forfeiture to the extent that the underwriters' over-allotment option is not exercised in full or in part so that the number of Founder Shares will equal 20% of the Company's issued and outstanding ordinary shares after the Initial Public Offering (excluding private placement shares). On January 8, 2022, the board of directors of the Company and the Sponsor, as sole shareholder of the Company, approved, through a special resolution, the following share capital changes: As an effect of the above, the Company is authorized to issue 200,000,000 ordinary shares with a par value of \$ 0.0001 per share. Holders of ordinary shares are entitled to one vote for each share. Further, the shareholders also approved the amendment and restatement of the memorandum and articles of association filed with the Cayman Registrar. On January 8, 2022, the Company issued an additional 287,500 ordinary shares to the Sponsor as fully paid bonus shares for no additional consideration. The issuance was considered as a bonus share issuance, in substance a recapitalization transaction, which was recorded and presented retroactively. On January 4, 2023, the Company consummated the IPO of 6,000,000 units at a price of \$ 10.00 per Unit, generating gross proceeds to the Company of \$ 60,000,000. Simultaneously with the closing of the IPO, the Company completed the sale of 370,500 private units to the Sponsor at a purchase price of \$ 10.00 per Private Unit, generating gross proceeds to the Company of \$ 3,705,000. Concurrent with the closing of the offering, our Sponsor, at the option of the Company, sold to underwriter or its designees 115,500 Founder Shares for a purchase price of \$ 2.00 per share and an aggregate purchase price of \$ 231,000, as part of the exercise of over-allotment option by the underwriter. On January 6, 2023, the underwriters notified the Company that it is exercising the over-allotment option with respect to the 900,000 additional Units, which was subsequently closed on January 9, 2023, generating gross proceeds to the Company of \$ 9,000,000. F-18 Simultaneously, an amount of \$ 352,350 due to related party was converted into over-allotment of Private Placement, and the underwriter deposited additional \$ 34,650 on behalf of Sponsor for 17,325 Founder Shares for \$ 2.00 per share which was sold by the Sponsor to underwriters. As a result, the Sponsor purchased an additional 38,700 Private Units, an aggregate of 409,200 units at a price of \$ 10.00 per Private Placement Unit (an aggregate of 4,092,000). As of December 31, 2023-2024, there were 2,134,200 ordinary shares issued and outstanding, excluding 6-1, 900-335, 000-250 shares subject to possible redemption. F-20 As of December 31, 2022, there were 1,725,000 ordinary shares issued and outstanding. Note 8 - Fair Value Measurements The fair value of the Company's financial assets and liabilities reflects management's estimate of amounts that the Company would have received in connection with the sale of the assets or paid in connection with the transfer of the liabilities in an orderly transaction between market participants at the measurement date. In connection with measuring the fair value of its assets and liabilities, the Company seeks to maximize the use of observable inputs (market data obtained from independent sources) and to minimize the use of unobservable inputs (internal assumptions about how market participants would price assets and liabilities). The following fair value hierarchy is used to classify assets and liabilities based on the observable inputs and unobservable inputs used in order to value the assets and liabilities: Level 1: Quoted prices in active markets for identical assets or liabilities. An active market for an asset or liability is a market in which transactions for the asset or liability occur with sufficient frequency and volume to provide pricing information on an ongoing basis. Level 2: Observable inputs other than Level 1 inputs. Examples of Level 2 inputs include quoted prices in active markets for similar assets or liabilities and quoted prices for identical assets or liabilities in markets that are not active. Level 3: Unobservable inputs based on our assessment of the assumptions that market participants would use in pricing the asset or liability. The following table presents information about the Company's assets that are measured at fair value on a recurring basis at as of December 31, 2024 and December 31, 2023 and indicates the fair value hierarchy of the valuation inputs the Company utilized to determine such fair value. Schedule of Fair Value Assets Measured on Recurring Basis Quoted Significant Prices in Other Other As of Active Observable Unobservable December 31, Markets Inputs Inputs (Level 1) (Level 2) (Level 3) Assets: Investment held in Trust Account \$ 15,240,284 \$ 15,240,284 \$ - Quoted Significant Significant Prices in Other Other As of Active Observable Unobservable December 31, Markets Inputs Inputs (Level 1) (Level 2) (Level 3) Assets: Investment held in Trust Account \$ 74,062,199 \$ 74,062,199 \$ - The investment held in the Trust Account was previously invested in the a U. S. Treasury Bill, classified as Level 2 security and matured on July 13, 2023. The proceeds from the matured U. S. Treasury Bill were then invested in the a U. S. Treasury Money Market Fund, classified as Level 1 security. At December 31, 2023, the assets held in the Trust Account were fully invested in the U. S. Treasury Money Market Fund with the ending balance of \$ 74,062,199. Note 9- Subsequent Events The Company has evaluated subsequent events through April 15, 2024, which was the date these the financial statements were available for issuance and determined that there were no significant unrecognized events through that date other than those noted below. On January 5-2, 2024-2025, the Company entered into an extension letter Agreement and Plan of Merger (the..... 165,000 into the Trust Account to extend the timeline of deadline to complete the business combination from January 4, 2024-2025 to February 4, 2025. On February 4, 2025, the Company entered into the extension letters to extend the timeline of the business combination from February 4, 2025 to March 4, 2025. On March 4, 2025, the Company entered into the extension letters to extend the timeline of the business combination from March 4, 2025 to April 4, 2024-2025. On April 4, 2024-2025, the Company entered deposited \$ 55,000 into the Trust Account extension letters to extend the timeline of deadline to complete the business combination from April 4, 2024-2025 to May 4, 2025. On March 17, 2025, Dajiang Guo resigned as chief executive officer and director of the Company, effective March 17, 2025. Mr. Guo's resignation was due to personal reasons and was not the result of any disagreement with the Company on any matter relating to the Company's operations, policies, or practices. On March 18, 2025, Mr. Gan Kim Hai was appointed by the board of directors of the Company as chief executive officer and a director of the Company. Mr. Hai was appointed to serve as a Class II director with a term expiring on the Company's second annual meeting of shareholders. On April 14, 2025, the Company further amended and restated the promissory notes with Alphamade Holding LP to extend the maturity date to promptly after the date the business combination is consummated. Subsequent to December 31, 2024, and through the date of this filing, the Company has borrowed an aggregate of \$ 261,293 from HCYC to support its working capital needs. F-19-21 Exhibit 21-ALPHATIME ACQUISITION CORP POLICY REGARDING INSIDER TRADING AND DISSEMINATION OF INSIDE INFORMATION Effective April 11, 2025I INTRODUCTION This Policy Regarding Insider Trading and Dissemination of Inside Information (this " Policy ") describes the policy of AlphaTime Acquisition Corp (the " Company ") regarding: • the trading of securities while you are in possession of Inside Information (as defined below) (" insider trading ") about the Company or any other company; and • other misuse of material non- public information (" Inside Information ") of the Company or any other company. Your obligations and potential liability under securities laws dealing with insider trading abuses are also outlined below. This Policy provides an overview of the most significant aspects involved in insider trading. Every director, officer and employee of the Company

must read and retain this Policy. II. Statement of the Policy No director, officer, employee or other Insider (as defined below) shall: • trade in securities of the Company or any other company while in possession of Inside Information concerning the Company or such other company; • disseminate Inside Information of the Company or any other company to others (except for legitimate Company purposes in accordance with Company communications policies; provided that the disclosing person reasonably does not expect the recipient to trade in securities, or disseminate the information to others who may trade in securities, while in possession of such Inside Information); or • engage in any other action or conduct to take advantage of Inside Information. The prohibited dissemination of Inside Information includes the disclosure through written, oral or electronic means to all persons or entities, including friends, family members, business contacts or others. Even the appearance of improper conduct must be avoided to preserve the Company's reputation for adhering to high ethical standards of conduct. Accordingly, conduct which merely suggests the possibility of insider trading may be deemed by the Company, in its sole discretion, to be a violation of this Policy. III. Federal Law Prohibiting Insider Trading Rule 10b- 5 under the Securities Exchange Act of 1934, as amended (the " Exchange Act "), has been determined by the courts to prohibit trading by an Insider (as defined below) of any securities (debt or equity) of a company on the basis of Inside Information about such company. Liability under Rule 10b- 5 can apply to trading in the Company's securities or the securities of any other company if one is in possession of Inside Information about the company whose securities are traded. The prohibition against insider trading applies to the Company's officers, directors, employees and other Insiders at all times regardless of whether or not the Company is observing a scheduled or special " blackout " period. Liability under Rule 10b- 5 may attach not only to Insiders who trade while in possession of Inside Information, but also, under certain circumstances, to (i) Insiders who disclose or tip Inside Information (tippers) to third parties without trading themselves, and (ii) third parties (such as relatives, business associates or friends) who have received Inside Information from Insiders (tippees) and trade while in possession of that Inside Information. IV. The Consequences of Insider Trading Individuals who trade on material non- public information (or tip information to others) can be subject to an array of civil and criminal penalties. Violations are taken very seriously by the U. S. Securities and Exchange Commission, the federal agency responsible for enforcing the law in this area. Potential sanctions include: • disgorgement of profits gained or losses avoided and interest thereon; • a civil penalty of up to three times the profit gained or loss avoided; • a bar from acting as an officer or director of a publicly traded company; • a criminal fine (no matter how small the profit or the lack thereof) of up to \$ 1 SUBSIDIARIES OF ALPHATIME ACQUISITION CORP million; and • a jail term of up to ten years. These penalties can apply even if the individual is not a director, officer or senior manager. In addition to the potentially severe civil and criminal penalties for violation of the insider trading laws, violation of this Policy may result in the imposition of Company sanctions, including dismissal. A conviction or finding of liability for insider trading can also result in individuals being banned generally from employment in the securities or financial industries or other employment, and even a mere allegation of insider trading can result in severe harm to one's professional and personal reputation. A transaction that may be necessary or seem justifiable for independent reasons (including a need to raise money for a personal financial emergency) is neither an exception to this Policy nor a safeguard against prosecution for violation of insider trading laws. For a company (as well as possibly any supervisory person) that fails to take appropriate steps to prevent illegal trading, a civil penalty of the greater of \$ 1 million or three times the profit gained or loss avoided as a result of an employee's violation and a criminal fine of up to \$ 2. 5 million may be imposed. There are also likely to be stockholder lawsuits and adverse publicity arising from such illegal conduct. V. Who Is an " Insider " for Purposes of the Insider Trading Prohibitions? An " Insider " for purposes of insider trading law is any person who possesses Inside Information; the status results from such possession and not simply a person's position, if any, with the Company. Accordingly, Insiders subject to liability for insider trading are not solely those executive officers and directors who are required to report their securities transactions of Company common stock under Section 16 of the Exchange Act and who are also often referred to as " insiders " for purposes of that law. The category of potential Insiders for purposes of insider trading law includes not only the Company's directors, officers and employees, but also outside professional advisors and business consultants who have access to Inside Information prior to its public release and absorption by the securities markets. VI. Persons Covered by the Policy This Policy covers the directors, officers and employees of the Company, and outside professional advisors and business consultants of the Company who have access to Inside Information of the Company, as well as their Family Members and Controlled Entities. " Family Members " include a person's spouse, partner, financially dependent children, relative, or other members of such person's immediate household to whose support such person contributes or whose investments such person controls. " Controlled Entities " include any legal entities controlled by a person, such as any corporations, partnerships, or trusts. VII. Individual Responsibility Persons subject to this Policy have ethical and legal obligations to maintain the confidentiality of Inside Information and to not trade while in possession of Inside Information. Each individual is responsible for making sure that he or she complies with this Policy, and that any Family Member or Controlled Entity also complies with this policy. In all cases, the responsibility for determining whether an individual is in possession of Inside Information rests with that individual, and any action on the part of the Company, the Administrator (as defined under the caption " Administration of the Policy ") or any other employee or director pursuant to this Policy (or otherwise) does not in any way constitute legal advice or insulate an individual from liability under applicable securities laws. You could be subject to severe legal penalties and disciplinary action by the Company for any conduct prohibited by this Policy or applicable securities laws, as described above in more detail under the heading " The Consequences of Insider Trading. " VIII. Transactions Covered by thIS Policy The trading covered by this Policy includes all types of transactions and securities, including common stock, options or warrants to purchase common stock, or any other type of securities, including (but not limited to) preferred stock, convertible debentures, as well as derivative securities that are issued by third parties, such as exchange- traded put or call options or swaps relating to securities of the Company or another company with respect to which an Insider possesses Inside Information. IX. What is Material Non- Public Information? Material information is any information that a reasonable investor would consider important in arriving at a decision to buy, sell or hold the securities of a company and / or would view its disclosure as significantly altering the total mix of information otherwise made available. Non- Public information is information that is not generally known to the public. Examples. Examples of non- public information that generally would be regarded as material and thus Inside Information include: • financial information, such as revenues, expenses, earnings, new sales or investment returns; • information about a transaction that will affect the financial condition or performance of the company in a significant manner, such as a pending or proposed merger, acquisition, tender offer, sale of assets, or disposition of a subsidiary, or entering into or terminating a significant contract; • earnings estimates; • a stock split or the offering of additional securities; • major litigation; • changes in senior management; • major new products; and • the gain or loss of a substantial customer. Either positive or negative information may be material. The foregoing list is not exhaustive; other types of information may be material at any particular time, depending upon all the circumstances. X. Trading This Policy permits an Insider to trade securities beginning at the close of regular trading on the second full Trading Day after all Inside Information has been disclosed to the public through general release to the national news media, which will provide the securities markets a sufficient opportunity to absorb and evaluate the information. " Trading Day " means a day on

which the principal U. S. stock exchange on which shares of the Company's common stock are then listed is open for trading. For example, if Inside Information (including quarterly or annual earnings) is disclosed at (a) 8: 00 a. m., Eastern Time, on a Monday, then trading may commence after 4: 00 p. m., Eastern Time, on Tuesday, (b) 10: 00 a. m., Eastern Time, on Monday, then trading may commence after 4: 00 p. m., Eastern Time, on Wednesday or (c) 5: 00 p. m., Eastern Time, on Monday, then trading may commence after 4: 00 p. m., Eastern Time, on Wednesday. Please refer to the paragraph below captioned " Additional Procedures " for additional restrictions on trading. XI. Transactions Not Subject to this Policy A. Bona Fide Gifts Bona fide gifts are not transactions subject to this Policy, unless the person making the gift has reason to believe that the recipient intends to sell the Company securities while the person making the gift is aware of Inside Information or during a blackout period to which the person making the gift is subject; provided that bona fide gifts of Company securities by directors, officers who have been designated by the Company's Board of Directors (the " Board ") as " officers " for purposes of Section 16 of the Exchange Act (collectively with the directors, " Section 16 Reporting Persons ") and certain other employees who may be designated by the Administrator from time to time (" Designated Individuals ") are subject to the pre- clearance procedures set forth below under the caption " Additional Procedures. " B. Option Exercises This Policy does not apply to the exercise of an employee option acquired pursuant to the Company's plans, or to the exercise of a tax withholding right pursuant to which a person has elected to have the Company withhold stock subject to an option to satisfy tax withholding requirements; provided that such exercises by Section 16 Reporting Persons and Designated Individuals are subject to the pre- clearance procedures set forth below under the caption " Additional Procedures. " This Policy does apply, however, to any sale of stock as part of a broker- assisted cashless exercise of an option, or any other market sale for the purpose of generating the cash needed to pay the exercise price of an option. C. Restricted Stock Awards This Policy does not apply to the exercise of a tax withholding right pursuant to which you elect to have the Company withhold stock to satisfy tax withholding requirements upon the vesting of any restricted stock; provided that such exercise by Section 16 Reporting Persons and Designated Individuals is subject to the pre- clearance procedures set forth below under the caption " Additional Procedures. " This Policy does apply, however, to any market sale of restricted stock. D. Mutual Funds Transactions in mutual funds that are invested in securities of the Company or another company with respect to which an Insider possesses Inside Information are not transactions subject to this Policy. E. Other Similar Transactions Any other purchase of Company securities from the Company or sales of Company securities to the Company are not subject to this Policy. F. Rule 10b5- 1 Plans Securities trading pursuant to contracts, plans or instructions complying with the requirements of Rule 10b5- 1 (c) (1) under the Exchange Act (" Rule 10b5- 1 Plans ") and entered into in good faith while the person entering into the Rule 10b5- 1 Plan is not in possession of Inside Information is not subject to this Policy, provided that the adoption and maintenance of any such Rule 10b5- 1 Plan by such person must be approved by the Administrator and must comply with the requirements of Rule 10b5- 1 (c) (1). XII. Special and Prohibited Transactions The Company has determined that there is a heightened legal risk and / or the appearance of improper or inappropriate conduct if the persons subject to this Policy engage in certain types of transactions. Therefore, any persons covered by this Policy must comply with the following: A. Hedging Transactions Hedging or monetization transactions can be accomplished through a number of possible mechanisms, including through the use of financial instruments such as prepaid variable forwards, equity swaps, collars and exchange funds. Such hedging transactions may permit a director, officer or employee to continue to own Company securities obtained through employee benefit plans or otherwise, but without the full risks and rewards of ownership. When that occurs, the director, officer or employee may no longer have the same objectives as the Company's other stockholders. Therefore, directors, officers and employees, as well as their Family Members and Controlled Entities, are prohibited from engaging in any such transactions. B. Margin Accounts and Pledged Securities In order to avoid a margin sale or foreclosure sale at a time when a pledgor, who is a Company director, officer or employee, or their Family Members or Controlled Entities, is aware of Inside Information or otherwise is not permitted to trade Company securities due to a blackout period, no Company director, officer or employee, or their Family Members or Controlled Entities, may hold Company securities in a margin account or otherwise pledge (or hypothecate) Company securities as collateral for a loan without first obtaining prior approval from the Administrator. Pre- clearance is required for such transactions because Company securities held in a margin account may be sold by the broker without the customer's consent if the customer fails to meet a margin call and Company securities pledged (or hypothecated) as collateral for a loan may be sold in foreclosure if the borrower defaults on the loan. Any Company director, officer or employee, or their Family Members or Controlled Entities, preparing to pledge Company securities or hold such securities in a margin account must submit a request for approval to the Administrator at least two weeks prior to the proposed execution of documents evidencing the proposed pledge or margin account. In its request, such Company director, officer or employee, or their Family Members or Controlled Entities, shall: • enclose copies of the governing documents evidencing the proposed pledge or margin account, which governing documents must provide such person with the opportunity to substitute or provide additional collateral or to repay the loan before the pledged Company securities may be sold; and • undertake to the Company (in form and manner satisfactory to the Administrator and the Company) (i) to maintain adequate financial capacity to repay the loan or cover the margin call, as applicable, without resort to the pledged Company securities and (ii) to substitute or provide additional collateral or repay the loan in the event of a borrower default or margin call, as applicable, at a time when such person is aware of Inside Information or otherwise is not permitted to trade Company securities due to a blackout period. The above is not meant to restrict the rehypothecation or lending of securities held in a brokerage account; provided that the securities are permitted to be held in such account in accordance with this Policy. XIII. Additional Procedures The Company has established additional procedures in order to assist the Company in the administration of this Policy, to facilitate compliance with laws prohibiting insider trading while in possession of Inside Information, and to avoid the appearance of any impropriety. These additional procedures are applicable only to those individuals described below. A. Pre- Clearance Procedures Section 16 Reporting Persons and Designated Individuals, as well as their Family Members and Controlled Entities, may not engage in any transaction in Company securities without first obtaining pre- clearance of the transaction from the Administrator in order to determine compliance with this Policy, insider trading laws, Section 16 of the Exchange Act and Rule 144 promulgated under the Securities Act of 1933, as amended (" Rule 144 "). A person requesting pre- clearance should submit the request to the Administrator (and, in the case of a request by the Chief Executive Officer, also notify the Chairman of the Audit Committee) at least two business days in advance of the proposed transaction. The Administrator may determine not to permit the transaction if it is not in compliance this Policy, insider trading laws, Section 16 of the Exchange Act or Rule 144. If a person seeks pre- clearance and permission to engage in the transaction is denied, then he or she should refrain from initiating any transaction in Company securities, and should not inform any other person of the restriction. When a request for pre- clearance is made, the requestor should carefully consider whether he or she may be aware of any Inside Information about the Company, and should describe fully those circumstances to the Administrator. If the requestor is a Section 16 insider, the requestor should also indicate whether he or she has effected any non- exempt " opposite- way " transactions within the past six months, and should be prepared to report the proposed transaction on an

appropriate Form 4 or Form 5. The requestor should also be prepared to comply with Rule 144 and file Form 144, if necessary, at the time of any sale. B. Special Blackout Periods From time to time, an event may occur that is material to the Company and is known by only a few directors, officers and / or employees. So long as the event remains material and nonpublic, the persons with knowledge of the event who are designated by the Administrator may not trade Company securities. In that situation, the Administrator may notify these persons that they should not trade in the Company's securities, without disclosing the reason for the restriction. The existence of an event- specific blackout period or extension of a blackout period may not be announced to the Company as a whole, and should not be communicated to any other person. Even if the Administrator has not designated you as a person who should not trade due to an event- specific restriction, you should not trade while aware of Inside Information. XIV. Post- Termination Transactions If an individual is in possession of Inside Information or subject to any blackout period or other Company- imposed trading restrictions when his or her service terminates, that individual may not trade in Company securities until that information has become public, is no longer material or such blackout period or Company- imposed trading restriction has expired. XV. Administration of this Policy The Company's principal executive officer, or in his or her absence the Chairman of the Audit Committee, or with respect to matters involving the Company's principal financial officer, the Chairman of the Audit Committee (the " Administrator "), shall be responsible for administration of this Policy, including the matters for which the Administrator is specifically designated herein as administering or deciding and all other matters. All determinations and interpretations by the Administrator shall be subject to review by the Audit Committee, whose determinations shall be final. XVI. Company Assistance / Reporting of Violations Any person who has any questions about this Policy or about specific transactions may obtain additional guidance from the Administrator. You should contact the Administrator immediately if you know or have reason to believe that this Policy has been or is about to be violated. Exhibit 31. 1

CERTIFICATION OF PRINCIPAL EXECUTIVE OFFICER PURSUANT TO SECTION 302 OF THE SARBANES- OXLEY ACT OF 2002 I, ~~Dajiang Guo~~ **Gan Kim Hai**, certify that: 1. I have reviewed this Annual Report on Form 10- K of AlphaTime Acquisition Corp; 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; and 5. 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. Date: April 15, 2024-2025 / s / ~~Dajiang Guo~~ **Gan Kim Hai** Chief Executive Officer (Principal Executive Officer) Exhibit 31. 2 CERTIFICATION OF PRINCIPAL FINANCIAL OFFICER PURSUANT TO I, Jichuan Yang, certify that: **1. I have reviewed this Annual Report on Form 10- K of AlphaTime Acquisition Corp; 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; and 5. 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.** / s / Jichuan Yang Jichuan Yang Chief Financial Officer (Principal Financial Officer) Exhibit 32. 1 CERTIFICATIONS PURSUANT TO 18 U. S. C. SECTION 1350, AS ADOPTED PURSUANT TO SECTION 906 OF THE SARBANES- OXLEY ACT OF 2002 In connection with the Annual Report on Form 10- K of AlphaTime Acquisition Corp (the " Company ") for the fiscal year ending December 31, 2023-2024, as filed with the Securities and Exchange Commission on the date hereof (the " Report "), the undersigned, **Dajiang Guo Gan Kim Hai**, Chief Executive Officer of the Company, certifies, pursuant to 18 U. S. C. Section 1350, as adopted pursuant to Section 906 of the

Namespace Prefix: dei Data Type: xbrli:normalizedStringItemType Balance Type: na Period Type: durationX 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: durationX 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-PublisherSEC-NameForm10-K-Number249-Section310> Reference 2: <http://www.xbrl.org/2003/role/presentationRef-PublisherSEC-NameForm20-F-Number249-Section220-Subsectionf> Reference 3: <http://www.xbrl.org/2003/role/presentationRef-PublisherSEC-NameForm40-F-Number249-Section240-Subsectionf> Details Name: dei_DocumentAnnualReport Namespace Prefix: dei Data Type: xbrli:booleanItemType Balance Type: na Period Type: durationX 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-PublisherSEC-NameRegulationS-K-Number229-Section402-Subsectionw> Reference 2: <http://www.xbrl.org/2003/role/presentationRef-PublisherSEC-NameForm10-K-Number249-Section310> Reference 3: <http://www.xbrl.org/2003/role/presentationRef-PublisherSEC-NameForm20-F-Number249-Section220-Subsectionf> Details Name: dei_DocumentFiscalPeriodFoeus Namespace Prefix: dei Data Type: dei:fiscalPeriodItemType Balance Type: na Period Type: durationX 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_DocumentFiscalYearFoeus Namespace Prefix: dei Data Type: xbrli:gYearItemType Balance Type: na Period Type: durationX 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: durationX 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-PublisherSEC-NameForms10-K,10-Q,20-F-Number240-Section13-Subsectiona-1> Details Name: dei_DocumentTransitionReport Namespace Prefix: dei Data Type: xbrli:booleanItemType Balance Type: na Period Type: durationX 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:submissionItemType Balance Type: na Period Type: durationX 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: durationX Definition Address Line 2 such as Street or Suite number References No definition available. Details Name: dei_EntityAddressAddressLine2 Namespace Prefix: dei Data Type: xbrli:normalizedStringItemType Balance Type: na Period Type: durationX 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: durationX 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: durationX 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: durationX 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-PublisherSEC-NameExchangeAct-Number240-Section12-Subsectionb-2> Details Name: dei_EntityCentralIndexKey Namespace Prefix: dei Data Type: dei:centralIndexKeyItemType Balance Type: na Period Type: durationX 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: instantX Definition Indicate 'Yes' or 'No' whether registrants (1) **after beginning service as** 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 **an executive officer; (2) who served as an executive officer at any time during the performance period for that incentive-based compensation; (3) while the Company has a class of securities listed on a national securities exchange or a national securities association; and (4) during the three completed fiscal years immediately preceding the date that the Company is required to prepare an accounting restatement; provided that this policy also applies to any transition period that results from a change in the Company's fiscal year within or immediately following the three completed fiscal year period; provided further that a transition period between the last day of the Company's previous fiscal year end and the first day of its new fiscal year that comprises a period of nine to 12 months would be deemed a completed fiscal year; provided further that this policy will only apply to incentive-based compensation received on or after October 2, 2023. Incentive-based compensation is deemed received in the Company's fiscal year 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. For purposes of determining the relevant recovery period, the date that the Company is required to prepare an accounting restatement is the earlier to occur of: (1) the date the Company's board of directors, a committee of the board of directors, or the officer or officers 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 (2) the date a court, regulator, or other legally authorized body directs the Company to prepare an accounting restatement. The amount of incentive-based compensation that is subject to recovery under this policy ("erroneously awarded compensation") is the amount of incentive-based compensation received that exceeds the amount of incentive-based compensation that otherwise would have been received had it been determined based on the restated amounts. The amount of incentive-based compensation that is subject to such filing requirements recovery will be computed without regard to any taxes paid. For incentive-based compensation based on stock price for- or total shareholder return, where the past 90 days. This amount of erroneously awarded compensation is not subject to mathematical recalculation directly from the information should in an accounting restatement: (1) the amount will be based on a reasonable estimate of the registrant effect of the accounting restatement on the stock price or total shareholder return upon which the incentive-based compensation was received; and (2) the Company will maintain documentation of the determination of that reasonable estimate and provide such documentation to the Nasdaq Stock Market ("Nasdaq"). The**

Company will recover erroneously awarded compensation in accordance with this policy, except to the extent that any of the following conditions are met and the Company's Compensation Committee has made a determination that recovery would be impracticable

current or most recent filing containing the related disclosure. ReferencesNo definition available. Details Name: dei_EntityCurrentReportingStatus Namespace Prefix: dei_ Data Type: dei:yesNoItem Type Balance Type: na Period Type: durationX- DefinitionIndicate if registrant meets the emerging growth company criteria. ReferencesReference 1: <http://www.xbrl.org/2003/role/presentationRef-Publisher SEC-Name Exchange Act-Number 240-Section 12-Subsection b-2> Details Name: dei_EntityEmergingGrowthCompany Namespace Prefix: dei_ Data Type: xbrli:booleanItem Type Balance Type: na Period Type: durationX- DefinitionIndicate if an emerging growth company has elected not to use the extended transition period for complying with any new or revised financial accounting standards. ReferencesReference 1: <http://www.xbrl.org/2003/role/presentationRef-Publisher SEC-Name Securities Act-Number 7A-Section B-Subsection 2> Details Name: dei_EntityExTransitionPeriod Namespace Prefix: dei_ Data Type: xbrli:booleanItem Type Balance Type: na Period Type: durationX- DefinitionCommission file number. The field allows up to 17 characters. The prefix may contain 1-3 digits, the sequence number may contain 1-8 digits, the optional suffix may contain 1-4 characters, and the fields are separated with a hyphen. ReferencesNo definition available. Details Name: dei_EntityFileNumber Namespace Prefix: dei_ Data Type: dei:fileNumberItem Type Balance Type: na Period Type: durationX- DefinitionIndicate whether the registrant is one of the following: Large Accelerated Filer, Accelerated Filer, Non-accelerated Filer. Definitions of these categories are stated in Rule 12b-2 of the Exchange Act. This information should be based on the registrant's current or most recent filing containing the related disclosure. ReferencesReference 1: <http://www.xbrl.org/2003/role/presentationRef-Publisher SEC-Name Exchange Act-Number 240-Section 12-Subsection b-2> Details Name: dei_EntityFilerCategory Namespace Prefix: dei_ Data Type: dei:filerCategoryItem Type Balance Type: na Period Type: durationX- DefinitionTwo-character EDGAR code representing the state or country of incorporation. ReferencesNo definition available. Details Name: dei_EntityIncorporationStateCountryCode Namespace Prefix: dei_ Data Type: dei:edgarStateCountryItem Type Balance Type: na Period Type: durationX- DefinitionBoolean flag that is true when the registrant has submitted electronically every Interactive Data File required to be submitted pursuant to Rule 405 of Regulation S-T during the preceding 12 months (or for such shorter period that the registrant was required to submit such files). ReferencesReference 1: <http://www.xbrl.org/2003/role/presentationRef-Publisher SEC-Name Regulation S-T-Number 232-Section 405> Details Name: dei_EntityInteractiveDataCurrent Namespace Prefix: dei_ Data Type: dei:yesNoItem Type Balance Type: na Period Type: durationX- DefinitionThe 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. ReferencesNo definition available. Details Name: dei_EntityPublicFloat Namespace Prefix: dei_ Data Type: xbrli:monetaryItem Type Balance Type: credit Period Type: instantX- DefinitionThe exact name of the entity filing the report as specified in its charter, which is required by forms filed with the SEC. ReferencesReference 1: <http://www.xbrl.org/2003/role/presentationRef-Publisher SEC-Name Exchange Act-Number 240-Section 12-Subsection b-2> Details Name: dei_EntityRegistrantName Namespace Prefix: dei_ Data Type: xbrli:normalizedStringItem Type Balance Type: na Period Type: durationX- DefinitionBoolean flag that is true when the registrant is a shell company as defined in Rule 12b-2 of the Exchange Act. ReferencesReference 1: <http://www.xbrl.org/2003/role/presentationRef-Publisher SEC-Name Exchange Act-Number 240-Section 12-Subsection b-2> Details Name: dei_EntityShellCompany Namespace Prefix: dei_ Data Type: xbrli:booleanItem Type Balance Type: na Period Type: durationX- DefinitionIndicates that the company is a Smaller Reporting Company (SRC). ReferencesReference 1: <http://www.xbrl.org/2003/role/presentationRef-Publisher SEC-Name Exchange Act-Number 240-Section 12-Subsection b-2> Details Name: dei_EntitySmallBusiness Namespace Prefix: dei_ Data Type: xbrli:booleanItem Type Balance Type: na Period Type: durationX- DefinitionIndicate 'Yes' or 'No' if the registrant is not required to file reports pursuant to Section 13 or Section 15 (d) of the Act. ReferencesNo definition available. Details Name: dei_EntityVoluntaryFilers Namespace Prefix: dei_ Data Type: dei:yesNoItem Type Balance Type: na Period Type: durationX- DefinitionIndicate '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. ReferencesReference 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:yesNoItem Type Balance Type: na Period Type: durationX- ReferencesReference 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_IefrAuditorAttestationFlag Namespace Prefix: dei_ Data Type: xbrli:booleanItem Type Balance Type: na Period Type: durationX- DefinitionLocal phone number for entity. ReferencesNo definition available. Details Name: dei_LocalPhoneNumber Namespace Prefix: dei_ Data Type: xbrli:normalizedStringItem Type Balance Type: na Period Type: durationX- DefinitionTitle of a 12 (b) registered security. ReferencesReference 1: <http://www.xbrl.org/2003/role/presentationRef-Publisher SEC-Name Exchange Act-Number 240-Section 12-Subsection b> Details Name: dei_Security12bTitle Namespace Prefix: dei_ Data Type: dei:securityTitleItem Type Balance Type: na Period Type: durationX- DefinitionName of the Exchange on which a security is registered. ReferencesReference 1: <http://www.xbrl.org/2003/role/presentationRef-Publisher SEC-Name Exchange Act-Number 240-Section 12-Subsection d1-1> Details Name: dei_SecurityExchangeName Namespace Prefix: dei_ Data Type: dei:edgarExchangeCodeItem Type Balance Type: na Period Type: durationX- DefinitionTrading symbol of an instrument as listed on an exchange. ReferencesNo definition available. Details Name: dei_TradingSymbol Namespace Prefix: dei_ Data Type: dei:tradingSymbolItem Type Balance Type: na Period Type: durationX- Details Name: us-gaap_StatementClassOfStockAxis = ATMC_UnitsEachConsistingOfOneOrdinaryShareOneRedeemableWarrantAndOneRightMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us-gaap_StatementClassOfStockAxis = ATMC_OrdinarySharesParValue0.0001PerShareMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us-gaap_StatementClassOfStockAxis = ATMC_WarrantsEachWholeWarrantExercisableForOneOrdinaryShareAtExercisePriceOf11.50PerShareMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us-gaap_StatementClassOfStockAxis = ATMC_RightsEachRightEntitlingHolderThereofToOneNetentOfOneOrdinaryShareMember Namespace Prefix: Data Type: na Balance Type: Period Type: Balance Sheets-USD (\$) Dec. 31, 2023 Dec. 31, 2022 Current assets: Cash \$ 15,054 Prepaid expenses 43,052 8,052 Deferred offering costs 584,518 Total current assets 58,106 592,570 Investment held in Trust Account 74,062,199 Total assets 74,120,305 592,570 Current liabilities: Accrued offering costs and expenses 649,589 196,806 Total current liabilities 1,538,907 577,372 Deferred underwriting commission 2,415,000 Total liabilities 3,953,907 577,372 Commitments and Contingencies Temporary Equity: Ordinary shares subject to possible redemption, 6,900,000 shares at redemption value of \$ 10.73 per share as of December 31, 2023 74,062,199 Shareholders' (Deficit) / Equity: Preferred shares, \$ 0.0001 par value; 1,000,000 shares authorized; none issued and outstanding Ordinary Shares Additional paid-in capital 24,827 Accumulated deficit (3,896,015) (9,802) Total Shareholders' (Deficit) / Equity (3,895,801) 15,198 Total Liabilities and Shareholders' (Deficit) / Equity 74,120,305 592,570 Related Party [Member] Current liabilities: Promissory note-related party 690,000 Due to related party \$ 199,318 \$ 380,566 X- 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). ReferencesReference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-NameAccountingStandardsCodification-Topic210-SubTopic10-SectionS99-Paragraph1-Subparagraph\(SX210-5-02-20\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147480566/210-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-NameAccountingStandardsCodification-Topic210-SubTopic10-SectionS99-Paragraph1-Subparagraph(SX210-5-02-20)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147480566/210-10-S99-1) Details Name: us-gaap_AccruedLiabilitiesCurrentNamespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instantX-DefinitionAmount of excess of issue price over par or stated value of stock and from other transaction involving stock or stockholder. Includes, but is not limited to, additional paid-in capital (APIC) for common and preferred stock. ReferencesReference 1: <http://www.xbrl.org/2003/role/exampleRef-Topic852-SubTopic10-NameAccountingStandardsCodification-Section55-Paragraph10-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147481372/852-10-55-10>Reference 2: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic946-SubTopic210-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph\(SX210-6-04\(18\)\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147479617/946-210-S99-1](http://www.xbrl.org/2009/role/commonPracticeRef-Topic946-SubTopic210-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph(SX210-6-04(18))-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147479617/946-210-S99-1)Reference 3: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic210-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph\(SX210-5-02\(30\)\(a\)\(1\)\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147480566/210-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Topic210-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph(SX210-5-02(30)(a)(1))-PublisherFASB-URIhttps://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: instantX-DefinitionSum of the carrying **direct expense paid to a third party to assist in enforcing this policy would exceed the amounts- amount to be recovered; provided** as of the balance sheet date of all assets that before are recognized. Assets are probable future economic benefits obtained or controlled by an entity as a result of past transactions or events. ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic810-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph3-Subparagraph\(bb\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147481203/810-10-50-3](http://www.xbrl.org/2003/role/disclosureRef-Topic810-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph3-Subparagraph(bb)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147481203/810-10-50-3)Reference 2: [http://www.xbrl.org/2003/role/disclosureRef-Topic810-SubTopic10-NameAccountingStandardsCodification-Section45-Paragraph25-Subparagraph\(a\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147481231/810-10-45-25](http://www.xbrl.org/2003/role/disclosureRef-Topic810-SubTopic10-NameAccountingStandardsCodification-Section45-Paragraph25-Subparagraph(a)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147481231/810-10-45-25)Reference 3: [http://www.xbrl.org/2003/role/disclosureRef-Topic235-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph\(SX210-4-08\(g\)\(1\)\(ii\)\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147480678/235-10-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic235-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph(SX210-4-08(g)(1)(ii))-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147480678/235-10-S99-1)Reference 4: [http://www.xbrl.org/2003/role/disclosureRef-Topic323-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph3-Subparagraph\(e\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147481687/323-10-50-3](http://www.xbrl.org/2003/role/disclosureRef-Topic323-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph3-Subparagraph(e)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147481687/323-10-50-3)Reference 5: [http://www.xbrl.org/2003/role/disclosureRef-Topic825-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph28-Subparagraph\(f\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147482907/825-10-50-28](http://www.xbrl.org/2003/role/disclosureRef-Topic825-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph28-Subparagraph(f)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147482907/825-10-50-28)Reference 6: <http://www.xbrl.org/2003/role/exampleRef-Topic852-SubTopic10-NameAccountingStandardsCodification-Section55-Paragraph10-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147481372/852-10-55-10>Reference 7: <http://www.xbrl.org/2003/role/exampleRef-Topic946-SubTopic830-NameAccountingStandardsCodification-Section55-Paragraph12-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147480167/946-830-55-12>Reference 8: [http://www.xbrl.org/2003/role/disclosureRef-Topic944-SubTopic210-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph\(SX210-7-03\(a\)\(12\)\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147479440/944-210-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic944-SubTopic210-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph(SX210-7-03(a)(12))-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147479440/944-210-S99-1)Reference 9: <http://www.xbrl.org/2003/role/disclosureRef-Topic280-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph22-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147482810/280-10-50-22>Reference 10: [http://www.xbrl.org/2003/role/disclosureRef-Topic946-SubTopic210-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph\(SX210-6-04\(8\)\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147479617/946-210-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic946-SubTopic210-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph(SX210-6-04(8))-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147479617/946-210-S99-1)Reference 11: [http://www.xbrl.org/2003/role/disclosureRef-Topic210-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph\(SX210-5-02\(18\)\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147480566/210-10-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic210-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph(SX210-5-02(18))-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147480566/210-10-S99-1)Reference 12: [http://www.xbrl.org/2003/role/disclosureRef-Topic470-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1A-Subparagraph\(SX210-13-01\(a\)\(4\)\(i\)\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147480097/470-10-S99-1A](http://www.xbrl.org/2003/role/disclosureRef-Topic470-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1A-Subparagraph(SX210-13-01(a)(4)(i))-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147480097/470-10-S99-1A)Reference 13: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic470-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1A-Subparagraph\(SX210-13-01\(a\)\(4\)\(iii\)\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147480097/470-10-S99-1A](http://www.xbrl.org/2009/role/commonPracticeRef-Topic470-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1A-Subparagraph(SX210-13-01(a)(4)(iii))-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147480097/470-10-S99-1A)Reference 14: 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Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instantX-DefinitionSum of the carrying amounts as of the balance sheet date of all assets that are expected to be realized in cash, sold, or consumed within one year (or the normal operating cycle, if longer). Assets are probable future economic benefits obtained or controlled by an entity as a result of past transactions or events. 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https://asc.fasb.org/1943274/2147480097/470-10-S99-1B)Reference 20: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 852-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 7-Subparagraph \(a\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147481404/852-10-50-7](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 852-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 7-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org/1943274/2147481404/852-10-50-7)Details Name: us-gaap_AssetsCurrent Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instantX-ReferencesNo definition available. Details Name: us-gaap_AssetsCurrentAbstract Namespace Prefix: us-gaap_Data Type: xbrli:stringItemType Balance Type: na Period Type: durationX-DefinitionThe amount of cash, securities, or other assets held by a third-party trustee pursuant to the terms of an agreement which assets are available to be used by beneficiaries to that agreement only within the specific terms thereof and which agreement is expected to terminate more than one year from the balance sheet date (or operating cycle, if longer) at which time the assets held-in-trust will be released or forfeited. ReferencesReference 1: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 235-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210. 4-08 \(b\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 235-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210. 4-08 (b))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1)Details Name: us-gaap_AssetsHeldInTrustNonecurrent Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instantX-DefinitionAmount of currency on hand as well as demand deposits with banks or financial institutions. Includes other kinds of accounts that have the general characteristics of demand deposits. Excludes cash and cash equivalents within disposal group and discontinued operation. ReferencesReference 1: <http://www.xbrl.org/2003/role/exampleRef-Topic 852-SubTopic 10-Name Accounting Standards Codification-Section 55-Paragraph 10-Publisher FASB-URI https://asc.fasb.org/1943274/2147479440/852-10-55-10>Reference 2: <http://www.xbrl.org/2003/role/exampleRef-Topic 946-SubTopic 830-Name Accounting Standards Codification-Section 55-Paragraph 12-Publisher FASB-URI https://asc.fasb.org/1943274/2147480167/946-830-55-12>Reference 3: [http://www.xbrl.org/2003/role/disclosureRef-Topic 944-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210. 7-03 \(a\) \(2\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147479440/944-210-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 944-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210. 7-03 (a) (2))-Publisher FASB-URI https://asc.fasb.org/1943274/2147479440/944-210-S99-1)Reference 4: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210. 6-04 \(4\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147479617/946-210-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 (4))-Publisher FASB-URI https://asc.fasb.org/1943274/2147479617/946-210-S99-1)Reference 5: <http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 210-Name Accounting Standards Codification-Section 45-Paragraph 21-Publisher FASB-URI https://asc.fasb.org/1943274/2147480555/946-210-45-21>Reference 6: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210. 5-02 \(1\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210. 5-02 (1))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1)Reference 7: <http://www.xbrl.org/2003/role/disclosureRef-Name Accounting Standards Codification-Section 45-Paragraph 20-SubTopic 210-Topic 946-Publisher FASB-URI https://asc.fasb.org/1943274/2147480555/946-210-45-20>Details Name: us-gaap_Cash Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instantX-DefinitionRepresents the caption on the face of the balance sheet to indicate that the entity has entered into (1) purchase or supply arrangements that will require expending a portion of its resources to meet the terms thereof, and (2) is exposed to potential losses or, less frequently, gains;

arising from (a) possible claims against a company's resources due to future performance under contract terms, and (b) possible losses or likely gains from uncertainties that will ultimately be resolved when one or more future events that are deemed likely to occur do occur or fail to occur. ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic-944-SubTopic-210-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-\(SX-210-7-03-\(a\)-\(19\)\)](http://www.xbrl.org/2003/role/disclosureRef-Topic-944-SubTopic-210-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-(SX-210-7-03-(a)-(19))) Publisher FASB-URI <https://asc.fasb.org/1943274/2147479440/944-210-S99-1>Reference 2: [http://www.xbrl.org/2003/role/disclosureRef-Topic-946-SubTopic-210-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-\(SX-210-6-04-\(15\)\)](http://www.xbrl.org/2003/role/disclosureRef-Topic-946-SubTopic-210-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-(SX-210-6-04-(15))) Publisher FASB-URI <https://asc.fasb.org/1943274/2147479617/946-210-S99-1>Reference 3: [http://fasb.org/us-gaap/role/ref/legacyRef-Name-Accounting-Standards-Codification-Topic-942-SubTopic-210-Section-S99-Paragraph-1-Subparagraph-\(SX-210-9-03-17\)](http://fasb.org/us-gaap/role/ref/legacyRef-Name-Accounting-Standards-Codification-Topic-942-SubTopic-210-Section-S99-Paragraph-1-Subparagraph-(SX-210-9-03-17)) Publisher FASB-URI <https://asc.fasb.org/1943274/2147479853/942-210-S99-1>Reference 4: [http://fasb.org/us-gaap/role/ref/legacyRef-Name-Accounting-Standards-Codification-Topic-210-SubTopic-10-Section-S99-Paragraph-1-Subparagraph-\(SX-210-5-02-25\)](http://fasb.org/us-gaap/role/ref/legacyRef-Name-Accounting-Standards-Codification-Topic-210-SubTopic-10-Section-S99-Paragraph-1-Subparagraph-(SX-210-5-02-25)) Publisher FASB-URI <https://asc.fasb.org/1943274/2147480566/210-10-S99-1>Details Name: us-gaap_CommitmentsAndContingencies Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instantX-DefinitionAggregate par or stated value of issued nonredeemable common stock (or common stock redeemable solely at the option of the issuer). This item includes treasury stock repurchased by the entity. Note: elements for number of nonredeemable common shares, par value and other disclosure concepts are in another section within stockholders' equity. ReferencesReference 1: <http://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-S99-Paragraph-1-Subparagraph-\(SX-210-7-03-\(a\)-\(22\)\)](http://www.xbrl.org/2003/role/disclosureRef-Topic-944-SubTopic-210-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-(SX-210-7-03-(a)-(22))) Publisher FASB-URI <https://asc.fasb.org/1943274/2147479440/944-210-S99-1>Reference 3: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic-210-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-\(SX-210-5-02-\(29\)\)](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_CommonStockValue Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instantX-DefinitionSpecific incremental costs directly attributable to a proposed or actual offering of securities which are deferred at the end of the reporting period. ReferencesReference 1: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic-340-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-\(SAB-Topic-5-A\)](http://www.xbrl.org/2009/role/commonPracticeRef-Topic-340-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-(SAB-Topic-5-A)) Publisher FASB-URI <https://asc.fasb.org/1943274/2147480341/340-10-S99-1>Details Name: us-gaap_DeferredOfferingCosts Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instantX-DefinitionAmount of deferred income and obligation to transfer product and service to customer for which consideration has been received or is receivable, classified as noncurrent. ReferencesReference 1: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic-210-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-\(SX-210-5-02-\(26\)-\(e\)\)](http://www.xbrl.org/2009/role/commonPracticeRef-Topic-210-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-(SX-210-5-02-(26)-(e))) Publisher FASB-URI <https://asc.fasb.org/1943274/2147480566/210-10-S99-1>Details Name: us-gaap_DeferredRevenueNoncurrent Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instantX-DefinitionSum of the carrying amounts as of the balance sheet date of all liabilities that are recognized. Liabilities are probable future sacrifices of economic benefits arising from present obligations of an entity to transfer assets or provide services to other entities in the future. ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic-810-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-3-Subparagraph-\(c\)](http://www.xbrl.org/2003/role/disclosureRef-Topic-810-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-3-Subparagraph-(c)) Publisher FASB-URI <https://asc.fasb.org/1943274/2147481203/810-10-50-3>Reference 2: [http://www.xbrl.org/2003/role/disclosureRef-Topic-810-SubTopic-10-Name-Accounting-Standards-Codification-Section-45-Paragraph-25-Subparagraph-\(b\)](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 3: [http://www.xbrl.org/2003/role/disclosureRef-Topic-810-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-3-Subparagraph-\(bb\)](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 4: [http://www.xbrl.org/2003/role/disclosureRef-Topic-235-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-\(SX-210-4-08-\(g\)-\(1\)-\(ii\)\)](http://www.xbrl.org/2003/role/disclosureRef-Topic-235-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-(SX-210-4-08-(g)-(1)-(ii))) Publisher FASB-URI <https://asc.fasb.org/1943274/2147480678/235-10-S99-1>Reference 5: [http://www.xbrl.org/2003/role/disclosureRef-Topic-323-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-3-Subparagraph-\(e\)](http://www.xbrl.org/2003/role/disclosureRef-Topic-323-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-3-Subparagraph-(e)) Publisher FASB-URI <https://asc.fasb.org/1943274/2147481687/323-10-50-3>Reference 6: [http://www.xbrl.org/2003/role/disclosureRef-Topic-825-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-28-Subparagraph-\(f\)](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 7: <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/1943274/2147480167/946-830-55-12>Reference 8: [http://www.xbrl.org/2003/role/disclosureRef-Topic-946-SubTopic-210-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-\(SX-210-6-04-\(14\)\)](http://www.xbrl.org/2003/role/disclosureRef-Topic-946-SubTopic-210-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-(SX-210-6-04-(14))) Publisher FASB-URI <https://asc.fasb.org/1943274/2147479617/946-210-S99-1>Reference 9: [http://www.xbrl.org/2003/role/disclosureRef-Topic-470-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1A-Subparagraph-\(SX-210-13-01-\(a\)-\(4\)-\(i\)\)](http://www.xbrl.org/2003/role/disclosureRef-Topic-470-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1A-Subparagraph-(SX-210-13-01-(a)-(4)-(i))) Publisher FASB-URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1A>Reference 10: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic-470-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1A-Subparagraph-\(SX-210-13-01-\(a\)-\(4\)-\(ii\)\)](http://www.xbrl.org/2009/role/commonPracticeRef-Topic-470-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1A-Subparagraph-(SX-210-13-01-(a)-(4)-(ii))) Publisher FASB-URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1A>Reference 11: [http://www.xbrl.org/2003/role/disclosureRef-Topic-470-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1A-Subparagraph-\(SX-210-13-01-\(a\)-\(4\)-\(iii\)-\(A\)\)](http://www.xbrl.org/2003/role/disclosureRef-Topic-470-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1A-Subparagraph-(SX-210-13-01-(a)-(4)-(iii)-(A))) Publisher FASB-URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1A>Reference 12: [http://www.xbrl.org/2003/role/disclosureRef-Topic-470-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1A-Subparagraph-\(SX-210-13-01-\(a\)-\(4\)-\(iv\)\)](http://www.xbrl.org/2003/role/disclosureRef-Topic-470-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1A-Subparagraph-(SX-210-13-01-(a)-(4)-(iv))) Publisher FASB-URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1A>Reference 13: [http://www.xbrl.org/2003/role/disclosureRef-Topic-470-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1A-Subparagraph-\(SX-210-13-01-\(a\)-\(5\)\)](http://www.xbrl.org/2003/role/disclosureRef-Topic-470-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1A-Subparagraph-(SX-210-13-01-(a)-(5))) Publisher FASB-URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1A>Reference 14: [http://www.xbrl.org/2003/role/disclosureRef-Topic-470-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1B-Subparagraph-\(SX-210-13-02-\(a\)-\(4\)-\(i\)\)](http://www.xbrl.org/2003/role/disclosureRef-Topic-470-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1B-Subparagraph-(SX-210-13-02-(a)-(4)-(i))) Publisher FASB-URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1B>Reference 15: [http://www.xbrl.org/2003/role/disclosureRef-Topic-470-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1B-Subparagraph-\(SX-210-13-02-\(a\)-\(4\)-\(iii\)-\(A\)\)](http://www.xbrl.org/2003/role/disclosureRef-Topic-470-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1B-Subparagraph-(SX-210-13-02-(a)-(4)-(iii)-(A))) Publisher FASB-URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1B>Reference 16: [http://www.xbrl.org/2003/role/disclosureRef-Topic-470-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1B-Subparagraph-\(SX-210-13-02-\(a\)-\(4\)-\(iii\)-\(B\)\)](http://www.xbrl.org/2003/role/disclosureRef-Topic-470-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1B-Subparagraph-(SX-210-13-02-(a)-(4)-(iii)-(B))) Publisher FASB-URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1B>Reference 17: [http://www.xbrl.org/2003/role/disclosureRef-Topic-470-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1B-Subparagraph-\(SX-210-13-02-\(a\)-\(4\)-\(iv\)\)](http://www.xbrl.org/2003/role/disclosureRef-Topic-470-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1B-Subparagraph-(SX-210-13-02-(a)-(4)-(iv))) Publisher FASB-URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1B>Reference 18: [http://www.xbrl.org/2003/role/disclosureRef-Topic-470-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1B-Subparagraph-\(SX-210-13-02-\(a\)-\(5\)\)](http://www.xbrl.org/2003/role/disclosureRef-Topic-470-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1B-Subparagraph-(SX-210-13-02-(a)-(5))) Publisher FASB-URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1B>Reference 19: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic-852-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-7-Subparagraph-\(a\)-](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>Reference 20: [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)Reference 21: [http://www.xbrl.org/2003/role/exampleRef-Topic 280-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 30-Subparagraph \(d\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482810/280-10-50-30](http://www.xbrl.org/2003/role/exampleRef-Topic 280-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 30-Subparagraph (d)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482810/280-10-50-30)Reference 22: [http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 210-SubTopic 10-Section S99-Paragraph 1-Subparagraph \(SX 210. 5-02. 19-26\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 210-SubTopic 10-Section S99-Paragraph 1-Subparagraph (SX 210. 5-02. 19-26)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1)Details Name: us-gaap_Liabilities Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instantX-Definition Amount of liabilities and equity items, including **concluding** 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 S99-Paragraph 1-Subparagraph \(SX 210. 7-03 \(a\) \(25\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147479440/944-210-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 944-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210. 7-03 (a) (25))-Publisher FASB-URI https://asc.fasb.org/1943274/2147479440/944-210-S99-1)Reference 3: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 235-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210. 4-08 \(g\) \(1\) \(ii\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 235-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210. 4-08 (g) (1) (ii))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1)Reference 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 S99-Paragraph 1-Subparagraph \(SX 210. 9-03 \(23\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147479853/942-210-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 942-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210. 9-03 (23))-Publisher FASB-URI https://asc.fasb.org/1943274/2147479853/942-210-S99-1)Reference 7: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210. 5-02 \(32\)\)-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 S99-Paragraph 1-Subparagraph (SX 210. 5-02 (32))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1)Details Name: us-gaap_LiabilitiesAndStockholdersEquity Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instantX-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://www.xbrl.org/2003/role/disclosureRef-Topic 810-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 3-Subparagraph \(c\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147481203/810-10-50-3](http://www.xbrl.org/2003/role/disclosureRef-Topic 810-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 3-Subparagraph (c)-Publisher FASB-URI https://asc.fasb.org/1943274/2147481203/810-10-50-3)Reference 2: [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 3: [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](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 4: [http://www.xbrl.org/2003/role/disclosureRef-Topic 235-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210. 4-08 \(g\) \(1\) \(ii\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 235-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210. 4-08 (g) (1) (ii))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1)Reference 5: [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 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 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 7: <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 8: <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 9: [http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1A-Subparagraph \(SX 210. 13-01 \(a\) \(4\) \(i\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1A](http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1A-Subparagraph (SX 210. 13-01 (a) (4) (i))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1A)Reference 10: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1A-Subparagraph \(SX 210. 13-01 \(a\) \(4\) \(ii\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1A](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1A-Subparagraph (SX 210. 13-01 (a) (4) (ii))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1A)Reference 11: [http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1A-Subparagraph \(SX 210. 13-01 \(a\) \(4\) \(iii\) \(A\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1A](http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1A-Subparagraph (SX 210. 13-01 (a) (4) (iii) (A))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1A)Reference 12: [http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1A-Subparagraph \(SX 210. 13-01 \(a\) \(4\) \(iv\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1A](http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1A-Subparagraph (SX 210. 13-01 (a) (4) (iv))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1A)Reference 13: [http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1A-Subparagraph \(SX 210. 13-01 \(a\) \(5\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1A](http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1A-Subparagraph (SX 210. 13-01 (a) (5))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1A)Reference 14: [http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1B-Subparagraph \(SX 210. 13-02 \(a\) \(4\) \(i\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1B](http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1B-Subparagraph (SX 210. 13-02 (a) (4) (i))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1B)Reference 15: [http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1B-Subparagraph \(SX 210. 13-02 \(a\) \(4\) \(iii\) \(A\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1B](http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1B-Subparagraph (SX 210. 13-02 (a) (4) (iii) (A))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1B)Reference 16: [http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1B-Subparagraph \(SX 210. 13-02 \(a\) \(4\) \(iii\) \(B\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1B](http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1B-Subparagraph (SX 210. 13-02 (a) (4) (iii) (B))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1B)Reference 17: [http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1B-Subparagraph \(SX 210. 13-02 \(a\) \(4\) \(iv\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1B](http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1B-Subparagraph (SX 210. 13-02 (a) (4) (iv))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1B)Reference 18: [http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1B-Subparagraph \(SX 210. 13-02 \(a\) \(5\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1B](http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1B-Subparagraph (SX 210. 13-02 (a) (5))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1B)Reference 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/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)Reference 20: [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)Reference 21: [http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 210-SubTopic 10-Section S99-Paragraph 1-Subparagraph \(SX 210. 5-02. 21\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 210-SubTopic 10-Section S99-Paragraph 1-Subparagraph (SX 210. 5-02. 21)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1)Details Name: us-gaap_LiabilitiesCurrent Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instantX-References No definition available. Details Name: us-gaap_LiabilitiesCurrent Abstract Namespace Prefix: us-gaap_Data Type: xbrli:stringItemType Balance Type: na Period Type: durationX-Definition Sum of the carrying values as of the balance sheet date of the portions of long-term notes payable due within one year or the

operating cycle if longer. ReferencesReference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-NameAccountingStandardsCodification-Topic210-SubTopic10-SectionS99-Paragraph1-Subparagraph\(SX210.5-02.19,20\)-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147480566/210-10-S99-1Details](http://fasb.org/us-gaap/role/ref/legacyRef-NameAccountingStandardsCodification-Topic210-SubTopic10-SectionS99-Paragraph1-Subparagraph(SX210.5-02.19,20)-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147480566/210-10-S99-1Details) Name: us-gaap_NotesPayableCurrent Namespace Prefix: us-gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX- DefinitionAmount of liabilities classified as other, due within one year or the normal operating cycle, if longer. ReferencesReference 1: <http://www.xbrl.org/2003/role/exampleRef-Topic852-SubTopic10-NameAccountingStandardsCodification-Section55-Paragraph10-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147481372/852-10-55-10> Reference 2: [http://fasb.org/us-gaap/role/ref/legacyRef-NameAccountingStandardsCodification-Topic210-SubTopic10-SectionS99-Paragraph1-Subparagraph\(SX210.5-02.20\)-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147480566/210-10-S99-1Details](http://fasb.org/us-gaap/role/ref/legacyRef-NameAccountingStandardsCodification-Topic210-SubTopic10-SectionS99-Paragraph1-Subparagraph(SX210.5-02.20)-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147480566/210-10-S99-1Details) Name: us-gaap_OtherLiabilitiesCurrent Namespace Prefix: us-gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX- DefinitionAggregate par or stated value of issued nonredeemable preferred stock (or preferred stock redeemable solely at the option of the issuer). This item includes treasury stock repurchased by the entity. Note: elements for number of nonredeemable preferred shares, par value and other disclosure concepts are in another section within stockholders' equity. ReferencesReference 1: <http://www.xbrl.org/2003/role/exampleRef-Topic852-SubTopic10-NameAccountingStandardsCodification-Section55-Paragraph10-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147481372/852-10-55-10> Reference 2: [http://www.xbrl.org/2003/role/disclosureRef-Topic944-SubTopic210-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph\(SX210.7-03\(a\)\(21\)\)-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147479440/944-210-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic944-SubTopic210-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph(SX210.7-03(a)(21))-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147479440/944-210-S99-1) Reference 3: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic210-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph\(SX210.5-02\(28\)\)-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147480566/210-10-S99-1Details](http://fasb.org/us-gaap/role/ref/legacyRef-Topic210-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph(SX210.5-02(28))-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147480566/210-10-S99-1Details) Name: us-gaap_PreferredStockValue Namespace Prefix: us-gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX- DefinitionAmount of asset related to consideration paid in advance for costs that provide economic benefits within a future period of one year or the normal operating cycle, if longer. ReferencesReference 1: [http://www.xbrl.org/2003/role/exampleRef-Topic210-SubTopic10-NameAccountingStandardsCodification-Section45-Paragraph1-Subparagraph\(g\)-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147483467/210-10-45-1](http://www.xbrl.org/2003/role/exampleRef-Topic210-SubTopic10-NameAccountingStandardsCodification-Section45-Paragraph1-Subparagraph(g)-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147483467/210-10-45-1) Reference 2: [http://www.xbrl.org/2003/role/disclosureRef-Topic210-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph\(SX210.5-02\(7\)\)-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147480566/210-10-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic210-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph(SX210.5-02(7))-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147480566/210-10-S99-1) Reference 3: <http://www.xbrl.org/2003/role/disclosureRef-Topic340-SubTopic10-NameAccountingStandardsCodification-Section05-Paragraph5-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147482955/340-10-05-5> Reference 4: <http://www.xbrl.org/2003/role/disclosureRef-Topic340-SubTopic10-NameAccountingStandardsCodification-Section45-Paragraph1-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147483032/340-10-45-1Details> Name: us-gaap_PrepaidExpenseCurrent Namespace Prefix: us-gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: instantX- DefinitionAmount of accumulated undistributed earnings (deficit). ReferencesReference 1: <http://www.xbrl.org/2003/role/exampleRef-Topic852-SubTopic10-NameAccountingStandardsCodification-Section55-Paragraph10-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147481372/852-10-55-10> Reference 2: [http://www.xbrl.org/2003/role/disclosureRef-Topic944-SubTopic40-NameAccountingStandardsCodification-Section65-Paragraph2-Subparagraph\(g\)\(2\)\(i\)-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147480016/944-40-65-2](http://www.xbrl.org/2003/role/disclosureRef-Topic944-SubTopic40-NameAccountingStandardsCodification-Section65-Paragraph2-Subparagraph(g)(2)(i)-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147480016/944-40-65-2) Reference 3: [http://www.xbrl.org/2003/role/disclosureRef-Topic944-SubTopic40-NameAccountingStandardsCodification-Section65-Paragraph2-Subparagraph\(h\)\(2\)-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147480016/944-40-65-2](http://www.xbrl.org/2003/role/disclosureRef-Topic944-SubTopic40-NameAccountingStandardsCodification-Section65-Paragraph2-Subparagraph(h)(2)-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147480016/944-40-65-2) Reference 4: <http://www.xbrl.org/2003/role/disclosureRef-Topic946-SubTopic20-NameAccountingStandardsCodification-Section50-Paragraph11-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147480990/946-20-50-11> Reference 5: [http://www.xbrl.org/2003/role/disclosureRef-Topic944-SubTopic210-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph\(SX210.7-03\(a\)\(23\)\(a\)\(4\)\)-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147479440/944-210-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic944-SubTopic210-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph(SX210.7-03(a)(23)(a)(4))-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147479440/944-210-S99-1) Reference 6: [http://www.xbrl.org/2003/role/disclosureRef-Topic946-SubTopic210-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph\(SX210.6-04\(17\)\)-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147479617/946-210-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic946-SubTopic210-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph(SX210.6-04(17))-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147479617/946-210-S99-1) Reference 7: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic505-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph\(SX210.3-04\)-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147480008/505-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Topic505-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph(SX210.3-04)-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147480008/505-10-S99-1) Reference 8: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic210-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph\(SX210.5-02\(30\)\(a\)\(3\)\)-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147480566/210-10-S99-1Details](http://fasb.org/us-gaap/role/ref/legacyRef-Topic210-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph(SX210.5-02(30)(a)(3))-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147480566/210-10-S99-1Details) Name: us-gaap_RetainedEarningsAccumulatedDeficit Namespace Prefix: us-gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX- DefinitionAmount of equity (deficit) attributable to parent. Excludes temporary equity and equity attributable to noncontrolling interest. ReferencesReference 1: <http://www.xbrl.org/2003/role/exampleRef-Topic852-SubTopic10-NameAccountingStandardsCodification-Section55-Paragraph10-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147481372/852-10-55-10> Reference 2: <http://www.xbrl.org/2003/role/exampleRef-Topic946-SubTopic830-NameAccountingStandardsCodification-Section55-Paragraph12-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147480167/946-830-55-12> Reference 3: [http://www.xbrl.org/2003/role/disclosureRef-Topic946-SubTopic210-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph\(SX210.6-04\(19\)\)-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147479617/946-210-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic946-SubTopic210-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph(SX210.6-04(19))-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147479617/946-210-S99-1) Reference 4: [http://www.xbrl.org/2003/role/disclosureRef-Topic946-SubTopic210-NameAccountingStandardsCodification-SectionS99-Paragraph2-Subparagraph\(SX210.6-05\(4\)\)-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147479617/946-210-S99-2](http://www.xbrl.org/2003/role/disclosureRef-Topic946-SubTopic210-NameAccountingStandardsCodification-SectionS99-Paragraph2-Subparagraph(SX210.6-05(4))-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147479617/946-210-S99-2) Reference 5: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic946-SubTopic220-NameAccountingStandardsCodification-SectionS99-Paragraph3-Subparagraph\(SX210.6-09\(4\)\(b\)\)-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147483575/946-220-S99-3](http://www.xbrl.org/2009/role/commonPracticeRef-Topic946-SubTopic220-NameAccountingStandardsCodification-SectionS99-Paragraph3-Subparagraph(SX210.6-09(4)(b))-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147483575/946-220-S99-3) Reference 6: [http://www.xbrl.org/2003/role/disclosureRef-Topic946-SubTopic220-NameAccountingStandardsCodification-SectionS99-Paragraph3-Subparagraph\(SX210.6-09\(6\)\)-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147483575/946-220-S99-3](http://www.xbrl.org/2003/role/disclosureRef-Topic946-SubTopic220-NameAccountingStandardsCodification-SectionS99-Paragraph3-Subparagraph(SX210.6-09(6))-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147483575/946-220-S99-3) Reference 7: [http://www.xbrl.org/2003/role/disclosureRef-Topic946-SubTopic220-NameAccountingStandardsCodification-SectionS99-Paragraph3-Subparagraph\(SX210.6-09\(7\)\)-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147483575/946-220-S99-3](http://www.xbrl.org/2003/role/disclosureRef-Topic946-SubTopic220-NameAccountingStandardsCodification-SectionS99-Paragraph3-Subparagraph(SX210.6-09(7))-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147483575/946-220-S99-3) Reference 8: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic235-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph\(SX210.4-08\(g\)\(1\)\(ii\)\)-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147480678/235-10-S99-1](http://www.xbrl.org/2009/role/commonPracticeRef-Topic235-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph(SX210.4-08(g)(1)(ii))-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147480678/235-10-S99-1) Reference 9: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic323-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph3-Subparagraph\(e\)-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147481687/323-10-50-3](http://www.xbrl.org/2009/role/commonPracticeRef-Topic323-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph3-Subparagraph(e)-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147481687/323-10-50-3) Reference 10: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic825-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph28-Subparagraph\(f\)-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147482907/825-10-50-28](http://www.xbrl.org/2009/role/commonPracticeRef-Topic825-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph28-Subparagraph(f)-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147482907/825-10-50-28) Reference 11: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic210-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph\(SX210.5-02\(29\)\)-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147480566/210-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Topic210-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph(SX210.5-02(29))-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147480566/210-10-S99-1) Reference 12: <http://fasb.org/us-gaap/role/ref/legacyRef-Topic210-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph>

(SX 210.5-02(31))- Publisher FASB- URI <https://asc.fasb.org//1943274/2147480566/210-10-S99-1>Reference 13: <http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph> (SX 210.5-02(30))- Publisher FASB- URI <https://asc.fasb.org//1943274/2147480566/210-10-S99-1>Reference 14: <http://fasb.org/us-gaap/role/ref/legacyRef-Topic 310-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 2-Subparagraph> (SAB-Topic 4.E)- Publisher FASB- URI <https://asc.fasb.org//1943274/2147480418/310-10-S99-2>Details Name: us-gaap_StockholdersEquity Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: creditPeriod Type: instantX-ReferencesNo definition available. Details Name: us-gaap_Data Type: xbrli:stringItemType Balance Type: naPeriod Type: durationX-ReferencesNo definition available. Details Name: us-gaap_TemporaryEquityAbstract Namespace Prefix: us-gaap_Data Type: xbrli:stringItemType Balance Type: naPeriod Type: durationX-DefinitionCarrying amount, attributable to parent, of an entity's issued and outstanding stock which is not included within permanent equity. Temporary equity is a security with redemption features that are outside the control of the issuer, is not classified as an asset or liability in conformity with GAAP, and is not mandatorily redeemable. Includes any type of security that is redeemable at a fixed or determinable price or on a fixed or determinable date or dates, is redeemable at the option of the holder, or has conditions for redemption which are not solely within the control of the issuer. Includes stock with a put option held by an ESOP and stock redeemable by a holder only in the event of a change in control of the issuer. ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef-Topic 944-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph> (SX 210.7-03(a)(23)(a)(1))- Publisher FASB- URI <https://asc.fasb.org//1943274/2147479440/944-210-S99-1>Reference 2: <http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph> (SAB-Topic 14.E.Q2)- Publisher FASB- URI <https://asc.fasb.org//1943274/2147479830/718-10-S99-1>Reference 3: <http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1A-Subparagraph> (SX 210.13-01(a)(4)(i))- Publisher FASB- URI <https://asc.fasb.org//1943274/2147480097/470-10-S99-1>Reference 4: <http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1A-Subparagraph> (SX 210.13-01(a)(5))- Publisher FASB- URI <https://asc.fasb.org//1943274/2147480097/470-10-S99-1>Reference 5: <http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1A-Subparagraph> (SX 210.13-02(a)(4)(i))- Publisher FASB- URI <https://asc.fasb.org//1943274/2147480097/470-10-S99-1>Reference 6: <http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1B-Subparagraph> (SX 210.13-02(a)(4)(iv))- Publisher FASB- URI <https://asc.fasb.org//1943274/2147480097/470-10-S99-1>Reference 7: <http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1B-Subparagraph> (SX 210.13-02(a)(5))- Publisher FASB- URI <https://asc.fasb.org//1943274/2147480097/470-10-S99-1>Reference 8: <http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1B-Subparagraph> (SX 210.13-02(a)(5))- Publisher FASB- URI <https://asc.fasb.org//1943274/2147480097/470-10-S99-1>Details Name: us-gaap_TemporaryEquityCarryingAmountAttributableToParent Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: creditPeriod Type: instantX-Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis = us-gaap_RelatedPartyMember Namespace Prefix: Data Type: na Balance Type: Period Type: Balance Sheets (Parenthetical) \$ / shares Dec. 31, 2023-Dec. 28, 2023-Dec. 31, 2022-Jan. 08, 2022Statement of Financial Position [Abstract] Temporary equity, shares issued 6,900,000 Temporary equity, redemption price per share \$ 10.73 \$ 10.78 Preferred stock, par value \$ 0.0001 \$ 0.0001 Preferred stock, shares authorized 1,000,000 1,000,000 Preferred stock, shares issued Preferred stock, shares outstanding Ordinary shares, par value \$ 0.0001 \$ 0.0001 \$ 0.0001 Ordinary shares, shares authorized 200,000,000 200,000,000 200,000,000 Ordinary shares, shares issued 2,134,200 1,725,000 Ordinary shares, shares outstanding 2,134,200 6,873,426 1,725,000 X-DefinitionFace amount or stated value per share of common stock. ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph> (SX 210.5-02(29))- Publisher FASB- URI <https://asc.fasb.org//1943274/2147480566/210-10-S99-1>Details Name: us-gaap_CommonStockParOrStatedValuePerShare Namespace Prefix: us-gaap_Data Type: dtr-types:perShareItemType Balance Type: naPeriod Type: instantX-DefinitionThe maximum number of common shares permitted to be issued by an entity's charter and bylaws. ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph> (SX 210.6-04(16)(a))- Publisher FASB- URI <https://asc.fasb.org//1943274/2147479617/946-210-S99-1>Reference 2: <http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph> (SX 210.5-02(29))- Publisher FASB- URI <https://asc.fasb.org//1943274/2147480566/210-10-S99-1>Details Name: us-gaap_CommonStockSharesAuthorized Namespace Prefix: us-gaap_Data Type: xbrli:sharesItemType Balance Type: naPeriod Type: instantX-DefinitionTotal number of common shares of an entity that have been sold or granted to shareholders (includes common shares that were issued, repurchased and remain in the treasury). These shares represent capital invested by the firm's shareholders and owners, and may be all or only a portion of the number of shares authorized. Shares issued include shares outstanding and shares held in the treasury. ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph> (SX 210.5-02(29))- Publisher FASB- URI <https://asc.fasb.org//1943274/2147480566/210-10-S99-1>Details Name: us-gaap_CommonStockSharesIssued Namespace Prefix: us-gaap_Data Type: xbrli:sharesItemType Balance Type: naPeriod Type: instantX-DefinitionNumber of shares of common stock outstanding. Common stock represent the ownership interest in a corporation. ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section 50-Paragraph 2-SubTopic 10-Topic 505>- Publisher FASB- URI <https://asc.fasb.org//1943274/2147481112/505-10-50-2>Reference 2: <http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 2-Subparagraph> (SX 210.6-05(4))- Publisher FASB- URI <https://asc.fasb.org//1943274/2147479617/946-210-S99-2>Reference 3: <http://www.xbrl.org/2009/role/commonPracticeRef-Topic 946-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph> (SX 210.6-09(4)(b))- Publisher FASB- URI <https://asc.fasb.org//1943274/2147483575/946-220-S99-3>Reference 4: <http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph> (SX 210.6-04(16)(a))- Publisher FASB- URI <https://asc.fasb.org//1943274/2147479617/946-210-S99-1>Reference 5: <http://www.xbrl.org/2009/role/commonPracticeRef-Topic 946-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph> (SX 210.6-09(7))- Publisher FASB- URI <https://asc.fasb.org//1943274/2147483575/946-220-S99-3>Reference 6: <http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph> (SX 210.5-02(29))- Publisher FASB- URI <https://asc.fasb.org//1943274/2147480566/210-10-S99-1>Details Name: us-gaap_CommonStockSharesOutstanding Namespace Prefix: us-gaap_Data Type: xbrli:sharesItemType Balance Type: naPeriod Type: instantX-DefinitionFace amount or stated value per share of preferred stock nonredeemable or redeemable solely at the option of the issuer. ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef-Topic 505-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 13-Subparagraph> (a)- Publisher

FASB-URI <https://asc.fasb.org/1943274/2147481112/505-10-50-13>Reference 2: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.5-02\(28\)\)](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.5-02(28)))-Publisher FASB-URI <https://asc.fasb.org/1943274/2147480566/210-10-S99-1>Details Name: us-gaap-PreferredStockParOrStatedValuePerShare Namespace Prefix: us-gaap_Data Type: dtr-types: perShareItem Type: Balance Type: na Period Type: instantX-Definition The maximum number of nonredeemable preferred shares (or preferred stock redeemable solely at the option of the issuer) permitted to be issued by an entity's charter and bylaws. ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.6-04\(16\)\(a\)\)](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/1943274/2147479617/946-210-S99-1>Reference 2: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.5-02\(28\)\)](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.5-02(28)))-Publisher FASB-URI <https://asc.fasb.org/1943274/2147480566/210-10-S99-1>Details Name: us-gaap-PreferredStockSharesAuthorized Namespace Prefix: us-gaap_Data Type: xbrli: sharesItem Type: Balance Type: na Period Type: instantX-Definition Total number of nonredeemable preferred shares (or preferred stock redeemable solely at the option of the issuer) issued to shareholders (includes related preferred shares that were issued, repurchased, and remain in the treasury). May be all or portion of the number of preferred shares authorized. Excludes preferred shares that are classified as debt. ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic 505-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 13-Subparagraph \(a\)](http://www.xbrl.org/2003/role/disclosureRef-Topic 505-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 13-Subparagraph (a))-Publisher FASB-URI <https://asc.fasb.org/1943274/2147481112/505-10-50-13>Reference 2: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.6-05\(4\)\)](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.6-05(4)))-Publisher FASB-URI <https://asc.fasb.org/1943274/2147479617/946-210-S99-2>Reference 2: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 946-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph \(SX 210.6-09\(4\)\(b\)\)](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/1943274/2147483575/946-220-S99-3>Reference 3: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.6-04\(16\)\(a\)\)](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/1943274/2147479617/946-210-S99-1>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\(7\)\)](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/1943274/2147483575/946-220-S99-3>Reference 5: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.5-02\(28\)\)](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.5-02(28)))-Publisher FASB-URI <https://asc.fasb.org/1943274/2147480566/210-10-S99-1>Details Name: us-gaap-PreferredStockSharesOutstanding Namespace Prefix: us-gaap_Data Type: xbrli: sharesItem Type: Balance Type: na Period Type: instantX-References No definition available. Details Name: us-gaap-StatementOfFinancialPositionAbstract Namespace Prefix: us-gaap_Data Type: xbrli: stringItem Type: Balance Type: na Period Type: durationX-Definition Amount to be paid per share that is classified as temporary equity by entity upon redemption. Temporary equity is a security with redemption features that are outside the control of the issuer, is not classified as an asset or liability in conformity with GAAP, and is not mandatorily redeemable. Includes any type of security that is redeemable at a fixed or determinable price or on a fixed or determinable date or dates, is redeemable at the option of the holder, or has conditions for redemption which are not solely within the control of the issuer. If convertible, the issuer does not control the actions or events necessary to issue the maximum number of shares that could be required to be delivered under the conversion option if the holder exercises the option to convert the stock to another class of equity. If the security is a warrant or a rights issue, the warrant or rights issue is considered to be temporary equity if the issuer cannot demonstrate that it would be able **impracticable to recover any amount** deliver upon the exercise of **erroneously awarded compensation based on expense** the option by the holder in all cases. Includes stock with put option held by ESOP and stock redeemable by holder only in the event of **enforcement**, a change in control of the **Company will make a reasonable attempt to recover such erroneously awarded compensation, document such reasonable attempt (s) to recover and provide such documentation to Nasdaq; (** issuer. ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 480-SubTopic 10-Section S99-Paragraph 1>-Publisher FASB-URI <https://asc.fasb.org/1943274/2147480244/480-10-S99-1>Reference 2: [http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(27\) recovery would violate home country law where](http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (27) recovery would violate home country law where)-SubTopic 10-Topic 210-Publisher FASB-URI <https://asc.fasb.org/1943274/2147480566/210-10-S99-1>Details Name: us-gaap-TemporaryEquityRedemptionPricePerShare Namespace Prefix: us-gaap_Data Type: dtr-types: perShareItem Type: Balance Type: na Period Type: instantX-Definition The number of securities classified as temporary equity that **law was adopted prior** have been sold (or granted) to **November 28, 2022; provided** the entity's shareholders. Securities issued include securities outstanding and securities held in treasury. Temporary equity is a security with redemption features that **before concluding** are outside the control of the issuer, is not classified as an asset or liability in conformity with GAAP, and is not mandatorily redeemable. Includes any type of security that is redeemable at a fixed or determinable price or on a fixed or determinable date or dates, is redeemable at the option of the holder, or has conditions for redemption which are not solely within the control of the issuer. If convertible, the issuer does not control the actions or events necessary to issue the maximum number of shares that could be required to be delivered under the conversion option if the holder exercises the option to convert the stock to another class of equity. If the security is a warrant or a rights issue, the warrant or rights issue is considered to be temporary equity if the issuer cannot demonstrate that it would be able **impracticable to recover any amount** deliver upon the exercise of **erroneously awarded compensation based on violation of home country law**, the **Company will obtain** option by the holder in all cases. Includes stock with put option held by ESOP and **an opinion** stock redeemable by holder only in the event of a change **home country counsel, acceptable to Nasdaq, that recovery would result** in control of such a violation and provide such opinion to the **Nasdaq;** issuer. ReferencesReference 1: [http://fasb.org-us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(a\) \(b-13\) or 26 U. S. C. 411 \(a\) -](http://fasb.org-us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (a) (b-13) or 26 U. S. C. 411 (a) -)-Publisher FASB-URI <https://asc.fasb.org/1943274/2147480566/210-10-S99-1>Details Name: us-gaap-TemporaryEquitySharesIssued Namespace Prefix: us-gaap_Data Type: xbrli: sharesItem Type: Balance Type: na Period Type: instantStatements of Operations-USD (\$) 12 Months Ended Dec. 31, 2023-Dec. 31, 2022 Formation and operating costs \$ 1,189,081 \$ 784 Total Expenses (1,189,081) (784) Other income Income earned on Trust Account 3,130,199 Net income/(loss) 1,941,118 \$ (784) Redeemable Ordinary Shares [Member] Other income Income earned on Trust Account \$ 3,130,199 Weighted average shares outstanding, basic 6,830,959 Weighted average shares outstanding, diluted 6,830,959 Basic net income (loss) per share \$ 0.62 Diluted net income (loss)

per share \$ 0.62 Non-Redeemable Ordinary Shares [Member] Other income Income earned on Trust Account Weighted average shares outstanding, basic 2,130,307 1,725,000 Weighted average shares outstanding, diluted 2,130,307 1,725,000 Basic net income (loss) per share \$ (1.07) \$ (0.00) Diluted net income (loss) per share \$ (1.07) \$ (0.00) X-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 3-Publisher FASB-URI https://asc.fasb.org/1943274/2147483443/250-10-50-3> Reference 2: <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 3: [http://www.xbrl.org/2003/role/disclosureRef-Topic 815-SubTopic 40-Name Accounting Standards Codification-Section 65-Paragraph 1-Subparagraph \(c\) \(4\)-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 (c) (4)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480175/815-40-65-1) Reference 4: [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 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 7-Subparagraph \(a\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483443/250-10-50-7](http://www.xbrl.org/2003/role/disclosureRef-Topic 250-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 7-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483443/250-10-50-7) Reference 8: <http://www.xbrl.org/2003/role/disclosureRef-Topic 260-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 2-Publisher FASB-URI https://asc.fasb.org/1943274/2147482689/260-10-45-2> Reference 9: [http://www.xbrl.org/2003/role/disclosureRef-Topic 260-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 60B-Subparagraph \(d\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482689/260-10-45-60B](http://www.xbrl.org/2003/role/disclosureRef-Topic 260-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 60B-Subparagraph (d)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482689/260-10-45-60B) Reference 10: <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 11: [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 12: <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> Reference 13: [http://www.xbrl.org/2003/role/disclosureRef-Topic 220-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 2-Subparagraph \(SX 210.5-03 \(25\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2](http://www.xbrl.org/2003/role/disclosureRef-Topic 220-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 2-Subparagraph (SX 210.5-03 (25))-Publisher FASB-URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2) Reference 14: [http://www.xbrl.org/2003/role/disclosureRef-Topic 942-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.9-04 \(27\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483589/942-220-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 942-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.9-04 (27))-Publisher FASB-URI https://asc.fasb.org/1943274/2147483589/942-220-S99-1) Reference 15: [http://www.xbrl.org/2003/role/disclosureRef-Topic 944-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.7-04 \(23\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483586/944-220-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 944-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.7-04 (23))-Publisher FASB-URI https://asc.fasb.org/1943274/2147483586/944-220-S99-1) Reference 16: <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 17: <http://www.xbrl.org/2003/role/disclosureRef-Topic 260-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 7-Publisher FASB-URI https://asc.fasb.org/1943274/2147482689/260-10-45-7> Details Name: us-gaap_EarningsPerShareBasic Namespace Prefix: us-gaap_Data Type: dti-types: perShareItem Type Balance Type: na Period Type: duration X-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 Reference 1: <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 2: <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 3: [http://www.xbrl.org/2003/role/disclosureRef-Topic 815-SubTopic 40-Name Accounting Standards Codification-Section 65-Paragraph 1-Subparagraph \(c\) \(4\)-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 (c) (4)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480175/815-40-65-1) Reference 4: [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 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 7-Subparagraph \(a\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483443/250-10-50-7](http://www.xbrl.org/2003/role/disclosureRef-Topic 250-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 7-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483443/250-10-50-7) Reference 8: <http://www.xbrl.org/2003/role/disclosureRef-Topic 260-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 2-Publisher FASB-URI https://asc.fasb.org/1943274/2147482689/260-10-45-2> Reference 9: [http://www.xbrl.org/2003/role/disclosureRef-Topic 260-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 60B-Subparagraph \(d\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482689/260-10-45-60B](http://www.xbrl.org/2003/role/disclosureRef-Topic 260-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 60B-Subparagraph (d)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482689/260-10-45-60B) Reference 10: <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 11: [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 12: [http://www.xbrl.org/2003/role/disclosureRef-Topic 220-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 2-Subparagraph \(SX 210.5-03 \(25\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2](http://www.xbrl.org/2003/role/disclosureRef-Topic 220-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 2-Subparagraph (SX 210.5-03 (25))-Publisher FASB-URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2) Reference 13: [http://www.xbrl.org/2003/role/disclosureRef-Topic 942-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.9-04 \(27\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483589/942-220-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 942-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.9-04 (27))-Publisher FASB-URI https://asc.fasb.org/1943274/2147483589/942-220-S99-1) Reference 14: [http://www.xbrl.org/2003/role/disclosureRef-Topic 944-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.7-04 \(23\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483586/944-220-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 944-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.7-04 (23))-Publisher FASB-URI https://asc.fasb.org/1943274/2147483586/944-220-S99-1) Reference 15: <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 16: <http://www.xbrl.org/2003/role/disclosureRef-Topic 260-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 7-Publisher FASB-URI https://asc.fasb.org/1943274/2147482689/260-10-45-7> Details Name: us-gaap_EarningsPerShareDiluted Namespace Prefix: us-gaap_Data Type: dti-types: perShareItem Type Balance Type: na Period Type: duration X-Definition The aggregate amount of income from investments (for example, dividends) not considered a component of the

entity's core operations. ReferencesReference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 220-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 2-Subparagraph \(SX 210. 5-03. 7\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 220-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 2-Subparagraph (SX 210. 5-03. 7)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2) Details Name: us-gaap_InvestmentIncomeNonoperating-namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: durationX- DefinitionThe portion of profit or loss for the period, net of income taxes, which is attributable to the parent. ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic 235-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210. 4-08 \(g\) \(1\) \(ii\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 235-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210. 4-08 (g) (1) (ii))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1)Reference 2: [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 3: [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 4: <http://www.xbrl.org/2003/role/disclosureRef-Topic 220-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 6-Publisher FASB-URI https://asc.fasb.org/1943274/2147482765/220-10-50-6>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 250-SubTopic 10-Name Accounting Standards Codification-Section 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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 12: <http://www.xbrl.org/2003/role/disclosureRef-Topic 250-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 4-Publisher FASB-URI https://asc.fasb.org/1943274/2147483443/250-10-50-4>Reference 13: <http://www.xbrl.org/2003/role/exampleRef-Topic 946-SubTopic 830-Name Accounting Standards Codification-Section 55-Paragraph 10-Publisher FASB-URI https://asc.fasb.org/1943274/2147480167/946-830-55-10>Reference 14: <http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 220-Name Accounting Standards Codification-Section 45-Paragraph 7-Publisher FASB-URI https://asc.fasb.org/1943274/2147483581/946-220-45-7>Reference 15: [http://www.xbrl.org/2003/role/disclosureRef-Topic 944-SubTopic 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Excludes Selling, General and Administrative Expense. ReferencesNo definition available. Details Name: us-gaap_OperatingCostsAndExpenses Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: durationX-DefinitionGenerally recurring costs associated with normal operations except for the portion of these expenses which can be clearly related to production and included in cost of sales or services. Includes selling, general and administrative expense. ReferencesNo definition available. Details Name: us-gaap_OperatingExpenses Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: durationX-ReferencesNo definition available. Details Name: us-gaap_OtherNonoperatingIncomeExpenseAbstract Namespace Prefix: us-gaap_Data Type: xbrli:stringItemType Balance Type: na Period Type: durationX-DefinitionThe average number of shares or units issued and outstanding that are used in calculating diluted EPS or earnings per unit (EPU), determined based on the timing of issuance of shares or units in the period. ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic-260-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-1-Subparagraph-\(a\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482662/260-10-50-1](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: durationX-DefinitionNumber of [basic] shares or units, after adjustment for contingently issuable shares or units and other shares or units not deemed outstanding, determined by relating the portion of time within a reporting period that common shares or units have been outstanding to the total time in that period. ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic-260-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-1-Subparagraph-\(a\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482662/260-10-50-1](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: us-gaap_WeightedAverageNumberOfSharesOutstandingBasic Namespace Prefix: us-gaap_Data Type: xbrli:sharesItemType Balance Type: na Period Type: durationX-Details Name: us-gaap_StatementClassOfStockAxis = ATMC_RedeemableOrdinarySharesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X-Details Name: us-gaap_StatementClassOfStockAxis = ATMC_NonRedeemableOrdinarySharesMember Namespace Prefix: Data Type: na Balance Type: Period Type: Statements of Changes in Shareholders' (Deficit) / Equity - USD (\$) Common Stock [Member] Additional Paid-in Capital [Member] Retained Earnings [Member] Total Balance at Dec. 31, 2021 \$ 173,827 (9,018) \$ 15,982 Balance, shares at Dec. 31, 2021 1,725,000 Net income (loss) (784) (784) Balance at Dec. 31, 2022 \$ 173,827 (9,802) \$ 15,198 Balance, shares at Dec. 31, 2022 1,725,000 Net income (loss) 1,941,118 1,941,118 Issuance of ordinary shares through public offering \$ 600,599,999,400 60,000,000 Issuance of ordinary shares through public offering, shares 6,000,000 Overallotment of ordinary shares \$ 90,899,910 9,000,000 Overallotment of ordinary shares, shares 900,000 Issuance of ordinary shares for Private Units \$ 373,704,963 3,705,000 Issuance of ordinary shares for Private Units, shares 370,500 Overallotment of Private Units \$ 4,386,996 387,000 Overallotment of Private Units, shares 38,700 Sale of Unit Purchase Option 10,781 10,781 Underwriting discount (1,612,500) (1,612,500) Deferred underwriting commission (2,415,000) (2,415,000) Deduction for other offering costs (865,199) (865,199) Initial measurement of ordinary shares subject to redemption under ASC 480-10-S99 against additional paid-in capital \$ (690) (67,274,310) (67,275,000) Initial measurement of ordinary shares subject to redemption under ASC 480-10-S99 against additional paid-in capital, shares (6,900,000) Allocation of offering costs to ordinary shares subject to redemption 4,770,382 4,770,382 Accretion of carrying value of redeemable shares (7,737,382) (7,737,382) Transfer of negative APIC to accumulated deficit 2,007,132 (2,007,132) Subsequent measurement of ordinary shares subject to possible redemption (income earned on trust account) and deposit (3,820,199) (3,820,199) Balance at Dec. 31, 2023 \$ 214 (3,896,015) \$ (3,895,801) Balance, shares at Dec. 31, 2023 2,134,200 X-DefinitionAdjustment to additional paid in capital underwriting discount. ReferencesNo definition available. Details Name: ATMC_AdjustmentToAdditionalPaidInCapitalUnderwritingDiscount Namespace Prefix: ATMC_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: durationX-DefinitionAdjustments to additional paid in capital allocation of offering costs to ordinary shares subject to redemption. ReferencesNo definition available. Details Name: ATMC_AdjustmentsToAdditionalPaidInCapitalAllocationOfOfferingCostsToOrdinarySharesSubjectToRedemption Namespace Prefix: ATMC_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: durationX-DefinitionAdjustments to additional paid in capital transfer of negative to accumulated deficit. ReferencesNo definition available. Details Name: ATMC_AdjustmentsToAdditionalPaidInCapitalTransferOfNegativeApicToAccumulatedDeficit Namespace Prefix: ATMC_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: durationX-DefinitionStock issued during period shares initial measurement of ordinary shares subject to redemption against additional paid in capital. ReferencesNo definition available. Details Name: ATMC_StockIssuedDuringPeriodSharesInitialMeasurementOfOrdinarySharesSubjectToRedemptionAgainstAdditionalPaidInCapital Namespace Prefix: ATMC_Data Type: xbrli:sharesItemType Balance Type: na Period Type: durationX-DefinitionStock issued during period shares issuance of ordinary shares for private units. ReferencesNo definition available. Details Name: ATMC_StockIssuedDuringPeriodSharesIssuanceOfOrdinarySharesForPrivateUnits Namespace Prefix: ATMC_Data Type: xbrli:sharesItemType Balance Type: na Period Type: durationX-DefinitionStock issued during period shares overallotment of ordinary shares. ReferencesNo definition available. Details Name: ATMC_StockIssuedDuringPeriodSharesOverallotmentOfOrdinaryShares Namespace Prefix: ATMC_Data Type: xbrli:sharesItemType Balance Type: na Period Type: durationX-DefinitionStock issued during period shares overallotment of private units. ReferencesNo definition available. Details Name: ATMC_StockIssuedDuringPeriodSharesOverallotmentOfPrivateUnits Namespace Prefix: ATMC_Data Type: xbrli:sharesItemType Balance Type: na Period Type: durationX-DefinitionStock issued during period value deferred underwriting commission. ReferencesNo definition available. Details Name: ATMC_StockIssuedDuringPeriodValueDeferredUnderwritingCommission Namespace Prefix: ATMC_Data Type:

xbrli:monetaryItemType Balance Type: credit Period Type: durationX-DefinitionStock issued during period value initial measurement of ordinary shares subject to redemption against additional paid in capital. ReferencesNo definition available. Details Name: ATMC_StockIssuedDuringPeriodValueInitialMeasurementOfOrdinarySharesSubjectToRedemptionAgainstAdditionalPaidInCapital Namespace Prefix: ATMC_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: durationX-DefinitionStock issued during period value issuance of ordinary shares for private units. ReferencesNo definition available. Details Name: ATMC_StockIssuedDuringPeriodValueIssuanceOfOrdinarySharesForPrivateUnits Namespace Prefix: ATMC_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: durationX-DefinitionStock issued during period value overallotment of ordinary shares ReferencesNo definition available. Details Name: ATMC_StockIssuedDuringPeriodValueOverallotmentOfOrdinaryShares Namespace Prefix: ATMC_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: durationX-DefinitionStock issued during period value overallotment of private units. ReferencesNo definition available. Details Name: ATMC_StockIssuedDuringPeriodValueOverallotmentOfPrivateUnits Namespace Prefix: ATMC_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: durationX-DefinitionStock issued during period value subsequent measurement of ordinary shares subject to possible redemption income earned on trust account. ReferencesNo definition available. Details Name: ATMC_StockIssuedDuringPeriodValueSubsequentMeasurementOfOrdinarySharesSubjectToPossibleRedemptionIncomeEarnedOnTrustAccount Namespace Prefix: ATMC_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: durationX-DefinitionAmount of decrease (increase) in additional paid in capital (APIC) for the increase in carrying amount of redeemable preferred stock. ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-NameAccountingStandardsCodification-Section50-Paragraph2-SubTopic10-Topic505-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147481112/505-10-50-2>Reference 2: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic505-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph\(SX210.3-04\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147480008/505-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Topic505-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph(SX210.3-04)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147480008/505-10-S99-1)Reference 3: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic480-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph2-Subparagraph\(SABTopic3-C\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147480244/480-10-S99-2](http://fasb.org/us-gaap/role/ref/legacyRef-Topic480-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph2-Subparagraph(SABTopic3-C)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147480244/480-10-S99-2)Details Name: us-gaap_AdjustmentsToAdditionalPaidInCapitalIncreaseInCarryingAmountOfRedeemablePreferredStock Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: durationX-DefinitionAmount of other increase (decrease) in additional paid in capital (APIC). ReferencesNo definition available. Details Name: us-gaap_AdjustmentsToAdditionalPaidInCapitalOther Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: durationX-DefinitionAmount of increase to additional paid in capital (APIC) for recognition of cost for option under share-based payment arrangement. ReferencesNo definition available. Details Name: us-gaap_AdjustmentsToAdditionalPaidInCapitalShareBasedCompensationStockOptionsRequisiteServicePeriodRecognition Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: durationX-DefinitionThe portion of profit or loss for the period, net of income taxes, which is attributable to the parent. ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic235-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph\(SX210.4-08\(g\)\(1\)\(ii\)\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147480678/235-10-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic235-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph(SX210.4-08(g)(1)(ii))-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147480678/235-10-S99-1)Reference 2: [http://www.xbrl.org/2003/role/disclosureRef-Topic323-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph3-Subparagraph\(e\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147481687/323-10-50-3](http://www.xbrl.org/2003/role/disclosureRef-Topic323-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph3-Subparagraph(e)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147481687/323-10-50-3)Reference 3: 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<http://www.xbrl.org/2003/role/disclosureRef-Topic250-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph8-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147483443/250-10-50-8>Reference 9: <http://www.xbrl.org/2003/role/disclosureRef-Topic250-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph9-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147483443/250-10-50-9>Reference 10: [http://www.xbrl.org/2003/role/disclosureRef-Topic250-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph11-Subparagraph\(a\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147483443/250-10-50-11](http://www.xbrl.org/2003/role/disclosureRef-Topic250-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph11-Subparagraph(a)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147483443/250-10-50-11)Reference 11: 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[http://www.xbrl.org/2003/role/disclosureRef-Topic946-SubTopic220-NameAccountingStandardsCodification-Section45-Paragraph7-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147483581/946-220-45-7](http://www.xbrl.org/2003/role/exampleRef-Topic946-SubTopic830-NameAccountingStandardsCodification-Section55-Paragraph10-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147480167/946-830-55-10)Reference 15: [http://www.xbrl.org/2003/role/disclosureRef-Topic280-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph22-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147482810/280-10-50-22](http://www.xbrl.org/2003/role/disclosureRef-Topic944-SubTopic220-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph(SX210.7-04(18))-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147483586/944-220-S99-1)Reference 17: [http://www.xbrl.org/2003/role/disclosureRef-Topic946-SubTopic220-NameAccountingStandardsCodification-SectionS99-Paragraph3-Subparagraph\(SX210.6-09\(1\)\(d\)\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147483575/946-220-S99-3](http://www.xbrl.org/2003/role/disclosureRef-Topic946-SubTopic220-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph(SX210.6-07(9))-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147483575/946-220-S99-1)Reference 19: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic470-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1A-Subparagraph\(SX210.13-01\(a\)\(4\)\(iii\)\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147480097/470-10-S99-1A](http://www.xbrl.org/2003/role/disclosureRef-Topic470-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1A-Subparagraph(SX210.13-01(a)(4)(i))-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147480097/470-10-S99-1A)Reference 20: [http://www.xbrl.org/2003/role/disclosureRef-Topic470-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1A-Subparagraph\(SX210.13-01\(a\)\(4\)\(iii\)\(A\)\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147480097/470-10-S99-1A](http://www.xbrl.org/2003/role/disclosureRef-Topic470-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1A-Subparagraph(SX210.13-01(a)(4)(iii)(A))-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147480097/470-10-S99-1A)Reference 21: [http://www.xbrl.org/2003/role/disclosureRef-Topic470-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1A-Subparagraph\(SX210.13-01\(a\)\(4\)\(iii\)\(A\)\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147480097/470-10-S99-1A](http://www.xbrl.org/2003/role/disclosureRef-Topic470-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1A-Subparagraph(SX210.13-01(a)(4)(iii)(A))-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147480097/470-10-S99-1A)Reference 22: 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ReferencesNo definition available. Details Name: us-gaap_SharesOutstanding Namespace Prefix: us-gaap_Data Type: xbrli:sharesItemType Balance Type: naPeriod Type: instantX-Definition Number of new stock issued during the period. ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section 50-Paragraph 2-SubTopic 10-Topic 505-Publisher FASB-URI https://asc.fasb.org/1943274/2147481112/505-10-50-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 505-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org/1943274/2147481004/946-505-50-2Reference 3: http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph (SX 210.6-09(4)(b))-Publisher FASB-URI https://asc.fasb.org/1943274/2147483575/946-220-S99-3Reference 4: http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph (SX 210.6-03(i)(1))-Publisher FASB-URI https://asc.fasb.org/1943274/2147479886/946-10-S99-3Reference 5: http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.5-02(28))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 6: http://fasb.org/us-gaap/role/ref/legacyRef-Topic 505-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.3-04)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1Reference 7: http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.5-02(29))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Details Name: us-gaap_StockIssuedDuringPeriodSharesNewIssues Namespace Prefix: us-gaap_Data Type: xbrli:sharesItemType Balance Type: naPeriod Type: durationX-Definition Equity impact of the value of new stock issued during the period. Includes shares issued in an initial public offering or a secondary public offering. ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section 50-Paragraph 2-SubTopic 10-Topic 505-Publisher FASB-URI https://asc.fasb.org/1943274/2147481112/505-10-50-2Reference 2: http://www.xbrl.org/2003/role/exampleRef-Topic 946-SubTopic 830-Name Accounting Standards Codification-Section 55-Paragraph 11-Publisher FASB-URI https://asc.fasb.org/1943274/2147480167/946-830-55-11Reference 3: http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 205-Name Accounting Standards Codification-Section 45-Paragraph 4-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480767/946-205-45-4Reference 4: http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 505-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org/1943274/2147481004/946-505-50-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph (SX 210.6-09(4)(b))-Publisher FASB-URI https://asc.fasb.org/1943274/2147483575/946-220-S99-3Reference 6: http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.5-02(28))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 7: http://fasb.org/us-gaap/role/ref/legacyRef-Topic 505-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.3-04)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1Reference 8: http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.5-02(29))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Details Name: us-

gaap_StockIssuedDuringPeriodValueNewIssues Namespace Prefix: us-gaap_Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- Definition Amount of equity (deficit) attributable to parent. Excludes temporary equity and equity attributable to noncontrolling interest. References Reference 1: <http://www.xbrl.org/2003/role/exampleRef-Topic-852-SubTopic-10-Name-Accounting-Standards-Codification-Section-55-Paragraph-10-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147481372/852-10-55-10> Reference 2: <http://www.xbrl.org/2003/role/exampleRef-Topic-946-SubTopic-830-Name-Accounting-Standards-Codification-Section-55-Paragraph-12-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480167/946-830-55-12> Reference 3: [http://www.xbrl.org/2003/role/disclosureRef-Topic-946-SubTopic-210-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-\(SX-210-6-04-\(19\)\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147479617/946-210-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-(19))-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147479617/946-210-S99-1) Reference 4: [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/1943274/2147479617/946-210-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/1943274/2147479617/946-210-S99-2) Reference 5: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic-946-SubTopic-220-Name-Accounting-Standards-Codification-Section-S99-Paragraph-3-Subparagraph-\(SX-210-6-09-\(4\)-\(b\)\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147483575/946-220-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/1943274/2147483575/946-220-S99-3) Reference 6: [http://www.xbrl.org/2003/role/disclosureRef-Topic-946-SubTopic-220-Name-Accounting-Standards-Codification-Section-S99-Paragraph-3-Subparagraph-\(SX-210-6-09-\(6\)\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147483575/946-220-S99-3](http://www.xbrl.org/2003/role/disclosureRef-Topic-946-SubTopic-220-Name-Accounting-Standards-Codification-Section-S99-Paragraph-3-Subparagraph-(SX-210-6-09-(6))-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147483575/946-220-S99-3) Reference 7: [http://www.xbrl.org/2003/role/disclosureRef-Topic-946-SubTopic-220-Name-Accounting-Standards-Codification-Section-S99-Paragraph-3-Subparagraph-\(SX-210-6-09-\(7\)\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147483575/946-220-S99-3](http://www.xbrl.org/2003/role/disclosureRef-Topic-946-SubTopic-220-Name-Accounting-Standards-Codification-Section-S99-Paragraph-3-Subparagraph-(SX-210-6-09-(7))-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147483575/946-220-S99-3) Reference 8: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic-235-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-\(SX-210-4-08-\(g\)-\(1\)-\(ii\)\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480678/235-10-S99-1](http://www.xbrl.org/2009/role/commonPracticeRef-Topic-235-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-(SX-210-4-08-(g)-(1)-(ii))-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480678/235-10-S99-1) Reference 9: [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 10: [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 11: [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 12: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic-210-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-\(SX-210-5-02-\(31\)\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480566/210-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Topic-210-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-(SX-210-5-02-(31))-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480566/210-10-S99-1) Reference 13: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic-210-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-\(SX-210-5-02-\(30\)\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480566/210-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Topic-210-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-(SX-210-5-02-(30))-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480566/210-10-S99-1) Reference 14: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic-310-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-2-Subparagraph-\(SAB-Topic-4-E\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480418/310-10-S99-2](http://fasb.org/us-gaap/role/ref/legacyRef-Topic-310-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-2-Subparagraph-(SAB-Topic-4-E)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480418/310-10-S99-2) Details Name: us-gaap_StockholdersEquity Namespace Prefix: us-gaap_Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instant Statements of Cash Flows- USD (\$) 12 Months Ended Dec. 31, 2023 Dec. 31, 2022 Cash Flows from Operating Activities: Net income / (loss) \$ 1,941, 118 \$ (784) Adjustments to reconcile net income (loss) to net cash used in operating activities: Income earned on Trust Account (3, 130, 199) Changes in current assets and liabilities: Prepaid expenses (35, 000) (8, 466) Accrued offering costs and expenses 674, 635 (31, 552) Due to related party 173, 389 40, 802 Net cash used in operating activities (276, 057) Cash Flows from Investing Activities: Investment held in Trust Account at beginning (70, 242, 000) Proceeds from sale of investments in the Trust Account 71, 915, 996 Purchase of investments in the Trust Account (72, 605, 996) Net cash used in investing activities (70, 932, 000) Cash Flows from Financing Activities: Proceeds from sale of ordinary shares 69, 000, 000 Proceeds from issuance of Private Units 4, 092, 000 Proceeds from issuance of promissory notes 690, 000 Payment of underwriting discount (1, 612, 500) Proceeds from Unit Purchase Option Payment to related party (268, 066) Payment of offering costs (478, 423) Net cash provided by financing activities 71, 323, 111 Net change in cash 15, 054 Cash—beginning of the period Cash—end of the period 15, 054 Supplemental disclosure of noncash financing activities: Deferred offering costs included in accrued expenses 3, 640 117, 843 Deferred offering costs paid by related party 13, 429 47, 834 Deferred offering costs adjusted from prepaid expenses Deferred offering costs charged to APIC 865, 199 Deferred offering cost related to fair value of Unit Purchase Option net of proceeds 10, 681 Allocation of offering costs to ordinary shares subject to redemption 4, 770, 382 Reclassification of ordinary shares subject to redemption 67, 274, 310 Remeasurement adjustment on ordinary shares subject to possible redemption 8, 427, 382 Subsequent measurement of ordinary shares subject to possible redemption (income earned on trust account) 3, 130, 199 Deferred underwriting commission charged to APIC \$ 2, 415, 000 X-Definition Allocation of offering costs to ordinary shares subject to redemption. References No definition available. Details Name: ATMC-AllocationOfOfferingCostsToOrdinarySharesSubjectToRedemption Namespace Prefix: ATMC_Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX-Definition Deferred offering cost related to fair value of Unit Purchase Option. References No definition available. Details Name: ATMC-DeferredOfferingCostRelatedToFairValueOfUnitPurchaseOptionNetOfProceeds Namespace Prefix: ATMC_Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX-Definition Deferred offering costs adjusted from prepaid expenses. References No definition available. Details Name: ATMC-DeferredOfferingCostsAdjustedFromPrepaidExpenses Namespace Prefix: ATMC_Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX-Definition Deferred offering costs charged to APIC. References No definition available. Details Name: ATMC-DeferredOfferingCostsChargedToApic Namespace Prefix: ATMC_Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX-Definition Deferred offering costs included in accrued expenses. References No definition available. Details Name: ATMC-DeferredOfferingCostsIncludedInAccruedExpenses Namespace Prefix: ATMC_Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX-Definition Deferred offering costs paid by related party. References No definition available. Details Name: ATMC-DeferredOfferingCostsPaidByRelatedParty Namespace Prefix: ATMC_Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX-Definition Deferred underwriting commission charged to apic. References No definition available. Details Name: ATMC-DeferredUnderwritingCommissionChargedToApic Namespace Prefix: ATMC_Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX-Definition Purchase of Investments in Trust Account. References No definition available. Details Name: ATMC-PaymentForPurchaseOfInvestmentsInTrustAccount Namespace Prefix: ATMC_Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX-Definition Payment of underwriting discount. References No definition available. Details Name: ATMC-PaymentOfUnderwritingDiscount Namespace Prefix: ATMC_Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX-Definition Proceeds from issuance of promissory notes. References No definition available. Details Name: ATMC-ProceedsFromIssuanceOfPromissoryNotes Namespace Prefix: ATMC_Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX-Definition Reclassification of ordinary shares subject to redemption. References No definition available. Details Name: ATMC-ReclassificationOfOrdinarySharesSubjectToRedemption Namespace Prefix: ATMC_Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX-Definition Remeasurement adjustment on ordinary shares subject to possible redemption. References No

definition available. Details Name: ATMC_RemeasurementAdjustmentOnOrdinarySharesSubjectToPossibleRedemption Namespace Prefix: ATMC_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: durationX- DefinitionSubsequent measurement of ordinary shares subject to possible redemption income earned on trust account. ReferencesNo definition available. Details Name: ATMC_SubsequentMeasurementOfOrdinarySharesSubjectToPossibleRedemptionIncomeEarnedOnTrustAccount Namespace Prefix: ATMC_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: durationX- ReferencesNo definition available. Details Name: us-gaap_AdjustmentsToReconcileNetIncomeLossToCashProvidedByUsedInOperatingActivitiesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: durationX- DefinitionAmount of cash and cash equivalents, and cash and cash equivalents restricted to withdrawal or usage; including, but not limited to, disposal group and discontinued operations. Cash includes, but is not limited to, currency on hand **and regulations thereunder**, demand deposits with banks or financial institutions, and other accounts with general characteristics of demand deposits. Cash equivalents include, but are not limited to, short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef-Topic 230-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 8-Publisher FASB-URI https://asc.fasb.org//1943274/2147482913/230-10-50-8>Reference 2: <http://fasb.org/us-gaap/role/ref/legacyRef-Topic 230-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 24-Publisher FASB-URI https://asc.fasb.org//1943274/2147482740/230-10-45-24>Reference 3: <http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 230-SubTopic 10-Section 45-Paragraph 4-Publisher FASB-URI https://asc.fasb.org//1943274/2147482740/230-10-45-4>Details Name: us-gaap_CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsIncludingDisposalGroupAndDiscontinuedOperations Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instantX- DefinitionAmount of increase (decrease) in cash, cash equivalents, and cash and cash equivalents restricted to withdrawal or usage; including effect from exchange rate change. Cash includes, but is not limited to, currency on hand, demand deposits with banks or financial institutions, and other accounts with general characteristics of demand deposits. Cash equivalents include, but are not limited to, short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. 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ReferencesReference 1: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 230-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 28-Subparagraph \(a\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147482740/230-10-45-28](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 230-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 28-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org//1943274/2147482740/230-10-45-28)Details Name: us-gaap_IncreaseDecreaseInAccruedLiabilitiesAndOtherOperatingLiabilities Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: durationX- DefinitionThe increase (decrease) during the reporting period in the aggregate amount of obligations to be paid to the following types of related parties: a parent company and its subsidiaries; subsidiaries of a common parent; an entity and trust for the benefit of employees, such as pension and profit-sharing trusts that are managed by or under the trusteeship of the entities' management; an entity and its principal owners, management, or member of their immediate families; affiliates; or other parties with the ability to exert significant influence. 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Details Name: us-gaap_IncreaseDecreaseInOperatingAssetsAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: durationX- DefinitionThe increase (decrease) during the reporting period in the amount of outstanding money paid in advance for goods or services that bring economic benefits for future periods. ReferencesReference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section 45-Paragraph 28-Subparagraph \(a\)-SubTopic 10-Topic 230-Publisher FASB-URI https://asc.fasb.org//1943274/2147482740/230-10-45-28](http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section 45-Paragraph 28-Subparagraph (a)-SubTopic 10-Topic 230-Publisher FASB-URI https://asc.fasb.org//1943274/2147482740/230-10-45-28)Details Name: us-gaap_IncreaseDecreaseInPrepaidExpense Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: durationX- DefinitionThe aggregate amount of income from investments (for example, dividends) not considered a component of the entity's core operations. 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Financing activity cash flows include obtaining resources from owners and providing them with a return on, and a return of, their investment; borrowing money and repaying amounts borrowed, or settling the obligation; and obtaining and paying for other resources obtained from creditors on long-term credit. ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef-Topic 230-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 24-Publisher FASB-URI https://asc.fasb.org//1943274/2147482740/230-10-45-24>Details Name: us-gaap_NetCashProvidedByUsedInFinancingActivities Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: durationX- ReferencesNo definition available. Details Name: us-gaap_NetCashProvidedByUsedInFinancingActivitiesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: durationX- DefinitionAmount of cash inflow (outflow) from investing activities, including discontinued operations. Investing activity cash flows include making and collecting loans and acquiring and disposing of debt or equity instruments and property, plant, and equipment and other productive assets. ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef-Topic 230-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 24-Publisher FASB-URI https://asc.fasb.org//1943274/2147482740/230-10-45-24>Details Name: us-gaap_NetCashProvidedByUsedInInvestingActivities Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: durationX- ReferencesNo definition available. Details Name: us-gaap_NetCashProvidedByUsedInInvestingActivitiesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: durationX- DefinitionAmount of cash inflow (outflow) from operating activities, including discontinued operations. Operating activity cash flows include transactions, adjustments, and changes in value not defined as investing or financing activities. ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-Topic 230-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 28-Publisher FASB-URI https://asc.fasb.org//1943274/2147482740/230-10-45-28>Reference 2: <http://fasb.org/us-gaap/role/ref/legacyRef-Topic 230-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 24-Publisher FASB-URI https://asc.fasb.org//1943274/2147482740/230-10-45-24>

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ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 230-SubTopic 10-Section 45-Paragraph 15-Publisher FASB-URI https://asc.fasb.org//1943274/2147482740/230-10-45-15>Details Name: us-gaap_PaymentsOfStockIssuanceCosts Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: durationX-DefinitionThe cash outflow associated with the purchase of all investments (debt, security, other) during the period. ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-Topic 230-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 13-Publisher FASB-URI https://asc.fasb.org//1943274/2147482740/230-10-45-13>Details Name: us-gaap_PaymentsToAcquireInvestments Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: durationX-DefinitionThe cash inflow from the additional capital contribution to the entity. ReferencesReference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section 45-Paragraph 14-Subparagraph \(a\)-SubTopic 10-Topic 230-Publisher FASB-URI https://asc.fasb.org//1943274/2147482740/230-10-45-14](http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section 45-Paragraph 14-Subparagraph (a)-SubTopic 10-Topic 230-Publisher FASB-URI https://asc.fasb.org//1943274/2147482740/230-10-45-14)Details Name: us-gaap_ProceedsFromIssuanceOfCommonStock Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: durationX-DefinitionThe cash inflow associated with the amount received from entity's raising of capital via private rather than public placement. 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ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 230-SubTopic 10-Section 45-Paragraph 12-Publisher FASB-URI https://asc.fasb.org//1943274/2147482740/230-10-45-12>Details Name: us-gaap_ProceedsFromSaleMaturityAndCollectionsOfInvestments Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: durationX-DefinitionThe cash inflow associated with the amount received from the stock plan during the period. ReferencesReference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section 45-Paragraph 14-Subparagraph \(a\)-SubTopic 10-Topic 230-Publisher FASB-URI https://asc.fasb.org//1943274/2147482740/230-10-45-14](http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section 45-Paragraph 14-Subparagraph (a)-SubTopic 10-Topic 230-Publisher FASB-URI https://asc.fasb.org//1943274/2147482740/230-10-45-14)Details Name: us-gaap_ProceedsFromStockPlans Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: durationX-DefinitionThe cash outflow for the payment of a long-term borrowing made from a related party where one party can exercise control or significant influence over another party; including affiliates, owners or officers and their immediate families, pension trusts, and so forth. Alternate caption: Payments for Advances from Affiliates. ReferencesReference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 230-SubTopic 10-Section 45-Paragraph 15-Subparagraph \(b\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147482740/230-10-45-15](http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 230-SubTopic 10-Section 45-Paragraph 15-Subparagraph (b)-Publisher FASB-URI https://asc.fasb.org//1943274/2147482740/230-10-45-15)Details Name: us-gaap_RepaymentsOfRelatedPartyDebt Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: durationX-ReferencesNo definition available. Details Name: us-gaap_SupplementalCashFlowInformationAbstract Namespace Prefix: us-gaap_Data Type: xbrli:stringItemType Balance Type: na Period Type: durationDescription of Organization, Business Operations and Going Concern 12 Months Ended Dec. 31, 2023 Accounting Policies [Abstract]Description of Organization, Business Operations and Going Concern Note 1—Description of Organization, Business Operations and Going Concern AlphaTime Acquisition Corp (the “Company”) was incorporated in Cayman Islands on September 15, 2021. The Company was formed for the purpose of effecting a merger, capital stock exchange, asset acquisition, share purchase, reorganization or similar business combination with one or more businesses (the “Business Combination”). The Company is not limited to a particular industry or sector for purposes of consummating a Business Combination. The Company is an early stage and emerging growth company and, as such, the Company is subject to all of the risks associated with early stage and emerging growth companies. As on December 31, 2023, and 2022, the Company had not commenced any operations. All activities for the period from September 15, 2021 (inception) through December 31, 2023, relate to the Company’s formation and the Initial Public Offering (“IPO”) described below. The Company will not generate **indemnify** any operating revenues until **executive officer or former executive officer against** the **loss of erroneously awarded** completion— **compensation** of its initial Business Combination, at the earliest. The Company will generate non-operating income in the form of interest income from the proceeds derived from the Initial Public Offering. The Company has selected December 31 as its fiscal year end. The Company’s sponsor is Alphamade Holding LP, a Delaware limited partnership (the “Sponsor”). The registration statement for the Company’s IPO was declared effective on December 30, 2022 (the “Effective Date”). On January 4, 2023, the Company consummated the IPO of 6,000,000 units (the “Units”). Each Unit consists of one ordinary share of the Company, par value \$ 0.0001 per share (the “Ordinary Shares”), one redeemable warrant (the “Warrants”) and one right (the “Rights”), with each Right entitling the holder thereof to receive one-tenth of one Ordinary Share upon the completion of an initial Business Combination, subject to adjustment. The Units were sold at a price of \$ 10.00 per Unit, generating gross proceeds to the Company of \$ 60,000,000. On January 6, 2023, Chardan Capital Markets, LLC exercised its over-allotment option (the “Overallotment”), which subsequently closed on January 9, 2023, to purchase an additional 900,000 Units at a public offering price of \$ 10.00 per Unit, generating additional gross proceeds to the Company of \$ 9,000,000. Simultaneously with the closing of the IPO, the Company completed the sale of 370,500 private units to the Sponsor (the “Private Units”) at a purchase price of \$ 10.00 per Private Unit, generating gross proceeds to the Company of \$ 3,705,000. Simultaneously with the closing of the Overallotment, the Company completed the private sale of an additional 38,700 Private Units, at a purchase price of \$ 10.00 per Private Unit, generating additional gross proceeds to the Company of \$ 387,000. Transaction costs amounted to \$ 4,892,699 consisting of \$ 1,612,500 of underwriting discount, \$ 2,415,000 of deferred underwriting commission and \$ 865,199 of other offering costs. Following the closing of the IPO and the sale of over-allotment units, an aggregate of \$ 70,242,000 of the proceeds from the IPO and the sale of the Private Units (including the Overallotment of the Units and Private Units) were placed in a U. S.-based Trust Account

at U. S. Bank maintained by Equiniti Trust Company, acting as trustee and will be invested only in U. S. government securities, within the meaning set forth in Section 2 (a) (16) of the Investment Company Act, having a maturity of 180 days or less or in money market funds meeting certain conditions under Rule 2a-7 promulgated under the Investment Company Act which invest only in direct U. S. government treasury obligations. Except with respect to income earned on the funds held in the Trust Account that may be released to the Company to pay income tax obligations, the proceeds from the IPO will not be released from the Trust Account until the earlier of the completion of a Business Combination or the Company's liquidation. The Company's management has broad discretion with respect to the specific application of the net proceeds of the IPO and the sale of Private Units, although substantially all of the net proceeds are intended to be applied generally toward consummating a Business Combination. The stock exchange listing rules require that the Business Combination must be with one or more operating businesses or assets with a fair market value equal to at least 90 % of the assets held in the Trust Account (as defined below) (excluding the amount of deferred underwriting commissions and taxes payable on the income earned on the Trust Account). The Company will only complete a Business Combination if the post-Business Combination company owns or acquires 50 % or more of the issued and outstanding voting securities of the target or otherwise acquires a controlling interest in the target business sufficient for it not to be required to register as an investment company under the Investment Company Act of 1940, as amended (the "Investment Company Act"). There is no assurance that the Company will be able to complete a Business Combination successfully. The Company will provide the **required disclosures** holders of the outstanding Public Shares (the "Public Shareholders") with **respect** the opportunity to **this policy** redeem all or a portion of their Public Shares either (i) in **applicable Securities** connection with a shareholder meeting called to approve the Business Combination or (ii) by means of a tender offer in connection with the Business Combination. The decision as to whether the Company will seek shareholder approval of a Business Combination or conduct a tender offer, will be made by the Company. The Public Shareholders will be entitled to redeem their Public Shares for a pro rata portion of the amount then in the Trust Account (initially anticipated to be \$ 10. 18 per Public Share, plus any pro rata interest then in the Trust Account, net of taxes payable). The Public Shares subject to redemption will be recorded at a redemption value and **Exchange Commission filings** classified as temporary equity upon the completion of the IPO in accordance with the Accounting Standards Codification (requirements of applicable securities laws on or after **October 2, 2023. For purposes of this policy, the following terms have the definitions set forth below:** "ASC Executive officer" means the) Topic 480 "Distinguishing Liabilities from Equity." The Company will not redeem Public Shares in an amount that would cause its net tangible assets to be less than \$ 5, 000, 001 (so that it does not then become subject to The Securities and Exchange Commission's "penny stock" rules **president, principal financial officer, principal accounting officer (or if there is no such accounting officer, the controller)** or, **any vice-president of greater net tangible asset or cash requirement that may be contained in the agreement relating to the Business Combination. If the Company in charge** seeks shareholder approval of the **a principal Business business Combination unit**, the Company will proceed with a Business Combination only if the Company receives **division or function (such as sales, administration, or finance)**, an **any** ordinary resolution under Cayman Islands law approving a Business Combination, which requires the **other officer** affirmative vote of a majority of the shareholders who **performs** attend and vote at a **policy-making function** general meeting of the Company, or such other vote as required by law or stock exchange rule. If a shareholder vote is not required and the Company does not decide to hold a shareholder vote for business or other legal reasons, the Company will, pursuant to its Amended and Restated Memorandum and Articles of Association, conduct the redemptions pursuant to the tender offer rules of the Securities and Exchange Commission (the "SEC"), and file tender offer documents containing substantially the same information as would be included in a proxy statement with the SEC prior to completing a Business Combination. If the Company seeks shareholder approval in connection with a Business Combination, the Sponsor has agreed to vote its Founder Shares (as defined in Note 5) and any Public Shares purchased during or after the IPO in favor of approving a Business Combination. Additionally, each Public Shareholder may elect to redeem their Public Shares, without voting, and if they do vote, irrespective of whether they vote for or against an initial business combination. Notwithstanding the foregoing, if the Company seeks shareholder approval of the Business Combination and the Company does not conduct redemptions pursuant to the tender offer rules, a Public Shareholder, together with any affiliate of such shareholder or any other person **who performs similar policy-making functions for the Company. Executive officers of the Company's parent (s) or subsidiaries are deemed executive officers of the Company if they perform such policy making functions for the Company. "Financial reporting measures"** means measures that are determined and presented in accordance **with whom the accounting principles used in preparing the Company's financial statements and any measures that are 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 Securities and Exchange Commission. "Incentive-based compensation"** means compensation that **is acting in concert granted, earned or as vested based wholly or in part upon the attainment of a "group" financial reporting measure. This policy is not intended to limit the Company's ability to pursue other means to recover damages resulting from wrongdoing. The Company retains all rights it may have under applicable law. This policy may be amended from time to time in the Company's sole discretion. Notwithstanding the foregoing, this policy will be interpreted to comply with the applicable securities laws, including the requirements of (1) as defined under Section 13-10D of the Securities Exchange Act of 1934, as amended (the "Exchange Act")**), **will be restricted from redeeming its shares..... 10. 18 per Public Share and (2) Rule** the actual amount per Public Share held in the Trust Account as of the date of the liquidation of the Trust Account, if less than \$ 10 **10D** : 18 per Public Share, due to reductions in the value of trust assets, in each case net of the interest that may be withdrawn to pay taxes. This liability will not apply to any claims by a third party who executed a waiver of any and all rights to seek access to the Trust Account and as to any claims under the Company's indemnity of the underwriters of the IPO against certain liabilities, including liabilities under the Securities Act of 1933, as amended (the "Securities Act"). In the event that an executed waiver is deemed to be unenforceable against a third party, the Sponsor will not be responsible to the extent of any liability for such third-party claims. The Company will seek to reduce the possibility that the Sponsor will have to indemnify the Trust Account due to claims of creditors by endeavoring to have all vendors, service providers (other than the Company's independent registered public accounting firm), prospective target businesses or other entities with which the Company does business, execute agreements with the Company waiving any right, title, interest or claim of any kind in or to monies held in the Trust Account. Liquidity As of December 31, 2023, the Company had a cash balance of \$ 15, 054 and a working capital deficit of \$ 1 **. 480, 801. Subsequent to..... not have a class of securities registered under the Exchange Act**), **are required to comply with the new or revised financial accounting standards. The JOBS Act provides that a company can elect to opt out of the extended transition period and comply with the requirements that apply to non-emerging growth companies but any such an and election to opt out is irrevocable..... is the first of up to three. (3) three-- the listing standards adopted by Nasdaq pursuant to Rule 10D - 1** month extensions permitted under the Company's governing documents. Pursuant to the terms of the Company's Amended and Restated Memorandum and Articles of Association, **and on September 27, 2023, to the extent this policy is** in connection **any manner deemed inconsistent** with the Extension **such requirements**, the Company's sponsor, Alphaside Holding LP, transferred an aggregate of \$ 690, 000 (the "Extension Payment") into the Trust Account, on behalf of the Company, and was subsequently deposited into Trust Account on October 5, 2023. This **this policy** deposit was made in respect of a non-interest-bearing loan to the Company

(the “Loan”). If the Company completes an initial business combination by January 4, 2024, the outstanding principal amount of the Loan will be converted into shares of the Company’s ordinary shares. If the Company does not complete its initial business combination by January 4, 2024, the Company may only repay the Loan from funds held outside of the Trust Account. As of December 31, 2023, a promissory note was issued to the Sponsor for the amount of \$ 690, 000. Due to Related Party The Sponsor paid certain formation, operating or deferred offering costs on behalf of the Company. These amounts are due on demand and non-interest bearing. As of December 31, 2023 and 2022, due to related party amounted to \$ 199, 318 and \$ 380, 566, respectively. Advisory Services Agreement The Company engaged TenX Global Capital LP (“TenX”), a related party to the Company, as an advisor in connection with the Initial Public Offering and business combination, to assist in hiring consultants and other services providers in connection with our Initial Public Offering and the business combination, assist in the preparation of financial statements and other relevant services to commence trading including filing the necessary documents as part of the transaction. Further, TenX will assist in preparing the Company for investor presentations, conferences for due diligence, deal structuring and term negotiations. During the period from September 15, 2021 (inception) through December 31, 2023, a cash fee of \$ 200, 000 has been incurred as deferred offering costs for these services of which \$ 160, 000 has been paid by the Sponsor through December 31, 2021 and additional \$ 40, 000 was paid subsequently during the year ended December 31, 2023. Administration fee Commencing on the effective date of the registration statement, an affiliate of the Sponsor shall be allowed to charge the Company an allocable share of its overhead, up to \$ 10, 000 per month up to the close of the business combination, to compensate it for the Company’s use of its offices, utilities and personnel. An administration fee of \$ 120, 000 was recorded for the year ended December 31, 2022. X-ReferencesNo definition available. Details Name: us-gaap-RelatedPartyTransactionsAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: durationX-DefinitionThe entire disclosure for related- **treated** party transactions. Examples of related party transactions include transactions between (a) a parent company and its subsidiary; (b) subsidiaries of a common parent; (c) and entity and its principal owners; and (d) affiliates. ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef-Topic-946-SubTopic-20-Name-Accounting-Standards-Codification-Section-50-Paragraph-2-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480990/946-20-50-2>Reference 2: <http://www.xbrl.org/2003/role/disclosureRef-Topic-946-SubTopic-20-Name-Accounting-Standards-Codification-Section-50-Paragraph-5-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480990/946-20-50-5>Reference 3: <http://www.xbrl.org/2003/role/disclosureRef-Topic-946-SubTopic-20-Name-Accounting-Standards-Codification-Section-50-Paragraph-6-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480990/946-20-50-6>Reference 4: [http://www.xbrl.org/2003/role/disclosureRef-Topic-946-SubTopic-235-Name-Accounting-Standards-Codification-Section-50-Paragraph-2-Subparagraph-\(e\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147481062/946-235-50-2](http://www.xbrl.org/2003/role/disclosureRef-Topic-946-SubTopic-235-Name-Accounting-Standards-Codification-Section-50-Paragraph-2-Subparagraph-(e)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147481062/946-235-50-2)Reference 5: [http://www.xbrl.org/2003/role/disclosureRef-Topic-946-SubTopic-235-Name-Accounting-Standards-Codification-Section-50-Paragraph-2-Subparagraph-\(e\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147481062/946-235-50-2](http://www.xbrl.org/2003/role/disclosureRef-Topic-946-SubTopic-235-Name-Accounting-Standards-Codification-Section-50-Paragraph-2-Subparagraph-(e)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147481062/946-235-50-2)Reference 6: [http://www.xbrl.org/2003/role/disclosureRef-Topic-850-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-1-Subparagraph-\(d\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147483326/850-10-50-1](http://www.xbrl.org/2003/role/disclosureRef-Topic-850-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-1-Subparagraph-(d)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147483326/850-10-50-1)Reference 7: [http://www.xbrl.org/2003/role/disclosureRef-Topic-946-SubTopic-220-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-\(SX-210-6-07-\(2\)-\(g\)-\(3\)\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147483575/946-220-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)-(g)-(3))-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147483575/946-220-S99-1)Reference 8: [http://www.xbrl.org/2003/role/disclosureRef-Topic-946-SubTopic-220-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-\(SX-210-6-07-\(2\)-\(e\)\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147483575/946-220-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)-(e))-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147483575/946-220-S99-1)Reference 9: [http://www.xbrl.org/2003/role/disclosureRef-Topic-946-SubTopic-220-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-\(SX-210-6-07-\(2\)-\(e\)\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147483575/946-220-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)-(e))-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147483575/946-220-S99-1)Reference 10: [http://www.xbrl.org/2003/role/disclosureRef-Topic-850-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-6-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147483326/850-10-50-6](http://www.xbrl.org/2003/role/disclosureRef-Topic-850-Name-Accounting-Standards-Codification-Publisher-FASB-URI-https://asc.fasb.org/850/tableOfContentReference-11: http://www.xbrl.org/2003/role/disclosureRef-Topic-850-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-6-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147483326/850-10-50-6)Reference 12: [http://www.xbrl.org/2003/role/disclosureRef-Topic-850-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-1-Subparagraph-\(a\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147483326/850-10-50-1](http://www.xbrl.org/2003/role/disclosureRef-Topic-850-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-1-Subparagraph-(a)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147483326/850-10-50-1)Reference 13: [http://www.xbrl.org/2003/role/disclosureRef-Topic-850-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-1-Subparagraph-\(b\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147483326/850-10-50-1](http://www.xbrl.org/2003/role/disclosureRef-Topic-850-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-1-Subparagraph-(b)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147483326/850-10-50-1)Details Name: us-gaap-RelatedPartyTransactionsDisclosureTextBlock Namespace Prefix: us-gaap_ Data Type: dtl-types:textBlockItemType Balance Type: na Period Type: durationCommitments and Contingencies 12 Months Ended Dec. 31, 2023 Commitments and Contingencies Disclosure [Abstract] Commitments and Contingencies Note 6 – Commitments and Contingencies Registration Rights The holders of the Founder Shares, Private Units, securities underlying the Unit Purchase Option (“UPO”), and units that may be **compliant**, issued upon conversion of Working Capital Loans (and any ordinary shares issuable upon the exercise of the Private Units) will be entitled to registration rights pursuant to a registration rights agreement to be signed prior to or on the effective date of IPO requiring the Company to register such securities for resale. The holders of these securities will be entitled to make up to three demands, excluding short form registration demands, that the Company register such securities. In addition, the holders have certain “piggy-back” registration rights with respect to registration statements filed subsequent to completion of a business combination and rights to require the Company to register for resale such securities pursuant to Rule 415 under the Securities Act. However, the registration rights agreement provides that the Company will not be required to effect or permit any registration or cause any registration statement to become effective until the securities covered thereby are released from their lock-up restrictions. The Company will bear the expenses incurred in connection with the filing of any such registration statements. Underwriting Agreement The underwriters had a 45-day option beginning January 4, 2023, to purchase up to an additional 900, 000 units to cover over-allotments, if any, at the IPO price less the underwriting discounts and commissions. On January 6, 2023, and effective January 9, 2023, the underwriters exercised their over-allotment option in full and purchased an additional 900, 000 units at \$ 10.00 per unit. On January 4, 2023, the Company paid a fixed underwriting discount of \$ 1, 500, 000 and on January 9, 2023, it paid an additional \$ 112, 500 of underwriting discount arising from the sale of the over-allotment units. The underwriters will be entitled to a deferred underwriting commission of \$ 0.35 per Unit, or \$ 2, 415, 000 in the aggregate. The deferred underwriting commission will be paid to the underwriters from the amounts held in the Trust Account solely if the Company completes a business combination, subject to the terms of the underwriting agreement. Unit Purchase Option On December 30, 2022, we sold to the underwriters, for \$ 100, 58, 000 Units exercisable, in whole or in part, at \$ 11.50 per unit (or 115% of the Market Value), commencing on the consummation of our initial business combination, and expires five years from the effective date of our IPO. The option and the 58, 000 Units, as well as the 58, 000 ordinary shares, the warrants to purchase 58, 000 ordinary shares that may be issued upon exercise of the option and the rights to purchase 5, 800 ordinary shares upon the completion of an initial business combination, have been deemed compensation by FINRA and are therefore subject to a lock-up for a period of 180 days immediately following the commencement of sales in our IPO pursuant to Rule 5110 (e) (1) of FINRA’s Rules, during which time the option may not be sold, transferred, assigned, pledged or hypothecated, or be subject of any hedging, short sale, derivative or put or call transaction that would result in the economic disposition of the securities, except as permitted under FINRA Rule 5110 (e) (2). The Company determined fair value of the Unit Purchase Option issued to the underwriters and recorded an amount to additional paid-in capital, net

Paragraph 14-Subparagraph (a)-Publisher FASB-URI <https://asc.fasb.org/1943274/2147481112/505-10-50-14>Reference 15: [http://www.xbrl.org/2003/role/disclosureRef-Topic 505-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 14-Subparagraph \(c\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147481112/505-10-50-14](http://www.xbrl.org/2003/role/disclosureRef-Topic 505-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 14-Subparagraph (c)-Publisher FASB-URI https://asc.fasb.org/1943274/2147481112/505-10-50-14)Reference 16: [http://www.xbrl.org/2003/role/disclosureRef-Topic 505-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 16-Subparagraph \(b\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147481112/505-10-50-16](http://www.xbrl.org/2003/role/disclosureRef-Topic 505-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 16-Subparagraph (b)-Publisher FASB-URI https://asc.fasb.org/1943274/2147481112/505-10-50-16)Reference 17: [http://www.xbrl.org/2003/role/disclosureRef-Topic 505-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 18-Subparagraph \(a\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147481112/505-10-50-18](http://www.xbrl.org/2003/role/disclosureRef-Topic 505-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 18-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org/1943274/2147481112/505-10-50-18)Reference 18: [http://www.xbrl.org/2003/role/disclosureRef-Topic 505-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 18-Subparagraph \(b\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147481112/505-10-50-18](http://www.xbrl.org/2003/role/disclosureRef-Topic 505-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 18-Subparagraph (b)-Publisher FASB-URI https://asc.fasb.org/1943274/2147481112/505-10-50-18)Reference 19: [http://www.xbrl.org/2003/role/disclosureRef-Topic 505-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 18-Subparagraph \(d\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147481112/505-10-50-18](http://www.xbrl.org/2003/role/disclosureRef-Topic 505-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 18-Subparagraph (d)-Publisher FASB-URI https://asc.fasb.org/1943274/2147481112/505-10-50-18)Details Name: us-gaap_StockholdersEquityNoteDisclosureTextBlock Namespace Prefix: us-gaap_Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: durationFair Value Measurements 12 Months Ended Dec. 31, 2023 Fair Value Disclosures [Abstract] Fair Value Measurements Note 8—Fair Value Measurements The fair value of the Company’s financial assets and liabilities reflects management’s estimate of amounts that the Company would have received in connection with the sale of the assets or paid in connection with the transfer of the liabilities in an orderly transaction between market participants at the measurement date. In connection with measuring the fair value of its assets and liabilities, the Company seeks to maximize the use of observable inputs (market data obtained from independent sources) and to minimize the use of unobservable inputs (internal assumptions about how market participants would price assets and liabilities). The following fair value hierarchy is used to classify assets and liabilities based on the observable inputs and unobservable inputs used in order to value the assets and liabilities: Level 1: Quoted prices in active markets for identical assets or liabilities. An active market for an asset or liability is a market in which transactions for the asset or liability occur with sufficient frequency and volume to provide pricing information on an ongoing basis. Level 2: Observable inputs other than Level 1 inputs. Examples of Level 2 inputs include quoted prices in active markets for similar assets or liabilities and quoted prices for identical assets or liabilities in markets that are not active. Level 3: Unobservable inputs based on our assessment of the assumptions that market participants would use in pricing the asset or liability. The following table presents information about the Company’s assets that are measured at fair value on a recurring basis at December 31, 2023 and indicates the fair value hierarchy of the valuation inputs the Company utilized to determine such fair value. Schedule of Fair Value Assets Measured on Recurring Basis Quoted Significant Priced in Other Other As of Active Observable Unobservable December 31, Markets Inputs 2023 (Level 1) (Level 2) (Level 3) Assets: Investment held in Trust Account \$ 74,062,199 \$ 74,062,199 \$ — The investment held in the Trust Account was previously invested in the U. S. Treasury Bill, classified as Level 2 security and matured on July 13, 2023. The proceeds from the matured U. S. Treasury Bill were then invested in the U. S. Treasury Money Market Fund, classified as Level 1 security. At December 31, 2023, the assets held in the Trust Account were fully invested in the U. S. Treasury Money Market Fund with the ending balance of \$ 74,062,199. X-ReferencesNo definition available. Details Name: us-gaap_FairValueDisclosuresAbstract Namespace Prefix: us-gaap_Data Type: xbrli:stringItemType Balance Type: na Period Type: durationX-DefinitionThe entire disclosure for the fair value of financial instruments (as defined), including financial assets and financial liabilities (collectively, as defined), and the measurements of those instruments as well as disclosures related to the fair value of non-financial assets and liabilities. Such disclosures about the financial instruments, assets, and liabilities would include: (1) the fair value of the required items together with their carrying amounts (as appropriate); (2) for items for which it is not practicable to estimate fair value, disclosure would include: (a) information pertinent to estimating fair value (including, carrying amount, effective interest rate, and maturity; and (b) the reasons why it is not practicable to estimate fair value; (3) significant concentrations of credit risk including: (a) information about the activity, region, or economic characteristics identifying a concentration, (b) the maximum amount of loss the entity is exposed to based on the gross fair value of the related item, (c) policy for requiring collateral or other security and information as to accessing such collateral or security, and (d) the nature and brief description of such collateral or security; (4) quantitative information about market risks and how such risks are managed; (5) for items measured on both a recurring and nonrecurring basis information regarding the inputs used to develop the fair value measurement; and (6) for items presented in the financial statement for which fair value measurement is elected: (a) information necessary to understand the reasons for the election, (b) discussion of the effect of fair value changes on earnings, (c) a description of [similar groups] items for which the election is made and the relation thereof to the balance sheet, the aggregate carrying value of items included in the balance sheet that are not eligible for the election; (7) all other required (as defined) and desired information. ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef-Topic 820-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Publisher FASB-URI https://asc.fasb.org/1943274/2147482106/820-10-50-2>Details Name: us-gaap_FairValueDisclosuresTextBlock Namespace Prefix: us-gaap_Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: durationSubsequent Events 12 Months Ended Dec. 31, 2023 Subsequent Events [Abstract] Subsequent Events Note 9-Subsequent Events The Company has evaluated subsequent events through April 15, 2024, which was the date these financial statements were available for issuance and determined that there were no significant unrecognized events through that date other than those noted below. On January 5, 2024, the Company entered into an Agreement and Plan of Merger (the “Merger Agreement”) by and among the Company, HCYC Holding Company (“PubCo”), ATMC Merger Sub 1 Limited (“Merger Sub 1”), ATMC Merger Sub 2 Limited (“Merger Sub 2”), and HCYC Merger Sub Limited (“Merger Sub 3”, and together with PubCo, Merger Sub 1 and Merger Sub 2, the “Acquisition Entities”), and HCYC Group Company Limited, Cayman Islands exempted company (“HCYC”). Pursuant to the Merger Agreement, the parties thereto will enter into a business combination transaction by which (i) the Company will merge with and into Merger Sub 1, with the Company surviving such merger; (ii) the Company will merge with and into Merger Sub 2, with Merger Sub 2 surviving such merger; and (iii) HCYC will merge with and into Merger Sub 3, with HCYC surviving such merger (collectively, the “Mergers”). The Merger Agreement and the Mergers were unanimously approved by the boards of directors of each of AlphaTime and HCYC. The Business Combination is expected to be consummated after obtaining the required approval by the shareholders of the Company and HCYC and the satisfaction of certain other customary closing conditions. Concurrently with the execution of the Merger Agreement, the Company entered into a support agreement (the “Sponsor Support Agreement”) with certain holders (the “Founder Shareholders”) of the Company’s ordinary shares (the “Founder Shares”) with respect to Founder Shares of currently owned by the Founder Shareholders. The Sponsor Support Agreement provides that the Founder Shareholders will appear at shareholders meetings of the Company and vote, consent or approve the Merger Agreement and the Mergers, whether at a shareholder meeting of AlphaTime or by written consent. It further provides that the Founder Shareholders will vote against (or act by written consent against) any alternative proposals or actions that would impede, interfere with, delay, postpone or adversely affect the Merger or any of the Mergers. On January 4, 2024, the Company deposited \$ 165,000 into the Trust Account to extend the deadline to complete the business combination from January 4, 2024 to April 4, 2024. On April 4, 2024, the Company deposited \$ 55,000 into the Trust Account to extend the deadline to complete the business combination from April 4, 2024 to May 4, 2024. X-ReferencesNo definition available. Details Name: us-gaap_SubsequentEventsAbstract Namespace Prefix: us-gaap_Data Type: xbrli:stringItemType Balance Type: na Period Type: durationX-DefinitionThe entire disclosure for significant events or

transactions that occurred after the balance sheet date through the date the financial statements were issued or the date the financial statements were available to be issued. Examples include: the sale of a capital stock issue, purchase of a business, settlement of litigation, catastrophic loss, significant foreign exchange rate changes, loans to insiders or affiliates, and transactions not in the ordinary course of business.

ReferencesReference 1:

classified or liability-classified instruments based on an assessment of the warrant's specific terms and applicable authoritative guidance in Financial Accounting Standards Board ("FASB") ASC 480 "Distinguishing Liabilities from Equity" ("ASC 480") and ASC 815, Derivatives and Hedging ("ASC 815"). The assessment considers whether the warrants are freestanding financial instruments pursuant to ASC 480, whether they meet the definition of a liability pursuant to ASC 480, and whether the warrants meet all of the requirements for equity classification under ASC 815, including whether the warrants are indexed to the Company's own ordinary shares and whether the warrant holders could potentially require "net cash settlement" in a circumstance outside of the Company's control, among other conditions for equity classification. This assessment, which requires the use of professional judgment, is conducted at the time of warrant issuance and as of each subsequent quarterly period end date while the warrants are outstanding. For issued or modified warrants that meet all of the criteria for equity classification, the warrants are required to be recorded as a component of equity at the time of issuance. For issued or modified warrants that do not meet all the criteria for equity classification, the warrants are required to be recorded as liabilities at their initial fair value on the date of issuance, and each balance sheet date thereafter. As the Company's warrants meet all the criteria for equity classification, both public and private warrants are classified in shareholders' equity / (deficit). Ordinary Shares Subject to Possible Redemption Ordinary Shares Subject to Possible Redemption The Company accounts for its ordinary shares subject to possible redemption in accordance with the guidance in Accounting Standards Codification ("ASC") Topic 480 "Distinguishing Liabilities from Equity." Ordinary shares subject to mandatory redemption (if any) is classified as a liability instrument and is measured at fair value. Conditionally redeemable ordinary shares (including ordinary shares that features redemption rights that are either within the control of the holder or subject to redemption upon the occurrence of uncertain events not solely within the Company's control) is classified as temporary equity. At all other times, ordinary shares are classified as shareholders' equity. The Company's ordinary shares feature certain redemption rights that are considered to be outside of the Company's control and subject to occurrence of uncertain future events. Accordingly, as of December 31, 2023, 6,900,000 ordinary shares subject to possible redemption are presented at redemption value of \$ 10.18 per share (plus any income earned on Trust Account) as temporary equity, outside of the shareholders' equity section of the Company's balance sheets. The Company recognizes changes in redemption value immediately as they occur and adjusts the carrying value of redeemable ordinary shares to equal the redemption value at the end of each reporting period. Increases or decreases in the carrying amount of redeemable ordinary shares are affected by charges against additional paid in capital and accumulated deficit. The Company allocates gross proceeds between the Public Shares, Public Warrants and Public Rights based on the relative fair values of the Public Shares, Public Warrants and Public Rights. At December 31, 2023, the ordinary shares reflected in the balance sheets are reconciled in the following table: Schedule of Subject to Possible Redemption Gross proceeds \$ 69,000,000 Less: Proceeds allocated to Public Rights (621,000) Proceeds allocated to Public Warrants (1,104,000) Allocation of offering costs related to redeemable shares (4,770,382) Accretion of carrying value to redemption value 7,737,382 Subsequent measurement of ordinary shares subject to possible redemption (income earned on trust account) and extension deposit 3,820,199 Ordinary shares subject to possible redemption \$ 74,062,199 Income Taxes Income Taxes The Company follows the asset and liability method of accounting for income taxes under ASC 740, "Income Taxes." Deferred tax assets and liabilities are recognized for the estimated future tax consequences attributable to differences between the financial statements carrying amounts of existing assets and liabilities and their respective tax bases. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled. The effect on deferred tax assets and liabilities of a change in tax rates is recognized in income in the period that included the enactment date. Valuation allowances are established, when necessary, to reduce deferred tax assets to the amount expected to be realized. ASC 740 prescribes a recognition threshold and a measurement attribute for the financial statement recognition and measurement of tax positions taken or expected to be taken in a tax return. For those benefits to be recognized, a tax position must be more likely than not to be sustained upon examination by taxing authorities. The Company recognizes accrued interest and penalties related to unrecognized tax benefits as income tax expense. There were no unrecognized tax benefits and no amounts accrued for interest and penalties as of December 31, 2023 and December 31, 2022. The Company is currently not aware of any issues under review that could result in significant payments, accruals, or material deviation from its position. Income earned from U. S. debt obligations held by the Trust Account is intended to qualify for the portfolio income exemption or otherwise be exempt from U. S. withholding taxes. Furthermore, shareholders of the Company's shares may be subject to tax in their respective jurisdictions based on applicable law, for instance, United States persons may be subject to tax on amounts deemed received depending on whether the Company is a passive foreign investment company and whether U. S. persons have made any applicable tax elections permitted under applicable law. The provision for income taxes was deemed to be immaterial for the period from September 15, 2021 (inception) through December 31, 2023. There is currently no taxation imposed on income by the Government of the Cayman Islands. In accordance with Cayman income tax regulations, income taxes are not levied on the Company. Consequently, income taxes are not reflected in the Company's financial statements. Recent Accounting Pronouncements Recent Accounting Pronouncements Management does not believe that any recently issued, but not yet effective, accounting standards, if currently adopted, would have a material effect on the Company's financial statements. X- Definition Emerging Growth Company [Policy Text Block] References No definition available. Details Name: ATMC_EmergingGrowthCompanyPolicyTextBlock Namespace Prefix: ATMC_Data Type: dtr-types: textBlockItemType Balance Type: na Period Type: durationX- Definition Offering Costs [Policy Text Block] References No definition available. Details Name: ATMC_OfferingCostsPolicyTextBlock Namespace Prefix: ATMC_Data Type: dtr-types: textBlockItemType Balance Type: na Period Type: durationX- Definition Warrants [Policy Text Block] References No definition available. Details Name: ATMC_WarrantsPolicyTextBlock Namespace Prefix: ATMC_Data Type: dtr-types: textBlockItemType Balance Type: na Period Type: durationX- References No definition available. Details Name: us-gaap_AccountingPoliciesAbstract Namespace Prefix: us-gaap_Data Type: xbrli:stringItemType Balance Type: na Period Type: durationX- Definition Disclosure of accounting policy for basis of accounting, or basis of presentation, used to prepare the financial statements (for example, US Generally Accepted Accounting Principles, Other Comprehensive Basis of Accounting, IFRS). References No definition available. Details Name: us-gaap_BasisOfAccountingPolicyPolicyTextBlock Namespace Prefix: us-gaap_Data Type: dtr-types: textBlockItemType Balance Type: na Period Type: durationX- Definition Disclosure of accounting policy for cash and cash equivalents, including the policy for determining which items are treated as cash equivalents. Other information that may be disclosed includes (1) the nature of any restrictions on the entity's use of its cash and cash equivalents, (2) whether the entity's cash and cash equivalents are insured or expose the entity to credit risk, (3) the classification of any negative balance accounts (overdrafts), and (4) the carrying basis of cash equivalents (for example, at cost) and whether the carrying amount of cash equivalents approximates fair value. References Reference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 230-SubTopic 10-Section 50-Paragraph 1-Publisher FASB-URI https://asc.fasb.org/1943274/2147482913/230-10-50-1> Details Name: us-gaap_CashAndCashEquivalentsPolicyTextBlock Namespace Prefix: us-gaap_Data Type: dtr-types: textBlockItemType Balance Type: na Period Type: durationX- Definition Disclosure of accounting policy for credit risk. References Reference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 942-SubTopic 825-Section 50-Paragraph 1-Publisher FASB-URI https://asc.fasb.org/1943274/2147480981/942-825-50-1> Reference 2: [http://www.xbrl.org/2003/role/disclosureRef-Name Accounting Standards Codification-Section 50-Paragraph 1-Subparagraph \(d\)-SubTopic 10-Topic 275-Publisher FASB-URI https://asc.fasb.org/](http://www.xbrl.org/2003/role/disclosureRef-Name Accounting Standards Codification-Section 50-Paragraph 1-Subparagraph (d)-SubTopic 10-Topic 275-Publisher FASB-URI https://asc.fasb.org/)

1943274/2147482861/275-10-50-1-Details Name: us-gaap_ConcentrationRiskCreditRisk Namespace Prefix: us-gaap_Data Type: dtr-types: textBlockItemType Balance Type: na Period Type: durationX-Definition Disclosure of accounting policy for computing basic and diluted earnings or loss per share for each class of common stock and participating security. Addresses all significant policy factors, including any antidilutive items that have been excluded from the computation and takes into account stock dividends, splits and reverse splits that occur after the balance sheet date of the latest reporting period but before the issuance of the financial statements. References Reference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 260-SubTopic 10-Section 50-Paragraph 1-Subparagraph \(e\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482662/260-10-50-1](http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 260-SubTopic 10-Section 50-Paragraph 1-Subparagraph (e)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482662/260-10-50-1) Reference 2: <http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 260-SubTopic 10-Section 50-Paragraph 2-Publisher FASB-URI https://asc.fasb.org/1943274/2147482662/260-10-50-2> Details Name: us-gaap_EarningsPerSharePolicyTextBlock Namespace Prefix: us-gaap_Data Type: dtr-types: textBlockItemType Balance Type: na Period Type: durationX-Definition Disclosure of accounting policy for determining the fair value of financial instruments. References Reference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section 60-Paragraph 1-SubTopic 10-Topic 820-Publisher FASB-URI https://asc.fasb.org/1943274/2147482053/820-10-60-1> Reference 2: <http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section 50-Paragraph 1-SubTopic 10-Topic 825-Publisher FASB-URI https://asc.fasb.org/1943274/2147482907/825-10-50-1> Details Name: us-gaap_FairValueOffinancialInstrumentsPolicy Namespace Prefix: us-gaap_Data Type: dtr-types: textBlockItemType Balance Type: na Period Type: durationX-Definition Disclosure of accounting policy for income taxes, which may include its accounting policies for recognizing and measuring deferred tax assets and liabilities and related valuation allowances, recognizing investment tax credits, operating loss carryforwards, tax credit carryforwards, and other carryforwards, methodologies for determining its effective income tax rate and the characterization of interest and penalties in the financial statements. References Reference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph \(SX 210.6-03 \(h\) \(1\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147479886/946-10-S99-3](http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph (SX 210.6-03 (h) (1))-Publisher FASB-URI https://asc.fasb.org/1943274/2147479886/946-10-S99-3) Reference 2: [http://www.xbrl.org/2003/role/disclosureRef-Topic 740-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 17-Subparagraph \(b\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482685/740-10-50-17](http://www.xbrl.org/2003/role/disclosureRef-Topic 740-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 17-Subparagraph (b)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482685/740-10-50-17) Reference 3: <http://www.xbrl.org/2003/role/disclosureRef-Topic 740-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 9-Publisher FASB-URI https://asc.fasb.org/1943274/2147482685/740-10-50-9> Reference 4: <http://www.xbrl.org/2003/role/disclosureRef-Topic 740-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 25-Publisher FASB-URI https://asc.fasb.org/1943274/2147482525/740-10-45-25> Reference 5: <http://www.xbrl.org/2003/role/disclosureRef-Topic 740-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 28-Publisher FASB-URI https://asc.fasb.org/1943274/2147482525/740-10-45-28> Reference 6: <http://www.xbrl.org/2003/role/disclosureRef-Topic 740-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 19-Publisher FASB-URI https://asc.fasb.org/1943274/2147482685/740-10-50-19> Reference 7: <http://www.xbrl.org/2003/role/disclosureRef-Topic 220-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 1-Publisher FASB-URI https://asc.fasb.org/1943274/2147482765/220-10-50-1> Reference 8: <http://www.xbrl.org/2003/role/disclosureRef-Topic 740-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 20-Publisher FASB-URI https://asc.fasb.org/1943274/2147482685/740-10-50-20> Details Name: us-gaap_IncomeTaxPolicyTextBlock Namespace Prefix: us-gaap_Data Type: dtr-types: textBlockItemType Balance Type: na Period Type: durationX-Definition Disclosure of accounting policy for investment in financial asset. References Reference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic 944-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.7-04 \(3\) \(b\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483586/944-220-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 944-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.7-04 (3) (b))-Publisher FASB-URI https://asc.fasb.org/1943274/2147483586/944-220-S99-1) Reference 2: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph \(SX 210.6-03 \(d\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147479886/946-10-S99-3](http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph (SX 210.6-03 (d))-Publisher FASB-URI https://asc.fasb.org/1943274/2147479886/946-10-S99-3) Reference 3: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph \(SX 210.6-03 \(f\) \(1\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147479886/946-10-S99-3](http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph (SX 210.6-03 (f) (1))-Publisher FASB-URI https://asc.fasb.org/1943274/2147479886/946-10-S99-3) Reference 4: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph \(SX 210.6-03 \(f\) \(2\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147479886/946-10-S99-3](http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph (SX 210.6-03 (f) (2))-Publisher FASB-URI https://asc.fasb.org/1943274/2147479886/946-10-S99-3) Reference 5: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph \(SX 210.6-03 \(f\) \(3\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147479886/946-10-S99-3](http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph (SX 210.6-03 (f) (3))-Publisher FASB-URI https://asc.fasb.org/1943274/2147479886/946-10-S99-3) Reference 6: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 320-Name Accounting Standards Codification-Section S99-Paragraph 12-Subparagraph \(i\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480032/946-320-S99-12](http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 320-Name Accounting Standards Codification-Section S99-Paragraph 12-Subparagraph (i)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480032/946-320-S99-12) Reference 7: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 320-Name Accounting Standards Codification-Section S99-Paragraph 19-Subparagraph \(2\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480032/946-320-S99-19](http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 320-Name Accounting Standards Codification-Section S99-Paragraph 19-Subparagraph (2)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480032/946-320-S99-19) Details Name: us-gaap_InvestmentPolicyTextBlock Namespace Prefix: us-gaap_Data Type: dtr-types: textBlockItemType Balance Type: na Period Type: durationX-Definition Disclosure of accounting policy pertaining to new accounting pronouncements that may impact the entity's financial reporting. Includes, but is not limited to, quantification of the expected or actual impact. References No definition available. Details Name: us-gaap_NewAccountingPronouncementsPolicyTextBlock Namespace Prefix: us-gaap_Data Type: dtr-types: textBlockItemType Balance Type: na Period Type: durationX-Definition Disclosure of accounting policy for recognition of changes in redemption value of mandatorily redeemable shares. Provides the period over which changes in redemption value are accreted, usually from the issuance date (or from the date that it becomes probable that the security will become redeemable, if later) to the earliest redemption date of the security. References No definition available. Details Name: us-gaap_SharesSubjectToMandatoryRedemptionChangesInRedemptionValuePolicyTextBlock Namespace Prefix: us-gaap_Data Type: dtr-types: textBlockItemType Balance Type: na Period Type: durationX-Definition Disclosure of accounting policy for the use of estimates in the preparation of financial statements in conformity with generally accepted accounting principles. References Reference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 275-SubTopic 10-Section 50-Paragraph 9-Publisher FASB-URI https://asc.fasb.org/1943274/2147482861/275-10-50-9> Reference 2: <http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 275-SubTopic 10-Section 50-Paragraph 4-Publisher FASB-URI https://asc.fasb.org/1943274/2147482861/275-10-50-4> Reference 3: [http://www.xbrl.org/2003/role/disclosureRef-Name Accounting Standards Codification-Section 50-Paragraph 1-Subparagraph \(b\)-SubTopic 10-Topic 275-Publisher FASB-URI https://asc.fasb.org/1943274/2147482861/275-10-50-1](http://www.xbrl.org/2003/role/disclosureRef-Name Accounting Standards Codification-Section 50-Paragraph 1-Subparagraph (b)-SubTopic 10-Topic 275-Publisher FASB-URI https://asc.fasb.org/1943274/2147482861/275-10-50-1) Reference 4: [http://www.xbrl.org/2003/role/disclosureRef-Name Accounting Standards Codification-Section 50-Paragraph 1-Subparagraph \(e\)-SubTopic 10-Topic 275-Publisher FASB-URI https://asc.fasb.org/1943274/2147482861/275-10-50-1](http://www.xbrl.org/2003/role/disclosureRef-Name Accounting Standards Codification-Section 50-Paragraph 1-Subparagraph (e)-SubTopic 10-Topic 275-Publisher FASB-URI https://asc.fasb.org/1943274/2147482861/275-10-50-1) Reference 5: <http://www.xbrl.org/2003/role/disclosureRef-Name Accounting Standards Codification-Section 50-Paragraph 11-SubTopic 10-Topic 275-Publisher FASB-URI https://asc.fasb.org/1943274/2147482861/275-10-50-11> Reference 6: <http://www.xbrl.org/2003/role/disclosureRef-Name Accounting Standards Codification-Section 50-Paragraph 12-SubTopic 10-Topic 275-Publisher FASB-URI https://asc.fasb.org/1943274/2147482861/275-10-50-12> Reference 7: <http://fasb.org/1943274/2147482861/275-10-50-12>

org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 275-SubTopic 10-Section 50-Paragraph 8-Publisher FASB-URI https://asc.fasb.org//1943274/2147482861/275-10-50-8 Details Name: us-gaap-UseOfEstimates Namespace Prefix: us-gaap-Data Type: dtr-types: textBlockItemType Balance Type: na Period Type: duration Significant Accounting Policies (Tables) 12 Months Ended Dec. 31, 2023 Accounting Policies [Abstract] Schedule of Net Income (Loss) Per Share The net income/(loss) per share presented in the statements of operations is based on the following: Schedule of Net Income (Loss) Per Share For the year ended December 31, 2023 For the year ended December 31, 2022 Net income (loss) \$ 1,941,118 \$ (784) Income earned on Trust Account (3,130,199) Accretion of carrying value to redemption value (8,427,382) Net loss including accretion of equity into redemption value \$ (9,616,463) \$ (784) Schedule of Income (Loss) Basic and Diluted Per Share Schedule of Income (Loss) Basic and Diluted Per Share For the year ended December 31, 2023 For the year ended December 31, 2022 Redeemable Non-Redeemable Non-Redeemable Particulars Shares Shares Shares Basic and diluted net income/(loss) per share: Numerators: Allocation of net loss including accretion of temporary equity (7,330,400) (2,286,063) Income earned on Trust Account 3,130,199 Accretion of temporary equity to redemption value 8,427,382 Allocation of net income/(loss) 4,227,180 (2,286,063) Denominators: Weighted-average shares outstanding 6,830,959 2,130,307 1,725,000 Basic and diluted net income/(loss) per share 0.62 (1.07) Schedule of Subject to Possible Redemption At December 31, 2023, the ordinary shares reflected in the balance sheets are reconciled in the following table: Schedule of Subject to Possible Redemption Gross proceeds \$ 69,000,000 Less: Proceeds allocated to Public Rights (621,000) Proceeds allocated to Public Warrants (1,104,000) Allocation of offering costs related to redeemable shares (4,770,382) Accretion of carrying value to redemption value 7,737,382 Subsequent measurement of ordinary shares subject to possible redemption (income earned on trust account) and extension deposit 3,820,199 Ordinary shares subject to possible redemption \$ 74,062,199 X-Definition Schedule of net income loss per share [Table Text Block] References No definition available. Details Name: ATMC_ScheduleOfNetIncomeLossPerShareTableTextBlock Namespace Prefix: ATMC-Data Type: dtr-types: textBlockItemType Balance Type: na Period Type: duration X-References No definition available. Details Name: us-gaap-AccountingPoliciesAbstract Namespace Prefix: us-gaap-Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X-Definition Tabular disclosure of an entity's basic and diluted earnings per share calculations, including a reconciliation of numerators and denominators of the basic and diluted per share computations for income from continuing operations. References Reference 1: http://www.xbrl.org/2009/role/commonPracticeRef-Topic 260-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 1-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org//1943274/2147482662/260-10-50-1 Details Name: us-gaap-ScheduleOfEarningsPerShareBasicAndDilutedTableTextBlock Namespace Prefix: us-gaap-Data Type: dtr-types: textBlockItemType Balance Type: na Period Type: duration X-Definition Tabular disclosure of the nature and terms of the financial instruments and the rights and obligations embodied in those instruments, information about settlement alternatives, if any, in the contract and identification of the entity that controls the settlement alternatives including: a. The amount that would be paid, or the number of shares that would be issued and their fair value, determined under the conditions specified in the contract if the settlement were to occur at the reporting date b. How changes in the fair value of the issuer's equity shares would affect those settlement amounts (for example, "the issuer is obligated to issue an additional x shares or pay an additional y dollars in cash for each \$ 1 decrease in the fair value of one share") c. The maximum amount that the issuer could be required to pay to redeem the instrument by physical settlement, if applicable d. The maximum number of shares that could be required to be issued, if applicable e. That a contract does not limit the amount that the issuer could be required to pay or the number of shares that the issuer could be required to issue, if applicable f. For a forward contract or an option indexed to the issuer's equity shares, the forward price or option strike price, the number of issuer's shares to which the contract is indexed, and the settlement date or dates of the contract, as applicable g. The components of the liability that would otherwise be related to shareholders' interest and other comprehensive income (if any) subject to the redemption feature (for example, par value and other paid in amounts of mandatorily redeemable instruments are disclosed separately from the amount of retained earnings or accumulated deficit). References Reference 1: http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section 50-Paragraph 1-SubTopic 10-Topic 480-Publisher FASB-URI https://asc.fasb.org//1943274/2147481648/480-10-50-1 Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section 50-Paragraph 2-SubTopic 10-Topic 480-Publisher FASB-URI https://asc.fasb.org//1943274/2147481648/480-10-50-2 Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 480-SubTopic 10-Section 45-Paragraph 2A-Publisher FASB-URI https://asc.fasb.org//1943274/2147481679/480-10-45-2A Details Name: us-gaap-SharesSubjectToMandatoryRedemptionDisclosureTextBlock Namespace Prefix: us-gaap-Data Type: dtr-types: textBlockItemType Balance Type: na Period Type: duration Fair Value Measurements (Tables) 12 Months Ended Dec. 31, 2023 Fair Value Disclosures [Abstract] Schedule of Fair Value Assets Measured on Recurring Basis The following table presents information about the Company's assets that are measured at fair value on a recurring basis at December 31, 2023 and indicates the fair value hierarchy of the valuation inputs the Company utilized to determine such fair value. Schedule of Fair Value Assets Measured on Recurring Basis Quoted Significant Significant Prices in Other Other As of Active Observable Unobservable December 31, Markets Inputs Inputs 2023 (Level 1) (Level 2) (Level 3) Assets: Investment held in Trust Account \$ 74,062,199 \$ 74,062,199 \$ — X-Definition Tabular disclosure of assets, including [financial] instruments measured at fair value that are classified in stockholders' equity, if any, by class that are measured at fair value on a recurring basis. The disclosures contemplated herein include the fair value measurements at the reporting date by the level within the fair value hierarchy in which the fair value measurements in their entirety fall, segregating fair value measurements using quoted prices in active markets for identical assets (Level 1), significant other observable inputs (Level 2), and significant unobservable inputs (Level 3). References Reference 1: http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 820-SubTopic 10-Section 50-Paragraph 2-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org//1943274/2147482106/820-10-50-2 Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef-Topic 820-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (b)-Publisher FASB-URI https://asc.fasb.org//1943274/2147482106/820-10-50-2 Details Name: us-gaap-FairValueAssetsMeasuredOnRecurringBasisTextBlock Namespace Prefix: us-gaap-Data Type: dtr-types: textBlockItemType Balance Type: na Period Type: duration X-References No definition available. Details Name: us-gaap-FairValueDisclosuresAbstract Namespace Prefix: us-gaap-Data Type: xbrli:stringItemType Balance Type: na Period Type: duration Description of Organization, Business Operations and Going Concern (Details Narrative) USD (\$) 12 Months Ended Dec. 28, 2023 Jan. 09, 2023 Jan. 06, 2023 Jan. 04, 2023 Dec. 30, 2022 Aug. 16, 2022 Jan. 08, 2022 Dec. 31, 2023 Dec. 31, 2022 Dec. 31, 2021 Sep. 27, 2023 Sep. 30, 2021 Property, Plant and Equipment [Line Items] Date of incorporation Sep. 15, 2021 Shares redcm for cash 2,160,774 5,800 Ordinary share par value \$ 0.0001 \$ 0.0001 \$ 0.0001 Sale of stock number of shares issued in transaction 115,500 Transaction cost \$ 478,423 Payments for underwriting expense \$ 112,500 \$ 1,500,000 Deferred underwriting commission 584,518 Sale of stock value issued \$ 70,242,000 \$ 231,000 Shares issued price per share \$ 10.18 \$ 2.00 Cash 15,054 Working capital deficit 1,480,801 Loans payable \$ 690,000 Monthly extension payment \$ 55,000 Value of shares redeemed \$ 23,302,146 Redemption price per share \$ 10.78 \$ 10.73 Cash in trust account \$ 51,108,602 \$ 70,242,000 \$ 74,062,199 Ordinary shares, shares outstanding 6,873,426 2,134,200 1,725,000 Domestic Tax Authority [Member] Property, Plant and Equipment [Line Items] Percentage of excise tax 1.00 % Promissory Note [Member] Property, Plant and Equipment [Line Items] Aggregate principal amount \$ 690,000 \$ 300,000 Promissory note \$ 690,000 Post-business Combination [

Member] Property, Plant and Equipment [Line Items] Percentage of voting interests acquired 50.00 % Minimum [Member] Property, Plant and Equipment [Line Items] Percentage of fair market value of business acquisition 90.00 % Maximum [Member] Property, Plant and Equipment [Line Items] Business combination, net tangible assets \$ 5,000,001 Sponsor [Member] Property, Plant and Equipment [Line Items] Shares redeem for cash 287,500 Sale of stock, price per share \$ 2.00 Sale of stock number of shares issued in transaction 17,325 Transaction cost 40,000 \$ 160,000 Deferred underwriting commission \$ 200,000 Ordinary shares, shares outstanding 1,725,000 IPO [Member] Property, Plant and Equipment [Line Items] Shares redeem for cash 6,000,000 Ordinary share par value \$ 0.0001 Sale of stock, price per share \$ 10.00 \$ 10.00 Proceeds from sale of units \$ 60,000,000 Transaction cost 4,892,699 Payments for underwriting expense 1,612,500 Deferred underwriting commission 2,415,000 \$ 4,892,699 Other offering costs \$ 865,199 Shares issued price per share \$ 10.18 Business combination description The Company will have until 9 months (or up to 18 months, if we extend the time to complete a business combination) from the closing of the Initial Public Offering to consummate a Business Combination (the "Combination Period"). IPO [Member] Maximum [Member] Property, Plant and Equipment [Line Items] Interest to pay dissolution expenses \$ 100,000 Over-Allotment Option [Member] Property, Plant and Equipment [Line Items] Shares redeem for cash 900,000 900,000 900,000 Sale of stock, price per share \$ 10.00 \$ 10.00 Proceeds from sale of units \$ 9,000,000 Sale of stock number of shares issued in transaction 900,000 Private Placement [Member] Property, Plant and Equipment [Line Items] Proceeds from sale of units \$ 4,092,000 Private Placement [Member] Sponsor [Member] Property, Plant and Equipment [Line Items] Shares redeem for cash 409,200 Sale of stock, price per share \$ 10.00 \$ 10.00 Sale of stock number of shares issued in transaction 38,700 38,700 370,500 Sale of stock, value \$ 387,000 \$ 3,705,000 Shares issued price per share \$ 10.00 X-DefinitionBusiness Combination Initial Public Offering Description. ReferencesNo definition available. Details Name: ATMC_BusinessCombinationInitialPublicOfferingDescription-namespace Prefix: ATMC-Data Type: xbrli:stringItemType Balance Type: na Period Type: durationX-DefinitionPercentage Of Fair Market Value Of Business Acquisition To Trust Account Balance. ReferencesNo definition available. Details Name: ATMC_PercentageOfFairMarketValueOfBusinessAcquisitionToTrustAccountBalance-namespace Prefix: ATMC-Data Type: dtr-types:percentItemType Balance Type: na Period Type: durationX-DefinitionWorking capital ReferencesNo definition available. Details Name: ATMC_WorkingCapital-namespace Prefix: ATMC-Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instantX-DefinitionDate when an entity was incorporated ReferencesNo definition available. Details Name: dei_EntityIncorporationDateOfIncorporation-namespace Prefix: dei-Data Type: xbrli:dateItemType Balance Type: na Period Type: durationX-DefinitionThe amount of cash, securities, or other assets held by a third-party trustee pursuant to the terms of an agreement which assets are available to be used by beneficiaries to that agreement only within the specific terms thereof and which agreement is expected to terminate more than one year from the balance sheet date (or operating cycle, if longer) at which time the assets held in trust will be released or forfeited. ReferencesReference 1: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic-235-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-\(SX-210.4-08\(b\)\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480678/235-10-S99-1](http://www.xbrl.org/2009/role/commonPracticeRef-Topic-235-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-(SX-210.4-08(b))-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480678/235-10-S99-1) Details Name: us-gaap-AssetsHeldInTrustNonecurrent-namespace Prefix: us-gaap-Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instantX-DefinitionPercentage of voting equity interests acquired at the acquisition date in the business combination. ReferencesReference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Name-Accounting-Standards-Codification-Topic-805-SubTopic-10-Section-50-Paragraph-2-Subparagraph-\(e\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147479328/805-10-50-2](http://fasb.org/us-gaap/role/ref/legacyRef-Name-Accounting-Standards-Codification-Topic-805-SubTopic-10-Section-50-Paragraph-2-Subparagraph-(e)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147479328/805-10-50-2) Details Name: us-gaap-BusinessAcquisitionPercentageOfVotingInterestsAcquired-namespace Prefix: us-gaap-Data Type: dtr-types:percentItemType Balance Type: na Period Type: instantX-DefinitionThe amount of property, plant, and equipment recognized as of the acquisition date. ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-Name-Accounting-Standards-Codification-Topic-805-SubTopic-10-Section-55-Paragraph-37-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147479303/805-10-55-37> Reference 2: [http://fasb.org/us-gaap/role/ref/legacyRef-Name-Accounting-Standards-Codification-Topic-805-SubTopic-20-Section-50-Paragraph-1-Subparagraph-\(e\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147479907/805-20-50-1](http://fasb.org/us-gaap/role/ref/legacyRef-Name-Accounting-Standards-Codification-Topic-805-SubTopic-20-Section-50-Paragraph-1-Subparagraph-(e)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147479907/805-20-50-1) Details Name: us-gaap-BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedPropertyPlantAndEquipment-namespace Prefix: us-gaap-Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instantX-DefinitionAmount of currency on hand as well as demand deposits with banks or financial institutions. Includes other kinds of accounts that have the general characteristics of demand deposits. Excludes cash and cash equivalents within disposal group and discontinued operation. ReferencesReference 1: <http://www.xbrl.org/2003/role/exampleRef-Topic-852-SubTopic-10-Name-Accounting-Standards-Codification-Section-55-Paragraph-10-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147481372/852-10-55-10> Reference 2: <http://www.xbrl.org/2003/role/exampleRef-Topic-946-SubTopic-830-Name-Accounting-Standards-Codification-Section-55-Paragraph-12-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480167/946-830-55-12> Reference 3: [http://www.xbrl.org/2003/role/disclosureRef-Topic-944-SubTopic-210-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-\(SX-210.7-03\(a\)\(2\)\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147479440/944-210-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic-944-SubTopic-210-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-(SX-210.7-03(a)(2))-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147479440/944-210-S99-1) Reference 4: [http://www.xbrl.org/2003/role/disclosureRef-Topic-946-SubTopic-210-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-\(SX-210.6-04\(4\)\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147479617/946-210-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(4))-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147479617/946-210-S99-1) Reference 5: <http://www.xbrl.org/2003/role/disclosureRef-Topic-946-SubTopic-210-Name-Accounting-Standards-Codification-Section-45-Paragraph-21-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480555/946-210-45-21> Reference 6: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic-210-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-\(SX-210.5-02\(1\)\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480566/210-10-S99-1](http://www.xbrl.org/2009/role/commonPracticeRef-Topic-210-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-(SX-210.5-02(1))-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480566/210-10-S99-1) Reference 7: <http://www.xbrl.org/2003/role/disclosureRef-Name-Accounting-Standards-Codification-Section-45-Paragraph-20-SubTopic-210-Topic-946-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480555/946-210-45-20> Details Name: us-gaap-Cash-namespace Prefix: us-gaap-Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instantX-DefinitionFace amount or stated value per share of common stock. ReferencesReference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic-210-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-\(SX-210.5-02\(29\)\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480566/210-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Topic-210-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-(SX-210.5-02(29))-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480566/210-10-S99-1) Details Name: us-gaap-CommonStockParOrStatedValuePerShare-namespace Prefix: us-gaap-Data Type: dtr-types:perShareItemType Balance Type: na Period Type: instantX-DefinitionNumber of shares of common stock outstanding. Common stock represent the ownership interest in a corporation. ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-Topic-210-SubTopic-10-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://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/1943274/2147479617/946-210-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/1943274/2147479617/946-210-S99-2) Reference 3: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic-946-SubTopic-220-Name-Accounting-Standards-Codification-Section-S99-Paragraph-3-Subparagraph-\(SX-210.6-09\(4\)\(b\)\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147483575/946-220-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/1943274/2147483575/946-220-S99-3) Reference 4: [http://www.xbrl.org/2003/role/disclosureRef-Topic-946-SubTopic-210-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-\(SX-210.6-04\(16\)\(a\)\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147479617/946-](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/1943274/2147479617/946-)

210-S99-1Reference 5: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 946-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph \(SX 210. 6-09 \(7\)\)](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//1943274/2147483575/946-220-S99-3>Reference 6: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210. 5-02 \(29\)\)](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-CommonStockSharesOutstanding Namespace Prefix: us-gaap-Data Type: xbrli:sharesItem Type Balance Type: na Period Type: instantX-Definition Specific incremental costs directly attributable to a proposed or actual offering of securities which are deferred at the end of the reporting period. ReferencesReference 1: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 340-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SAB Topic 5-A\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480341/340-10-S99-1](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 340-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SAB Topic 5-A)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480341/340-10-S99-1) Details Name: us-gaap-DeferredOfferingCosts Namespace Prefix: us-gaap-Data Type: xbrli:monetaryItem Type Balance Type: debit Period Type: instantX-Definition Percentage of the difference, between reported income tax expense (benefit) and the expected income tax expense (benefit) computed by applying the domestic federal statutory income tax rates to pretax income (loss) from continuing operations, that is attributable to tax exempt income, equity in earnings (loss) of an unconsolidated subsidiary, minority interest income (expense), tax holiday, disposition of a business, disposition of an asset, repatriation of foreign earnings, repatriation of foreign earnings jobs creation act of 2004, change in enacted tax rate, prior year income taxes, change in deferred tax asset valuation allowance, and other adjustments. ReferencesNo definition available. Details Name: us-gaap-EffectiveIncomeTaxRateReconciliationOtherReconcilingItemsPercent Namespace Prefix: us-gaap-Data Type: dtr-types:percentItem Type Balance Type: na Period Type: durationX-Definition Amount of interest payable on debt, including, but not limited to, trade payables. ReferencesReference 1: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 944-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210. 7-03 \(a\) \(15\) \(a\)\)](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 944-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210. 7-03 (a) (15) (a)))-Publisher FASB-URI <https://asc.fasb.org//1943274/2147479440/944-210-S99-1>Reference 2: [http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 942-SubTopic 210-Section S99-Paragraph 1-Subparagraph \(SX 210. 9-03. 15 \(5\)\)](http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 942-SubTopic 210-Section S99-Paragraph 1-Subparagraph (SX 210. 9-03. 15 (5)))-Publisher FASB-URI <https://asc.fasb.org//1943274/2147479853/942-210-S99-1> Details Name: us-gaap-InterestPayableCurrentAndNoncurrent Namespace Prefix: us-gaap-Data Type: xbrli:monetaryItem Type Balance Type: credit Period Type: instantX-Definition Maximum borrowing capacity under the credit facility without consideration of any current restrictions on the amount that could be borrowed or the amounts currently outstanding under the facility. ReferencesReference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 210-SubTopic 10-Section S99-Paragraph 1-Subparagraph \(SX 210. 5-02. 19 \(b\), 22 \(b\)\)](http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 210-SubTopic 10-Section S99-Paragraph 1-Subparagraph (SX 210. 5-02. 19 (b), 22 (b)))-Publisher FASB-URI <https://asc.fasb.org//1943274/2147480566/210-10-S99-1> Details Name: us-gaap-LineOfCreditFacilityMaximumBorrowingCapacity Namespace Prefix: us-gaap-Data Type: xbrli:monetaryItem Type Balance Type: credit Period Type: instantX-Definition Including the current and noncurrent portions, aggregate carrying value as of the balance sheet date of loans payable (with maturities initially due after one year or beyond the operating cycle if longer). ReferencesReference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210. 5-02 \(22\)\)-SubTopic 10-Topic 210-Publisher FASB-URI https://asc.fasb.org//1943274/2147480566/210-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210. 5-02 (22))-SubTopic 10-Topic 210-Publisher FASB-URI https://asc.fasb.org//1943274/2147480566/210-10-S99-1)Reference 2: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 944-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210. 7-03 \(a\) \(16\) \(a\) \(2\)\)](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 944-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210. 7-03 (a) (16) (a) (2)))-Publisher FASB-URI <https://asc.fasb.org//1943274/2147479440/944-210-S99-1>Reference 3: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 942-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210. 9-03 \(16\)\)](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 942-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210. 9-03 (16)))-Publisher FASB-URI <https://asc.fasb.org//1943274/2147479853/942-210-S99-1> Details Name: us-gaap-LoansPayable Namespace Prefix: us-gaap-Data Type: xbrli:monetaryItem Type Balance Type: credit Period Type: instantX-Definition Sum of the carrying values as of the balance sheet date of the portions of long-term notes payable due within one year or the operating cycle if longer. ReferencesReference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 210-SubTopic 10-Section S99-Paragraph 1-Subparagraph \(SX 210. 5-02. 19, 20\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480566/210-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 210-SubTopic 10-Section S99-Paragraph 1-Subparagraph (SX 210. 5-02. 19, 20)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480566/210-10-S99-1) Details Name: us-gaap-NotesPayableCurrent Namespace Prefix: us-gaap-Data Type: xbrli:monetaryItem Type Balance Type: credit Period Type: instantX-Definition Net amount of other deferred costs capitalized at the end of the reporting period. Does not include deferred finance costs or deferred acquisition costs of insurance companies. ReferencesReference 1: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210. 5-02 \(17\)\)](http://www.xbrl.org/2009/role/commonPracticeRef-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-OtherDeferredCostsNet Namespace Prefix: us-gaap-Data Type: xbrli:monetaryItem Type Balance Type: debit Period Type: instantX-Definition The amount of cash paid for deposits on goods and services during the period; excludes time deposits and deposits with other institutions, which pertain to financial service entities. ReferencesReference 1: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 230-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 17-Subparagraph \(b\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147482740/230-10-45-17](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 230-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 17-Subparagraph (b)-Publisher FASB-URI https://asc.fasb.org//1943274/2147482740/230-10-45-17)Reference 2: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 230-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 17-Subparagraph \(a\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147482740/230-10-45-17](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 230-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 17-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org//1943274/2147482740/230-10-45-17) Details Name: us-gaap-PaymentsForDeposits Namespace Prefix: us-gaap-Data Type: xbrli:monetaryItem Type Balance Type: credit Period Type: durationX-Definition Cash paid for expenses incurred during underwriting activities (the process to review insurance applications, evaluate risks, accept or reject applications, and determine the premiums to be charged) for insurance companies. ReferencesReference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section 45-Paragraph 25-Subparagraph \(g\)-SubTopic 10-Topic 230-Publisher FASB-URI https://asc.fasb.org//1943274/2147482740/230-10-45-25](http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section 45-Paragraph 25-Subparagraph (g)-SubTopic 10-Topic 230-Publisher FASB-URI https://asc.fasb.org//1943274/2147482740/230-10-45-25) Details Name: us-gaap-PaymentsForUnderwritingExpense Namespace Prefix: us-gaap-Data Type: xbrli:monetaryItem Type Balance Type: credit Period Type: durationX-Definition The cash outflow for cost incurred directly with the issuance of an equity security. ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 230-SubTopic 10-Section 45-Paragraph 15-Publisher FASB-URI https://asc.fasb.org//1943274/2147482740/230-10-45-15> Details Name: us-gaap-PaymentsOfStockIssuanceCosts Namespace Prefix: us-gaap-Data Type: xbrli:monetaryItem Type Balance Type: credit Period Type: durationX-Definition The cash inflow associated with the amount received from entity's first offering of stock to the public. ReferencesReference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section 45-Paragraph 14-Subparagraph \(a\)-SubTopic 10-Topic 230-Publisher FASB-URI https://asc.fasb.org//1943274/2147482740/230-10-45-14](http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section 45-Paragraph 14-Subparagraph (a)-SubTopic 10-Topic 230-Publisher FASB-URI https://asc.fasb.org//1943274/2147482740/230-10-45-14) Details Name: us-gaap-ProceedsFromIssuanceInitialPublicOffering Namespace Prefix: us-gaap-Data Type: xbrli:monetaryItem Type Balance Type: debit Period Type: durationX-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. ReferencesNo definition available. Details Name: us-gaap-PropertyPlantAndEquipmentLineItems Namespace Prefix: us-gaap-Data Type: xbrli:stringItem Type Balance Type: na Period Type: durationX-Definition Cash received on stock transaction after deduction of issuance costs. ReferencesNo definition available. Details Name: us-gaap-SaleOfStockConsiderationReceivedOnTransaction Namespace Prefix: us-gaap-Data Type: xbrli:monetaryItem Type Balance Type: debit Period Type: durationX-Definition Amount of consideration received by subsidiary or equity investee in exchange for shares of stock

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 250-SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 1- Subparagraph \(b\) \(2\)- Publisher FASB- URI https://asc.fasb.org/1943274/2147483443/250-10-50-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 250-SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 1- Subparagraph (b) (2)- Publisher FASB- URI https://asc.fasb.org/1943274/2147483443/250-10-50-1)Reference 7: [http://www.xbrl.org/2003/role/disclosureRef-Topic 815-SubTopic 40- Name Accounting Standards Codification- Section 65- Paragraph 1- Subparagraph \(f\)- Publisher FASB- URI https://asc.fasb.org/1943274/2147480175/815-40-65-1](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 8: <http://www.xbrl.org/2003/role/disclosureRef-Topic 250-SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 8- Publisher FASB- URI https://asc.fasb.org/1943274/2147483443/250-10-50-8>Reference 9: <http://www.xbrl.org/2003/role/disclosureRef-Topic 250-SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 9- Publisher FASB- URI https://asc.fasb.org/1943274/2147483443/250-10-50-9>Reference 10: [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 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](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 12: <http://www.xbrl.org/2003/role/disclosureRef-Topic 250-SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 4- Publisher FASB- URI https://asc.fasb.org/1943274/2147483443/250-10-50-4>Reference 13: <http://www.xbrl.org/2003/role/exampleRef-Topic 946-SubTopic 830- Name Accounting Standards Codification- Section 55- Paragraph 10- Publisher FASB- URI https://asc.fasb.org/1943274/2147480167/946-830-55-10>Reference 14: <http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 220- Name Accounting Standards Codification- Section 45- Paragraph 7- Publisher FASB- URI https://asc.fasb.org/1943274/2147483581/946-220-45-7>Reference 15: [http://www.xbrl.org/2003/role/disclosureRef-Topic 944-SubTopic 220- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph \(SX 210. 7- 04 \(18\)\)- Publisher FASB- URI https://asc.fasb.org/1943274/2147483586/944-220- S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 944-SubTopic 220- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (SX 210. 7- 04 (18))- Publisher FASB- URI https://asc.fasb.org/1943274/2147483586/944-220- S99-1)Reference 16: <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 17: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 220- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph \(SX 210. 6- 07 \(9\)\)- Publisher FASB- URI https://asc.fasb.org/1943274/2147483575/946-220- 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 (9))- Publisher FASB- URI https://asc.fasb.org/1943274/2147483575/946-220- S99-1)Reference 18: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 220- Name Accounting Standards Codification- Section S99- Paragraph 3- Subparagraph \(SX 210. 6- 09 \(1\) \(d\)\)- Publisher FASB- URI https://asc.fasb.org/1943274/2147483575/946-220- S99-3](http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 220- Name Accounting Standards Codification- Section S99- Paragraph 3- Subparagraph (SX 210. 6- 09 (1) (d))- Publisher FASB- URI https://asc.fasb.org/1943274/2147483575/946-220- S99-3)Reference 19: [http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1A- Subparagraph \(SX 210. 13- 01 \(a\) \(4\) \(i\)\)- Publisher FASB- URI https://asc.fasb.org/1943274/2147480097/470-10- S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (4) (i))- Publisher FASB- URI https://asc.fasb.org/1943274/2147480097/470-10- S99-1)Reference 20: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 470-SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1A- Subparagraph \(SX 210. 13- 01 \(a\) \(4\) \(ii\)\)- Publisher FASB- URI https://asc.fasb.org/1943274/2147480097/470-10- S99-1](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 470-SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (4) (ii))- Publisher FASB- URI https://asc.fasb.org/1943274/2147480097/470-10- S99-1)Reference 21: [http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1A- Subparagraph \(SX 210. 13- 01 \(a\) \(4\) \(iii\) \(A\)\)- Publisher FASB- URI https://asc.fasb.org/1943274/2147480097/470-10- S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (4) (iii) (A))- Publisher FASB- URI https://asc.fasb.org/1943274/2147480097/470-10- S99-1)Reference 22: [http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1A- Subparagraph \(SX 210. 13- 01 \(a\) \(4\) \(iv\)\)- Publisher FASB- URI https://asc.fasb.org/1943274/2147480097/470-10- S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 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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 (f)- Publisher FASB- URI https://asc.fasb.org/1943274/2147482810/280-10-50-32)Reference 31: [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 32: <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>Reference 33: [http://www.xbrl.org/2003/role/disclosureRef-Topic 280-SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 32- Subparagraph \(e\)- Publisher FASB- URI https://asc.fasb.org/1943274/2147482810/280-10-50-32](http://www.xbrl.org/2003/role/disclosureRef-Topic 280-SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 32- Subparagraph (e)- Publisher FASB- URI https://asc.fasb.org/1943274/2147482810/280-10-50-32)Reference 34: <http://www.xbrl.org/2003/role/disclosureRef-Topic 205-SubTopic 20- Name Accounting Standards Codification- Section 50- Paragraph 7- Publisher FASB- URI https://asc.fasb.org/1943274/2147483499/205-20-50-7>Reference 35: <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 36: [http://www.xbrl.org/2003/role/disclosureRef-Topic 220-SubTopic 10- Name Accounting Standards Codification- Section 45- Paragraph 1A- Subparagraph \(a\)- Publisher FASB- URI https://asc.fasb.org/1943274/2147482790/220-10-45-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 220-SubTopic 10- Name Accounting Standards Codification- Section 45- Paragraph 1A- Subparagraph (a)- Publisher FASB- URI https://asc.fasb.org/1943274/2147482790/220-10-45-1)Reference 37: [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/1943274/2147482790/220-10-45-1](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/1943274/2147482790/220-10-45-1)Reference 38: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 220-SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 2- Subparagraph \(SX 210. 5- 03 \(20\)\)- Publisher FASB- URI https://asc.fasb.org/1943274/2147483621/220-10- S99-2](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 (20))- Publisher FASB- URI https://asc.fasb.org/1943274/2147483621/220-10- S99-2)Reference 39: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 942-SubTopic 220- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph \(SX 210. 9- 04 \(22\)\)- Publisher FASB- URI https://asc.fasb.org/1943274/2147483589/942-220- S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 942-SubTopic 220- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (SX 210. 9- 04 (22))- Publisher FASB- URI https://asc.fasb.org/1943274/2147483589/942-220- S99-1)Details Name: us-gaap_NetIncomeLoss Namespace Prefix: us-gaap_Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- Definition Amount, after deduction of tax, noncontrolling interests, dividends on preferred stock and participating securities; of income (loss) available to common shareholders. Reference 1: <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 2: [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 3: [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 4: <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 5: [http://www.xbrl.org/2003/role/disclosureRef-Topic 220-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 5-Subparagraph \(SAB Topic 6. 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References No definition available. Details Name: us-gaap_TemporaryEquityAccretionToRedemptionValueAdjustment Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration Schedule of Income (Loss) Basic and Diluted Per Share (Details) USD (\$) 12 Months Ended Dec. 31, 2023 Dec. 31, 2022 Income earned on Trust Account \$ 3, 130, 199 Accretion of temporary equity to redemption value \$ 8, 427, 382 Redeemable Ordinary Shares [Member] Allocation of net loss including accretion of temporary equity (7, 330, 400) Income earned on Trust Account \$ 3, 130, 199 Accretion of temporary equity to redemption value 8, 427, 382 Allocation of net income / (loss) \$ 4, 227, 180 Weighted average shares outstanding, basic 6, 830, 959 Weighted average shares outstanding, diluted 6, 830, 959 Basic net income (loss) per share \$ 0. 62 Diluted net income per share, redeemable ordinary shares \$ 0. 62 Non-Redeemable Ordinary Shares [Member] Allocation of net loss including accretion of temporary equity (2, 286, 063) Income earned on Trust Account Accretion of temporary equity to redemption value Allocation of net income / (loss) \$ (2, 286, 063) Weighted average shares outstanding, basic 2, 130, 307 1, 725, 000 Weighted average shares outstanding, diluted 2, 130, 307 1, 725, 000 Basic net income (loss) per share \$ (1. 07) \$ (0. 00) Diluted net income per share, redeemable ordinary shares \$ (1. 07) \$ (0. 00) X-Definition Allocation of net income loss. References No definition available. Details Name: ATMC_AllocationOfNetIncomeLoss Namespace Prefix: ATMC_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: durationX-Definition Allocation of net loss including accretion of temporary equity. References No definition available. Details Name: ATMC_AllocationOfNetLossIncludingAccretionOfTemporaryEquity Namespace Prefix: ATMC_Data Type: xbrli:sharesItemType Balance Type: na Period Type: durationX-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 3-Publisher FASB-URI https://asc.fasb.org/1943274/2147483443/250-10-50-3>Reference 2: <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 3: [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 4: [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 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 7-Subparagraph \(a\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483443/250-10-50-7](http://www.xbrl.org/2003/role/disclosureRef-Topic 250-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 7-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483443/250-10-50-7)Reference 8: <http://www.xbrl.org/2003/role/disclosureRef-Topic 260-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 2-Publisher FASB-URI https://asc.fasb.org/1943274/2147482689/260-10-45-2>Reference 9: [http://www.xbrl.org/2003/role/disclosureRef-Topic 260-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 60B-Subparagraph \(d\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482689/260-10-45-60B](http://www.xbrl.org/2003/role/disclosureRef-Topic 260-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 60B-Subparagraph (d)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482689/260-10-45-60B)Reference 10: <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 11: [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 12: <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>Reference 13: [http://www.xbrl.org/2003/role/disclosureRef-Topic 220-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 2-Subparagraph \(SX 210. 5-03 \(25\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2](http://www.xbrl.org/2003/role/disclosureRef-Topic 220-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 2-Subparagraph (SX 210. 5-03 (25))-Publisher FASB-URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2)Reference 14: [http://www.xbrl.org/2003/role/disclosureRef-Topic 942-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210. 9-04 \(27\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483589/942-220-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 942-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210. 9-04 (27))-Publisher FASB-URI https://asc.fasb.org/1943274/2147483589/942-220-S99-1)Reference 15: <http://www.xbrl.org/2003/role/disclosureRef->

Topic 944-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.7-04 (23))-Publisher FASB-URI <https://asc.fasb.org/1943274/2147483586/944-220-S99-1>Reference 16: <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 17: <http://www.xbrl.org/2003/role/disclosureRef-Topic 260-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 7-Publisher FASB-URI https://asc.fasb.org/1943274/2147482689/260-10-45-7>Details Name: us-gaap_EarningsPerShareBasic Namespace Prefix: us-gaap_Data Type: dtr-types: perShareItemType Balance Type: na Period Type: durationX-DefinitionThe amount of net income (loss) for the period available to each share of common stock or common unit outstanding during the reporting period and to each share or unit that would have been outstanding assuming the issuance of common shares or units for all dilutive potential common shares or units outstanding during the reporting period. ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef-Topic 250-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 3-Publisher FASB-URI https://asc.fasb.org/1943274/2147483443/250-10-50-3>Reference 2: <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 3: [http://www.xbrl.org/2003/role/disclosureRef-Topic 815-SubTopic 40-Name Accounting Standards Codification-Section 65-Paragraph 1-Subparagraph \(c\) \(4\)-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 (c) (4)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480175/815-40-65-1)Reference 4: [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 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 7-Subparagraph \(a\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483443/250-10-50-7](http://www.xbrl.org/2003/role/disclosureRef-Topic 250-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 7-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483443/250-10-50-7)Reference 8: <http://www.xbrl.org/2003/role/disclosureRef-Topic 260-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 2-Publisher FASB-URI https://asc.fasb.org/1943274/2147482689/260-10-45-2>Reference 9: [http://www.xbrl.org/2003/role/disclosureRef-Topic 260-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 60B-Subparagraph \(d\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482689/260-10-45-60B](http://www.xbrl.org/2003/role/disclosureRef-Topic 260-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 60B-Subparagraph (d)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482689/260-10-45-60B)Reference 10: <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 11: [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 12: [http://www.xbrl.org/2003/role/disclosureRef-Topic 220-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 2-Subparagraph \(SX 210.5-03 \(25\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2](http://www.xbrl.org/2003/role/disclosureRef-Topic 220-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 2-Subparagraph (SX 210.5-03 (25))-Publisher FASB-URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2)Reference 13: [http://www.xbrl.org/2003/role/disclosureRef-Topic 942-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.9-04 \(27\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483589/942-220-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 942-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.9-04 (27))-Publisher FASB-URI https://asc.fasb.org/1943274/2147483589/942-220-S99-1)Reference 14: [http://www.xbrl.org/2003/role/disclosureRef-Topic 944-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.7-04 \(23\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483586/944-220-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 944-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.7-04 (23))-Publisher FASB-URI https://asc.fasb.org/1943274/2147483586/944-220-S99-1)Reference 15: <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 16: <http://www.xbrl.org/2003/role/disclosureRef-Topic 260-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 7-Publisher FASB-URI https://asc.fasb.org/1943274/2147482689/260-10-45-7>Details Name: us-gaap_EarningsPerShareDiluted Namespace Prefix: us-gaap_Data Type: dtr-types: perShareItemType Balance Type: na Period Type: durationX-DefinitionThe aggregate amount of income from investments (for example, dividends) not considered a component of the entity's core operations. ReferencesReference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 220-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 2-Subparagraph \(SX 210.5-03-7\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 220-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 2-Subparagraph (SX 210.5-03-7)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2)Details Name: us-gaap_InvestmentIncomeNonoperating Namespace Prefix: us-gaap_Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX-DefinitionAmount of decrease to net income for accretion of temporary equity to its redemption value to derive net income apportioned to common stockholders. ReferencesNo definition available. Details Name: us-gaap_TemporaryEquityAccretionToRedemptionValueAdjustment Namespace Prefix: us-gaap_Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX-DefinitionThe average number of shares or units issued and outstanding that are used in calculating diluted EPS or earnings per unit (EPU), determined based on the timing of issuance of shares or units in the period. ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic 260-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 1-Subparagraph \(a\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482662/260-10-50-1](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: durationX-DefinitionNumber of [basic] shares or units, after adjustment for contingently issuable shares or units and other shares or units not deemed outstanding, determined by relating the portion of time within a reporting period that common shares or units have been outstanding to the total time in that period. ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic 260-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 1-Subparagraph \(a\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482662/260-10-50-1](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: us-gaap_WeightedAverageNumberOfSharesOutstandingBasic Namespace Prefix: us-gaap_Data Type: xbrli: sharesItemType Balance Type: na Period Type: durationX-Details Name: us-gaap_StatementClassOfStockAxis = ATMC_RedeemableOrdinarySharesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X-Details Name: us-gaap_StatementClassOfStockAxis = ATMC_NonRedeemableOrdinarySharesMember Namespace Prefix: Data Type: na Balance Type: Period Type: Schedule of Subject to Possible Redemption (Details)-USD (\$) 12 Months Ended Dec. 31, 2023 Dec. 31, 2022Financial Instruments Subject to Mandatory Redemption by Settlement Terms [Line Items]Gross proceeds \$ 69,000,000 Proceeds allocated to Public Rights (100) Plus: Accretion of carrying value to redemption value 8,427,382 Ordinary shares subject to possible redemption 74,062,199 Common Stock Subject to Mandatory Redemption [Member]Financial Instruments Subject to Mandatory Redemption by Settlement Terms [Line Items]Gross proceeds 69,000,000 Proceeds allocated to Public Rights (621,000) Proceeds allocated to Public Warrants (1,104,000) Allocation of offering costs related to redeemable shares (4,770,382) Plus: Accretion of carrying value to redemption value 7,737,382 Subsequent measurement of ordinary shares subject to possible redemption (income earned on trust account) 3,820,199 Ordinary shares subject to possible

redemption \$ 74, 062, 199 X- Definition Allocation of offering costs related to redeemable shares. References No definition available. Details Name: ATMC_AllocationOfOfferingCostsRelatedToRedeemableShares Namespace Prefix: ATMC_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- Definition Subsequent measurement of ordinary shares subject to possible redemption. References No definition available. Details Name: ATMC_SubsequentMeasurementOfOrdinarySharesSubjectToPossibleRedemption Namespace Prefix: ATMC_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- Definition The cash inflow from the additional capital contribution to the entity. References Reference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-Name> Accounting Standards Codification- Section 45- Paragraph 14- Subparagraph (a)- SubTopic 10- Topic 230- Publisher FASB- URI <https://asc.fasb.org/1943274/2147482740/230-10-45-14> Details Name: us-gaap_ProceedsFromIssuanceOfCommonStock Namespace Prefix: us-gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- Definition The cash inflow from issuance of rights to purchase common shares at predetermined price (usually issued together with corporate debt). References Reference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-Name> Accounting Standards Codification- Section 45- Paragraph 14- Subparagraph (a)- SubTopic 10- Topic 230- Publisher FASB- URI <https://asc.fasb.org/1943274/2147482740/230-10-45-14> Details Name: us-gaap_ProceedsFromIssuanceOfWarrants Namespace Prefix: us-gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- Definition The cash inflow associated with the amount received from the stock plan during the period. References Reference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-Name> Accounting Standards Codification- Section 45- Paragraph 14- Subparagraph (a)- SubTopic 10- Topic 230- Publisher FASB- URI <https://asc.fasb.org/1943274/2147482740/230-10-45-14> Details Name: us-gaap_ProceedsFromStockPlans Namespace Prefix: us-gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- 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: us-gaap_SharesSubjectToMandatoryRedemptionBySettlementTermsLineItems Namespace Prefix: us-gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- Definition Amount of decrease to net income for accretion of temporary equity to its redemption value to derive net income apportioned to common stockholders. References No definition available. Details Name: us-gaap_TemporaryEquityAccretionToRedemptionValueAdjustment Namespace Prefix: us-gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- Definition Carrying amount, attributable to parent, of an entity's issued and outstanding stock which is not included within permanent equity. Temporary equity is a security with redemption features that are outside the control of the issuer, is not classified as an asset or liability in conformity with GAAP, and is not mandatorily redeemable. Includes any type of security that is redeemable at a fixed or determinable price or on a fixed or determinable date or dates, is redeemable at the option of the holder, or has conditions for redemption which are not solely within the control of the issuer. Includes stock with a put option held by an ESOP and stock redeemable by a holder only in the event of a change in control of the issuer. References Reference 1: <http://www.xbrl.org/2003/role/disclosureRef-Topic> 944- SubTopic 210- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (SX 210. 7- 03 (a) (23) (a) (1))- Publisher FASB- URI <https://asc.fasb.org/1943274/2147479440/944-210-S99-1> Reference 2: <http://www.xbrl.org/2003/role/disclosureRef-Topic> 718- SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (SAB Topic 14. E. Q2)- Publisher FASB- URI <https://asc.fasb.org/1943274/2147479830/718-10-S99-1> Reference 3: <http://www.xbrl.org/2003/role/disclosureRef-Topic> 470- SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (4) (i))- Publisher FASB- URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1A> Reference 4: <http://www.xbrl.org/2003/role/disclosureRef-Topic> 470- SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (4) (iv))- Publisher FASB- URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1A> Reference 5: <http://www.xbrl.org/2003/role/disclosureRef-Topic> 470- SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (5))- Publisher FASB- URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1A> Reference 6: <http://www.xbrl.org/2003/role/disclosureRef-Topic> 470- SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (4) (i))- Publisher FASB- URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1B> Reference 7: <http://www.xbrl.org/2003/role/disclosureRef-Topic> 470- SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (4) (iv))- Publisher FASB- URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1B> Reference 8: <http://www.xbrl.org/2003/role/disclosureRef-Topic> 470- SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (5))- Publisher FASB- URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1B> Details Name: us-gaap_TemporaryEquityCarryingAmountAttributableToParent Namespace Prefix: us-gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX- Details Name: us-gaap_ScheduleOfSharesSubjectToMandatoryRedemptionBySettlementTermsAxis = us-gaap_CommonStockSubjectToMandatoryRedemptionMember Namespace Prefix: Data Type: na Balance Type: Period Type: Significant Accounting Policies (Details Narrative)- USD (\$) Dec. 31, 2023 Dec. 28, 2023 Jan. 04, 2023 Dec. 31, 2022 Dec. 31, 2021 Subsidiary, Sale of Stock [Line Items] Cash equivalents \$ 0 Cash, FDIC insured amount \$ 250, 000 Offering costs 584, 518 Shareholder equity \$ (3, 895, 801) 15, 198 \$ 15, 982 Temporary equity, shares issued 6, 900, 000 Temporary equity, redemption price per share \$ 10. 73 \$ 10. 78 Accrued for interest and penalties \$ 0 Public Shares [Member] Subsidiary, Sale of Stock [Line Items] Temporary equity carrying value 4, 770, 382 Public Warrants and Public Rights [Member] Subsidiary, Sale of Stock [Line Items] Shareholder equity 122, 317 Common Stock [Member] Subsidiary, Sale of Stock [Line Items] Shareholder equity \$ 214 \$ 173 \$ 173 Temporary equity, shares issued 6, 900, 000 Temporary equity, redemption price per share \$ 10. 18 IPO [Member] Subsidiary, Sale of Stock [Line Items] Offering costs \$ 4, 892, 699 \$ 2, 415, 000 X- Definition Amount of short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. Excludes cash and cash equivalents within disposal group and discontinued operation. References Reference 1: <http://www.xbrl.org/2009/role/commonPracticeRef-Topic> 944- SubTopic 210- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (SX 210. 7- 03 (a) (2))- Publisher FASB- URI <https://asc.fasb.org/1943274/2147479440/944-210-S99-1> Reference 2: <http://www.xbrl.org/2009/role/commonPracticeRef-Topic> 210- SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (1))- Publisher FASB- URI <https://asc.fasb.org/1943274/2147480566/210-10-S99-1> Details Name: us-gaap_CashEquivalentsAtCarryingValue Namespace Prefix: us-gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: instantX- Definition The amount of cash deposited in financial institutions as of the balance sheet date that is insured by the Federal Deposit Insurance Corporation. References No definition available. Details Name: us-gaap_CashFDICInsuredAmount Namespace Prefix: us-gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: instantX- Definition Specific incremental costs directly attributable to a proposed or actual offering of securities which are deferred at the end of the reporting period. References Reference 1: <http://www.xbrl.org/2009/role/commonPracticeRef-Topic> 340- SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (SAB Topic 5. A)- Publisher FASB- URI <https://asc.fasb.org/1943274/2147480341/340-10-S99-1> Details Name: us-gaap_DeferredOfferingCosts

Namespace Prefix: us-gaap Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: instantX-Definition The amount of estimated penalties and interest accrued as of the balance sheet date arising from income tax examinations. References Reference 1: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic-740-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-15-Subparagraph-\(e\)-Publisher-FASB-URI-https://asc.fasb.org//1943274/2147482685/740-10-50-15-Details-Name-us-gaap-IncomeTaxExaminationPenaltiesAndInterestAccrued](http://www.xbrl.org/2009/role/commonPracticeRef-Topic-740-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-15-Subparagraph-(e)-Publisher-FASB-URI-https://asc.fasb.org//1943274/2147482685/740-10-50-15-Details-Name-us-gaap-IncomeTaxExaminationPenaltiesAndInterestAccrued) Namespace Prefix: us-gaap Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX-Definition Amount of equity (deficit) attributable to parent. Excludes temporary equity and equity attributable to noncontrolling interest. References Reference 1: <http://www.xbrl.org/2003/role/exampleRef-Topic-852-SubTopic-10-Name-Accounting-Standards-Codification-Section-55-Paragraph-10-Publisher-FASB-URI-https://asc.fasb.org//1943274/2147481372/852-10-55-10> Reference 2: <http://www.xbrl.org/2003/role/exampleRef-Topic-946-SubTopic-830-Name-Accounting-Standards-Codification-Section-55-Paragraph-12-Publisher-FASB-URI-https://asc.fasb.org//1943274/2147480167/946-830-55-12> Reference 3: [http://www.xbrl.org/2003/role/disclosureRef-Topic-946-SubTopic-210-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-\(SX-210-6-04-\(19\)\)-Publisher-FASB-URI-https://asc.fasb.org//1943274/2147479617/946-210-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-(19))-Publisher-FASB-URI-https://asc.fasb.org//1943274/2147479617/946-210-S99-1) Reference 4: [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//1943274/2147479617/946-210-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//1943274/2147479617/946-210-S99-2) Reference 5: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic-946-SubTopic-220-Name-Accounting-Standards-Codification-Section-S99-Paragraph-3-Subparagraph-\(SX-210-6-09-\(4\)-\(b\)\)-Publisher-FASB-URI-https://asc.fasb.org//1943274/2147483575/946-220-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//1943274/2147483575/946-220-S99-3) Reference 6: [http://www.xbrl.org/2003/role/disclosureRef-Topic-946-SubTopic-220-Name-Accounting-Standards-Codification-Section-S99-Paragraph-3-Subparagraph-\(SX-210-6-09-\(6\)\)-Publisher-FASB-URI-https://asc.fasb.org//1943274/2147483575/946-220-S99-3](http://www.xbrl.org/2003/role/disclosureRef-Topic-946-SubTopic-220-Name-Accounting-Standards-Codification-Section-S99-Paragraph-3-Subparagraph-(SX-210-6-09-(6))-Publisher-FASB-URI-https://asc.fasb.org//1943274/2147483575/946-220-S99-3) Reference 7: [http://www.xbrl.org/2003/role/disclosureRef-Topic-946-SubTopic-220-Name-Accounting-Standards-Codification-Section-S99-Paragraph-3-Subparagraph-\(SX-210-6-09-\(7\)\)-Publisher-FASB-URI-https://asc.fasb.org//1943274/2147483575/946-220-S99-3](http://www.xbrl.org/2003/role/disclosureRef-Topic-946-SubTopic-220-Name-Accounting-Standards-Codification-Section-S99-Paragraph-3-Subparagraph-(SX-210-6-09-(7))-Publisher-FASB-URI-https://asc.fasb.org//1943274/2147483575/946-220-S99-3) Reference 8: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic-235-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-\(SX-210-4-08-\(g\)-\(1\)-\(ii\)\)-Publisher-FASB-URI-https://asc.fasb.org//1943274/2147480678/235-10-S99-1](http://www.xbrl.org/2009/role/commonPracticeRef-Topic-235-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-(SX-210-4-08-(g)-(1)-(ii))-Publisher-FASB-URI-https://asc.fasb.org//1943274/2147480678/235-10-S99-1) Reference 9: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic-323-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-3-Subparagraph-\(e\)-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-(e)-Publisher-FASB-URI-https://asc.fasb.org//1943274/2147481687/323-10-50-3) Reference 10: [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 11: [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 12: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic-210-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-\(SX-210-5-02-\(31\)\)-Publisher-FASB-URI-https://asc.fasb.org//1943274/2147480566/210-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Topic-210-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-(SX-210-5-02-(31))-Publisher-FASB-URI-https://asc.fasb.org//1943274/2147480566/210-10-S99-1) Reference 13: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic-210-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-\(SX-210-5-02-\(30\)\)-Publisher-FASB-URI-https://asc.fasb.org//1943274/2147480566/210-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Topic-210-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-(SX-210-5-02-(30))-Publisher-FASB-URI-https://asc.fasb.org//1943274/2147480566/210-10-S99-1) Reference 14: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic-310-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-2-Subparagraph-\(SAB-Topic-4-E\)-Publisher-FASB-URI-https://asc.fasb.org//1943274/2147480418/310-10-S99-2](http://fasb.org/us-gaap/role/ref/legacyRef-Topic-310-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-2-Subparagraph-(SAB-Topic-4-E)-Publisher-FASB-URI-https://asc.fasb.org//1943274/2147480418/310-10-S99-2) Details Name: us-gaap-StockholdersEquity Namespace Prefix: us-gaap Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX-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: us-gaap-SubsidiarySaleOfStockLineItems Namespace Prefix: us-gaap Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX-Definition Aggregate amount of redemption requirements for each class or type of redeemable stock classified as temporary equity for each of the five years following the latest balance sheet date. The redemption requirement does not constitute an unconditional obligation that will be settled in a variable number of shares constituting a monetary value predominantly indexed to (a) a fixed monetary amount known at inception, (b) an amount inversely correlated with the residual value of the entity, or (c) an amount determined by reference to something other than the fair value of issuer's stock. Does not include mandatorily redeemable stock. The exception is if redemption is required upon liquidation or termination of the reporting entity. References No definition available. Details Name: us-gaap-TemporaryEquityAggregateAmountOfRedemptionRequirement Namespace Prefix: us-gaap Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX-Definition Amount to be paid per share that is classified as temporary equity by entity upon redemption. Temporary equity is a security with redemption features that are outside the control of the issuer, is not classified as an asset or liability in conformity with GAAP, and is not mandatorily redeemable. Includes any type of security that is redeemable at a fixed or determinable price or on a fixed or determinable date or dates, is redeemable at the option of the holder, or has conditions for redemption which are not solely within the control of the issuer. If convertible, the issuer does not control the actions or events necessary to issue the maximum number of shares that could be required to be delivered under the conversion option if the holder exercises the option to convert the stock to another class of equity. If the security is a warrant or a rights issue, the warrant or rights issue is considered to be temporary equity if the issuer cannot demonstrate that it would be able to deliver upon the exercise of the option by the holder in all cases. Includes stock with put option held by ESOP and stock redeemable by holder only in the event of a change in control of the issuer. References Reference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-Name-Accounting-Standards-Codification-Topic-480-SubTopic-10-Section-S99-Paragraph-1-Publisher-FASB-URI-https://asc.fasb.org//1943274/2147480244/480-10-S99-1> Reference 2: [http://fasb.org/us-gaap/role/ref/legacyRef-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-\(27\)-SubTopic-10-Publisher-FASB-URI-https://asc.fasb.org//1943274/2147480566/210-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-(27)-SubTopic-10-Publisher-FASB-URI-https://asc.fasb.org//1943274/2147480566/210-10-S99-1) Details Name: us-gaap-TemporaryEquityRedemptionPricePerShare Namespace Prefix: us-gaap Data Type: dt: types: perShareItemType Balance Type: na Period Type: instantX-Definition The number of securities classified as temporary equity that have been sold (or granted) to the entity's shareholders. Securities issued include securities outstanding and securities held in treasury. Temporary equity is a security with redemption features that are outside the control of the issuer, is not classified as an asset or liability in conformity with GAAP, and is not mandatorily redeemable. Includes any type of security that is redeemable at a fixed or determinable price or on a fixed or determinable date or dates, is redeemable at the option of the holder, or has conditions for redemption which are not solely within the control of the issuer. If convertible, the issuer does not control the actions or events necessary to issue the maximum number of shares that could be required to be delivered under the conversion option if the holder exercises the option to convert the stock to another class of equity. If the security is a warrant or a rights issue, the warrant or rights issue is considered to be temporary equity if the issuer cannot demonstrate that it would be able to deliver upon the exercise of the option by the holder in all cases. Includes stock with put option held by ESOP and stock redeemable by holder only in the event of a change in control of the issuer. 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-\(27\)-\(b\)\)-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-(27)-(b))-Publisher-FASB-URI-https://asc.fasb.org//1943274/2147480566/210-10-S99-1) Details Name: us-gaap-TemporaryEquitySharesIssued Namespace Prefix: us-gaap Data Type: xbrli: sharesItemType Balance Type: na Period Type: instantX-

Details Name: us-gaap_StatementEquityComponentsAxis = ATMC_PublicSharesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us-gaap_StatementEquityComponentsAxis = ATMC_PublicWarrantsAndPublicRightsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us-gaap_StatementEquityComponentsAxis = us-gaap_CommonStockMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us-gaap_SubSidiarySaleOfStockAxis = us-gaap_IPOMember Namespace Prefix: Data Type: na Balance Type: Period Type: Initial Public Offering (Details Narrative) USD (\$) Dec. 28, 2023 Jan. 09, 2023 Jan. 06, 2023 Jan. 04, 2023 Dec. 30, 2022 Dec. 31, 2023 Subsidiary, Sale of Stock [Line Items] Issuance of share to sponsor, shares 2, 160, 774 5, 800 Sale of stock value issued \$ 70, 242, 000 \$ 231, 000 Shares issued price per share \$ 10. 18 \$ 2. 00 IPO [Member] Subsidiary, Sale of Stock [Line Items] Issuance of share to sponsor, shares 6, 000, 000 Sale of stock, price per share \$ 10. 00 \$ 10. 00 Warrant exercise price \$ 11. 50 Shares issued price per share \$ 10. 18 Over- Allotment Option [Member] Subsidiary, Sale of Stock [Line Items] Issuance of share to sponsor, shares 900, 000 900, 000 900, 000 Sale of stock, price per share \$ 10. 00 \$ 10. 00 X- Definition Exercise price per share or per unit of warrants or rights outstanding. References Reference 1: <http://www.xbrl.org/2003/role/disclosureRef-Topic505-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph3-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147481112/505-10-50-3> Details Name: us-gaap_ClassOfWarrantOrRightExercisePriceOfWarrantsOrRights1 Namespace Prefix: us-gaap_ Data Type: dtr-types: perShareItemType Balance Type: na Period Type: instantX- Definition Amount of consideration received by subsidiary or equity investee in exchange for shares of stock issued or sold. Includes amount of cash received, fair value of noncash assets received, and fair value of liabilities assumed by the investor. References No definition available. Details Name: us-gaap_SaleOfStockConsiderationReceivedPerTransaction Namespace Prefix: us-gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- Definition Per share amount received by subsidiary or equity investee for each share of common stock issued or sold in the stock transaction. References No definition available. Details Name: us-gaap_SaleOfStockPricePerShare Namespace Prefix: us-gaap_ Data Type: dtr-types: perShareItemType Balance Type: na Period Type: instantX- Definition Per share or per unit amount of equity securities issued. References No definition available. Details Name: us-gaap_SharesIssuedPricePerShare Namespace Prefix: us-gaap_ Data Type: dtr-types: perShareItemType Balance Type: na Period Type: instantX- Definition Number of new stock issued during the period. References Reference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-NameAccountingStandardsCodification-Section50-Paragraph2-SubTopic10-Topic505-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147481112/505-10-50-2> Reference 2: [http://www.xbrl.org/2003/role/disclosureRef-Topic946-SubTopic505-NameAccountingStandardsCodification-SectionS99-Paragraph3-Subparagraph\(SX210.6-09\(4\)\(b\)\)-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147481004/946-505-50-2](http://www.xbrl.org/2003/role/disclosureRef-Topic946-SubTopic505-NameAccountingStandardsCodification-SectionS99-Paragraph3-Subparagraph(SX210.6-09(4)(b))-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147481004/946-505-50-2) Reference 3: [http://www.xbrl.org/2003/role/disclosureRef-Topic946-SubTopic220-NameAccountingStandardsCodification-SectionS99-Paragraph3-Subparagraph\(SX210.6-09\(4\)\(b\)\)-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147483575/946-220-S99-3](http://www.xbrl.org/2003/role/disclosureRef-Topic946-SubTopic220-NameAccountingStandardsCodification-SectionS99-Paragraph3-Subparagraph(SX210.6-09(4)(b))-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147483575/946-220-S99-3) Reference 4: [http://www.xbrl.org/2003/role/disclosureRef-Topic946-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph3-Subparagraph\(SX210.6-03\(i\)\(1\)\)-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147479886/946-10-S99-3](http://www.xbrl.org/2003/role/disclosureRef-Topic946-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph3-Subparagraph(SX210.6-03(i)(1))-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147479886/946-10-S99-3) Reference 5: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic210-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph\(SX210.5-02\(28\)\)-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147480566/210-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Topic210-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph(SX210.5-02(28))-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147480566/210-10-S99-1) Reference 6: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic505-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph\(SX210.3-04\)-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147480008/505-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Topic505-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph(SX210.3-04)-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147480008/505-10-S99-1) Reference 7: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic210-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph\(SX210.5-02\(29\)\)-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147480566/210-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Topic210-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph(SX210.5-02(29))-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147480566/210-10-S99-1) Details Name: us-gaap_StockIssuedDuringPeriodSharesNewIssues Namespace Prefix: us-gaap_ Data Type: xbrli: sharesItemType Balance Type: na Period Type: durationX- 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: us-gaap_SubSidiarySaleOfStockLineItems Namespace Prefix: us-gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- Details Name: us-gaap_SubSidiarySaleOfStockAxis = us-gaap_IPOMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us-gaap_SubSidiarySaleOfStockAxis = us-gaap_OverAllotmentOptionMember Namespace Prefix: Data Type: na Balance Type: Period Type: Private Placement (Details Narrative) USD (\$) Jan. 09, 2023 Jan. 06, 2023 Jan. 04, 2023 Subsidiary, Sale of Stock [Line Items] Number of private units sold, shares 115, 500 Sponsor [Member] Subsidiary, Sale of Stock [Line Items] Number of private units sold, shares 17, 325 Sale of stock, price per share \$ 2. 00 Private Warrant [Member] Subsidiary, Sale of Stock [Line Items] Sale of stock, price per share \$ 11. 50 Private Placement [Member] Sponsor [Member] Subsidiary, Sale of Stock [Line Items] Number of private units sold, shares 38, 700 38, 700 370, 500 Sale of stock, price per share \$ 10. 00 \$ 10. 00 Proceeds from sale of units \$ 387, 000 \$ 3, 705, 000 Private Placement [Member] Sponsor [Member] Subsidiary, Sale of Stock [Line Items] Number of private units sold, shares 370, 500 Sale of stock, price per share \$ 10. 00 Proceeds from sale of units \$ 3, 705, 000 X- Definition Cash received on stock transaction after deduction of issuance costs. References No definition available. Details Name: us-gaap_SaleOfStockConsiderationReceivedOnTransaction Namespace Prefix: us-gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- Definition The number of shares issued or sold by the subsidiary or equity method investee per stock transaction. References No definition available. Details Name: us-gaap_SaleOfStockNumberOfSharesIssuedInTransaction Namespace Prefix: us-gaap_ Data Type: xbrli: sharesItemType Balance Type: na Period Type: durationX- Definition Per share amount received by subsidiary or equity investee for each share of common stock issued or sold in the stock transaction. References No definition available. Details Name: us-gaap_SaleOfStockPricePerShare Namespace Prefix: us-gaap_ Data Type: dtr-types: perShareItemType Balance Type: na Period Type: instantX- 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: us-gaap_SubSidiarySaleOfStockLineItems Namespace Prefix: us-gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis = ATMC_SponsorMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us-gaap_StatementEquityComponentsAxis = ATMC_PrivateWarrantMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us-gaap_SubSidiarySaleOfStockAxis = us-gaap_PrivatePlacementMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: srt_TitleOfIndividualAxis = ATMC_SponsorMember Namespace Prefix: Data Type: na Balance Type: Period Type: Related Party Transactions (Details Narrative) USD (\$) 12 Months Ended Dec. 28, 2023 Jan. 09, 2023 Jan. 06, 2023 Jan. 04, 2023 Jan. 03, 2023 Dec. 30, 2022 Jan. 08, 2022 Sep. 30, 2021 Sep. 28, 2021 Dec. 31, 2023 Dec. 31, 2022 Dec. 31, 2021 Sep. 27, 2023 Related Party Transaction [Line Items] Sale of stock number of shares issued in transaction 115, 500 Ordinary shares, par value \$ 0. 0001 \$ 0. 0001 \$ 0. 0001 Issuance of ordinary shares through public offering, shares 2, 160, 774 5, 800 Ordinary shares, shares outstanding 6, 873, 426 2, 134, 200 1, 725, 000 Gross proceeds from sale of ordinary shares \$ 69, 000, 000 Share issued price per share \$ 10. 18 \$ 2. 00 Aggregate value of shares issued 60, 000, 000 Description of sale of shares The Founder Shares and Private Units (and underlying securities) will not, subject to certain exceptions, be transferred, assigned, sold or released from escrow in the

ease of (i) 50 % of the Founder Shares and Private Units (and underlying securities) until the earlier to occur of: (A) six months after the date of the consummation of our initial business combination, or (B) the date on which the closing price of our ordinary shares equals or exceeds \$ 12.50 per share (as adjusted for share splits, share dividends, reorganizations and recapitalizations) for any 20 trading days within any 30 trading day period commencing after our initial business combination and (ii) the remaining 50 % of the Founder Shares and Private Units (and underlying securities) until six months after the date of the consummation of our initial business combination, or earlier, in either case, if, subsequent to our initial business combination, we consummate a subsequent liquidation, merger, stock exchange or other similar transaction which results in all of our shareholders having the right to exchange their shares for cash, securities or other property. Deferred offering costs 584, 518 Payment of deferred offering cost 478, 423 Administration fee 120, 000 Promissory Note [Member] Related Party Transaction [Line Items] Line of credit aggregate principal amount \$ 300, 000 \$ 690, 000 Debt instrument, maturity date, description The Promissory Note was amended and restated on November 23, 2021, to change the December 31, 2021 due date to March 31, 2022, amended and restated on January 26, 2022 to change the March 31, 2022 due date to May 31, 2022 and amended and restated again on October 20, 2022 to change the May 31, 2022 due date to December 31, 2022. The Promissory Note was non-interest bearing and payable on the earlier of (i) December 31, 2022, or (ii) the consummation of the IPO. Notes payable \$ 690, 000 Over- Allotment Option [Member] Related Party Transaction [Line Items] Sale of stock number of shares issued in transaction 900, 000 Issuance of ordinary shares through public offering, shares 900, 000 900, 000 900, 000 Gross proceeds from sale of ordinary shares \$ 9, 000, 000 Sale of stock price per share \$ 10. 00 \$ 10. 00 Common Stock [Member] Related Party Transaction [Line Items] Issuance of ordinary shares through public offering, shares 58, 000 6, 000, 000 Aggregate value of shares issued \$ 600 Maximum [Member] Common Stock [Member] Related Party Transaction [Line Items] Common stock shares subject to forfeiture 225, 000 Sponsor [Member] Related Party Transaction [Line Items] Sale of stock number of shares issued in transaction 17, 325 Issuance of ordinary shares through public offering, shares 287, 500 Number of additional shares issued to sponsor 287, 500 Ordinary shares, shares outstanding 1, 725, 000 Due to related party amount converted \$ 352, 350 Additional amount deposited by underwriter on behalf of related party \$ 34, 650 Sale of stock price per share \$ 2. 00 Deferred offering costs 200, 000 Payment of deferred offering cost 40, 000 \$ 160, 000 Sponsor [Member] Private Placement [Member] Related Party Transaction [Line Items] Sale of stock number of shares issued in transaction 38, 700 38, 700 370, 500 Sale of stock, value \$ 387, 000 \$ 3, 705, 000 Issuance of ordinary shares through public offering, shares 409, 200 Sale of stock price per share \$ 10. 00 \$ 10. 00 Share issued price per share \$ 10. 00 Aggregate value of shares issued \$ 4, 092, 000 Sponsor [Member] Maximum [Member] Related Party Transaction [Line Items] Sponsor fees per month 10, 000 Underwriter [Member] Founder Shares [Member] Related Party Transaction [Line Items] Sale of stock number of shares issued in transaction 17, 325 Related Party [Member] Related Party Transaction [Line Items] Due to related party amount converted \$ 352, 350 Due to related party \$ 199, 318 \$ 380, 566 Common Class B [Member] Related Party Transaction [Line Items] Ordinary stock shares cancelled 20, 000, 000 Ordinary shares, par value \$ 0. 0001 \$ 0. 0001 Number of shares repurchased 1, 437, 500 Issuance of ordinary shares through public offering, shares 1, 437, 500 1, 437, 500 Common stock shares subject to forfeiture 187, 500 Aggregate value of shares issued \$ 25, 000 Common Class B [Member] Sponsor [Member] Related Party Transaction [Line Items] Sale of stock number of shares issued in transaction 1, 437, 500 Sale of stock, value \$ 25, 000 Common Class A [Member] Related Party Transaction [Line Items] Ordinary stock shares cancelled 200, 000, 000 Ordinary shares, par value \$ 0. 0001 \$ 0. 0001 X- Definition Additional Amount Deposited By Underwriter On Behalf Of Related Party. References No definition available. Details Name: ATMC_AdditionalAmountDepositedByUnderwriterOnBehalfOfRelatedParty Namespace Prefix: ATMC_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- Definition Common stock shares cancelled. References No definition available. Details Name: ATMC_CommonStockSharesCancelled Namespace Prefix: ATMC_ Data Type: xbrli: sharesItemType Balance Type: na Period Type: instantX- Definition Amount of expense for administrative fee from service provided, including, but not limited to, salary, rent, or overhead cost. References Reference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic-946-SubTopic-220-Name-Accounting-Standards-Codification-Section-45-Paragraph-3-Subparagraph-\(b\)-Publisher-FASB-URI-https://asc.fasb.org//1943274/2147483581/946-220-45-3](http://www.xbrl.org/2003/role/disclosureRef-Topic-946-SubTopic-220-Name-Accounting-Standards-Codification-Section-45-Paragraph-3-Subparagraph-(b)-Publisher-FASB-URI-https://asc.fasb.org//1943274/2147483581/946-220-45-3) Reference 2: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic-946-SubTopic-220-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-\(SX-210-6-07-\(2\)-\(b\)\)-Publisher-FASB-URI-https://asc.fasb.org//1943274/2147483575/946-220-S99-1](http://www.xbrl.org/2009/role/commonPracticeRef-Topic-946-SubTopic-220-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-(SX-210-6-07-(2)-(b))-Publisher-FASB-URI-https://asc.fasb.org//1943274/2147483575/946-220-S99-1) Reference 3: <http://fasb.org/us-gaap/role/ref/legacyRef-Name-Accounting-Standards-Codification-Topic-850-SubTopic-10-Section-50-Paragraph-1-Publisher-FASB-URI-https://asc.fasb.org//1943274/2147483326/850-10-50-1> Details Name: us-gaap_AdministrativeFeesExpense Namespace Prefix: us-gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- Definition 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: dt: types: perShareItemType Balance Type: na Period Type: instantX- 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://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//1943274/2147479617/946-210-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//1943274/2147479617/946-210-S99-2) Reference 3: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic-946-SubTopic-220-Name-Accounting-Standards-Codification-Section-S99-Paragraph-3-Subparagraph-\(SX-210-6-09-\(4\)-\(b\)\)-Publisher-FASB-URI-https://asc.fasb.org//1943274/2147483575/946-220-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//1943274/2147483575/946-220-S99-3) Reference 4: [http://www.xbrl.org/2003/role/disclosureRef-Topic-946-SubTopic-210-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-\(SX-210-6-04-\(16\)-\(a\)\)-Publisher-FASB-URI-https://asc.fasb.org//1943274/2147479617/946-210-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//1943274/2147479617/946-210-S99-1) Reference 5: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic-946-SubTopic-220-Name-Accounting-Standards-Codification-Section-S99-Paragraph-3-Subparagraph-\(SX-210-6-09-\(7\)\)-Publisher-FASB-URI-https://asc.fasb.org//1943274/2147483575/946-220-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//1943274/2147483575/946-220-S99-3) Reference 6: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic-210-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-\(SX-210-5-02-\(29\)\)-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_CommonStockSharesOutstanding Namespace Prefix: us-gaap_ Data Type: xbrli: sharesItemType Balance Type: na Period Type: instantX- Definition Description of the maturity date of the debt instrument including whether the debt matures serially and, if so, a brief description of the serial maturities. References Reference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Name-Accounting-Standards-Codification-Topic-210-SubTopic-10-Section-S99-Paragraph-1-Subparagraph-\(SX-210-5-02-22-\(a\)-\(2\)\)-Publisher-FASB-URI-https://asc.fasb.org//1943274/2147480566/210-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Name-Accounting-Standards-Codification-Topic-210-SubTopic-10-Section-S99-Paragraph-1-Subparagraph-(SX-210-5-02-22-(a)-(2))-Publisher-FASB-URI-https://asc.fasb.org//1943274/2147480566/210-10-S99-1) Details Name: us-gaap_DebtInstrumentMaturityDateDescription Namespace Prefix: us-gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- Definition Specific incremental costs directly attributable to a proposed or actual offering of securities which are deferred at the end of the reporting period. References Reference 1: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic-340-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-\(SAB-Topic-5-A\)-Publisher-FASB-URI-https://asc.fasb.org//1943274/2147480341/340-10-S99-1](http://www.xbrl.org/2009/role/commonPracticeRef-Topic-340-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-(SAB-Topic-5-A)-Publisher-FASB-URI-https://asc.fasb.org//1943274/2147480341/340-10-S99-1) Details Name: us-gaap_DeferredOfferingCosts Namespace Prefix: us-gaap_ Data Type: xbrli:

monetaryItemType Balance Type: debit Period Type: instantX- DefinitionMaximum borrowing capacity under the credit facility without consideration of any current restrictions on the amount that could be borrowed or the amounts currently outstanding under the facility. ReferencesReference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Name-Accounting-Standards-Codification-Topic-210-SubTopic-10-Section-S99-Paragraph-1-Subparagraph-\(SX-210-5-02-19-\(b\),-22-\(b\)\)](http://fasb.org/us-gaap/role/ref/legacyRef-Name-Accounting-Standards-Codification-Topic-210-SubTopic-10-Section-S99-Paragraph-1-Subparagraph-(SX-210-5-02-19-(b),-22-(b))) Publisher FASB- URI <https://asc.fasb.org/1943274/2147480566/210-10-S99-1> Details Name: us-gaap_LineOfCreditFacilityMaximumBorrowingCapacity Namespace Prefix: us-gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX- DefinitionIncluding the current and noncurrent portions, aggregate-carrying amount of all types of notes payable, as of the balance sheet date, with initial maturities beyond one year or beyond the normal operating cycle, if longer. ReferencesReference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-\(SX-210-5-02-\(22\)\)](http://fasb.org/us-gaap/role/ref/legacyRef-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-(SX-210-5-02-(22))) SubTopic 10- Topic 210- Publisher FASB- URI <https://asc.fasb.org/1943274/2147480566/210-10-S99-1> Reference 2: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic-944-SubTopic-210-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-\(SX-210-7-03-\(a\)-\(16\)-\(a\)-\(2\)\)](http://www.xbrl.org/2009/role/commonPracticeRef-Topic-944-SubTopic-210-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-(SX-210-7-03-(a)-(16)-(a)-(2))) Publisher FASB- URI <https://asc.fasb.org/1943274/2147479440/944-210-S99-1> Reference 3: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic-942-SubTopic-210-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-\(SX-210-9-03-\(16\)\)](http://fasb.org/us-gaap/role/ref/legacyRef-Topic-942-SubTopic-210-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-(SX-210-9-03-(16))) Publisher FASB- URI <https://asc.fasb.org/1943274/2147479853/942-210-S99-1> Details Name: us-gaap_NotesPayable Namespace Prefix: us-gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX- DefinitionAmount of liabilities classified as other. ReferencesReference 1: <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/1943274/2147480167/946-830-55-12> Reference 2: [http://www.xbrl.org/2003/role/disclosureRef-Topic-946-SubTopic-210-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-\(SX-210-6-04-\(12\)-\(b\)-\(2\)\)](http://www.xbrl.org/2003/role/disclosureRef-Topic-946-SubTopic-210-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-(SX-210-6-04-(12)-(b)-(2))) Publisher FASB- URI <https://asc.fasb.org/1943274/2147479617/946-210-S99-1> Reference 3: [http://www.xbrl.org/2003/role/disclosureRef-Topic-946-SubTopic-210-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-\(SX-210-6-04-\(12\)-\(b\)-\(3\)\)](http://www.xbrl.org/2003/role/disclosureRef-Topic-946-SubTopic-210-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-(SX-210-6-04-(12)-(b)-(3))) Publisher FASB- URI <https://asc.fasb.org/1943274/2147479617/946-210-S99-1> Reference 4: [http://www.xbrl.org/2003/role/disclosureRef-Topic-944-SubTopic-210-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-\(SX-210-7-03-\(15\)\)](http://www.xbrl.org/2003/role/disclosureRef-Topic-944-SubTopic-210-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-(SX-210-7-03-(15))) Publisher FASB- URI <https://asc.fasb.org/1943274/2147479440/944-210-S99-1> Reference 5: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic-946-SubTopic-210-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-\(SX-210-6-04-\(12\)-\(b\)-\(1\)\)](http://www.xbrl.org/2009/role/commonPracticeRef-Topic-946-SubTopic-210-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-(SX-210-6-04-(12)-(b)-(1))) Publisher FASB- URI <https://asc.fasb.org/1943274/2147479617/946-210-S99-1> Reference 6: [http://fasb.org/us-gaap/role/ref/legacyRef-Name-Accounting-Standards-Codification-Topic-942-SubTopic-210-Section-S99-Paragraph-1-Subparagraph-\(SX-210-9-03-15\)](http://fasb.org/us-gaap/role/ref/legacyRef-Name-Accounting-Standards-Codification-Topic-942-SubTopic-210-Section-S99-Paragraph-1-Subparagraph-(SX-210-9-03-15)) Publisher FASB- URI <https://asc.fasb.org/1943274/2147479853/942-210-S99-1> Details Name: us-gaap_OtherLiabilities Namespace Prefix: us-gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX- DefinitionAmount of liabilities classified as other, due within one year or the normal operating cycle, if longer. ReferencesReference 1: <http://www.xbrl.org/2003/role/exampleRef-Topic-852-SubTopic-10-Name-Accounting-Standards-Codification-Section-55-Paragraph-10-Publisher-FASB-URI> <https://asc.fasb.org/1943274/2147481372/852-10-55-10> Reference 2: [http://fasb.org/us-gaap/role/ref/legacyRef-Name-Accounting-Standards-Codification-Topic-210-SubTopic-10-Section-S99-Paragraph-1-Subparagraph-\(SX-210-5-02-20\)](http://fasb.org/us-gaap/role/ref/legacyRef-Name-Accounting-Standards-Codification-Topic-210-SubTopic-10-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_OtherLiabilitiesCurrent Namespace Prefix: us-gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX- DefinitionThe cash outflow for cost incurred directly with the issuance of an equity security. ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-Name-Accounting-Standards-Codification-Topic-230-SubTopic-10-Section-45-Paragraph-15-Publisher-FASB-URI> <https://asc.fasb.org/1943274/2147482740/230-10-45-15> Details Name: us-gaap_PaymentsOfStockIssuanceCosts Namespace Prefix: us-gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionThe cash inflow from the additional capital contribution to the entity. ReferencesReference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Name-Accounting-Standards-Codification-Section-45-Paragraph-14-Subparagraph-\(a\)-SubTopic-10-Topic-230-Publisher-FASB-URI](http://fasb.org/us-gaap/role/ref/legacyRef-Name-Accounting-Standards-Codification-Section-45-Paragraph-14-Subparagraph-(a)-SubTopic-10-Topic-230-Publisher-FASB-URI) <https://asc.fasb.org/1943274/2147482740/230-10-45-14> Details Name: us-gaap_ProceedsFromIssuanceOfCommonStock Namespace Prefix: us-gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic-946-SubTopic-220-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-\(SX-210-6-07-\(2\)-\(e\)-\(2\)-\(i\)\)](http://www.xbrl.org/2003/role/disclosureRef-Topic-946-SubTopic-220-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-(SX-210-6-07-(2)-(e)-(2)-(i))) Publisher FASB- URI <https://asc.fasb.org/1943274/2147483575/946-220-S99-1> 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-\(2\)-\(e\)-\(2\)-\(ii\)\)](http://www.xbrl.org/2003/role/disclosureRef-Topic-946-SubTopic-220-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-(SX-210-6-07-(2)-(e)-(2)-(ii))) Publisher FASB- URI <https://asc.fasb.org/1943274/2147483575/946-220-S99-1> Reference 3: [http://www.xbrl.org/2003/role/disclosureRef-Topic-946-SubTopic-220-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-\(SX-210-6-07-\(2\)-\(g\)-\(3\)\)](http://www.xbrl.org/2003/role/disclosureRef-Topic-946-SubTopic-220-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-(SX-210-6-07-(2)-(g)-(3))) Publisher FASB- URI <https://asc.fasb.org/1943274/2147483575/946-220-S99-1> Details Name: us-gaap_RelatedPartyTransactionLineItems Namespace Prefix: us-gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionCash received on stock transaction after deduction of issuance costs. ReferencesNo definition available. Details Name: us-gaap_SaleOfStockConsiderationReceivedOnTransaction Namespace Prefix: us-gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionDescription of stock transaction which may include details of the offering (IPO, private placement), a description of the stock sold, percentage of subsidiary's or equity investee's stock sold, a description of the investors and whether the stock was issued in a business combination. ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-Topic-810-SubTopic-10-Name-Accounting-Standards-Codification-Section-45-Paragraph-23-Publisher-FASB-URI> <https://asc.fasb.org/1943274/2147481231/810-10-45-23> Reference 2: <http://fasb.org/us-gaap/role/ref/legacyRef-Name-Accounting-Standards-Codification-Topic-810-SubTopic-10-Section-50-Paragraph-1A-Publisher-FASB-URI> <https://asc.fasb.org/1943274/2147481203/810-10-50-1A> Reference 3: <http://fasb.org/us-gaap/role/ref/legacyRef-Name-Accounting-Standards-Codification-Section-50-Paragraph-1B-SubTopic-10-Topic-810-Publisher-FASB-URI> <https://asc.fasb.org/1943274/2147481203/810-10-50-1B> Details Name: us-gaap_SaleOfStockDescriptionOfTransaction Namespace Prefix: us-gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionThe number of shares issued or sold by the subsidiary or equity method investee per stock transaction. ReferencesNo definition available. Details Name: us-gaap_SaleOfStockNumberOfSharesIssuedInTransaction Namespace Prefix: us-gaap_ Data Type: xbrli: sharesItemType Balance Type: na Period Type: durationX- DefinitionPer share amount received by subsidiary or equity investee for each share of common stock issued or sold in the stock transaction. ReferencesNo definition available. Details Name: us-gaap_SaleOfStockPricePerShare Namespace Prefix: us-gaap_ Data Type: dtr-types: perShareItemType Balance Type: na Period Type: instantX- DefinitionPer share or per unit amount of equity securities issued. ReferencesNo definition available. Details Name: us-gaap_SharesIssuedPricePerShare Namespace Prefix: us-gaap_ Data Type: dtr-types: perShareItemType Balance Type: na Period Type: instantX- DefinitionFees paid to advisors who provide certain management support and administrative oversight services including the organization and sale of stock, investment funds, limited

partnerships and mutual funds. ReferencesReference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 220-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 2-Subparagraph \(SX 210. 5-03. 3\)-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) Details Name: us-gaap_SponsorFees Namespace Prefix: us-gaap_Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionNumber of shares issued in lieu of cash for services contributed to the entity. Number of shares includes, but is not limited to, shares issued for services contributed by vendors and founders. ReferencesNo definition available. Details Name: us-gaap_StockIssuedDuringPeriodSharesIssuedForServices Namespace Prefix: us-gaap_Data Type: xbrli: sharesItemType Balance Type: na Period Type: durationX- DefinitionNumber of new stock issued during the period. ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section 50-Paragraph 2-SubTopic 10-Topic 505-Publisher FASB-URI https://asc.fasb.org/1943274/2147481112/505-10-50-2> Reference 2: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 505-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph \(a\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147481004/946-505-50-2](http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 505-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org/1943274/2147481004/946-505-50-2) Reference 3: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph \(SX 210. 6-09 \(4\) \(b\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483575/946-220-S99-3](http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph (SX 210. 6-09 (4) (b))-Publisher FASB-URI https://asc.fasb.org/1943274/2147483575/946-220-S99-3) Reference 4: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph \(SX 210. 6-03 \(i\) \(1\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147479886/946-10-S99-3](http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph (SX 210. 6-03 (i) (1))-Publisher FASB-URI https://asc.fasb.org/1943274/2147479886/946-10-S99-3) Reference 5: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210. 5-02 \(28\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210. 5-02 (28))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1) Reference 6: [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) Reference 7: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210. 5-02 \(29\)\)-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_StockIssuedDuringPeriodSharesNewIssues Namespace Prefix: us-gaap_Data Type: xbrli: sharesItemType Balance Type: na Period Type: durationX- DefinitionEquity impact of the value of new stock issued during the period. Includes shares issued in an initial public offering or a secondary public offering. ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section 50-Paragraph 2-SubTopic 10-Topic 505-Publisher FASB-URI https://asc.fasb.org/1943274/2147481112/505-10-50-2> Reference 2: <http://www.xbrl.org/2003/role/exampleRef-Topic 946-SubTopic 830-Name Accounting Standards Codification-Section 55-Paragraph 11-Publisher FASB-URI https://asc.fasb.org/1943274/2147480167/946-830-55-11> Reference 3: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 205-Name Accounting Standards Codification-Section 45-Paragraph 4-Subparagraph \(a\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480767/946-205-45-4](http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 205-Name Accounting Standards Codification-Section 45-Paragraph 4-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480767/946-205-45-4) Reference 4: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 505-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph \(a\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147481004/946-505-50-2](http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 505-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org/1943274/2147481004/946-505-50-2) Reference 5: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph \(SX 210. 6-09 \(4\) \(b\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483575/946-220-S99-3](http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph (SX 210. 6-09 (4) (b))-Publisher FASB-URI https://asc.fasb.org/1943274/2147483575/946-220-S99-3) Reference 6: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210. 5-02 \(28\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210. 5-02 (28))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1) Reference 7: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 505-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210. 3-04\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 505-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210. 3-04)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1) Reference 8: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210. 5-02 \(29\)\)-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_StockIssuedDuringPeriodValueNewIssues Namespace Prefix: us-gaap_Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionNumber of shares that have been repurchased during the period and have not been retired and are not held in treasury. Some state laws may govern the circumstances under which an entity may acquire its own stock and prescribe the accounting treatment therefore. This element is used when state law does not recognize treasury stock. ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section 50-Paragraph 2-SubTopic 10-Topic 505-Publisher FASB-URI https://asc.fasb.org/1943274/2147481112/505-10-50-2> Reference 2: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 505-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph \(c\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147481004/946-505-50-2](http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 505-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (c)-Publisher FASB-URI https://asc.fasb.org/1943274/2147481004/946-505-50-2) Reference 3: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph \(SX 210. 6-09 \(4\) \(b\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483575/946-220-S99-3](http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph (SX 210. 6-09 (4) (b))-Publisher FASB-URI https://asc.fasb.org/1943274/2147483575/946-220-S99-3) Reference 4: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph \(SX 210. 6-03 \(i\) \(2\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147479886/946-10-S99-3](http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph (SX 210. 6-03 (i) (2))-Publisher FASB-URI https://asc.fasb.org/1943274/2147479886/946-10-S99-3) Reference 5: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210. 5-02 \(28\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210. 5-02 (28))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1) Reference 6: [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) Reference 7: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210. 5-02 \(29\)\)-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_StockRepurchasedDuringPeriodShares Namespace Prefix: us-gaap_Data Type: xbrli: sharesItemType Balance Type: na Period Type: durationX- DefinitionNumber of shares of common stock subject to repurchase or cancellation determined by relating the portion of time within a reporting period that these shares have been outstanding to the total time in that period. Common stock subject to repurchase are outstanding common shares that are contingently returnable (that is, subject to recall). ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 260-SubTopic 10-Section 45-Paragraph 13-Publisher FASB-URI https://asc.fasb.org/1943274/2147482689/260-10-45-13> Details Name: us-gaap_WeightedAverageNumberOfSharesCommonStockSubjectToRepurchaseOrCancellation Namespace Prefix: us-gaap_Data Type: xbrli: sharesItemType Balance Type: na Period Type: durationX- Details Name: us-gaap_DebtInstrumentAxis = ATMC_PromissoryNoteMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us-gaap_SubsidarySaleOfStockAxis = us-gaap_OverAllotmentOptionMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us-gaap_StatementEquityComponentsAxis = us-gaap_CommonStockMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: srt_RangeAxis = srt_MaximumMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis = ATMC_SponsorMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us-gaap_SubsidarySaleOfStockAxis = us-gaap_PrivatePlacementMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis = ATMC_UnderwriterMember

Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us-gaap_StatementEquityComponentsAxis = ATMC_FounderSharesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis = us-gaap_RelatedPartyMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us-gaap_StatementClassOfStockAxis = us-gaap_CommonClassBMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us-gaap_StatementClassOfStockAxis = us-gaap_CommonClassAMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us-gaap_StatementClassOfStockAxis = us-gaap_CommonClassAMember

Commitments and Contingencies (Details Narrative)-USD (\$) 12 Months Ended Dec. 28, 2023-Jan. 09, 2023-Jan. 06, 2023-Jan. 04, 2023-Dec. 30, 2022-Dec. 31, 2023-Dec. 31, 2022-Subsidiary, Sale of Stock [Line Items] Issuance of ordinary shares through public offering, shares 2, 160, 774 5, 800 Payments for underwriting expense \$ 112, 500 \$ 1, 500, 000 Deferred underwriting commission \$ 584, 518 Number of stock exercisable, shares 115, 500 Share issued price per share \$ 10. 18 \$ 2. 00 Option description The option and the 58, 000 Units, as well as the 58, 000 ordinary shares, the warrants to purchase 58, 000 ordinary shares that may be issued upon exercise of the option and the rights to purchase 5, 800 ordinary shares upon the completion of an initial business combination, have been deemed compensation by FINRA and are therefore subject to a lock-up for a period of 180 days immediately following the commencement of sales in our IPO pursuant to Rule 5110 (c) (1) of FINRA's Rules, during which time the option may not be sold, transferred, assigned, pledged or hypothecated, or be subject of any hedging, short sale, derivative or put or call transaction that would result in the economic disposition of the securities, except as permitted under FINRA Rule 5110 (c) (2). The Company determined fair value of the Unit Purchase Option issued to the underwriters and recorded an amount to additional paid-in capital, net of purchased cost, in the balance sheets on the day of the IPO which is the grant date. Number of units option exercised, shares \$ 58, 000 Warrants to purchase common shares 58, 000 Common Stock [Member] Subsidiary, Sale of Stock [Line Items] Issuance of ordinary shares through public offering, shares 58, 000 6, 000, 000 Over-Allotment Option [Member] Subsidiary, Sale of Stock [Line Items] Issuance of ordinary shares through public offering, shares 900, 000 900, 000 900, 000 Sale of price per share \$ 10. 00 \$ 10. 00 Number of stock exercisable, shares 900, 000 Underwriters [Member] Subsidiary, Sale of Stock [Line Items] Sale of price per share \$ 100 Share price \$ 0. 35 Deferred underwriting commission \$ 2, 415, 000 Number of stock exercisable, shares 58, 000 Share issued price per share \$ 11. 50 Percentage of market value 115. 00 % X- Definition Percentage of market value ReferencesNo definition available. Details Name: ATMC_PercentageOfMarketValue Namespace Prefix: ATMC_ Data Type: dtr- types: percentItemType Balance Type: na Period Type: instantX- Definition Number of securities into which each warrant or right may be converted. For example, but not limited to, each warrant may be converted into two shares. ReferencesNo definition available. Details Name: us-gaap_ClassOfWarrantOrRightNumberOfSecuritiesCalledByEachWarrantOrRight Namespace Prefix: us-gaap_ Data Type: xbrli: sharesItemType Balance Type: na Period Type: instantX- Definition Specific incremental costs directly attributable to a proposed or actual offering of securities which are deferred at the end of the reporting period. ReferencesReference 1: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 340-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SAB Topic 5- A\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480341/340-10-S99-1](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 340-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SAB Topic 5- A)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480341/340-10-S99-1) Details Name: us-gaap_DeferredOfferingCosts Namespace Prefix: us-gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: instantX- Definition Cash paid for expenses incurred during underwriting activities (the process to review insurance applications, evaluate risks, accept or reject applications, and determine the premiums to be charged) for insurance companies. ReferencesReference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section 45-Paragraph 25-Subparagraph \(g\)-SubTopic 10-Topic 230-Publisher FASB-URI https://asc.fasb.org//1943274/2147482740/230-10-45-25](http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section 45-Paragraph 25-Subparagraph (g)-SubTopic 10-Topic 230-Publisher FASB-URI https://asc.fasb.org//1943274/2147482740/230-10-45-25) Details Name: us-gaap_PaymentsForUnderwritingExpense Namespace Prefix: us-gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- Definition The number of shares issued or sold by the subsidiary or equity method investee per stock transaction. ReferencesNo definition available. Details Name: us-gaap_SaleOfStockNumberOfSharesIssuedInTransaction Namespace Prefix: us-gaap_ Data Type: xbrli: sharesItemType Balance Type: na Period Type: durationX- Definition Per share amount received by subsidiary or equity investee for each share of common stock issued or sold in the stock transaction. ReferencesNo definition available. Details Name: us-gaap_SaleOfStockPricePerShare Namespace Prefix: us-gaap_ Data Type: dtr- types: perShareItemType Balance Type: na Period Type: instantX- Definition Description of terms of share-based payment arrangement. Includes, but is not limited to, type of award or grantee and reason for issuance. ReferencesReference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 718-SubTopic 10-Section 50-Paragraph 1-Subparagraph \(a\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480429/718-10-50-1](http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 718-SubTopic 10-Section 50-Paragraph 1-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480429/718-10-50-1) Reference 2: [http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 718-SubTopic 10-Section 50-Paragraph 2-Subparagraph \(a\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480429/718-10-50-2](http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 718-SubTopic 10-Section 50-Paragraph 2-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480429/718-10-50-2) Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardDescription Namespace Prefix: us-gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- Definition Price of a single share of a number of saleable stocks of a company. ReferencesNo definition available. Details Name: us-gaap_SharePrice Namespace Prefix: us-gaap_ Data Type: dtr- types: perShareItemType Balance Type: na Period Type: instantX- Definition Per share or per unit amount of equity securities issued. ReferencesNo definition available. Details Name: us-gaap_SharesIssuedPricePerShare Namespace Prefix: us-gaap_ Data Type: dtr- types: perShareItemType Balance Type: na Period Type: instantX- Definition Number of new stock issued during the period. ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section 50-Paragraph 2-SubTopic 10-Topic 505-Publisher FASB-URI https://asc.fasb.org//1943274/2147481112/505-10-50-2> Reference 2: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 505-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph \(a\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147481004/946-505-50-2](http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 505-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org//1943274/2147481004/946-505-50-2) Reference 3: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph \(SX 210-6-09 \(4\) \(b\)\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147483575/946-220-S99-3](http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph (SX 210-6-09 (4) (b))-Publisher FASB-URI https://asc.fasb.org//1943274/2147483575/946-220-S99-3) Reference 4: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph \(SX 210-6-03 \(i\) \(1\)\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147479886/946-10-S99-3](http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph (SX 210-6-03 (i) (1))-Publisher FASB-URI https://asc.fasb.org//1943274/2147479886/946-10-S99-3) Reference 5: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210-5-02 \(28\)\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480566/210-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210-5-02 (28))-Publisher FASB-URI https://asc.fasb.org//1943274/2147480566/210-10-S99-1) Reference 6: [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) Reference 7: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210-5-02 \(29\)\)-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_StockIssuedDuringPeriodSharesNewIssues Namespace Prefix: us-gaap_ Data Type: xbrli: sharesItemType Balance Type: na Period Type: durationX- Definition Value of stock issued as a result of the exercise of stock options. ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section 50-Paragraph 2-SubTopic 10-Topic 505-Publisher FASB-URI https://asc.fasb.org//1943274/2147481112/505-10-50-2> Reference 2: <http://fasb.org/us-gaap/role/ref/legacyRef-Topic 505-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1->

Subparagraph (SX 210.3-04) Publisher FASB URI <https://asc.fasb.org/1943274/2147480008/505-10-S99-1> Reference 3: [http://fasb.org/us-gaap/role/ref/legacyRef-NameAccountingStandardsCodification-Topic210-SubTopic10-SectionS99-Paragraph1-Subparagraph\(SX210.5-02.29-31\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147480566/210-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-NameAccountingStandardsCodification-Topic210-SubTopic10-SectionS99-Paragraph1-Subparagraph(SX210.5-02.29-31)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147480566/210-10-S99-1) Details Name: us-gaap_StockIssuedDuringPeriodValueStockOptionsExercised Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: durationX-DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. ReferencesNo definition available. Details Name: us-gaap_SubsidarySaleOfStockLineItems Namespace Prefix: us-gaap_Data Type: xbrli:stringItemType Balance Type: na Period Type: durationX-Details Name: us-gaap_StatementEquityComponentsAxis = us-gaap_CommonStockMember Namespace Prefix: Data Type: na Balance Type: Period Type: X-Details Name: us-gaap_SubsidarySaleOfStockAxis = us-gaap_OverAllotmentOptionMember Namespace Prefix: Data Type: na Balance Type: Period Type: X-Details Name: us-gaap_SubsidarySaleOfStockAxis = ATMC_UnderwritersMember Namespace Prefix: Data Type: na Balance Type: Period Type: Shareholders' Equity (Details Narrative)-USD (\$) 12 Months Ended Dec. 28, 2023 Jan. 09, 2023 Jan. 06, 2023 Jan. 04, 2023 Dec. 30, 2022 Jan. 08, 2022 Sep. 28, 2021 Dec. 31, 2023 Dec. 31, 2022 Class of Stock [Line Items] Preferred stock, shares authorized 1,000,000 1,000,000 Preferred stock, par value \$ 0.0001 \$ 0.0001 Preferred stock, shares issued Preferred stock, shares outstanding Ordinary shares, shares authorized 200,000,000 200,000,000 200,000,000 Ordinary shares, par value \$ 0.0001 \$ 0.0001 \$ 0.0001 \$ 0.0001 Issuance of ordinary shares through public offering, shares 2,160,774 5,800 Aggregate value of shares issued \$ 60,000,000 000 Common stock voting rights Holders of ordinary shares are entitled to one vote for each share. Further, the shareholders also approved the amendment and restatement of the memorandum and articles of association filed with the Cayman Registrar. Sale of stock number of shares issued in transaction 115,500 Share issued price per share \$ 10.18 \$ 2.00 Sale of stock value issued \$ 70,242,000 \$ 231,000 Ordinary shares, shares issued 2,134,200 1,725,000 Ordinary shares, shares outstanding 6,873,426 2,134,200 1,725,000 Temporary equity, shares issued 6,900,000 IPO [Member] Class of Stock [Line Items] Ordinary shares, par value \$ 0.0001 Issuance of ordinary shares through public offering, shares 6,000,000 Sale of stock price per share \$ 10.00 \$ 10.00 Proceeds from sale of units \$ 60,000,000 Share issued price per share \$ 10.18 Private Placement [Member] Class of Stock [Line Items] Proceeds from sale of units \$ 4,092,000 Over-Allotment Option [Member] Class of Stock [Line Items] Issuance of ordinary shares through public offering, shares 900,000 900,000 900,000 Sale of stock price per share \$ 10.00 \$ 10.00 Proceeds from sale of units \$ 9,000,000 Sale of stock number of shares issued in transaction 900,000 Sponsor [Member] Class of Stock [Line Items] Issuance of ordinary shares through public offering, shares 287,500 Sale of stock price per share \$ 2.00 Sale of stock number of shares issued in transaction 17,325 Due to related party amount converted \$ 352,350 Additional amount deposited by underwriter on behalf of related party \$ 34,650 Ordinary shares, shares outstanding 1,725,000 Sponsor [Member] Private Placement [Member] Class of Stock [Line Items] Issuance of ordinary shares through public offering, shares 409,200 Aggregate value of shares issued \$ 4,092,000 Sale of stock price per share \$ 10.00 \$ 10.00 Sale of stock number of shares issued in transaction 38,700 38,700 370,500 Proceeds from sale of units \$ 387,000 \$ 3,705,000 Share issued price per share \$ 10.00 Related Party [Member] Class of Stock [Line Items] Due to related party amount converted \$ 352,350 Common Class A [Member] Class of Stock [Line Items] Ordinary shares, shares authorized 200,000,000 Ordinary shares, par value \$ 0.0001 Ordinary stock shares cancelled 200,000,000 Common Class B [Member] Class of Stock [Line Items] Ordinary shares, shares authorized 20,000,000 Ordinary shares, par value \$ 0.0001 \$ 0.0001 Issuance of ordinary shares through public offering, shares 1,437,500 1,437,500 Aggregate value of shares issued \$ 25,000 Common stock subject to forfeiture 187,500 Percentage of issued and outstanding ordinary shares 20.00 % Ordinary stock shares cancelled 20,000,000 Number of shares in issue were repurchased 1,437,500 Common Class B [Member] Sponsor [Member] Class of Stock [Line Items] Sale of stock number of shares issued in transaction 1,437,500 Proceeds from sale of units \$ 25,000 X-DefinitionAdditional Amount Deposited By Underwriter On Behalf Of Related Party. ReferencesNo definition available. Details Name: ATMC_AdditionalAmountDepositedByUnderwriterOnBehalfOfRelatedParty Namespace Prefix: ATMC_Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: durationX-DefinitionCommon stock shares cancelled. ReferencesNo definition available. Details Name: ATMC_CommonStockSharesCancelled Namespace Prefix: ATMC_Data Type: xbrli:sharesItemType Balance Type: na Period Type: instantX-DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. ReferencesReference 1: [http://www.xbrl.org/2003/role/exampleRef-Topic505-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph13-Subparagraph\(d\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147481112/505-10-50-13](http://www.xbrl.org/2003/role/exampleRef-Topic505-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph13-Subparagraph(d)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147481112/505-10-50-13) Reference 2: <http://www.xbrl.org/2003/role/recommendedDisclosureRef-Topic272-SubTopic10-NameAccountingStandardsCodification-Section45-Paragraph3-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147483014/272-10-45-3> Reference 3: <http://www.xbrl.org/2003/role/disclosureRef-Topic272-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph1-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147482987/272-10-50-1> Reference 4: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic235-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph\(SX210.4-08\(d\)\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147480678/235-10-S99-1](http://www.xbrl.org/2009/role/commonPracticeRef-Topic235-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph(SX210.4-08(d))-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147480678/235-10-S99-1) Reference 5: [http://www.xbrl.org/2003/role/disclosureRef-Topic505-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph13-Subparagraph\(a\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147481112/505-10-50-13](http://www.xbrl.org/2003/role/disclosureRef-Topic505-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph13-Subparagraph(a)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147481112/505-10-50-13) Reference 6: [http://www.xbrl.org/2003/role/disclosureRef-Topic505-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph13-Subparagraph\(b\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147481112/505-10-50-13](http://www.xbrl.org/2003/role/disclosureRef-Topic505-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph13-Subparagraph(b)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147481112/505-10-50-13) Reference 7: [http://www.xbrl.org/2003/role/disclosureRef-Topic505-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph13-Subparagraph\(c\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147481112/505-10-50-13](http://www.xbrl.org/2003/role/disclosureRef-Topic505-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph13-Subparagraph(c)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147481112/505-10-50-13) Reference 8: [http://www.xbrl.org/2003/role/disclosureRef-Topic505-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph13-Subparagraph\(h\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147481112/505-10-50-13](http://www.xbrl.org/2003/role/disclosureRef-Topic505-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph13-Subparagraph(h)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147481112/505-10-50-13) Reference 9: [http://www.xbrl.org/2003/role/disclosureRef-Topic505-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph14-Subparagraph\(b\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147481112/505-10-50-14](http://www.xbrl.org/2003/role/disclosureRef-Topic505-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph14-Subparagraph(b)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147481112/505-10-50-14) Reference 10: [http://www.xbrl.org/2003/role/disclosureRef-Topic505-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph18-Subparagraph\(c\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147481112/505-10-50-18](http://www.xbrl.org/2003/role/disclosureRef-Topic505-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph18-Subparagraph(c)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147481112/505-10-50-18) Reference 11: [http://www.xbrl.org/2003/role/disclosureRef-Topic210-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph\(SX210.5-02\(27\)\(b\)\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147480566/210-10-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic210-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph(SX210.5-02(27)(b))-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147480566/210-10-S99-1) Reference 12: [http://www.xbrl.org/2003/role/disclosureRef-Topic210-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph\(SX210.5-02\(28\)\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147480566/210-10-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic210-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph(SX210.5-02(28))-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147480566/210-10-S99-1) Reference 13: <http://www.xbrl.org/2003/role/disclosureRef-Topic505-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph2-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147481112/505-10-50-2> Reference 14: [http://www.xbrl.org/2003/role/disclosureRef-Topic210-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph\(SX210.5-02\(29\)\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147480566/210-10-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic210-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph(SX210.5-02(29))-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147480566/210-10-S99-1) Reference 15: [http://www.xbrl.org/2003/role/disclosureRef-Topic946-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph3-Subparagraph\(SX210.6-03\(i\)\(2\)\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147479886/946-](http://www.xbrl.org/2003/role/disclosureRef-Topic946-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph3-Subparagraph(SX210.6-03(i)(2))-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147479886/946-)

10-S99-3Reference 16: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph \(SX 210.6-03\(i\)\(1\)\)](http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph (SX 210.6-03(i)(1)))-Publisher FASB-URI <https://asc.fasb.org/1943274/2147479886/946-10-S99-3Reference 17>: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph \(SX 210.6-03\(i\)\(2\)\(i\)\)](http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph (SX 210.6-03(i)(2)(i)))-Publisher FASB-URI <https://asc.fasb.org/1943274/2147479886/946-10-S99-3Reference 18>: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph \(SX 210.6-03\(i\)\(2\)\(ii\)\)](http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph (SX 210.6-03(i)(2)(ii)))-Publisher FASB-URI <https://asc.fasb.org/1943274/2147479886/946-10-S99-3Details Name: us-gaap-ClassOfStockLineItems Namespace Prefix: us-gaap-Data Type: xbrli:stringItemType Balance Type: na Period Type: durationX-DefinitionFace amount or stated value per share of common stock>.
ReferencesReference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.5-02\(29\)\)](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-S99-1Details Name: us-gaap-CommonStockParOrStatedValuePerShare Namespace Prefix: us-gaap-Data Type: dtr-types: perShareItemType Balance Type: na Period Type: instantX-DefinitionThe maximum number of common shares permitted to be issued by an entity's charter and bylaws>. ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.6-04\(16\)\(a\)\)](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/1943274/2147479617/946-210-S99-1Reference 2>: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.5-02\(29\)\)](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-S99-1Details Name: us-gaap-CommonStockSharesAuthorized Namespace Prefix: us-gaap-Data Type: xbrli:sharesItemType Balance Type: na Period Type: instantX-DefinitionTotal number of common shares of an entity that have been sold or granted to shareholders \(includes common shares that were issued, repurchased and remain in the treasury\). These shares represent capital invested by the firm's shareholders and owners, and may be all or only a portion of the number of shares authorized. Shares issued include shares outstanding and shares held in the treasury](https://asc.fasb.org/1943274/2147480566/210-10-S99-1Details Name: us-gaap-CommonStockSharesAuthorized Namespace Prefix: us-gaap-Data Type: xbrli:sharesItemType Balance Type: na Period Type: instantX-DefinitionTotal number of common shares of an entity that have been sold or granted to shareholders (includes common shares that were issued, repurchased and remain in the treasury). These shares represent capital invested by the firm's shareholders and owners, and may be all or only a portion of the number of shares authorized. Shares issued include shares outstanding and shares held in the treasury). ReferencesReference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.5-02\(29\)\)](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-S99-1Details Name: us-gaap-CommonStockSharesIssued Namespace Prefix: us-gaap-Data Type: xbrli:sharesItemType Balance Type: na Period Type: instantX-DefinitionNumber of shares of common stock outstanding. Common stock represent the ownership interest in a corporation>. ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section 50-Paragraph 2-SubTopic 10-Topic 505-Publisher FASB-URI https://asc.fasb.org/1943274/2147481112/505-10-50-2Reference 2>: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 2-Subparagraph \(SX 210.6-05\(4\)\)](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/1943274/2147479617/946-210-S99-2Reference 3>: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 946-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph \(SX 210.6-09\(4\)\(b\)\)](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/1943274/2147483575/946-220-S99-3Reference 4>: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.6-04\(16\)\(a\)\)](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/1943274/2147479617/946-210-S99-1Reference 5>: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 946-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph \(SX 210.6-09\(7\)\)](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/1943274/2147483575/946-220-S99-3Reference 6>: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.5-02\(29\)\)](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-S99-1Details Name: us-gaap-CommonStockSharesOutstanding Namespace Prefix: us-gaap-Data Type: xbrli:sharesItemType Balance Type: na Period Type: instantX-DefinitionDescription of voting rights of common stock. Includes eligibility to vote and votes per share owned. Include also, if any, unusual voting rights>. ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 505-SubTopic 10-Section 50-Paragraph 3-Publisher FASB-URI https://asc.fasb.org/1943274/2147481112/505-10-50-3Details Name: us-gaap-CommonStockVotingRights Namespace Prefix: us-gaap-Data Type: xbrli:stringItemType Balance Type: na Period Type: durationX-DefinitionAmount of liabilities classified as other>. ReferencesReference 1: <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/1943274/2147480167/946-830-55-12Reference 2>: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.6-04\(12\)\(b\)\(2\)\)](http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.6-04(12)(b)(2)))-Publisher FASB-URI <https://asc.fasb.org/1943274/2147479617/946-210-S99-1Reference 3>: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.6-04\(12\)\(b\)\(3\)\)](http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.6-04(12)(b)(3)))-Publisher FASB-URI <https://asc.fasb.org/1943274/2147479617/946-210-S99-1Reference 4>: [http://www.xbrl.org/2003/role/disclosureRef-Topic 944-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.7-03\(15\)\)](http://www.xbrl.org/2003/role/disclosureRef-Topic 944-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.7-03(15)))-Publisher FASB-URI <https://asc.fasb.org/1943274/2147479440/944-210-S99-1Reference 5>: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 946-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.6-04\(12\)\(b\)\(1\)\)](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 946-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.6-04(12)(b)(1)))-Publisher FASB-URI <https://asc.fasb.org/1943274/2147479617/946-210-S99-1Reference 6>: [http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 942-SubTopic 210-Section S99-Paragraph 1-Subparagraph \(SX 210.9-03.15\)](http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 942-SubTopic 210-Section S99-Paragraph 1-Subparagraph (SX 210.9-03.15))-Publisher FASB-URI <https://asc.fasb.org/1943274/2147479853/942-210-S99-1Details Name: us-gaap-OtherLiabilities Namespace Prefix: us-gaap-Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instantX-DefinitionFace amount or stated value per share of preferred stock nonredeemable or redeemable solely at the option of the issuer>. ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic 505-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 13-Subparagraph \(a\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147481112/505-10-50-13Reference 2](http://www.xbrl.org/2003/role/disclosureRef-Topic 505-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 13-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org/1943274/2147481112/505-10-50-13Reference 2): [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.5-02\(28\)\)](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.5-02(28)))-Publisher FASB-URI [https://asc.fasb.org/1943274/2147480566/210-10-S99-1Details Name: us-gaap-PreferredStockParOrStatedValuePerShare Namespace Prefix: us-gaap-Data Type: dtr-types: perShareItemType Balance Type: na Period Type: instantX-DefinitionThe maximum number of nonredeemable preferred shares \(or preferred stock redeemable solely at the option of the issuer\) permitted to be issued by an entity's charter and bylaws](https://asc.fasb.org/1943274/2147480566/210-10-S99-1Details Name: us-gaap-PreferredStockParOrStatedValuePerShare Namespace Prefix: us-gaap-Data Type: dtr-types: perShareItemType Balance Type: na Period Type: instantX-DefinitionThe maximum number of nonredeemable preferred shares (or preferred stock redeemable solely at the option of the issuer) permitted to be issued by an entity's charter and bylaws). ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.6-04\(16\)\(a\)\)](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/1943274/2147479617/946-210-S99-1Reference 2>: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.5-02\(28\)\)](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.5-02(28)))-Publisher FASB-URI

in the treasury). May be all or portion of the number of preferred shares authorized. Excludes preferred shares that are classified as debt.

ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic 505-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 13-Subparagraph \(a\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147481112/505-10-50-13](http://www.xbrl.org/2003/role/disclosureRef-Topic 505-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 13-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org/1943274/2147481112/505-10-50-13)Reference 2: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.5-02 \(28\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.5-02 (28))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1)

Details Name: us-gaap_PREFERREDStockSharesIssued-namespace Prefix: us-gaap_Data Type: xbrli:sharesItemType Balance Type: na Period Type: instantX-DefinitionAggregate share number for all nonredeemable preferred stock (or preferred stock redeemable solely at the option of the issuer) held by stockholders. Does not include preferred shares that have been repurchased. ReferencesReference 1: [http://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/1943274/2147479617/946-210-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/1943274/2147479617/946-210-S99-2)Reference 2: [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/1943274/2147483575/946-220-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/1943274/2147483575/946-220-S99-3)Reference 3: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.6-04 \(16\) \(a\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147479617/946-210-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/1943274/2147479617/946-210-S99-1)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 \(7\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483575/946-220-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/1943274/2147483575/946-220-S99-3)Reference 5: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.5-02 \(28\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.5-02 (28))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1)

Details Name: us-gaap_PREFERREDStockSharesOutstanding-namespace Prefix: us-gaap_Data Type: xbrli:sharesItemType Balance Type: na Period Type: instantX-DefinitionThe cash inflow associated with the amount received from entity's first offering of stock to the public. ReferencesReference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section 45-Paragraph 14-Subparagraph \(a\)-SubTopic 10-Topic 230-Publisher FASB-URI https://asc.fasb.org/1943274/2147482740/230-10-45-14](http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section 45-Paragraph 14-Subparagraph (a)-SubTopic 10-Topic 230-Publisher FASB-URI https://asc.fasb.org/1943274/2147482740/230-10-45-14)Details Name: us-gaap_ProceedsFromIssuanceInitialPublicOffering-namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: durationX-DefinitionCash received on stock transaction after deduction of issuance costs. ReferencesNo definition available. Details Name: us-gaap_SaleOfStockConsiderationReceivedOnTransaction-namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: durationX-DefinitionAmount of consideration received by subsidiary or equity investee in exchange for shares of stock issued or sold. Includes amount of cash received, fair value of noncash assets received, and fair value of liabilities assumed by the investor. ReferencesNo definition available. Details Name: us-gaap_SaleOfStockConsiderationReceivedPerTransaction-namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: durationX-DefinitionThe number of shares issued or sold by the subsidiary or equity method investee per stock transaction. ReferencesNo definition available. Details Name: us-gaap_SaleOfStockNumberOfSharesIssuedInTransaction-namespace Prefix: us-gaap_Data Type: xbrli:sharesItemType Balance Type: na Period Type: durationX-DefinitionPer share amount received by subsidiary or equity investee for each share of common stock issued or sold in the stock transaction. ReferencesNo definition available. Details Name: us-gaap_SaleOfStockPricePerShare-namespace Prefix: us-gaap_Data Type: dtr-types: perShareItemType Balance Type: na Period Type: instantX-DefinitionPurchase price of common stock expressed as a percentage of its fair value. ReferencesNo definition available. Details Name: us-gaap_SharebasedCompensationArrangementBySharebasedPaymentAwardPurchasePriceOfCommonStockPercent-namespace Prefix: us-gaap_Data Type: dtr-types: percentItemType Balance Type: na Period Type: durationX-DefinitionPer share or per unit amount of equity securities issued. ReferencesNo definition available. Details Name: us-gaap_SharesIssuedPricePerShare-namespace Prefix: us-gaap_Data Type: dtr-types: perShareItemType Balance Type: na Period Type: instantX-DefinitionNumber of new stock issued during the period. ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section 50-Paragraph 2-SubTopic 10-Topic 505-Publisher FASB-URI https://asc.fasb.org/1943274/2147481112/505-10-50-2>Reference 2: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph \(a\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147481004/946-505-50-2](http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org/1943274/2147481004/946-505-50-2)Reference 3: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph \(SX 210.6-09 \(4\) \(b\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483575/946-220-S99-3](http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph (SX 210.6-09 (4) (b))-Publisher FASB-URI https://asc.fasb.org/1943274/2147483575/946-220-S99-3)Reference 4: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph \(SX 210.6-03 \(i\) \(1\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147479886/946-10-S99-3](http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph (SX 210.6-03 (i) (1))-Publisher FASB-URI https://asc.fasb.org/1943274/2147479886/946-10-S99-3)Reference 5: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.5-02 \(28\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.5-02 (28))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1)Reference 6: [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)Reference 7: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.5-02 \(29\)\)-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_StockIssuedDuringPeriodSharesNewIssues-namespace Prefix: us-gaap_Data Type: xbrli:sharesItemType Balance Type: na Period Type: durationX-DefinitionEquity impact of the value of new stock issued during the period. Includes shares issued in an initial public offering or a secondary public offering. ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section 50-Paragraph 2-SubTopic 10-Topic 505-Publisher FASB-URI https://asc.fasb.org/1943274/2147481112/505-10-50-2>Reference 2: <http://www.xbrl.org/2003/role/exampleRef-Topic 946-SubTopic 830-Name Accounting Standards Codification-Section 55-Paragraph 11-Publisher FASB-URI https://asc.fasb.org/1943274/2147480167/946-830-55-11>Reference 3: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 205-Name Accounting Standards Codification-Section 45-Paragraph 4-Subparagraph \(a\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480767/946-205-45-4](http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 205-Name Accounting Standards Codification-Section 45-Paragraph 4-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480767/946-205-45-4)Reference 4: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 505-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph \(a\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147481004/946-505-50-2](http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 505-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org/1943274/2147481004/946-505-50-2)Reference 5: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph \(SX 210.6-09 \(4\) \(b\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483575/946-220-S99-3](http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph (SX 210.6-09 (4) (b))-Publisher FASB-URI https://asc.fasb.org/1943274/2147483575/946-220-S99-3)Reference 6: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.5-02 \(28\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.5-02 (28))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1)Reference 7: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 505-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.3-04\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 505-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.3-04)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1)Reference 8: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.5-02 \(29\)\)-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_StockIssuedDuringPeriodValueNewIssues Namespace Prefix: us-gaap Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionNumber of shares that have been repurchased during the period and have not been retired and are not held in treasury. Some state laws may govern the circumstances under which an entity may acquire its own stock and prescribe the accounting treatment therefore. This element is used when state law does not recognize treasury stock. ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-NameAccountingStandardsCodification-Section50-Paragraph2-SubTopic10-Topic505-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147481112/505-10-50-2>Reference 2: [http://www.xbrl.org/2003/role/disclosureRef-Topic946-SubTopic505-NameAccountingStandardsCodification-Section50-Paragraph2-Subparagraph\(c\)-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147481004/946-505-50-2](http://www.xbrl.org/2003/role/disclosureRef-Topic946-SubTopic505-NameAccountingStandardsCodification-Section50-Paragraph2-Subparagraph(c)-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147481004/946-505-50-2)Reference 3: [http://www.xbrl.org/2003/role/disclosureRef-Topic946-SubTopic220-NameAccountingStandardsCodification-SectionS99-Paragraph3-Subparagraph\(SX210.6-09\(4\)\(b\)\)-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147483575/946-220-S99-3](http://www.xbrl.org/2003/role/disclosureRef-Topic946-SubTopic220-NameAccountingStandardsCodification-SectionS99-Paragraph3-Subparagraph(SX210.6-09(4)(b))-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147483575/946-220-S99-3)Reference 4: [http://www.xbrl.org/2003/role/disclosureRef-Topic946-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph3-Subparagraph\(SX210.6-03\(i\)\(2\)\)-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147479886/946-10-S99-3](http://www.xbrl.org/2003/role/disclosureRef-Topic946-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph3-Subparagraph(SX210.6-03(i)(2))-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147479886/946-10-S99-3)Reference 5: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic210-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph\(SX210.5-02\(28\)\)-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147480566/210-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Topic210-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph(SX210.5-02(28))-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147480566/210-10-S99-1)Reference 6: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic505-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph\(SX210.3-04\)-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147480008/505-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Topic505-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph(SX210.3-04)-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147480008/505-10-S99-1)Reference 7: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic210-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph\(SX210.5-02\(29\)\)-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147480566/210-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Topic210-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph(SX210.5-02(29))-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147480566/210-10-S99-1)Details Name: us-gaap_StockRepurchasedDuringPeriodShares Namespace Prefix: us-gaap Data Type: xbrli: sharesItemType Balance Type: na Period Type: durationX- DefinitionThe number of securities classified as temporary equity that have been sold (or granted) to the entity's shareholders. Securities issued include securities outstanding and securities held in treasury. Temporary equity is a security with redemption features that are outside the control of the issuer, is not classified as an asset or liability in conformity with GAAP, and is not mandatorily redeemable. Includes any type of security that is redeemable at a fixed or determinable price or on a fixed or determinable date or dates, is redeemable at the option of the holder, or has conditions for redemption which are not solely within the control of the issuer. If convertible, the issuer does not control the actions or events necessary to issue the maximum number of shares that could be required to be delivered under the conversion option if the holder exercises the option to convert the stock to another class of equity. If the security is a warrant or a rights issue, the warrant or rights issue is considered to be temporary equity if the issuer cannot demonstrate that it would be able to deliver upon the exercise of the option by the holder in all cases. Includes stock with put option held by ESOP and stock redeemable by holder only in the event of a change in control of the issuer. ReferencesReference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic210-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph\(SX210.5-02\(27\)\(b\)\)-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147480566/210-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Topic210-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph(SX210.5-02(27)(b))-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147480566/210-10-S99-1)Details Name: us-gaap_TemporaryEquitySharesIssued Namespace Prefix: us-gaap Data Type: xbrli: sharesItemType Balance Type: na Period Type: instantX- DefinitionNumber of shares of common stock subject to repurchase or cancellation determined by relating the portion of time within a reporting period that these shares have been outstanding to the total time in that period. Common stock subject to repurchase are outstanding common shares that are contingently returnable (that is, subject to recall). ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-NameAccountingStandardsCodification-Topic260-SubTopic10-Section45-Paragraph13-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147482689/260-10-45-13>Details Name: us-gaap_WeightedAverageNumberOfSharesCommonStockSubjectToRepurchaseOrCancellation Namespace Prefix: us-gaap Data Type: xbrli: sharesItemType Balance Type: na Period Type: durationX- Details Name: us-gaap_SubsidarySaleOfStockAxis = us-gaap_IPOMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us-gaap_SubsidarySaleOfStockAxis = us-gaap_PrivatePlacementMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us-gaap_SubsidarySaleOfStockAxis = us-gaap_OverAllotmentOptionMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis = ATMC_SponsorMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis = us-gaap_RelatedPartyMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us-gaap_StatementClassOfStockAxis = us-gaap_CommonClassAMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us-gaap_StatementClassOfStockAxis = us-gaap_CommonClassBMember Namespace Prefix: Data Type: na Balance Type: Period Type: Schedule of Fair Value Assets Measured on Recurring Basis (Details) Dec. 31, 2023 USD (\$) Fair Value, Assets and Liabilities Measured on Recurring and Nonrecurring Basis [Line Items] Investment held in Trust Account \$ 74, 062, 199Fair Value, Inputs, Level 1 [Member] Fair Value, Assets and Liabilities Measured on Recurring and Nonrecurring Basis [Line Items] Investment held in Trust Account 74, 062, 199Fair Value, Inputs, Level 2 [Member] Fair Value, Assets and Liabilities Measured on Recurring and Nonrecurring Basis [Line Items] Investment held in Trust Account Fair Value, Inputs, Level 3 [Member] Fair Value, Assets and Liabilities Measured on Recurring and Nonrecurring Basis [Line Items] Investment held in Trust Account X- DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic820-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph2-Subparagraph\(a\)-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147482106/820-10-50-2](http://www.xbrl.org/2003/role/disclosureRef-Topic820-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph2-Subparagraph(a)-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147482106/820-10-50-2)Reference 2: [http://www.xbrl.org/2003/role/disclosureRef-Topic820-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph2-Subparagraph\(b\)-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147482106/820-10-50-2](http://www.xbrl.org/2003/role/disclosureRef-Topic820-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph2-Subparagraph(b)-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147482106/820-10-50-2)Reference 3: <http://www.xbrl.org/2003/role/disclosureRef-Topic820-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph3-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147482106/820-10-50-3>Details Name: us-gaap_FairValueAssetsAndLiabilitiesMeasuredOnRecurringAndNonrecurringBasisLineItems Namespace Prefix: us-gaap Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionFair value portion of investment securities, including, but not limited to, marketable securities, derivative financial instruments, and investments accounted for under the equity method. ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic820-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph2-Subparagraph\(a\)-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147482106/820-10-50-2](http://www.xbrl.org/2003/role/disclosureRef-Topic820-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph2-Subparagraph(a)-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147482106/820-10-50-2)Details Name: us-gaap_InvestmentsFairValueDisclosure Namespace Prefix: us-gaap Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: instantX- Details Name: us-gaap_FairValueByFairValueHierarchyLevelAxis = us-gaap_FairValueInputsLevel1Member Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us-gaap_FairValueByFairValueHierarchyLevelAxis = us-gaap_FairValueInputsLevel2Member Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us-gaap_FairValueByFairValueHierarchyLevelAxis = us-gaap_FairValueInputsLevel3Member Namespace Prefix: Data Type: na Balance Type: Period Type: Fair Value Measurements (Details Narrative) Dec. 31, 2023 USD (\$) Fair Value Disclosures [Abstract] Investments held in trust account \$ 74, 062, 199X- ReferencesNo definition available. Details Name: us-gaap_FairValueDisclosuresAbstract Namespace Prefix: us-

gaap_Data Type: xbrli:stringItemType Balance Type: na Period Type: durationX- DefinitionFair value portion of investment securities, including, but not limited to, marketable securities, derivative financial instruments, and investments accounted for under the equity method. ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic 820-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph \(a\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147482106/820-10-50-2-Details](http://www.xbrl.org/2003/role/disclosureRef-Topic 820-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org//1943274/2147482106/820-10-50-2-Details) Name: us-gaap_InvestmentsFairValueDisclosure Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instantSubsequent Events (Details Narrative)- USD (\$) Apr. 04, 2024 Jan. 04, 2024Subsequent Event [Member] Subsequent Event [Line Items] Deposits \$ 55,000 \$ 165,000X- DefinitionThe aggregate of all deposit liabilities held by the entity, including foreign and domestic, interest and noninterest bearing; may include demand deposits, saving deposits, Negotiable Order of Withdrawal (NOW) and time deposits among others. ReferencesReference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 942-SubTopic 210-Section S99-Paragraph 1-Subparagraph \(SX 210.9-03.12\)-Publisher FASB-URI https://asc.fasb.org//1943274/2147479853/942-210-S99-1-Details](http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 942-SubTopic 210-Section S99-Paragraph 1-Subparagraph (SX 210.9-03.12)-Publisher FASB-URI https://asc.fasb.org//1943274/2147479853/942-210-S99-1-Details) Name: us-gaap_Deposits Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instantX- DefinitionDetail information of subsequent event by type. User is expected to use existing line items from elsewhere in the taxonomy as the primary line items for this disclosure, which is further associated with dimension and member elements pertaining to a subsequent event. ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef-Topic 830-SubTopic 30-Name Accounting Standards Codification-Section 50-Paragraph 2-Publisher FASB-URI https://asc.fasb.org//1943274/2147481674/830-30-50-2> Reference 2: <http://www.xbrl.org/2003/role/disclosureRef-Topic 855-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Publisher FASB-URI https://asc.fasb.org//1943274/2147483399/855-10-50-2-Details> Name: us-gaap_SubsequentEventLineItems Namespace Prefix: us-gaap_Data Type: xbrli:stringItemType Balance Type: na Period Type: durationX- Details Name: us-gaap_SubsequentEventTypeAxis = us-gaap_SubsequentEventMember Namespace Prefix: Data Type: na Balance Type: Period Type: