

## Risk Factors Comparison 2024-04-15 to 2023-04-17 Form: 10-K

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

**RISK FACTORS**—An investment in our securities involves a high degree of risk. You should consider carefully all of the risks described below, together with the other information contained in this Annual Report, including our financial statements and related notes, before making a decision to invest in our securities. If any of the following events occur, our business, financial condition and operating results may be materially adversely affected. In that event, the trading price of our securities could decline, and you could lose all or part of your investment. The risks and uncertainties described below are not the only ones we face. Additional risks and uncertainties that we are unaware of, or that we currently believe are not material, may also become important factors that adversely affect our business, financial condition and operating results. Risks Relating to our Search for, Consummation of, or Inability to Consummate, a Business Combination and Post-Business Combination Risks The proposed **Qenta-Linqto** Business Combination may be delayed or not occur at all for a variety of reasons, some of which are outside of our control. On ~~November 10, 2022~~ **April 9, 2022-2024**, we entered into the **Linqto** Business Combination Agreement with Merger Sub and **Qenta-Linqto**. The **Linqto** Business Combination Agreement provides for the merger of Merger Sub with and into **Qenta-Linqto**, with **Qenta-Linqto** surviving the Merger as our wholly owned subsidiary. Completion of the Merger is subject to customary closing conditions, some of which are beyond our control, including (i) the expiration or termination of the applicable waiting period under the Hart-Scott-Rodino Antitrust Improvements Act of 1976, as amended, (ii) the absence of any order, law or other legal restraint or prohibition issued by any court of competent jurisdiction or other governmental entity of competent jurisdiction enjoining or prohibiting the consummation of the Domestication or the Merger, (iii) the effectiveness of the Registration Statement in accordance with the provisions of the Securities Act registering the New Qenta Common Stock to be issued in the Merger and the Domestication, (iv) the required approvals of our shareholders, (v) the approval of Qenta's shareholders, (iv) the approval by Nasdaq of our listing application in connection with the Business Combination, (v) the consummation of the Domestication, (vi) our having at least \$ 5,000,001 of net tangible assets (as determined in accordance with Rule 3a51-1 (g) (1) of the Exchange Act remaining after the closing of the Business Combination, and (vii) the aggregate cash proceeds available to us after redemptions at least equaling our aggregate closing expenses. In addition, the obligation of each party to consummate the Merger is conditioned upon, among other things, the accuracy of the representations and warranties of the other party (subject to certain materiality exceptions), and material compliance by the other party with its covenants under the **Merger-Linqto Business Combination** Agreement. Therefore, our ability to consummate the **Qenta-Linqto** Business Combination is dependent on a variety of factors and may not be completed or may not be completed as timely as expected. In **particular addition**, we **anticipate a lengthy and Linqto can each terminate** challenging process to make effective the **Linqto** Registration Statement registering the New Qenta Common Stock to be issued in the Merger and the Domestication. In addition, the Business Combination Agreement **provides at any time for any reason, Linqto has agreed that if in the event of any Merger is not completed by November 10, 2023, either we or Qenta may choose to terminate termination of the Linqto Business Combination Agreement. Either, Linqto will party-- pay us \$ 5.0 million cash, which may also elect not be able to terminate fully fund the liabilities we have incurred in connection with our search for a business combination partner and our attempts to close the Linqto Business Combination Agreement in certain other circumstances, including by mutual written consent of both parties. Failure** Our outside date to complete a Business Combination is November 15, 2023, absent our shareholders voting to extend that date. Failure to complete the **Qenta-Linqto** Business Combination could adversely affect our business and the market price of our ordinary shares in a number of ways, including -- **The (a) the** market price of our ordinary shares may decline to the extent that the current market price reflects an assumption that the **Qenta-Linqto** Business Combination will be consummated; **We and (b) we** have incurred, and will continue to incur, significant expenses for professional services in connection with the **Qenta-Linqto** Business Combination for which we will have received little or no benefit if the **Qenta-Linqto** Business Combination is not consummated; and **10 A failed, In the event that the Proposed Business Combination may result in negative publicity and / were to be terminated, you would be unable to ascertain the merits or risks give a negative impression of any alternative target business prior to our entry into us in the investment community. Our shareholders may not be afforded an opportunity to vote on our proposed initial alternative business combination agreement. In the event that the Linqto Business Combination were to be terminated, which means we would expect to focus our search on an alternative target business involved in the ownership, financing and management of societal infrastructure, but we may seek to complete our initial Business Combination even though a business majority of our shareholders do not support such a combination with. 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 rules or if we decide to hold a shareholder vote for business or other reasons. For instance, Nasdaq listing rules currently allow us to engage in a tender offer in lieu of a general meeting, but would still require us to obtain shareholder approval if we were seeking to issue more than 20% of our issued and outstanding shares to a target business as consideration in any industry or sector. Unless and until we have identified and publicly announced a business combination transaction, there is no basis to evaluate the possible merits or risks of any particular target business or of the terms of any combination with any such target business, and we cannot assure you that any such transaction would be more or less favorable than the Proposed Business Combination. Therefore, if we were structuring a Business Combination that required us to issue more than 20% of our or issued and outstanding shares, we would seek shareholder approval of such Business Combination. However, except as required by applicable law or would not result stock exchange rules, 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 reduction tender offer will be made by us, solely in the value of our public 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 consummate our initial Business Combination even if holders of a majority of the issued and outstanding ordinary shares do not approve of the Business Combination we consummate. Your only opportunity to affect the investment decision regarding a potential Business Combination may be limited to the exercise of your right to redeem your shares from us for cash. After giving effect to the redemptions completed in connection with the Extension Extensions, our initial shareholders collectively beneficially own approximately 75-84, 9-3 % of our issued and outstanding ordinary shares. As a result, our initial shareholders have sufficient voting power to approve the Qenta-Linqto Business Combination, or any potential alternative Business Combination, without any public shares being voted in favor of such Business Combination. Accordingly, your only opportunity to affect the investment decision regarding a potential Business Combination may be limited to exercising your redemption rights. If we seek shareholder approval of our initial Business Combination, our initial shareholders, directors and executive officers have agreed to vote in favor of such initial Business Combination, regardless of how our Public Shareholders vote. Unlike some other blank check companies in which the initial shareholders agree to vote their founder shares in accordance with the majority of the votes cast by the Public Shareholders in connection with an initial Business Combination, our initial shareholders, directors and officers have agreed (and their permitted transferees will agree), pursuant to the terms of a letter agreement entered into with us, to vote their founder shares and any Public Shares held by them in favor of our initial Business Combination. Our initial shareholders own, on an as-converted basis, 84 approximately 75- 9-3 % of our outstanding ordinary shares (not including the private placement shares). Our Sponsor and members of our management team also may from time to time purchase Class A ordinary shares prior to our initial Business Combination. Our amended and restated memorandum-Memorandum and articles-Articles of association provide that, if we seek shareholder approval of our initial Business Combination, we will complete our initial Business Combination only if we obtain the approval of an ordinary resolution under Cayman Islands law, which requires the affirmative vote of a majority of the shareholders who attend and vote at a general meeting of the Company. As a result, we would not need any of the 3-2, 593-111, 271-794 public shares sold in the Initial Public Offering and outstanding as of April 14-15, 2023-2024 to be voted in favor of an initial Business Combination at the meeting to have our initial Business Combination approved. 11 The ability of our Public Shareholders to redeem their shares for cash has impacted our financial condition and may make it difficult for us to complete a Business Combination. We may enter into a Business Combination transaction agreement that requires as a closing condition that we have a minimum net worth or a certain amount of cash. In connection with the Extension, holders of 26,406,729 Class A ordinary shares exercised their right to redeem their shares and \$ 274.2 million was removed from the Trust Account to pay for the redemptions. Following such redemptions, approximately \$ 37.3 million remains in the Trust Account. If too many Public Shareholders exercise their redemption rights in connection with a shareholder vote to approve our initial Business Combination or further amendment to our amended and restated memorandum and articles of association, 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, in no event will we redeem our Public Shares in an amount that would cause our net tangible assets to be less than \$ 5,000,001 either prior to or upon consummation of an initial Business Combination (so that we do not then become subject to the SEC's "penny stock" rules). Consequently, if accepting all properly submitted redemption requests would cause our net tangible assets to be less than \$ 5,000,001 either prior to or upon consummation of an initial Business Combination or such greater amount necessary to satisfy a closing condition 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 Combination transaction with us. Our independent registered public accounting firm's report expresses substantial doubt about our ability to continue as a "going concern." As of December 31, 2022-2023, we had approximately \$ 255-96,000 of cash in our operating bank account and approximately \$ 3-6,9-0 million of working capital deficit. Further, we have incurred and expect to incur significant costs as a public company (for legal, financial reporting, accounting and auditing compliance), as well as expenses in connection with our proposed initial Business Combination with Qenta-Linqto. If we are required to seek additional capital, we would need to borrow funds from our Sponsor, management team or other third parties to operate or may be forced to liquidate. Neither our Sponsor, members of our management team 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 Account or from funds released to us upon completion of our initial business combination. Up to \$ 1,500,000 of such loans may be convertible into units of the post-business combination entity at a price of \$ 10.00 per unit at the option of the lender. The warrants would be identical to the Private Placement Warrants. Prior to the completion of our initial Business Combination, we do not expect to seek loans from parties other than our Sponsor or an affiliate of our Sponsor 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. We cannot assure you that any efforts to raise capital (if required) or to consummate an initial Business Combination (including the current proposed initial Linqto business-Business combination-Combination with Qenta) will be successful. These factors, among others, raise substantial doubt about our ability to continue as a going concern. 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 Account. 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, such as the Business Combination Agreement with Qenta-Linqto, we will not know how many shareholders may exercise their redemption rights and, therefore, we will need to structure the transaction based on our expectations as to the number of shares that will be submitted for redemption. 12-If a large number of shares are submitted for redemption, we may need to restructure the transaction to reserve a greater portion of the cash in the Trust Account or arrange for additional 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 the deferred underwriting commissions payable to the underwriters will not be adjusted for any shares that are redeemed in connection with an initial Business Combination. The per-share amount we will distribute to shareholders who properly exercise their redemption rights will not be reduced by the deferred underwriting commission and after such redemptions, the amount held in trust will continue to reflect our obligation to pay the entire 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 shares. If our initial Business Combination agreement requires us to use a portion of the cash in the Trust 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 funds in the Trust Account until we liquidate the Trust Account. If you are in need of immediate liquidity, you could attempt to sell your shares in the open market; however, at such time our shares may trade at a discount to the pro rata amount per share in the Trust 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 shares in the open market. The requirement that we consummate our initial Business Combination by within 24 months after the Combination Deadline closing of the Initial Public Offering may give potential target businesses leverage over us in negotiating and closing a Business Combination and may limit the time we have in which to conduct due diligence on potential Business Combination targets, in particular as we approach our dissolution-the Combination deadline-Deadline, which could undermine our ability to complete our initial Business Combination on terms that would produce value for our shareholders. Any potential target business with which we enter into negotiations concerning a Business Combination will be aware that we must consummate our initial Business Combination by within 24 months from the Combination Deadline closing of the Initial Public Offering. Consequently, such target business may obtain leverage over us in negotiating a Business 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 time frame 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. Finally, these risks also apply to our efforts to close the Linqto Business Combination before this deadline. Our search for a business combination, and any target business with which we ultimately consummate a business combination, may be materially adversely affected by an the coronavirus (COVID-19) outbreak outbreak of infectious diseases and the status of debt and equity markets. The COVID-19 We face risks related to pandemic-pandemics, epidemics, outbreaks or together-- other with resulting voluntary and U. S. federal and state and non-U. S. governmental actions, including, without limitation, mandatory business closures, public health events that are outside gathering limitations, restrictions on travel and quarantines, has meaningfully disrupted the global economy and markets. Although the long-term economic fallout of our control COVID-19 is difficult to predict, it has and is expected to continue to have ongoing material adverse effects across many, if not all, aspects of the regional, national and global economy. The COVID-19 outbreak has, and a significant outbreak of other infectious diseases could significantly disrupt our operations and result in a widespread health crisis that could adversely affect our business and financial condition. For example, the global outbreak of COVID-19 during 2020 adversely affected the economies and financial-financials markets worldwide, and the business of any potential target business with which we consummate a Business Combination could be materially and adversely affected. Furthermore, we may be unable to complete a Business-business Combination-combination if continued concerns relating to COVID-19 continues to 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. The extent to which COVID-19 pandemics, epidemics, outbreaks or other public health events impacts- impact our search for a ability to consummate our initial Business-business Combination-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 In the event a future disruptions- disruption posed by COVID-19 pandemics, epidemics or other matters of global concern continue for an extensive period of time, our ability to consummate a Business-business Combination-combination, or the operations of a target business with which we ultimately consummate a Business-business Combination-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 a pandemic, epidemics, outbreak and other events, including as a result of increased market volatility, decreased market liquidity in third-party financing being unavailable on terms acceptable to us or at all. Finally, the outbreak of COVID-19 may also have the effect of heightening many of the other risks described in this "Risk Factors" section, such as those related to the market for our securities and cross border transactions. We may not be able to consummate our initial Business Combination by within 24 months after the Combination Deadline Initial Public Offering, in which case we would cease all operations except for the purpose of winding up and we would redeem our Public Shares and liquidate. We may not be able to find a suitable target business and consummate an initial Business Combination by within 24 months after the closing of the Initial Public Offering-Combination Deadline, which is currently May 15, 2024 and which we may extend, subject to applicable regulatory and legal requirements. 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, uncertainty regarding the COVID-19 pandemic and future developments 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. Additionally, the outbreak of infectious diseases COVID-19 and other events (such as terrorist attacks, or natural disasters or a significant outbreak of other infectious diseases) may negatively impact businesses we may seek to acquire. If we have not consummated our initial Business Combination within such time period,

we will: (1) cease all operations except for the purpose of winding up; (2) as promptly as reasonably possible but not more than 10 business days thereafter, redeem 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 on the funds held in the Trust Account and not previously released to us to pay our franchise and income taxes, if any (less up to \$ 100,000 of interest to pay dissolution expenses), divided by the number of the then outstanding Public Shares, which redemption will completely extinguish Public Shareholders' rights as shareholders (including the right to receive further liquidation distributions, if any); and (3) as promptly as reasonably possible following such redemption, subject to the approval of our remaining shareholders and our board of directors, liquidate and dissolve, subject in each case to our obligations under Cayman Islands law to provide for claims of creditors and the requirements of other applicable law. Our ~~amended and restated memorandum~~ **Memorandum and articles of association** provide that, if we wind up for any other reason prior to the consummation of our initial Business Combination, we will follow the foregoing procedures with respect to the liquidation of the Trust Account as promptly as reasonably possible but not more than ten business days thereafter, subject to applicable Cayman Islands law. In either such case, based on the approximate amount in trust following redemptions completed in connection with the ~~Extension~~ **Extensions**, our Public Shareholders may receive only \$ 10. ~~38.95~~ per share, or less than \$ 10. ~~38.95~~ per share, on the redemption of their shares, and our warrants will expire worthless. See “- If third parties bring claims against us, the proceeds held in the Trust Account could be reduced and the per-share redemption amount received by shareholders may be less than \$ 10. ~~38.95~~ per public share ” and other risk factors herein. We may issue our shares to investors in connection with our initial Business Combination at a price that is less than the prevailing market price of our shares at that time. ~~In~~ **While it is not currently contemplated in the Linqto Business Combination, in** connection with our initial Business Combination, we may issue shares to investors in private placement transactions (~~so-called PIPE transactions~~) at a price of \$ 10.00 per share. The purpose of such issuances will be to ~~14~~ enable us to provide sufficient liquidity to the post-Business Combination entity. The price of the shares we issue may therefore be less, and potentially significantly less, than the market price for our shares at such time. If we seek shareholder approval of our initial Business Combination, our Sponsor, directors, officers, advisors and their affiliates may elect to purchase public shares or warrants, which may influence a vote on a proposed Business Combination and reduce the public “float” of our Class A ordinary shares or public warrants. If we seek shareholder approval of our initial Business Combination, **which is currently contemplated in the Linqto Business Combination Agreement,** and we do not conduct redemptions in connection with our initial Business Combination pursuant to the tender offer rules, our Sponsor, directors, executive officers, advisors or their affiliates may purchase Public Shares or warrants 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. However, they have no current commitments, plans or intentions to engage in such transactions and have not formulated any terms or conditions for any such transactions. None of the funds in the Trust Account will be used to purchase public shares or warrants in such transactions. In the event that our Sponsor, directors, executive officers, advisors 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 any such transaction could be to (1) vote in favor of our initial Business Combination and thereby increase the likelihood of obtaining shareholder approval of our initial Business Combination, (2) reduce the number of public warrants outstanding or vote such warrants on any matters submitted to the warrant holders for approval in connection with our initial business combination or (3) 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 initial Business Combination, where it appears that such requirement would otherwise not be met. Any such purchases of our securities may result in the completion of our initial Business Combination that may not otherwise have been possible. In addition, if such purchases are made, the public “float” of our Class A ordinary shares or public warrants may be reduced and the number of beneficial holders of our securities may be reduced, which may make it difficult to maintain or obtain the quotation, listing or trading of our securities on a national securities exchange. Any such purchases will be reported pursuant to Section 13 and Section 16 of the Exchange Act to the extent such purchasers are subject to such reporting requirements. If a shareholder fails to receive notice of our offer to redeem our Public Shares in connection with our initial Business Combination, or fails to comply with the procedures for tendering its shares, such shares may not be redeemed. We will comply with the proxy rules or tender offer rules, as applicable, when conducting redemptions in connection with our initial Business Combination. Despite our compliance with these rules, if a shareholder fails to receive our proxy solicitation or tender offer 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 Shares in connection with our initial Business Combination will describe the various procedures that must be complied with in order to validly redeem or tender Public Shares. In the event that a shareholder fails to comply with these procedures, its shares may not be redeemed. You are not entitled to protections normally afforded to investors of some other blank check companies. Because we had net tangible assets in excess of \$ 5,000,000 upon the successful completion of the Initial Public Offering and the Private Placement and filed a Current Report on Form 8-K, including an audited balance sheet of the company demonstrating this fact, we believe we are exempt from rules promulgated by the SEC to protect ~~15~~ investors in blank check companies, such as Rule 419. Accordingly, investors are not afforded the benefits or protections of those rules. Among other things, this means we will have a longer period of time to complete our initial Business Combination than do companies subject to Rule 419. Moreover, if the Initial Public Offering was subject to Rule 419, that rule would prohibit the release of any interest earned on funds held in the Trust Account to us unless and until the funds in the Trust Account were released to us in connection with our completion of an initial Business Combination. 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 preparing for an initial public offering, as well as many such companies currently in registration. As a result, if we do not complete the ~~Qenta~~ **Linqto** Business Combination fewer attractive alternative targets may be available 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 or at all. 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 have not consummated our initial Business Combination within the required time period, our Public Shareholders may receive only approximately \$ 10. ~~38.95~~ per Public Share, or less in certain circumstances, on the liquidation of our Trust Account, and our warrants will expire worthless. If we do not complete the ~~Qenta~~ **Linqto** Business Combination, 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 would seek 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. Our ability to compete with respect to the acquisition of alternative target businesses that are sizable will be limited by our available financial resources. This inherent competitive limitation would give others an advantage in pursuing the acquisition of certain target businesses. Furthermore, we are obligated to offer holders of our Public Shares the right to redeem their shares for cash at the time of our initial Business Combination in conjunction with a shareholder vote or via a tender offer. Target companies will be aware that this may reduce the resources available to us for our initial Business Combination. Any of these obligations may place us at a competitive disadvantage in successfully negotiating a Business Combination. If we have not consummated our initial Business Combination within the required time period, our Public Shareholders may receive only approximately \$ 10. ~~38.95~~ per Public Share, based on the approximate amount in trust following the redemptions completed in connection with the ~~Extension~~ **Extensions**, or less in certain circumstances, on the liquidation of our Trust Account and our warrants will expire worthless. See “- If third parties bring claims against ~~16~~ us, the proceeds held in the Trust Account could be reduced and the per-share redemption amount received by shareholders may be less than \$ 10. ~~38.95~~ per Public Share ” and other risk factors herein. If the net proceeds of the Initial Public Offering and the sale of the Private Placement Units not being held in the Trust Account are insufficient

to allow us to operate for ~~36~~ the 24-months following the closing of the Initial Public Offering (**which is the latest we could extend the Combination Deadline**), it could limit the amount available to fund our search for an alternative target business or businesses, if applicable, and our ability to complete our initial Business Combination, and we will depend on loans from our Sponsor, its affiliates or members of our management team to fund our search and to complete our initial Business Combination. Of the net proceeds of the Initial Public Offering and the sale of the Private Placement Units, only approximately \$ 1, 300, 000 (including for the payment of director and officer liability insurance premiums) was made available to us outside the Trust Account to fund our working capital requirements. As of December 31, ~~2022-2023~~, approximately \$ ~~255-96~~, 000 of cash remained in our operating bank account. We believe that the funds available to us outside of the Trust Account, together with funds available from loans from our Sponsor, its affiliates or members of our management team will be sufficient to allow us to continue to operate at least until our ~~Business-Combination deadline-Deadline~~ of **May 15, 2024 and potentially until November 15, 2023-2024**; however, we cannot assure you that our estimate is accurate, and our Sponsor, its affiliates or members of our management team are under no obligation to advance funds to us. If we are required to seek additional capital, we would need to borrow funds from our Sponsor, its affiliates, members of our management team or other third parties to operate or may be forced to liquidate. Neither our Sponsor, members of our management team nor their affiliates is under any obligation to us in such circumstances. Any such advances may be repaid only from funds held outside the Trust Account or from funds released to us upon completion of our initial Business Combination. Up to \$ 1, 500, 000 of such loans may be convertible into units of the post- Business Combination entity at a price of \$ 10. 00 per unit at the option of the lender. The units would be identical to the Private Placement Units. Prior to the completion of our initial Business Combination, we do not expect to seek loans from parties other than our Sponsor, its affiliates or members of our management team 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. If we have not consummated our initial Business Combination within the required time period because we do not have sufficient funds available to us, we will be forced to cease operations and liquidate the Trust Account. Consequently, our Public Shareholders may only receive an estimated \$ 10. ~~38-95~~ per Public Share, based on the approximate amount in trust following the redemptions completed in connection with the ~~Extension-Extensions~~, or possibly less, on our redemption of our Public Shares, and our warrants will expire worthless. See “- If third parties bring claims against us, the proceeds held in the trust account could be reduced and the per- share redemption amount received by shareholders may be less than \$ 10. ~~38-95~~ per Public Share ” and other risk factors herein. After our 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 the price of our securities, 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 identify all material issues with 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 ~~17~~ 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 holders who choose to retain their securities following the Business Combination could suffer a reduction in the value of their securities. Such holders are unlikely to have a remedy for such reduction in value. If third parties bring claims against us, the proceeds held in the Trust Account could be reduced and the per- share redemption amount received by shareholders may be less than \$ 10. ~~38-95~~ per Public Share. Our placing of funds in the Trust Account may not protect those funds from third- party claims against us. Although we will seek to have all vendors, service providers (other than our independent registered public accounting firm), prospective target businesses and 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 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 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 Account. If any third party refuses to execute an agreement waiving such claims to the monies held in the Trust 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. 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 account for any reason. Upon redemption of our Public Shares, if we have not consummated an initial Business Combination **by within 24 months from the ~~Combination Deadline~~ closing of the Initial Public Offering**, or upon the exercise of a redemption right in connection with our initial Business 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 ten years following redemption. Accordingly, the per- share redemption amount received by Public Shareholders could be less than the \$ 10. ~~38-95~~ per Public Share held in the Trust Account following the redemptions completed in connection with the ~~Extension-Extensions~~, due to claims of such creditors. Pursuant to a letter agreement, our Sponsor has agreed that it will be liable to us if and to the extent any claims by a third party (other than our registered public accounting firm) 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 amounts in the Trust Account to below the lesser of (i) \$ 10. 00 per Public Share and (ii) 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. 00 per Public Share due to reductions in the value of the trust assets, in each case net of the interest that may be withdrawn to pay our tax obligations, provided that such liability will not apply to any claims by a third- party or prospective target business that executed a waiver of any and all rights to seek access to the trust account nor will it apply to any claims under our indemnity of the underwriters of the 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, our Sponsor will not be responsible to the extent of any liability for such third party claims. However, we have not asked our Sponsor to reserve for such indemnification obligations, nor have we independently verified whether our Sponsor has sufficient funds to satisfy its indemnity obligations and we believe that our Sponsor’ s only assets are securities of our company. Therefore, we cannot assure you that our Sponsor would be able to satisfy those obligations. As a result, if any such claims were successfully made against the Trust Account, the funds available for our initial Business Combination and redemptions could be reduced to ~~18~~ less than \$ 10. 00 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 Shares. None of our officers or directors will indemnify us for claims by third parties including, without limitation, claims by vendors and prospective target businesses. The securities in which we invest the proceeds held in the Trust Account could bear a negative rate of interest, which could reduce the interest income available for payment of taxes or reduce the value of the assets held in trust such that the per- share redemption amount received by shareholders may be less than \$ 10. ~~38-95~~ per share. We might invest all or a portion of the net proceeds deposited in the Trust Account in direct U. S. Treasury obligations having a maturity of 185 days or less, or in certain money market funds which invest only in direct U. S. Treasury obligations. While short- term U. S. Treasury obligations currently yield a positive rate of interest, they have briefly yielded negative interest rates in recent years. Central banks in Europe and Japan pursued interest rates below zero in recent years, and the Open Market Committee of the Federal Reserve has not ruled out the possibility that it may in the future adopt similar policies in the United States. In the event of very low or negative yields, the amount of interest income (which we may withdraw to pay income taxes, if any) would be reduced. In the event that we are unable to complete our initial Business Combination, our Public Shareholders are entitled to receive their pro- rata share of the proceeds held in the Trust Account, plus any interest income. If the balance of the Trust Account is reduced further following the redemptions completed in connection with the ~~Extension-Extensions~~ as a result of negative interest rates, the amount of funds in the Trust Account available for distribution to our Public Shareholders may be reduced below \$ 10. ~~38-95~~ per share. Our directors may decide not to enforce the indemnification obligations of our Sponsor, resulting in a reduction in the amount of funds in the Trust Account available for distribution to our Public Shareholders. In the event that the proceeds in the Trust Account are reduced below the lesser of (i) \$ 10. 00 per Public Share and (ii) 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 \$ 10.00 per Public Share due to further reductions in the value of the trust assets, in each case net of the interest that may be withdrawn to pay our tax obligations, and our 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 to enforce its indemnification obligations. While we currently expect that our independent directors would take legal action on our behalf against our Sponsor to enforce its indemnification obligations to us, it is possible that our independent directors in exercising their business judgment and subject to their fiduciary duties may choose not to do so in any particular instance. If our independent directors choose not to enforce these indemnification obligations, the amount of funds in the Trust Account available for distribution to our Public Shareholders may be reduced below \$ 10.00 per Public Share.

**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 in ways adverse to us and our management team. 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. These trends may continue into the future. 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.**

We may not have sufficient funds to satisfy indemnification claims of our directors and executive officers. We have agreed to indemnify our officers and directors to the fullest extent permitted by law. However, 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 Account and to not seek recourse against the Trust Account for any reason whatsoever (except to the extent they are entitled to funds from the Trust Account due to their ownership of Public Shares). Accordingly, any indemnification provided will be able to be satisfied by us only if (i) we have sufficient funds outside of the Trust Account or (ii) we consummate an initial Business Combination. Our obligation to indemnify our officers and directors may discourage shareholders from bringing a lawsuit against our officers or directors for breach of their fiduciary duty. These provisions also may have the effect of reducing the likelihood of derivative litigation against our officers and directors, even though such an action, if successful, might otherwise benefit us and our shareholders. Furthermore, a shareholder's investment may be adversely affected to the extent we pay the costs of settlement and damage awards against our officers and directors pursuant to these indemnification provisions.

**19 Involvement of members of our management and companies with which they are affiliated in civil disputes and litigation, governmental investigations or negative publicity unrelated to our business affairs could materially impact our ability to consummate an initial Business Combination. Our directors and officers and companies with which they are affiliated have been, and in the future will continue to be, involved in a wide variety of business affairs, including transactions, such as sales and purchases of businesses, and ongoing operations. As a result of such involvement, members of our management and companies with which they are affiliated in have been, and may in the future be, involved in civil disputes, litigation, governmental investigations and negative publicity relating to their business affairs. Any such claims, investigations, lawsuits or negative publicity may be detrimental to our reputation and could negatively affect our ability to identify and complete an initial Business Combination in a material manner and may have an adverse effect on the price of our securities. We may face risks related to financial services businesses. Business Combinations with financial services businesses may involve special considerations and risks. If we complete our initial Business Combination with a financial services business, we will be subject to the following risks, any of which could be detrimental to us and the business we acquire:**

- if the company or business we acquire provides products or services which relate to the facilitation of financial transactions, such as funds or securities settlement system, and such product or service fails or is compromised, we may be subject to claims from both the firms to whom we provide our products and services and the clients they serve;
- if we are unable to keep pace with evolving technology and changes in the financial services industry, our revenues and future prospects may decline;
- our ability to provide financial products and services to customers may be reduced or eliminated by regulatory changes;
- 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; and
- we may not be able to protect our intellectual property and we may be subject to infringement claims. Any of the foregoing could have an adverse impact on our operations following a Business Combination. However, our efforts in identifying prospective target businesses will not be limited to financial services 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, after we distribute the proceeds in the Trust Account to our Public Shareholders, we file a bankruptcy or winding-up petition or an involuntary bankruptcy or winding-up petition is filed against us that is not dismissed, a bankruptcy or insolvency court may seek to recover such proceeds, and the members of our board of directors may be viewed as having breached their fiduciary duties to our creditors, thereby exposing the members of our board of directors and us to claims of punitive damages. If, after we distribute the proceeds in the Trust Account to our Public Shareholders, we file a bankruptcy or winding-up petition or an involuntary bankruptcy or winding-up petition is filed against us that is not dismissed, any distributions received by shareholders could be viewed under applicable debtor/creditor and/or bankruptcy or insolvency laws as either a "preferential transfer" or a "fraudulent conveyance." As a result, a bankruptcy or insolvency court could seek to recover some or all amounts received by our shareholders. In addition, our board of directors 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 Account prior to addressing the claims of creditors. If, before distributing the proceeds in the Trust Account to our Public Shareholders, we file a bankruptcy or winding-up petition or an involuntary bankruptcy or winding-up 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 Account to our Public Shareholders, we file a bankruptcy or winding-up petition or an involuntary bankruptcy or winding-up petition is filed against us that is not dismissed, the proceeds held in the Trust Account could be subject to applicable bankruptcy or insolvency law, and may be included in our bankruptcy or insolvency estate and subject to the claims of third parties with priority over the claims of our shareholders. To the extent any bankruptcy or insolvency claims deplete the Trust Account, the per-share amount that would otherwise be received by our shareholders in connection with our liquidation may be reduced. 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 initial Business 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 initial Business Combination. In addition, we may have imposed upon us burdensome requirements, including:

- registration as an investment company with the SEC;
- adoption of a specific form of corporate structure; and
- reporting, record keeping, voting, proxy and disclosure requirements and other rules and regulations that we are currently not subject to.

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 assets (exclusive of U. S. government securities and cash items) on an unconsolidated basis. Our business will be to identify and complete a Business 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 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. An investment in us is not intended for persons who are seeking a return on investments in government securities or investment securities. The Trust Account is intended as a holding place for funds pending the earliest to occur of either: (i) the completion of our initial Business Combination; (ii) the redemption of any Public Shares properly tendered in connection with a shareholder vote to amend our ~~amended and restated memorandum-Memorandum and articles Articles of Association~~ (A) to modify the substance or timing of our obligation to provide holders of our Class A ordinary shares the right to have their shares redeemed in connection with our initial Business Combination or to redeem 100 % of our Public Shares if we do not complete our initial Business Combination **by within 24 months from the Combination Deadline closing of the Initial Public Offering** or (B) with respect to any other provision relating to the rights of holders of our Class A ordinary shares; or (iii) absent our completing an initial Business Combination **by within 24 months from the Combination Deadline closing of the Initial Public Offering**, our return of the funds held in the Trust Account to our Public Shareholders as part of our redemption of the Public Shares. We are aware of litigation against other special purpose acquisition companies asserting that notwithstanding the foregoing, the entity should be considered an **investment company. The SEC’s adopting release with respect to the 2024 SPAC Rules provided guidance relating to the potential status of SPACs as investment companies subject to regulation under the Investment Company Act and the regulations thereunder. Whether a SPAC is an investment company is dependent on specific facts and circumstances and we can give no assurance that a claim will not be made that we have been operating as an unregistered** investment company. We cannot guarantee that we will not be subject to the Investment Company Act. 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 Combination. Changes in laws or regulations, or a failure to comply with any laws and regulations, may adversely affect our business, including our ability to negotiate and complete our initial Business Combination, 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, including our ability to negotiate and complete our initial Business Combination, and results of operations. If we have not consummated an initial Business Combination **by within 24 months from the Combination Deadline closing of the Initial Public Offering**, our Public Shareholders may be forced to wait beyond **such 24 months the Combination Deadline before receiving the redemption payment** from our Trust Account. If we have not consummated an initial Business Combination **by within 24 months from the Combination Deadline closing of the Initial Public Offering**, the proceeds then on deposit in the Trust Account, including interest earned on the funds held in the Trust Account and not previously released to us to pay our taxes, if any (less up to \$ 100, 000 of interest to pay dissolution expenses), will be used to fund the redemption of our Public Shares. Any redemption of Public Shares from the Trust Account will be effected automatically by function of our ~~amended and restated memorandum-Memorandum and articles Articles of association~~ prior to any voluntary winding up. If we are required to wind up, liquidate the Trust Account and distribute such amount therein, pro rata, to our Public Shareholders, as part of any liquidation process, such winding up, liquidation and distribution must comply with the applicable provisions of the Companies Act. In that case, investors may be forced to wait beyond 24 months from the closing of the Initial Public Offering before the redemption proceeds of our Trust Account become available to them, and they receive the return of their pro rata portion of the proceeds from our Trust Account. We have no obligation to ~~22~~ return funds to investors prior to the date of our redemption or liquidation unless, prior thereto, we consummate our initial Business Combination or amend certain provisions of our ~~amended and restated memorandum-Memorandum and articles Articles of association~~, and only then in cases where investors have sought to redeem their Class A ordinary shares. Only upon our redemption or any liquidation will Public Shareholders be entitled to distributions if we do not complete our initial Business Combination and do not amend certain provisions of our ~~amended and restated memorandum-Memorandum and articles Articles of association~~. Our ~~amended and restated memorandum-Memorandum and articles Articles of association~~ provide that, if we wind up for any other reason prior to the consummation of our initial Business Combination, we will follow the foregoing procedures with respect to the liquidation of the Trust Account as promptly as reasonably possible but not more than ten business days thereafter, subject to applicable Cayman Islands law. 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 Combination outside of our management’s area of expertise if a Business Combination target 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 target, we cannot assure you that we will adequately ascertain or assess all of the significant risk factors. We also cannot assure you that an investment in our units will not ultimately prove to be less favorable to investors in the Initial Public Offering than a direct investment, if an opportunity were available, in a Business Combination target. 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 prospectus 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 of the significant risk factors. Accordingly, any holders who choose to retain their securities following the Business Combination could suffer a reduction in the value of their securities. Such holders 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 guidelines, such **as in the case with the Linqto Business Combination, 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 applicable law or stock exchange listing requirements, or we decide to obtain shareholder approval for business or other 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 have not consummated our initial Business Combination within the required time period, our Public Shareholders may receive only approximately \$ 10. ~~38-95~~ per Public Share, or less in certain circumstances, on the liquidation of our Trust Account and our warrants will expire worthless. We are not required to obtain an opinion from an independent accounting or investment banking 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 shareholders from a financial point of view. Unless we complete our initial Business Combination with an affiliated entity, we are not required to obtain an opinion from an independent investment banking firm or another independent entity that commonly renders ~~23~~ valuation opinions that the price we are paying is fair to our shareholders from a financial point of view. If no opinion is obtained, our shareholders will be relying on the judgment of our board of directors, 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. We may issue additional Class A ordinary shares or preference shares to complete our initial Business Combination or under an employee incentive plan after completion of our initial Business Combination. We may also issue Class A ordinary shares upon the conversion of the founder shares at a ratio greater than one- to- one at the time of our initial Business Combination as a result of the anti-dilution provisions contained in our ~~amended and restated memorandum-Memorandum and articles Articles of association~~. Any such issuances would dilute the interest of our shareholders and likely present other risks. Our ~~amended and restated memorandum-Memorandum and articles Articles of association~~ authorize the issuance of up to 500, 000, 000 Class A ordinary shares, par value \$ 0. 0001 per share, 50, 000, 000 Class B ordinary shares, par value \$ 0. 00009 per share, and 5, 000, 000 preference shares, par value \$ 0. 0001 per share. As of April ~~14-15, 2023-2024~~, following the redemptions completed in connection with the ~~Extension-Extensions~~, there were ~~495-486, 084-586, 729-206~~ and ~~40-50~~, 000, 000 authorized but unissued Class A ordinary shares and Class B

ordinary shares, respectively, available for issuance which amount does not take into account shares reserved for issuance upon exercise of outstanding warrants or shares issuable upon conversion of the Class B ordinary shares, if any. The Class B ordinary shares will automatically convert into Class A ordinary shares at the time of our initial Business Combination as described in our ~~amended and restated memorandum-Memorandum~~ and ~~articles-Articles of association~~. As of the date of this Annual Report, there are no preference shares issued and outstanding. We may issue a substantial number of additional Class A ordinary shares or preference shares to complete our initial Business Combination or under an employee incentive plan after completion of our initial Business Combination. We may also issue Class A ordinary shares in connection with our redeeming the warrants or upon conversion of the Class B ordinary shares at a ratio greater than one- to- one at the time of our initial Business Combination as a result of certain anti- dilution provisions. However, our ~~amended and restated memorandum-Memorandum~~ and ~~articles-Articles of association~~ provide, among other things, that prior to or in connection with our initial Business Combination, we may not issue additional shares that would entitle the holders thereof to (i) receive funds from the Trust Account or (ii) vote on any initial Business Combination or on any other proposal presented to shareholders prior to or in connection with the completion of an initial Business Combination. These provisions of our ~~amended and restated memorandum-Memorandum~~ and ~~articles-Articles of association~~, like all provisions of our ~~amended and restated memorandum-Memorandum~~ and ~~articles-Articles of association~~, may be amended with a shareholder vote. The issuance of additional ordinary or preference shares: ~~•~~ may significantly dilute the equity interest of investors in the Initial Public Offering, which dilution would increase if the anti- dilution provisions in the Class B ordinary shares resulted in the issuance of Class A ordinary shares on a greater than one- to- one basis upon conversion of the Class B ordinary shares; ~~•~~ may subordinate the rights of holders of Class A ordinary shares if preference shares are issued with rights senior to those afforded our Class A ordinary shares; ~~•~~ could cause a change in control if a substantial number of Class A ordinary 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; ~~•~~ may have the effect of delaying or preventing a change of control of us by diluting the share ownership or voting rights of a person seeking to obtain control of us; ~~•~~ may adversely affect prevailing market prices for our units, Class A ordinary shares and / or warrants; and ~~•~~ may not result in adjustment to the exercise price of our warrants.

~~24 Unlike some other similarly structured blank check companies, our Sponsor and other holders of our Founder Shares have a right to receive additional Class A ordinary shares if we issue shares to consummate an initial Business Combination. Under our amended and restated memorandum and articles of association, the Founder Shares will automatically convert into Class A ordinary shares at the time of our initial Business Combination at a ratio such that the number of Class A ordinary shares issuable upon conversion of all Founder Shares will equal, in the aggregate, on an as- converted basis, approximately 25 % of the sum of (i) the total number of ordinary shares issued and outstanding upon completion of the Initial Public Offering, plus (ii) the total number of Class A ordinary shares issued or deemed issued or issuable upon conversion or exercise of any equity- linked securities or rights issued or deemed issued, by the Company in connection with or in relation to the consummation of the initial Business Combination, excluding any Class A ordinary shares or equity- linked securities exercisable for or convertible into Class A ordinary shares issued, deemed issued, or to be issued, to any seller in the initial Business Combination and any Private Placement Units issued to our Sponsor, any of its affiliates or any members of our management team upon conversion of Working Capital Loans (as defined below) (such automatic conversion, the "Anti- dilution Adjustment"). In no event will the Class B ordinary shares convert into Class A ordinary shares at a rate of less than one- to- one. This is different than some other similarly structured blank check companies in which the initial shareholders will only be issued an aggregate of 20 % of the total number of shares to be outstanding prior to the initial Business Combination. Holders of our Founder Shares waived the Anti- dilution Adjustment with respect to any shares issued in connection with the consummation of the Qenta Business Combination. However, the holders of our Founders Shares might not waive this right in any alternative Business Combination, if applicable.~~ 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 have not consummated our initial Business Combination within the required time period, our Public Shareholders may receive only approximately \$ 10. ~~38.95~~ per Public Share, or less in certain circumstances, on the liquidation of our Trust Account and our warrants 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 have not consummated our initial Business Combination within the required time period, our Public Shareholders may receive only approximately \$ 10. ~~38.95~~ per Public Share, or less in certain circumstances, on the liquidation of our Trust Account and our warrants will expire worthless.

~~We may only be able to complete one Business Combination with the proceeds of the Initial Public Offering and the sale of the Private Placement 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. We may effectuate our initial Business 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 effectuate our initial Business 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. 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 risks, any or all of which may have a substantial adverse impact upon the particular industry in which we may operate after our initial Business Combination. We may attempt to simultaneously complete Business Combinations with multiple prospective targets, which may hinder our ability to complete our initial Business 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 (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 attempt to complete our initial Business Combination with a private company about which little information is available, which may result in a Business Combination with a company that is not as profitable as we suspected, if at all. In pursuing our acquisition strategy, we may seek to effectuate 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 Combination with a company that is not as profitable as we suspected, if at all. Our management may not be able to maintain control of a target business after our initial Business Combination. Upon the loss of control of a target business, new management may not possess the skills, qualifications or abilities necessary to profitably operate such business. We may structure our initial Business Combination so that the post- Business Combination 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- Business Combination company owns or acquires 50 % or more of the outstanding voting securities of the target or otherwise acquires a controlling interest in the target business sufficient for us 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- Business Combination company owns 50 % or more of the voting securities of the target, our shareholders prior to our initial 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. For example, we could pursue a transaction in which we issue a substantial number of new Class A ordinary shares in exchange for all of the outstanding capital stock, shares or other equity interests 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 Class A ordinary

shares, our shareholders immediately prior to such transaction could own less than a majority of our outstanding 26-Class A ordinary shares after 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 shares than we initially acquired. Accordingly, this may make it more likely that our management will not be able to maintain control of the target business. We may seek Business Combination opportunities with a high degree of complexity that require significant operational improvements, which could delay or prevent us from achieving our desired results. We may seek Business Combination opportunities with large, highly complex companies that we believe would benefit from operational improvements. While we intend to implement such improvements, to the extent that our efforts are delayed or we are unable to achieve the desired improvements, the Business Combination may not be as successful as we anticipate. To the extent we complete our initial Business Combination with a large complex business or entity with a complex operating structure, we may also be affected by numerous risks inherent in the operations of the business with which we combine, which could delay or prevent us from implementing our strategy. Although our management team will endeavor to evaluate the risks inherent in a particular target business and its operations, we may not be able to properly ascertain or assess all of the significant risk factors until we complete our Business Combination. If we are not able to achieve our desired operational improvements, or the improvements take longer to implement than anticipated, we may not achieve the gains that we anticipate. Furthermore, some of these risks and complexities may be outside of our control and leave us with no ability to control or reduce the chances that those risks and complexities will adversely impact a target business. Such combination may not be as successful as a combination with a smaller, less complex organization. We do not have a specified maximum redemption threshold. The absence of such a redemption threshold may make it possible for us to complete our initial Business Combination with which a substantial majority of our shareholders do not agree. Our ~~amended and restated memorandum-Memorandum~~ and ~~articles-Articles of association~~ do not provide a specified maximum redemption threshold, except that in no event will we redeem our Public Shares in an amount that would cause our net tangible assets to be less than \$ 5,000,001 either prior to or upon consummation of an initial Business Combination (so that we do not then become subject to the SEC's "penny stock" rules). As a result, we may be able to complete our initial Business 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 initial Business Combination pursuant to the tender offer rules, have entered into privately negotiated agreements to sell their shares to our Sponsor, officers, directors, advisors or their affiliates. In addition, in the event the aggregate cash consideration we would be required to pay for all Class A ordinary 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 Class A ordinary shares submitted for redemption will be returned to the holders thereof, and we instead may search for an alternate Business Combination. In order to effectuate an initial Business Combination, we have, in the recent past, ~~amended and restated memorandum-Memorandum~~ and ~~articles-Articles of association~~. We cannot assure you that we will not seek to further amend our ~~amended and restated memorandum-Memorandum~~ and ~~articles-Articles of association~~ or other instruments in a manner that will make it easier for us to complete our initial Business Combination that our shareholders may not support. In order to effectuate a Business Combination, we amended our ~~amended and restated memorandum-Memorandum~~ and ~~articles-Articles of association~~ to implement the ~~Extension-Extensions~~. Other blank check companies have amended the definition of 27-Business Combination, increased redemption thresholds, and, with respect to their warrants, amended their warrant agreements to require the warrants to be exchanged for cash and / or other securities. Amending our ~~amended and restated memorandum-Memorandum~~ and ~~articles-Articles of association~~ requires at least a special resolution of our shareholders as a matter of Cayman Islands law, meaning the approval of holders of at least two-thirds of our ordinary shares who attend and vote at a general meeting of the company, and amending our warrant agreement will require a vote of holders of at least 65% of the public warrants and, solely with respect to any amendment to the terms of the private placement warrants or any provision of the warrant agreement with respect to the private placement warrants, 65% of the number of the then outstanding private placement warrants. In addition, our ~~amended and restated memorandum-Memorandum~~ and ~~articles-Articles of association~~ require we provide our Public Shareholders with the opportunity to redeem their Public Shares for cash if we propose an amendment to our ~~amended and restated memorandum-Memorandum~~ and ~~articles-Articles of association~~ (A) that would modify the substance or timing of our obligation to provide holders of our Class A ordinary shares the right to have their shares redeemed in connection with our initial Business Combination or to redeem 100% of our Public Shares if we do not complete our initial Business Combination ~~by within 24 months from the Combination Deadline closing of the Initial Public Offering~~ or (B) with respect to any other provision relating to the rights of holders of our Class A ordinary shares. To the extent any of such amendments would be deemed to fundamentally change the nature of any of the securities offered through this registration statement, we would register, or seek an exemption from registration for, the affected securities. The provisions of our ~~amended and restated memorandum-Memorandum~~ and ~~articles-Articles of association~~ that relate to the rights of holders of our Class A ordinary shares (and corresponding provisions of the agreement governing the release of funds from our Trust Account) may be amended with the approval of a special resolution which requires the approval of the holders of at least two-thirds of our ordinary shares who attend and vote at a general meeting of the company, which is a lower amendment threshold than that of some other blank check companies. It may be easier for us, therefore, to amend our ~~amended and restated memorandum-Memorandum~~ and ~~articles-Articles of association~~ 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 the rights of a company's shareholders, without approval by a certain percentage of the company's shareholders. In those companies, amendment of these provisions typically requires approval by between 90% and 100% of the company's shareholders. Our ~~amended and restated memorandum-Memorandum~~ and ~~articles-Articles of association~~ provide that any of its provisions related to the rights of holders of our Class A ordinary shares (including the requirement to deposit proceeds of the Initial Public Offering and the Private Placement Units into the Trust 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 special resolution, meaning holders of at least two-thirds of our ordinary shares who attend and vote at a general meeting of the company, and corresponding provisions of the trust agreement governing the release of funds from our Trust Account may be amended if approved by holders of at least 65% of our ordinary shares; provided that the provisions of our ~~amended and restated memorandum-Memorandum~~ and ~~articles-Articles of association~~ governing (i) the appointment or removal of directors and (ii) continuation of the company in a jurisdiction outside the Cayman Islands, in each case prior to our initial Business Combination, may only be amended by a special resolution passed by not less than two-thirds of our ordinary shares who attend and vote at our general meeting which shall include the affirmative vote of a simple majority of our Class B ordinary shares. Our Sponsor and its permitted transferees, if any, who collectively beneficially own, ~~84~~ ~~approximately 75.93~~ % of our ordinary shares following the redemptions completed in connection with the ~~Extension-Extensions~~ (not including the private placement shares), will participate in any vote to amend our ~~amended and restated memorandum-Memorandum~~ and ~~articles-Articles of association~~ 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 ~~amended and restated memorandum-Memorandum~~ and ~~articles-Articles of association~~ which govern our pre-Business Combination behavior more easily than some other blank check companies and potentially without any votes cast in favor of such amendments by our Public Shareholders, and this may increase our ability to complete a Business Combination with which you do not agree. Our shareholders may pursue remedies against us for any breach of our ~~amended and restated memorandum-Memorandum~~ and ~~articles-Articles of association~~. 28-Our ~~amended and restated memorandum-Memorandum~~ and ~~articles-Articles of association~~ (A) that would modify the substance or timing of our obligation to provide holders of our Class A ordinary shares the right to have their shares redeemed in connection with our initial Business Combination or to redeem 100% of our Public Shares if we do not complete our initial Business Combination ~~by within 24 months from the Combination Deadline closing of the Initial Public Offering~~ or (B) with respect to any other provision relating to the rights of holders of our Class A ordinary shares, unless we provide our Public Shareholders with the opportunity to redeem their Class A ordinary 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 funds held in the Trust Account and not previously released to us to pay our franchise and income taxes, if any, divided by the number of the then-outstanding Public Shares. 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 Sponsor, executive officers, directors or director nominees 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. Our letter agreement with our Sponsor, director nominees, and officers may be amended without shareholder approval. Our letter agreement with our Sponsor, directors, director nominees, and officers contains provisions relating to transfer restrictions of our Founder Shares and Sponsor



warrants, indemnification of the Trust Account, waiver of redemption rights and participation in liquidation distributions from the Trust Account. This letter agreement may be amended without shareholder approval (although releasing the parties from the restriction not to transfer our Founder Shares for 180 days following the date of this prospectus will require the prior written consent of the underwriters). While we do not expect our board to approve any amendment to this agreement prior to our initial Business Combination, it may be possible that our board, in exercising its business judgment and subject to its fiduciary duties, chooses to approve one or more amendments to this agreement. Any such amendments to the letter agreement would not require approval from our shareholders and may have an adverse effect on the value of an investment in our securities. 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. If we have not consummated our initial Business Combination within the required time period, our Public Shareholders may receive only approximately \$ 10. ~~38-95~~ per public share, or less in certain circumstances, on the liquidation of our Trust Account, based on the approximate amount in trust following the completion of redemptions in connection with the ~~Extension~~ **Extensions**, and our warrants will expire worthless. We cannot ascertain the capital requirements for any particular transaction until we make a final decision regarding a Business Combination. If the net proceeds of the Initial Public Offering and the sale of the Private Placement 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 redeem 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. The current economic environment may make it difficult for companies to obtain acquisition financing. 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 have not consummated our initial Business Combination within the required time period, our Public Shareholders may receive only approximately \$ 10. ~~38-95~~ per Public Share, or less in certain circumstances, on the liquidation of our Trust Account and our warrants will expire worthless. In addition, even if we do not need additional financing to complete our initial Business Combination, ~~29~~ 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. The SEC has ~~issued proposed~~ **recently adopted new** rules to regulate special purpose acquisition companies. Certain of the procedures that we, a potential business combination target, or others may determine to undertake in connection with such ~~proposals~~ **rules** may increase our costs and the time needed to complete the ~~Proposed~~ **Business Combination**; ~~or any potential alternative initial business combination~~, and may constrain the circumstances under which we could complete our initial business combination. On ~~March 30~~ **January 24, 2022-2024**, the SEC issued proposed ~~adopted new~~ **rules** (the “ SPAC Rule ~~Rules~~ **Proposals**”), which include ~~proposals~~ relating to ~~among other items~~, disclosures in business combination transactions between special purpose acquisition companies (“ SPACs ”) such as us and private operating companies; the condensed financial statement requirements applicable to transactions involving shell companies; the use of projections by SPACs in SEC filings in connection with proposed business combination transactions; the potential liability of certain participants in proposed ~~Business~~ **business** ~~Combination~~ **combination** transactions; and the extent to which SPACs could become subject to regulation under the Investment Company Act of 1940, including a proposed rule that would provide SPACs a safe harbor from treatment as ~~amended~~ **amended**. ~~Compliance with the 2024 SPAC Rules and related guidance may (i) increase the costs of and the time needed to negotiate and complete an initial investment company if they satisfy certain conditions that limit a SPAC’s duration, asset composition, business purpose and activities. Certain of the procedures that we, a potential Business Combination combination target, or others may determine to undertake in connection with the SPAC Rule Proposals, or pursuant to the SEC’s views expressed in the SPAC Rule Proposals, may increase the costs and (ii) the time required to consummate a Business Combination, and may constrain the circumstances under which we could affect our ability to complete such Business Combination. In addition, certain companies may choose to discontinue participation in the SPAC market, which could result in more limited financing alternatives and fewer Business Combination targets. There are no assurances that the Extension will enable us to complete the Qenta Business Combination or any potential alternative initial Business Combination. On February 3, 2023, we held an extraordinary general meeting pursuant to which our shareholders approved an extension to the period of time we have to consummate our initial Business Combination. Even though the Extension was approved and implemented, we can provide no assurances that we will consummate a Business Combination prior to the extended deadline of November 15, 2023. Our ability to consummate an initial Business ~~business~~ **Combination combination** is dependent on a variety of factors, many of which are beyond our control, including completion of SEC or other regulatory review processes. We are required to offer shareholders the opportunity to redeem shares of Class A ordinary shares in connection with any shareholder vote to approve our Business Combination. Even if the Business Combination is approved by our shareholders, it is possible that redemptions will leave us with insufficient cash to consummate such Business Combination on commercially acceptable terms, or at all. The fact that we will have separate redemption periods in connection with the Extension and our initial Business Combination vote exacerbates this risk. Other than in connection with a redemption offer or liquidation, our shareholders may be unable to recover their investment except through sales of shares of Class A ordinary shares on the open market. The price of shares of Class A ordinary shares may be volatile, and there can be no assurance that shareholders will be able to dispose of shares of Class A ordinary shares at favorable prices, or at all. The completion of the Qenta Business Combination is subject to the satisfaction or waiver, as applicable, of a number of important conditions set forth in the Business Combination Agreement, including the approval of the Business Combination by our shareholders, the approval of the listing of the combined entity’s common shares on Nasdaq, and several other customary closing conditions. If these conditions are not satisfied or if the Business Combination Agreement is otherwise terminated, we may be unable to close the Qenta Business Combination, or any alternative initial Business Combination, within the requisite time period. ~~30~~ We might not be able to complete an initial Business Combination if it is subject to review by a U. S. or non U. S. government entity, such as the Committee on Foreign Investment in the United States (“ CFIUS ”), the SEC, the Federal Trade Commission (“ FTC ”) or non- U. S. equivalents, or ultimately prohibited. Our Business Combination may be subject to regulatory review and approval requirements by governmental entities, or ultimately prohibited by government regulators. For example, CFIUS is an interagency committee authorized to review certain transactions involving acquisitions and investments by foreign persons in U. S. businesses in order to determine the effect of such transactions on the national security of the United States. If our Business Combination with a U. S. business falls within the scope of foreign ownership restrictions, which we currently do not believe the ~~Qenta~~ **Linqto** Business Combination does, we may be required to make a mandatory filing or determine to submit a voluntary notice to CFIUS, or to proceed with the Business Combination without notifying CFIUS and risk CFIUS intervention, before or after Closing. CFIUS may decide to block or delay the Business Combination, impose conditions to mitigate national security concerns with respect to such Business Combination or order us to divest all or a portion of the acquired U. S. business if we had proceeded without first obtaining CFIUS clearance. ~~As another example, we are focused on Business Combination targets that may be connected to blockchain or digital assets. The SEC has not issued regulations over whether these types of assets constitute a security under U. S. securities laws, and instead has taken a case-by-case approach to its analysis. Accordingly, if a Business Combination target is involved with digital assets, including, without limitation, cryptocurrencies, the SEC might not approve any registration or proxy statement we file in connection with the Business Combination, or may cause a substantial delay.~~ In addition, certain features of a Business Combination target’s products and services, including, among others, hedging products and margin financing for soft commodities and precious metals, may be subject to constantly evolving legal and regulatory frameworks. As a result, the Business Combination could be subjected to increased scrutiny during regulatory review and approval processes. There can be no assurance that we will receive the necessary regulatory approvals to complete the Business Combination as planned, or at all, or that the combined company will operate as anticipated. Moreover, if applicable, the process of government review, whether by CFIUS, the SEC, the FTC or otherwise, could be lengthy. If we cannot complete the ~~Linqto~~ **Linqto** Business Combination by ~~November 15~~ **December 31, 2023-2024** because a regulatory review or approval process extends beyond such timeframe, we fail to obtain any required approvals within the requisite time period or because the proposed Business Combination is ultimately prohibited by a U. S. government entity, we may be required to liquidate. If we liquidate, our public shareholders may only receive their pro rata share of amounts held in the trust account, and our warrants will expire worthless. This will also cause you to lose any potential investment opportunity in a target company and the chance of realizing future gains on your investment through any price appreciation in the combined company. ~~31~~ **Risks Relating to Our Securities** You will not have any rights or interests in funds from the Trust Account, except under certain limited circumstances. Therefore, to liquidate your investment, you may be forced to sell your Public Shares or warrants, potentially at a loss. Our Public Shareholders will be entitled to receive funds from the Trust Account only upon the earliest to occur of: (i) our~~

completion of an initial Business Combination, and then only in connection with those Class A ordinary shares that such shareholder properly elected to redeem, subject to the limitations described herein, (ii) the redemption of any Public Shares properly tendered in connection with a shareholder vote to amend our ~~amended and restated memorandum Memorandum and articles Articles of association~~ (A) to modify the substance or timing of our obligation to provide holders of our Class A ordinary shares the right to have their shares redeemed in connection with our initial Business Combination or to redeem 100 % of our Public Shares if we do not complete our initial Business Combination ~~by within 24 months from the Combination Deadline closing of the Initial Public Offering~~ or (B) with respect to any other provision relating to the rights of holders of our Class A ordinary shares, and (iii) the redemption of our Public Shares if we have not consummated an initial business ~~by within 24 months from the Combination Deadline closing of the Initial Public Offering~~, subject to applicable law and as further described herein. Public Shareholders who redeem their Class A ordinary shares in connection with a shareholder vote described in clause (ii) in the preceding sentence shall not be entitled to funds from the Trust Account upon the subsequent completion of an initial Business Combination or liquidation if we have not consummated an initial Business Combination ~~by within 24 months from the Combination Deadline closing of the Initial Public Offering~~, with respect to such Class A ordinary shares so redeemed. In no other circumstances will a Public Shareholder have any right or interest of any kind in the Trust Account. Holders of warrants will not have any right to the proceeds held in the Trust Account with respect to the warrants. Accordingly, to liquidate your investment, you may be forced to sell your Public Shares or warrants, potentially at a loss. 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, Class A ordinary shares and warrants are listed on Nasdaq. We cannot assure you that our securities will be, or 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 market value of listed securities, a minimum number of publicly held shares with a minimum market value, a minimum bid price and a minimum number of holders of our securities. 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. We cannot assure you that we will be able to meet those initial listing requirements at that time. 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 Class A ordinary shares are a "penny stock" which will require brokers trading in our Class A ordinary 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 and eventually our Class A ordinary shares and warrants will be listed on Nasdaq, our units, Class A ordinary shares and warrants will qualify as covered securities under the statute. Although the states are preempted from regulating the sale of covered 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 or certain other exchanges, our securities would not qualify as covered securities under the statute, and we may be subject to regulation in each state in which we offer our securities. 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 are intended to be used to complete a Business Combination, we may be deemed to be a "blank check" company under the United States securities laws. However, since we have net tangible assets in excess of \$ 5,000,000 and filed 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 of blank check companies such as Rule 419. Accordingly, investors will not be afforded the benefits or protections of those rules which would, for example, completely restrict the transferability of our securities, require us to complete a Business Combination within 24 months of the effective date of the initial registration statement and restrict the use of interest earned on the funds held in the Trust Account. Because we are not subject to Rule 419, we will be entitled to withdraw amounts from the funds held in the Trust Account prior to the completion of a Business Combination and we will have a longer period of time to complete such a Business Combination than we would if we were subject to such rule. 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 Class A ordinary shares, you will lose the ability to redeem all such shares in excess of 15 % of our Class A ordinary 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 ~~amended and restated memorandum Memorandum and articles Articles of association~~ will provide 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 redeeming its shares with respect to more than an aggregate of 15 % of the shares sold in the Initial Public Offering, which we refer to as the "Excess Shares," without our prior consent. However, we would not be restricting our shareholders' ability to vote all of their shares (including Excess Shares) for or against our initial Business Combination. Your inability to redeem the Excess Shares will reduce your influence over our ability to complete our initial Business 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 initial Business Combination. And 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 shares in open market transactions, potentially at a loss. 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 to claims, by paying Public Shareholders from the Trust 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 and imprisonment for five years in the Cayman Islands. ~~We may not hold an annual general meeting until after the consummation of our initial Business Combination. In accordance with Nasdaq corporate governance requirements, we are not required to hold an annual general meeting until 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 extraordinary general meetings to appoint directors. Until we hold an annual general meeting, Public Shareholders may not be afforded the opportunity to appoint directors and to discuss company affairs with management. Our board of directors 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.~~ Holders of Class A ordinary shares will not be entitled to vote on any appointment of directors we hold prior to our initial Business Combination. Prior to our initial Business Combination, only holders of our Founder Shares will have the right to vote on the appointment of directors. Holders of our Public Shares will not be entitled to vote on the appointment of directors during such time. In addition, prior to our initial Business Combination, only holders of a majority of our Founder Shares may remove a member of the board of directors for any reason. Accordingly, you may not have any say in the management of our company prior to the consummation of an initial Business Combination. We are not registering the Class A ordinary shares issuable upon exercise of the 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 warrants, thus precluding such investor from being able to exercise its warrants except on a cashless basis and potentially causing such warrants to expire worthless. We are not registering the Class A ordinary shares issuable upon exercise of the warrants under the Securities Act or any state securities laws at this time. However, under the terms of the warrant agreement, we have agreed that, as soon as practicable, but in no event later than 20 business days, after the closing of our initial Business Combination, we will use our commercially reasonable efforts to file with the SEC a registration statement covering the issuance of such shares, and we will use our commercially reasonable

efforts to cause the same to become effective within 60 business days after the closing of our initial Business Combination and to maintain the effectiveness of such registration statement and a current prospectus relating to those Class A ordinary shares until the warrants expire or are redeemed. We cannot assure you that we will be able to do so if, for example only among other reasons, 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, complete or correct or the SEC issues a stop order. If the shares issuable upon exercise of the warrants are not registered under the Securities Act in accordance with the above requirements, we will be required to permit holders to exercise their warrants on a cashless basis, in which case, the number of Class A ordinary shares that you will receive upon cashless exercise will be based on a formula (subject to adjustment). However, no 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, unless the issuance of the ~~34~~ 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 Class A ordinary shares are at the time of any exercise of a warrant not listed on a national securities exchange such that they satisfy 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 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, and we will use our commercially reasonable efforts to register or qualify the shares under applicable blue sky laws to the extent an exemption is not available. Exercising the warrants on a cashless basis could have the effect of reducing the potential “upside” of the holder’s investment in our company because the warrant holder will hold a smaller number of Class A ordinary shares upon a cashless exercise of the warrants they hold. In no event will we be required to net cash settle any warrant, or issue securities or other compensation in exchange for the warrants in the event that we are unable to register or qualify the shares underlying the warrants under applicable state securities laws and no exemption is available. If the issuance of the shares upon exercise of the warrants is not so registered or qualified or exempt from registration or qualification, the holder of such warrant will not be entitled to exercise such warrant and such warrant may have no value and expire worthless. In such event, holders who acquired their warrants as part of a purchase of units will have paid the full unit purchase price solely for the Class A ordinary shares included in the units. There may be a circumstance where an exemption from registration exists for holders of our Private Placement Units to exercise their warrants while a corresponding exemption does not exist for holders of the public warrants included as part of units sold in the Initial Public Offering. In such an instance, our Sponsor and its permitted transferees (which may include our directors and executive officers) would be able to exercise their warrants and sell the ordinary shares underlying their warrants while holders of our public warrants would not be able to exercise their warrants and sell the underlying ordinary shares. If and when the warrants become redeemable by us, we may exercise our redemption right even if we are unable to register or qualify the underlying Class A ordinary shares for sale under all applicable state securities laws. As a result, we may redeem the warrants as set forth above even if the holders are otherwise unable to exercise their warrants. In addition, if we call the warrants for redemption, our management will have the option to require all holders that wish to exercise warrants to do so on a cashless basis. In the event of an exercise on a cashless basis, a holder would pay the warrant exercise price by surrendering the warrants for that number of Class A ordinary shares equal to the quotient obtained by dividing (x) the product of the number of Class A ordinary shares underlying the warrants, multiplied by the difference between the exercise price of the warrants and the “fair market value” (as defined in the next sentence) by (y) the fair market value. “fair market value” as used in this paragraph means the volume weighted average price of the Class A ordinary shares for the 10 trading days ending on the trading day prior to the date on which the notice of exercise is received by the warrant agent. As a result, you would receive fewer Class A ordinary shares from such exercise than if you were to exercise such warrants for cash. The warrants may become exercisable and redeemable for a security other than the Class A ordinary shares, and you will not have any information regarding such other security at this time. In certain situations, including if we are not the surviving entity in our initial Business Combination, the warrants may become exercisable for a security other than the Class A ordinary shares. As a result, if the surviving company redeems your warrants for securities pursuant to the warrant agreement, you may receive a security in a company of which you do not have information at this time. Pursuant to the warrant agreement, the surviving company will be required to use commercially reasonable efforts to register the issuance of the security underlying the warrants within twenty business days of the closing of an initial Business Combination. ~~35~~ The grant of registration rights to our Sponsor 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 Class A ordinary shares. Pursuant to an agreement entered into in connection with the Initial Public Offering, our Sponsor and its permitted transferees can demand that we register the resale of the Class A ordinary shares into which Founder Shares are convertible, the private placement shares and the Class A ordinary shares issuable upon exercise of the private placement warrants, and shares and warrant shares that may be issued upon conversion of Working Capital Loans. 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 Class A ordinary 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 securities that is expected when the securities owned by our Sponsor or its permitted transferees are registered for resale. Because we are not limited to evaluating a target business in a particular industry sector, you may be unable to ascertain the merits or risks of any particular target business’s operations. We may pursue Business Combination opportunities in any sector, except that we will not, under our ~~amended and restated memorandum-Memorandum~~ and ~~articles Articles of association~~, be permitted to effectuate our initial Business Combination solely with another blank check company or similar company with nominal operations. To the extent we complete our initial Business 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 sales 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 of 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 will ultimately prove to be more favorable to investors than a direct investment, if such opportunity were available, in a Business Combination target. Accordingly, any holders who choose to retain their securities following the Business Combination could suffer a reduction in the value of their securities. Such holders are unlikely to have a remedy for such reduction in value. After our initial Business Combination, it is possible that a majority of our directors and officers will live outside the United States and all of our assets will be located outside the United States; therefore investors may not be able to enforce federal securities laws or their other legal rights. It is possible that after our initial Business Combination, a majority of our directors and officers will reside outside of the United States and all of our assets will be located outside of the United States. As a result, it may be difficult, or in some cases not possible, for investors in the United States to enforce their legal rights, to effect service of process upon all of our directors or officers or to enforce judgments of United States courts predicated upon civil liabilities and criminal penalties on our directors and officers under United States laws. Because our Trust Account contained approximately \$ 10. ~~38-95~~ per Class A ordinary share following completion of redemptions in connection with approval of the ~~Extension-Extensions~~, Public Shareholders may be more incentivized to redeem their Public Shares at the time of our initial Business Combination. Our Trust Account contained approximately \$ 10. ~~38-95~~ per Class A ordinary share following the redemptions completed in connection with the ~~Extension-Extensions~~. However, Public Shareholders may have paid less than this amount for their Class A ordinary shares. As a result of the additional funds that could be available to Public ~~36~~ Shareholders upon redemption of Public Shares, our Public Shareholders may be more incentivized to redeem their Public Shares and not to hold those Class A ordinary shares through our initial Business Combination. A higher percentage of redemptions by our Public Shareholders could make it more difficult for us to complete our ~~initial Business Combination~~. ~~Members of our management team and board of directors have significant experience as founders, board members, officers, executives or employees of other companies. While they are not currently, certain of those persons may become involved in litigation, investigations or other proceedings, including related to those companies or otherwise. The defense or prosecution of these matters could be time-consuming and could divert our management’s attention, and may have an adverse effect on us, which may impede our ability to consummate an initial Business Combination. During the course of their careers, members of our management team and board of directors have had significant experience as founders, board members, officers, executives or employees of other companies. As a result of their involvement and positions in these companies, while they are not currently, certain of those persons may in the future become involved in litigation, investigations or other proceedings, including relating to the business affairs of such companies, transactions entered into by such companies, or otherwise. While they are not currently, individual members of our management team and board of directors also may become involved in litigation, investigations or~~

other proceedings involving claims or allegations related to or as a result of their previous personal conduct, either in their capacity as a corporate officer or director or otherwise, and may be personally named in such actions and potentially subject to personal liability as a result of their previous individual conduct or otherwise. Any such liability may or may not be covered by insurance and / or indemnification, depending on the facts and circumstances. The defense or prosecution of these matters could be time-consuming. Any litigation, investigations or other proceedings and the potential outcomes of such actions may divert the attention and resources of our management team and board of directors away from identifying and selecting a target business or businesses for our initial Business Combination and may negatively affect our reputation, which may impede our ability to complete an initial Business Combination. We may issue notes or other debt securities, or otherwise incur substantial debt, to complete a Business 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 Annual Report to issue any notes or other debt securities, or to otherwise incur outstanding debt, we may choose to incur substantial debt to complete our initial Business Combination. We and our officers 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 Account. As such, no issuance of debt will affect the per-share amount available for redemption from the Trust 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 is payable on demand; ~~•~~ our inability to obtain necessary additional financing if the debt contains covenants restricting our ability to obtain such financing while the debt is outstanding; ~~•~~ our inability to pay dividends on our Class A ordinary 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 Class A ordinary shares if declared, expenses, capital expenditures, acquisitions and other general corporate purposes; ~~•~~ ~~37~~ 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; and ~~•~~ limitations on our ability to borrow additional amounts for expenses, capital expenditures, acquisitions, debt service requirements, execution of our strategy and other purposes and other disadvantages compared to our competitors who have less debt. Our Sponsor controls a substantial interest in us and thus may exert a substantial influence on actions requiring a shareholder vote, potentially in a manner that you do not support. Our initial shareholders own, on an as-converted basis, approximately 75.9% of our issued and outstanding ordinary shares following the redemptions completed in connection with the Extension Extensions (not including the private placement shares). Accordingly, they may exert a substantial influence on or control actions requiring a shareholder vote, potentially in a manner that you do not support, including amendments to our ~~amended and restated memorandum~~ **Memorandum** and ~~articles~~ **Articles of Association**. In addition, the Founder Shares, all of which are held by our initial shareholders, will (i) entitle the holders to elect all of our directors prior to our initial Business Combination and (ii) in a vote to continue the Company in a jurisdiction outside the Cayman Islands (which requires the approval of at least two-thirds of the votes of all ordinary shares voted at a general meeting), entitle the holders to ten votes for every founder share. Holders of our Public Shares will have no right to vote on the appointment of directors during such time. These provisions of our ~~amended and restated memorandum~~ **Memorandum** and ~~articles~~ **Articles of Association** may only be amended by a special resolution passed by not less than 90% of our ordinary shares who attend and vote at our general meeting which shall include the affirmative vote of a simple majority of our Class B ordinary shares. As a result, you will not have any influence over the appointment of directors or our continuation in a jurisdiction outside the Cayman Islands prior to our initial Business Combination. If our Sponsor purchases any additional Class A ordinary shares in the aftermarket or in privately negotiated transactions, this would increase its control. Factors that would be considered in making such additional purchases would include consideration of the current trading price of our Class A ordinary shares. In addition, our board of directors, whose members were appointed by our Sponsor, 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 appointed in each year. We may not hold an annual general meeting to appoint new directors prior to the completion of our initial Business 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 general meeting, as a consequence of our "staggered" board of directors, only a minority of the board of directors will be considered for appointment and our Sponsor, because of its ownership position, will control the outcome, as only holders of our Class B ordinary shares will have the right to vote on the appointment of directors and to remove directors prior to our initial Business Combination. Accordingly, our Sponsor will continue to exert control at least until the completion of our initial Business Combination. In addition, we have agreed not to enter into a definitive agreement regarding an initial Business Combination without the prior consent of our Sponsor. The nominal purchase price paid by our Sponsor for the Founder Shares may result in significant dilution to the implied value of your Public Shares upon the consummation of our initial Business Combination. We offered our Units at an offering price of \$ 10.00 per unit and the amount in our Trust Account, following the redemptions completed in connection with the Extension Extensions, is approximately \$ 10.38-95 per Public Share, implying a value of \$ 10.38-95 per Public Share. However, prior to the Initial Public Offering, our Sponsor paid a nominal aggregate purchase price of \$ 25,000 for the Founder Shares, or approximately \$ 0.003 per share. As a result, the value of your Public Shares may be significantly diluted upon the consummation of our initial Business Combination, when the Founder Shares are converted into Public Shares. For example, the following table shows ~~38~~ the dilutive effect of the Founder Shares on the implied value of the Public Shares upon the consummation of our initial Business Combination, assuming that our equity value at that time is \$ 26-11.0-9 million, which is the amount we would have for our initial Business Combination in the Trust Account after payment of \$ 11.3 million of deferred underwriting commissions, assuming no interest is earned on the funds held in the Trust Account, and no Public Shares are redeemed in connection with our initial Business Combination, and without taking into account any other potential impacts on our valuation at such time, such as the trading price of our Public Shares, the Business Combination transaction costs, any equity issued or cash paid to the target's sellers or other third parties, or the target's business itself, including its assets, liabilities, management and prospects, as well as the value of our public and private warrants. At such valuation, each of our ordinary shares would have an implied value of approximately \$ 1-0.75-89 per share upon consummation of our initial Business Combination, which would be an ~~83-a 91~~ ~~-1-4~~ % decrease as compared to the implied value per Public Share of \$ 10.38-95 following the redemptions completed in connection with the Extension Extensions and an ~~82-91~~ ~~-5-1~~ % decrease as compared to the initial implied value per Public Share of \$ 10.00 (the price per Unit in the Initial Public Offering). Public Shares ~~3-2~~ ~~593-111~~ ~~271-794~~ Founder Shares 10,000,000 Private placement shares 1,322,000 Total shares ~~14-13~~ ~~915-433~~ ~~271-794~~ Total funds in trust ~~Trust available for initial Business Combinations Account at 12 / 31 / 23~~ ~~\$ 23,26-226,984~~ ~~0-32,560~~ Current implied value per public ~~Public share~~ ~~Share~~ \$ 10.38-95 Total funds in Trust Account (12 / 31 / 23) net of Deferred Underwriting ~~Comp~~ ~~\$ 11,946,984~~ Implied value per share upon consummation of initial Business Combination \$ 1-0.75-89 The value of the Founder Shares following completion of our initial Business Combination is likely to be substantially higher than the nominal price paid for them, even if the trading price of our ordinary shares at such time is substantially less than \$ 10.00 per share. Our Sponsor invested in us an aggregate of \$ 13.2 million, comprised of the \$ 25,000 purchase price for the Founder Shares and the \$ 13.2 million purchase price for the Private Placement Units. Assuming a trading price of \$ 10.00 per share upon consummation of our initial Business Combination, the 13,322,000 Founder Shares and private placement shares would have an aggregate implied value of \$ 133.2 million. Even if the trading price of our ordinary shares was as low as approximately \$ 1.25 per share, and the private placement warrants were worthless, the value of the Founder Shares and private placement shares would exceed the Sponsor's initial investment in us. As a result, our Sponsor is likely to be able to recoup its investment in us and make a substantial profit on that investment, even if our Public Shares have lost significant value. Accordingly, our management team, which owns interests in our Sponsor, may have an economic incentive that differs from that of the Public Shareholders to pursue and consummate an initial Business Combination rather than to liquidate and to return all of the cash in the Trust Account to the Public Shareholders, even if that Business Combination were with a riskier or less-established target business. For the foregoing reasons, you should consider our management team's financial incentive to complete an initial Business Combination when evaluating whether to redeem your shares prior to or in connection with the initial Business Combination. Our directors, management, shareholders, employees and affiliates may from time to time be subject to negative publicity or legal proceedings, which could adversely affect our reputation and may impede our ability to consummate an initial Business Combination. Negative publicity about our shareholders, affiliates, directors, officers and other employees can harm our brand and reputation. However, we do not have control or have limited control over the actions of these parties, and any misbehavior or misconduct by these parties could bring us negative publicity or even liability. In addition, our shareholders, directors, employees and affiliates may from time to time be subject to litigation, regulatory investigations, proceedings and / or disputes or otherwise face potential liability and expense in relation to commercial, labor, employment, securities, tax or other matters, which could adversely affect our

reputation and results of operations. ~~39~~Our warrants are accounted for as derivative liabilities and will be recorded at fair value upon issuance with changes in fair value each period reported in earnings which may have an adverse effect on the market price of our ordinary shares or may make it more difficult for us to consummate an initial Business Combination. We issued 15,661,000 warrants as part of the Units offered in the Initial Public Offering and in a concurrent private placement. We expect to account for both the warrants underlying the Units offered in the Initial Public Offering and the private placement warrants as a warrant liability. At each reporting period (1) the accounting treatment of the warrants will be re-evaluated for proper accounting treatment as a liability or equity and (2) the fair value of the liability of the public and private placement units will be remeasured and the change in the fair value of the liability will be recorded as other income (expense) in our income statement. Changes in the inputs and assumptions for the valuation model we use to determine the fair value of such liability may have a material impact on the estimated fair value of the embedded derivative liability. The share price of our ordinary shares represents the primary underlying variable that impacts the value of the derivative instruments. Additional factors that impact the value of the derivative instruments include the volatility of our stock price, discount rates and stated interest rates. As a result, our consolidated financial statements and results of operations will fluctuate quarterly, based on various factors, such as the price of our ordinary shares many of which are outside of our control. In addition, we may change the underlying assumptions used in our valuation model, which could result in significant fluctuations in our results of operations. If our stock price is volatile, we expect that we will recognize non-cash gains or losses on our warrants or any other similar derivative instruments each reporting period and that the amount of such gains or losses could be material. The impact of changes in fair value on earnings may have an adverse effect on the market price of our ordinary shares. In addition, potential targets may seek a SPAC that does not have warrants that are accounted for as a liability, which may make it more difficult for us to consummate an initial Business Combination with a target business. We may amend the terms of the warrants in a manner that may be adverse to holders of public warrants with the approval by the holders of at least 65% of the then-outstanding public warrants. As a result, the exercise price of your warrants could be increased, the exercise period could be shortened and the number of our Class A ordinary shares purchasable upon exercise of a warrant could be decreased, all without your approval. Our warrants were issued in registered form under a warrant agreement between Continental Stock Transfer & Trust Company, as warrant agent, and us. The warrant agreement provides that the terms of the warrants may be amended without the consent of any holder for the purpose of (i) curing any ambiguity or correct any mistake, including to conform the provisions of the warrant agreement to the description of the terms of the warrants and the warrant agreement set forth in this prospectus, or defective provision (ii) amending the provisions relating to cash dividends on ordinary shares as contemplated by and in accordance with the warrant agreement or (iii) adding or changing any provisions with respect to matters or questions arising under the warrant agreement as the parties to the warrant agreement may deem necessary or desirable and that the parties deem to not adversely affect the rights of the registered holders of the warrants, provided that the approval by the holders of at least 65% of the then-outstanding public warrants is required 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 65% of the then-outstanding public warrants approve of such amendment and, solely with respect to any amendment to the terms of the private placement warrants or any provision of the warrant agreement with respect to the private placement warrants, 65% of the number of the then-outstanding private placement warrants. Although our ability to amend the terms of the public warrants with the consent of at least 65% 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, convert the warrants into cash, shorten the exercise period or decrease the number of Class A ordinary shares purchasable upon exercise of a warrant. **40**The Linqto Business Combination Agreement contemplates that we will solicit the holders of our Public Warrants to amend the warrant agreement such that each Public Warrant will automatically convert into a fraction of a newly issued New Linqto Share immediately after the Domestication. The fraction of a New Linqto Share into which a Public Warrant would convert has not been determined, but it could be less than some holders would feel is appropriate; nevertheless, those holders would be forced to have their Public Warrants convert at that price if holders of at least 65% of the Public Warrants approve the amendment to the warrant agreement.

Our warrant agreement designates the courts of the State of New York or the United States District Court for the Southern District of New York as the sole and exclusive forum for certain types of actions and proceedings that may be initiated by holders of our warrants, which could limit the ability of warrant holders to obtain a favorable judicial forum for disputes with our company. Our warrant agreement provides that, subject to applicable law, (i) any action, proceeding or claim against us arising out of or relating in any way to the warrant agreement, including under the Securities Act, will be brought and enforced in the courts of the State of New York or the United States District Court for the Southern District of New York, and (ii) that we irrevocably submit to such jurisdiction, which jurisdiction shall be the exclusive forum for any such action, proceeding or claim. We will waive any objection to such exclusive jurisdiction and that such courts represent an inconvenient forum. Notwithstanding the foregoing, these provisions of the warrant agreement will not apply to suits brought to enforce any liability or duty created by the Exchange Act or any other claim for which the federal district courts of the United States of America are the sole and exclusive forum. Any person or entity purchasing or otherwise acquiring any interest in any of our warrants shall be deemed to have notice of and to have consented to the forum provisions in our warrant agreement. If any action, the subject matter of which is within the scope the forum provisions of the warrant agreement, is filed in a court other than a court of the State of New York or the United States District Court for the Southern District of New York (a "foreign action") in the name of any holder of our warrants, such holder shall be deemed to have consented to: (x) the personal jurisdiction of the state and federal courts located in the State of New York in connection with any action brought in any such court to enforce the forum provisions (an "enforcement action"), and (y) having service of process made upon such warrant holder in any such enforcement action by service upon such warrant holder's counsel in the foreign action as agent for such warrant holder. This choice-of-forum provision may limit a warrant holder's ability to bring a claim in a judicial forum that it finds favorable for disputes with our company, which may discourage such lawsuits. Alternatively, if a court were to find this provision of our warrant agreement inapplicable or unenforceable with respect to one or more of the specified types of actions or proceedings, we may incur additional costs associated with resolving such matters in other jurisdictions, which could materially and adversely affect our business, financial condition and results of operations and result in a diversion of the time and resources of our management and board of directors. We may redeem your unexpired warrants prior to their exercise at a time that is disadvantageous to you, thereby making your warrants worthless. We have the ability to redeem the outstanding public warrants at any time after they become exercisable and prior to their expiration, at a price of \$ 0.01 per warrant, provided that the closing price of our Class A ordinary shares equals or exceeds \$ 18.00 per share (subject to certain adjustments) for any 20 trading days within a 30 trading-day period ending on the third trading day prior to proper notice of such redemption and provided that certain other conditions are met. If and when the 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. As a result, we may redeem the warrants as set forth above even if the holders are otherwise unable to exercise the warrants. Redemption of the outstanding warrants could force you to (i) exercise your warrants and pay the exercise price therefor at a time when it may be disadvantageous for you to do so, (ii) sell your warrants at the then-current market price when you might otherwise wish to hold your warrants or (iii) accept the nominal redemption price which, at the time the outstanding warrants are called for redemption, we expect would be substantially less than the market value of your warrants. None of the private placement warrants will be redeemable by us so long as they are held by our Sponsor or its permitted transferees. ~~41~~Our warrants may have an adverse effect on the market price of our Class A ordinary shares and make it more difficult to effectuate our initial Business Combination. We issued warrants to purchase 15,000,000 of our Class A ordinary shares as part of the Units offered in the Initial Public Offering and, simultaneously with the closing of the Initial Public Offering, we issued in a private placement an aggregate of 1,322,000 Private Placement Units, at a price of \$ 10.00 per unit. In addition, if the Sponsor, its affiliates or a member of our management team makes any Working Capital Loans, it may convert up to \$ 1,500,000 of such loans into up to an additional 150,000 private placement units, at the price of \$ 10.00 per unit. We may also issue Class A ordinary shares in connection with our redemption of our warrants. To the extent we issue ordinary shares for any reason, including to effectuate a Business Combination, the potential for the issuance of a substantial number of additional Class A ordinary shares upon exercise of these warrants could make us a less attractive acquisition vehicle to a target business. Such warrants, when exercised, will increase the number of issued and outstanding Class A ordinary shares and reduce the value of the Class A ordinary shares issued to complete the business transaction. Therefore, our warrants may make it more difficult to effectuate a business transaction or increase the cost of acquiring the target business. Because each unit contains one-half of one warrant and only a whole warrant may be exercised, the units may be worth less than units of other blank check companies. Each Unit contains one-half of one warrant. Pursuant to the warrant agreement, no fractional warrants will be issued upon separation of the Units, and only whole Units will trade. If, upon exercise of the warrants, a holder would be entitled to receive a fractional interest in a share, we will, upon exercise, round down to the nearest whole number the number of Class A ordinary shares to be issued to the warrant holder. This is different from other offerings similar to ours whose units include one ordinary share and one whole

warrant to purchase one whole share. We have established the components of the Units in this way in order to reduce the dilutive effect of the warrants upon completion of a Business Combination since the warrants will be exercisable in the aggregate for one-half of the number of shares compared to units that each contain a whole warrant to purchase one whole share, thus making us, we believe, a more attractive merger partner for target businesses. Nevertheless, this unit structure may cause our Units to be worth less than if a unit included a warrant to purchase one whole share. A provision of our warrant agreement may make it more difficult for us to consummate an initial Business Combination. Unlike most blank check companies, if (i) we issue additional Class A ordinary 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 \$ 9.20 per ordinary 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 \$ 9.20 per share, then the exercise price of the warrants will be adjusted to be equal to 115 % of the higher of the Market Value and the Newly Issued Price and the \$ 18.00 per share redemption trigger prices will be adjusted (to the nearest cent) to be equal to 180 % of the higher 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. There is currently a limited market for our securities and a more liquid market for our securities may not develop, which would adversely affect the liquidity and price of our securities. There is currently a limited market for our securities. The price of our securities may vary significantly due to one or more potential Business Combinations and general market or economic conditions. Furthermore, an active trading market for our securities may never develop or, if developed, it may not be sustained. You may be unable to sell your securities unless a market can be established and sustained. <sup>42</sup>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 Combination meeting certain financial significance tests include historical and / or pro forma financial statement disclosure in periodic reports. 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 statements in time for us to disclose such statements in accordance with federal proxy rules and complete our initial Business Combination within the prescribed time frame. Compliance obligations under the Sarbanes-Oxley Act may make it more difficult for us to effectuate a 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 required 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, 2022. Only in the event we are deemed to be a large accelerated filer or an accelerated filer and no longer qualify as an emerging growth company, will we 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 business with which we seek to complete our initial Business 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. 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 United States courts against our directors or officers. Our corporate affairs will be governed by our ~~amended and restated memorandum-Memorandum~~ **Memorandum** and ~~articles-Articles of association~~, 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 less prescriptive body of securities laws as compared to the United States, and certain states, such as Delaware, 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. <sup>43</sup>We have been advised by Maples and Calder (Cayman) LLP, our Cayman Islands legal counsel, that the courts of the Cayman Islands are unlikely (i) to recognize or enforce against us judgments of courts of the United States predicated upon the civil liability provisions of the federal securities laws of the United States or any state; and (ii) in original actions brought in the Cayman Islands, to impose liabilities against us predicated upon the civil liability provisions of the federal securities laws of the United States or any state, so far as the liabilities imposed by those provisions are penal in nature. In those circumstances, although there is no statutory enforcement in the Cayman Islands of judgments obtained in the United States, the courts of the Cayman Islands will recognize and enforce a foreign money judgment of a foreign court of competent jurisdiction without retrial on the merits based on the principle that a judgment of a competent foreign court imposes upon the judgment debtor an obligation to pay the sum for which judgment has been given provided certain conditions are met. For a foreign judgment to be enforced in the Cayman Islands, such judgment must be final and conclusive and for a liquidated sum, and must not be in respect of taxes or a fine or penalty, inconsistent with a Cayman Islands judgment in respect of the same matter, impeachable on the grounds of fraud or obtained in a manner, or be of a kind the enforcement of which is, contrary to natural justice or the public policy of the Cayman Islands (awards of punitive or multiple damages may well be held to be contrary to public policy). A Cayman Islands Court may stay enforcement proceedings if concurrent proceedings are being brought elsewhere. As a result of all of the above, Public Shareholders may have more difficulty in protecting their interests in the face of actions taken by management, members of the board of directors or controlling shareholders than they would as Public Shareholders of a United States company. Our ~~amended and restated memorandum-Memorandum~~ **Memorandum** and ~~articles-Articles of association~~ provide that the courts of the Cayman Islands will be the exclusive forums for certain disputes between us and our shareholders, which could limit our shareholders' ability to obtain a favorable judicial forum for complaints against us or our directors, officers or employees. Our ~~amended and restated memorandum-Memorandum~~ **Memorandum** and ~~articles-Articles of association~~ provide that unless we consent in writing to the selection of an alternative forum, the courts of the Cayman Islands shall have exclusive jurisdiction over any claim or dispute arising out of or in connection with our ~~amended and restated memorandum-Memorandum~~ **Memorandum** and ~~articles-Articles of association~~ or otherwise related in any way to each shareholder' s shareholding in us, including but not limited to (i) any derivative action or proceeding brought on our behalf, (ii) any action asserting a claim of breach of any fiduciary or other duty owed by any of our current or former director, officer or other employee to us or our shareholders, (iii) any action asserting a claim arising pursuant to any provision of the Companies Act or our ~~amended and restated memorandum-Memorandum~~ **Memorandum** and ~~articles-Articles of association~~, or (iv) any action asserting a claim against us governed by the internal affairs doctrine (as such concept is recognized under the laws of the United States of America) and that each shareholder irrevocably submits to the exclusive jurisdiction of the courts of the Cayman Islands over all such claims or disputes. The forum selection provision in our ~~amended and restated memorandum-Memorandum~~ **Memorandum** and ~~articles-Articles of association~~ will not apply to actions or suits brought to enforce any liability or duty created by the Securities Act, Exchange Act or any claim for which the federal district courts of the United States of America are, as a matter of the laws of the United States of America, the sole and exclusive forum for determination of such a claim. Our ~~amended and restated memorandum-Memorandum~~ **Memorandum** and ~~articles-Articles of association~~ also provide that, without prejudice to any other rights or remedies that we may have, each of our shareholders acknowledges that damages alone would not be an adequate remedy for any breach of the selection of the courts of the Cayman Islands as exclusive forum and that accordingly we shall be entitled, without proof of special damages, to the remedies of injunction, specific performance or other equitable relief for any threatened or actual breach of the selection of the courts of the Cayman Islands as exclusive forum. This choice of forum provision may increase a shareholder' s cost and limit the shareholder' s ability to bring a claim in a judicial forum that it finds favorable for disputes with us or our directors, officers or other employees, which may discourage lawsuits against us and our directors, officers and other employees. Any person or entity purchasing or otherwise acquiring any of our shares or other securities, whether by transfer, sale, operation of <sup>44</sup>law or

otherwise, shall be deemed to have notice of and have irrevocably agreed and consented to these provisions. There is uncertainty as to whether a court would enforce such provisions, and the enforceability of similar choice of forum provisions in other companies' memorandum and articles of association or other charter documents has been challenged in legal proceedings. It is possible that a court could find this type of provisions to be inapplicable or unenforceable, and if a court were to find this provision in our ~~amended and restated memorandum-Memorandum~~ and ~~articles-Articles of association~~ to be inapplicable or unenforceable in an action, we may incur additional costs associated with resolving the dispute in other jurisdictions, which could have adverse effect on our business and financial performance. Provisions in our ~~amended and restated memorandum-Memorandum~~ and ~~articles-Articles of association~~ may inhibit a takeover of us, which could limit the price investors might be willing to pay in the future for our Class A ordinary shares and could entrench management. Our ~~amended and restated memorandum-Memorandum~~ and ~~articles-Articles of association~~ will contain provisions that may discourage unsolicited takeover proposals that shareholders may consider to be in their best interests. These provisions will include a staggered board of directors, the ability of the board of directors to designate the terms of and issue new series of preference shares, and the fact that prior to the completion of our initial Business Combination only holders of our Class B ordinary shares, which have been issued to our Sponsor, are entitled to vote on the appointment of directors, which may make more difficult the removal of management and may discourage transactions that otherwise could involve payment of a premium over prevailing market prices for our securities. **We will need to seek to further extend the Combination Deadline, which could have a material adverse effect on the amount held in our trust account and other adverse effects on our Company. We will need seek to further extend the Combination Deadline in order to consummate the Linqto Business Combination. Such an extension would require the approval of our public shareholders, who will be provided the opportunity to redeem all or a portion their public shares. Such redemptions will likely have a material adverse effect on the amount held in our trust account, our capitalization, principal shareholders and other impacts on our Company or management team, such as our ability to maintain our listing on Nasdaq.** Cyber incidents or attacks directed at us could result in information theft, data corruption, operational disruption and / or financial loss. We depend on digital technologies, including information systems, infrastructure and cloud applications and services, including those of third parties with which we may deal. Sophisticated and deliberate attacks on, or security breaches in, our systems or infrastructure, or the systems or infrastructure of third parties or the cloud, could lead to corruption or misappropriation of our assets, proprietary information and sensitive or confidential data. As an early stage company without significant investments in data security protection, we may not be sufficiently protected against such occurrences. We may not have sufficient resources to adequately protect against, or to investigate and remediate any vulnerability to, cyber incidents. It is possible that any of these occurrences, or a combination of them, could have adverse consequences on our business and lead to financial loss. Since only holders of our Founder Shares will have the right to vote on the appointment of directors, Nasdaq may consider us to be a "controlled company" within the meaning of Nasdaq rules and, as a result, we may qualify for exemptions from certain corporate governance requirements. Only holders of our Founder Shares will have the right to vote on the appointment of directors. As a result, Nasdaq may consider us to be a "controlled company" within the meaning of the Nasdaq corporate governance standards. Under the Nasdaq corporate governance standards, a company of which more than 50 % of the voting power is held by an individual, group or another company is a "controlled company" and may elect not to comply with certain corporate governance requirements, including the requirements that: ~~• we have a board that includes a majority of "independent directors," as defined under the rules of Nasdaq; • we have a compensation committee of our board that is comprised entirely of independent directors with a written charter addressing the committee's purpose and responsibilities; and • we have a nominating and corporate governance committee of our board that is comprised entirely of independent directors with a written charter addressing the committee's purpose and responsibilities.~~ ~~45~~ We do not intend to utilize these exemptions and intend to comply with the corporate governance requirements of Nasdaq, subject to applicable phase- in rules. However, if we determine in the future to utilize some or all of these exemptions, you will not have the same protections afforded to shareholders of companies that are subject to all of the Nasdaq corporate governance requirements. Risks Relating to Our Management Team We are dependent upon our executive officers and directors and their loss could adversely affect our ability to operate. Our operations are dependent upon a relatively small group of individuals and, in particular, our executive officers and directors. We believe that our success depends on the continued service of our officers and directors, at least until we have completed our initial Business Combination. In addition, our executive officers and directors are not required to commit any specified amount of time to our affairs and, accordingly, will have conflicts of interest in allocating their time among various business activities, including identifying potential Business Combinations and monitoring the related due diligence. We do not have an employment agreement with, or key- man insurance on the life of, any of our directors or executive officers. The unexpected loss of the services of one or more of our directors or executive officers could have a detrimental effect on us. Our ability to successfully effect our initial Business Combination and to be successful thereafter will be totally dependent upon the efforts of our key personnel, some of whom may join us following our initial Business Combination. The loss of key personnel could negatively impact the operations and profitability of our post-combination business. Our ability to successfully effect our initial Business Combination is dependent upon the efforts of our key personnel. We believe that our success depends on the continued service of our key personnel, at least until we have consummated our initial Business Combination. None of our officers are required to commit any specified amount of time to our affairs and, accordingly, they will have conflicts of interest in allocating management time among various business activities, including identifying potential Business Combinations and monitoring the related due diligence. If our officers' and directors' other business affairs require them to devote more substantial amounts of time to their other business activities, it could limit their ability to devote time to our affairs and could have a negative impact on our ability to consummate our initial Business Combination. In addition, we do not have employment agreements with, or key- man insurance on the life of, any of our officers. The unexpected loss of the services of our key personnel could have a detrimental effect on us. The role of our key personnel after our initial Business Combination, however, remains to be determined. Although some of our key personnel serve in senior management or advisory positions following our initial Business Combination, it is likely that most, if not all, of the management of the target business will remain in place. These individuals may be unfamiliar with the requirements of operating a public company which could cause us to have to expend time and resources helping them become familiar with such requirements. This could be expensive and time- consuming and could lead to various regulatory issues which may adversely affect our operations. Our key personnel may negotiate employment or consulting agreements with a target business in connection with a particular Business Combination, and a particular Business Combination may be conditioned on the retention or resignation of such key personnel. These agreements may provide for them to receive compensation following our initial Business Combination and as a result, may cause them to have conflicts of interest in determining whether a particular Business Combination is the most advantageous. Our key personnel may be able to remain with our company after the completion of our initial Business Combination only if they are able to negotiate employment or consulting agreements in connection with the ~~46~~ 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. Such negotiations also could make such key personnel' s retention or resignation a condition to any such agreement. The personal and financial interests of such individuals may influence their motivation in identifying and selecting a target business. In addition, pursuant to an agreement entered into on or prior to the closing of the Initial Public Offering, our Sponsor, upon and following consummation of an initial Business Combination, will be entitled to nominate three individuals for appointment to our board of directors, as long as the Sponsor holds any securities covered by the registration and shareholder rights agreement. We may have a limited ability to assess the management of a prospective target business and, as a result, may affect our initial Business Combination with a target business whose management may not have the skills, qualifications or abilities to manage a public company. 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 business' s management, therefore, may prove to be incorrect and such management may lack the skills, qualifications or abilities we suspected. Should the target business' 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 holders who choose to retain their securities following the Business Combination could suffer a reduction in the value of their securities. Such holders 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 loss of a Business 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.~~ Our executive officers and directors will allocate their time to other businesses thereby causing conflicts of interest in their determination as to

how much time to devote to our affairs. This conflict of interest could have a negative impact on our ability to complete our initial Business Combination. Our executive officers and directors are not required to, and will not, commit their full time to our affairs, which may result in a conflict of interest in allocating their time between our operations and our search for a Business Combination and their other businesses. We do not intend to have any full-time employees prior to the completion of our initial Business Combination. Each of our executive officers is engaged in several other business endeavors for which he may be entitled to substantial compensation, and our executive officers are not obligated to contribute any specific number of hours per week to our affairs. Our independent directors also serve as officers and board members for other entities. If our executive 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 which may have a negative impact on our ability to complete our initial Business Combination. Our officers and directors presently have, and any of them in the future may have, additional fiduciary or contractual obligations to other entities and, accordingly, may have conflicts of interest in determining to which entity a particular business opportunity should be presented. Until we consummate our initial Business Combination, we intend to engage in the business of identifying and combining with one or more businesses or entities. 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 a Business Combination opportunity to such entity, subject to his or her fiduciary duties under Cayman Islands law. 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, subject to their fiduciary duties under Cayman Islands law. In addition, our Sponsor, our officers, and our directors are and may in the future become affiliated with other blank check companies that may have acquisition objectives that are similar to ours. These conflicts may not be resolved in our favor and a potential target business may be presented to such other blank check companies prior to its presentation to us, subject to our officers' and directors' fiduciary duties under Cayman Islands law. Our ~~amended and restated memorandum~~ **Memorandum and articles** ~~Articles of association~~ provide that, to the fullest extent permitted by applicable law: (i) no individual serving as a director or an officer shall have any duty, except to the extent expressly assumed by contract, to refrain from engaging directly or indirectly in the same or similar business activities or lines of business as us; and (ii) we renounce any interest or expectancy in, or in being offered an opportunity to participate in, any potential transaction or matter which may be a corporate opportunity for any director or officer, on the one hand, and us, on the other. For a complete discussion of our executive officers' and directors' business affiliations and the potential conflicts of interest that you should be aware of, please see the discussion in Part III under the heading "Directors, Executive Officers and Corporate Governance- Conflicts of Interest." Our executive officers, directors, security holders and their respective affiliates may have competitive pecuniary interests that conflict with our interests. We have not adopted a policy that expressly prohibits our directors, executive officers, security holders or 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. In fact, we may enter into a Business Combination with a target business that is affiliated with our Sponsor, our directors or executive officers, although currently we do not intend to do so. Nor do we 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. The personal and financial interests of our directors and officers may influence their motivation in timely identifying and selecting a target business and completing a Business Combination. Consequently, our directors' and officers' discretion in identifying and selecting a suitable target business may result in a conflict of interest when determining whether the terms, conditions and timing of a particular Business Combination are appropriate and in our shareholders' best interest. If this were the case, it would be a breach of their fiduciary duties to us as a matter of Cayman Islands law and we or our shareholders might have a claim against such individuals for infringing on our shareholders' rights. However, we might not ultimately be successful in any claim we may make against them for such reason. We may engage in a Business Combination with one or more target businesses that have relationships with entities that may be affiliated with our Sponsor, executive officers, directors or initial shareholders which may raise potential conflicts of interest. In light of the involvement of our Sponsor, executive officers and directors with other entities, we may decide to acquire one or more businesses affiliated with our Sponsor, executive officers, directors or initial shareholders or in which they hold a direct or indirect investment. Our directors also serve as officers and board members for other entities, including, without limitation, those described under "Directors, Executive Officers and Corporate Governance — Conflicts of Interest." Our Sponsor, officers and directors are not currently aware of any specific ~~48~~ opportunities for us to complete our initial Business Combination with any entities with which they are affiliated, and there have been no substantive discussions concerning a Business Combination with any such entity or entities. Although we have not been 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 and guidelines for a Business Combination and such transaction was approved by a majority of our independent and disinterested directors. Despite our agreement to obtain an opinion from an independent investment banking firm or another independent entity that commonly renders valuation opinions regarding the fairness to our company from a financial point of view of a Business Combination with one or more domestic or international businesses affiliated with our Sponsor, executive officers, directors or initial shareholders, 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 Sponsor, executive officers and directors will lose their entire investment in us if our initial Business Combination is not completed (other than with respect to Public Shares they may acquire after the Initial Public Offering), and because our Sponsor, officers and directors who have an interest in Founder Shares may profit substantially from a Business Combination even under circumstances where our Public Shareholders would experience losses in connection with their investment, a conflict of interest may arise in determining whether a particular Business Combination target is appropriate for our initial Business Combination. Our Sponsor and initial shareholders hold 10,000,000 **Founder Class B ordinary shares**, for which they paid \$ 25,000, or \$ 0.003 per share. The per share price of the Founder Shares was determined by dividing the amount contributed to the company by the number of Founder Shares issued. The Founder Shares will be worthless if we do not complete an initial Business Combination. In addition, our Sponsor has purchased an aggregate of 1,322,000 Private Placement Units, at a price of \$ 10.00 per unit. If we do not consummate an initial Business Combination ~~by within 24 months from the~~ **Combination Deadline** closing of the ~~Initial Public Offering~~, the warrants included in the Private Placement Units, and likely the shares included in the Private Placement Units, will expire worthless. The personal and financial interests of our executive officers and directors 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 and may result in a misalignment of interests between the holders of our Founder Shares and our officers and directors, on the one hand, and our Public Shareholders, on the other. In particular, because the Founder Shares were purchased at approximately \$ 0.003 per share, the holders of our Founder Shares (including members of our management team that directly or indirectly own Founder Shares) could make a substantial profit after our initial Business Combination even if our Public Shareholders lose money on their investment as a result of a decrease in the post-combination value of their Class A ordinary shares (after accounting for any adjustments in connection with an exchange or other transaction contemplated by the Business Combination). For example, a holder of 1,000 Founder Shares would have paid approximately \$ 3.00 to obtain such shares. At the time of an initial Business Combination, such holder would be able to convert such Founder Shares into 1,000 Class A ordinary shares, and would receive the same consideration as a public shareholder for the same number of Class A ordinary shares. If the value of the Class A ordinary shares on a post-combination basis (after accounting for any adjustments in connection with an exchange or other transaction contemplated by the Business Combination) were to decrease to \$ 5.00 per Class A ordinary share, the holder of our Founder Shares would obtain a profit of approximately \$ 4,997 on account of the 1,000 Founder Shares that the holder had converted into Class A ordinary shares in connection with the initial Business Combination. By contrast, a public shareholder holding 1,000 Class A ordinary shares would lose approximately \$ 5,000.00 in connection with the same transaction. In addition, this risk may become more acute as the 24-month anniversary of the closing of the Initial Public Offering nears, which is the deadline for our consummation of an initial Business Combination. ~~49~~ **We have identified a material weakness in our internal control over financial reporting, and if we fail to remediate these weaknesses or to develop and maintain an effective system of controls, we may not be able to produce timely and accurate financial statements. In connection with the preparation of our consolidated financial statements for the year ended December 31, 2023, we identified a material weakness in our internal control over financial reporting. A "material weakness" is a deficiency, or a combination of deficiencies, in internal control over financial reporting, such that there is a reasonable possibility that a material misstatement of the company's annual or interim financial statements will not be prevented or detected on a timely basis. The identified material weakness relates to the accounting for prepaid assets, accrued expense liabilities, and net income, and it necessitated a restatement of our Quarterly Reports on Form 10-Q for March 30, 2023, June 30, 2023, and September 30, 2023, that we filed with the SEC on May 19, 2023, August 14, 2023, and**



November 14, 2023, respectively. This restatement is described in Note 2 to our consolidated financial statements that you can find elsewhere in this Form 10-K. Management and our board of directors are reviewing the material weakness and developing a plan to remediate it and to enhance our overall control environment. In order to maintain and improve the effectiveness of our internal control over financial reporting, we will expend significant resources, including accounting- related costs and significant management oversight. We may also face risks in connection with the restatement itself, including potential litigation and possible adverse effects on investor confidence in our financial reporting. Designing and implementing an effective financial reporting system is a continuous effort that requires us to anticipate and react to changes in our business and the economic and regulatory environments and to devote significant resources to maintain a financial reporting system that adequately satisfies our reporting obligations. The remedial measures that we intend to take may not fully address the material weakness that we have identified, and we may identify other material weaknesses in our internal control over financial reporting in the future. Any failure to implement and maintain effective internal control over financial reporting could result in errors in our financial statements that could result in another restatement of our financial statements, cause us to fail to meet our reporting obligations and cause investors to lose confidence in our reported financial information.

**Risks** Associated with Acquiring and Operating a Business in Foreign Countries If we pursue a target company with operations or opportunities outside of the United States for our initial Business Combination, we may face additional burdens in connection with investigating, agreeing to and completing such initial Business Combination, and if we effect such initial Business Combination, we would be subject to a variety of additional risks that may negatively impact our operations. If we pursue a target a company with operations or opportunities outside of the United States for our initial Business Combination, we would be subject to risks associated with cross- border Business Combinations, including in connection with investigating, agreeing to and completing our initial Business Combination, conducting due diligence in a foreign jurisdiction, having such transaction approved by any local governments, regulators or agencies and changes in the purchase price based on fluctuations in foreign exchange rates. If we effect our initial Business Combination with such a company, we would be subject to any special considerations or risks associated with companies operating in an international setting, including any of the following: • costs and difficulties inherent in managing cross- border business operations; • rules and regulations regarding currency redemption; • complex corporate withholding taxes on individuals; • laws governing the manner in which future Business Combinations may be effected; • exchange listing and / or delisting requirements; • tariffs and trade barriers; • regulations related to customs and import / export matters; • local or regional economic policies and market conditions; • unexpected changes in regulatory requirements; • longer payment cycles; • tax issues, such as tax law changes and variations in tax laws as compared to the United States; • currency fluctuations and exchange controls; • rates of inflation; • challenges in collecting accounts receivable; • cultural and language differences; • employment regulations; • underdeveloped or unpredictable legal or regulatory systems; • corruption; • protection of intellectual property; • social unrest, crime, strikes, riots and civil disturbances; • regime changes and political upheaval; • terrorist attacks, natural disasters and wars; and • deterioration of political relations with the United States. We may not be able to adequately address these additional risks. If we were unable to do so, we may be unable to complete such initial Business Combination, or, if we complete such combination, our operations might suffer, either of which may adversely impact our business, financial condition and results of operations. 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, our management may 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 United States securities 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 any such country. Accordingly, our results of operations and prospects will be subject, to a significant extent, to the economic, political and social conditions and government 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. Economic growth could be 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. Exchange rate fluctuations and 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, and 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. We may reincorporate in another jurisdiction in connection with our initial Business Combination, and the laws of such jurisdiction may govern some or all of our future material agreements and we may not be able to enforce our legal rights. In connection with our initial Business Combination, we may relocate the home jurisdiction of our business from the Cayman Islands to another jurisdiction. If we determine to do this, the laws of such jurisdiction may govern some or all of our future material agreements. 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. We are subject to changing law and regulations regarding regulatory matters, corporate governance and public disclosure that have increased both our costs and the risk of non- compliance. We are subject to rules and regulations by various governing bodies, including, for example, the SEC, which are charged with the protection of investors and the oversight of companies whose securities are publicly traded, and to new and evolving regulatory measures under applicable law. Our efforts to comply with new and changing laws and regulations have resulted in and are likely to continue to result in, increased general and administrative expenses and a diversion of management time and attention from seeking a Business Combination target. Moreover, because these laws, regulations and standards are subject to varying interpretations, their application in practice may evolve over time as new guidance becomes available. This evolution may result in continuing uncertainty regarding compliance matters and additional costs necessitated by ongoing revisions to our disclosure and governance practices. If we fail to address and comply with these regulations and any subsequent changes, we may be subject to penalty and our business may be harmed.

**Risks** Relating to Taxation We may reincorporate in another jurisdiction in connection with our initial Business Combination and such reincorporation may result in taxes imposed on shareholders. We may, in connection with our initial Business Combination and subject to requisite shareholder approval under the Companies Act, reincorporate in the jurisdiction in which the target company or business is located or in another jurisdiction, which is what the Linqto Business Combination contemplates. The transaction may cause a shareholder or warrant holder to recognize taxable income in the jurisdiction in which the shareholder or warrant holder is a tax resident or in any other jurisdictions in which the shareholder or warrant holder is subject to tax. We do not intend to make any cash distributions to shareholders or warrant holders to pay such taxes. Shareholders or warrant holders may be subject to withholding taxes or other taxes with respect to their ownership of us after the reincorporation. We may change our place of incorporation to a U. S. tax jurisdiction and such a change may result in adverse tax consequences for holders of our Class A ordinary shares. U. S. Holders (as defined in “ Taxation- United States Federal Income Tax Considerations ” below) of our Class A ordinary shares may be subject to U. S. federal income tax as a result of a change in our place of incorporation. Additionally, non- U. S. Holders (as defined in “ Taxation- United States Federal Income Tax Considerations ” below) of our Class A ordinary shares may become subject to withholding tax on any dividends (including deemed dividends) paid on our New Class A ordinary shares after such a change. As discussed more fully in the prospectus relating to the Initial Public Offering, the U. S. federal income tax consequences of a change in our place of incorporation depend in part upon whether such a change qualifies as a “ reorganization ” within the meaning of Section 368 of the Code. Assuming that it so qualifies, U. S. Holders of our Class A ordinary shares may nevertheless recognize gain or, upon election, income equal to the allocable “ all earnings and profits ” amount under Section 367 (b) of the Code. Furthermore, if we are treated as a “ passive foreign investment company, ” or PFIC, a U. S. Holder of our Class A ordinary shares may recognize full gain (but not loss) upon a change in our place of incorporation under the or PFIC rules of the Code. All holders are urged to consult their tax

advisor for the tax consequences of a change in our place of incorporation to their particular situation. An investment in our securities may result in uncertain or adverse U. S. federal income tax consequences. An investment in our securities may result in uncertain U. S. federal income tax consequences. For instance, because there are no authorities that directly address instruments similar to the Units, the allocation an investor makes with respect to the purchase price of a unit between the Class A ordinary shares and the one-half of a warrant to purchase one Class A ordinary share included in each Unit could be challenged by the IRS or courts. Furthermore, the U. S. federal income tax consequences of a cashless exercise of warrants included in the Units is unclear under current law. Finally, it is unclear whether the redemption rights with respect to our ordinary shares suspend the running of a U. S. holder's holding period for purposes of determining whether any gain or loss realized by such holder on the sale or exchange of Class A ordinary shares is long-term capital gain or loss and for determining whether any dividend we pay would be considered "qualified dividends" for U. S. federal income tax purposes. Prospective investors are urged to consult their tax advisors with respect to these and other tax consequences when purchasing, holding or disposing of our securities. We may be a PFIC, which could result in adverse U. S. federal income tax consequences to U. S. investors. If we are a PFIC for any taxable year (or portion thereof) that is included in the holding period of certain U. S. holders of our Class A ordinary shares or warrants, such U. S. holders may be subject to adverse U. S. federal income tax consequences and may be subject to additional reporting requirements. Our PFIC status for our current and subsequent taxable years may depend on whether we qualify for the PFIC start-up exception and the timing of our initial Business Combination. Depending on the particular circumstances the application of the start-up exception may be subject to uncertainty, and there cannot be any assurance that we will qualify for the start-up exception for our current or subsequent taxable year. Accordingly, there can be no assurances with respect to our status as a PFIC for our current taxable year or any subsequent taxable year and our status as a PFIC for any taxable year will not be determinable until after the end of such taxable year. If we determine we are a PFIC for any taxable year we will endeavor to provide, upon written request, to a U. S. Holder such information as the Internal Revenue Service ("IRS") may require, including a PFIC Annual Information Statement, in order to enable the U. S. Holder to make and maintain a "qualified electing fund" election in respect of our Class A ordinary shares, but there can be no assurance that we will timely provide such required information. Moreover, any such election would be unavailable with respect to our warrants. We urge U. S. investors to consult their tax advisors regarding potential unavailability of the start-up exception and the possible application of the PFIC rules with respect to their particular circumstances. A new 1% U. S. federal excise tax could be imposed on us in connection with redemptions by us of our shares. 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 (including redemptions) of stock by publicly traded domestic corporations and certain domestic subsidiaries of publicly traded foreign corporations occurring **on or after December 31, January 1, 2022-2023**. 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. On December 27, 2022, the U. S. Department of the Treasury (the "Treasury") issued a notice that it intends to publish proposed regulations addressing the application of the excise tax (the "Notice"). To provide taxpayers with interim guidance, the Notice describes certain rules upon which taxpayers are generally entitled to rely until publication of the proposed regulations. Any redemption or other repurchase that occurs after December 31, 2022 in connection with a Business Combination- particularly one that may involve a combination with a U. S. entity and / or re-domestication as a U. S. corporation- may be subject to the excise tax. Whether and to what extent we would be subject to the excise tax would depend on a number of factors, including (i) the fair market value of the redemptions and repurchases in connection with any such Business Combination, (ii) the status of the target (for example, whether the target is a domestic corporation) and the structure of any such Business Combination, (iii) the nature and amount of any "PIPE" or other equity issuances in connection with any such Business Combination (or otherwise issued not in connection with such Business Combination but issued within the same taxable year of the Business Combination) and (iv) the content of regulations and other guidance from the Treasury. In addition, because the excise tax would be payable by us, and not by the redeeming holder, the mechanics of any required payment of the excise tax have not been determined. The foregoing could cause a reduction in our ability to complete a Business Combination or the cash available on hand to complete a Business Combination.

**General Risk Factors** We are a recently incorporated 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 recently incorporated exempted company, incorporated under the laws of the Cayman Islands with no operating results. 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 may be unable to complete our initial Business Combination. If we fail to complete our initial Business Combination, we will never generate any operating revenues.

**54-Past performance** by our management team or their respective affiliates may not be indicative of future performance of an investment in us. Information regarding performance is presented for informational purposes only. Any past experience or performance of our management team and their respective affiliates is not a guarantee of either (i) our ability to successfully identify and execute a transaction or (ii) success with respect to any Business Combination that we may consummate. You should not rely on the historical record of our management team or their respective affiliates as indicative of the future performance of an investment in us or the returns we will, or are likely to, generate going forward. Our management has no experience in operating special purpose acquisition companies. 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" or "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 Class A ordinary 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 accounting standards used. Additionally, we are a "smaller reporting company" as defined in Item 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 shares held by non-affiliates exceeds \$ 250 million as of the prior June 30, or (2) our annual revenues exceeded \$ 100 million during such completed fiscal year and the market value of our ordinary shares held by non-affiliates exceeds \$ 700 million as of the prior June 30. 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.

**55-Adverse developments** affecting the financial services industry, such as actual events or concerns involving liquidity, defaults or non-performance by financial institutions or transactional counterparties, could adversely affect our financial condition and results of operations. Actual events involving limited liquidity, defaults, non-performance or other adverse developments that affect financial institutions, transactional counterparties or other companies in the financial services industry or the financial services industry generally, or

concerns or rumors about any events of these kinds or other similar risks, have in the past and may in the future lead to market-wide liquidity problems. For example, on March 10, 2023, Silicon Valley Bank (“SVB”) was closed by the California Department of Financial Protection and Innovation, which appointed the Federal Deposit Insurance Corporation (the “FDIC”) as receiver, and SVB was subsequently transferred into a new entity, Silicon Valley Bridge Bank, N. A. On March 12, 2023, the Department of the Treasury, the Federal Reserve, and the FDIC jointly released a statement that depositors at SVB would have access to their funds, even those in excess of the standard FDIC insurance limits, under a systemic risk exception. Such parties also announced, among other items, that Silicon Valley Bridge Bank has assumed the obligations and commitments of former SVB, commitments to advance under existing credit agreements will be honored in accordance with and pursuant to the terms of such credit agreements and any other duties or roles under existing credit agreements will be performed by Silicon Valley Bridge Bank in accordance with and pursuant to the terms of such credit facilities. A similar structure was established for Signature Bank. We currently maintain cash held in deposit at third-party financial institutions in the U. S. These deposits are insured by the FDIC in an amount up to \$ 250, 000 for any depositor, and any cash deposits in excess of this insured amount could be lost. In addition, while the funds in the Trust Account were invested in U. S. government securities as of the date of this Annual Report, this may not always be the case. To the extent we hold cash deposits in amounts that exceed the FDIC insurance limitation, in the event of a failure of any of the financial institutions where we maintain deposits, we may incur a loss to the extent such loss exceeds the FDIC insurance limitation, and such a failure could have a material adverse effect upon our liquidity and financial condition. Additionally, we may be unable to access funds in such deposit account or other accounts, including money market funds, held with a financial institution or lending arrangements with such a financial institution. Inflation and rapid increases in interest rates have led to a decline in the trading value of previously issued government securities with interest rates below current market interest rates. Although the U. S. Department of Treasury, FDIC and Federal Reserve Board have announced a program to provide up to \$ 25 billion of loans to financial institutions secured by certain of such government securities held by financial institutions to mitigate the risk of potential losses on the sale of such instruments, widespread demands for customer withdrawals or other liquidity needs of financial institutions for immediately liquidity may exceed the capacity of such program. There is no guarantee that the U. S. Department of Treasury, FDIC and Federal Reserve Board will provide access to uninsured funds in the future in the event of the closure of other banks or financial institutions, or that they would do so in a timely fashion. **ITEM 1. B. UNRESOLVED STAFF COMMENTS. None. ITEM 1. C.**

**CYBERSECURITY As a blank check company, we do not have any operations and our sole business activity has been to search for and consummate an initial Business Combination. However, because we have investments in our trust account and bank deposits and we depend on the digital technologies of third parties, we and third parties may be subject to attacks on or security breaches in our or their systems. Because of our reliance on the technologies of third parties, we also depend upon the personnel and the processes of third parties to protect against cybersecurity threats, and we have no personnel or processes of our own for this purpose. In the event of a cybersecurity incident impacting us, the management team will report to the board of directors and provide updates on the management team’s incident response plan for addressing and mitigating any risks associated with such an incident. As an early-stage company without significant investments in data security protection, we may not be sufficiently protected against such occurrences. We also lack sufficient resources to adequately protect against, or to investigate and remediate any vulnerability to, cyber incidents. It is possible that any of these occurrences, or a combination of them, could have material adverse consequences on our business and lead to financial loss. See “Item 1. B-A. Unresolved Staff Comments – Risk Factors – Cyber incidents or attacks directed at us could result in information theft, data corruption, operational disruption and / or financial loss. None.” We have not encountered any cybersecurity threats or incidents since our initial public offering. ~~Item-ITEM 2. Properties~~ **PROPERTIES**. We currently maintain our executive offices at PO Box 1093, Boundary Hall, Cricket Square, Grand Cayman, KY1- 1102, Cayman Islands. The Company entered into an administrative support agreement with the Sponsor (the “Administrative Support Agreement”) pursuant to which, among other things, the Company receives certain office space and secretarial and administrative support services for \$ 15, 000 per month. ~~Item-ITEM 3. Legal Proceedings~~ **LEGAL PROCEEDINGS**. We are not currently subject to any material legal proceedings, nor, to our knowledge, is any material legal proceeding threatened against us or any of our officers or directors in their corporate capacity. ~~Item-ITEM 4. Mine Safety Disclosures~~ **MINE SAFETY DISCLOSURES**. None. ~~56-PART II. Item-ITEM 5. Market for Registrant~~ **MARKET FOR REGISTRANT’S Common Equity-S COMMON EQUITY**. Related Stockholder Matters and Issuer Purchases of Equity Securities **RELATED STOCKHOLDER MATTERS AND ISSUER PURCHASES OF EQUITY SECURITIES**. Market Information Our Units began trading on the Nasdaq on November 15, 2021. Each Unit consists of one Class A ordinary share and one-half of one redeemable warrant to purchase one Class A ordinary share. On December 30, 2021, we announced that holders of the Units may elect to separately trade the Class A ordinary shares and redeemable warrants included in the Units commencing on December 31, 2021. Any Units not separated continue to trade on the Nasdaq under the symbol “BCSAU.” Any underlying Class A ordinary shares and redeemable warrants that were separated trade on the Nasdaq under the symbols “BCSA” and “BCSAW,” respectively. ~~Holders-As of April 14-15, 2023-2024~~, there were ~~3-three~~ holders of record of our Units, ~~2-six~~ holders of record of our separately traded Class A ordinary shares, ~~4-no~~ holders of record of our Class B ordinary shares, and ~~2-two~~ holders of record of our redeemable warrants. Dividends We have not paid any cash dividends on our ordinary shares to date and do not intend to pay cash dividends prior to the completion of our initial Business Combination. The payment of cash dividends in the future will be dependent upon our revenues and earnings, if any, capital requirements and general financial condition subsequent to completion of our initial Business Combination. The payment of any cash dividends subsequent to our initial Business Combination will be within the discretion of our board of directors at such time. In addition, our board of directors is not currently contemplating and does not anticipate declaring any share dividends in the foreseeable future. Further, if we incur any indebtedness in connection with our initial Business Combination, 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-None. Performance~~ **Plans Performance**. Graph The performance graph has been omitted as permitted under rules applicable to smaller reporting companies. Recent Sales of Unregistered Securities; Use of Proceeds from Registered Offerings ~~None-Purchases of Equity Securities by the Issuer and Affiliated Purchasers-Purchasers~~ **ITEM None-Item-6. [Reserved].** ~~Item-ITEM 7. Management~~ **MANAGEMENT’S Discussion and Analysis of Financial Condition and Results of Operations-S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONS**. References to the “Company,” “our,” “us” or “we” refer to Blockchain Coinvestors Acquisition Corp. I. The following discussion and analysis of the Company’s financial condition and results of operations should be read ~~57-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 as a Cayman Islands exempted company on June 11, 2021. We were formed for the purpose of effectuating a Business Combination. We are an emerging growth company and, as such, we are subject to all of the risks associated with emerging growth companies. Our Sponsor is Blockchain Coinvestors Acquisition Sponsors I LLC, a Delaware limited liability company. The registration statement for our Initial Public Offering was declared effective on November 9, 2021. On November 15, 2021, we consummated our Initial Public Offering of 30, 000, 000 Units, including 3, 900, 000 additional Over-Allotment Units, at \$ 10. 00 per Unit, generating gross proceeds of \$ 300, 000, 000, and incurring offering costs and expenses of approximately \$ 17. 8 million, including of which approximately \$ 11. 3 million of was for deferred underwriting commissions. Each Unit consists of one Class A ordinary share of the Company, par value \$ 0. 0001 per share, and one-half of one redeemable warrant (each whole warrant, a “Public Warrant”). Each Public Warrant entitles the holder to purchase one Class A ordinary share for \$ 11. 50 per whole share. Simultaneously with the consummation of the closing of the Initial Public Offering, we consummated the Private Placement of an aggregate of 1, 322, 000 Private Placement Units at a price of \$ 10. 00 per Private Placement Unit with the Sponsor, generating total gross proceeds of \$ 13, 220, 000. Following the closing of the Initial Public Offering and partial exercise of the over-allotment by the underwriters on November 15, 2021, an amount of \$ 306, 000, 000 (\$ 10. 20 per Unit) from the net proceeds of the sale of the Units in the Initial Public Offering and the sale of the Private Placement Units was placed in the Trust Account in the United States maintained by Continental Stock Transfer & Trust Company, as trustee, and was invested, in U. S. government securities, within the meaning set forth in Section 2 (a) (16) of the Investment Company Act, with a maturity of 185 days or less, or in any open-ended investment company that holds itself out as a money market fund meeting the conditions under Rule 2a- 7 of the Investment Company Act, as determined by the Company. **After November 15, until 2023, the Company intends to maintain funds in earlier of: (i) the completion of a****

Business Combination and (ii) the distribution of the Trust Account as described below. Although we are not limited to a particular industry or sector for purposes of consummating a Business Combination, we have concentrated on sourcing business combination opportunities in **demand deposits**, the financial services, technology and other sectors of the economy that are being enabled by emerging applications of blockchain. Our management has broad discretion with respect to the specific application of the net proceeds of the Initial Public Offering and the sale of the Private Placement Units, although substantially all of the net proceeds are intended to be applied generally toward consummating a Business Combination. There is no assurance that we will be able to complete a Business Combination successfully. The Nasdaq rules provide that the initial Business Combination must be with one or more target businesses that together have a fair market value equal to at least 80 % of the value of the Trust Account (excluding deferred underwriting costs and taxes payable on the income earned on the Trust Account) at the time of the Company's signing a definitive agreement to enter a Business Combination. We will only complete a Business Combination if the post-business combination company owns or acquires 50 % or more of the outstanding voting securities of the target or otherwise acquires a controlling interest in the target sufficient for it not to be required to register as an investment company under the Investment Company Act. We had until 18 months from the closing of the Initial Public Offering to complete a Business Combination, which has been extended to **November 15, 2023** (as it may be further extended, the "Combination Deadline") as described below. If we are unable to complete a Business Combination **within-by** this Combination **Period-Deadline and the Combination Deadline is not further extended**, 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 Shares, 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 funds held in the Trust Account and not previously released to the Company to pay its tax obligations (less up to \$ 100,000 of interest to pay dissolution expenses), divided by the number of then outstanding Public Shares, which redemption will completely extinguish Public Shareholders' rights 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 remaining shareholders and our board of directors, liquidate and dissolve, subject in the case of clauses (ii) and (iii) to the Company's obligations under Cayman Islands law to provide for claims of creditors and the requirements of other applicable law. There will be no redemption rights or liquidating distributions with respect to our warrants, which will expire worthless if we fail to complete a Business Combination **within-by** the Combination **Period-Deadline**. **Shareholder Meeting-Meetings**, **Extension-Extensions**, and Redemptions On February 3, 2023, we held an extraordinary general meeting at which our shareholders approved a proposal to amend our Company's **amended and restated memorandum-Memorandum** and **articles-Articles of Association** to extend the date by which we have to consummate a business combination from May 15, 2023 to November 15, 2023 (**we describe** the "**First Extension Amendment Proposal**"). The **Extension Amendment Proposal** is described in more detail in our definitive proxy statement **that we** filed with the U. S. Securities and Exchange Commission on December 29, 2022. In connection with the vote to approve the **First Extension Amendment Proposal**, **holders of shareholdes elected to redeem 26, 406, 729 of our** Class A ordinary shares of our Company exercised their right to redeem their shares for cash at a redemption price of approximately \$ 10. ~~38~~ **95** per share, for an aggregate redemption amount of approximately \$ 274. 2 million. **As a result, which approximately \$ 274. 2 million has been removed from the Trust Account to redeem such pay the redemption price of those shares and. After the redemption, 4, 915, 271 Class A ordinary shares remain remained** outstanding after the redemption, including 1, 322, 000 shares underlying the Private Placement Units and. **Upon payment of the redemption, approximately \$ 37. 3 million remained in the Trust Account. On October 27, 2023, we held an extraordinary general meeting in lieu of our 2023 annual general meeting of shareholders at which our shareholdes approved proposals to amend our Memorandum and Articles to (i) extend the date by which we must consummate a business combination from November 15, 2023 to May 15, 2024 or such earlier date as may be determined by our board of directors in its sole discretion, (ii) eliminate the limitation that we may not redeem our Class A ordinary shares in an amount that would cause our net tangible assets to be less than \$ 5, 000, 001 either immediately prior to or upon consummation of a business combination, and (iii) permit the issuance of Class A Shares to holders of Founder Shares upon such holder exercising its right to convert its Founder Shares into Class A Shares on a one-for-one basis at any time and from time to time prior to the closing of an initial business combination. We describe the Articles Amendments in more detail in our definitive proxy statement that we filed with the U. S. Securities and Exchange Commission on September 5, 2023. In connection with the approval of the Founder Share Amendment, our Sponsor voluntarily elected to convert all 9, 850, 000 of its Founder Shares to Class A Shares, and our independent directors voluntarily elected to convert all 150, 000 of their Founder Shares to Class A Shares, in each case, on a one-for-one basis in accordance with the Memorandum and Articles of Association. The Sponsor and the independent directors waived any right to receive funds from the Trust Account with respect to the Class A Shares they received upon that conversion and no additional amounts were deposited into the Trust Account in respect of any of those Class A Shares. In connection with the vote to approve the Article Amendments, shareholdes elected to redeem 1, 481, 477 of our Class A Shares at a redemption price of \$ 10. 91 per share for an aggregate redemption amount of \$ 16. 2 million, which was removed from the Trust Account to pay the redemption price for those shares. After the redemption, and after giving effect to the Founder Share Conversion, we had 13, 433, 794 Class A Shares outstanding, including 2, 111, 794 Class A Shares having redemption rights. Termination of Proposed Business Combination with Qenta** As more fully described in Note 1 to the consolidated financial statements **that you can find elsewhere in Part II Item 8 of this Annual Report on Form 10-K**, on November 10, 2022, we entered into a **the Qenta Business Combination Agreement** with **Qenta Merger Sub and Qenta Inc**. The **Qenta Business Combination Agreement** provides **provided** for, among other things, the following transactions: (i) we **will would** become a Delaware corporation and, in connection with the Domestication, (A) our name **will would** be changed to "Qenta Inc." ("**New Qenta**") and (B) each of our outstanding **Class A ordinary shares would** and each of our outstanding **Class B ordinary shares will** become one share of common stock of New Qenta; and (ii) following the Domestication, **Qenta Merger Sub will merge with and into Qenta**, with Qenta as the surviving company in the merger and continuing as a wholly owned subsidiary of New Qenta. **Concurrently** In accordance with the **execution terms and subject to the conditions** of the **Qenta Business Combination Agreement**, (i) **outstanding shares of the Company, Sponsor and Qenta entered into a Sponsor Letter Agreement dated November 10, 2022 (as amended, other-- the than treasury shares and any "Qenta Sponsor Letter Agreement")**, (ii) **the Company Dissenting Shares entered into Transaction Support Agreements (as defined in the "Qenta Transaction Support Agreements") with certain shareholders of Qenta, and (iii) the Company, Sponsor, the directors and officers of the Company and certain shareholders of Qenta entered into a lock-up agreement (the "Qenta Lock-Up Agreements").** **Concurrently with the execution of the Qenta Business Combination Agreement** will be exchanged for shares of New Qenta Common Stock and (ii) each outstanding **Exchangeable Company RSU (as defined in the Business Combination Agreement) will be exchanged for comparable restricted stock units of New Qenta, BCSA** based on an agreed upon equity value. Under the 59 current terms of the Business Combination Agreement, we anticipate issuing 49, 100, 000 shares of New Qenta Common Stock to the equityholders of Qenta in the Qenta Business Combination. The obligation of the Company and Qenta to consummate the Business Combination is subject to certain closing conditions, including, but not limited to, (i) the expiration or termination of the applicable waiting period under the Hart-Scott-Rodino Antitrust Improvements Act of 1976, as amended, (ii) the absence of any order, law or other legal restraint or prohibition issued by any court of competent jurisdiction or other governmental entity of competent jurisdiction enjoining or prohibiting the consummation of the Domestication or the Merger, (iii) the effectiveness of the Registration Statement on Form S-4 in accordance with the provisions of the Securities Act registering the New Qenta Common Stock to be issued in the Merger and the Domestication, (iv) the required approvals of our shareholders, (v) the approval of Qenta's shareholders, (vi) the approval by Nasdaq of our listing application in connection with the Qenta Business Combination, (v) the consummation of the Domestication, (vi) the Company having at least \$ 5, 000, 001 of net tangible assets (as determined in accordance with Rule 3a51-1(g)(1) of the Securities Exchange Act of 1934, as amended) remaining after the closing of the Qenta Business Combination, and (vii) the aggregate cash proceeds available to us after redemptions at least equaling our aggregate closing expenses. In addition to certain other customary closing conditions, our obligation to consummate the Qenta Business Combination is also conditioned upon our receipt of an executed executive employment agreement with Brent de Jong, Qenta's Chief Executive Officer. In addition, in connection with the execution of the Business Combination Agreement, we entered into a Confirmation (the "Forward Purchase Agreement"), with Vellar Opportunity Fund SPV LLC — Series 5 (the "FPA Seller"), a client of Cohen & Company Financial Management, LLC ("Cohen"). Entities and funds managed by Cohen own equity interests in the **our** Sponsor. Pursuant to **The primary purpose of entering into** the Forward Purchase Agreement, the FPA Seller intends, but is not obligated, to purchase after the date of our redemption deadline through a broker in the open market our Class A ordinary shares, including such shares that holders had elected to redeem pursuant to our organizational documents in connection with the Qenta Business Combination, other than from the Company or affiliates of the Company, and (b) the FPA Seller has agreed to waive any redemption rights in connection with the Qenta Business Combination with respect to such Class A ordinary shares of the Company it purchases in accordance with the Forward Purchase

Agreement (the "Subject Shares"). The Number of Shares shall equal the Subject Shares but shall be no more than 12,000,000 Shares. The FPA Seller has agreed to not beneficially own more than 9.9% of the New Qenta Common Stock on a post-combination pro forma basis. The Forward Purchase Agreement provides that (a) one business day following the closing of the Qenta Business Combination, New Qenta will pay to the FPA Seller, out of the funds held in our trust account, an amount (the "Prepayment Amount") equal to the Redemption Price per share (the "Initial Price") multiplied by the aggregate number of Subject Shares, if any (together, the "Number of Shares"), less 10% (the "Shortfall Amount") on the date of such prepayment. New Qenta will also deliver the FPA Seller an amount equal to the product of 500,000 multiplied by the Redemption Price to repay the FPA Seller for having purchased up to an additional 500,000 Class A ordinary shares of the Company, which shall not be included in the Number of Shares or the Terminated Shares (as ~~was~~ defined in the Forward Purchase Agreement). From time to time and on any scheduled trading day after the closing of the Qenta Business Combination, the FPA Seller may sell Subject Shares or Additional Shares (as defined in the Forward Purchase Agreement) at its absolute discretion in one or more transactions, publicly or privately, and, in connection with such sales, terminate the Forward Purchase Transaction in whole or in part in an amount corresponding to the number of Subject Shares and Additional Shares. At the end of each calendar month during which any such early termination occurs, the FPA Seller will pay to the Company an amount equal to the product of (x) the Terminated Shares and (y) the Reset Price, where "Reset Price" refers to, initially, the Redemption Price. The Reset Price will be adjusted on the first scheduled trading day (as defined in the Forward Purchase Agreement) of each month commencing on the first calendar month following the closing of the Qenta Business Combination to be the lowest of (a) the then-current Reset Price, (b) \$10.00 and (c) the VWAP Price (as defined in the Forward Purchase Agreement) of the last ten (10) scheduled trading days of the prior calendar month, but not lower than 60% of \$5.00; provided, however, that, subject to certain exceptions, if we offer and sell shares of New Qenta Common Stock in a follow-on offering, or series of related offerings, at a price lower than, or upon any conversion or exchange price of currently outstanding or future issuances of any securities convertible or exchangeable for shares of New Qenta Common Stock being equal to a price lower than, the then-current Reset Price (the "Offering Price"), then the Reset Price shall be further reduced to equal the Offering Price. The payment of the Reset Price will not apply to sales of the Subject Shares or Additional Shares that provide proceeds to cover the FPA Sellers for the Shortfall Amount. The Forward Purchase Agreement has a tenure of 36 months ("Maturity Date"), after which time New Qenta will be required to purchase from the FPA Seller such number of shares equal to the Maximum Number of Shares (as defined in the Forward Purchase Agreement) less the Terminated Shares (as such terms are defined in the Forward Purchase Agreement) for consideration, settled in cash or New Qenta Common Stock, equal to the Maturity Consideration, which is the amount of (a) in the case of cash, the product of the Maximum Number of Shares less the Terminated Shares and \$1.75 and (b) in the case of New Qenta Common Stock, such number of New Qenta Common Stock with a value equal to the product of the Maximum Number of Shares less the Terminated Shares and \$1.75 divided by the VWAP Price of the Shares for the 30 trading days prior to the Maturity Date. In certain circumstances, the Maturity Date may be accelerated, as described in the Forward Purchase Agreement. We and Qenta have agreed to pay to the FPA Seller a break-up fee equal to the sum of (i) all fees (in an amount not to exceed \$75,000), plus (ii) \$350,000, if we or Qenta terminate the Forward Purchase Agreement prior to the FPA Sellers purchasing shares under the agreement, other than because the Qenta Business Combination did not close or Class A Ordinary Share redemptions were less than 80%. The primary purpose of entering into the Forward Purchase Agreement is to help ensure the aggregate cash proceeds condition in the **Qenta Business Combination Agreement will ~~would~~ be met**, increasing the likelihood that the transaction **will ~~would~~ close**. **On August 24, 2023, the Company, Qenta Merger Sub, and Qenta entered into an amendment (the "First Qenta BCA Amendment") to the Qenta Business Combination agreement, to, among other things, extend the Termination Date (as defined in the Qenta Business Combination Agreement) until November 15, 2024. In addition, under the terms of the First Qenta BCA Amendment, Qenta agreed to deliver to the Company specified financial statements and other financial information by specified deadlines (the "Financial Information Obligations"), and the Company agreed not to exercise, but did not waive, BCSA's Financial Statement Termination Right of the reduction (as defined in Public Shares following the redemption-Qenta Business Combination Agreement) unless Qenta failed to comply with the Financial Information Obligations. As of November 1, 2023, Qenta failed to meet the first specified Financial Information Obligations deadline. On August 29, 2023, the Company, Merger Sub, and Qenta entered into a second amendment (the "Second Qenta BCA Amendment") to the Qenta Business Combination Agreement to eliminate the exclusive dealing provision applicable to the Company and to limit the exclusive dealing provision applicable to Qenta to transactions involving special purpose acquisition companies and similar "blank check" companies. On August 24, 2023, the Company, Sponsor and Qenta entered into an amendment (the "Qenta Sponsor Letter Amendment") to the Qenta Sponsor Letter Agreement, pursuant to which the Sponsor agreed, in connection with the Extension completion of a financing transaction between Qenta and financing parties, to transfer and assign, contingent and conditioned upon the closing of the transactions contemplated by the Qenta Business Combination Agreement, up to 3,178,000 of the Sponsor's Class B ordinary shares of the Company (or, if converted, Class A ordinary shares) and 1,322,000 of the Sponsor's private placement units of the Company to such financing parties or to Qenta in such amounts and proportions as designated by Qenta, provided that all transferees of such shares or units, as applicable, execute and deliver to the Company a lockup agreement in respect of such securities. On November 8, 2023, the Company delivered to Qenta written notice of its election to terminate the Qenta Business Combination Agreement pursuant to Section 7.1 (h) thereof, and abandoned the Qenta Business Combination ("The Qenta Termination"), primarily based on Qenta's failure to (i) deliver the Closing Company Financial Statements (as defined in the Qenta Business Combination Agreement) by the applicable deadline and (ii) comply with the Financial Information Obligations required by the First Qenta BCA Amendment Proposal discussed above. As a result of The Qenta Termination, the Sponsor received 50 Shares of Qenta Common Stock ("Qenta Shares") to reimburse the Sponsor and the Company for costs, expenses and other liabilities incurred in connection with the Qenta Business Combination Agreement. The Company has recorded the estimated Fair Value of the Qenta Shares as an investment on its Balance Sheet and as termination income on its Statement of Operations as of and for the year ended December 31, 2023 in the amount of \$4,070,807. In conjunction with the termination of the Qenta Business Combination Agreement, the Qenta Lock-up Agreements, Qenta Sponsor Letter Agreement, Qenta Transaction Support Agreements and the Forward Purchase Agreement were also terminated in accordance with their respective terms. Subsequent Event On April 9, 2024, we may consider alternative financing restructures entered into an agreement to consummate a business combination with Linqto, which we describe in greater detail under "ITEM 1. BUSINESS – Linqto Business Combination." Results of Operations Our entire activity since June 11, 2021 (inception) up to December 31, 2022-2023 related to was in preparation for our formation and the Initial Public Offering and since following the closing of the Initial Public Offering, the our search for a prospective Business Combination. We will not generate any operating revenues until the closing and completion of our initial Business Combination. We generate non-operating income in the form of investment income from our investments held in the Trust Account. For the year ended December 31, including due diligence-2023, we had net income of approximately \$6.0 million which consisted of a non-operating gain of approximately \$158,000 from change in fair value of derivative liabilities, approximately \$4.1 million of termination fee income, approximately 36,000 from and an expense related negotiations undertaken with respect to potential Business Combination targets a non-redemption agreement, approximately \$642,000 from change in fair value of forward purchase agreement and approximately \$3.3 million of income from investments held in the Trust Account, offset by approximately \$2.0 million of general and administrative expenses and approximately \$119,000 of general and administrative expenses to related party. For the year ended December 31, 2022, we had a net income of approximately \$9.3 million, which consisted of approximately \$9.9 million in non-operating gain from change in fair value of derivative liabilities, and approximately \$4.3 million of income earned on investments held in Trust Account, offset by approximately \$4.1 million of general and administrative expenses, \$180,000 of general and administrative expenses — related party, approximately \$527,000 of loss on issuance of the Forward Purchase Agreement, and approximately \$14,000 from a change in fair value of convertible note – related party. For the period from June 11, 2021 (inception) through December 31, 2021, we had a net loss of approximately \$359,000, which consisted of approximately \$315,000 of general and administrative expenses, approximately \$27,000 of general and administrative expenses to related party, and approximately \$659,000 in offering costs associated with derivative liabilities, offset by approximately \$641,000 in net operating gain from change in fair value of derivative liabilities, and approximately \$1,000 of income earned on investments held in the Trust Account. We will not be generating any operating revenues until the closing and completion of our initial Business Combination. 61-Going Concern, Liquidity and Capital Resources As of December 31, 2022-2023, we had approximately \$255.96.000 of cash in our operating bank account and a approximately \$3.9 million of working capital deficit, inclusive of approximately a related party note payable to the Sponsor in an amount equal to \$512,000-6.0 million. Our liquidity needs prior to the consummation of the Initial Public Offering were satisfied through the payment of \$25,000 from our Sponsor to cover for certain offering costs on our behalf in exchange for the issuance of Founder Shares, and loan proceeds of \$**

131,517 under a promissory note with the Sponsor. We repaid this promissory note in full on November 15, 2021. Our liquidity needs have otherwise been satisfied through the net proceeds from the consummation of the Initial Public Offering and the Private Placement. In addition, in order to finance transaction costs in connection with a Business Combination, the Sponsor or an affiliate of the Sponsor, or certain of the Company's officers and directors, may, but are not obligated to, provide loan to the Company with funds as may be required ("working Working capital Capital Loans"). In the event that a Business Combination does not close, the Company may use a portion of proceeds held outside the Trust Account to repay the Working Capital Loans, but no proceeds held in the Trust Account would be used to repay the Working Capital Loans. The Working Capital Loans would either be repaid upon consummation of a Business Combination, without interest, or, at the lender's discretion, up to \$1.5 million of such Working Capital Loans may be convertible into private placement units at a price of \$10.00 per unit. On July 2, 2021, the Sponsor agreed to loans loan the Company up to \$300,000 to cover expenses related to the Initial Public Offering pursuant to a promissory note (the "Sponsor Note"). This loan was non-interest bearing and payable on the earlier of September 30, 2022 or the completion of the Initial Public Offering. The aggregate amount of \$131,517 was paid in full on November 15, 2021 upon closing of the Initial Public Offering. Subsequent to the repayment, the facility was no longer available to the Company. On June 15, 2022, the Company issued a promissory note (for a Working Capital Loan, as described above, of \$1,500,000 to the "Sponsor for the Sponsor to provide additional working capital to the Company on an as-needed basis toward the consummation of a Business Combination. The Sponsor Note was amended effective June 29, 2022-2023 to increase Note") in the maximum principal amount of up to \$3,500,000 to the Sponsor, pursuant to which the Sponsor agreed to loan up to \$1,500,000 to . Proceeds from the Company for Trust Account may only be used to pay off outstanding working capital purposes loans under this promissory note upon the closing of the Business Combination . The Sponsor June 2022-Note bears no interest and is due and payable upon the earlier to occur of (i) the date on which the Company consummates its initial Business Combination and (ii) the date that the winding up of the Company is effective. At the election of the Sponsor, all or any portion of the Sponsor June 2022-Note may be converted into units of the Company upon the consummation of an initial Business Combination (the "Conversion Units"), equal to (x) the portion of the principal amount of the Sponsor June 2022-Note being converted, divided by (y) \$10.00. The Conversion Units are identical to the Private Placement Units issued by the Company to the Sponsor in connection with the Company's Initial Public Offering. As of December 31, 2022-2023, a principal in the amount of \$542,2,000-017,244 was drawn and remains outstanding, leaving \$988-982,000-756 of borrowing capacity under the June Sponsor Note. As of December 31, 2023 and 2022, the portion of the Sponsor Note - The June 2022 Note is carried at under the fair value and method is presented described as "convertible Convertible Promissory note Note - related Related party Party, Fair Value" on the accompanying consolidated balance sheets with a balance of approximately \$526-525,824, respectively. The 2022 proceeds from principal on the Convertible Promissory Note - Related Party, Fair Value totaled \$512,000, and were historically fair valued to the amount of \$525,824, containing a \$13,824 change in value recorded on the consolidated statement of operations for the year ended December 31, 2022. There were no changes in fair value or principal recorded during the year ended December 31, 2023. During the period ended December 31, 2023, the Company has concluded that the fair value of the conversion feature on 2023 proceeds from principal, require bifurcation under ASC 815 and is considered de minimis. The underlying economics of the transaction are more accurately represented by recording this portion of the convertible debt agreement as a liability at par value given the de minimis value of the embedded conversion feature in this case. As of December 31, 2023, a portion of the Sponsor Note carried under the bifurcation method is described as "Convertible Promissory Note - Related Party, Par Value" on the accompanying consolidated balance sheets with a balance of \$1,491,420, as of December 31, 2022, the balance was zero. 2023 proceeds from principal on the Convertible Promissory Note - Related Party, Par Value totaled \$1,491,420. In connection with our assessment of going concern considerations in accordance with Financial Accounting Standard Board's Accounting Standards Update ("ASU") 2014-15, "Disclosures of Uncertainties about an Entity's Ability to Continue as a Going Concern," we have until November May 15, 2023-2024 to consummate a Business Combination. We do not have adequate liquidity to sustain operations, however, we have access to a Working Capital Loan from our Sponsor that management believes will enable us to sustain operations until we complete our initial Business Combination. If a Business Combination is not consummated by November May 15, 2023-2024, there will be a mandatory liquidation and subsequent dissolution of our Company. Management has determined that the liquidity issue and the mandatory liquidation, should a Business Combination not occur, and potential subsequent dissolution, raises substantial doubt about our ability to continue as a going concern. No adjustments have been made to the carrying amounts of assets or liabilities should we be required to liquidate after May 15, 2024. In connection with the Linqto Business Combination Agreement, shortly after filing this Annual Report, we intend to file a preliminary proxy statement to notify shareholders that we plan to hold a special meeting of shareholders to consider and vote on, among things, a proposal to amended our Memorandum and Articles to extend the date by which we have to consummate an initial business combination from May 15, 2024 to November 15, 2023-2024. We intend to complete a Business Combination before the mandatory liquidation date. However, there can be no assurance that we will be able to consummate any Business Combination by November 15, 2023-2024. Management continues to evaluate the impact of the COVID-19 pandemic on the industry and has concluded that while it is reasonably possible that the virus could have a negative effect on the Company's financial position, results of its operations, cash flows, and /or the closing of its initial Business Combination, the specific impact is not readily determinable as of the date of these consolidated financial statements. The consolidated financial statements do not include any adjustments that might result from the outcome of this uncertainty. In February 2022, the Russian Federation and Belarus commenced a military action with within the country of Ukraine. As a result of this action, various nations, including the United States, have instituted economic sanctions against the Russian Federation and Belarus. Further, the impact of this action and related sanctions on the world economy is not determinable as of the date of these prescribed time frame consolidated financial statements and the specific impact on the Company's financial condition, results of operations, and cash flows is also not determinable as of the date of these consolidated financial statements. 62-Off-Balance Sheet Arrangements As of December 31, 2022-2023, we did not have any off-balance sheet arrangements as defined in Item 303(a)(4)(ii) of Regulation S-K. Commitments and Contractual Obligations As of December 31, 2022-2023, we did not have any long-term debt, capital lease obligations, operating lease obligations or long-term liabilities. Administrative Services Agreement Commencing on the date of the Initial Public Offering, we entered into an agreement to pay our Sponsor a total of \$15,000 per month for secretarial and administrative services and office space provided to members of our management team. Upon completion of the Business Combination or the Company's liquidation, the Company will cease paying these monthly fees. Our Sponsor, executive 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. Underwriting Agreement On November 9, 2021, we granted the underwriters a 45-day option to purchase up to 3,915,000 additional Units to cover over-allotments at the Initial Public Offering price, less the underwriting discounts and commissions. In connection with the Initial Public Offering, the underwriters exercised the over-allotment option for 3,900,000 Units and forfeited the remaining 15,000 Units. The underwriters earned an underwriting commission of \$0.55 per Unit and \$0.55 per Over-Allotment Unit, or \$16,500,000 in the aggregate, of which \$5,220,000 was paid upon the closing of the Initial Public Offering. The representatives of the underwriters agreed to defer underwriting commissions of 3.5% of the gross proceeds of the Initial Public Offering and 5.5% of the gross proceeds from the partial exercise of the over-allotment option. Upon and concurrently with the completion of our initial business combination, \$11,280,000, which constitutes the underwriters' deferred commissions will be paid to the underwriters from the funds held in the Trust Account. Forward Purchase The Company entered into an amended Agreement agreement with one of its underwriters (Cantor Fitzgerald) to reduce the amount of deferred underwriting fees associated with the Qenta Business Combination. Upon the successful completion of the Qenta Business Combination, \$7,896,000 deferred underwriting fee owed to Cantor Fitzgerald would have been reduced to \$3,948,000. On November 8, 2023, the Qenta Business Combination, and all such related agreements to the Business Combination, were terminated. In connection with the Qenta Business Combination Agreement, we entered into the Forward Purchase Agreement as more fully described in the Termination of Proposed Business Combination section with Qenta above and Note 5-7 to the consolidated financial statements included that you can find elsewhere in this Item II Part 8 of the Annual Report on Form 10-K. On November 8, 2023, the Qenta Business Combination, and all such related agreements to the Business Combination, were terminated. Critical Accounting Estimates The preparation of consolidated financial statements and related disclosures in conformity with accounting principles generally accepted in the United States of America 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 consolidated financial statements, and income and expenses during the periods reported. Actual results could materially differ from those estimates. Excluding the valuation of derivative liabilities and convertible note-related party and equity investments in other companies, we have not identified any critical accounting estimates

(See Note 11). Recent Accounting Standards In June 2022, the Financial Accounting Standards Board issued Accounting Standards Update (“ ASU ”) 2022-03, Accounting Standards Codification (“ ASC ”) Subtopic 820, “ Fair Value Measurement of Equity Securities Subject to Contractual Sale Restrictions. ” The ASU amends ASC 820 to clarify that a contractual sales restriction ~~63~~ is not considered in measuring an equity security at fair value and to introduce new disclosure requirements for equity securities subject to contractual sale restrictions that are measured at fair value. The ASU applies to both holders and issuers of equity and equity-linked securities measured at fair value. The amendments in this ASU are effective for the Company in fiscal years beginning after December 15, 2024, and interim periods within those fiscal years. Early adoption is permitted for both interim and annual financial statements that have not yet been issued or made available for issuance. The Company is still evaluating the impact of this pronouncement. **In June 2016, the FASB issued Accounting Standards Update (“ ASU ”) 2016-13 – Financial Instruments – Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments (“ ASU 2016-13 ”).** This update requires financial assets measured at amortized cost basis to be presented at the net amount expected to be collected. **The measurement of expected credit losses is based on relevant information about past events, including historical experience, current conditions, and reasonable and supportable forecasts that affect the collectibility of the reported amount. Since June 2016, the FASB issued clarifying updates to the new standard including changing the effective date for smaller reporting companies. The guidance is effective for fiscal years beginning after December 15, 2022, and interim periods within those fiscal years, with early adoption permitted. The Company adopted ASU 2016-13 on January 1, 2023. The adoption of ASU 2016-13 did not have a material impact on its consolidated financial statements.** Management does not believe that any other recently issued, but not yet effective, accounting standards, if currently adopted, would have a material effect on our consolidated financial statements. ~~JOBS Act~~ The Jumpstart Our Business Startups Act of 2012 (the “ JOBS Act ”) contains provisions that, among other things, relax certain reporting requirements for qualifying public companies. We qualify as an “ emerging growth company ” and under the JOBS Act will be allowed to comply with new or revised accounting pronouncements based on the effective date for private (not publicly traded) companies. We are electing to delay the adoption of new or revised accounting standards, and as a result, we may not comply with new or revised accounting standards on the relevant dates on which adoption of such standards is required for non-emerging growth companies. As a result, our financial statements may not be comparable to companies that comply with new or revised accounting pronouncements as of public company effective dates. Additionally, we are in the process of evaluating the benefits of relying on the other reduced reporting requirements provided by the JOBS Act. Subject to certain conditions set forth in the JOBS Act, if, as an “ emerging growth company, ” we choose to rely on such exemptions we may not be required to, among other things, (i) provide an auditor’s attestation report on our system of internal controls over financial reporting pursuant to Section 404, (ii) provide all of the compensation disclosure that may be required of non-emerging growth public companies under the Dodd-Frank Wall Street Reform and Consumer Protection Act, (iii) comply with any requirement that may be adopted by the PCAOB regarding mandatory audit firm rotation or a supplement to the auditor’s report providing additional information about the audit and the financial statements (auditor discussion and analysis) and (iv) disclose certain executive compensation related items such as the correlation between executive compensation and performance and comparisons of the CEO’s compensation to median employee compensation. These exemptions will apply for a period of five years following the completion of our Initial Public Offering or until we are no longer an “ emerging growth company, ” whichever is earlier. ~~Item~~ **ITEM 7. A. Quantitative and Qualitative Disclosure About Market Risk** **QUANTITATIVE AND QUALITATIVE DISCLOSURE 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~~ **ITEM 8. Financial Statements and Supplementary Data** **FINANCIAL STATEMENTS AND SUPPLEMENTARY DATA.** This information appears following Item 16 of this **Annual Report** Form 10-K and is incorporated herein by reference. ~~Item~~ **ITEM 9. Changes in and Disagreements With Accountants on Accounting and Financial Disclosure** **CHANGES IN AND DISAGREEMENTS WITH ACCOUNTANTS ON ACCOUNTING AND FINANCIAL DISCLOSURE.** ~~Item~~ **None.** ~~Item~~ **9. A. Controls and Procedures** **CONTROLS AND PROCEDURES.** ~~Disclosure Controls and Procedures~~ Evaluation of Disclosure Controls and Procedures Disclosure controls are procedures that are designed with the objective of ensuring that information required to be disclosed in our reports filed under the Exchange Act, is recorded, processed, summarized, and reported within the time period specified in the SEC’s rules and forms. Disclosure controls are also designed with the objective of ensuring that such information is accumulated and communicated to our management, including the chief executive officer and chief financial officer, as appropriate to allow timely decisions regarding required disclosure. As required by Rules 13a-15 and 15d-15 under the Exchange Act, our ~~chief~~ **Chief executive Executive officer Officer** and ~~chief~~ **Chief financial Financial officer Officer** ~~conducted~~ **carried out** an evaluation of the effectiveness of the design and operation of our disclosure controls and procedures as of December 31, 2022-2023. ~~Based upon their on this~~ evaluation, our ~~chief~~ **Chief executive Executive officer Officer** and ~~chief~~ **Chief financial Financial officer Officer** ~~have~~ **concluded** that ~~as of December 31, 2023, our disclosure controls and procedures~~ **(were not effective due to a material weakness in our internal control over financial reporting, specifically related to the accounting for prepaid assets, accrued expense liabilities, and net income. This necessitated a restatement of our Quarterly Reports on Form 10-Q for March 30, 2023, June 30, 2023, and September 30, 2023, that we filed with the SEC on May 19, 2023, August 14, 2023, and November 14, 2023, respectively. This restatement is described in Note 2 to the consolidated financial statements that you can find elsewhere in this Form 10-K. These matters constitute material weaknesses in our internal control over financial reporting. In light of these material weaknesses, we performed additional analyses as defined deemed necessary to ensure that our financial statements were prepared in Rules 13a-15 (e) and 15d-15 (e) under accordance with U. S. generally accepted accounting principles. Accordingly, management believes that the Exchange Act) were effective financial statements included in this Annual Report on Form 10-K present fairly, in all material respects, our financial position, results of operations, and cash flows for the periods presented.** We do not expect that our disclosure controls and procedures will prevent all errors and all instances of fraud. Disclosure controls and procedures, no matter how well conceived and operated, can provide only reasonable, not absolute, assurance that the objectives of the disclosure controls and procedures are met. Further, the design of disclosure controls and procedures must reflect the fact that there are resource constraints, and the benefits must be considered relative to their costs. Because of the inherent limitations in all disclosure controls and procedures, no evaluation of disclosure controls and procedures can provide absolute assurance that we have detected all our control deficiencies and instances of fraud, if any. The design of disclosure controls and procedures also is based partly on certain assumptions about the likelihood of future events, and there can be no assurance that any design will succeed in achieving its stated goals under all potential future conditions. **Management’s Report on Internal Control Controls over Over** Financial Reporting As required by SEC rules and regulations implementing Section 404 of the Sarbanes-Oxley Act, our management is responsible for establishing and maintaining adequate internal control over financial reporting. Our internal control over financial reporting is designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of our consolidated financial statements for external reporting purposes in accordance with U.S.-GAAP. **Our internal control over financial reporting includes those policies and procedures that: • pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of our company, • provide reasonable assurance that transactions are recorded as necessary to permit preparation of consolidated financial statements in accordance with GAAP, and that our receipts and expenditures are being made only in accordance with authorizations of our management and directors, and • provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use or disposition of our assets that could have a material effect on the consolidated financial statements** Because of its inherent limitations, internal control over financial reporting may not prevent or detect errors or misstatements in our consolidated financial statements. 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 or compliance with the policies or procedures may deteriorate. Management assessed the effectiveness of our internal control over financial reporting ~~at as of~~ December 31, 2022-2023. In making these assessments, management used the criteria set forth by the Committee of Sponsoring Organizations of the Treadway Commission (COSO) in Internal Control – Integrated Framework (2013). Based on our assessments and those criteria, management determined that ~~our~~ **we did not maintain effective** internal controls – ~~control~~ over financial reporting ~~were effective~~ as of December 31, 2022-2023. **Management has implemented remediation steps to improve our internal control over financial reporting. Specifically, we expanded and improved our review process for complex securities and related accounting standards. We plan to further improve 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. This Annual Report on Form 10-K does not include an attestation report of our independent registered public accounting firm due to our status as an emerging growth company under the JOBS Act.** 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 9. B. Other Information OTHER INFORMATION, ITEM None. 65 Item-9. C. Disclosure Regarding Foreign Jurisdiction that Prevent Inspections DISCLOSURE REGARDING FOREIGN JURISDICTION THAT PREVENT INSPECTIONS.** Not applicable. **66-PART III. Item 10. Directors DIRECTORS, Executive Officers and Corporate Governance EXECUTIVE OFFICERS AND CORPORATE GOVERNANCE.** Our current directors and executive officer-officers are as follows: Name Age Title **Directors Matthew C. Le Merle Managing Director, Chairman of the Board** Lou Kerner Managing Director, Chief Executive Officer and **Director Matthew C. Le Merle Managing Director, Chairman of the Board of Directors Alison Davis Managing Director Mitchell Gary Cookhorn Director Rebecca Macieira- Kaufmann Director Colin Weil Director Executive Officers Mitchell Mechigian Chief Financial Officer Colin Weil Director Gary Cookhorn Director Rebecca Macieira- Kaufmann Officer Alison Davis Managing Director Matthew C. Le Merle is a Managing Director and serves as Chair of our board of directors. He and Ms. Davis founded and have managed Blockchain Coinvestors since inception and have participated in, advised and sourced opportunities in internet, fintech and blockchain for over 20 years. Mr. Le Merle has served as a Manager of the General Partner and the Investment Manager of Blockchain Coinvestors since its founding. Mr. Le Merle has also served as Managing Partner of Fifth Era, LLC since 2014 and Keiretsu Capital Blockchain Fund Manager, LLC since January 2018, two of the most active early-stage venture managers backing over 300 companies. Mr. Le Merle and Ms. Davis co-wrote the book "Blockchain Competitive Advantage." Mr. Le Merle is Chair of Concept Art House. His board work has included holding Chairman or Non-Executive Director roles in 15 public and private companies. Prior to these roles, Mr. Le Merle held several roles as a strategy, operations and corporate finance advisor to Fortune 500 CEOs, boards and executive teams with McKinsey & Company, as well as A. T. Kearney and Monitor Group, where he led both firms' West Coast practices and at Booz & Company where he co- led the global digital practice. Mr. Le Merle also served as a corporate executive of Gap Inc., where he was SVP Strategy and Corporate Development and SVP Gap Global Marketing. Mr. Le Merle received his B. A. (Double First) and Masters from Christ Church, Oxford, and an MBA from Stanford Graduate School of Business. Mr. Le Merle is currently married to Alison Davis, one of our Managing Directors. We believe Mr. Le Merle's significant experience as a global strategy advisor, professional services firm leader, corporate operating executive, private equity and venture capital investor, and board director make him well qualified to serve as a member of our board of directors.** Lou Kerner is a Managing Director, and serves as our Chief Executive Officer and a member of our board of directors. He held his first bitcoin webinar in 2013, followed by his first encrypted (or "crypto") digital currency- related venture capital investment in 2014 as the Manager of the Social Internet Fund. He began focusing full- time on investing in crypto in 2017 as a Founding Partner at CryptoOracle. Mr. Kerner has written more than 200 blog posts on crypto, and has been ranked among the most influential cryptocurrency bloggers on Medium since 2017. Since 2020, he has served as Head Crypto Analyst for Quantum Economics, a digital advisory firm. Mr. Kerner regularly keynotes major crypto industry events, and often appears in the media discussing crypto- related topics. He started CryptoMondays, one of the largest crypto- focused groups on Meetup, with chapters in more than 50 cities around the world. At CryptoMondays, Mr. Kerner has held fireside chats with numerous crypto industry luminaries. Mr. Kerner has been an advisor to Blockchain Coinvestors since 2019, and has served as Manager of the Blockchain Coinvestor syndicate on AngelList since 2020. Mr. Kerner launched The Social Internet (VC) Fund in 2012, where he invested in the private rounds of future public companies including Palantir, LiveRamp and FireEye. Mr. Kerner also served as Chief Executive Officer of Force Protection Video Equipment (d. b. a. BIGToken) from February 2020 through May 2021. In 2015 he joined Flight Ventures where he focused on investing in Israel- based technology companies. Mr. Kerner also has significant public company experience as an equity analyst, beginning his career at Merrill Lynch (1994- 1996), before spending four years (1996- 2000) at Goldman Sachs following cable and satellite companies. After Wall Street, Mr. Kerner served as the Chief Executive Officer the tv Corporation, which was acquired by Verisign. That was followed by his role as Chief Executive Officer of Bolt Media, the largest social media company before MySpace. Mr. Kerner has advised other blockchain- related companies including Casper Labs (since 2019), Props (since 2019), Silver Castle (since 2019), and Bancor (since 2020). Mr. Kerner received his BA in economics from University of California, Los Angeles and an MBA from Stanford University Graduate School of Business. We expect Mr. Kerner's vast network of industry relationships to create proprietary acquisition opportunities for us. We believe Mr. Kerner is well qualified to serve on our board due to his deep knowledge of the venture landscape and early stage analysis, his extensive network in blockchain and fintech, and his experience as a long- time advisor to blockchain companies and a public company CEO in the digital media space. **Gary Cookhorn Matthew C. Le Merle is a Managing Director and serves as Chair of our board of directors. He and Ms. Davis founded and have managed Blockchain Coinvestors since inception and have participated in, advised and sourced opportunities in internet, fintech and blockchain for over 20 years. Mr. Le Merle has served as a director Manager of the General Partner and the Investment Manager of Blockchain Coinvestors since its founding November 9, 2021. Mr. Le Merle Cookhorn is an experienced finance and investment industry professional. His career has also spanned finance, strategy, and operations in both the private and public sector. Mr. Cookhorn is currently a member of Health2047 Capital Partners, a venture capital firm focused on investing in U. S.- based healthcare startups, including those with promising artificial intelligence, data connectivity and other technology- related solutions. He helped to set up and subsequently became a member of Health2047 Capital Partners after joining Health2047 Inc., a healthcare focused innovation arm of the American Medical Association, where he served as Chief Financial Officer. Before joining Health2047 Inc., Mr. Cookhorn was a Managing-managing Partner of Fifth Era director at Fortress Investment Group ("Fortress"). LLC since 2014 a highly diversified global investment management firm. At Fortress, Mr. Cookhorn was involved in client- relationship management and Keiretsu several special projects, including helping to establish Pantera Capital, a Blockchain blockchain Fund Manager, 67 LLC since January 2018, two of the most active early- related investment firm stage venture managers backing over 300 companies. Earlier in his career, Mr. Cookhorn Le Merle and Ms. Davis co-wrote the book "Blockchain Competitive Advantage." Mr. Le Merle is Chair of Concept Art House. His board work worked has- as included holding Chairman or Non- Executive Director roles Finance chief at the New York headquarters of UNFPA, a division of the United Nations Development Programme and later headed the World Bank's Loan Services Group in Washington 15 public and private companies. Prior to these roles, Mr. D C Le Merle held several roles as a strategy, operations and corporate finance advisor to Fortune 500 CEOs, boards and executive teams with McKinsey & Company, as well as A. T. Kearney and Monitor Group, where he led both firms- was responsible for financial operations and client services relating to the World Bank West Coast practices's loan portfolio. He helped establish and- an operational center for the bank in Chennai, India. Mr. Cookhorn is an active personal investor and was a pre- IPO investor in Palantir (NYSE: PLTR), amongst other investments. Mr. Cookhorn sits on the board of Renaissance Entrepreneurship Center, the advisory board of BizWorld and the board of Accountability Counsel, three non- profit organizations in the San Francisco Bay Area. Mr. Cookhorn received his M. B. A. from the Wharton School of Business at Booz & Company where he the University of Pennsylvania and a B co- led the global digital practice. Sc. in Chemistry from Kings College, University of London. We believe Mr. Le Merle also Cookhorn is qualified to serve on our board of directors due to his deep knowledge in finance. Rebecca Macieira- Kaufmann has served as a corporate director since November 9, 2021. Ms. Macieira- Kaufmann is a seasoned CEO with broad leadership experience in sales, marketing, risk management, and international business operations. She draws on deep expertise in the financial services industry and has a demonstrated track record of leading highly successful business turnarounds, scaling new businesses, and expanding operations globally. She is the founding member of the RMK Group, LLC, an advisory and consulting service focused on fintech, digital currency and payment systems, which was formed in June 2020. Previously, she served in various senior leadership roles at Citibank from 2008 until June 2020 and at Wells Fargo from 1996 until 2008. Ms. Macieira- Kaufmann previously served as a non- executive director of Gap Flutterwave, a provider of commercial financing and mobile payment services, from February 2022 to February 2023, on the board of the Jewish Senior Living Group, on the board of Revolut USA, a global financial technology company, from October 2020 to June 2022, and as a chair of the board of Banamex USA / Servicing Inc., where he from April 2016 to March 2020 and was- as SVP Strategy a director from 2013 to 2020. She also has served on the advisory board of DigitalDX Ventures, a majority women- owned impact fund focused on leveraging AI and big data to solve Corporate Development and SVP Gap Global global Marketing health issues, since February 2021, as an advisor to Notabene, a privacy- preserving compliance platform for digital currency companies, since December 2020, and as the Growth Advisory Council of Duco, which provides data management for financial services firms, from September 2020 until August 2021. Mr. She also is an advisor to Banyan and Kapitalwise along with multiple other companies. Le Merle In addition, Ms. Macieira- Kaufmann serves as interim Chair of the Audit Committee of the San Francisco Symphony Board of Governors and as a director of Everest Consolidator (Nasdaq: MNTN). Ms. Macieira- Kaufmann received his- her B. A. in semiotics (Double First) and Masters from Brown University Christ Church, Oxford, and an MBA from Stanford Graduate School of Business. Mr. Le Merle is currently married to Alison Davis, one and was a Fulbright Scholar at the University of**



**Helsinki** our Managing Directors. We believe **Mr. Ms. Macieira-Kaufmann** is Le Merle's significant experience as a global strategy advisor, professional services firm leader, corporate operating executive, private equity and venture capital investor, and board director make him well-qualified to serve **on** as a member of our board of directors **due to her deep regulatory experience**. Alison Davis is a Managing Director. She and **network** Mr. Le Merle founded and have managed Blockchain Coinvestors since inception and have participated in, advised and sourced opportunities in internet, fintech and blockchain for over 20 years. Ms. Davis has served as a Manager of the General Partner and the Investment Manager of Blockchain Coinvestors since its founding. Additionally, Ms. Davis has served as a Managing Partner of Fifth Era, LLC since 2014 and Keiretsu Capital Blockchain Fund Manager, LLC since January 2018. Ms. Davis and Mr. Le Merle co-wrote the book "Blockchain Competitive Advantage." Ms. Davis has served as a director of Collibra since October 2019, Fiserv since November 2014, Janus Henderson Group since February 2021 and SVB Financial Group (parent of Silicon Valley Bank) since May 2020. She is the Chair of the Advisory Board for Blockchain Capital LLC, and an advisor to Bitwise Asset Management Inc. Previously, Ms. Davis served as a director of City National Bank, Diamond Foods, First Data Corporation, Ooma Inc., Royal Bank of Scotland (now NatWest Group), Unisys Corporation, and Xoom Corporation and was the Chair of LECG Corporation. She has also been a director of multiple private companies. Ms. Davis was previously the Managing Partner of Belvedere Capital Partners LLC, a regulated bank holding company and private equity firm focused on investing in U.S. banks and financial services **sector** firms where she worked closely with the Federal Reserve, the OCC, the FDIC and various state banking regulators. Earlier in her career, Ms. Davis served as the Chief Financial Officer of Barclays Global Investors Corp. (now BlackRock Inc.). She also spent 14 years as a strategy consultant and advisor to Fortune 500 CEOs, boards and executive teams with McKinsey & Company, and as a practice leader with A. T. Kearney where she built and led the global Financial Services Practice. Ms. Davis is also active in the community supporting non-profits and social enterprises as a board director, fundraiser and volunteer. She has been named a "Most Influential Women in Business" multiple times by the San Francisco Business Times. Ms. Davis received a B. A. Honors and a Master's in Economics from Cambridge University in England, and an MBA from the Stanford Graduate School of Business after completing the first year at Harvard University. Ms. Davis is currently married to Matthew C. Le Merle, one of our Managing Directors and Chair of our board of directors. We believe that we will benefit greatly from Ms. Davis's regulatory expertise, extensive experience in the financial services industry and serving on public company boards (including as audit chair), experience overseeing acquisitions by public companies, and her deep network of relationships across the blockchain ecosystem. Mitchell Mechigian serves as our Chief Financial Officer. He has served as a Partner at Blockchain Coinvestors since August 2022 and in various other roles since February 2021. Previously, Mr. Mechigian held various positions at Morgan Stanley from July 2016 through September 2019. Mr. Mechigian received his Masters of Sciences from the London School of Economics and Political Science and B. A. in mathematics and economics from Washington University in St. Louis. Colin Wiel has served as a director since November 9, 2021. Mr. Wiel is an engineer, inventor, and entrepreneur. He is currently Co-Founder and Chairman at Mynd Management, a technology focused real estate management company serving the small residential rental sector. He served as Chief Technology Officer from May 2016 until November 2020. Prior to founding Mynd Management, Mr. Wiel was a Co-Founder and Managing Director of 68 Waypoint Homes, Inc., a pioneer in scaling single family rentals that went public on NYSE as Starwood Waypoint Residential Trust (NYSE: SWAY). Mr. Wiel oversaw acquisitions, technology and fundraising for the company. Prior to founding Waypoint Homes, Mr. Wiel founded and sold an e-commerce software engineering firm, and provided Java software consulting services for Hewlett Packard, Oracle and Netscape. Mr. Wiel has been a successful investor in a variety of asset classes including real estate, public markets, venture capital and angel investments. In 2005, Mr. Wiel founded the San Francisco chapter of Keiretsu Forum, the nation's largest angel investor group. Notable technical achievements include designing an antilock braking system for commercial aircraft for Boeing (two US patents issued). Mr. Wiel also has a passion for biodiversity conservation and has helped launch two companies dedicated to land conservation: the Mamoni 100 and Wildlife Works Carbon. He currently serves as a director for Wildlife Works Carbon and is also the Chairman of Rainforest Capital Management. Mr. Wiel was the founder and Chief Executive Officer of ecoReserve, and previously served on their board of directors. Mr. Wiel was named one of Goldman Sachs' Top 100 Most Innovative Entrepreneurs and was awarded the Ernst & Young Entrepreneur of the Year. Mr. Wiel received his B. S. in Mechanical Engineering from the University of California, Berkeley. We believe Mr. Wiel is qualified to serve on our board of directors due to his strong knowledge of artificial intelligence and extensive commercial experience. **Gary Cookhorn Mitchell Mechigian serves as our Chief Financial Officer. He has served as a Partner at Blockchain Coinvestors since August 2022 and in various other roles since February 2021. Previously, Mr. Mechigian held various positions at Morgan Stanley from July 2016 through September 2019. Mr. Mechigian received his Masters of Sciences from the London School of Economics and Political Science and B. A. in mathematics and economics from Washington University in St. Louis. Alison Davis is a Managing Director. She and Mr. Le Merle founded and have managed Blockchain Coinvestors since inception and have participated in, advised and sourced opportunities in internet, fintech and blockchain for over 20 years. Ms. Davis has served as a Manager of the General Partner and the Investment Manager of Blockchain Coinvestors since its founding. Additionally, Ms. Davis has served as a Managing Partner of Fifth Era, LLC since 2014 and Keiretsu Capital Blockchain Fund Manager, LLC since January 2018. Ms. Davis and Mr. Le Merle co-wrote the book "Blockchain Competitive Advantage." Ms. Davis has served as a director of Collibra since November 9 October 2019. SVB Financial Group (parent of Silicon Valley Bank) since May 2020, Pacaso since July 2021 and Kraken since March 2023. She Mr. Cookhorn is the Chair of the Advisory Board for Blockchain Capital LLC, and an experienced finance and investment industry professional advisor to Bitwise Asset Management Inc. His career Previously, Ms. Davis served as a director of Fiserv, Janus Henderson Group, City National Bank, Diamond Foods, First Data Corporation, Ooma Inc., Royal Bank of Scotland (now NatWest Group), Unisys Corporation, and Xoom Corporation and was the Chair of LECG Corporation. She has also been a director of multiple spanned finance, strategy, and operations in both the private companies and public sector. Mr. Ms. Cookhorn is currently a member Davis was previously the Managing Partner of Health2047 Belvedere Capital Partners LLC, a venture capital-regulated bank holding company and private equity firm focused on investing in U. S. -based healthcare startups, including those banks and financial services firms where she worked closely with promising artificial intelligence, data connectivity and other technology-related solutions. He helped to set up and subsequently became a member of Health2047 Capital Partners after joining Health2047 Inc., a healthcare focused innovation arm of the American Medical Association, where he the Federal Reserve, the OCC, the FDIC and various state banking regulators. Earlier in her career, Ms. Davis served as the Chief Financial Officer of Barclays Global Investors Corp. Before joining Health2047 (now BlackRock Inc.), Mr. Cookhorn She also spent 14 years was as a managing strategy consultant and advisor to Fortune 500 CEOs, boards and executive teams with McKinsey & Company, and as a practice leader with A. T. Kearney where she built and led the global Financial Services Practice. Ms. Davis is also active in the community supporting non-profits and social enterprises as a board director at Fortress Investment Group (, fundraiser and volunteer. She has been named a "Fortress Most Influential Women in Business" ); multiple times by the San Francisco Business Times. Ms. Davis received a B highly diversified global investment management firm. A At Fortress, Mr. Honors Cookhorn was involved in client relationship management and several special projects, including helping to establish Pantera Capital, a Master blockchain-related investment firm. Earlier in his career, Mr. Cookhorn worked as Finance chief at the New York headquarters of UNFPA, a division of the United Nations Development Programme and later headed the World Bank's Loan Services Group in Washington Economics from Cambridge University in England. D and an MBA from the Stanford Graduate School of Business after completing the first year at Harvard University. Ms. Davis is currently married to Matthew C. Le Merle, one of our Managing Directors where he was responsible for financial operations and client services relating to the World Bank Chair of our board of directors. We believe that we will benefit greatly from Ms. Davis's regulatory expertise loan portfolio. He helped establish an operational center for the bank in Chennai, extensive India. Mr. Cookhorn is an active personal investor and was a pre-IPO investor in Palantir (NYSE: PLTR), amongst other investments. Mr. Cookhorn sits on the advisory board of BizWorld and the board of Accountability Counsel, two non-profit organizations in the San Francisco Bay Area. Mr. Cookhorn received his M. B. A. from the Wharton School of Business at the University of Pennsylvania and a B. Sc. in Chemistry from Kings College, University of London. We believe Mr. Cookhorn is qualified to serve on our board of directors due to his deep knowledge of finance. Rebecca Macieira-Kaufmann has served as a director since November 9, 2021. Ms. Macieira-Kaufmann is a seasoned CEO with broad leadership experience in sales, marketing, risk management, and international business operations. She draws on deep expertise in the financial services industry and **servicing** has a demonstrated track record of leading highly successful business turnarounds, scaling new businesses, and expanding operations globally. She is the founding member of the RMK Group, LLC, an advisory and consulting service focused on **public company boards (including** fintech, digital currency and payment systems, which was formed in June 2020. Previously, she served in various senior leadership roles at Citibank from 2008 until June 2020 and at Wells Fargo from 1996 until 2008. Ms. Macieira-Kaufmann previously served as **audit** a non-executive director of Flutterwave, a provider of commercial financing and mobile payment services, from February 2022 to February 2023, on the board of Revolut USA, a global financial**

technology company, from October 2020 to June 2022, and as a chair ) of the board of Banamex USA / Servicing Inc. from April 2016 to March 2020 and as a director from 2013 to 2020. She also has served on the advisory board of DigitalDX Ventures, **experience overseeing acquisitions by public** a majority women-owned impact fund focused on leveraging AI and big data to solve global health issues, since February 2021, as an advisor to Notabene, a privacy-preserving compliance platform for digital currency companies, since December 2020, and as the Growth Advisory Council of Duco, which provides data management for financial services firms, from September 2020 until August 2021. She also 69 is an **and** advisor to Banyan and Kapitalwise along with multiple other companies. In addition, Ms. Macieira-Kaufmann serves as Vice Chair Audit of the San Francisco Symphony Board of Governors and as a director of the Jewish Senior Living Group. Ms. Macieira-Kaufmann received her B. A. in semiotics from Brown University and an MBA from Stanford Graduate School of Business, and was a Fulbright Scholar at the University of Helsinki. We believe Ms. Macieira-Kaufmann is qualified to serve on our board of directors due to her deep regulatory experience and network **in-of relationships across the blockchain ecosystem** financial services sector. Employees We currently have four executive officers. These individuals are not obligated to devote any specific number of hours to our matters but each intends to devote as much of his or her time as he or she deems necessary to our affairs until we have completed our initial Business Combination. The amount of time our executive officers will devote in any time period will vary based on the stage of the Business Combination process we are in. We do not intend to have any full -time employees prior to the completion of our initial Business Combination. Director Independence Nasdaq listing standards require that a majority of our board of directors be independent within one year of our Initial Public Offering. 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. We have three “independent directors” as defined in the Nasdaq listing standards and applicable SEC rules. Our board has determined that each of Colin Weil, Gary Cookhorn and Rebecca Macieira-Kaufmann is an independent director under applicable SEC rules and the Nasdaq listing standards. Number, Terms of Office and Election of Officers and Director Our board of directors consists of five members and is divided into three classes, each of which will generally serve for a term of three years with only one class of directors being appointed in each year. Prior to our initial Business Combination, holders of our Founder Shares will have the right to appoint all of our directors and remove members of the board of directors for any reason, and holders of our Public Shares will not have the right to vote on the appointment of directors during such time. These provisions of our ~~amended and restated memorandum~~ **Memorandum** and ~~articles~~ **Articles of association** may only be amended by a special resolution passed by not less than 90 % of our ordinary shares who attend and vote at our general meeting which shall include the affirmative vote of a simple majority of our Founder Shares. Subject to any other special rights applicable to the shareholders, any vacancies on our board of directors may be filled by the affirmative vote of a majority of the remaining directors of our board or by a majority of the holders of our ordinary shares (or, prior to our initial Business Combination, a majority of the holders of our Founder Shares). 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 ~~amended and restated memorandum~~ **Memorandum** and ~~articles~~ **Articles of association** as it deems appropriate. Our ~~amended and restated memorandum~~ **Memorandum** and ~~articles~~ **Articles of association** provide that our officers may consist of a Chairperson, a Chief Executive Officer, a President, a Chief Financial Officer, Vice Presidents, a Secretary, a Treasurer and such other offices as may be determined by the board of directors. Committees of the Board of Directors Our board of directors has ~~three~~ **four** standing committees — ~~an~~ **an** audit committee in compliance with Section 3 (a) (58) (A) of the Exchange Act, a compensation committee **and**, a nominating and corporate governance committee, **and a special committee**, each ~~comprised of~~ **which include only** independent directors. ~~70~~ **Audit Committee** The members of our audit committee are Gary Cookhorn, Rebecca Macieira-Kaufmann, and Colin Wiel. Mr. Cookhorn serves as chair of the audit committee. Each member of the audit committee is financially literate and our board of directors has determined that Mr. Cookhorn, Ms. Macieira-Kaufmann, and Mr. Wiel each qualify as an “audit committee financial expert” as defined in applicable SEC rules. Compensation Committee The members of our ~~Compensation~~ **compensation Committee** are Gary Cookhorn, Rebecca Macieira-Kaufmann and Colin Wiel. Mr. Wiel serves as chair of the compensation committee. Nominating and Corporate Governance Committee The members of our nominating and corporate governance committee are Gary Cookhorn, Rebecca Macieira-Kaufmann and Colin Wiel. Ms. Macieira-Kaufmann serves as chair of the nominating and corporate governance committee. 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, the nominating and corporate governance committee will consider a number of qualifications relating to management and leadership experience, background and integrity and professionalism. In addition, the nominating and corporate governance committee may require certain skills or attributes, such as financial or accounting experience, to meet specific board needs that arise from time to time and will also consider the overall experience and makeup of its members to obtain a broad and diverse mix of board members. The nominating and corporate governance committee does not distinguish among nominees recommended by shareholders and other persons. Prior to our initial Business Combination, holders of our Public Shares will not have the right to recommend director candidates for nomination to our board of directors. **Special Committee** **The members of our special committee are Gary Cookhorn, Rebecca Macieira-Kaufmann, and Colin Wiel. The primary purpose of the special committee is to oversee the process for evaluating the merits and structure of the an initial Business Combination, including, without limitation, reviewing and evaluating the terms and conditions of such transaction and any alternatives thereto, (ii) approve the forms, terms and conditions of all definitive documentation relating to an initial Business Combination, (iii) determine, with the assistance of its advisors, whether a proposed initial Business Combination transaction is fair to, and in the best interests of, the Company and its stockholders, and, if so, to recommend that our board of directors approve the terms and conditions of any such transaction; and (iv) recommend to the full board of directors what actions, if any, should be taken by the board of directors with respect to the transaction.** Code of Ethics We have adopted a code of ethics (our “Code of Ethics”) applicable to our directors, officers and employees. We have posted a copy of our Code of Ethics and the charters of our audit committee, compensation committee and nominating and corporate governance committee on our website [www. blockchainca1. com](http://www.blockchainca1.com) under “Governance.” Our website and the information contained on, or that can be accessed through, the website is not deemed to be incorporated by reference in, and is not considered part of, this Annual Report. You are able to review these documents by accessing our public filings at the SEC’s web site at [www. sec. gov](http://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. **Clawback Policy Our Board of Directors has approved the adoption of an Executive Compensation Clawback Policy (the “Clawback Policy”), effective from October 2, 2023, in order to comply with the final clawback rules adopted by the SEC under Rule 10D- 1 under the Exchange Act (the “Rule”), and the listing standards, as set forth in the Nasdaq rules (the “Final Clawback Rules”). In the event we are required to prepare an accounting restatement due to material noncompliance with any financial reporting requirements under U. S. securities laws or otherwise erroneous data or if we determine there has been a significant misconduct that causes material financial, operational or reputational harm, we shall be entitled to recover a portion or all of any incentive- based compensation, if any, provided to certain executives who, during a three- year period preceding the date on which an accounting restatement is required, received incentive compensation based on the erroneous financial data that exceeds the amount of incentive- based compensation the executive would have received based on the restatement. Our Clawback Policy shall be administered by our Board of Directors and / or our Compensation Committee, and Compensation Committee has the authority, in accordance with the applicable laws, rules and regulations, to interpret and make determinations necessary for the administration of the Clawback Policy, and may forego recovery in certain instances, including if it determines that recovery would be impracticable. The full text of our Clawback Policy is included as Exhibit 97. 1 to this Annual Report.** Limitation on Liability and Indemnification of Officers and ~~Directors~~ **Directors** ~~Cayman~~ **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 ~~amended and restated memorandum~~ **Memorandum** and ~~articles~~ **Articles of association** will provide 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 ~~amended and restated memorandum~~ **Memorandum** and ~~articles~~ **Articles of association**. We purchased 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. ~~71~~ 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 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 Account for any reason whatsoever (except to the extent they are entitled to funds from the trust account due to their ownership of Public Shares). Accordingly, any indemnification provided will only be able to be satisfied by us if (i) we have sufficient funds outside of the Trust Account or (ii) we consummate an initial Business Combination. Our indemnification obligations may discourage shareholders from bringing a lawsuit against our officers or directors for breach of their fiduciary duty. These provisions also may have the effect of reducing the likelihood of derivative litigation against our officers and directors, even though such an action, if successful, might otherwise benefit us and our shareholders. Furthermore, a shareholder's investment may be adversely affected to the extent we pay the costs of settlement and damage awards against our officers and directors pursuant to these indemnification provisions. We believe that these provisions, the insurance and the indemnity agreements are necessary to attract and retain talented and experienced officers and directors. Conflicts of Interest Under Cayman Islands law, our directors and officers owe the following fiduciary duties:

- duty to act in good faith in what the director or officer believes to be in the best interests of the company as a whole;
- duty to exercise powers for the purposes for which those powers were conferred and not for a collateral purpose;
- duty to not improperly fetter the exercise of future discretion;
- duty to exercise powers fairly as between different sections of shareholders;
- duty not to put themselves in a position in which there is a conflict between their duty to the company and their personal interests; and
- duty to exercise independent judgment.

In addition to the above, directors also owe a duty of care which is not fiduciary in nature. This duty has been defined as a requirement to act as a reasonably diligent person having both the general knowledge, skill and experience that may reasonably be expected of a person carrying out the same functions as are carried out by that director in relation to the company and the general knowledge skill and experience of that director. As set out above, directors have a duty not to put themselves in a position of conflict and this includes a duty not to engage in self-dealing, or to otherwise benefit as a result of their position. However, in some instances what would otherwise be a breach of this duty can be forgiven and / or authorized in advance by the shareholders provided that there is full disclosure by the directors. This can be done by way of permission granted in the ~~amended and restated memorandum-Memorandum~~ and ~~articles-Articles of association~~ or alternatively by shareholder approval at general meetings. Certain of our officers and directors presently have, and any of them in the future may have additional, fiduciary and contractual duties to other entities. As a result, if any of our officers or directors becomes aware of a Business Combination opportunity which is suitable for an entity to which the officer or director has then-current fiduciary or contractual obligations, then, subject to their fiduciary duties under Cayman Islands law, the officer or director will need to honor such fiduciary or contractual obligations to present such Business Combination opportunity to such entity, before we can pursue such opportunity. If these other entities decide to pursue any such opportunity, we may be precluded from pursuing the same. However, we do not expect these duties to ~~72~~ materially affect our ability to complete our initial Business Combination. Our ~~amended and restated memorandum-Memorandum~~ and ~~articles-Articles of association~~ provide that, to the fullest extent permitted by applicable law: (i) no individual serving as a director or an officer shall have any duty, except and to the extent expressly assumed by contract, to refrain from engaging directly or indirectly in the same or similar business activities or lines of business as us; and (ii) we renounce any interest or expectancy in, or in being offered an opportunity to participate in, any potential transaction or matter which may be a corporate opportunity for any director or officer, on the one hand, and us, on the other. Below is a table summarizing the entities to which our executive officers and directors currently have fiduciary duties, contractual obligations or other material management relationships: Individual Entity Entity's Business Affiliation Lou Kerner Blockchain Coinvestors, LP Investment Partner Matthew C. Le Merle Blockchain Coinvestors, LP Fifth Era, LLC Keiretsu Capital, LLC Concept Art House Universal Protocol Alliance Securitize (Europe) Investment Investment Investment Digital Entertainment Coalition of Blockchain Companies Digital Asset Platform Managing Partner Managing Partner Managing Partner Chair Chair Chair Mitchell Mechigian Blockchain Coinvestors Fund Manager, LLC Investment Chief of Staff Blockchain Coinvestors Sponsors I, LLC Investment Advisor Alison Davis Blockchain Coinvestors, LP Fifth Era, LLC Keiretsu Capital, LLC Silicon Valley Bank Fiserv Solutions, Inc. Janus Henderson Group Colibra Pacaso Inc. **Kraken** Investment Investment ~~Financial Services~~ ~~Financial Services and Technology~~ Financial Services Technology Real Estate Technology **Cryptocurrency** Managing Partner Managing Partner Managing Partner ~~Director~~ Director Director Director Colin Wiel Mynd Management Wildlife Works Carbon Rainforest Capital Management Real Estate Management Non-Profit Non-Profit Founder, Chair Director Advisor Gary Cookhorn Health2047 Capital Partners BizWorld Accountability Counsel Investment Non-Profit Non-Profit Member Advisor Director Rebecca Macieira-Kaufmann San Francisco Symphony ~~Senior Jewish Living Group~~ RMK Group, LLC **Everest Consolidator** Non-Profit Non-Profit Advisory ~~Director~~ **Investment** Director Member **Director** ~~Ms-73~~ Ms- Macieira-Kaufmann is also a limited partner of Blockchain Coinvestors, LP. Potential investors should also be aware of the following potential conflicts of interest: • Our executive officers and directors are not required to, and will not, commit their full time to our affairs, which may result in a conflict of interest in allocating their time between our operations and our search for a Business Combination and their other businesses. We do not intend to have any full-time employees prior to the completion of our initial Business Combination. Each of our executive officers is engaged in several other business endeavors for which he may be entitled to substantial compensation, and our executive officers are not obligated to contribute any specific number of hours per week to our affairs. Accordingly, such executive officers may have conflicts of interest in allocating time among their various business activities. • Our Sponsor and each member of our management team have entered into an agreement with us, pursuant to which they have agreed to waive their redemption rights with respect to any Founder Shares and Public Shares held by them in connection with (i) the completion of our initial Business Combination and (ii) a shareholder vote to approve an amendment to our ~~amended and restated memorandum-Memorandum~~ and ~~articles-Articles of association~~ (A) that would modify the substance or timing of our obligation to provide holders of our Class A ordinary shares the right to have their shares redeemed in connection with our initial Business Combination or to redeem 100% of our Public Shares if we do not complete our initial Business Combination ~~by within 24 months from the~~ **Combination Deadline** closing of the Initial Public Offering or (B) with respect to any other provision relating to the rights of holders of our Class A ordinary shares. Additionally, our Sponsor has agreed to waive its rights to liquidating distributions from the Trust Account with respect to its Founder Shares if we fail to complete our initial Business Combination within the prescribed time frame. If we do not complete our initial Business Combination, the Private Placement Warrants will expire worthless. Except as described herein, our Sponsor and our directors and executive officers have agreed not to transfer, assign or sell any of their Founder Shares until the earliest of (A) one year after the completion of our initial Business Combination and (B) subsequent to our initial Business Combination, (x) if the closing price of our Class A ordinary shares equals or exceeds \$ 12.00 per share (as adjusted for share subdivisions, share capitalizations, reorganizations, recapitalizations and the like) for any 20 trading days within any 30-trading day period commencing at least 150 days after our initial Business Combination, or (y) the date on which we complete a liquidation, merger, share exchange or other similar transaction that results in all of our Public Shareholders having the right to exchange their ordinary shares for cash, securities or other property. Except as described herein, the Private Placement Units will not be transferable until 30 days following the completion of our initial Business Combination. Because each of our executive officers and director nominees will own ordinary shares or warrants directly or indirectly, they may have a conflict of interest in determining whether a particular target business is an appropriate business with which to effectuate 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 is included by a target business as a condition to any agreement with respect to our initial Business Combination. • Our Sponsor, officers and directors may sponsor, form, or participate in other blank check companies similar to ours during the period in which we are seeking an initial Business Combination. Any such companies may present additional conflicts of interest in pursuing an acquisition target, particularly in the event there is overlap among investment mandates. We are not prohibited from pursuing an initial Business Combination with a company that is affiliated with our Sponsor, officers or directors, but in the case of the ~~Qenta-Linqto~~ **Qenta-Linqto** Business Combination, we have elected not to do so. In the event we do not complete the ~~Qenta-Linqto~~ **Qenta-Linqto** Business Combination and seek to complete our initial Business Combination with a company that is affiliated with our Sponsor or any of our officers or directors, we, or a committee of independent directors, will obtain an opinion from an independent investment banking firm or ~~74~~ another independent entity that commonly renders valuation opinions that such initial Business Combination is fair to our company from a financial point of view. We are not required to obtain such an opinion in any other context. Furthermore, in no event will our Sponsor or any of our existing officers or directors, or their respective affiliates, be paid by us any finder's fee, consulting fee or other compensation prior to, or for any services they render in order to effectuate, the completion of our initial Business Combination. Commencing on the date our securities were first listed on Nasdaq, we have reimbursed our Sponsor for office space, secretarial and administrative services provided to us in the amount of \$ 15,000 per month. We cannot assure you that any of the above-mentioned conflicts will be resolved in our favor. If we seek shareholder approval of our initial Business Combination, we will complete our initial Business Combination only if we obtain the approval of an ordinary resolution under Cayman Islands law, which requires the affirmative vote of a majority of the shareholders who attend and vote at a general meeting of the company. In such case, our Sponsor and directors and

officers have agreed to vote their Founder Shares and Public Shares in favor of our initial Business Combination. After giving effect to the redemptions completed in connection with the ~~Extension-Extensions~~, our initial shareholders collectively beneficially own approximately ~~75-84, 9-3~~ % of our issued and outstanding ordinary shares. As a result, our initial shareholders have sufficient voting power to approve the ~~Qenta-Linqto~~ Business Combination, or any potential alternative ~~initial~~ Business Combination, without any public shares being voted in favor of such Business Combination. ~~Item-ITEM 11. Executive Compensation-EXECUTIVE COMPENSATION~~. Compensation Discussion and Analysis None of our executive officers or directors has received any cash or non-cash compensation for services rendered to us. Our Sponsor, executive 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. We also reimburse our directors for reasonable travel expenses related to attendance at board of directors and committee meetings. In the future, we may adopt a policy of paying independent directors a fee for their attendance at board and committee meetings. Our audit committee will review on a quarterly basis all payments that were made to our Sponsor, officers, directors or our 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, management or other compensation from the combined company. All such 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 and director compensation. Any compensation to be paid to our officers will be determined by our compensation committee. We do not intend to take any action to ensure that members of our management team maintain their positions with us after the consummation of our initial Business Combination, although it is possible that some or all of our executive officers and directors may negotiate employment or consulting arrangements to remain with us after the initial Business Combination. The existence or terms of any such employment or consulting arrangements to retain their positions with us may influence our management's motivation in identifying or selecting a target business but we do not believe that the ability of our management to remain with us after the consummation of our initial Business Combination will be a determining factor in our decision to proceed with any potential Business Combination. We are not party to any agreements with our executive officers and directors that provide for benefits upon termination of employment. ~~75-Grants of Plan- Based Awards and Outstanding Equity Awards at Fiscal Year- End~~ We do not have any equity incentive plans under which to grant awards. Employment Agreements We do not currently have any written employment agreements with any of our directors and officers. Retirement / Resignation Plans We do not currently have any plans or arrangements in place regarding the payment to any of our executive officers following such person's retirement or resignation. Compensation Committee Interlocks and Insider Participation None of the members of our compensation committee is or has been an officer or employee of the Company. In addition, none of our executive officers currently serves, or has served in the past year, as a member of the board of directors or compensation committee of any entity that has one or more executive officers serving on our board of directors. ~~Item-ITEM 12. Security Ownership of Certain Beneficial Owners and Management and Related Stockholder Matters-SECURITY OWNERSHIP OF CERTAIN BENEFICIAL OWNERS AND MANAGEMENT AND RELATED STOCKHOLDER MATTERS~~. The following table sets forth information available to us at April ~~14-15, 2023-2024~~ with respect to our ordinary shares held by: ~~••~~ each person known by us to be the beneficial owner of more than 5 % of our outstanding ordinary shares; ~~••~~ each of our executive officers and directors; and ~~••~~ all our executive officers and directors as a group. Unless otherwise indicated, we believe that all persons named in the table have sole voting and investment power with respect to all ordinary shares beneficially owned by them. The following table does not reflect record or beneficial ownership of the Private Placement Warrants as these are not exercisable within 60 days of April ~~14-15, 2023-2024~~. Name and Address of Beneficial Owner (1) Number of Shares Beneficially Owned (2) Approximate Percentage of Issued and Outstanding Ordinary Shares of Shares Beneficially Owned Approximate Percentage of Issued and Outstanding Ordinary Shares Blockchain Coinvestors Acquisition Sponsors I LLC (our Sponsor) 11, 172, 000 ~~74-83, 9-2~~ % Matthew C. Le Merle 11, 172, 000 (3) ~~74-83, 9-2~~ % Lou Kerner 11, 172, 000 (3) ~~74-83, 9-2~~ % Alison Davis 11, 172, 000 (3) ~~74-83, 9-2~~ % Colin Wiel 50, 000 \* Gary Cookhorn 50, 000 \* Rebecca Macieira- Kaufmann 50, 000 \* All directors, officers and director nominees as a group (7 individuals) 11, 322, 000 ~~75-83, 9-2~~ % \* Less than one percent. ~~76~~(1) This table is based on ~~14-13, 915-433, 271-794~~ ordinary shares outstanding at April ~~14-15, 2023-2024~~ following the redemptions completed in connection with the ~~Extension-Extensions~~, of which ~~4-13, 915-433, 271-794~~ were Class A ordinary shares and ~~zero~~ ~~10,000,000~~ were Class B ordinary shares. Except as described in the footnotes below and subject to applicable community property laws and similar laws, we believe each person listed above has sole voting and investment power with respect to such shares. Unless otherwise noted, the business address of each of our shareholders is PO Box 1093, Boundary Hall, Cricket Square, Grand Cayman, KY1- 1104, Cayman Islands. (2) Unless otherwise indicated, the shares referenced in the table above are Class ~~A~~ ordinary shares of the Company, which were voluntarily converted from Class B ordinary shares, par value \$ 0.00009 per share, of the Company, which will convert into Class A ordinary shares on a one-for-one basis in by at any time and from time to time at the ~~named~~ option of the holders in connection with thereof and automatically on the day of vote to approve the ~~Article Amendment Proposals~~ closing of a Business Combination. (3) The shares reported above are held in the name of our Sponsor, Messrs. Le Merle and Kerner and Ms. Davis are the managing members of the manager of our Sponsor. As such, each of the Sponsor, Messrs. Le Merle and Kerner and Ms. Davis may be deemed to share beneficial ownership of the ordinary shares held directly by our Sponsor. Messrs. Le Merle and Kerner and Ms. Davis each disclaims any beneficial ownership of the ordinary shares held directly by our Sponsor, and disclaims any beneficial ownership of such shares other than to the extent of any pecuniary interest each may have therein, directly or indirectly. Our initial shareholders beneficially own approximately ~~75-84, 9-3~~ % of the issued and outstanding ordinary shares and have the right to elect all of our directors prior to our initial Business Combination as a result of holding all of the Founder Shares. Holders of our Public Shares will not have the right to appoint any directors to our board of directors prior to our initial Business Combination. Because of this ownership block, our Sponsor may be able to effectively influence the outcome of all other matters requiring approval by our shareholders, including amendments to our ~~amended and restated memorandum Memorandum~~ and ~~articles~~ Articles of association and approval of significant corporate transactions including our initial Business Combination. Our Sponsor has agreed (a) to vote any Founder Shares and Public Shares held by it in favor of any proposed Business Combination and (b) not to redeem any Founder Shares or Public Shares held by it in connection with a shareholder vote to approve a proposed initial Business Combination. ~~Item-ITEM 13. Certain Relationships and Related Transactions-CERTAIN RELATIONSHIPS AND RELATED TRANSACTIONS~~, and ~~Director Independence-AND DIRECTOR INDEPENDENCE~~. Founder Shares-On July 2, 2021, our Sponsor paid \$ 25, 000 to cover certain offering and formation costs of the Company in consideration for 8, 625, 000 Founder Shares. On October 13, 2021, the Sponsor transferred 50, 000 Founder Shares to each of Colin Wiel, Gary Cookhorn and Rebecca Macieira- Kaufmann, in each case, at their original per share purchase price. Effective November 9, 2021, we effected a stock split and a stock dividend with respect to the Founder Shares, resulting in 10, 005, 000 Founder Shares being held by our Sponsor and our directors, 5, 000 of which were subsequently forfeited by our Sponsor in connection with the partial exercise of the underwriters' over-allotment option. The Sponsor and each of our officers and directors has agreed, subject to limited exceptions, not to transfer, assign or sell any of their Founder Shares until the earliest of (A) one year after the completion of our initial Business Combination and (B) subsequent to our initial Business Combination, (x) if the closing price of our Class A ordinary shares equals or exceeds \$ 12. 00 per share (as adjusted for share subdivisions, share capitalizations, reorganizations, recapitalizations and the like) for any 20 trading days within any 30- trading day period commencing at least 150 days after our initial Business Combination, or (y) the date on which we complete a liquidation, merger, share exchange or other similar transaction that results in all of our Public Shareholders having the right to exchange their ordinary shares for cash, securities or other property. ~~Private Placement Units~~ In October 2023, each of our Sponsor, Messrs. Wiel and Cookhorn and Ms. Macieira-Kaufmann voluntarily converted their Founder Shares into Class A ordinary shares, on a one-for-one basis, in accordance with our Articles. Simultaneously with the closing of the Initial Public Offering ~~our~~ the Sponsor purchased an aggregate of 1, 322, 000 Private Placement Units at a price of \$ 10. 00 per Private Placement Unit (for an aggregate purchase price of \$ 13. 2 ~~77~~ million). Each Private Placement Unit consists of one Class A ordinary share and one-half of one warrant (each whole warrant, a " Private Placement Warrant "). Each Private Placement Warrant is exercisable for one Class A ordinary share at a price of \$ 11. 50 per share, subject to adjustment. The proceeds from the sale of the Private Placement Units were added to the net proceeds from the Initial Public Offering held in the Trust Account. If the Company does not complete a Business Combination ~~within by~~ the Combination ~~Period-Deadline~~, the proceeds from the sale of the Private Placement Units held in the Trust Account will be used to fund the redemption of the Public Shares (subject to the requirements of applicable law) and the Private Placement Warrants will expire worthless. Registration Rights Pursuant to a registration rights agreement entered into on November 9, 2021, the holders of Founder Shares, Private Placement Warrants and securities included in private placement Units that may be issued upon conversion of Working Capital Loans (as defined below) (and any Class A ordinary shares issuable upon the exercise of the Private Placement

Warrants and warrants that may be issued upon conversion of Working Capital Loans) will be entitled to registration rights requiring the Company to register such securities for resale (in the case of the Founder Shares, only after conversion to our Class A ordinary shares). 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 termination of the applicable lock-up period. The registration rights agreement does not contain liquidating damages or other cash settlement provisions resulting from delays in registering the Company’s securities. The Company will bear the expenses incurred in connection with the filing of any such registration statements.

**Non-Redemption Agreements** In connection with the Extensions, our Sponsor entered into certain non-redemption agreements (the “Non-Redemption Agreements”) with various shareholders of the Company (the “Non-Redeeming Shareholders”) pursuant to which these shareholders agreed not to redeem a portion of their shares of Company common stock (the “Non-Redeemed Shares”) in connection with the Extension Meetings, but these Non-Redeeming Shareholders retained their right to require the Company to redeem their Non-Redeemed Shares in connection with the closing of the Business Combination. The Sponsor has agreed to transfer to those Non-Redeeming shareholders an aggregate of 304,712 of its Founder Shares immediately following the consummation of an initial Business Combination. For more information, see Note 7 – Commitments and Contingencies to the consolidated financial statements you can find elsewhere in this Form 10-K.

**Convertible Promissory Note – Related Party, Fair Value** The 2021, the Sponsor agreed to loan the Company entered into up to \$ 300,000 to cover expenses related to the Initial Public Offering pursuant to a convertible promissory note (with its Sponsor on June 15, 2022. The Company has elected the fair value option to account for proceeds received during 2022. This amount is presented on the balance sheet as “Convertible Promissory Note – Related Party, Fair Value.”) The primary reason for electing the fair value option in the 2022 proceeds is to provide better information on the financial liability amount given current market and economic conditions of the Company. As a result of applying the fair value option, the Company records each draw at fair value with a gain or loss recognized at issuance, and subsequent changes in fair value recorded as change in the fair value of convertible note – related party on the accompanying consolidated statements of operations. The fair value is based on prices or valuation techniques that require inputs that are both unobservable and significant to the overall fair value measurement. These inputs reflect management’s and, if applicable, an independent third-party valuation firm’s own assumption about the assumptions a market participant would use in pricing the asset or liability. Convertible Promissory Note – Related Party, Par Value The Company has elected the bifurcated option to account for proceeds received during 2023 from the Convertible promissory notes with its Sponsor on June 2023. This loan amount is presented on the balance sheet as “Convertible Promissory Note – Related Party, Par Value.” The Company analyzed the Convertible Promissory Note – Related Party to assess if the fair value option was non-interest-bearing appropriate in 2023, due to the substantial premium which results in and an offsetting entry to additional payable on the earlier of December 31, 2021 or the completion of the Initial Public Offering. The aggregate amount of \$ 131,517 was paid in full capital and under the related party guidance which precludes the fair value option it was determined the fair value option was not appropriate. As such, the Company accounted for the Convertible Promissory Note – Related Party, Par Value, analyzing the conversion options embedded in convertible notes in accordance with ASC 815. ASC 815 generally requires companies to bifurcate conversion options embedded in convertible notes from their host instruments and to account for them as free-standing derivative financial instruments. The Company reviews the terms of convertible debt issued to determine whether there are embedded derivative instruments, including embedded conversion options, which are required to be bifurcated and accounted for separately as derivative financial instruments. In circumstances where the host instrument contains more than one embedded derivative instrument, including the conversion option, that is required to be bifurcated, the bifurcated derivative instruments are accounted for as a single, compound derivative instrument. Bifurcated embedded derivatives are initially recorded at fair value and are then revalued at each reporting date with changes in the fair value reported as nonoperating income or expense. When the equity or convertible debt instruments contain embedded derivative instruments that are to be bifurcated and accounted for as liabilities, the total proceeds received are first allocated to the fair value of all the bifurcated derivative instruments. The remaining proceeds, if any, are then allocated to the host instruments themselves, usually resulting in those instruments being recorded at a discount from their face value. The discount from the face value of the convertible debt, together with the stated interest on November 15, 2021 upon closing of the Initial Public Offering instrument, is amortized over the life of the instrument through periodic charges to interest expense. Working Capital Loans It was determined that the previous conversion option was de minimis, as such the Company has recorded the Convertible Promissory Note – Related Party at par value through the rest of the note’s use. In order to finance transaction costs in connection with a Business Combination, the Sponsor or an affiliate of the Sponsor, or certain of the Company’s officers and directors, may, but are not obligated to, loan the Company funds as may be required (“Working Capital Loans”). If the Company completes a Business Combination, the Company would repay the Working Capital Loans. In the event that a Business Combination does not close, the Company may use a portion of proceeds held outside the Trust Account to repay the Working Capital Loans but no proceeds held in the Trust Account would be used to repay the Working Capital Loans. Except for the foregoing, the terms of such Working Capital Loans, if any, have not been determined and no written agreements exist with respect to such loans. The Working Capital Loans would either be repaid upon consummation of a Business Combination, without interest, or, at the lender’s discretion, up to \$ 1.5 million of such Working Capital Loans may be convertible into private placement Units at a price of \$ 10.00 per unit. As of December 31, 2021-2023, the Company had no borrowings under any Working Capital Loans. On June 15, 2022, the Company issued the June 2022 Note to the Sponsor, pursuant to which the Sponsor agreed to loan up to \$ 1,500,000 to the Company for working capital purposes. As of December 31, 2022, a principal amount of \$ 512,000 was drawn and remains outstanding under the June 2022 Note.

**Administrative Services Agreement** The Company entered into an agreement, commencing on November 15, 2021 through the earlier of the Company’s consummation of a Business Combination and its liquidation, to pay an affiliate of the Sponsor a fee total of up to \$ 15,000 per month for secretarial and administrative services and office space provided to members of its management team. For the year-ends ended December 31, 2023 and 2022 and for the period from June 11, 2021 (inception) through December 31, 2021, the Company incurred expenses of \$ 119,080 and \$ 180,000 and approximately \$ 27,000, respectively, under this agreement. As of December 31, 2023 and 2022 and 2021, there was approximately \$ 83,640 and \$ 106,000 and \$ 27,000, respectively, was due for services in connection with such agreement and is included in the accrued expenses of the accompanying consolidated balance sheets.

**Item 14. Principal Accounting Fees and Services PRINCIPAL ACCOUNTING FEES AND SERVICES.** Fees for professional services provided by our independent registered public accounting firm for the last two fiscal years include: For the Year ended December Year Ended December 31, 2023 2022 For the Year ended December 31, 2021 Audit Fees (1) \$ 101,920 \$ 81,640 (5) \$ 129,108 (5) Audit-Related Fees (2) \$ — \$ — Tax Fees (3) \$ 3,250 \$ 3,750 — All Other Fees (4) \$ — \$ — Total \$ 105,170 \$ 85,390 (5) \$ 129,108 (5) (1) Audit Fees. Audit fees consist of fees billed for professional services rendered for the audit of our year-end financial statements and, quarterly review services that are normally provided by our independent registered public accounting firm in connection with statutory and regulatory filings. (2) Audit-Related Fees. Audit-related fees consist of fees billed for assurance and related services that are reasonably related to performance of the audit or review of our year-end financial statements and are not reported under “Audit Fees.” These services include attest services that are not required by statute or regulation and consultation concerning financial accounting and reporting standards. (3) Tax Fees. Tax fees consist of fees billed for professional services relating to tax compliance, tax planning and tax advice. (4) All Other Fees. All other fees consist of fees billed for all other services including permitted due diligence services related potential Business Combination. **Pre-Approval** (5) Audit fees consist of \$ 81,640 and \$ 33,950 for services provided by Withium in the year ended December 31, 2022 and 2021, respectively, and \$ 0 and \$ 95,158, for services provided by Marcum for the year ended December 31, 2022 and 2021, respectively. Policy on Board Pre-Approval of Audit and Permissible Non-Audit Services of the Independent Auditors The audit committee is responsible for appointing, setting compensation and overseeing the work of the independent auditors. In recognition of this responsibility, the audit committee shall review and, in its sole discretion, pre-approve all audit and permitted non-audit services to be provided by the independent auditors as provided under the audit committee charter. Our audit committee was formed upon the consummation of our Initial Public Offering. As a result, the audit committee did not pre-approve all of the foregoing services, although any services rendered prior to the formation of our audit committee were approved by our board of directors. Since the formation of our audit committee, and on a going-forward basis, the audit committee has and will pre-approve all auditing services and permitted non-audit services to be performed for us by our auditors, including the fees and terms thereof (subject to the de minimis exceptions for non-audit services described in the Exchange Act which are

approved by the audit committee prior to the completion of the audit). 79-PART IV. Item-ITEM 15 Exhibits-EXHIBITS. Financial Statement Schedules FINANCIAL STATEMENT SCHEDULES. (a) The following documents are filed as part of this Annual Report on Form 10-K: Consolidated Financial Statements: See "Item 8-Index Page Report of Independent Registered Public Accounting Firm F- 2 Consolidated Balance Sheets F- 3 Consolidated Statements of Operations F- 4 Consolidated Statements of Changes in Shareholders' Deficit F- 5 Consolidated Statements of Cash Flows F- 6 Notes to Consolidated Financial Statements and Supplementary Data" herein F- 7 Financial Statement Schedules: None. (b) Exhibits: The We hereby file as part of this Report the exhibits listed in the accompanying attached Exhibit index-Index to exhibits-Exhibits which are filed or incorporated herein by reference as part can be inspected and copied at the public reference facilities maintained by the SEC, 100 F Street, N. E., Room 1580, Washington, D. C. 20549. Copies of this Annual Report such material can also be obtained from the Public Reference Section of the SEC, 100 F Street, N. E., Washington, D. C. 20549, at prescribed rates or on Form 10-K the SEC website at www. sec. gov. No. Description of Exhibit 2. 1 Business Combination Agreement, dated as of November 10, 2022, by and among Blockchain Coinvestors Acquisition Corp. I, BCSA Merger Sub Inc., and Qenta Inc. (incorporated by reference to Exhibit 2. 1 to the Company's Current Report on Form 8-K (File No. 001- 41050) filed on November 10, 2022). 3- 2. 2 Amendment No. 1 Amended to the Business Combination Agreement, dated August 22, 2023, by and Restated Memorandum among Blockchain Coinvestors Acquisition Corp. I, BCSA Merger Sub, Inc. and Articles of Association Qenta Inc. (incorporated by reference to Exhibit 3-10. 1 to the Company's Current Report on Form 8-K (File No. 001- 41050) filed on November 16 August 30, 2022- 2023 ). 2. 3 Amendment No. 2 Amendment to the Amended Business Combination Agreement, dated August 29, 2023, by and Restated Memorandum among Blockchain Coinvestors Acquisition Corp. I, BCSA Merger Sub, Inc. and Articles of Association Qenta Inc. (incorporated by reference to Exhibit 3-10. 4- 2 to the Company's Current Report on Form 8-K (File No. 001- 41050) filed on February 7 August 30, 2023). 2. 4 Business Combination - 1 Warrant Agreement, dated November as of April 9, 2021- 2024, by and among Blockchain Coinvestors Acquisition Corp. I between the Company and Continental Stock Transfer & Trust Company, as warrant agent BCSA Merger Sub I, Inc., and Linqto, Inc. (incorporated by reference to Exhibit 4- 2. 1 to the Company's Current Report on Form 8-K (File No. 001- 41050) filed on April 10, 2024). 3. 1 Amended and Restated Memorandum and Articles of Association (incorporated by reference to Exhibit 3. 1 to the Company's Current Report on Form 8-K (File No. 001- 41050) filed on November 16, 2021). 3. 2 Amendment to the Amended and Restated Memorandum and Articles of Association (incorporated by reference to Exhibit 3. 1 to the Company's Current Report on Form 8-K (File No. 001- 41050) filed on February 7, 2023). 3. 2 Second Amendment to the Amended and Restated Memorandum and Articles of Association (incorporated by reference to Exhibit 3. 1 to the Company's Current Report on Form 8-K (File No. 001- 41050) filed on November 2, 2023). 4. 1 Warrant Agreement, dated November 9, 2021, by and between the Company and Continental Stock Transfer & Trust Company, as warrant agent (incorporated by reference to Exhibit 4. 1 to the Company's Current Report on Form 8-K (File No. 001- 41050) filed on November 16, 2021). 4. 2 Specimen Class A Ordinary Share Certificate (incorporated by reference to Exhibit 4. 2 to the Company's Registration Statement on Form S- 1 (File No. 333- 259091) filed on August 26, 2021). 4. 3 Specimen Warrant Certificate (incorporated by reference to Exhibit 4. 3 to the Company's Registration Statement on Form S- 1 (File No. 333- 259091) filed on August 26, 2021). 4. 4 Specimen Unit Certificate (incorporated by reference to Exhibit 4. 1 to the Company's Registration Statement on Form S- 1 (File No. 333- 259091) filed on November 2, 2021). 4. 5 \* Description of Securities. 10. 1 Investment Management Trust Agreement, dated November 9, 2021, by and between the Company and Continental Stock Transfer & Trust Company, as trustee (incorporated by reference to Exhibit 10. 1 to the Company's Current Report on Form 8-K (File No. 001- 41050) filed on November 16, 2021). No. Description of Exhibit 10. 2 Registration and Shareholder Rights Agreement, dated November 9, 2021, by and between the Company, the Sponsor and the holders signatory thereto (incorporated by reference to Exhibit 10. 2 to the Company's Current Report on Form 8-K (File No. 001- 41050) filed on November 16, 2021). 10. 3 Private Placement Units Purchase Agreement, dated November 9, 2021, by and between the Company and the Sponsor (incorporated by reference to Exhibit 10. 3 to the Company's Current Report on Form 8-K (File No. 001- 41050) filed on November 16, 2021). 10. 4 Administrative Services Agreement, dated November 9, 2021, by and between the Company and the Sponsor (incorporated by reference to Exhibit 10. 4 to the Company's Current Report on Form 8-K (File No. 001- 41050) filed on November 16, 2021). 10. 5 Form of Letter Agreement, dated November 9, 2021, by and among the Company, its officers and directors and the Sponsor (incorporated by reference to Exhibit 10. 5 to the Company's Current Report on Form 8-K (File No. 001- 41050) filed on November 16, 2021). 10. 6 Form of Indemnity Agreement between the Company and each of its officers and directors (incorporated by reference to Exhibit 10. 6 to the Company's Current Report on Form 8-K (File No. 001- 41050) filed on November 16, 2021). 80 No. Description of Exhibit 10. 7 Sponsor Letter Agreement, dated as of November 10, 2022, by and among Blockchain Coinvestors Acquisition Corp. I, Blockchain Coinvestors Acquisition Sponsors I LLC, and Qenta Inc. (incorporated by reference to Exhibit 10. 1 to the Company's Current Report on Form 8-K (File No. 001- 41050) filed on November 10, 2022). 10. 8 Form of Transaction Support Amendment No. 1 to the Sponsor Letter Agreement between the Company, dated August 22, 2023, by and certain shareholders of among Blockchain Coinvestors Acquisition Corp. I, Blockchain Coinvestors Acquisition Sponsors I LLC, and Qenta Inc. (incorporated by reference to Exhibit 10. 2- 3 to the Company's Current Report on Form 8-K (File No. 001- 41050) filed on November 10 August 30, 2022- 2023 ). 10. 9 Form of Transaction Support Lock-Up Agreement between the Company, the Sponsor, each of the Company's officers and directors and certain shareholders of Qenta, Inc. (incorporated by reference to Exhibit 10. 3- 2 to the Company's Current Report on Form 8-K (File No. 001- 41050) filed on November 10, 2022). 10. 10 Forward Purchase Form of Lock-Up Agreement between, dated as of November 9, 2022, by and among the Company, the Sponsor, Vellar Opportunity Fund SPV LLC - Series 5, each of the Company's officers and directors and certain shareholders of Qenta, Inc. (incorporated by reference to Exhibit 10. 4- 3 to the Company's Current Report on Form 8-K (File No. 001- 41050) filed on November 10, 2022). 10. 11 Forward Purchase Form of Non- Redemption and Share Transfer Agreement, dated as of November 9, 2022, by and among the Company, Vellar Opportunity Fund SPV LLC - Series 5, and Qenta Inc. (incorporated by reference to Exhibit 10. 4- 4 to the Company's Current Report on Form 8-K (File No. 001- 41050) filed on November 10, 2022). 10. 12 Form of Non- Redemption and Share Transfer Agreement (incorporated by reference to Exhibit 10. 1 to the Company's Current Report on Form 8-K (File No. 001- 41050) filed on January 24, 2023 ). 10. 13 Form of Non- Redemption and Share Transfer Agreement (incorporated by reference to Exhibit 10. 1 to the Company's Current Report on Form 8-K (File No. 001- 41050) filed on October 16, 2023). No. Description of Exhibit 10. 14 Sponsor Support Agreement, dated as of April 9, 2024, by and among Blockchain Coinvestors Acquisition Corp. I, BCSA Merger Sub I, Inc., and Linqto, Inc. (incorporated by reference to Exhibit 10. 1 to the Company's Current Report on Form 8-K (File No. 001- 41050) filed on April 10, 2024). 10. 15 Form of Transaction Support Agreement (incorporated by reference to Exhibit 10. 2 to the Company's Current Report on Form 8-K (File No. 001- 41050) filed on April 10, 2024). 10. 16 Form of New Registration Rights Agreement, (incorporated by reference to Exhibit 10. 3 to the Company's Current Report on Form 8-K (File No. 001- 41050) filed on April 10, 2024 ). 31. 1 \* Certification of Principal Executive Officer Pursuant to Securities Exchange Act Rules 13a- 14 (a) and 15 (d)- 14 (a), as adopted Pursuant to Section 302 of the Sarbanes- Oxley Act of 2002 31. 2 \* Certification of Principal Financial Officer Pursuant to Securities Exchange Act Rules 13a- 14 (a) and 15 (d)- 14 (a), as adopted Pursuant to Section 302 of the Sarbanes- Oxley Act of 2002 31. 1 \* \* Certification of Principal Executive 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 of Principal Financial Officer Pursuant to 18 U. S. C. Section 1350, as adopted Pursuant to Section 906 of the Sarbanes- Oxley Act of 2002 101- 2002 97. 1 \* Policy Regarding the Recovery of Erroneously Awarded Compensation. 101 INS \* Inline XBRL Instance Document 101 --- Document 101. SCH \* Inline XBRL Taxonomy Extension Schema Document 101 --- Document 101. CAL \* Inline XBRL Taxonomy Calculation Linkbase Document 101 --- Document 101. DEF \* Inline XBRL Taxonomy Extension Definition Linkbase Document 101 --- Document 101. LAB \* Inline XBRL Taxonomy Extension Label Linkbase Document 101 --- Document 101. PRE \* Inline XBRL Taxonomy Extension Presentation Linkbase Document 104 --- Document 104 \* Cover Page Interactive Data File (embedded within the Inline XBRL document) \* Filed herewith. \* \* Furnished herewith. Item-ITEM 16. Form-FORM 10-K Summary-SUMMARY. None-81-SIGNATURES Pursuant to the requirements of Section 13 or 15 (d) of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized. BLOCKCHAIN COINVESTORS ACQUISITION CORP. I Date- Date : April 17- 15, 2023- 2024 / s / Lou Kerner By: Lou Kerner Title: Chief Executive Officer and Director Pursuant Director Pursuant to the requirements of the Securities Exchange Act of 1934, this report has been signed below by the following persons on behalf of the Registrant and in the capacities and on the dates indicated. Name Position Date / s / Lou Kerner Lou Kerner Managing Director, Chief Executive Officer and Director April 15, 2024 Lou Kerner (Principal Executive Officer) April 17, 2023- / s / Mitchell Mechigian Mitchell Mechigian Chief Financial Officer April 15, 2024 Mitchell Mechigian (Principal Financial and Accounting Officer) April 17, 2023- / s / Matthew C. Le Merle Matthew C. Le Merle Managing Director, Chair of the Board of Directors April 17- 15, 2023- 2024 Matthew C. Le Merle / s / Gary Cookhorn Gary Cookhorn Director April 17- 15, 2023- 2024 Gary

**Cookhorn** / **Rebecca Macieira-Kaufmann** Rebecca Macieira-Kaufmann Director April 17-15, 2023-2024 **Rebecca Macieira-Kaufmann** / **Colin Wiel** Colin Wiel Director April 17-15, 2023-2024 **Colin Wiel** 82 <http://fasb.org/us-gaap/2022#DerivativeLiabilitiesNoncurrent> <http://fasb.org/us-gaap/2022#DerivativeLiabilitiesNoncurrent> <http://fasb.org/us-gaap/2022#ProfitLoss> <http://fasb.org/us-gaap/2022#ProfitLoss> BLOCKCHAIN COINVESTORS ACQUISITION CORP. I INDEX TO FINANCIAL STATEMENTS Page Audited Financial Statements-Report of Independent Registered Public Accounting Firm (PCAOB Form # 100) F-2 **Consolidated Financial Statements:** Consolidated Balance Sheets as of December 31, 2022 and 2021-F-3 Consolidated Statements of Operations for the year ended December 31, 2022 and for the period from June 11, 2021 (inception) through December 31, 2021-F-4 Consolidated Statements of Changes in Shareholders' Deficit for the year ended December 31, 2022 and for the period from June 11, 2021 (inception) through December 31, 2021-F-5 Consolidated Statements of Cash Flows for the year ended December 31, 2022 and for the period from June 11, 2021 (inception) through December 31, 2021-F-6 Notes to Consolidated Financial Statements F-7 F-1 **Report of Independent Registered Public Accounting Firm-1 REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM** To the Shareholders and the Board of Directors of Blockchain Coinvestors Acquisition Corp. I Opinion on the **Consolidated** Financial Statements We have audited the accompanying consolidated balance sheets of Blockchain Coinvestors Acquisition Corp. I (the "Company") as of December 31, 2023 and 2022 and 2021, the related consolidated statements of operations, changes in shareholders' deficit, and cash flows for the year years ended December 31, 2023 and 2022 and the period from June 11, 2021 (inception) through December 31, 2021, and the related notes to consolidated statements (collectively referred to as the "consolidated financial statements"). In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of the Company as of December 31, 2023 and 2022 and 2021, and the results of its operations and its cash flows for the year years ended December 31, 2023 and 2022 and the period from June 11, 2021 (inception) through December 31, 2021, in conformity with accounting principles generally accepted in the United States of America. **Going Concern- Restatement of Unaudited Interim Financial Statements As discussed in Note 2 to the consolidated financial statements, the unaudited condensed consolidated financial statements as of and for the three months ended March 31, 2023, as of and for the three and six months ended June 30, 2023 and as of and for the three and nine months ended September 30, 2023 have been restated to correct misstatements related to prepaid expenses and accrued expenses for professional fees.** The accompanying consolidated financial statements have been prepared assuming that the Company will continue as a going concern. As discussed in Note 1 to the consolidated financial statements, if the Company is unable to raise additional funds to alleviate liquidity needs and complete a business combination by November-May 15, 2023-2024 then the Company will cease all operations except for the purpose of liquidating. The liquidity condition and date for mandatory liquidation and subsequent dissolution raise substantial doubt about the Company's ability to continue as a going concern. Management's plans in regard to these matters are also described in Note 1. The consolidated financial statements do not include any adjustments that might result from the outcome of this uncertainty. Basis for Opinion These consolidated financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on the Company's consolidated 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 consolidated 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 consolidated 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 consolidated 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 consolidated financial statements. We believe that our audits provide a reasonable basis for our opinion. /s/ WithumSmith Brown, PC We have served as the Company's auditor since 2022. New York, New York April 14, 2023-PCAOB ID Number 100 F-2 BLOCKCHAIN COINVESTORS ACQUISITION CORP. I CONSOLIDATED BALANCE SHEETS December 31, 2023 2022 Assets: Current assets: Cash \$ 95, 895 \$ 254, 781 \$ 380, 035-Prepaid expenses 413, 509 384, 630 716, 442-Total current assets 509, 404 639, 411 +Investment in Qenta Equity 4, 096-070, 477-807 — Investments held in Trust Account 23, 226, 984 310, 263, 214 306, 001, 090-Total Assets \$ 27, 807, 195 \$ 310, 902, 625 \$ 307, 097, 567-Liabilities, Class A Ordinary Shares Subject to Possible Redemption and Shareholders' Deficit: Current liabilities: Accounts payable \$ 4, 413, 961 \$ 3, 704, 441 \$ 564, 026-Convertible promissory note —, related party, fair value 525, 824 525, 824-Convertible promissory note — related party, par value 1, 491, 420 — Accrued expenses 83, 641 320, 516 149, 102-Total current liabilities 6, 514, 846 4, 550, 781 713, 128-Derivative liabilities 781, 484 1, 581, 227 10, 962, 700-Deferred underwriting commissions in connection with the initial public offering 11, 280, 000 11, 280, 000 Total Liabilities 18, 576, 330 17, 412, 008 22, 955, 828-Commitments and Contingencies Class A ordinary shares subject to possible redemption: \$ 0. 0001 par value; 2, 111, 794 and 30, 000, 000 shares at redemption value of approximately \$ 10. 34 95 and \$ 10. 20-34 per share as of December 31, 2023 and 2022 and 2021, respectively 23, 126, 984 310, 163, 214 306, 000, 000-Shareholders' Deficit: Preference shares, \$ 0. 0001 par value; 5, 000, 000 shares authorized; none issued or outstanding as of December 31, 2023 and 2022 and 2021 — Class A ordinary shares, \$ 0. 0001 par value; 500, 000, 000 shares authorized; 11, 322, 000 and 1, 322, 000 shares issued and outstanding (excluding 2, 111, 794 and 30, 000, 000 shares subject to possible redemption) as of December 31, 2023 and 2022 and 2021, respectively 1, 032 132- Class B ordinary shares, \$ 0. 00009 par value; 50, 000, 000 shares authorized; 0 and 10, 000, 000 shares issued and outstanding as of December 31, 2023 and 2022 and 2021, respectively — 900- Additional paid-in capital — Accumulated deficit ( 13, 897, 151) ( 16, 673, 629) ( 21, 859, 293) Total shareholders' deficit ( 13, 896, 119) ( 16, 672, 597) ( 21, 858, 261) Total Liabilities, Class A Ordinary Shares Subject to Possible Redemption and Shareholders' Deficit \$ 27, 807, 195 \$ 310, 902, 625 \$ 307, 097, 567-The accompanying notes are an integral part of these consolidated financial statements. F-3 BLOCKCHAIN COINVESTORS ACQUISITION CORP. I CONSOLIDATED STATEMENTS OF OPERATIONS For the Year Ended December Years Ended December 31, 2023 2022 For the Period from June 11, 2021 (Inception) through December 31, 2021-General and administrative expenses \$ 1, 974, 992 \$ 4, 100, 895 \$ 315, 149-General and administrative expenses-related party 119, 080 180, 000 26, 500-Loss from operations ( 2, 094, 072) ( 4, 280, 895) ( 341, 649) Other income (expense): Change in fair value of derivative liabilities 158, 176 9, 908, 473 640-Termination fee income 4, 070, 807 — Expense related to the Issuance of Non-Redemption agreements ( 535- 35, 915) — Change in fair value of forward purchase agreement 641, 567 ( 527, 000) Change in fair value of convertible note-related party — ( 13, 824) — Loss on issuance of Forward Purchase Agreement ( 527, 000) — Income earned on investments held in Trust Account 3, 339, 718 4, 262, 124 +Total Other income 8, 174 090 Offering costs associated with derivative liabilities ( 658, 600) 353 13, 629, 773 Net income (loss) \$ 6, 080, 281 \$ 9, 348, 878 \$ ( 358, 624)-Weighted average number of shares outstanding of Class A ordinary shares, basic and diluted 9, 349, 495 31, 322, 000 7, 216, 343-Basic and diluted net income (loss) per share, Class A ordinary shares \$ 0. 35 \$ 0. 23 \$ ( 0. 02)-Weighted average number of shares outstanding of Class B ordinary shares, basic and diluted 8, 219, 178 10, 000, 000 8, 103, 922-Basic and diluted net income (loss) per share, Class B ordinary shares \$ 0. 35 \$ 0. 23 \$ ( 0. 02)-The accompanying notes are an integral part of these consolidated financial statements. F-4 BLOCKCHAIN COINVESTORS ACQUISITION CORP. I CONSOLIDATED STATEMENTS OF CHANGES IN SHAREHOLDERS' DEFICIT FOR THE YEAR YEARS ENDED DECEMBER 31, 2023 AND 2022 AND FOR THE PERIOD FROM JUNE 11, 2021 (INCEPTION) THROUGH DECEMBER 31, 2021-Ordinary Shares Additional Paid-in Capital Accumulated Deficit Total Shareholders' Deficit Class A Class B Paid-in Accumulated Shareholders' Shares Amount Shares Amount Capital Deficit Deficit Balance- June 11-December 31, 2021 (inception) — 1, 322, 000 \$ — 132 10, 000, 000 \$ 900 \$ — ( 21, 859, 293) \$ — Issuance of Class-B ordinary shares to Sponsor 10, 005, 000 24, 100 25, 000 Sale of private placement units, net of offering costs 1, 322, 000 — 12, 677, 297 12, 677, 429 Forfeiture of Class B ordinary shares ( 5-21, 000 858, 261) Increase in redemption value — Accretion of Class A ordinary shares subject to possible redemption amount — ( 12-4, 701-163, 397) ( 21-214, 500, 669) ( 34-4, 202-163, 066-214) Net loss — ( 358- 9, 348 624) ( 358, 624) 9, 348, 878 9, 348, 878 Balance- December 31, 2021-2022 1, 322, 000 132 10, 000, 000 900 ( 21-16, 859-673, 293-629) ( 21-16, 858-672, 261-597) Conversion of Class B ordinary shares to Class A ordinary shares 10, 000, 000 900 ( 10, 000, 000) ( 900) — Shareholder non-redemption agreements 155, 250 Shareholder non-redemption agreements ( 155, 250) Expense related to the Issuance of Non-Redemption agreements — — 35, 915 — 35, 915 Increase in redemption value of Class A ordinary shares subject to possible redemption — — ( 35, 915) ( 3, 303, 803) ( 3, 339, 718) Net income — — — 9-6, 348-080, 878-9-281 6, 348-080, 281 878 Increase in redemption value of Class A ordinary shares subject to possible

redemption (4,163,214) (4,163,214) Balance- December 31, 2022-2023 1-11, 322,000 \$ 10.032 000,000 \$ — \$ (16,673,629) \$ (16,13,672,897,597,151) \$ (13,896,119) The accompanying notes are an integral part of these consolidated financial statements. F-5BLOCKCHAIN COINVESTORS ACQUISITION CORP. I CONSOLIDATED STATEMENTS OF CASH FLOWS For the Year Ended December 31, 2022-2023 For the Period from June 11, 2021 (Inception) through December 31, 2021 Cash Flows from Operating Activities: Net income (loss) \$ 9,348,878 \$ (358,624) Adjustments to reconcile net income (loss) to net cash used in operating activities: Proceeds from termination of business combination (4,070,807) 600 General and administrative expenses paid by related party under promissory note — Change in fair value of derivative warrant liabilities (158,176) (9,908,473) Change in fair value of forward purchase agreement (641,567) 527,000 Change in fair value of convertible note related party — 13,824 Expense related to the Issuance of Non-Redemption agreements 35,915 — Change in fair value of derivative warrant liabilities (9,908,473) (640,535) Income earned on investments held in Trust Account (3,339,718) (4,262,124) (1,090) Loss on issuance of Forward Purchase Agreement 527,000 — Changes in operating assets and liabilities: — Prepaid expenses (28,879) 331,812 (716,442) Accounts payable 709,520 3,140,415 44,386 Accrued expenses (236,875) 271,414 49,102 Net cash used in operating activities (1,650,306) (537,254) (964,323) Cash Flows from Investing Activities: Cash deposited in withdrawn from Trust trust Account account for redemptions 290,375,948 — Net (306,000,000) Cash cash used in provided by investing activities 290,375,948 — (306,000,000) Cash Flows from Financing Activities: Proceeds from note payable to related party 1,491,420 512,000 — Proceeds from issuance of ordinary shares to initial shareholders — 25,000 Repayment of note payable to related party — (131,517) Proceeds received from private placement — 13,220,000 Proceeds received from initial public offering, gross — 300,000,000 Offering costs paid — (100,000) Redemption of Class A Ordinary Shares (5,290,769,375,125,948) — Net cash (used in) provided by financing activities (288,884,528) 412,000 307,344,358 Net change in cash (158,886) (125,254) Cash- beginning of the period 254,781 380,035 Cash- beginning of the period 380,035 — Cash- end of the period \$ 95,895 \$ 254,781 \$ 380,035 Supplemental disclosure of noncash financing activities: Offering costs included in accrual expenses \$ — \$ 100,000 Offering costs paid by Sponsor under promissory note \$ — \$ 131,237 Offering costs included in accounts payable \$ — \$ 519,640 Deferred underwriting commissions in connection with the initial public offering \$ — \$ 11,280,000 The accompanying notes are an integral part of these consolidated financial statements. F-6BLOCKCHAIN COINVESTORS ACQUISITION CORP. I NOTES TO CONSOLIDATED FINANCIAL STATEMENTS DECEMBER 31, 2022-2023, Note 1 — Organization and Business Operations Blockchain Coinvestors Acquisition Corp. I (the “Company”) was incorporated as a Cayman Islands exempt company on June 11, 2021. The Company was incorporated for the purpose of effecting a merger, share exchange, asset acquisition, share purchase, reorganization or similar business combination with one or more businesses (the “Business Combination”). The Company is an emerging growth company and, as such, the Company is subject to all of the risks associated with emerging growth companies. As of December 31, 2022-2023, the Company had not commenced any operations. All activity for the period from June 11, 2021 (inception) through December 31, 2022-2023 relates to the Company’s formation and the initial public offering (the “Initial Public Offering”) described below, and, subsequent to the Initial Public Offering, identifying a target company for a Business Combination. The Company will not generate any operating revenues until after the completion of its initial Business Combination, at the earliest. The Company generates non-operating income in the form of interest income on cash and cash equivalents from the proceeds derived from the Initial Public Offering. The Company’s sponsor is Blockchain Coinvestors Acquisition Sponsors I LLC, a Delaware limited liability company (the “Sponsor”). The registration statement for the Company’s Initial Public Offering was declared effective on November 9, 2021 (the “Effective Date”). On November 15, 2021, the Company commenced the Initial Public Offering of 30,000,000 units (the “Units”) at \$ 10.00 per unit, including the issuance of 3,900,000 Units as a result of the underwriters’ partial exercise of the over-allotment option, which is discussed in Note 4. Each Unit consists of one Class A ordinary share and one-half of one redeemable warrant (the “Public Warrants”). Each whole warrant entitles the holder to purchase one Class A ordinary share at a price of \$ 11.50 per share. Simultaneously with the consummation of the Initial Public Offering and partial exercise of the over-allotment option by the underwriters, the Company consummated the private placement of 1,322,000 units (the “Private Placement Units”) with the Sponsor, at a price of \$ 10.00 per Private Placement Unit. Transaction costs amounted to \$ 17,800,002, consisting of \$ 5,220,000 of underwriting commissions, \$ 11,280,000 of deferred underwriting commissions, and \$ 1,300,002 of other offering costs. The Company’s management has broad discretion with respect to the specific application of the net proceeds of the Initial Public Offering and the sale of Private Placement Units, although substantially all of the net proceeds are intended to be applied generally toward consummating a Business Combination. The Company must complete one or more initial Business Combinations having an aggregate fair market value of at least 80% of the assets held in the Trust Account (as defined below) (excluding any deferred underwriters’ commission and taxes payable on the interest income earned on the Trust Account at the time of the Company’s signing of a definitive agreement in connection with the initial Business Combination) at the time of the agreement to enter into the initial Business Combination. However, the Company will only complete a Business Combination if the post-transaction company owns or acquires 50% or more of the outstanding voting securities of the target or otherwise acquires a controlling interest in the target 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 successfully effect a Business Combination. Following the closing of the Initial Public Offering and partial exercise of the over-allotment by the underwriters on November 15, 2021, \$ 306,000,000 (\$ 10.20 per Unit) from the net proceeds of the sale of the Units in the Initial Public Offering and the sale of the Private Placement Units was deposited into a trust account (the “Trust F-7BLOCKCHAIN COINVESTORS ACQUISITION CORP. I NOTES TO CONSOLIDATED FINANCIAL STATEMENTS DECEMBER 31, 2022-Account”) and were subsequently invested only in U. S. government treasury obligations with a maturity of 185 days or less or in money market funds meeting certain conditions under Rule 2a-7 under the Investment Company Act which invest only in direct U. S. government treasury obligations. The Company intends to maintain, until the earlier of (i) the completion of a Business Combination and (ii) the distribution of the Trust trust funds only in demand deposit Account accounts as described below after November 15, 2023. The Company will provide holders of its Class A ordinary shares, par value \$ 0.0001, originally sold in the Initial Public Offering (the “Public Shares”) and such holders, the “Public Shareholders”), with the opportunity to redeem all or a portion of their Public Shares upon the completion of a Business Combination either (i) in connection with a shareholder meeting called to approve the Business Combination or (ii) by means of a tender offer. The decision as to whether the Company will seek shareholder approval of a proposed Business Combination or conduct a tender offer will be made by the Company, solely in its 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 require the Company to seek shareholder approval under applicable law or stock exchange listing requirement. Asset acquisitions and share purchases would not typically require shareholder approval, while direct mergers with the Company where the Company does not survive and any transactions, where the Company issues more than 20% of the outstanding ordinary shares or seek to amend its memorandum and articles of association would typically require shareholder approval. The Company currently intends to conduct redemptions in connection with a shareholder vote unless shareholder approval is not required by applicable law or stock exchange listing requirements or the Company chooses to conduct redemptions pursuant to the tender offer rules of the U. S. Securities and Exchange Commission (“SEC”) for business or other reasons. The Public Shares subject to redemption will be recorded at redemption value and classified as temporary equity upon the completion of the Initial Public Offering in accordance with the Accounting Standards Codification (“ASC”) Topic 480, “Distinguishing Liabilities from Equity –” (“ASC 480”). Notwithstanding the foregoing, the Memorandum and Articles of Association provide 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 in 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% or more of the Class A ordinary shares originally sold in the Initial Public Offering, without the prior consent of the Company. The Company’s Sponsor, officers and directors (the “initial shareholders”) have agreed not to propose an amendment to the Memorandum and Articles of Association (A) that would modify the substance or timing of the Company’s obligation to allow redemption in connection with its initial Business Combination or to redeem 100% of its Public Shares if the Company does not complete a Business Combination within the time period set forth in its Amended and Restated Memorandum and Articles of Association, as my may be amended from time to time or (B) 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 Class A ordinary shares in conjunction with any such amendment. The Company had 18 months from the closing of the Initial Public Offering to consummate the initial Business Combination, which has been subsequently extended to November-May 15, 2023-2024 as described in Note 11 (the “Combination Period Deadline”). If the Company is unable to complete a Business Combination within by the Combination Period Deadline and the Combination Deadline is not further extended, 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 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 on the funds held in the Trust Account and not previously released to the Company to pay its tax obligations, if any (less up to \$ 100,000 of interest to pay dissolution expenses) divided by the number of the then-outstanding Public Shares, which redemption will completely extinguish Public Shareholders' rights as shareholders.

**F-8 BLOCKCHAIN COINVESTORS ACQUISITION CORP. I NOTES TO CONSOLIDATED FINANCIAL STATEMENTS DECEMBER 31, 2022** (including the right to receive further liquidation distributions, if any); and (iii) as promptly as reasonably possible following such redemption, subject to the approval of the remaining shareholders and the board of directors, liquidate and dissolve, subject in the case of clauses (ii) and (iii) to the Company's obligations under Cayman Islands law to provide for claims of creditors and the requirements of other applicable law. The Sponsor and each member of the Company's management team have entered into an agreement with the Company, pursuant to which they have agreed to (i) waive their redemption rights with respect to their ~~the~~ **Class B ordinary shares, par value \$ 0.00009 per share of the Company that they received in connection with the Company's initial public offering in connection with the completion of a Business Combination;** (ii) ~~to~~ waive their redemption rights with respect to their ~~the~~ **Class B ordinary shares and that they received in connection with the Company's initial public offering** in connection with a shareholder vote to approve an amendment to the Company's Memorandum and Articles of Association (A) that would modify the substance or timing of the Company's obligation to provide holders of the Class A ordinary shares the right to have their shares redeemed in connection with the initial Business Combination or to redeem 100% of the Public Shares if the Company does not complete the initial Business Combination ~~within by~~ the **Combination Period-Deadline** or (B) with respect to any other provision relating to the rights of holders of the Class A ordinary shares; and (iii) waive their rights to liquidating distributions from the Trust Account with respect to ~~their any~~ **Class B ordinary shares of the Company that they hold received in connection with the Company's initial public offering** if the Company fails to consummate an initial Business Combination ~~within by~~ the **Combination Period-Deadline** (although they will be entitled to liquidating distributions from the Trust Account with respect to any public shares they hold if the Company fails to complete the initial Business Combination within the prescribed time frame). **Termination of Proposed Business Combination with Qenta** On November 10, 2022, the Company entered into a Business Combination Agreement (as it may be amended, supplemented or otherwise modified from time to time, the "Business Combination Agreement"), by and among the Company, BCSA Merger Sub, Inc., a Delaware corporation ("Merger Sub"), and Qenta Inc., a Delaware corporation ("Qenta"). The Business Combination Agreement and the transactions contemplated thereby were approved by the boards of directors of each of the Company and Qenta. The Business Combination Agreement provides for, among other things, the following transactions: (i) the Company ~~will would~~ become a Delaware corporation (the "Domestication") and, in connection with the Domestication, (A) the Company's name ~~will would~~ be changed to "Qenta Inc." ("New Qenta") and (B) each outstanding ~~Class A ordinary share of the Company and each outstanding Class B ordinary share of the Company~~ will become one share of common stock of New Qenta (the "New Qenta Common Stock"); and (ii) following the Domestication, Merger Sub ~~will would~~ merge with and into Qenta, with Qenta as the surviving company in the merger and continuing as a wholly owned subsidiary of New Qenta (the "Merger"). The Domestication, the Merger and the other transactions contemplated by the Business Combination Agreement are referred to as the "Qenta Business Combination." **The F-8 On August 24, 2023, the Company, Merger Sub, and Qenta entered into an amendment (the "First BCA Amendment") to the Business Combination is expected agreement, to, among close following the receipt of the required approval by the Company's shareholders and the fulfillment of regulatory requirements and other things, extend customary closing conditions. In accordance with the Termination Date (as defined in terms and subject to the conditions of the Business Combination Agreement, (-) outstanding shares until May 15, 2024. In addition, under the terms of the First BCA Amendment, Qenta (agreed to deliver to the Company specified financial statements and other than treasury shares financial information by specified deadlines (the "Financial Information Obligations"), and any the Company Dissenting Shares agreed not to exercise, but did not waive, BCSA's Financial Statement Termination Right (as defined in the Business Combination Agreement) unless will be exchanged for shares of New Qenta Common Stock and (ii) each outstanding Exchangeable failed to comply with the Financial Information Obligations. Qenta failed to meet the first specified Financial Information Obligations deadline. On August 29, 2023, the Company RSU, Merger Sub, and Qenta entered into a second amendment (as defined in the "Second BCA Amendment") to the Business Combination Agreement) will be exchanged for comparable restricted stock units of New to eliminate the exclusive dealing provision applicable to the Company and to limit the exclusive dealing provision applicable to Qenta to transactions involving special purpose acquisition companies and similar "blank check" companies. On August 24, based on 2023, the Company, Sponsor and Qenta entered into an amendment (the "Sponsor Letter Amendment") to the Sponsor Letter Agreement, dated as of November 10, 2022, by and among the Company, the Sponsor and Qenta, pursuant to which the Sponsor agreed, in connection with the completion of a financing transaction between Qenta and financing parties, to transfer and assign, contingent and conditioned upon equity value. Under the closing current terms of the transactions contemplated by the Business Combination Agreement, up to 3, 178, 000 of the Sponsor's Class B ordinary shares of the Company (or anticipates issuing 49, 100 if converted, Class A ordinary shares) and 1, 322, 000 shares of New Qenta Common Stock to the equityholders Sponsor's private placement units of the Company to such financing parties or to Qenta in the such amounts and proportions as designated by Qenta Business Combination. **F-9 BLOCKCHAIN COINVESTORS ACQUISITION CORP. I NOTES TO CONSOLIDATED FINANCIAL STATEMENTS DECEMBER 31, 2022** The obligation provided that all transferees of such shares or units, as applicable, execute and deliver to the Company a lockup agreement and Qenta to consummate the Business Combination..... (the "Registration Statement") in respect accordance with the provisions of the such Securities securities Act of 1933, as amended registering the New Qenta Common Stock to be issued in the Merger and the Domestication, (iv) the required approvals of the Company's shareholders, (v) the approval of Qenta's shareholders, (iv) the approval by Nasdaq of the Company's listing application in connection with the Qenta Business Combination, (v) the consummation of the Domestication, (vi) the Company having at least \$ 5, 000, 001 of net tangible assets (as determined in accordance with Rule 3a51-1 (g) (1) of the Securities Exchange Act of 1934, as amended) remaining after the closing of the Qenta Business Combination, and (vii) the aggregate cash proceeds available to the Company after redemptions at least equaling its aggregate closing expenses. In addition to certain other customary closing conditions, the Company's obligation to consummate the Qenta Business Combination is also conditioned upon the Company's receipt of an executed executive employment agreement with Brent de Jong, Qenta's Chief Executive Officer. In connection with the execution of the Business Combination Agreement, the Company entered into a Confirmation (the "Forward Purchase Agreement"), with Vellar Opportunity Fund SPV LLC — Series 5 (the "FPA Seller"), a client of Cohen & Company Financial Management, LLC ("Cohen"). Entities and funds managed by Cohen own equity interests in the Sponsor. The primary purpose of entering into the Forward Purchase Agreement ~~is was~~ to help ensure the aggregate cash proceeds condition in the Business Combination Agreement ~~will would~~ be met, increasing the likelihood that the transaction ~~will would~~ close. Pursuant to the Forward Purchase Agreement, (a) the FPA Seller ~~intends could have~~, but ~~is was~~ not obligated to, purchase after the date of the Company's redemption deadline through a broker in the open market the Company's Class A ordinary shares, including such shares that holders had elected to redeem pursuant to the Company's organizational documents in connection with the Qenta Business Combination, other than from the Company or affiliates of the Company, and (b) the FPA Seller ~~has agreed to~~ waive any redemption rights in connection with the Qenta Business Combination with respect to such Class A ordinary shares of the Company it ~~purchases purchased~~ in accordance with the Forward Purchase Agreement (the "Subject Shares"). **The Number of Shares shall equal the Subject Shares but shall be no more than 12, 000, 000 Shares. The FPA Seller has agreed to not beneficially own more than 9. 9 % of the New Qenta Common Stock on a post-combination pro forma basis. See Note 6-7** where the Forward Purchase Agreement is more fully described. **The full On November 8, 2023, the Company delivered to Qenta written notice of its election to terminate the Business Combination Agreement pursuant to the termination provisions in the Business Combination Agreement and abandoned the Qenta Business Combination ("The Qenta Termination"). In conjunction with The Qenta Termination, the Lock-up Agreements, Sponsor Letter Agreement, Transaction Support Agreements and Forward Purchase Agreement were also terminated in accordance with their respective terms. As a result of The Qenta Termination, the Sponsor of the Company received 50 Shares of Qenta Common Stock ("Qenta Shares") to reimburse the Sponsor and the Company for costs, expenses and other liabilities incurred in connection with agreements entered into or contemplated to be executed prior to closing the Qenta Business Combination Agreement. The have been included with the Company's Current Report has recorded the Fair Value of the Qenta Shares as an investment on its Balance Sheet and a termination fee Form 8-K filed with the SEC on November 10 its Statement of Operations as of and for the year ended December 31, 2022-2023 in the amount of \$ 4, 070, 807. **The Company intends to continue its search for an initial Business Combination.** 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 (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. F- 9 **10-BLOCKCHAIN COINVESTORS ACQUISITION CORP. I NOTES TO CONSOLIDATED FINANCIAL STATEMENTS DECEMBER 31, 2022** 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 an emerging growth 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 election to opt out is irrevocable. The Company has 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, the Company, 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 the comparison of the Company's **consolidated** financial statements with those of another public company that is neither an emerging growth company nor an emerging growth company that has opted out of using the extended transition period difficult or impossible because of the potential differences in accounting standards used. Going Concern, Liquidity and Capital Resources As of December 31, **2022-2023**, the Company had approximately \$ **255-96**, 000 in its operating bank account and working capital deficit of approximately \$ **3-6**, **9-0** million, inclusive of convertible note payable – related party of approximately \$ **526,000-2.0 million**. The Company's liquidity needs up to December 31, **2022-2023** had been satisfied through a payment from the Sponsor of \$ 25, 000 (see Note **5-6**) for the Founder Shares (as defined in Note **5-6**) to cover certain offering costs and through the loan under an unsecured promissory note from the Sponsor of \$ 131, 517 (see Note **5-6**) and the proceeds from the consummation of the Private Placement not held in the Trust Account. The promissory note was paid in full on November 15, 2021. In addition, in order to finance transaction costs in connection with a Business Combination, the Sponsor, initial shareholders, officers, directors or their affiliates may, but are not obligated to, provide the Company Working Capital Loans (see Note **5-6**). On June 15, 2022, the Company issued a promissory note (the "**Sponsor June 2022-Note**") in the principal amount of up to \$ 1, 500, 000 to the Sponsor, **which was amended effective June 2023 to increase the maximum principal amount to \$ 3, 000, 000** (see Note 6). As of December 31, **2022-2023**, principal in the amount **Company has drawn down a total of \$ 512-2, 017 000 was outstanding, leaving 244 and still can borrow up \$ 988-982, 756 on 000 of borrowing capacity under the Sponsor June 2022-Note**. The **June 2022-Note is carried at fair value and is presented as convertible note – related party on the accompanying consolidated balance sheet with a balance of approximately \$ 526, 000**. In connection with the Company's assessment of going concern considerations in accordance with Financial Accounting Standards Board ("FASB") Accounting Standards Update ("ASU") 2014- 15, "Disclosures of Uncertainties about an Entity's Ability to Continue as a Going Concern," the Company has until **November-May 15, 2023-2024** (see Note 11) to consummate a Business Combination. The Company does not have adequate liquidity to sustain operations; however, the Company has access to a Working Capital Loan from the Sponsor that management believes will enable the Company to sustain operations until it completes its initial Business Combination. If a Business Combination is not consummated by **November-May 15, 2023-2024, and such deadline to consummate a Business Combination is not further extended**, there will be a mandatory liquidation and subsequent dissolution of the Company. Management has determined that the Company's liquidity issue, mandatory liquidation, should a Business Combination not occur **by the applicable deadline**, and potential subsequent dissolution, raises substantial doubt about the Company's ability to continue as a going concern. No adjustments have been made to the carrying amounts of assets or liabilities should the Company be required to liquidate after **November-May 15, 2023-2024**. **The Company intends to complete a Business Combination before the mandatory liquidation date. However, there, There** can be no assurance that the Company will be able to consummate any Business Combination by **November-May 15, 2023-2024**. F- 11 **BLOCKCHAIN COINVESTORS ACQUISITION CORP. I NOTES TO CONSOLIDATED FINANCIAL STATEMENTS DECEMBER 31, 2022** Risks and Uncertainties Management continues to evaluate the impact of the COVID-19 pandemic on its consolidated financial statements and has concluded that while it is reasonably possible that the virus could have a negative effect on the Company's financial position, results of operations, cash flows and / or the closing of its initial Business Combination, the specific impact is not readily determinable as of the date of these consolidated financial statements. The consolidated financial statements do not include any adjustments that might result from the outcome of this uncertainty. In February 2022, the Russian Federation and Belarus commenced a military action with the country of Ukraine. As a result of this action, various nations, including the United States, have instituted economic sanctions against the Russian Federation and Belarus. Further, the impact of this action and related sanctions on the world economy is not determinable as of the date of these consolidated financial statements, and the specific impact on the Company's financial condition, results of operations, and cash flows is also not determinable as of the date of these consolidated financial statements. **On May 1, 2023, First Republic Bank became insolvent. Federal regulators seized the assets of the bank and negotiated a sale of its assets to JP Morgan Chase. The Company held deposits with this bank. As a result of the sale of the assets to JP Morgan Chase, the Company's insured and uninsured deposits are held at JP Morgan Chase. The Company also moved the funds held in trust for the shareholders and invested in federal government securities through Morgan Stanley.** Note 2 – Restatement of Previously Issued Financial Statements During preparation of the financial statements for the year ended December 31, 2023, the Company determined that the amounts of prepaid expenses, accrued expenses and general and administrative costs were not accounted for properly as of and for the three months ended March 31, 2023, as of and for the three and six months ended June 30, 2023 and as of and for the three and nine months ended September 30, 2023. In accordance with SEC Staff Accounting Bulletin No. 99, "Materiality," and SEC Staff Accounting Bulletin No. 108, "Considering the Effects of Prior Year Misstatements when Quantifying Misstatements in Current Year Financial Statements," the Company evaluated the changes and has determined that the related impacts were material to previously presented financial statements. Therefore, the Company, in consultation with its Audit Committee, concluded that its previously issued financial statements for the impacted periods ended March 31, 2023, June 30, 2023, and September 30, 2023, which it filed with the SEC on May 19, 2023, August 14, 2023, and November 14, 2023, respectively, should be restated to reflect the impact of the proper accounting. F- 10 Impact of the Restatement As Previously Reported Adjustments As Restated Condensed Consolidated Balance sheet as of March 31, 2023 Accounts Payable \$ 4, 619, 652 \$ (548, 688) \$ 4, 070, 964 Total Liabilities 19, 672, 576 (548, 688) 19, 123, 888 Accumulated Deficit (19, 181, 132) 548, 688 (18, 632, 444) Total Shareholder's Deficit (19, 180, 100) 548, 688 (18, 631, 412) Condensed Consolidated Balance sheet as of June 30, 2023 Prepaid Expenses \$ 184, 943 \$ 589, 867 \$ 774, 810 Total Assets 38, 875, 925 589, 867 39, 465, 792 Accounts Payable 4, 845, 235 (820, 266) 4, 024, 969 Total Liabilities 19, 356, 482 (820, 266) 18, 536, 216 Accumulated Deficit (18, 921, 120) 1, 410, 133 (17, 510, 987) Total Shareholder's Deficit (18, 920, 088) 1, 410, 133 (17, 509, 955) Condensed Consolidated Balance sheet as of September 30, 2023 Prepaid Expenses \$ 63, 224 \$ 352, 143 \$ 415, 367 Total Assets 39, 327, 270 352, 143 39, 679, 413 Accounts Payable 4, 944, 332 (854, 898) 4, 089, 434 Total Liabilities 19, 372, 294 (854, 898) 18, 517, 396 Accumulated Deficit (18, 987, 646) 1, 207, 041 (17, 780, 605) Total Shareholder's Deficit (18, 986, 614) 1, 207, 041 (17, 779, 573) Condensed Consolidated Statement of Operations for the Three Months Ended March 31, 2023 General & Administrative Costs \$ 1, 148, 752 \$ (548, 688) \$ 600, 064 Net Income (loss) (479, 264) 548, 688 69, 424 Basic and diluted net income (loss) per share, Class A ordinary shares (0. 02) (0. 02) 0. 00 Basic and diluted net income (loss) per share, Class B ordinary shares (0. 02) (0. 02) 0. 00 F- 11 As Previously Reported Adjustments As Restated Condensed Consolidated Statement of Operations for the Three Months Ended June 30, 2023 General & Administrative Costs \$ 1, 231, 268 \$ (861, 445) \$ 369, 823 Net income (loss) 715, 816 861, 445 1, 577, 261 Basic and diluted net income per share, Class A ordinary shares 0. 05 0. 06 0. 11 Basic and diluted net income per share, Class B ordinary shares 0. 05 0. 06 0. 11 Condensed Consolidated Statement of Operations for the Six Months Ended June 30, 2023 General & Administrative Costs \$ 2, 380, 020 \$ (1, 410, 133) \$ 969, 887 Net income (loss) 236, 552 1, 410, 133 1, 646, 685 Basic and diluted net income per share, Class A ordinary shares 0. 01 0. 07 0. 08 Basic and diluted net income per share, Class B ordinary shares 0. 01 0. 07 0. 08 Condensed Consolidated Statement of Operations for the Three Months Ended September 30, 2023 General & Administrative Costs \$ 355, 310 \$ 203, 092 \$ 558, 402 Net income (loss) 435, 533 (203, 092) 232, 441 Basic and diluted net income per share, Class A ordinary shares 0. 03 (0. 01) 0. 02 Basic and diluted net income per share, Class B ordinary shares 0. 03 (0. 01) 0. 02 Condensed Consolidated Statement of Operations for the Nine Months Ended September 30, 2023 General & Administrative Costs \$ 2, 735, 330 \$ (1, 207, 041) \$ 1, 528, 289 Net income (loss) 672, 085 1, 207, 041 1, 879, 126 Basic and diluted net income per share, Class A ordinary shares 0. 04 0. 06 0. 10 Basic and diluted net income per share, Class B ordinary shares 0. 04 0. 06 0. 10 Condensed Consolidated Statement of Changes in Shareholder's Deficit as of and for the three months ended March 31, 2023 Net Income (Loss) \$ (479, 239) \$ 548, 688 \$ 69, 424 Accumulated Deficit Balance- March 31, 2023 (19, 181, 132) 548, 688 (18, 632, 444) Total

Shareholders' Deficit as of March 31, 2023 (19, 180, 100) 548, 688 (18, 631, 412) Condensed Consolidated Statement of Changes in Shareholder's Deficit as of and for the six months ended June 30, 2023 Net Income (loss) \$ (479, 239) \$ 548, 688 \$ 69, 424 Accumulated Deficit Balance- March 31, 2023 (19, 181, 132) 548, 688 (18, 632, 444) Net Income (loss) 715, 816 861, 445 1, 577, 261 Accumulated Deficit Balance – June 30, 2023 (18, 921, 120) 1, 410, 133 (17, 510, 987) Total Shareholders' Deficit as of June 30, 2023 (18, 920, 088) 1, 410, 133 (17, 509, 955) F- 12 As Previously Reported Adjustments As Restated Condensed Consolidated Statement of Changes in Shareholder's Deficit as of and for the nine months ended September 30, 2023 Net Income (loss) \$ (479, 239) \$ 548, 688 \$ 69, 424 Accumulated Deficit Balance- March 31, 2023 (19, 181, 132) 548, 688 (18, 632, 444) Net Income (loss) 715, 816 861, 445 1, 577, 261 Accumulated Deficit Balance – June 30, 2023 (18, 921, 120) 1, 410, 133 (17, 510, 987) Net Income (loss) 435, 533 (203, 092) 232, 441 Accumulated Deficit Balance – September 30, 2023 (18, 987, 646) 1, 207, 041 (17, 780, 605) Total Shareholders' Deficit as of September 30, 2023 (18, 986, 614) 1, 207, 041 (17, 779, 573) Condensed Consolidated Statements of Cash flows for the Three Months Ended March 31, 2023 Net Income (Loss) \$ (479, 264) \$ 548, 688 \$ 69, 424 Accounts Payable 915, 211 (548, 688) 366, 523 Condensed Consolidated Statements of Cash flows for the Six Months Ended June 30, 2023 Net Income (Loss) \$ 236, 552 \$ 1, 410, 133 \$ 1, 646, 685 Accounts Payable 1, 140, 794 (820, 266) 320, 528 Prepaid Expenses 199, 687 (589, 867) (390, 180) Condensed Consolidated Statements of Cash flows for the Nine Months Ended September 30, 2023 Net Income (Loss) \$ 672, 085 \$ 1, 207, 041 \$ 1, 879, 126 Accounts Payable 1, 239, 891 (854, 898) 384, 993 Prepaid Expenses 321, 406 (352, 143) (30, 737) F- 13 Note 3 — Significant Accounting Policies Basis of Presentation The accompanying consolidated financial statements are presented in U. S. dollars and have been prepared in conformity with accounting principles generally accepted in the United States of America (" U. S. GAAP ") and pursuant to the accounting and disclosure rules and regulations of the SEC. Principles of Consolidation The consolidated financial statements of the Company include its wholly owned subsidiary in connection with the planned merger. All inter- company accounts and transactions are eliminated in consolidation. Use of Estimates The preparation of consolidated financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of income and expenses during the reporting period. Making estimates requires management to exercise significant judgment. It is at least reasonably possible that the estimate of the effect of a condition, situation or set of circumstances that existed at the date of the consolidated financial statements, which management considered in formulating its estimate, could change in the near term due to one or more future confirming events. One of the more significant accounting estimates included in the accompanying consolidated financial statements is the determination of the fair value of derivative warrant liabilities. Accordingly, the actual results could differ significantly from those estimates. 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. The Company had no cash equivalents as of December 31, 2023 and 2022 and 2021. Investments Held in Trust Account The Company's portfolio of investments is comprised of U. S. government securities, within the meaning set forth in Section 2 (a) (16) of the Investment Company Act, with a maturity of 185 days or less, or investments in F- 12 BLOCKCHAIN COINVESTORS ACQUISITION CORP. I NOTES TO CONSOLIDATED FINANCIAL STATEMENTS DECEMBER 31, 2022 money market funds that invest in U. S. government securities and generally have a readily determinable fair value, or a combination thereof. When the Company's investments held in the Trust Account are comprised of U. S. government securities, the investments are classified as trading securities. When the Company's investments held in the Trust Account are comprised of money market funds, the investments are recognized at fair value. Trading securities and investments in money market funds are presented on the consolidated balance sheets at fair value at the end of each reporting period. Gains and losses resulting from the change in fair value of these securities are included in income earned on investments held in Trust Account in the accompanying consolidated statements of operations. The estimated fair values of investments held in the Trust Account are determined using available market information. Concentration of Credit Risk Financial instruments that potentially subject the Company to concentrations of credit risk consist of cash accounts in a financial institution, which, at times, may exceed the Federal Deposit Insurance Corporation coverage limit of \$ 250, 000. Any loss incurred or a lack of access to such funds could have a significant adverse impact on the Company's financial condition, results of operations, and cash flows. Fair Value of Financial Instruments The fair value of the Company's assets and liabilities, which qualify as financial instruments under the FASB ASC Topic 820, " Fair Value Measurements, " equals or approximates the carrying amounts represented in the consolidated balance sheets. Fair Value Measurements F- 14 Fair value is defined as the price that would be received for sale of an asset or paid for transfer of a liability in an orderly transaction between market participants at the measurement date. GAAP establishes a three- tier fair value hierarchy, which prioritizes the inputs used in measuring fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). These tiers consist of: • Level 1, defined as observable inputs such as quoted prices (unadjusted) for identical instruments in active markets; • Level 2, defined as inputs other than quoted prices in active markets that are either directly or indirectly observable such as quoted prices for similar instruments in active markets or quoted prices for identical or similar instruments in markets that are not active; and • Level 3, defined as unobservable inputs in which little or no market data exists, therefore requiring an entity to develop its own assumptions, such as valuations derived from valuation techniques in which one or more significant inputs or significant value drivers are unobservable. In some circumstances, the inputs used to measure fair value might be categorized within different levels of the fair value hierarchy. In those instances, the fair value measurement is categorized in its entirety in the fair value hierarchy based on the lowest level input that is significant to the fair value measurement. Working Capital Loan — Related Party The Company entered into a convertible promissory note with its Sponsor on June 15, 2022. The Company has elected the fair value option to account for its June proceeds received during 2022. This amount is presented on the balance sheet as " Convertible Promissory Note — Related Party, Fair Value with its Sponsor as defined and more fully described in Note 5. " The primary reason for electing the fair value option in the 2022 proceeds is to provide better information on the financial liability amount given current market and economic conditions of the Company. As F- 13 BLOCKCHAIN COINVESTORS ACQUISITION CORP. I NOTES TO CONSOLIDATED FINANCIAL STATEMENTS DECEMBER 31, 2022 a result of applying the fair value option, the Company records each draw at fair value with a gain or loss recognized at issuance, and subsequent changes in fair value recorded as change in the fair value of convertible note — related party on the accompanying consolidated statements of operations. The fair value is based on prices or valuation techniques that require inputs that are both unobservable and significant to the overall fair value measurement. These inputs reflect management's and, if applicable, an independent third- party valuation firm's own assumption about the assumptions a market participant would use in pricing the asset or liability. The Company has elected the bifurcated option to account for proceeds received during 2023 from the Convertible promissory notes with its Sponsor on June 2023. This amount is presented on the balance sheet as " Convertible Promissory Note — Related Party, Par Value. " The Company analyzed the Convertible Promissory Note — Related Party to assess if the fair value option was appropriate in 2023, due to the substantial premium which results in an offsetting entry to additional paid in capital and under the related party guidance which precludes the fair value option it was determined the fair value option was not appropriate. As such, the Company accounted for the Convertible Promissory Note — Related Party, Par Value, analyzing the conversion options embedded in convertible notes in accordance with ASC 815. ASC 815 generally requires companies to bifurcate conversion options embedded in convertible notes from their host instruments and to account for them as free- standing derivative financial instruments. The Company reviews the terms of convertible debt issued to determine whether there are embedded derivative instruments, including embedded conversion options, which are required to be bifurcated and accounted for separately as derivative financial instruments. In circumstances where the host instrument contains more than one embedded derivative instrument, including the conversion option, that is required to be bifurcated, the bifurcated derivative instruments are accounted for as a single, compound derivative instrument. Bifurcated embedded derivatives are initially recorded at fair value and are then revalued at each reporting date with changes in the fair value reported as nonoperating income or expense. When the equity or convertible debt instruments contain embedded derivative instruments that are to be bifurcated and accounted for as liabilities, the total proceeds received are first allocated to the fair value of all the bifurcated derivative instruments. The remaining proceeds, if any, are then allocated to the host instruments themselves, usually resulting in those instruments being recorded at a discount from their face value. The discount from the face value of the convertible debt, together with the stated interest on the instrument, is amortized over the life of the instrument through periodic charges to interest expense. It was determined that the previous conversion option was de minimis, as such the Company has recorded the Convertible Promissory Note — Related Party at par value through the rest of the note's use. F- 15 Derivative Liabilities The Company does not use derivative instruments to hedge exposures to cash flow, market, or foreign currency risks. The Company evaluates all of its financial instruments, including issued stock purchase warrants, to determine if such instruments are derivatives or contain features that qualify as embedded derivatives, pursuant to ASC 480 and FASB ASC Topic 815- 40, " Derivatives and Hedging —

Contracts in Entity's Own Equity" ("ASC 815-40"). The classification of derivative instruments, including whether such instruments should be recorded as liabilities or as equity, is re-assessed at the end of each reporting period. The Public Warrants and the Private Placement Warrants are recognized as derivative liabilities in accordance with ASC 815. Accordingly, the Company recognizes the warrant instruments as liabilities at fair value and adjusts the instruments to fair value at each reporting period. The liabilities are subject to re-measurement at each balance sheet date until exercised, and any change in fair value is recognized in the Company's consolidated statements of operations. The initial fair value of the Public Warrants issued in connection with the Initial Public Offering and Private Placement Warrants was estimated using a stochastic trinomial tree model. The determination of the fair value of the ~~stock purchase~~ warrants may be subject to change as more current information becomes available and accordingly the actual results could differ significantly. Derivative warrant liabilities are classified as non-current liabilities as their liquidation is not reasonably expected to require the use of current assets or require the creation of current liabilities. The Company determined the Forward Purchase Agreement (defined in Note 1) is a derivative instrument. Accordingly, the Company recognizes the instrument as an asset or liability at fair value and adjusts the instrument to fair value at each reporting period. Any changes in fair value are recognized on the Company's consolidated statements of operations. The estimated fair value of the Forward Purchase Agreement is measured at fair value utilizing a Monte Carlo simulation model. Offering Costs Associated with the Initial Public Offering consisted of legal, accounting, underwriting fees and other costs incurred through the Initial Public Offering that were directly related to the Initial Public Offering. Offering costs were allocated to the separable financial instruments issued in the Initial Public Offering based on a relative fair value basis, compared to total proceeds received. Offering costs associated with derivative warrant liabilities were expensed as incurred and presented as non-operating expenses in the consolidated statements of operations. Offering costs associated with the Class A ordinary shares were charged against the carrying value of the Class A ordinary shares upon the completion of the Initial Public Offering. The Company classifies deferred underwriting commissions as non-current liabilities as their liquidation is not reasonably expected to require the use of current assets or require the creation of current liabilities. Class A Ordinary Shares Subject to Possible Redemption The Company accounts for its Class A ordinary shares subject to possible redemption in accordance with the guidance in ASC 480. Class A ordinary shares subject to mandatory redemption (if any) are classified as liability ~~F-14~~**BLOCKCHAIN COINVESTORS ACQUISITION CORP. I NOTES TO CONSOLIDATED FINANCIAL STATEMENTS DECEMBER 31, 2022**-instruments and are measured at fair value. Conditionally redeemable Class A ordinary shares (including Class A ordinary shares that feature 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) are classified as temporary equity. At all other times, Class A ordinary shares are classified as shareholders' equity. As part of the Private Placement, the Company issued 1,322,000 Class A ordinary shares to the Sponsor ("Private Placement Shares"). These Private Placement Shares will not be transferable, assignable or ~~saleable~~**saleable** until 30 days after the completion of the initial Business Combination, as such they are considered non-redeemable and presented as permanent equity in the Company's consolidated balance sheets. Excluding the Private Placement Shares, the Company's Class A ordinary shares feature certain redemption rights that are considered to be outside of the Company's control and subject to the occurrence of uncertain future events. Accordingly, as of December 31, ~~2023 and 2022 and 2021~~**, 2,111,794 and 30,000,000** Class A ordinary shares subject to possible redemption are presented as temporary equity, outside of the shareholders' deficit section of the Company's consolidated balance sheets **, respectively**. The Company recognizes changes in redemption value immediately as they occur and adjusts the carrying value of the Class A ordinary shares subject to possible redemption to equal the redemption value at the end of each reporting period. This method would view the end of the reporting period as if it were also the redemption date for the security. Effective with the closing of the Initial Public Offering (including exercise of the over-allotment option), the Company recognized the accretion from initial book value to redemption amount, which resulted in charges against additional paid-in capital (to the extent available) and accumulated deficit. Subsequently, the Company recognized changes in the redemption value as an increase in redemption value of Class A ordinary shares subject to possible redemption as reflected on the accompanying consolidated statements of changes in shareholders' deficit. ~~F-16~~**F-16** Income Taxes The Company complies with the accounting and reporting requirements of FASB ASC Topic 740, "Income Taxes," which 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~~**likely than not** to be sustained upon examination by taxing authorities. The Company's management determined that the Cayman Islands is the Company's only major tax jurisdiction. 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 2022 and 2021~~**, 2023 and 2022 and 2021**. The Company is currently not aware of any issues under review that could result in significant payments, accruals or material deviation from its position. There is currently no taxation imposed on income by the government of the Cayman Islands. In accordance with Cayman ~~Islands~~**Islands** federal income tax regulations, income taxes are not levied on the Company. Consequently, income taxes are not reflected in the Company's consolidated financial statements. The Company's management does not expect that the total amount of unrecognized tax benefits will materially change over the next twelve months. Net Income (Loss) per Ordinary Share The Company complies with accounting and disclosure requirements of FASB ASC Topic 260, "Earnings Per Share." The Company has two classes of shares, which are referred to as Class A ordinary shares and Class B ordinary shares. Income and losses are shared pro rata between the two classes of shares. Net income (loss) per ordinary share is calculated by dividing the net income (loss) by the weighted average shares of ordinary shares outstanding for the respective period. ~~F-15~~**BLOCKCHAIN COINVESTORS ACQUISITION CORP. I NOTES TO CONSOLIDATED FINANCIAL STATEMENTS DECEMBER 31, 2022**The calculation of diluted net income (loss) per ordinary ~~shares~~**share** does not consider the effect of the warrants issued in connection with the Initial Public Offering (including exercise of the over-allotment option) and the Private Placement to purchase an aggregate of 15,661,000 Class A ordinary shares because their exercise is contingent upon future events. Accretion associated with the redeemable Class A ordinary shares is excluded from earnings per share as the redemption value approximates fair value. The following ~~table~~**tables** presents ~~present~~**present** a reconciliation of the numerator and denominator used to compute basic and diluted net income (loss) per ~~ordinary~~**ordinary** share for each ~~period presented~~**period presented** class of ordinary shares: For the Year Ended December ~~31, 2022~~**31, 2023** 2022 For the Period from June 11, 2021 (Inception) through December 31, 2021 Class A Class B Class B Basic and diluted net income (loss) per ordinary share +Numerator: Allocation of net income (loss), as adjusted \$ 3,235,734 \$ 2,844,547 \$ 7,086,432 \$ 2,262,446 \$ (168,924) \$ (189,701) Denominator: Basic and diluted weighted average ~~ordinary~~**ordinary** shares outstanding 9,349,495 8,219,178 31,322,000 10,000,000 7,216,343 8,103,922 Basic and diluted net income (loss) per ordinary share \$ 0.35 \$ 0.35 \$ 0.23 \$ 0.23 In relation to the Non-Redemption Agreements discussed in Note 7, the Company estimated the aggregate fair value of the shares attributable to the Non-Redeeming Shareholders to be ~~\$ (35,915 or approximately \$ 0.02-12 per share)~~**\$ (35,915 or approximately \$ 0.02-12 per share)**. The Company complies with the requirements of SEC Staff Accounting Bulletin ("SAB") Topic 5(A) – "Expenses of Offering" and SAB Topic 5(T): Miscellaneous Accounting – Accounting for Expenses or Liabilities Paid by Principal Shareholder(s). As such, the value of Promote Shares assigned to the Non-redeeming Investors is recognized as offering costs and charged to shareholders' deficit. The value of the Class B common stock forfeited by the Sponsors is reported as an increase to shareholders' deficit. Equity Investments As a result of The Qenta Termination, discussed above, the Sponsor of the Company received 50 Shares of Qenta Common Stock ("Qenta Shares") to reimburse the Sponsor and the Company for costs, expenses and other liabilities incurred in connection with the Business Combination Agreement. The Company has recorded the Fair Value of the Qenta Shares as an investment on its Balance Sheet and a termination income on its Consolidated Statement of Operations for the year ended December 31, 2023 in the amount of ~~\$ (0.4, 070, 807)~~**\$ (0.4, 070, 807)** ~~F-17~~**F-17** Recent Accounting Standards In June 2022, the FASB issued ASU 2022-03, ASC Subtopic 820, "Fair Value Measurement of Equity Securities Subject to Contractual Sale Restrictions." The ASU amends ASC 820 to clarify that a contractual sales restriction is not considered in measuring an equity security at fair value and to introduce new disclosure requirements for equity securities subject to contractual sale restrictions that are measured at fair value. The ASU applies to both holders and issuers of equity and equity-linked securities measured at fair value. The amendments in this ASU are effective for the Company in fiscal years beginning after December 15, 2024, and interim periods within those fiscal years. Early adoption is permitted for both interim and annual financial statements that have not yet been issued or made available for issuance. The Company is still evaluating the impact of this pronouncement on the consolidated financial statements. In June 2016, the FASB issued ASU 2016-13 – Financial Instruments – Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments." This update requires financial assets measured at amortized cost basis to be presented at the net amount expected to be collected. The measurement of expected credit losses is based on relevant information about past events, including historical experience, current conditions, and reasonable and supportable forecasts that affect the collectability of the reported amount. Since June 2016, the FASB issued clarifying updates to the new standard including changing the effective date for smaller reporting companies. The guidance is effective for fiscal years beginning after December 15, 2022, and interim periods within those fiscal years, with early

**adoption permitted. The Company adopted ASU 2016-13 on January 1, 2023. The adoption of ASU 2016-13 did not have a material impact on its consolidated financial statements.** Management does not believe that any other recently issued, but not yet effective, accounting pronouncements, if currently adopted, would have a material effect on the Company's consolidated financial statements. **Note 3-4** — Initial Public Offering On November 15, 2021, the Company consummated its Initial Public Offering of 30,000,000 Units, including 3,900,000 Units from the partial exercise of over-allotment option at a purchase price of \$ 10.00 per Unit. Each Unit that the Company ~~offered had is offering has~~ a price of \$ 10.00 and ~~consists consisted~~ of one Class A ordinary share and one-half of one redeemable warrant. Each whole warrant will entitle the holder to purchase one Class A ordinary share at a price of \$ 11.50 per share, subject to adjustment (see **Note 9-11**). Following the closing of the Initial Public Offering and the partial exercise of the over-allotment by the underwriters on November 15, 2021, \$ 306,000,000 (\$ 10.20 per Unit) from the net proceeds of the sale of the Units in the Initial Public Offering and the sale of the Private Placement Units, was placed in a Trust Account. ~~F-16 BLOCKCHAIN COINVESTORS ACQUISITION CORP. I NOTES TO CONSOLIDATED FINANCIAL STATEMENTS DECEMBER 31, 2022~~ **Note 4-5** — Private Placement Simultaneously with the closing of the Initial Public Offering and partial exercise of the over-allotment option by the underwriters, the Company's Sponsor purchased an aggregate of 1,322,000 Private Placement Units, at a price of \$ 10.00 per Unit, or \$ 13,220,000 in the aggregate, in a private placement. Each Private Placement Unit consists of one share of Class A ordinary share and one-half of one warrant (the "Private Placement Warrant"). Each whole Private Placement Warrant is exercisable for one whole Class A ordinary share at a price of \$ 11.50 per share. A portion of the proceeds from the sale of the Private Placement Warrants to the Sponsor was added to the proceeds from the Initial Public Offering held in the Trust Account. If the Company does not complete a Business Combination **within by** the Combination **Period-Deadline**, the Private Placement Warrants will expire worthless. The Private Placement Warrants will be non-redeemable except as described below in **Note 9-10** and exercisable on a cashless basis so long as they are held by the Sponsor or its permitted transferees. The Sponsor and the Company's officers and directors agreed, subject to limited exceptions, not to transfer, assign or sell any of their Private Placement Warrants until 30 days after the completion of the initial Business Combination or 12 months from the closing of the Initial Public Offering. **Note 5-6** — Related Party Transactions **Founder Shares**—On July 2, 2021, the Sponsor paid \$ 25,000, or approximately \$ 0.003 per share, in consideration for issuance of 8,625,000 Class B ordinary shares (the "Founder Shares"). Effective November 9, 2021, the Company effected a stock split and a stock dividend with respect to Class B ordinary shares, resulting in 10,005,000 Class B ordinary shares being issued and outstanding, 1,305,000 of which were subject to forfeiture if the over-allotment option were not exercised in full or in part by the underwriters. At the Initial Public Offering, the underwriters partially exercised their over-allotment option resulting in 5,000 Founder Shares being forfeited, such that the Founder Shares represented approximately 25% of the Company's issued and outstanding shares after the Initial Public Offering (excluding Private Placement Shares), and 1,300,000 shares no longer being subject to forfeiture. **F-18** The initial shareholders agreed, subject to limited exceptions, not to transfer, assign or sell any of their Founder Shares until the earliest of (A) one year after the completion of the initial Business Combination and (B) subsequent to the initial Business Combination, (x) if the closing price of the Class A ordinary shares equals or exceeds \$ 12.00 per share (as adjusted for share subdivisions, share capitalizations, reorganizations, recapitalizations and the like) for any 20 trading days within any 30-trading day period commencing at least 150 days after the initial Business Combination, or (y) the date on which the Company completes a liquidation, merger, share exchange or other similar transaction that results in all of the Public Shareholders having the right to exchange their ordinary shares for cash, securities or other property. **Promissory Note** — **Related Party** On July 2, 2021, the Sponsor agreed to loan the Company up to \$ 300,000 to cover expenses related to the Initial Public Offering pursuant to a promissory note (the "Note"). This loan was non-interest bearing and payable on the earlier of ~~March 31~~ **September 30, 2022** or the completion of the Initial Public Offering. The aggregate amount of \$ 131,517 was paid in full on November 15, 2021 upon closing of the Initial Public Offering. Subsequent to the repayment, the facility was no longer available to the Company. ~~F-17 BLOCKCHAIN COINVESTORS ACQUISITION CORP. I NOTES TO CONSOLIDATED FINANCIAL STATEMENTS DECEMBER 31, 2022~~ **Working Capital Loans**—In order to finance transaction costs in connection with a Business Combination, the Sponsor or an affiliate of the Sponsor, or certain of the Company's officers and directors, may, but are not obligated to, loan the Company funds as may be required ("Working Capital Loans"). In the event that a Business Combination does not close, the Company may use a portion of proceeds held outside the Trust Account to repay the Working Capital Loans, but no proceeds held in the Trust Account would be used to repay the Working Capital Loans. The Working Capital Loans would either be repaid upon consummation of a Business Combination, without interest, or, at the lender's discretion, up to \$ 1.5 million of such Working Capital Loans may be convertible into private placement units at a price of \$ 10.00 per unit. **Convertible Promissory Notes – Related Party, Fair Value and Par Value** On June 15, 2022, the Company issued a promissory note **for a Working Capital Loan, as described above**, of \$ 1,500,000 to the Sponsor for the Sponsor to provide additional working capital to the Company on an as-needed basis toward the consummation of a Business Combination. **The Sponsor Note was amended effective June 29, 2023 to increase the maximum principal amount to \$ 3,000,000. Proceeds from the Trust Account may only only upon the closing be used to pay off a Business Combination**, outstanding working capital loans under this promissory note **may, in the sole discretion of the Company, be paid off by applying the proceeds from the Trust Account upon the closing of the Business Combination.** The ~~Sponsor June 2022~~ **Note** bears no interest and is due and payable upon the earlier to occur of (i) the date on which the Company consummates its initial Business Combination and (ii) the date that the winding up of the Company is effective. At the election of the Sponsor, all or any portion of the ~~Sponsor June 2022~~ **Note** may be converted into units of the Company upon the consummation of an initial Business Combination (the "Conversion Units"), equal to (x) the portion of the principal amount of the ~~Sponsor June 2022~~ **Note** being converted, divided by (y) \$ 10.00. The Conversion Units are identical to the Private Placement Units issued by the Company to the Sponsor in connection with the Company's Initial Public Offering. As of December 31, ~~2022-2023~~, a principal balance in the amount of \$ ~~542,200,017,244~~ **542,200,017,244** was outstanding, leaving \$ ~~988,982,000,756~~ **988,982,000,756** of borrowing capacity under the ~~Sponsor Note this Working Capital Loan~~. **The June As of December 31, 2023 and 2022, the portion of the Sponsor Note is carried at under the fair value and method is presented described as "convertible Convertible Promissory note Note – related Related party Party, Fair Value" on the accompanying consolidated balance sheet sheets with a balance of approximately \$ 526,525,824, respectively. The 2022 proceeds from principal on the Convertible Promissory Note – Related Party, Fair Value totaled \$ 512,000 – As, and were historically fair valued to the amount of \$ 525,824, containing a \$ 13,824 change in value recorded on the statement of operations for the year ended December 31, 2021-2022. There were no changes in fair value or principal recorded during the period ended December 31, 2023. During the period ended December 31, 2023, the Company had no Working Capital Loans** has concluded that the fair value of the conversion feature on 2023 proceeds from principal, require bifurcation under ASC 815 and is considered de minimis. ~~Administrative Services~~ **The underlying economics of the transaction are more accurately represented by recording this portion of the convertible debt Agreement agreement as a liability at par value given the de minimis value of the embedded conversion feature in this case. As of December 31, 2023, a portion of the Sponsor Note carried under the bifurcation method is described as "Convertible Promissory Note – Related Party, Par Value" on the accompanying consolidated balance sheets with a balance of \$ 1,491,420, as of December 31, 2022, the balance was zero. 2023 proceeds from principal on the Convertible Promissory Note – Related Party, Par Value totaled \$ 1,491,420. F-19** Commencing on the date the securities are first listed on Nasdaq, the Company has agreed to pay the Sponsor a total of \$ 15,000 per month for secretarial and administrative support services provided to the Company. Upon completion of the initial Business Combination or the Company's liquidation, the Company will cease paying these monthly fees. For the year ended December 31, **2023 and 2022** and for the period from June 11, 2021 (inception) through December 31, 2021, the Company incurred expenses of **approximately \$ 119,080 and \$ 180,000 and approximately \$ 27,000, respectively**, under this agreement, **respectively**. As of December 31, **2023, and 2022 and 2021**, there were amounts of **approximately \$ 84,000 and** approximately \$ 106,000 **and \$ 27,000**, respectively, **were** due for **administrative** services in connection with such agreement and **are have been** included in the accrued expenses of the accompanying consolidated balance sheets. In addition, the Sponsor, executive officers and directors, or their respective affiliates will be reimbursed for any out-of-pocket expenses incurred in connection with activities on the Company's behalf such as identifying potential target businesses and performing due diligence on suitable Business Combinations. The audit committee will review on a quarterly basis all payments that were made by the Company to the Sponsor, executive officers or directors, or their affiliates. Any such payments prior to an initial Business Combination will be made using funds held outside the Trust Account. **For the period from June 11, 2021 (inception) through December 31, 2021, an officer of the Company paid approximately \$ 5,000 of expenses on behalf of the Company which is included in accounts payable in the accompanying consolidated balance sheet.** ~~F-18 BLOCKCHAIN COINVESTORS ACQUISITION CORP. I NOTES TO CONSOLIDATED FINANCIAL STATEMENTS DECEMBER 31, 2022~~ **Note 6-7** — Commitments and Contingencies **Registration and Shareholder Rights**—The holders of Founder Shares, Private Placement Warrants and securities included in private placement units that may be issued upon conversion of Working Capital Loans (and any Class A ordinary shares issuable upon the exercise of the Private Placement Warrants and warrants that may be

issued upon conversion of Working Capital Loans) will be entitled to registration rights pursuant to a registration rights agreement entered into in connection with the Initial Public Offering. These holders are entitled to make up to three demands, excluding short form demands, that the Company register such securities. In addition, these holders have certain "piggyback" registration rights with respect to registration statements filed after the completion of the initial Business Combination. The Company will bear the expenses incurred in connection with the filing of any such registration statements. Underwriting Agreement **Agreements and Amendments** The underwriters had a 45-day option from the date of the Initial Public Offering to purchase up to an additional 3,915,000 Units to cover over-allotments, if any. On November 15, 2021, the underwriters partially exercised the over-allotment and the unexercised portion of the over-allotment of 15,000 units was forfeited. The underwriters were paid underwriting commission of \$ 0.20 per unit, or \$ 5,220,000 in the aggregate, upon the closing of the Initial Public Offering. In addition, \$ 11,280,000 in the aggregate, ~~are~~ **is** payable to the underwriters for deferred underwriting commissions. The deferred underwriting commission will become payable to the underwriters from the amounts held in the Trust Account solely in the event that the Company completes a Business Combination, subject to the terms of the underwriting agreement. **The Company entered into an amended agreement with one of its underwriters (Cantor Fitzgerald) to reduce the amount of deferred underwriting fees associated with the Qenta Business Combination. Upon the successful completion of the Qenta Business Combination, the \$ 7,896,000 deferred underwriting fee owed to Cantor Fitzgerald would have been reduced to \$ 3,948,000. In conjunction with the termination of the Business Combination Agreement, the amended agreement with one of its underwriters mentioned above, was terminated in accordance with its terms on November 8, 2023.** Forward Share Purchase Agreement In connection with the execution of the Business Combination Agreement, the Company entered into the Forward Purchase Agreement. Pursuant to the Forward Purchase Agreement, ~~(a) the FPA Seller intends could have, but is was~~ not obligated to purchase after the date of the Company's redemption deadline through a broker in the open market the Company's Class A ordinary shares, including such shares that holders had elected to redeem pursuant to the Company's organizational documents in connection with the Qenta Business Combination, other than from the Company or affiliates of the Company, and (b) the FPA Seller ~~has~~ **agreed** to waive any redemption rights in connection with the Qenta Business Combination with respect to such Class A ordinary shares of the Company it ~~purchases purchased~~ in accordance with the Forward Purchase Agreement (the "Subject Shares"). The Number of Shares ~~shall were to~~ equal the Subject Shares but ~~shall~~ be no more than 12,000,000 Shares. The FPA Seller ~~has~~ **agreed** to not beneficially own more than 9.9% of the New Qenta Common Stock on a post-combination pro forma basis. **F-20** The Forward Purchase Agreement ~~provides provided~~ that (a) one business day following the closing of the Qenta Business Combination, New Qenta ~~will would~~ pay to the FPA Seller, out of the Trust Account, an amount (the "Prepayment Amount") equal to the Redemption Price per share (the "Initial Price") multiplied by the aggregate number of Subject Shares, if any (together, the "Number of Shares"), less 10% (the "Shortfall Amount") on the date of such prepayment. New Qenta ~~will would~~ also deliver to the FPA Seller an amount equal to the product of 500,000 multiplied by the Redemption Price to repay the FPA Seller for having purchased up to an additional 500,000 Class A ordinary shares of the Company, which ~~shall would~~ not be included in the Number of Shares or the Terminated Shares (as defined in the Forward Purchase Agreement). From time to time and on any scheduled trading day after the closing of the Qenta Business Combination, the FPA Seller ~~may sell could have sold~~ Subject Shares or Additional Shares (as defined in the Forward Purchase Agreement) at its **F-19 BLOCKCHAIN COINVESTORS ACQUISITION CORP. I NOTES TO CONSOLIDATED FINANCIAL STATEMENTS DECEMBER 31, 2022** absolute discretion in one or more transactions, publicly or privately, and, in connection with such sales, terminate the Forward Purchase Transaction in whole or in part in an amount corresponding to the number of Subject Shares and Additional Shares. **At the end of each calendar month during which any such early termination occurs, the FPA Seller will pay to the Company an amount equal to the product of (x) the Terminated Shares and (y) the Reset Price, where "Reset Price" refers to, initially, the Redemption Price. The Reset Price will be adjusted on the first scheduled trading day (as defined in the Forward Purchase Agreement) of each month commencing on the first calendar month following the closing of the Qenta Business Combination to be the lowest of (a) the then-current Reset Price, (b) \$ 10.00 and (c) the VWAP Price (as defined in the Forward Purchase Agreement) of the last ten (10) scheduled trading days of the prior calendar month, but not lower than \$ 5.00; provided, however, that, subject to certain exceptions, if the Company offers and sells shares of New Qenta Common Stock in a follow-on offering, or series of related offerings, at a price lower than, or upon any conversion or exchange price of currently outstanding or future issuances of any securities convertible or exchangeable for shares of New Qenta Common Stock being equal to a price lower than, the then-current Reset Price (the "Offering Price"), then the Reset Price shall be further reduced to equal the Offering Price. The payment of the Reset Price will not apply to sales of the Subject Shares or Additional Shares that provide proceeds to cover the FPA Seller's for the Shortfall Amount.** The Forward Purchase Agreement ~~has had~~ a tenure of 36 months ("Maturity Date"), after which time New Qenta ~~will would~~ be required to purchase from the FPA Seller such number of shares equal to the Maximum Number of Shares (as defined in the Forward Purchase Agreement) less the Terminated Shares (as ~~such terms are~~ defined in the Forward Purchase Agreement) for consideration, settled in cash or New Qenta Common Stock, equal to the Maturity Consideration, which is the amount of (a) in the case of cash, the product of the Maximum Number of Shares less the Terminated Shares and \$ 1.75 and (b) in the case of New Qenta Common Stock, such number of New Qenta Common Stock with a value equal to the product of the Maximum Number of Shares less the Terminated Shares and \$ 1.75 divided by the VWAP Price of the Shares for the 30 trading days prior to the Maturity Date. In certain circumstances, the Maturity Date ~~may be could have been~~ accelerated, as described in the Forward Purchase Agreement. The Company and Qenta ~~have~~ **agreed** to pay to the FPA Seller a break-up fee equal to the sum of (i) all fees (in an amount not to exceed \$ 75,000), plus (ii) \$ 350,000, if the Company or Qenta ~~were to~~ terminate the Forward Purchase Agreement prior to the FPA Seller's purchasing shares under the agreement, other than because the Qenta Business Combination did not close, or Class A Ordinary Share redemptions were less than 80%. The primary purpose of entering into the Forward Purchase Agreement ~~is was~~ to help ensure the aggregate cash proceeds condition in the Business Combination Agreement **on November 8, 2023.** Shareholder ~~Meetings Meeting~~, ~~Extensions Extension~~, and Redemptions On February 3, 2023, the Company held an extraordinary general meeting (the "Shareholder Meeting") at which the Company's shareholders approved a proposal to amend **our the Company's amended and restated Memorandum memorandum and Articles articles of association** (the "Memorandum and Articles of Association") to extend the date by which it has to consummate a business combination from May 15, 2023 to November 15, 2023 (the "Extension Amendment Proposal"). The Extension Amendment Proposal is described in more detail in the Company's definitive proxy statement filed with the U.S. Securities and Exchange Commission on December 29, 2022. In connection with the vote to approve the Extension Amendment Proposal, holders of 26,406,729 Class A ordinary shares of the Company exercised their right to redeem their shares for cash at a redemption price of approximately \$ 10. ~~95-38~~ per share, for an aggregate redemption amount of approximately \$ 274.2 million. As a result, approximately \$ 274.2 million has been removed from the Trust Account to redeem such shares and 4,915,271 Class A ordinary shares remain outstanding after the redemption, including 1,322,000 shares underlying the Private Placement Units. Upon payment of the redemption, approximately \$ 37.3 million remained in the Trust Account. **On October will be met \$ 6, increasing 200,000, contingent upon completion of the likelihood Qenta Business Combination. In January 2023, the Company entered into an agreement with a vendor for investment banking services. The agreement specifies that upon a successful Business Combination, the transaction Company will close owe a fee of \$ 1,250,000 which is payable in cash or equity at the Company's option. Non-redemption Agreements** The Sponsor entered into Non-Redemption Agreements with various shareholders of the Company (the "Non-Redeeming Shareholders"), pursuant to which these shareholders agreed not to redeem a portion of their shares of Company common stock (the "Non-Redeemed Shares") in connection with the Special Meeting held on February 3, 2023, but such shareholders retained their right to require the Company to redeem such Non-Redeemed Shares in connection with the closing of the Business Combination. The Sponsor has agreed to transfer to such Non-Redeeming shareholders an aggregate of 739,286 the Founder Shares held by the Sponsor immediately following the consummation of an initial Business Combination. The Company estimated the aggregate fair value of such 739,286 Founder Shares transferrable to the Non-Redeeming shareholders pursuant to the Non-Redemption Agreement to be \$ 155,250 or \$ 0.21 per share. The fair value was determined using the probability of a successful Business Combination of 2.25%, a volatility of 60.0%, a discount for lack of marketability of \$ 1.04 and the value per shares as of the valuation date of \$ 9.32 derived from an option pricing model for publicly traded warrants. Each Non-Redeeming Shareholder acquired from the Sponsor an indirect economic interest in such Founder Shares. The excess of the fair value of such Founder Shares was determined to be an offering cost in accordance with Staff Accounting Bulletin Topic 5A. Accordingly, in substance, it was recognized by the Company as a capital contribution by the Sponsor to induce these Non-Redeeming Shareholders not to redeem the Non-Redeemed Shares, with a corresponding charge to additional paid-in capital to recognize the fair value of the Founder Shares subject to transfer as an offering cost. **On October 27, 2023 the Company and the Sponsor entered into non-redemption agreements (the "October Non-Redemption Agreements") with certain Shareholders, pursuant to which the Shareholders have, in connection with the Extraordinary General Meeting, on October 27, 2023, agreed**

not to redeem, or to reverse and revoke any prior redemption election with respect to an aggregate of 2, 031, 411 of their Class A Ordinary Shares (the “ October Non- Redeemed Shares ”). Pursuant to the October Non- Redemption Agreements, the Company will issue to such Shareholders an aggregate of 304, 712 additional Class A Ordinary Shares immediately following the consummation of an initial Business Combination if they continue to hold such October Non- Redeemed Shares through the Extraordinary General Meeting. The Company estimated the aggregate fair value of the 304, 712 Class A ordinary shares attributable to the non- redeeming shareholders to be \$ 0. 12 per share, for an aggregate amount of \$ 35, 915. The Company has considered the relevance of SAB Topic 5T and concluded that if a business combination is consummated and if the Sponsor forfeits shares to be issued to the investor as a result of non- redemption, any settlement amounts in excess of the fair value originally recorded under ASC 815, would be recorded as an additional expense under SAB Topic 5T. F- 22

~~Blockchain Coinvestors Acquisition Corp. I~~ **Blockchain Coinvestors Acquisition Corp. I** ~~Notes to Consolidated Financial Statements December 31, 2022~~ **Notes to Consolidated Financial Statements December 31, 2022** ~~and 2021~~ **and 2021**, there were ~~2, 111, 794 and~~ **2, 111, 794 and** 30, 000, 000 Class A ordinary shares subject to possible redemption. ~~F- 20~~ **F- 23** ~~Blockchain Coinvestors Acquisition Corp. I~~ **Blockchain Coinvestors Acquisition Corp. I** ~~Notes to Consolidated Financial Statements December 31, 2022~~ **Notes to Consolidated Financial Statements December 31, 2022** ~~respectively~~ **respectively**. The Class A ordinary shares subject to possible redemption reflected on the consolidated balance sheets ~~are is~~ reconciled on the following table: Gross proceeds from Initial Public Offering \$ 300, 000, 000 Less: Fair value of Public Warrants at issuance (11, 113, 500) Offering costs ~~Costs~~ allocated to Class A ordinary shares subject to possible redemption (17, 088, 566) Plus: ~~Accretion~~ **Increase in redemption value** of Class A ordinary shares subject to possible redemption ~~38 amount 34, 202 365, 066 280~~ **38 amount 34, 202 365, 066 280** Class A ordinary shares subject to possible redemption as of December 31, ~~2021 2022 306 310, 000 163, 000 214 Less: Redemption (290, 375, 948)~~ **2021 2022 306 310, 000 163, 000 214 Less: Redemption (290, 375, 948)** ~~Class A ordinary shares subject to possible redemption as of December 31, 2022 2023 \$ 310 23, 163 126, 214 984~~ **Class A ordinary shares subject to possible redemption as of December 31, 2022 2023 \$ 310 23, 163 126, 214 984** ~~Note 8-9~~ **Note 8-9** — Shareholders’ Deficit Preference shares — The Company is authorized to issue 5, 000, 000 preference shares 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, and 2022 and 2021~~ **2023, and 2022 and 2021**, there were no preference shares issued or outstanding. Class A ordinary shares — The Company is authorized to issue 500, 000, 000 Class A ordinary shares with a par value of \$ 0. 0001 per share. Holders of the Company’s Class A ordinary shares are entitled to one vote for each share. As of December 31, ~~2023, and 2022 and 2021~~ **2023, and 2022 and 2021**, there were ~~13, 433, 794 and~~ **13, 433, 794 and** 31, 322, 000 Class A ordinary shares issued and outstanding, of which ~~2, 111, 794 and~~ **2, 111, 794 and** 30, 000, 000 ~~shares~~ **shares** were subject to possible redemption and have been classified as temporary equity ~~, respectively~~ **, respectively** (see Note ~~7-6~~ **7-6**). Class B ordinary shares — The Company is authorized to issue 50, 000, 000 Class B ordinary shares with a par value of \$ 0. 00009 per share. At July 2, 2021, there were 8, 625, 000 Class B ordinary shares issued and outstanding. Class B ordinary shares are subject to forfeiture to the Company for no consideration to the extent that the underwriters’ over- allotment option is not exercised in full or in part, so that initial shareholders will collectively own approximately 25 % of the Company’s issued and outstanding ordinary shares after the Initial Public Offering (excluding the Private Placement Shares). On November 9, 2021, the Company effected a 1. 1111111- for- 1 stock split and a 379, 500 Class B ordinary share stock dividend with respect to Class B ordinary shares, resulting in 10, 005, 000 Class B ordinary shares being issued and outstanding, 1, 305, 000 of which were subject to forfeiture if the over- allotment option were not exercised in full or in part by the underwriters. As a result of the stock split, the par value of Class B ordinary shares was lowered to \$ 0. 00009. On November 15, 2021, the underwriters partially exercised their over- allotment option resulting in 5, 000 shares being forfeited and 10, 000, 000 Class B ordinary shares issued and outstanding. As of December 31, ~~2023, and 2022 and 2021~~ **2023, and 2022 and 2021**, there were ~~0 and~~ **0 and** 10, 000, 000 shares issued and outstanding ~~, respectively~~ **, respectively**. Prior to the initial Business Combination, only holders of Class B ordinary shares will have the right to vote on the appointment of directors. In addition, in a vote to continue the company in a jurisdiction outside the Cayman Islands (which requires the approval of at least two thirds of the votes of all ordinary shares voted at a general ~~F- 21~~ **F- 23** ~~Blockchain Coinvestors Acquisition Corp. I~~ **Blockchain Coinvestors Acquisition Corp. I** ~~Notes to Consolidated Financial Statements December 31, 2022~~ **Notes to Consolidated Financial Statements December 31, 2022** meeting), holders of the Class B ordinary shares will have ten votes for every Class B ordinary ~~share~~ **share** and holders of Class A ordinary shares will have one vote for every Class A ordinary share ~~and, as a result, the initial shareholders will be able to approve any such proposal without the vote of any other shareholder~~. Holders of the Class A ordinary shares will not be entitled to vote on the appointment of directors during such time. In addition, prior to the completion of an initial Business Combination, holders of a majority of Class B ordinary shares may remove a member of the board of directors for any reason. With respect to any other matter submitted to a vote of the shareholders, including any vote in connection with the initial Business Combination, except as required by law, holders of Class B and Class A ordinary shares will vote together as a single class, with each share entitling the holder to one vote. ~~F- 23~~ **F- 23** The Class B ordinary shares will automatically convert into Class A ordinary shares at the time of the initial Business Combination at a ratio such that the number of Class A ordinary shares issuable upon conversion of all Class B ordinary shares will equal, in the aggregate, on an as- converted basis, approximately 25 % of the sum of (i) the total number of ordinary shares issued and outstanding upon completion of the Initial Public Offering, plus (ii) the total number of Class A ordinary shares issued or deemed issued or issuable upon conversion or exercise of any equity- linked securities (as defined herein) or rights issued or deemed issued, by the Company in connection with or in relation to the consummation of the initial Business Combination (after giving effect to any redemptions of Class A ordinary shares by Public Shareholders), excluding any Class A ordinary shares or equity- linked securities exercisable for or convertible into Class A ordinary shares issued, deemed issued, or to be issued, to any seller in the initial Business Combination and any Private Placement Units (and securities included in the units) issued to the Sponsor, its affiliates or any member of the management team in the Private Placement or upon conversion of Working Capital Loans. In no event will the Class B ordinary shares convert into Class A ordinary shares at a rate of less than one to one. Note ~~9-10~~ **9-10** — Warrants As of December 31, ~~2023, and 2022 and 2021~~ **2023, and 2022 and 2021**, the Company had 15, 000, 000 Public Warrants and 661, 000 Private Placement Warrants outstanding. The Public Warrants will become exercisable at \$ 11. 50 per share on the later of (a) 30 days after the completion of a Business Combination or (b) 12 months from the closing of the Initial Public Offering; provided in each case that the Company has an effective registration statement under the Securities Act covering the Class A ordinary shares issuable upon exercise of the warrants and a current prospectus relating to them is available (or the Company permits holders to exercise their warrants on a cashless basis and such cashless exercise is exempt from registration under the Securities Act). The Company has agreed that as soon as practicable, but in no event later than 20 business days, after the closing of the initial Business Combination, the Company will use commercially reasonable efforts to file with the SEC a registration statement covering the Class A ordinary shares issuable upon exercise of the warrants and, following the effective date of the registration statement, the Company will use commercially reasonable efforts to maintain a current prospectus relating to those Class A ordinary shares until the warrants expire or are redeemed, as specified in the warrant agreement. If a registration statement covering the Class A ordinary shares issuable upon exercise of the warrants is not effective by the 60th business day after the closing of the initial Business Combination, warrant holders may, until such time as there is an effective registration statement and during any period when the Company will have failed to maintain an effective registration statement, exercise warrants on a “ cashless basis ” in accordance with Section 3 (a) (9) of the Securities Act or another exemption. Notwithstanding the above, if the Class A ordinary shares are at the time of any exercise of a warrant not listed on a national securities exchange such that they satisfy the definition of a “ covered security ” under Section 18 (b) (1) of the Securities Act, the Company may, at its option, require holders of Public Warrants who exercise their warrants to do so on a “ cashless basis ” in accordance with Section 3 (a) (9) ~~F- 22~~ **F- 22** ~~Blockchain Coinvestors Acquisition Corp. I~~ **Blockchain Coinvestors Acquisition Corp. I** ~~Notes to Consolidated Financial Statements December 31, 2022~~ **Notes to Consolidated Financial Statements December 31, 2022** of the Securities Act and, in the event the Company so elects, it will not be required to file or maintain in effect a registration statement, and in the event the Company does not so elect, it will use commercially reasonable efforts to register or qualify the shares under applicable blue sky laws to the extent an exemption is not available. The warrants will expire five years after the completion of a Business Combination or earlier upon redemption or liquidation. The exercise price and number of shares issuable upon exercise of the warrants may be adjusted in certain circumstances including in the event of a share dividend or recapitalization, reorganization, merger or consolidation. In addition, if (x) the Company issues additional Class A ordinary shares or equity- linked securities for capital raising purposes in connection with the closing of the initial Business Combination at an issue price or effective issue price of less than \$ 9. 20 per ordinary share (with such issue price or effective issue price to be determined in good faith by the board of directors and, in the case of any such issuance to the Sponsor or its affiliates, without taking into account any Founder Shares held by the Sponsor or such affiliates, as applicable, prior to such issuance) (the “ Newly Issued Price ”), (y) the aggregate gross proceeds from such issuances represent more than 60 % of the total equity proceeds, and interest thereon, available for the funding of the initial Business Combination on the date of the consummation of the initial Business Combination (net of redemptions), and (z) the volume weighted average trading price of Class A ordinary shares during the 20 trading day period starting on the trading day prior to the day on which the Company consummates its initial Business Combination (such price, the “ Market Value ”) is below \$ 9. 20 per

share, the exercise price of the warrants will be adjusted (to the nearest cent) to be equal to 115 % of the higher of the Market Value and the Newly Issued Price and the \$ 18. 00 per share redemption trigger price described under “ Redemption of warrants when the price per Class A ordinary share equals or exceeds \$ 18. 00 ” will be adjusted (to the nearest cent) to be equal to 180 % of the higher of the Market value and the Newly Issued Price. **F- 24** The warrants underlying the Private Placement Units (the “ Private Placement Warrants ”) are identical to the Public Warrants underlying the Units sold in the Initial Public Offering, except that the Private Placement Warrants and the ordinary shares issuable upon exercise of the Private Placement Warrants, so long as they are held by the Sponsor or its permitted transferees, (i) will not be redeemable by the Company, (ii) may not (including the Class A ordinary shares issuable upon exercise of these warrants), subject to certain limited exceptions, be transferred, assigned or sold by the holders until 30 days after the completion of the initial Business Combination, (iii) may be exercised by the holders on a cashless basis and (iv) will be entitled to registration rights. If the Private Placement Warrants are held by holders other than the Sponsor or its permitted transferees, the Private Placement Warrants will be redeemable by the Company and exercisable by the holders on the same basis as the Public Warrants. **Redemption of warrants when the price per Class A ordinary share equals or exceeds \$ 18. 00:** Once the warrants become exercisable, the Company may redeem the outstanding warrants (except as described herein with respect to the Private Placement Warrants): **•** in whole and not in part; **•** at a price of \$ 0. 01 per warrant; **•** upon a minimum of 30 days’ prior written notice of redemption; and **•** if, and only if, the Redemption Reference Price equals or exceeds \$ 18. 00 per share (as adjusted). The Company will not redeem the warrants as described above unless an effective registration statement under the Securities Act covering the Class A ordinary shares issuable upon exercise of the warrants is effective and a **F- 23**

**BLOCKCHAIN COINVESTORS ACQUISITION CORP. I NOTES TO CONSOLIDATED FINANCIAL STATEMENTS DECEMBER 31, 2022** current prospectus relating to those Class A ordinary shares is available throughout the 30- day redemption period. If and when the warrants become redeemable by the Company, it may exercise its redemption right even if the Company is unable to register or qualify the underlying securities for sale under all applicable state securities laws. Note **10-11** — Fair Value Measurements The following tables present information about the Company’ s assets and liabilities that are measured at fair value on a recurring basis as of December 31, **2023 and 2022** and indicate the fair value hierarchy of the valuation techniques that the Company utilized to determine such fair value: **December 31, 2022**—Description Quoted Prices in Active Markets (Level 1) Significant Other Observable Inputs (Level 2) Significant Other Unobservable Inputs (Level 3) **Assets: Investments held in Trust Account – Money market fund \$ 23, 226, 984 \$ — Investment in Qenta Equity \$ — \$ 4, 070, 807 Liabilities: Derivative warrant liabilities — Public Warrants \$ — \$ 748, 500 \$ — Derivative warrant liabilities — Private Warrants \$ — \$ 32, 984 Forward Purchase Agreement \$ — \$ — Convertible note – related party \$ — \$ 525, 824 Description Quoted Prices in Active Markets (Level 1) Significant Other Observable Inputs (Level 2) Significant Other Unobservable Inputs (Level 3) **Assets: Investments held in Trust Account – Money market fund \$ 310, 263, 214 \$ — Liabilities: Derivative warrant liabilities — Public Warrants \$ — \$ 900, 000 \$ — Derivative warrant liabilities — Private Warrants \$ — \$ 39, 660 Forward Purchase Agreement \$ — \$ 641, 567 Convertible note – related party \$ — \$ 525, 824 December 31, 2021**—Description Quoted Prices in Active Markets (Level 1) Significant Other Observable Inputs (Level 2) Significant Other Unobservable Inputs (Level 3) **Assets: Investments held in Trust Account – Money market fund \$ 306, 001, 090 \$ — Liabilities: Derivative warrant liabilities — Public Warrants \$ — \$ 10, 500, 000 Derivative warrant liabilities — Private Warrants \$ — \$ 462, 700** Transfers to / from Levels 1, 2, and 3 are recognized at the beginning of the reporting period. **F- 25** The Company values its investments held in money market accounts as Level 1 instruments, since they include investments in money market funds invested in U. S. government securities. The Company uses inputs such as actual trade data, quoted market prices from dealers or brokers, and other similar sources to determine the fair value of its investments. The estimated fair value of Public Warrants for \$ 10, 500, 000 was transferred from a Level 3 fair value measurement to Level 1 and Level 2 measurements when the Public Warrants were separately listed and traded in January 2022. There were no other transfers to / from Level 3 during the year ended December 31, 2022 and during the period from June 11, 2021 (inception) through December 31, 2021. **F- 24** **BLOCKCHAIN COINVESTORS ACQUISITION CORP. I NOTES TO CONSOLIDATED FINANCIAL STATEMENTS DECEMBER 31, 2022** Level 1 instruments include investments in money market funds invested in U. S. government securities. The Company uses inputs such as actual trade data, quoted market prices from dealers or brokers, and other similar sources to determine the fair value of its investments. The initial fair value of the Public Warrants and Private Placement Warrants were measured at fair value using a stochastic trinomial tree model, a Level 3 Measurement. On December 31, 2022, the estimated fair value of the convertible note – related party was estimated utilizing an intrinsic value model. Since January 2022 when the Public Warrants began being transferred to a Level 2 Measurement, due to limited trading volume. During January 2023, the Public warrants traded at a higher volume and active market were measured as a Level 1 Measurement on March 31, 2023. During September 2023, on or around period end, the Public Warrants were transferred to begin being measured using the publicly observable trading price, a Level 2 measurement as of December 31, 2022, due to the limited trading volume. The estimated fair value of the Private Placement Warrants is determined using Level 3 inputs – inherent during the IPO of the Company in November 2021. The Company used a stochastic trinomial tree model to value the Private Placement warrants, wherein input assumptions are assumptions related to expected flat stock price volatility, expected life, risk- free interest rate and dividend yield. There have been no transfers to / from levels 1, 2 or 3 for Private Placement Warrants during the reporting period ending December 31, 2023 and 2022. The Company estimates used an intrinsic value model to determine the volatility fair value of the Convertible note at December 31, 2022. As of December 31, 2023 and 2022, the portion of the Sponsor Note carried under the fair value method is warrants based described as “ Convertible Promissory Note – Related Party, Fair Value ” on implied volatility. The accompanying consolidated balance sheets with a balance of \$ 525, 824, respectively. The 2022 proceeds from principal on the Company’ s traded warrants Convertible Promissory Note – Related Party, once the Public Warrants Fair Value totaled \$ 512, 000, and were traded historically fair valued to the amount of \$ 525, 824, containing a \$ 13, 824 change in value recorded an active market, and from historical volatility of select peer company’ s shares that matches the expected remaining life of the warrants. The risk- free interest rate is based on the statement of operations U. S. Treasury zero- coupon yield curve on the grant date for a maturity similar to the expected remaining life of the warrants. The expected life of the warrants is assumed to be equivalent to their remaining contractual term year ended December 31, 2022. The There were no dividend rate is based on the historical rate, which the Company anticipates remaining at zero. Any changes in fair value or principle recorded during these – the assumptions can change period ended December 31, 2023. During the valuation significantly period ended June 30, 2023, the Company has concluded that the fair value of the conversion feature on 2023 proceeds from principal, require bifurcation under ASC 815 and is considered de minimis. The underlying economics of the transaction are more accurately represented by recording this portion of the convertible debt agreement as a liability at par value given the de minimis value of the embedded conversion feature in this case. The estimated fair value of the Forward Purchase Agreement was measured at fair value using a Monte Carlo simulation model, which was determined using Level 3 inputs. Inherent in the Monte Carlo simulation are assumptions related to expected stock- price volatility, expected life, risk- free interest rate, expected Business Combination close date and probability of a successful transaction. The Company estimates the volatility based on implied volatility from the Company’ s traded warrants and from historical volatility of select peer company’ s shares that matches the expected remaining life of the warrants. The risk- free interest rate is based on the U. S. Treasury zero- coupon yield curve on the grant date for a maturity similar to the expected remaining life of the warrants. Any changes in these assumptions can change the valuation significantly. For the year ended December 31, 2022-2023 and for the period from June 11, 2021 (inception) through December 31, 2021, the Company recognized a gain of approximately \$ 158 9. 9 million and \$ 659, 000, respectively, resulting from a decrease change in the fair value of derivative liabilities, which represent changes in fair value of the Private Placement Warrants and the FPA, presented as change in fair value of derivative liabilities on the accompanying consolidated statements of operations. For the year ended December 31, 2022, the Company recognized a gain of approximately \$ 9. 9 million. The fair value of the shares received from Qenta were determined by the Finnerty model. This model incorporates Level 3 inputs and critical assumptions, including an assessment of the company’ s assets, liabilities, stock price volatility, expected duration until value realization, and the probability of successful transactions. It evaluates stock price volatility using historical data and market movements, integrating the risk- free interest rate. The Company has recorded the estimated Fair Value of the Qenta Shares as an investment on its Balance Sheet and as termination income on its Statement of Operations as of and for the year ended December 31, 2023 in the amount of \$ 4, 070, 807. The Company recorded the fair value of the Qenta Shares on the date they were received and determined that the change in fair value between inception and December 31, 2023 was de minimis. The following table provides quantitative information regarding Level 3 fair value measurement inputs at their measurement dates for the derivative Private Placement warrant liabilities: December 31, 2022-2023 December 31, 2021-2022 Exercise price \$ 11. 50 \$ 11. 50 Stock price \$ 10. 87 \$ 10. 24 \$ 9. 83 Volatility 1-3. 5 % 14-1. 3-5 % Term (years) 5.5 Risk- free rate 2. 0-00 % 1-2. 32-00 % Dividend yield 0.**



0.0% 0.0% F-26 BLOCKCHAIN COINVESTORS ACQUISITION CORP. I NOTES TO CONSOLIDATED FINANCIAL STATEMENTS DECEMBER 31, 2022 The following table provides additional quantitative information regarding the Level 3 fair value measurement inputs at their measurement dates for the Forward Purchase Share Agreement derivative liability liabilities: At initial issuance December 31, 2023 December 31, 2022 Stock Price \$ 10.14 \$ 10.24 Expected Redemption Price \$ 10.64 \$ 10.61 Volatility 65.0% 65.0% Expected combination close date 0.70 0.6 Risk-free rate 4.4% 4.2% Probability of a Business Combination Close 1.300% 1.5% Stock price as of Valuation Date \$ 10.80 \$ 10.24 Expected Stock price as of Business Combination Date \$ 11.45 \$ 10.51 Risk-Free Rate 4.74% 4.18% The following table provides quantitative information regarding Level 3 fair value measurement inputs at their measurement dates for the Qenta Investment Asset as of December 31, 2023: December 31, 2023 Expected Time to Liquidity Event 1.5 Years Expected Volatility \$ 61.30 % Risk-Free Rate 4.83 % Discount of Lack of Marketability 15.0 % The change in the fair value of derivative assets and liabilities, measured using Level 3 inputs, for the year ended December 31, 2023 and 2022 and for the period from June 11, 2021 (inception) through December 31, 2021 is summarized as follows: Derivative warrant liabilities Fair Valued Asset at June 11 December 31, 2021 2022 (inception) \$ — Issuance of Public and Private Warrants 11,603,235 Change in fair value of Fair Valued Assets 4 derivative warrant liabilities (640,535) 070,807 Fair Valued Assets at December 31, 2023 \$ 32,984 Derivative warrant liabilities at December 31, 2021 2022 \$ 681,227 962,700 Transfer of Public Warrants to Level 1 (10,500,000) Issuance of Forward Purchase Agreement 527,000 Change in fair value of derivative liabilities (308,648,473 243) Derivative warrant liabilities at December 31, 2023 \$ 32,984 Derivative warrant liabilities at December 31, 2021 \$ 10,962,700 Transfer of Public Warrants to Level 1 (10,500,000) Issuance of Forward Purchase Agreement 527,000 Change in fair value of derivative warrant liabilities (308,473) Derivative warrant liabilities at December 31, 2022 \$ 681,227 F-27 The change in the fair value of the convertible note — related party, measured utilizing Level 3 measurements for the period for the year ended December 31, 2022 2023, is summarized as follows: Working capital loan — related party at December 31, 2022 — Level 3 measurement \$ 525,824 Proceeds from the convertible note — related party — Change in fair value of convertible note — related party — Level 3 measurement — Working capital loan — related party at December 31, 2023 — Level 3 measurement \$ 525,824 Working capital loan — related party at December 31, 2021 — Level 3 measurement \$ — Proceeds from the convertible note — related party 512,000 Change in fair value of convertible note — related party — Level 3 measurement 13,824 Working capital loan — related party at December 31, 2022 — Level 3 measurement \$ 525,824 Note 12 — Subsequent Events Shareholder Meeting, Extension, and Redemptions..... million remained in the Trust Account. The Company evaluated subsequent events and transactions that occurred after the consolidated balance sheet date through the date that the consolidated financial statements were issued. Based on this review, the Company did not identify any other subsequent events, that would have required adjustment or disclosure in the consolidated financial statements. On April 9, 2024 we entered into a Business Combination Agreement (the “Linqto Business Combination Agreement”), by and among the Company, BCSA Merger Sub I, Inc., a Delaware corporation (“Merger Sub”), and Linqto, Inc., a Delaware corporation (“Linqto”). Upon signing, Linqto paid us a non-refundable cash payment of \$ 1.0 million pursuant to the Linqto Business Combination Agreement. The Linqto Business Combination Agreement and the transactions contemplated thereby were approved unanimously by the boards of directors of each of BCSA and Linqto. The Business Combination Agreement provides for, among other things, the following transactions: • BCSA will change its jurisdiction of incorporation from the Cayman Islands to Delaware (the “Domestication”) and change its name to a name chosen by Linqto (such entity, “New Linqto”); • in connection with the Domestication, each ordinary share of BCSA (each, a “BCSA Share”) that is issued and outstanding immediately prior to the Domestication will become one share of common stock of New Linqto (each, a “New Linqto Share”); F-27 one director appointed by the Company and Qenta the remaining directors appointed by Linqto. Conditions to Each Party’s Obligations The obligation of the Company and Linqto to consummate the Linqto Business Combination is subject to certain closing conditions, including, but not limited to, (i) the expiration or termination of the applicable waiting period under applicable the Hart-Scott-Rodino Antitrust Law Improvements Act of 1976, as amended, (ii) the absence of any order, law or other legal restraint or prohibition issued by any court of competent jurisdiction or other governmental entity of competent jurisdiction enjoining or prohibiting the consummation of the Domestication or the Merger, (iii) the effectiveness of the Registration Statement on Form S-4 (the “Registration Statement”) registering the Exhibit 2.4, and the foregoing description of the Linqto Business Combination Agreement is qualified in its entirety by reference to the full Business Combination Agreement. The Linqto Business Combination Agreement contains representations, warranties and covenants that the respective parties made to each other as of the date of the Linqto Business Combination Agreement or other specific dates. The assertions embodied in those representations, warranties and covenants were made for purposes of the contract among the respective parties and are subject to important qualifications and limitations agreed to by the parties in connection with negotiating such agreement. The representations, warranties and covenants in the Linqto Business Combination Agreement are also modified in important part by the underlying disclosure schedules which are not filed publicly and which are subject to a contractual standard of materiality different from that generally applicable to shareholders and were used for the purpose of allocating risk among the parties rather than establishing matters as facts. F-29 Concurrently with the execution of the Linqto Business Combination Agreement, the Company, the Sponsor and Linqto entered into the Sponsor Support Agreement (the “Sponsor Support Agreement”), pursuant to which the Sponsor agreed to, among other things, (i) vote in favor of each of the transaction proposals to be voted upon at the meeting of the Company’s shareholders and the meeting of the Company’s warrant holders, including approval of the Linqto Business Combination Agreement and the transactions contemplated thereby (including the Merger); (ii) forfeit to the Company for no consideration, immediately prior to the effective time of the Linqto Business Combination, (x) all Private Placement Units held by Sponsor (including the ordinary shares and warrants underlying the private placement units), and (y) a number of Founder Shares held by the Sponsor such that the Sponsor will hold no more than 4,000,000 New Linqto Shares at the Closing Date, and (iii) if the Company’s total liabilities at the closing of the Linqto Business Combination exceed \$ 12,500,000 at the Closing Date, to pay the amount of that excess. A copy of the Sponsor Support Agreement is filed with this Current Report on Form 8-K as Exhibit 10.1, and the foregoing description of the Sponsor Support Agreement is qualified in its entirety by reference to the Full Sponsor Support Agreement. Concurrently with the execution of the Linqto Business Combination Agreement, certain shareholders of Linqto entered into Transaction Support Agreements with the Company (collectively, the “Transaction Support Agreements”), pursuant to which they have agreed to, among other things, support and vote in favor of the Business Combination Agreement (including the Merger). A copy of the form of Transaction Support Agreement is filed with this Annual Report as Exhibit 10.15, and the foregoing description of the Transaction Support Agreements is qualified in its entirety by reference to the full Transaction Support Agreement. Prior to the Closing Date, each of the Company, Sponsor, certain directors and officers of the Company and certain shareholders of Linqto (collectively, the “Holders”) will enter into a registration rights agreement (the “New Registration Rights Agreement”) pursuant to which, among other things, the Company will agree to file a registration statement registering the resale of shares held by the Holders no later than 30 days before the first expiration of a lock-up period under the Lock-Up Agreements signed by the Holders. The Company has also agreed to provide customary “piggyback” registration rights, subject to certain requirements and customary conditions. The New Registration Rights Agreement also provides that the Company will pay certain expenses relating to those registrations and indemnify the Holders against certain liabilities. A copy of the form of New Registration Rights Agreement is filed with this Annual Report as Exhibit 10.16, and the foregoing description of the New Registration Rights Agreement is qualified in its entirety by reference to the full New Registration Rights Agreement. Within 30 days following the date of the Linqto Business Combination Agreement, the Company will enter into a lock-up agreement with each of Sponsor, certain directors and officers of the Company and certain shareholders of Linqto, having specified terms and conditions to be agreed by the parties to the Linqto Business Combination Agreement. A special committee of independent and disinterested members of our board of directors evaluated and approved the Linqto Business Combination Agreement and the related ancillary documents and recommended approval on behalf of the Company by our board of directors. Other than as specifically discussed, this Annual Report does not assume the closing of the Linqto Business Combination. F-309349495 0.23 0.358219178 0.23 0.350.00 0.02 0.02 0.00 0.02 0.02 0.05 0.06 0.11 0.05 0.06 0.11 0.01 0.07 0.08 0.01 0.07 0.08 0.01 0.02 0.03 0.01 0.02 0.03 0.04 0.06 0.10 0.04 0.06 0.10313220009349495 0.23 0.23 0.35 0.35false FY2023-01-01 2023-12-31bsa: UnitsEachConsistingOfOneClassAOrdinaryShareParValue00001PerShareAndOnehalfOfOneRedeemableWarrantMember2023-01-01 2023-12-31bsa: ClassAOrdinarySharesParValue00001PerShareMember2023-01-01 2023-12-31bsa: RedeemableWarrantsEachWholeWarrantExercisableForOneClassAOrdinaryShareAtAnExercisePriceOf150Member2023-01-01 2023-12-312023-06-30us-gaap: CommonClassAMember2024-04-15us-gaap: CommonClassBMember2024-04-152023-12-312022-12-31bsa:

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DiscountOfLackOfMarketabilityMember2023- 12- 31srt: ScenarioForecastMember2024- 04- 09 2024- 04- 09iso4217: USD xbrli: sharesiso4217: USDxbrli: sharesxbrli: pureExhibit**

**4. 5 DESCRIPTION OF SECURITIES** Blockchain Coinvestors Acquisition Corp. I (“ we, ” “ our, ” “ us ” or the “ company ”) has the following three classes of securities registered under Section 12 of the Securities Exchange Act of 1934, as amended (the “ Exchange Act ”): (i) its units, each consisting of one Class A ordinary share, par value \$ 0. 0001 per share (the “ Class A ordinary shares ”), and one-half of one redeemable warrant, (ii) Class A ordinary shares and (iii) redeemable warrants, each whole warrant exercisable for one Class A ordinary share at an exercise price of \$ 11. 50. In addition, this Description of Securities also references the company’s Class B ordinary shares, par value \$ 0. 00009 per share (the “ Class B ordinary shares ” or “ founder shares ”), which are not registered pursuant to Section 12 of the Exchange Act but are convertible into Class A ordinary shares. The description of the Class B ordinary shares is included to assist in the description of the Class A ordinary shares. Unless the context otherwise requires, references to our “ sponsor ” are to Blockchain Coinvestors Acquisition Sponsors I LLC, a Delaware limited liability company, and references to our “ initial shareholders ” are to our sponsor and other holders of our founder shares, as they held such shares prior to our initial public offering (our “ IPO ”). We are a Cayman Islands exempted company and our affairs are governed by our amended and restated memorandum and articles of association, the Companies Act (As Revised) of the Cayman Islands (the “ Companies Act ”) and the common law of the Cayman Islands. Pursuant to our amended and restated memorandum and articles of association, we are authorized to issue 500, 000, 000 Class A ordinary shares, \$ 0. 0001 par value each, and 50, 000, 000 Class B ordinary shares, \$ 0. 00009 par value each, as well as 5, 000, 000 undesignated preference shares, \$ 0. 0001 par value each. The following description is only a summary and may not contain all the information that is important to you. **Units**—Each unit consists of one Class A ordinary share and one-half of one redeemable warrant. Each whole warrant entitles the holder thereof to purchase one Class A ordinary share at a price of \$ 11. 50 per share, subject to adjustment as described below. Pursuant to the warrant agreement that governs the warrants (the “ warrant agreement ”), a warrant holder may exercise its warrants only for a whole number of the company’s Class A ordinary shares. This means only a whole warrant may be exercised at any given time by a warrant holder. Holders have the option to continue to hold units or separate their units into the component securities. Holders will need to have their brokers contact our transfer agent in order to separate the units into Class A ordinary shares and warrants. Additionally, the units will automatically separate into their component parts and will not be traded after completion of our initial business combination. **Ordinary Shares**—Holders of record of our Class A ordinary shares and Class B ordinary shares are entitled to one vote for each share held on all matters to be voted on by shareholders and will vote together as a single class on all matters submitted to a vote of our shareholders, except as required by law and as described in the paragraph below and under the heading “ – Founder Shares ”. Unless specified in our amended and restated memorandum and articles of association, or as required by applicable provisions of the Companies Act or applicable stock exchange rules, the affirmative vote of a majority of our ordinary shares that are voted is required to approve any such matter voted on by our shareholders. Approval of certain actions will require a special resolution under Cayman Islands law, being the affirmative vote of at least two-thirds of our ordinary shares that are voted, and pursuant to our amended and restated memorandum and articles of association; such actions include amending our amended and restated memorandum and articles of association and approving a statutory merger or consolidation with another company. Directors are appointed for a term of three years with only one class of directors being appointed in each year. There is no cumulative voting with respect to the appointment of directors, with the result that the holders of more than 50 % of the founder shares voted for the appointment of directors can appoint all of the directors prior to our initial business combination. Our shareholders are entitled to receive ratable dividends when, as and if declared by the board of directors out of funds legally available therefor. Prior to our initial business combination, (i) only holders of our founder shares will have the right to vote on the appointment of directors and (ii) in a vote to continue the Company in a jurisdiction outside the Cayman Islands (which requires the approval of at least two thirds of the votes of all ordinary shares voted at a general meeting), holders of our Class B ordinary shares will have ten votes for every Class B ordinary share and holders of our Class A ordinary shares will have one vote for every Class A ordinary share. These provisions of our amended and restated memorandum and articles of association may only be amended by a

special resolution passed by not less than 90 % of our ordinary shares who attend and vote at our general meeting which shall include the affirmative vote of a simple majority of our Class B ordinary shares. Holders of our public shares will not be entitled to vote on the appointment of directors prior to the initial business combination. In addition, prior to the completion of an initial business combination, holders of a majority of our founder shares may remove a member of the board of directors for any reason. Because our amended and restated memorandum and articles of association authorize the issuance of up to 500,000,000 Class A ordinary shares, if we were to enter into a business combination, we may (depending on the terms of such a business combination) be required to increase the number of Class A ordinary shares which we are authorized to issue at the same time as our shareholders vote on the business combination to the extent we seek shareholder approval in connection with our initial business combination. In accordance with the corporate governance requirements of The Nasdaq Stock Market LLC (“Nasdaq”), we are not required to hold an annual general meeting until 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 extraordinary general meetings to appoint directors. We may not hold an annual general meeting prior to the consummation of our initial business combination. We will provide our public shareholders with the opportunity to redeem all or a portion of their public shares upon the completion of our initial business combination at a per-share price, payable in cash, equal to the aggregate amount then on deposit in the trust account calculated as of two business days prior to the consummation of our initial business combination, including interest earned on the funds held in the trust account and not previously released to us to pay our franchise and income taxes, if any, divided by the number of the then-outstanding public shares, subject to the limitations described herein. The per share amount we will distribute to investors who properly redeem their shares will not be reduced by the deferred underwriting commissions we will pay to the underwriters. The redemption rights will include the requirement that a beneficial owner must identify itself in order to validly redeem its shares. Our sponsor, our directors and each member of our management team have entered into an agreement with us, pursuant to which they have agreed to waive their redemption rights with respect to any founder shares and public shares held by them in connection with the completion of our initial business combination and certain amendments to our amended and restated memorandum and articles of association as described in the prospectus related to our IPO. Permitted transferees of our initial shareholders, directors or officers will be subject to the same obligations. Unlike many blank check companies that hold shareholder votes and conduct proxy solicitations in conjunction with their initial business combinations and provide for related redemptions of public shares for cash upon completion of such initial business combinations even when a vote is not required by applicable law or stock exchange listing requirements, if a shareholder vote is not required by applicable law or stock exchange listing requirements and we do not decide to hold a shareholder vote for business or other reasons, we will, pursuant to our amended and restated memorandum and articles of association, conduct the redemptions pursuant to the tender offer rules of the SEC, and file tender offer documents with the SEC prior to completing our initial business combination. Our amended and restated memorandum and articles of association require these tender offer documents to contain substantially the same financial and other information about the initial business combination and the redemption rights as is required under the SEC’s proxy rules. If, however, a shareholder approval of the transaction is required by applicable law or stock exchange listing requirements, or we decide to obtain shareholder approval for business or other reasons, we will, like many blank check companies, offer to redeem shares in conjunction with a proxy solicitation pursuant to the proxy rules and not pursuant to the tender offer rules. If we seek shareholder approval of our initial business combination, we will complete our initial business combination only if we obtain the approval of an ordinary resolution under Cayman Islands law, which requires the affirmative vote of a majority of the ordinary shareholders who attend and vote at a general meeting of the company. However, the participation of our sponsor, officers, directors, advisors and any of their affiliates in privately-negotiated transactions, if any, could result in the approval of our initial business combination even if a majority of our public shareholders vote, or indicate their intention to vote, against such initial business combination. For purposes of seeking approval of the majority of our issued and outstanding ordinary shares, non-votes will have no effect on the approval of our initial business combination once a quorum is obtained. 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 amended and restated memorandum and articles of association provide 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 redeeming its shares with respect to more than an aggregate of 15 % of the ordinary shares sold in our IPO, which we refer to as the “Excess Shares,” without our prior consent. However, we would not be restricting our shareholders’ ability to vote all of their shares (including Excess Shares) for or against our initial business combination. Our shareholders’ inability to redeem the Excess Shares will reduce their influence over our ability to complete our initial business combination, and such shareholders could suffer a material loss in their investment if they sell such Excess Shares on the open market. Additionally, such shareholders will not receive redemption distributions with respect to the Excess Shares if we complete our initial business combination. As a result, such shareholders will continue to hold that number of shares exceeding 15 % and, in order to dispose such shares would be required to sell their shares in open market transactions, potentially at a loss. If we seek shareholder approval of our initial business combination, our sponsor, our directors and each member of our management team have agreed (and their permitted transferees will agree), pursuant to the terms of a letter agreement entered into with us, to vote their founder shares and any public shares held by them in favor of our initial business combination. Additionally, each public shareholder may elect to redeem its public shares irrespective of whether they vote for or against the proposed transaction or vote at all. Pursuant to our amended and restated memorandum and articles of association, if we have not consummated an initial business combination within 24 months from the closing of our IPO, 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 shares, 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 funds held in the trust account and not previously released to us to pay our franchise and income taxes, if any (less up to \$ 100,000 of interest to pay dissolution expenses) divided by the number of the then-outstanding public shares, which redemption will completely extinguish public shareholders’ rights as shareholders (including the right to receive further liquidation distributions, if any); and (iii) as promptly as reasonably possible following such redemption, subject to the approval of our remaining shareholders and our board of directors, liquidate and dissolve, subject in each case to our obligations under Cayman Islands law to provide for claims of creditors and the requirements of other applicable law. Our sponsor, our directors and each member of our management team have entered into an agreement with us, pursuant to which they have agreed to waive their rights to liquidating distributions from the trust account with respect to any founder shares they hold if we fail to consummate an initial business combination within 24 months from the closing of our IPO (although they will be entitled to liquidating distributions from the trust account with respect to any public shares they hold if we fail to complete our initial business combination within the prescribed time frame). Our amended and restated memorandum and articles of association provide that, if we wind up for any other reason prior to the consummation of our initial business combination, we will follow the foregoing procedures with respect to the liquidation of the trust account as promptly as reasonably possible but not more than ten business days thereafter, subject to applicable Cayman Islands law. In the event of a liquidation, dissolution or winding up of the company after a business combination, our shareholders at such time will be entitled to share ratably in all assets remaining available for distribution to them after payment of liabilities and after provision is made for each class of shares, if any, having preference over the ordinary shares. Our shareholders have no preemptive or other subscription rights. There are no sinking fund provisions applicable to the ordinary shares, except that we will provide our public shareholders with the opportunity to redeem their public shares for cash at a per share price equal to the aggregate amount then on deposit in the trust account, including interest earned on the funds held in the trust account and not previously released to us to pay our franchise and income taxes, if any, divided by the number of the then-outstanding public shares, upon the completion of our initial business combination, subject to the limitations described herein.

**Founder Shares**—The founder shares are designated as Class B ordinary shares and are identical to the Class A ordinary shares included in our units, and holders of founder shares have the same shareholder rights as public shareholders, except that: (a) the founder shares will automatically convert into our Class A ordinary shares at the time of our initial business combination, (b) the founder shares are subject to certain transfer restrictions, as described in more detail below; (c) prior to our initial business combination, only holders of the founder shares have the right to vote on the appointment of directors and holders of a majority of our founder shares may remove a member of the board of directors for any reason; (d) in a vote to continue the company in a jurisdiction outside the Cayman Islands (which requires the approval of at least two thirds of the votes of all ordinary shares voted at a general meeting), holders of our founder shares have ten votes for every founder share and, as a result, our initial shareholders will be able to approve any such proposal without the vote of any other shareholder; (e) our sponsor, our directors and each member of our management team have entered into an agreement with us, pursuant to which they have agreed to (i) waive their redemption rights with respect to their founder shares (ii) to waive their redemption rights with respect to their founder shares and public shares in connection with a shareholder vote to amend our amended and restated memorandum and articles of association (A) to modify the substance or timing of our obligation to provide holders of our Class A ordinary shares the right to have their shares redeemed

in connection with our initial business combination or to redeem 100 % of our public shares if we do not complete our initial business combination within 24 months from the closing of our IPO or (B) with respect to any other provision relating to the rights of holders of our Class A ordinary shares; and (iii) waive their rights to liquidating distributions from the trust account with respect to any founder shares they hold if we fail to consummate an initial business combination within 24 months from the closing of our IPO (although they will be entitled to liquidating distributions from the trust account with respect to any public shares they hold if we fail to complete our initial business combination within the prescribed time frame); and (f) the founder shares are entitled to registration rights. If we seek shareholder approval of our initial business combination, we will complete our initial business combination only if we obtain the approval of an ordinary resolution under Cayman Islands law, which requires the affirmative vote of a majority of the shareholders who attend and vote at a general meeting of the company. In such case, our sponsor, our directors and each member of our management team have agreed to vote their founder shares and public shares in favor of our initial business combination. The founder shares are designated as Class B ordinary shares and will automatically convert into Class A ordinary shares at the time of our initial business combination at a ratio such that the number of Class A ordinary shares issuable upon conversion of all founder shares will equal, in the aggregate, on an as-converted basis, approximately 25 % of the sum of (i) the total number of ordinary shares issued and outstanding upon completion of our IPO, plus (ii) the total number of Class A ordinary shares issued or deemed issued or issuable upon conversion or exercise of any equity-linked securities or rights issued or deemed issued, by the Company in connection with or in relation to the consummation of the initial business combination, excluding any Class A ordinary shares or equity-linked securities exercisable for or convertible into Class A ordinary shares issued, deemed issued, or to be issued, to any seller in the initial business combination and any private placement units issued to our sponsor, its affiliates or any member of our management team upon conversion of working capital loans. The term “ equity-linked securities ” refers to any debt or equity securities that are convertible, exercisable or exchangeable for our Class A ordinary shares issued in a financing transaction in connection with our initial business combination, including but not limited to a private placement of equity or debt. In no event will the Class B ordinary shares convert into Class A ordinary shares at a rate of less than one-to-one. Except as described herein, our sponsor, our directors and each member of our management team have agreed not to transfer, assign or sell any of their founder shares until the earliest of (A) one year after the completion of our initial business combination and (B) subsequent to our initial business combination, (x) if the closing price of our Class A ordinary shares equals or exceeds \$ 12.00 per share (as adjusted for share subdivisions, share capitalizations, reorganizations, recapitalizations and the like) for any 20 trading days within any 30- trading day period commencing at least 150 days after our initial business combination, or (y) the date on which we complete a liquidation, merger, share exchange or other similar transaction that results in all of our public shareholders having the right to exchange their ordinary shares for cash, securities or other property. Register of Members Under Cayman Islands law, we must keep a register of members and there will be entered therein: (a) the names and addresses of the members, a statement of the shares held by each member, and of the amount paid or agreed to be considered as paid, on the shares of each member and the voting rights of shares of each member; (b) whether voting rights are attached to the share in issue; (c) the date on which the name of any person was entered on the register as a member; and (d) the date on which any person ceased to be a member. Under Cayman Islands law, the register of members of our company is prima facie evidence of the matters set out therein (i. e., the register of members will raise a presumption of fact on the matters referred to above unless rebutted) and a member registered in the register of members will be deemed as a matter of Cayman Islands law to have legal title to the shares as set against its name in the register of members. Upon the closing of our IPO, the register of members will be immediately updated to reflect the issue of shares by us. Once our register of members has been updated, the shareholders recorded in the register of members will be deemed to have legal title to the shares set against their name. However, there are certain limited circumstances where an application may be made to a Cayman Islands court for a determination on whether the register of members reflects the correct legal position. Further, the Cayman Islands court has the power to order that the register of members maintained by a company should be rectified where it considers that the register of members does not reflect the correct legal position. If an application for an order for rectification of the register of members were made in respect of our ordinary shares, then the validity of such shares may be subject to re-examination by a Cayman Islands court. Redeemable Warrants Public shareholders’ warrants Each whole warrant entitles the registered holder to purchase one Class A ordinary share at a price of \$ 11.50 per share, subject to adjustment as discussed below, at any time commencing on the later of one year from the closing of our IPO and 30 days after the completion of our initial business combination, except as discussed in the immediately succeeding paragraph. Pursuant to the warrant agreement, a warrant holder may exercise its warrants only for a whole number of Class A ordinary shares. This means only a whole warrant may be exercised at a given time by a warrant holder. No fractional warrants will be issued upon separation of the units and only whole warrants will trade. Accordingly, unless you purchase at least two units, you will not be able to receive or trade a whole warrant. The warrants will expire five years after the completion of our initial business combination, at 5:00 p. m., New York City time, or earlier upon redemption or liquidation. We will not be obligated to deliver any Class A ordinary shares pursuant to the exercise of a warrant and will have no obligation to settle such warrant exercise unless a registration statement under the Securities Act of 1933, as amended (the “ Securities Act ”) with respect to the Class A ordinary shares underlying the warrants is then effective and a prospectus relating thereto is current, subject to our satisfying our obligations described below with respect to registration, or a valid exemption from registration is available. No warrant will be exercisable and we will not be obligated to issue a Class A ordinary share upon exercise of warrants unless the Class A ordinary share issuable upon such warrant exercise has been registered, qualified or deemed to be exempt under the securities laws of the state of residence of the registered holder of the warrants. In the event that the conditions in the two immediately preceding sentences are not satisfied with respect to the warrants, the holder of such warrants will not be entitled to exercise such warrants and such warrants may have no value and expire worthless. In no event will we be required to net cash settle any warrant. In the event that a registration statement is not effective for the exercised warrants, the purchaser of a unit containing such warrant will have paid the full purchase price for the unit solely for the Class A ordinary share underlying such unit. We have agreed that as soon as practicable, but in no event later than 20 business days, after the closing of our initial business combination, we will use our commercially reasonable efforts to file with the SEC a registration statement for the registration, under the Securities Act, of the Class A ordinary shares issuable upon exercise of the warrants, and we will use our commercially reasonable efforts to cause the same to become effective within 60 business days after the closing of our initial business combination, and to maintain the effectiveness of such registration statement and a current prospectus relating to those Class A ordinary shares until the warrants expire or are redeemed, as specified in the warrant agreement; provided that if our Class A ordinary shares are at the time of any exercise of a warrant not listed on a national securities exchange such that they satisfy 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 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, and we will use our commercially reasonable efforts to register or qualify the shares under applicable blue sky laws to the extent an exemption is not available. If a registration statement covering the Class A ordinary shares issuable upon exercise of the warrants is not effective by the 60th business day after the closing of the initial business combination, warrant holders may, until such time as there is an effective registration statement and during any period when we will have failed to maintain an effective registration statement, exercise warrants on a “ cashless basis ” in accordance with Section 3 (a) (9) of the Securities Act or another exemption, and we will 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 such event, each holder would pay the exercise price by surrendering the warrants for that number of Class A ordinary shares equal to the quotient obtained by dividing (x) the product of the number of Class A ordinary shares underlying the warrants, multiplied by the excess of the “ fair market value ” (defined below) less the exercise price of the warrants by (y) the fair market value. The “ fair market value ” as used in this paragraph means the volume weighted average price of the Class A ordinary shares for the 10 trading days ending on the trading day prior to the date on which the notice of exercise is received by the warrant agent. Redemption of warrants when the price per Class A ordinary share equals or exceeds \$ 18.00. Once the warrants become exercisable, we may redeem the outstanding warrants (except as described herein with respect to the private placement warrants): (a) in whole and not in part; (b) at a price of \$ 0.01 per warrant; (c) upon a minimum of 30 days’ prior written notice of redemption to each warrant holder; and (d) if, and only if, the closing price of the Class A ordinary shares equals or exceeds \$ 18.00 per share (as adjusted for adjustments to the number of shares issuable upon exercise or the exercise price of a warrant as described under the heading “ – Redeemable Warrants – Public shareholders’ warrants – Anti-dilution adjustments ”) for any 20 trading days within a 30- trading day period ending three trading days before we send the notice of redemption to the warrant holders). We will not redeem the warrants as described above unless a registration statement under the Securities Act covering the issuance of the Class A ordinary shares issuable upon exercise of the warrants is then effective and a current prospectus relating to those Class A ordinary shares is available throughout the 30- day redemption period, except if the warrants may be exercised on a cashless basis and such cashless exercise is exempt from registration under the Securities Act. If and when the 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. We have established the \$ 18.00 per share (as adjusted) redemption criterion discussed above to prevent a redemption call unless there is at the time of the call a significant premium to the warrant exercise price. If the foregoing conditions are satisfied and we issue a notice of redemption of the warrants, each warrant holder will be entitled to exercise his, her or its warrant prior to the scheduled redemption date. However, the price of the Class A ordinary shares may fall below the \$ 18.00 redemption trigger price (as adjusted for adjustments to the number of shares issuable upon exercise or the exercise price of a warrant as described under the heading “ – Redeemable Warrants – Public shareholders’ warrants – Anti-dilution adjustments ”) as well as the \$ 11.50 (for whole shares) warrant exercise price after the redemption notice is issued. If we call the warrants for redemption as described above, our management will have the option to require any holder that wishes to exercise its warrant to do so on a “ cashless basis.” In determining whether to require all holders to exercise their warrants on a “ cashless basis,” our management will consider, among other factors, our cash position, the number of warrants that are outstanding and the dilutive effect on our shareholders of issuing the maximum number of Class A ordinary shares issuable upon the exercise of our warrants. If our management takes advantage of this option, all holders of warrants would pay the exercise price by surrendering their warrants for that number of Class A ordinary shares equal to the quotient obtained by dividing (x) the product of the number of Class A ordinary shares underlying the warrants, multiplied by the difference between the exercise price of the warrants and the “ fair market value ” (defined below) by (y) the fair market value. The “ fair market value ” will mean the average volume weighted average last reported sale price of the Class A ordinary shares for the 10 trading days ending on the third trading day prior to the date on which the notice of redemption is sent to the holders of warrants. If our management takes advantage of this option, the notice of redemption will contain the information necessary to calculate the number of Class A ordinary shares to be received upon exercise of the warrants, including the “ fair market value ” in such case. Requiring a cashless exercise in this manner will reduce the number of shares to be issued and thereby lessen the dilutive effect of a warrant redemption. We believe this feature is an attractive option to us if we do not need the cash from the exercise of the warrants after our initial business combination. Redemption procedures. A holder of a warrant may notify us in writing in the event it elects to be subject to a requirement that such holder will not have the right to exercise such warrant, to the extent that after giving effect to such exercise, such person (together with such person’s affiliates), to the warrant agent’s actual knowledge, would beneficially own in excess of 4.9% or 9.8% (as specified by the holder) of the Class A ordinary shares issued and outstanding immediately after giving effect to such exercise. Anti-dilution adjustments. If the number of outstanding Class A ordinary shares is increased by a capitalization or share dividend payable in Class A ordinary shares, or by a split-up of ordinary shares or other similar event, then, on the effective date of such capitalization or share dividend, split-up or similar event, the number of Class A ordinary shares issuable on exercise of each warrant will be increased in proportion to such increase in the outstanding ordinary shares. A rights offering made to all or substantially all holders of ordinary shares entitling holders to purchase Class A ordinary shares at a price less than the “ historical fair market value ” (as defined below) will be deemed a share dividend of a number of Class A ordinary shares equal to the product of (i) the number of Class A ordinary shares actually sold in such rights offering (or issuable under any other equity securities sold in such rights offering that are convertible into or exercisable for Class A ordinary shares) and (ii) one minus the quotient of (x) the price per Class A ordinary share paid in such rights offering and (y) the historical fair market value. For these purposes, (i) if the rights offering is for securities convertible into or exercisable for Class A ordinary shares, in determining the price payable for Class A ordinary shares, there will be taken into account any consideration received for such rights, as well as any additional amount payable upon exercise or conversion and (ii) “ historical fair market value ” means the volume weighted average price of Class A ordinary shares as reported during the 10 trading day period ending on the trading day prior to the first date on which the Class A ordinary shares trade on the applicable exchange or in the applicable market, regular way, without the right to receive such rights. In addition, if we, at any time while the warrants are outstanding and unexpired, pay a dividend or make a distribution in cash, securities or other assets to all or substantially all of the holders of the Class A ordinary shares on account of such Class A ordinary shares (or other securities into which the warrants are convertible), other than (a) as described above, (b) any cash dividends or cash distributions which, when combined on a per share basis with all other cash dividends and cash distributions paid on the Class A ordinary shares during the 365-day period ending on the date of declaration of such dividend or distribution does not exceed \$ 0.50 (as adjusted to appropriately reflect any other adjustments and excluding cash dividends or cash distributions that resulted in an adjustment to the exercise price or to the number of Class A ordinary shares issuable on exercise of each warrant) but only with respect to the amount of the aggregate cash dividends or cash distributions equal to or less than \$ 0.50 per share, (c) to satisfy the redemption rights of the holders of Class A ordinary shares in connection with a proposed initial business combination, (d) to satisfy the redemption rights of the holders of Class A ordinary shares in connection with a shareholder vote to amend our amended and restated memorandum and articles of association (A) to modify the substance or timing of our obligation to provide holders of our Class A ordinary shares the right to have their shares redeemed in connection with our initial business combination or to redeem 100% of our public shares if we do not complete our initial business combination within 24 months from the closing of our IPO or (B) with respect to any other provision relating to the rights of holders of our Class A ordinary shares, or (e) in connection with the redemption of our public shares upon our failure to complete our initial business combination, then the warrant exercise price will be decreased (but not less than zero), effective immediately after the effective date of such event, by the amount of cash and / or the fair market value of any securities or other assets paid on each Class A ordinary share in respect of such event. If the number of outstanding Class A ordinary shares is decreased by a consolidation, combination, reverse share sub-division or reclassification of Class A ordinary shares or other similar event, then, on the effective date of such consolidation, combination, reverse share sub-division, reclassification or similar event, the number of Class A ordinary shares issuable on exercise of each warrant will be decreased in proportion to such decrease in outstanding Class A ordinary shares. Whenever the number of Class A ordinary shares purchasable upon the exercise of the warrants is adjusted, as described above, the warrant exercise price will be adjusted by multiplying the warrant exercise price immediately prior to such adjustment by a fraction (x) the numerator of which will be the number of Class A ordinary shares purchasable upon the exercise of the warrants immediately prior to such adjustment and (y) the denominator of which will be the number of Class A ordinary shares so purchasable immediately thereafter. In addition, if (x) we issue additional Class A ordinary shares or equity-linked securities for capital raising purposes in connection with the closing of our initial business combination at an issue price or effective issue price of less than \$ 9.20 per ordinary share (with such issue price or effective issue price to be determined in good faith by our board of directors and, in the case of any such issuance to our sponsor or its affiliates, without taking into account any founder shares held by our sponsor or such affiliates, as applicable, prior to such issuance) (the “ Newly Issued Price ”), (y) 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 (z) the volume weighted average trading price of our Class A ordinary shares during the 20 trading day period starting on the trading day prior to the day on which we consummate our initial business combination (such price, the “ Market Value ”) is below \$ 9.20 per share, the exercise price of the warrants will be adjusted (to the nearest cent) to be equal to 115% of the higher of the Market Value and the Newly Issued Price and the \$ 18.00 per share redemption trigger price described above under “ – Redemption of warrants when the price per Class A ordinary share equals or exceeds \$ 18.00 ” will be adjusted (to the nearest cent) to be equal to 180% of the higher of the Market Value and the Newly Issued Price. In case of any reclassification or reorganization of the outstanding Class A ordinary shares (other than those described above or that solely affects the par value of such Class A ordinary shares), or in the case of any merger or consolidation of us with or into another corporation (other than a consolidation or merger in which we are the continuing corporation and that does not result in any reclassification or reorganization of our outstanding Class A ordinary shares), or in the case of any sale or conveyance to another corporation or entity of the assets or other property of us as an entirety or substantially as an entirety in connection with which we are dissolved, the holders of the warrants will thereafter have the right to purchase and receive, upon the basis and upon the terms and conditions specified in the warrants and in lieu of the Class A ordinary shares immediately theretofore purchasable and receivable upon the exercise of the rights represented thereby, the kind and amount of Class A ordinary shares or other securities or property (including cash) receivable upon such reclassification, reorganization, merger or consolidation, or upon a dissolution following any such sale or transfer, that the holder of the warrants would have received if such holder had exercised their warrants immediately prior to such event. However, if such holders were entitled to exercise a right of election as to the kind or amount of securities, cash or other assets receivable upon such consolidation or merger, then the kind and amount of securities, cash or other assets for which each warrant will become exercisable will be deemed to be the weighted average of the kind and amount received per share by such holders in such consolidation or merger that affirmatively make such election, and if a tender, exchange or redemption offer has been made to and accepted by such holders (other than a tender, exchange or redemption offer made by the company in connection with redemption rights held by shareholders of the company as provided for in the company’s amended and restated memorandum and articles of association or as a result of the redemption of Class A ordinary shares by the company if a proposed initial business combination is presented to the shareholders of the company for approval) under circumstances in which, upon completion of such tender or exchange

offer, the maker thereof, together with members of any group (within the meaning of Rule 13d-5 (b) (1) under the Exchange Act) of which such maker is a part, and together with any affiliate or associate of such maker (within the meaning of Rule 12b-2 under the Exchange Act) and any members of any such group of which any such affiliate or associate is a part, own beneficially (within the meaning of Rule 13d-3 under the Exchange Act) more than 50 % of the ~~issued and~~ **issued and** outstanding Class A ordinary shares, the holder of a warrant will be entitled to receive the highest amount of cash, securities or other property to which such holder would actually have been entitled as a shareholder if such warrant holder had exercised the warrant prior to the expiration of such tender or exchange offer, accepted such offer and all of the Class A ordinary shares held by such holder had been purchased pursuant to such tender or exchange offer, subject to adjustment (from and after the consummation of such tender or exchange offer) as nearly equivalent as possible to the adjustments provided for in the warrant agreement. If less than 70 % of the consideration receivable by the holders of Class A ordinary shares in such a transaction is payable in the form of Class A ordinary shares in the successor entity that is listed for trading on a national securities exchange or is quoted in an established over-the-counter market, or is to be so listed for trading or quoted immediately following such event, and if the registered holder of the warrant properly exercises the warrant within thirty days following public disclosure of such transaction, the warrant exercise price will be reduced as specified in the warrant agreement based on the Black-Scholes value (as defined in the warrant agreement) of the warrant. The warrants will be issued in registered form under a warrant agreement between Continental Stock Transfer & Trust Company, as warrant agent, and us. The warrant agreement provides that the terms of the warrants may be amended without the consent of any holder for the purpose of (i) curing any ambiguity or correct any mistake, including to conform to the provisions of the warrant agreement to the description of the terms of the warrants and the warrant agreement set forth in our prospectus related to our IPO, or defective provision, (ii) amending the provisions relating to cash dividends on ordinary shares as contemplated by and in accordance with the warrant agreement or (iii) adding or changing any provisions with respect to matters or questions arising under the warrant agreement as the parties to the warrant agreement may deem necessary or desirable and that the parties deem to not adversely affect the rights of the registered holders of the warrants, provided that the approval by the holders of at least 65 % of the then-outstanding public warrants is required to make any change that adversely affects the interests of the registered holders. You should review a copy of the warrant agreement for a complete description of the terms and conditions applicable to the warrants. The warrant holders do not have the rights or privileges of holders of ordinary shares and any voting rights until they exercise their warrants and receive Class A ordinary shares. After the issuance of Class A ordinary shares upon exercise of the warrants, each holder will be entitled to one vote for each share held of record on all matters to be voted on by shareholders. No fractional warrants will be issued upon separation of the units and only whole warrants will trade. If, upon exercise of the warrants, a holder would be entitled to receive a fractional interest in a share, we will, upon exercise, round down to the nearest whole number the number of Class A ordinary shares to be issued to the warrant holder. We have agreed that, subject to applicable law, any action, proceeding or claim against us arising out of or relating in any way to the warrant agreement will be brought and enforced in the courts of the State of New York or the United States District Court for the Southern District of New York, and we irrevocably submit to such jurisdiction, which jurisdiction will be the exclusive forum for any such action, proceeding or claim. This provision applies to claims under the Securities Act but does not apply to claims under the Exchange Act or any claim for which the federal district courts of the United States of America are the sole and exclusive forum. ~~Dividends~~ We have not paid any cash dividends on our ordinary shares to date and do not intend to pay cash dividends prior to the completion of our initial business combination. The payment of cash dividends in the future will be dependent upon our revenues and earnings, if any, capital requirements and general financial condition after completion of our initial business combination. The payment of any cash dividends after our initial business combination will be within the discretion of our board of directors at such time. Our Transfer Agent and Warrant Agent the transfer agent for our ordinary shares and warrant agent for our warrants is Continental Stock Transfer & Trust Company. We have agreed to indemnify Continental Stock Transfer & Trust Company in its roles as transfer agent and warrant agent, its agents and each of its shareholders, directors, officers and employees against all claims and losses that may arise out of acts performed or omitted for its activities in that capacity, except for any claims and losses due to any gross negligence or intentional misconduct of the indemnified person or entity. Certain Differences in Corporate Law Cayman Islands companies are governed by the Companies Act. The Companies Act is modeled on English Law but does not follow recent English Law statutory enactments, and differs from laws applicable to United States corporations and their shareholders. Set forth below is a summary of the material differences between the provisions of the Companies Act applicable to us and the laws applicable to companies incorporated in the United States and their shareholders. Mergers and similar arrangements. In certain circumstances, the Companies Act allows for mergers or consolidations between two Cayman Islands companies, or between a Cayman Islands exempted company and a company incorporated in another jurisdiction (provided that is facilitated by the laws of that other jurisdiction) so as to form a single surviving company. Where the merger or consolidation is between two Cayman Islands companies, the directors of each company must approve a written plan of merger or consolidation containing certain prescribed information. That plan or merger or consolidation must then be authorized by either (a) a special resolution (usually a majority of two-thirds of the voting shares voted at a general meeting) of the shareholders of each company; or (b) such other authorization, if any, as may be specified in such constituent company's articles of association. No shareholder resolution is required for a merger between a parent company (i.e., a company that owns at least 90 % of the issued shares of each class in a subsidiary company) and its subsidiary company. The consent of each holder of a fixed or floating security interest of a constituent company must be obtained, unless the court waives such requirement. If the Cayman Islands Registrar of Companies is satisfied that the requirements of the Companies Act (which includes certain other formalities) have been complied with, the Registrar of Companies will register the plan of merger or consolidation. Where the merger or consolidation involves a foreign company, the procedure is similar, save that with respect to the foreign company, the directors of the Cayman Islands exempted company are required to make a declaration to the effect that, having made due enquiry, they are of the opinion that the requirements set out below have been met: (i) that the merger or consolidation is permitted or not prohibited by the constitutional documents of the foreign company and by the laws of the jurisdiction in which the foreign company is incorporated, and that those laws and any requirements of those constitutional documents have been or will be complied with; (ii) that no petition or other similar proceeding has been filed and remains outstanding or order made or resolution adopted to wind up or liquidate the foreign company in any jurisdictions; (iii) that no receiver, trustee, administrator or other similar person has been appointed in any jurisdiction and is acting in respect of the foreign company, its affairs or its property or any part thereof; and (iv) that no scheme, order, compromise or other similar arrangement has been entered into or made in any jurisdiction whereby the rights of creditors of the foreign company are and continue to be suspended or restricted. Where the surviving company is the Cayman Islands exempted company, the directors of the Cayman Islands exempted company are further required to make a declaration to the effect that, having made due enquiry, they are of the opinion that the requirements set out below have been met: (i) that the foreign company is able to pay its debts as they fall due and that the merger or consolidated is bona fide and not intended to defraud unsecured creditors of the foreign company; (ii) that in respect of the transfer of any security interest granted by the foreign company to the surviving or consolidated company (a) consent or approval to the transfer has been obtained, released or waived; (b) the transfer is permitted by and has been approved in accordance with the constitutional documents of the foreign company; and (c) the laws of the jurisdiction of the foreign company with respect to the transfer have been or will be complied with; (iii) that the foreign company will, upon the merger or consolidation becoming effective, cease to be incorporated, registered or exist under the laws of the relevant foreign jurisdiction; and (iv) that there is no other reason why it would be against the public interest to permit the merger or consolidation. Where the above procedures are adopted, the Companies Act provides for a right of dissenting shareholders to be paid a payment of the fair value of any such shareholder's shares upon their dissenting to the merger or consolidation if they follow a prescribed procedure. In essence, that procedure is as follows: (a) the shareholder must give such shareholder's written objection to the merger or consolidation to the constituent company before the vote on the merger or consolidation, including a statement that the shareholder proposes to demand payment for such shareholder's shares if the merger or consolidation is authorized by the vote; (b) within 20 days following the date on which the merger or consolidation is approved by the shareholders, the constituent company must give written notice to each shareholder who made a written objection; (c) a shareholder must within 20 days following receipt of such notice from the constituent company, give the constituent company a written notice of such shareholder's intention to dissent including, among other details, a demand for payment of the fair value of such shareholder's shares; (d) within seven days following the date of the expiration of the period set out in paragraph (b) above or seven days following the date on which the plan of merger or consolidation is filed, whichever is later, the constituent company, the surviving company or the consolidated company must make a written offer to each dissenting shareholder to purchase such shareholder's shares at a price that the company determines is the fair value and if the company and the shareholder agree to the price within 30 days following the date on which the offer was made, the company must pay the shareholder such amount; and (e) if the company and the shareholder fail to agree a price within such 30 day period, within 20 days following the date on which such 30 day period expires, the company (and any dissenting shareholder) must file a petition with the Cayman Islands Grand Court to determine the

fair value and such petition must be accompanied by a list of the names and addresses of the dissenting shareholders with whom agreements as to the fair value of their shares have not been reached by the company. At the hearing of that petition, the court has the power to determine the fair value of the shares together with a fair rate of interest, if any, to be paid by the company upon the amount determined to be the fair value. Any dissenting shareholder whose name appears on the list filed by the company may participate fully in all proceedings until the determination of fair value is reached. These rights of a dissenting shareholder are not available in certain circumstances, for example, to dissenters holding shares of any class in respect of which an open market exists on a recognized stock exchange or recognized interdealer quotation system at the relevant date or where the consideration for such shares to be contributed are shares of any company listed on a national securities exchange or shares of the surviving or consolidated company. Moreover, Cayman Islands law has separate statutory provisions that facilitate the reconstruction or amalgamation of companies in certain circumstances, schemes of arrangement that generally will be more suited for complex mergers or other transactions involving widely held companies, commonly referred to in the Cayman Islands as a “scheme of arrangement” which may be tantamount to a merger. In the event that a merger was sought pursuant to a scheme of arrangement (the procedures for which are more rigorous and take longer to complete than the procedures typically required to consummate a merger in the United States), the arrangement in question must be approved by a majority in number of each class of shareholders and creditors with whom the arrangement is to be made and who must in addition represent three-fourths in value of each such class of shareholders or creditors, as the case may be, that are present and voting either in person or by proxy at a meeting, or meeting summoned for that purpose. The convening of the meetings and subsequently the terms of the arrangement must be sanctioned by the Grand Court of the Cayman Islands. While a dissenting shareholder would have the right to express to the court the view that the transaction should not be approved, the court can be expected to approve the arrangement if it satisfies itself that: (a) we are not proposing to act illegally or beyond the scope of our corporate authority and the statutory provisions as to majority vote have been complied with; (b) the shareholders have been fairly represented at the meeting in question; (c) the arrangement is such as a businessperson would reasonably approve; and (d) the arrangement is not one that would more properly be sanctioned under some other provision of the Companies Act or that would amount to a “fraud on the minority.” If a scheme of arrangement or takeover offer (as described below) is approved, any dissenting shareholder would have no rights comparable to appraisal rights (providing rights to receive payment in cash for the judicially determined value of the shares), which would otherwise ordinarily be available to dissenting shareholders of United States corporations. Squeeze-out provisions. When a takeover offer is made and accepted by holders of 90% of the shares to whom the offer relates within four months, the offeror may, within a two-month period, require the holders of the remaining shares to transfer such shares on the terms of the offer. An objection can be made to the Grand Court of the Cayman Islands, but this is unlikely to succeed unless there is evidence of fraud, bad faith, collusion or inequitable treatment of the shareholders. Further, transactions similar to a merger, reconstruction and / or an amalgamation may in some circumstances be achieved through means other than these statutory provisions, such as a share capital exchange, asset acquisition or control, or through contractual arrangements of an operating business. Shareholders’ suits. Derivative actions have been brought in the Cayman Islands courts, and the Cayman Islands courts have confirmed the availability for such actions. In most cases, we will be the proper plaintiff in any claim based on a breach of duty owed to us, and a claim against (for example) our officers or directors usually may not be brought by a shareholder. However, based both on Cayman Islands authorities and on English authorities, which would in all likelihood be of persuasive authority and be applied by a court in the Cayman Islands, exceptions to the foregoing principle apply in circumstances in which: (a) a company is acting, or proposing to act, illegally or beyond the scope of its authority; (b) the act complained of, although not beyond the scope of the authority, could be effected if duly authorized by more than the number of votes which have actually been obtained; or (c) those who control the company are perpetrating a “fraud on the minority.” (d) A shareholder may have a direct right of action against us where the individual rights of that shareholder have been infringed or are about to be infringed. Enforcement of civil liabilities. The Cayman Islands has a less prescriptive body of securities laws as compared to the United States and provides less protection to investors. Additionally, Cayman Islands companies may not have standing to sue before the Federal courts of the United States. The courts of the Cayman Islands may be unlikely (i) to recognize or enforce against us judgments of courts of the United States predicated upon the civil liability provisions of the federal securities laws of the United States or any state; and (ii) in original actions brought in the Cayman Islands, to impose liabilities against us predicated upon the civil liability provisions of the federal securities laws of the United States or any state, so far as the liabilities imposed by those provisions are penal in nature. In those circumstances, although there is no statutory enforcement in the Cayman Islands of judgments obtained in the United States, the courts of the Cayman Islands will recognize and enforce a foreign money judgment of a foreign court of competent jurisdiction without retrial on the merits based on the principle that a judgment of a competent foreign court imposes upon the judgment debtor an obligation to pay the sum for which judgment has been given provided certain conditions are met. For a foreign judgment to be enforced in the Cayman Islands, such judgment must be final and conclusive and for a liquidated sum, and must not be in respect of taxes or a fine or penalty, inconsistent with a Cayman Islands judgment in respect of the same matter, impeachable on the grounds of fraud or obtained in a manner, and or be of a kind the enforcement of which is, contrary to natural justice or the public policy of the Cayman Islands (awards of punitive or multiple damages may well be held to be contrary to public policy). A Cayman Islands Court may stay enforcement proceedings if concurrent proceedings are being brought elsewhere. Special considerations for exempted companies. We are an exempted company with limited liability under the Companies Act. The Companies Act distinguishes between ordinary resident companies and exempted companies. Any company that is registered in the Cayman Islands but conducts business mainly outside of the Cayman Islands may apply to be registered as an exempted company. The requirements for an exempted company are essentially the same as for an ordinary company except for the exemptions and privileges listed below: (a) An exempted company does not have to file an annual return of its shareholders with the Registrar of Companies; (b) an exempted company’s register of members is not open to inspection; (c) an exempted company does not have to hold an annual general meeting; (d) an exempted company may issue shares with no par value; (e) an exempted company may obtain an undertaking against the imposition of any future taxation (such undertakings are usually given for 20 years in the first instance); (f) an exempted company may register by way of continuation in another jurisdiction and be deregistered in the Cayman Islands; (g) an exempted company may register as a limited duration company; and (h) an exempted company may register as a segregated portfolio company. **Amended and Restated Memorandum and Articles of Association** Our amended and restated memorandum and articles of association contain certain rights and protections relating to our IPO that apply to us until the completion of our initial business combination. These provisions cannot be amended without a special resolution under Cayman Islands law. As a matter of Cayman Islands law, a resolution is deemed to be a special resolution where it has been approved by either (i) the affirmative vote of at least two-thirds (or any higher threshold specified in a company’s articles of association) of a company’s shareholders entitled to vote and so voting at a general meeting for which notice specifying the intention to propose the resolution as a special resolution has been given; or (ii) if so authorized by a company’s articles of association, by a unanimous written resolution of all of the company’s shareholders. Other than as described above, our amended and restated memorandum and articles of association provide that special resolutions must be approved either by at least two-thirds of our shareholders who attend and vote at a general meeting of the company (i.e., the lowest threshold permissible under Cayman Islands law), or by a unanimous written resolution of all of our shareholders. Our initial shareholders and their permitted transferees, if any, will participate in any vote to amend our amended and restated memorandum and articles of association and will have the discretion to vote in any manner they choose. Specifically, our amended and restated memorandum and articles of association provide, among other things, that: (a) If we have not consummated an initial business combination within 24 months from the closing of our IPO, we will (i) cease all operations except for the purpose of winding up; (ii) as promptly as reasonably possible but no more than ten business days thereafter, redeem 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 on the funds held in the trust account and not previously released to us to pay our franchise and income taxes that were paid by us or are payable by us, if any (less up to \$100,000 of interest to pay dissolution expenses) divided by the number of the then-outstanding public shares, which redemption will completely extinguish public shareholders’ rights as shareholders (including the right to receive further liquidation distributions, if any); and (iii) as promptly as reasonably possible following such redemption, subject to the approval of our remaining shareholders and our board of directors, liquidate and dissolve, subject in each case to our obligations under Cayman Islands law to provide for claims of creditors and the requirements of other applicable law; (b) Prior to or in connection with our initial business combination, we may not issue additional securities that would entitle the holders thereof to (i) receive funds from the trust account or (ii) vote as a class with our public shares (a) on our initial business combination or on any other proposal presented to shareholders prior to or in connection with the completion of an initial business combination or (b) to approve an amendment to our amended and restated memorandum and articles of association to (x) extend the time we have to consummate a business combination beyond 24 months from the closing of our IPO or (y) amend the foregoing provisions; (c) Although we currently do not intend to enter into a business combination with a target business that is affiliated with our sponsor, our directors or our officers, we are not prohibited from doing so. In the event we enter into such a transaction, we, or a committee of independent directors, will obtain an opinion from an



independent investment banking firm or another independent entity that commonly renders valuation opinions that such a business combination is fair to our company from a financial point of view; • If a shareholder vote on our initial business combination is not required by applicable law or stock exchange listing requirements and we do not decide to hold a shareholder vote for business or other reasons, we will offer to redeem our public shares pursuant to Rule 13e-4 and Regulation 14E of the Exchange Act, and will file tender offer documents with the SEC prior to completing our initial business combination which contain substantially the same financial and other information about our initial business combination and the redemption rights as is required under Regulation 14A of the Exchange Act; • So long as our securities are then listed on Nasdaq, our initial business combination must occur with one or more target businesses that together have an aggregate fair market value of at least 80 % of the assets held in the trust account (excluding the amount of deferred underwriting discounts held in trust and taxes payable on the income earned on the trust account) at the time of the agreement to enter into the initial business combination; • If our shareholders approve an amendment to our amended and restated memorandum and articles of association (A) that would modify the substance or timing of our obligation to provide holders of our Class A ordinary shares the right to have their shares redeemed in connection with our initial business combination or to redeem 100 % of our public shares if we do not complete our initial business combination within 24 months from the closing of our IPO or (B) with respect to any other provision relating to the rights of holders of our Class A ordinary shares, we will provide our public shareholders with the opportunity to redeem all or a portion of their ordinary shares upon such approval 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 funds held in the trust account and not previously released to us to pay our franchise and income taxes, if any, divided by the number of the then-outstanding public shares, subject to the limitations described herein; and • We will not effectuate our initial business combination solely with another blank check company or a similar company with nominal operations. In addition, our amended and restated memorandum and articles of association provide that under no circumstances will we redeem our public shares in an amount that would cause our net tangible assets to be less than \$ 5,000,001. The Companies Act permits a company incorporated in the Cayman Islands to amend its memorandum and articles of association with the approval of a special resolution which requires the approval of the holders of at least two-thirds of such company's issued and outstanding ordinary shares who attend and vote at a general meeting or by way of unanimous written resolution. A company's articles of association may specify that the approval of a higher majority is required but, provided the approval of the required majority is obtained, any Cayman Islands exempted company may amend its memorandum and articles of association regardless of whether its memorandum and articles of association provides otherwise. Accordingly, although we could amend any of the provisions relating to our structure and business plan which are contained in our amended and restated memorandum and articles of association, we view all of these provisions as binding obligations to our shareholders and neither we, nor our officers or directors, will take any action to amend or waive any of these provisions unless we provide dissenting public shareholders with the opportunity to redeem their public shares.

**Anti-money Laundering- Cayman Islands** If any person in the Cayman Islands knows or suspects, or has reasonable grounds for knowing or suspecting, that another person is engaged in criminal conduct or money laundering or is involved with terrorism or terrorist financing and property and the information for that knowledge or suspicion came to their attention in the course of business in the regulated sector or other trade, profession, business or employment, the person will be required to report such knowledge or suspicion to (i) the Financial Reporting Authority of the Cayman Islands, pursuant to the Proceeds of Crime Act (As Revised) of the Cayman Islands if the disclosure relates to criminal conduct or money laundering or (ii) a police officer of the rank of constable or higher, or the Financial Reporting Authority, pursuant to the Terrorism Act (As Revised) of the Cayman Islands, if the disclosure relates to involvement with terrorism or terrorist financing and property. Such a report shall not be treated as a breach of confidence or of any restriction upon the disclosure of information imposed by any enactment or otherwise.

**Data Protection- Cayman Islands** We have certain duties under the Data Protection Act (As Revised) of the Cayman Islands (the "DPA") based on internationally accepted principles of data privacy. Privacy Notice Introduction This privacy notice puts our shareholders on notice that through investment in the company each shareholder will provide us with certain personal information which constitutes personal data within the meaning of the DPA ("personal data"). In the following discussion, the "company" refers to us and our affiliates and / or delegates, except where the context requires otherwise. Investor data We will collect, use, disclose, retain and secure personal data to the extent reasonably required only and within the parameters that could be reasonably expected during the normal course of business. We will only process, disclose, transfer or retain personal data to the extent legitimately required to conduct our activities of on an ongoing basis or to comply with legal and regulatory obligations to which we are subject. We will only transfer personal data in accordance with the requirements of the DPA, and will apply appropriate technical and organizational information security measures designed to protect against unauthorized or unlawful processing of the personal data and against the accidental loss, destruction or damage to the personal data. In our use of this personal data, we will be characterized as a "data controller" for the purposes of the DPA, while our affiliates and service providers who may receive this personal data from us in the conduct of our activities may either act as our "data processors" for the purposes of the DPA or may process personal information for their own lawful purposes in connection with services provided to us. We may also obtain personal data from other public sources. Personal data includes, without limitation, the following information relating to a shareholder and / or any individuals connected with a shareholder as an investor: name, residential address, email address, contact details, corporate contact information, signature, nationality, place of birth, date of birth, tax identification, credit history, correspondence records, passport number, bank account details, source of funds details and details relating to the shareholder's investment activity. Who this affects If you are a natural person, this will affect you directly. If you are a corporate investor (including, for these purposes, legal arrangements such as trusts or exempted limited partnerships) that provides us with personal data on individuals connected to you for any reason in relation your investment in the company, this will be relevant for those individuals and you should transmit the content of this Privacy Notice to such individuals or otherwise advise them of its content. How the company may use a shareholder's personal data The company, as the data controller, may collect, store and use personal data for lawful purposes, including, in particular: (a) where this is necessary for the performance of our rights and obligations under any purchase agreements; (b) where this is necessary for compliance with a legal and regulatory obligation to which we are subject (such as compliance with anti-money laundering and FATCA / CRS requirements); and (c) where this is necessary for the purposes of our legitimate interests and such interests are not overridden by your interests, fundamental rights or freedoms. Should we wish to use personal data for other specific purposes (including, if applicable, any purpose that requires your consent), we will contact you. Why we may transfer your personal data In certain circumstances we may be legally obliged to share personal data and other information with respect to your shareholding with the relevant regulatory authorities such as the Cayman Islands Monetary Authority or the Tax Information Authority. They, in turn, may exchange this information with foreign authorities, including tax authorities. We anticipate disclosing personal data to persons who provide services to us and their respective affiliates (which may include certain entities located outside the United States, the Cayman Islands or the European Economic Area), who will process your personal data on our behalf. This includes our transfer agent. The data protection measures we take Any transfer of personal data by us or our duly authorized affiliates and / or delegates outside of the Cayman Islands shall be in accordance with the requirements of the DPA. We and our duly authorized affiliates and / or delegates shall apply appropriate technical and organizational information security measures designed to protect against unauthorized or unlawful processing of personal data, and against accidental loss or destruction of, or damage to, personal data. We shall notify you of any personal data breach that is reasonably likely to result in a risk to your interests, fundamental rights or freedoms or those data subjects to whom the relevant personal data relates. Certain anti-takeover provisions of our amended and restated memorandum and articles of association Our amended and restated memorandum and articles of association provide that our board of directors will be classified into three classes of directors. As a result, in most circumstances, a person can gain control of our board only by successfully engaging in a proxy contest at two or more annual general meetings. Our authorized but unissued Class A ordinary shares and preference shares are available for future issuances without shareholder approval and could be utilized for a variety of corporate purposes, including future offerings to raise additional capital, acquisitions and employee benefit plans. The existence of authorized but unissued and unreserved Class A ordinary shares and preference shares could render more difficult or discourage an attempt to obtain control of us by means of a proxy contest, tender offer, merger or otherwise.

**Listing of Securities** Our units, Class A ordinary shares and warrants are listed on Nasdaq under the symbols "BCSAU," "BCSA" and "BCSAW," respectively. Exhibit 31. 1 CERTIFICATION OF CHIEF EXECUTIVE OFFICER PURSUANT TO RULE 13a- 14 (a) OR RULE 15d- 14 (a) OF THE SECURITIES EXCHANGE ACT OF 1934 I, Lou Kerner, certify that: 1. I have reviewed this annual report on Form 10-K of Blockchain Coinvestors Acquisition Corp. I; 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. April 17, 2023-2024 / s / Lou Kerner Lou Kerner Chief Executive Officer (Principal Executive Officer) EXHIBIT 31. 2 CERTIFICATION OF CHIEF FINANCIAL OFFICER PURSUANT TO RULE 13a-14 (a) OR RULE 15d-14 (a) OF THE SECURITIES EXCHANGE ACT OF 1934-I, Mitchell Mechigian, certify that: April 1-I have reviewed this annual report on Form 10-K of Blockchain Coinvestors Acquisition Corp. I; 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. April 17, 2023-2024 / s / Mitchell Mechigian Mitchell Mechigian Chief Financial Officer (Principal Financial Officer) EXHIBIT Exhibit 32. 1 CERTIFICATION OF CHIEF EXECUTIVE OFFICER PURSUANT TO RULE 13a-14 (b) OR RULE 15d-14 (b) OF THE SECURITIES EXCHANGE ACT OF 1934 AND 18 U. S. C. SECTION 1350 In connection with the Annual Report of Blockchain Coinvestors Acquisition Corp. I (the "Company") on Form 10-K for the year ended December 31, 2022-2023 as filed with the Securities and Exchange Commission on the date hereof (the "Report"), I, Lou Kerner, Chief Executive Officer of the Company, certify, pursuant to 18 U. S. C. § 1350, as adopted pursuant to § 906 of the Sarbanes-Oxley Act of 2002, that: 1. The Report fully complies with the requirements of Section 13 (a) or 15 (d) of the Securities Exchange Act of 1934; and 2. The information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company. Date: April 17, 2023-2024 By: / s / Lou Kerner Lou Kerner Chief Executive Officer (Principal Executive Officer) EXHIBIT Exhibit 32. 2 CERTIFICATION OF CHIEF FINANCIAL OFFICER PURSUANT TO RULE 13a-14 (b) OR RULE 15d-14 (b) OF THE SECURITIES EXCHANGE ACT OF 1934 AND 18 U. S. C. SECTION 1350 In connection with the Annual Report of Blockchain Coinvestors Acquisition Corp. I (the "Company") on Form 10-K for the year ended December 31, 2022-2023 as filed with the Securities and Exchange Commission on the date hereof (the "Report"), I, Mitchell Mechigian, Chief Financial Officer of the Company, certify, pursuant to 18 U. S. C. § 1350, as adopted pursuant to § 906 of the Sarbanes-Oxley Act of 2002, that: Date: April 1. The Report fully complies with the requirements of Section 13 (a) or 15 (d) of the Securities Exchange Act of 1934; and 2. The information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company. Date: April 17, 2023-2024 By: / s / Mitchell Mechigian Mitchell Mechigian Chief Financial Officer (Principal Financial Officer) **POLICY REGARDING THE RECOVERY OF ERRONEOUSLY AWARDED COMPENSATION. Introduction The Board of Blockchain Coinvestors Acquisition Corp I, a Cayman Islands exempted company (the "Company"), is dedicated to maintaining and enhancing a culture that emphasizes integrity and accountability and that reinforces the Company's pay-for-performance compensation philosophy. In accordance with the applicable rules of The Nasdaq Stock Market (the "Exchange Rules"), and Section 10D and Rule 10D-1 of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), the Board has therefore adopted this Policy, which provides for the recoupment, otherwise referred to as "clawback", of certain erroneously awarded Incentive-Based Compensation from Executive Officers in the event of an Accounting Restatement resulting from material noncompliance with financial reporting requirements under the federal securities laws, and which is intended to comply with Section 954 of the Dodd-Frank Wall Street Reform and Consumer Protection Act. All capitalized terms used and not otherwise defined herein shall have the meanings set forth in this Section II. II. Definitions (1) "Accounting Restatement" means an accounting restatement due to the material noncompliance of the Company with any financial reporting requirement under the securities laws, including any required accounting restatement to correct an error in previously issued financial statements that is material to the previously issued financial statements (a "Big R" or reissuance restatement), or that would result in a material misstatement if the error were corrected in the current period or left uncorrected in the current period (a "little r" or revision restatement). For the avoidance of doubt, in no event will a restatement of the Company's financial statements that is not due in whole or in part to the Company's material noncompliance with any financial reporting requirement under applicable law (including any rule or regulation promulgated thereunder) be considered an Accounting Restatement under this Policy. For example, a restatement due exclusively to a retrospective application of any one or more of the following will not be considered an Accounting Restatement under this Policy: (i) a change in accounting principles; (ii) revision to reportable segment information due to a change in the structure of the Company's internal organization; (iii) reclassification due to a discontinued operation; (iv) application of a change in reporting entity, such as from a reorganization of entities under common control; (v) adjustment to provisional amounts in connection with a prior business combination (but only if the Company is an International Financial Reporting Standards ("IFRS") filer); and (vi) revision for stock splits, reverse stock splits, stock dividends or other changes in capital structure. (2) "Board" means the Board of Directors of the Company. (3) "Clawback Eligible Incentive Compensation" means all Incentive-Based Compensation Received by an Executive Officer (i) on or after the effective date of the applicable Exchange rules adopted in order to comply with Rule 10D-1, (ii) after beginning service as an Executive Officer, (iii) who served as an Executive Officer at any time during the applicable performance period relating to the applicable Incentive-Based Compensation (whether or not such Executive Officer is serving as such at the time the Erroneously Awarded Compensation is required to be repaid to the Company), (iv) while the Company has a class of securities listed on a national securities exchange or a national securities association, and (v) during the applicable Clawback Period (as defined below). (4) "Clawback Period" means, with respect to any Accounting Restatement, the three completed fiscal years of the Company immediately preceding the Restatement Date (as**

defined below), and if the Company changes its fiscal year, any transition period of less than nine months within or immediately following those three completed fiscal years. (5) "Committee" means the Compensation Committee of the Company (if composed entirely of independent directors, or in the absence of such a committee, a majority of independent directors serving on the Board). (6) "Erroneously Awarded Compensation" means, with respect to each Executive Officer in connection with an Accounting Restatement, the amount of Clawback Eligible Incentive Compensation that exceeds the amount of Incentive- Based Compensation that otherwise would have been Received had it been determined based on the restated amounts, computed without regard to any taxes paid. (7) "Exchange" means the Nasdaq Stock Market. (8) "Executive Officer" means each individual who is (a) a current or former executive officer, as determined by the Committee (as defined below) in accordance with Section 10D and Rule 10D- 1 of the Exchange Act and the listing standards of the Exchange, (b) a current or former employee who is classified by the Committee as an executive officer of the Company, which includes without limitation any of the Company's president, principal financial officer, principal accounting officer (or if there is no such accounting officer, the controller), vice president in charge of a principal business unit, division or function (such as sales, administration or finance), and any other person who performs policy- making functions for the Company (including executive officers of a parent or subsidiary if they perform policy- making functions for the Company), and (3) an employee who may from time to time be deemed subject to the Policy by the Committee. For the avoidance of doubt, the identification of an executive officer for purposes of this Policy shall include each executive officer who is or was identified pursuant to Item 401 (b) of Regulation S- K or Item 6. A of Form 20- F, as applicable. (9) "Financial Reporting Measures" means measures that are determined and presented in accordance with the accounting principles used in preparing the Company's financial statements, and all other measures that are derived wholly or in part from such measures. Stock price and total shareholder return (and any measures that are derived wholly or in part from stock price or total shareholder return) shall, for purposes of this Policy, be considered Financial Reporting Measures. For the avoidance of doubt, a Financial Reporting Measure need not be presented in the Company's financial statements or included in a filing with the SEC. (10) "Incentive- Based Compensation" shall have the meaning set forth in Section III below. (11) "Exchange Effective Date" means October 2, 2023. (12) "Policy" means this Clawback Policy, effective as of October 2, 2023, as the same may be amended and / or restated from time to time. (13) Incentive- Based Compensation will be deemed "Received" in the Company's fiscal period during which the Financial Reporting Measure specified in the Incentive- Based Compensation documentation is attained, even if (a) the payment or grant of the Incentive- Based Compensation to the Executive Officer occurs after the end of that period or (b) the Incentive- Based Compensation remains contingent and subject to further conditions thereafter, such as time- based vesting. (14) "Restatement Date" means the earlier to occur of (i) the date the Board, a committee of the Board, or the officer (s) of the Company authorized to take such action if Board action is not required, concludes, or reasonably should have concluded, that the Company is required to prepare an Accounting Restatement, or (ii) the date a court, regulator or other legally authorized body directs the Company to prepare an Accounting Restatement. (15) "SARs" means shareholder appreciate rights. (16) "SEC" means the U. S. Securities and Exchange Commission. III. Incentive- Based Compensation "Incentive- Based Compensation" shall mean any compensation that is granted, earned or vested wholly or in part upon the attainment of a Financial Reporting Measure. For purposes of this Policy, specific examples of Incentive- Based Compensation include, but are not limited to: • Non- equity incentive plan awards that are earned based, wholly or in part, based on satisfaction of a Financial Reporting Measure performance goal; • Bonuses paid from a "bonus pool," the size of which is determined, wholly or in part, based on satisfaction of a Financial Reporting Measure performance goal; • Other cash awards based on satisfaction of a Financial Reporting Measure performance goal; • Restricted stock, restricted stock units, performance share units, stock options and SARs that are granted or become vested, wholly or in part, on satisfaction of a Financial Reporting Measure performance goal; and • Proceeds received upon the sale of shares acquired through an incentive plan that were granted or vested based, wholly or in part, on satisfaction of a Financial Reporting Measure performance goal. For purposes of this Policy, Incentive- Based Compensation excludes: • Any base salaries (except with respect to any salary increases earned, wholly or in part, based on satisfaction of a Financial Reporting Measure performance goal); • Bonuses paid solely at the discretion of the Committee or Board that are not paid from a "bonus pool" that is determined by satisfying a Financial Reporting Measure performance goal; • Bonuses paid solely upon satisfying one or more subjective standards and / or completion of a specified employment period; • Non- equity incentive plan awards earned solely upon satisfying one or more strategic measures (e. g., consummating a merger or divestiture) or operational measures (e. g., completion of a project, acquiring a specified number of vessels, attainment of a certain market share); and • Equity awards that vest solely based on the passage of time and / or satisfaction of one or more non- Financial Reporting Measures (e. g., a time- vested award, including time- vesting stock options or restricted share rights). IV. Administration and Interpretation This Policy shall be administered by the Committee and / or the Board, and any determinations made by the Committee and the Board shall be final and binding on all affected individuals. The Committee and / or the Board shall determine the amount of any Erroneously Awarded Compensation Received by each Executive Officer and shall promptly deliver written notice to each Executive Officer containing the amount of any Erroneously Awarded Compensation and a demand for repayment or return of such compensation, as applicable. For the avoidance of doubt, recovery of Erroneously Awarded Compensation is on a "no fault" basis, meaning that it will occur regardless of whether the Executive Officer engaged in misconduct or was otherwise directly or indirectly responsible, in whole or in part, for the Accounting Restatement. The Committee is authorized to interpret and construe this Policy and to make all determinations and to take such actions as may be necessary, appropriate, or advisable for the administration of this Policy and for the Company's compliance with the Exchange Rules, Section 10D, Rule 10D- 1 and any other applicable law, regulation, rule or interpretation of the SEC or the Exchange promulgated or issued in connection therewith. V. Recovery of Erroneously Awarded Compensation (1) In the event of an Accounting Restatement, the Committee shall promptly determine in good faith the amount of any Erroneously Awarded Compensation Received in accordance with the Exchange Rules and Rule 10D- 1 for each Executive Officer in connection with such Accounting Restatement and shall promptly thereafter provide each Executive Officer with a written notice containing the amount of Erroneously Awarded Compensation (without regard to any taxes paid thereon by the Executive Officer) and a demand for repayment or return, as applicable. a. Cash Awards. With respect to cash awards, the Erroneously Awarded Compensation is the difference between the amount of the cash award (whether payable as a lump sum or over time) that was Received and the amount that should have been received applying the restated Financial Reporting Measure. b. Cash Awards Paid from Bonus Pools. With respect to cash awards paid from bonus pools, the Erroneously Awarded Compensation is the pro rata portion of any deficiency that results from the aggregate bonus pool that is reduced based on applying the restated Financial Reporting Measure. c. Equity Awards. With respect to equity awards, if the shares, options or SARs are still held at the time of recovery, the Erroneously Awarded Compensation is the number of such securities Received in excess of the number that should have been received applying the restated Financial Reporting Measure (or the value in excess of that number). If the options or SARs have been exercised, but the underlying shares have not been sold, the Erroneously Awarded Compensation is the number of shares underlying the excess options or SARs (or the value thereof). If the underlying shares have already been sold, then the Committee and / or Board shall determine the amount which most reasonably estimates the Erroneously Awarded Compensation. d. Compensation Based on Stock Price or Total Shareholder Return. For Incentive- Based Compensation based on (or derived from) stock price or total shareholder return, where the amount of Erroneously Awarded Compensation is not subject to mathematical recalculation directly from the information in the applicable Accounting Restatement, (i) the amount shall be determined by the Committee and / or Board based on a reasonable estimate of the effect of the Accounting Restatement on the stock price or total shareholder return upon which the Incentive- Based Compensation was Received; and (ii) the Committee and / or Board shall maintain documentation of such determination of that reasonable estimate and provide such documentation to the Exchange in accordance with applicable listing standards. (2) The Committee shall have discretion to determine the appropriate means of recovering Erroneously Awarded Compensation based on the particular facts and circumstances. Notwithstanding the foregoing, except as set forth in Section VI below, in no event may the Company accept an amount that is less than the amount of Erroneously Awarded Compensation in satisfaction of an Executive Officer's obligations hereunder. (3) To the extent that the Executive Officer has already reimbursed the Company for any Erroneously Awarded Compensation Received under any duplicative recovery obligations established by the Company or applicable law, it shall be appropriate for any such reimbursed amount to be credited to the amount of Erroneously Awarded Compensation that is subject to recovery under this Policy. To the extent that the Erroneously Awarded Compensation is recovered under a foreign recovery regime, the recovery would meet the obligations of Rule 10D- 1. (4) To the extent that an Executive Officer fails to repay all Erroneously Awarded Compensation to the Company when due, the Company

shall take all actions reasonable and appropriate to recover such Erroneously Awarded Compensation from the applicable Executive Officer. The applicable Executive Officer shall be required to reimburse the Company for any and all expenses reasonably incurred (including legal and other collection related fees) by the Company in recovering such Erroneously Awarded Compensation. VI. Discretionary Recovery Notwithstanding anything herein to the contrary, the Company shall not be required to take the actions contemplated by Section V above if the Committee determines that recovery would be impracticable and any of the following two conditions are met. (1) The Committee has determined that the direct expenses, such as reasonable legal expenses and consulting fees, paid to a third party to assist in enforcing the Policy would exceed the amount to be recovered. In order for the Committee to make this determination, the Company must make a reasonable attempt to recover the Erroneously Awarded Compensation, document such attempt (s) to recover, and provide such documentation to the Exchange ; (2) Recovery would likely cause an otherwise tax- qualified retirement plan, under which benefits are broadly available to employees of the Company, to fail to meet the requirements of Section 401 (a) (13) or Section 411 (a) of the Internal Revenue Code of 1986, as amended, and regulations thereunder. In the event that an Executive Officer engages in Detrimental Conduct (as defined below) that, in the sole discretion of the Committee, is likely to cause or has caused material financial, operational, or reputational harm to the Company or one or more of its affiliates, the Committee may recover or cause to be forfeited up to 100 % of the Incentive- Based Compensation (without regard to any taxes paid thereon by the Executive Officer) received by or payable to the Executive Officer, and not just the recovery amounts described in Section V. “ Detrimental Conduct ” consists of: (1) The commission of an act of fraud, misappropriation or embezzlement in the course of employment; (2) The commission of a criminal act, whether or not in the course of employment or in the workplace, that constitutes a felony (or substantial equivalent thereof in a non- US jurisdiction) or other serious crime involving moral turpitude, dishonesty, or fraud; (3) The material violation of a non- compete, non- solicitation, or confidentiality agreement; (4) The material breach of the Company’ s Code of Ethics that could give rise to dismissal thereunder; or (5) Any act or omission that resulted in such Executive Officer’ s termination for Cause (as defined below). For the purposes of this Policy, “ Cause ” shall, as of any applicable date of determination, have the meaning ascribed to such term in the agreement and / or plan governing the most recent equity (or other long- term incentive) award granted to the applicable Executive Officer. VII. Recoupment Period Covered and Amount If an Accounting Restatement occurs, the Committee shall review all Incentive- Based Compensation that was granted, vested or earned on the basis of having met or exceeded Financial Reporting Measures and that was Received by an Executive Officer during the Clawback Period. With respect to each Executive Officer, the Committee shall, as provided under this Policy, seek to require the forfeiture or repayment of (1) the Erroneously Awarded Compensation, whether vested or unvested and including proceeds received upon the sale of shares acquired through an incentive plan that were granted or vested based wholly or in part on satisfying a Financial Reporting Measure, Received during the Clawback Period in the event of an Accounting Restatement, and (2) to the extent the Executive Officer engages in Detrimental Conduct, applicable Incentive- Based Compensation received thereafter. Compensation shall be deemed to have been Received in the fiscal period in which the Financial Reporting Measure is attained, even if the Incentive- Based Compensation is not actually paid until a later date or where the compensation is subject to additional service- based or non- financial goal- based vesting conditions after the period ends. The amount to be recovered will be as provided for in this Policy. VIII. Method of Recovery of Erroneously Awarded Compensation The Committee will determine, in its sole discretion, the method for recovering Erroneously Awarded Compensation hereunder, which may include, without limitation: (1) Requiring reimbursement of cash Incentive- Based Compensation previously paid; (2) Seeking recovery of any gain realized on the granting, vesting, exercise, settlement, sale, transfer or other disposition of any equity or equity- based awards; (3) Offsetting the recouped amount from any compensation otherwise owed by the Company or its affiliates to the Executive Officer; (4) Cancelling outstanding vested or unvested equity or equity- based awards and / or reducing outstanding future payments due or possibly due in respect of amounts already Received; and / or (5) Taking any other remedial and recovery action permitted by law, as determined by the Committee. IX. Disclosure Requirements The Company shall file all disclosures with respect to this Policy in accordance with the requirements of the federal securities laws, including the disclosure required by the rules and applicable filings required to be made with the SEC. X. No Indemnification The Company shall not be permitted to insure or indemnify any Executive Officer against (i) the loss of any Erroneously Awarded Compensation that is repaid, returned or recovered pursuant to the terms of this Policy, or (ii) any claims relating to the Company’ s enforcement of its rights under this Policy. Further, the Company shall not enter into any agreement that exempts any Incentive- Based Compensation that is granted, paid or awarded to an Executive Officer from the application of this Policy or that waives the Company’ s right to recovery of any Erroneously Awarded Compensation, and this Policy shall supersede any such agreement (whether entered into before, on or after the Effective Date of this Policy). While an Executive Officer may purchase a third- party insurance policy to fund potential recovery obligations under this Policy, the Company may not pay or reimburse the Executive Officer for premiums for such an insurance policy. XI. Effective Date This Policy shall be effective as of the Exchange Effective Date. XII. Amendment; Termination The Committee and thereafter, the Board, may amend this Policy from time to time in its discretion and shall amend this Policy as it deems necessary to comply with the requirements of any federal securities laws, SEC rule or the rules of any national securities exchange or national securities association on which the Company’ s securities are then listed. Notwithstanding anything in this Section XII to the contrary, no amendment or termination of this Policy shall be effective if such amendment or termination would (after taking into account any actions taken by the Company contemporaneously with such amendment or termination) cause the Company to violate any federal securities laws, SEC rule, or the rules of any national securities exchange or national securities association on which the Company’ s securities are then listed. XIII. Other Recovery Rights This Policy will be applied to the fullest extent of the law. The Board and / or the Committee may, to the fullest extent of the law, require that any employment agreement, equity award agreement, or other plan, agreement or arrangement providing for incentive compensation shall, as a condition to the grant, receipt or vesting of any benefit thereunder, require an Executive Officer to agree to abide by the terms of this Policy, including requiring the execution of the attestation and acknowledgement set forth in Exhibit A to this Policy. Any right of recoupment under this Policy is in addition to, and not in lieu of, any other remedies or rights of recoupment that may be available to the Company pursuant to the terms of any similar policy in any employment agreement, equity or equity- based plan or award agreement, or other plan, agreement or arrangement providing for incentive compensation and any other legal remedies available to the Company. However, this Policy shall not provide for recovery of Incentive- Based Compensation that the Company has already recovered pursuant to Section 304 of the Sarbanes- Oxley Act or other recovery obligations. XIV. Successors This Policy shall be binding and enforceable against all Executive Officers and their beneficiaries, heirs, executors, administrators, permitted transferees, permitted assignees or other legal representatives, and shall inure to the benefit of any successor or assignee of the Company. Exhibit A ATTESTATION AND ACKNOWLEDGEMENT OF POLICY REGARDING THE RECOVERY OF ERRONEOUSLY AWARDED COMPENSATION By my signature below, I acknowledge and agree that: • I have received and read the attached Policy Regarding the Recovery of Erroneously Awarded Compensation (this “ Policy ”). • I hereby agree to abide by all of the terms of this Policy both during and after my employment with the Company, including, without limitation, by promptly repaying or returning any Erroneously Awarded Compensation to the Company as determined in accordance with this Policy. Signature: Printed Name: Date: v3. 23-24. 1. 1Cover u1Cover Page USD (\$) \$ in Millions 12 Months Ended Dec. 31, 2022-2023 Apr. 14-15, 2023-2024 Jun. 30, 2022 Document 2023 Document Information [ Line Items ] Document Type 10- K Document Annual Report true Document Transition Report false Document Financial Statement Error Correction [ Flag ] false Entity Interactive Data Current Yes ICFR Auditor Attestation Flag false Amendment Flag false Entity Registrant Name Blockchain Coinvestors Acquisition Corp. I Entity Central Index Key- Document Period End Date Dec. 31, 2022-2023 Document Fiscal Year Focus Document Fiscal Period Focus FY Entity Information [ Line Items ] Entity Registrant Name BLOCKCHAIN COINVESTORS ACQUISITION CORP. I Entity Central Index Key Entity File Number 001- 41050 Entity Tax Identification Number 98- 1607883 Entity Incorporation, State or Country Code E9 Current Fiscal Year End Date-- 12- 31 Document Transition Report false Entity Incorporation, State or Well- known Seasoned Issuer No Entity Country Voluntary Filers No Code E9 Title of 12 (b) Security Class A ordinary shares, par value \$ 0. 0001 per share Trading Symbol BCSA Security Exchange Name NASDAQ- Entity Current Reporting Status Yes Entity Shell Company true Interactive Data Current Yes Entity Filer Category Non- accelerated Filer Entity Small Business true Entity Emerging Growth Company true Entity Ex Transition Period false Entity Shell Company true Public Float \$ 52. 3 Entity Incorporation, Date of Incorporation Jun. 11, 2021 Entity File Number 001- 41050 Contact Personnel [ Line Items ] Entity Address, Address Line One PO Box 1093, Boundary Hall Entity Address, Address Line Two Cricket Square Entity Address, City or Town Grand Cayman Entity Address, Country KY Entity Address, Postal Zip Code KY1- 1102 Entity Phone Fax Numbers [ Line Items ] City Area Code (345)

Local Phone Number 814- 5726 **Units, eUnits, each consisting of one Class A ordinary share, par value \$ 0. 0001 per share, and one-half of one redeemable warrant consisting of one Class A ordinary share, par value \$ 0. 0001 per share, and one-half of one redeemable warrant** Entity Listings Tax Identification Number 98- 1607883 Entity Address, Country KY Document Annual Report true Entity Well-known Seasoned Issuer No Entity Voluntary Filers No ICFR Auditor Attestation Flag false Entity Public Float \$ 295. 0 Auditor Name WithumSmith Brown, PC Auditor Firm ID Auditor Location New York, New York Capital Units [ Member ] Document Information [ Line Items ] Title of 12 (b) Security Units, each consisting of one Class A ordinary share, par value \$ 0. 0001 per share, and one-half of one redeemable warrant Trading Symbol BCSAU Security Exchange Name NASDAQ **Warrant [ Member ] Document Information Class A ordinary shares, par value \$ 0. 0001 per share Entity Listings [ Line Items ] Title of 12 (b) Security Class A ordinary shares, par value \$ 0. 0001 per share Trading Symbol BCSA Security Exchange Name NASDAQ Redeemable warrants, each whole warrant exercisable for one Class A ordinary share at an exercise price of \$ 11. 50 Entity Listings [ Line Items ] Title of 12 (b) Security Redeemable warrants, each whole warrant exercisable for one Class A ordinary share at an exercise price of \$ 11. 50** Trading Symbol BCSAW Security Exchange Name NASDAQ Class A **Ordinary Shares Entity Listings common stock [ Member ] Document Information [ Line Items ] Entity Common Stock, Shares Outstanding 413, 915,433, 271,794 Class B Ordinary Shares Entity Listings common stock [ Member ] Document Information [ Line Items ] Entity Common Stock, Shares Outstanding 10,000,000**X- Definition Boolean flag that is true when the XBRL content amends previously- filed or accepted submission. ReferencesNo definition available. Details Name: dei\_AmendmentFlag Namespace Prefix: dei\_ Data Type: xbrli: booleanItemType Balance Type: na Period Type:..... dei Data Type: dei: internationalNameItemType Balance Type: na Period Type: durationX- DefinitionArea code of city ReferencesNo definition available. Details Name: dei\_CityAreaCode Namespace Prefix: dei\_ Data Type: xbrli: normalizedStringItemType Balance Type: na Period Type: durationX- DefinitionEnd date of current fiscal year in the format-- MM- DD. ReferencesNo definition available. Details Name: dei\_CurrentFiscalYearEndDate Namespace Prefix: dei\_ Data Type: xbrli: gMonthDayItemType Balance Type: na Period Type: durationX- DefinitionBoolean flag that is true only for a form used as an annual report. ReferencesReference 1: http:// www. xbrl. org / 2003 / role / presentationRef- Publisher SEC- Name Form 10- K- Number 249- Section 310Reference 2: http:// www. xbrl. org / 2003 / role / presentationRef- Publisher SEC- Name Form 20- F- Number 249- Section 220- Subsection fReference 3: http:// www. xbrl. org / 2003 / role / presentationRef- Publisher SEC- Name Form 40- F- Number 249- Section 240- Subsection f Details Name: dei\_DocumentAnnualReport Namespace Prefix: dei\_ Data Type: xbrli: booleanItemType Balance Type: na Period Type: durationX- **DefinitionIndicates whether any of the financial statement period in the filing include a restatement due to error correction. ReferencesReference 1:** http:// www. xbrl. org / 2003 / role / presentationRef- Publisher SEC- Name **Form 40- Regulation S- F-K- Number 249-229- Section 240-402- Subsection wReference 2 f**Details Name: dei\_AuditorFirmID Namespace Prefix: dei\_ Data Type: dei: nonemptySequenceNumberItemType Balance Type: na Period Type: durationX- ReferencesReference 1: http:// www. xbrl. org / 2003 / role / presentationRef- Publisher SEC- Name Form 10- K- Number 249- Section 310Reference 2-3 :http:// www. xbrl. org / 2003 / role / presentationRef- Publisher SEC- Name Form 20- F- Number 249- Section 220- Subsection fReference 3-4 :http:// www. xbrl. org / 2003 / role / presentationRef- Publisher SEC- Name Form 40- F- Number 249- Section 240- Subsection f Details Name: dei\_AuditorLocation dei DocumentFinStmntErrorCorrectionFlag Namespace Prefix: dei\_ Data Type: dei xbrli: internationalNameItemType booleanItemType Balance Type: na Period Type: durationX- DefinitionFiscal period values are FY, Q1, Q2, and Q3. 1st, 2nd and 3rd quarter 10- Q or 10- QT statements have value Q1, Q2, and Q3 respectively, with 10- K, 10- KT or other fiscal year statements having FY. ReferencesNo definition available. Details Name: dei\_DocumentFiscalPeriodFocus Namespace Prefix: dei\_ Data Type: dei: fiscalPeriodItemType Balance Type: na Period Type: durationX- DefinitionThis is focus fiscal year of the document report in YYYY format. For a 2006 annual report, which may also provide financial information from prior periods, fiscal 2006 should be given as the fiscal year focus. Example: 2006. ReferencesNo definition available. Details Name: dei\_DocumentFiscalYearFocus Namespace Prefix: dei\_ Data Type: xbrli: gYearItemType Balance Type: na Period Type: 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: dei\_DocumentInformationLineItems Namespace Prefix: dei\_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionFor the EDGAR submission types of Form 8- K: the date of the report, the date of the earliest event reported; for the EDGAR submission types of Form N- 1A: the filing date; for all other submission types: the end of the reporting or transition period. The format of the date is YYYY- MM- DD. ReferencesNo definition available. Details Name: dei\_DocumentPeriodEndDate Namespace Prefix: dei\_ Data Type: xbrli: dateItemType Balance Type: na Period Type: durationX- DefinitionBoolean flag that is true only for a form used as a transition report. ReferencesReference 1: http:// www. xbrl. org / 2003 / role / presentationRef- Publisher SEC- Name Forms 10- K, 10- Q, 20- F- Number 240- Section 13- Subsection a- 1 Details Name: dei\_DocumentTransitionReport Namespace Prefix: dei\_ Data Type: xbrli: booleanItemType Balance Type: na Period Type: durationX- DefinitionThe type of document being provided (such as 10- K, 10- Q, 485BPOS, etc). The document type is limited to the same value as the supporting SEC submission type, or the word 'Other'. ReferencesNo definition available. Details Name: dei\_DocumentType Namespace Prefix: dei\_ Data Type: dei: submissionTypeItemType Balance Type: na Period Type: durationX- DefinitionAddress Line 1 such as Attn, Building Name, Street Name ReferencesNo definition available. Details Name: dei\_EntityAddressAddressLine1 Namespace Prefix: dei\_ Data Type: xbrli: normalizedStringItemType Balance Type: na Period Type: durationX- DefinitionAddress Line 2 such as Street or Suite number ReferencesNo definition available. Details Name: dei\_EntityAddressAddressLine2 Namespace Prefix: dei\_ Data Type: xbrli: normalizedStringItemType Balance Type: na Period Type: durationX- DefinitionName of the City or Town ReferencesNo definition available. Details Name: dei\_EntityAddressCityOrTown Namespace Prefix: dei\_ Data Type: xbrli: normalizedStringItemType Balance Type: na Period Type: durationX- DefinitionISO 3166- 1 alpha- 2 country code. ReferencesNo definition available. Details Name: dei\_EntityAddressCountry Namespace Prefix: dei\_ Data Type: dei: countryCodeItemType Balance Type: na Period Type: durationX- DefinitionCode for the postal or zip code ReferencesNo definition available. Details Name: dei\_EntityAddressPostalZipCode Namespace Prefix: dei\_ Data Type: xbrli: normalizedStringItemType Balance Type: na Period Type: durationX- DefinitionA unique 10- digit SEC- issued value to identify entities that have filed disclosures with the SEC. It is commonly abbreviated as CIK. ReferencesReference 1: http:// www. xbrl. org / 2003 / role / presentationRef- Publisher SEC- Name Exchange Act- Number 240- Section 12- Subsection b- 2 Details Name: dei\_EntityCentralIndexKey Namespace Prefix: dei\_ Data Type: dei: centralIndexKeyItemType Balance Type: na Period Type: durationX- DefinitionIndicate number of shares or other units outstanding of each of registrant' s classes of capital or common stock or other ownership interests, if and as stated on cover of related periodic report. Where multiple classes or units exist define each class / interest by adding class of stock items such as Common Class A [ Member ], Common Class B [ Member ] or Partnership Interest [ Member ] onto the Instrument [ Domain ] of the Entity Listings, Instrument. ReferencesNo definition available. Details Name: dei\_EntityCommonStockSharesOutstanding Namespace Prefix: dei\_ Data Type: xbrli: 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. ReferencesNo definition available. Details Name: dei\_EntityContactPersonnelLineItems Namespace Prefix: dei\_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX-** DefinitionIndicate ' Yes' or ' No' whether registrants (1) have filed all reports required to be filed by Section 13 or 15 (d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that registrants were required to file such reports), and (2) have been subject to such filing requirements for the past 90 days. This information should be based on the registrant' s current or most recent filing containing the related disclosure. ReferencesNo definition available. Details Name: dei\_EntityCurrentReportingStatus Namespace Prefix: dei\_ Data Type: dei: yesNoItemType 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: booleanItemType 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: booleanItemType 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: fileNumberItemType 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: filerCategoryItemType Balance Type: na Period Type: durationX- **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- DefinitionTwo- character EDGAR code representing the state or country of incorporation. ReferencesNo definition available. Details Name: dei\_EntityIncorporationStateCountryCode Namespace Prefix: dei\_Data Type: dei: edgarStateCountryItemType Balance Type: na 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: dei\_EntityInformationLineItems Namespace Prefix: dei\_Data Type: xbrli: stringItemType 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). References Reference 1: http://www.xbrl.org/2003/role/presentationRef- Publisher SEC- Name Regulation S- T- Number 232- Section 405 Details Name: dei\_EntityInteractiveDataCurrent Namespace Prefix: dei\_Data Type: dei: yesNoItemType Balance Type: na Period Type: durationX- **Valuation Techniques [ Line Items ] Warrants and Rights Outstanding Measurement Input 1.5 1.3X- 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: dei\_EntityListingsLineItems us-gaap-FairValueAssetsAndLiabilitiesMeasuredOnRecurringAndNonrecurringBasisValuationTechniquesLineItems Namespace Prefix: dei\_us-gaap-Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionValue DefinitionLine of input items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one measure outstanding warrant and right embodying unconditional obligation requiring redemption by transferring asset at specified or many axes determinable date or upon event certain to occur the table. References Reference 1: ReferencesNo definition available. Details Name: http://www.xbrl.org/2003/role/presentationRef- Publisher SEC- Name Exchange Act- Number 240- Section 12- Subsection b- 2 Details Name: dei\_EntityPhoneFaxNumbersLineItems Namespace Prefix: dei\_Data Type: xbrli: stringItemType 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: monetaryItemType 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. References Reference 1: http://www.xbrl.org/2003/role/presentationRef- Publisher SEC- Name Exchange Act- Number 240- Section 12- Subsection b- 2 Details Name: dei\_EntityRegistrantName Namespace Prefix: dei\_Data Type: xbrli: normalizedStringItemType Balance Type: na Period Type: durationX- DefinitionBoolean flag that is true when the registrant is a shell company as defined in Rule 12b- 2 of the Exchange Act. References Reference 1: http://www.xbrl.org/2003/role/presentationRef- Publisher SEC- Name Exchange Act- Number 240- Section 12- Subsection b- 2 Details Name: dei\_EntityShellCompany Namespace Prefix: dei\_Data Type: xbrli: booleanItemType Balance Type: na Period Type: durationX- DefinitionIndicates that the company is a Smaller Reporting Company (SRC). References Reference 1: http://www.xbrl.org/2003/role/presentationRef- Publisher SEC- Name Exchange Act- Number 240- Section 12- Subsection b- 2 Details Name: dei\_EntitySmallBusiness Namespace Prefix: dei\_Data Type: xbrli: booleanItemType Balance Type: na Period Type: durationX- DefinitionThe Tax Identification Number (TIN), also known as an Employer Identification Number (EIN), is a unique 9- digit value assigned by the IRS. References Reference 1: http://www.xbrl.org/2003/role/presentationRef- Publisher SEC- Name Exchange Act- Number 240- Section 12- Subsection b- 2 Details Name: dei\_EntityTaxIdentificationNumber Namespace Prefix: dei\_Data Type: dei: employerIdItemType Balance Type: na Period Type: 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\_EntityVoluntary Filers Namespace Prefix: dei\_Data Type: dei: yesNoItemType 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. References Reference 1: http://www.xbrl.org/2003/role/presentationRef- Publisher SEC- Name Securities Act- Number 230- Section 405 Details Name: dei\_EntityWellKnownSeasonedIssuer Namespace Prefix: dei\_Data Type: dei: yesNoItemType Balance Type: na Period Type: durationX- References Reference 1: http://www.xbrl.org/2003/role/presentationRef- Publisher SEC- Name Form 10- K- Number 249- Section 310 Reference 2: http://www.xbrl.org/2003/role/presentationRef- Publisher SEC- Name Form 20- F- Number 249- Section 220- Subsection f Reference 3: http://www.xbrl.org/2003/role/presentationRef- Publisher SEC- Name Form 40- F- Number 249- Section 240- Subsection f Details Name: dei\_IcfrAuditorAttestationFlag Namespace Prefix: dei\_Data Type: xbrli: booleanItemType Balance Type: na Period Type: durationX- DefinitionLocal phone number for entity. ReferencesNo definition available. Details Name: dei\_LocalPhoneNumber Namespace Prefix: dei\_Data Type: xbrli: normalizedStringItemType Balance Type: na Period Type: durationX- DefinitionTitle of a 12 (b) registered security. References Reference 1: http://www.xbrl.org/2003/role/presentationRef- Publisher SEC- Name Exchange Act- Number 240- Section 12- Subsection b Details Name: dei\_Security12bTitle Namespace Prefix: dei\_Data Type: dei: securityTitleItemType Balance Type: na Period Type: durationX- DefinitionName of the Exchange on which a security is registered. References Reference 1: http://www.xbrl.org/2003/role/presentationRef- Publisher SEC- Name Exchange Act- Number 240- Section 12- Subsection d1- 1 Details Name: dei\_SecurityExchangeName Namespace Prefix: dei\_Data Type: dei: edgarExchangeCodeItemType 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: tradingSymbolItemType Balance Type: na Period Type: durationX- Details Name: us-gaap-StatementEquityComponentsAxis****

**gaap\_StatementClassOfStockAxis =**  
**bcsa\_UnitsEachConsistingOfOneClassAOrdinaryShareParValue00001PerShareAndOnehalfOfOneRedeemableWarrantMember us-gaap-CapitalUnitsMember** Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us-gaap-StatementEquityComponentsAxis  
**gaap\_StatementClassOfStockAxis = bcsa\_ClassAOrdinarySharesParValue00001PerShareMember us-gaap-WarrantMember** Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us-gaap\_StatementClassOfStockAxis =

**bcsa\_RedeemableWarrantsEachWholeWarrantExercisableForOneClassAOrdinaryShareAtAnExercisePriceOf1150Member** 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: CONSOLIDATED BALANCE SHEETS York, New York X- **Balance Type: na Period Type: durationX-**  
DefinitionPCAOB issued Audit Firm Identifier References Reference 1: http://www.xbrl.org/2003/role/presentationRef- Publisher SEC- Name Form 10- K- Number 249- Section 310 Reference 2: http://www.xbrl.org/2003/role/presentationRef- Publisher SEC- Name Form 20- F- Number 249- Section 220- Subsection f Reference 3: http://www.xbrl.org/2003/role/presentationRef- Publisher SEC- Name Form 40- F- Number 249- Section 240- Subsection f Details Name: dei\_AuditorFirmId Namespace Prefix: dei\_Data Type: dei: nonemptySequenceNumberItemType Balance Type: na Period Type: durationX- References Reference 1: http://www.xbrl.org/2003/role/presentationRef- Publisher SEC- Name Form 10- K- Number 249- Section 310 Reference 2: http://www.xbrl.org/2003/role/presentationRef- Publisher SEC- Name Form 20- F- Number 249- Section 220- Subsection f Reference 3: http://www.xbrl.org/2003/role/presentationRef- Publisher SEC- Name Form 40- F- Number 249- Section 240- Subsection f Details Name: dei\_AuditorLocation Namespace Prefix: dei\_Data Type: dei: internationalNameItemType Balance Type: na Period Type: durationX- References Reference 1: http://www.xbrl.org/2003/role/presentationRef- Publisher SEC- Name Form 10- K- Number 249- Section 310 Reference 2: http://www.xbrl.org/2003/role/presentationRef- Publisher SEC- Name Form 20- F- Number 249- Section 220- Subsection f Reference 3: http://www.xbrl.org/2003/role/presentationRef- Publisher SEC- Name Form 40- F- Number 249- Section 240- Subsection f Details Name: dei\_AuditorName Namespace Prefix: dei\_Data Type: dei: internationalNameItemType Balance Type: na USD (\$) Dec. 31, 2022 2023 Dec. 31, 2021 Current 2022 Current assets: Cash \$ 95,895 \$ 254,781 Prepaid 781 \$ 380,035 Prepaid expenses 413,509 384,630 Total 630,716,442 Total current assets 509,404 639,411 411 Investment in Qenta Equity 4,096,070,807 477 Investments -- Investments held in Trust Account 23,226,984 310,263,214 Total 214,306,001,090 Total assets Assets 27,807,195 310,902,625 307,097,567 Current -- 625 Current liabilities: Accounts payable 4,413,961 3,704,441 564,026 Convertible note-related party 525,824 Accrued -- 441 Accrued expenses 83,641 320,516 149,102 Total 516 Total current liabilities 6,514,846 4,550,781 Derivative liabilities 781 713,484 128 Derivative liability 1,581,227 10,962,700 Deferred -- 227 Deferred underwriting commissions in connection with the initial public offering 11,280,000 11,280,000 Total Liabilities 18,576,330 17,412,008 22-

955, 828 Commitments 008 Commitments and Contingencies Class A ordinary shares subject to possible redemption; \$ 0.0001 par value; 2, 111, 794 and 30, 000, 000 shares at redemption value of approximately \$ 10.95 and \$ 10.34 per share as of December 31, 2023 and 2022, respectively 23, 126, 984 310, 163, Shareholders 214 Shareholders' Deficit; Preference paid, \$ 0.0001 par value; 5, 000, 000 shares authorized; none issued or outstanding as of December 31, 2023 and 2021 Additional Additional paid-in capital Accumulated Accumulated deficit ( 13, 897, 151 ) ( 16, 673, 629 ) ( 21, 859, 293 ) Total shareholder shareholders' deficit ( 13, 896, 119 ) ( 16, 672, 597 ) ( 21, 858, 261 ) Total Liabilities, Class A Ordinary Shares Subject to Possible Redemption and Shareholders' Deficit 27, 807, 195 310, 902, 625 307, 097, 567 Class 625 Class A common stock Ordinary Shares Shareholders' Deficit: Ordinary shares value 1, 032 Class B Ordinary Shares Shareholders' Deficit: Ordinary shares value Related Party Fair Value [ Member ] Current liabilities: Convertible promissory note – related Class A ordinary shares subject to possible redemption; \$ 0.0001 par party, fair value 525; 30, 000 824 525, 824 Related Party Par 000 shares at redemption value Value of approximately \$ 10.31 and \$ 10.20 per share as of December 31, 2022 and 2021, respectively 310, 163, 214 306, 000, 000 Shareholders' Deficit Common stock value Class B common stock [ Member ] Shareholders' Deficit Common stock Current liabilities: Convertible promissory note – related party, par value \$ 900 \$ 900 X 1, 491, 420 X Definition Deferred Definition Amount of deferred Underwriting underwriting Commissions commissions in Connection connection with the Initial initial Public public Offering offering . References No definition available. Details Name: besau-DeferredUnderwritingCommissionsInConnectionWithTheInitialPublicOffering- bcsa\_DeferredUnderwritingCommissionsInConnectionWithTheInitialPublicOffering Namespace Prefix: besau\_ bcsa\_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX- Definition Carrying value as of the balance sheet date of liabilities incurred (and for which invoices have typically been received) and payable to vendors for goods and services received that are used in an entity's business. Used to reflect the current portion of the liabilities (due within one year or within the normal operating cycle if longer). References Reference 1: http://fasb-www.xbrl.org/2003-us-gaap/role/exampleRef/legacyRef-Publisher-FASB-Topic-852-SubTopic-10-Name-Accounting-Standards-Codification-Topic-210-Section-55-SubTopic-Paragraph-10-Publisher-FASB-Section-S99-Paragraph-1-Subparagraph-(SX-210.5-02.19(a))-URI-https://asc.fasb.org/1943274/2147481372/852-extlink&oid=120391452&loc=d3e13212-10-55-122682Reference-10Reference-2: http://fasb-www.xbrl.org/2003-us-gaap/role/ref/legacyRef-exampleRef-Publisher-FASB-Name-Accounting-Standards-Codification-Topic-852-210-SubTopic-10-Section-55-S99-Paragraph-1-Subparagraph-(SX-210.5-02.19(a))-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480566/210-extlink&oid=84165509&loc=d3e56426-112766-10-S99-1-Details-Name: us-gaap\_AccountsPayableCurrent Namespace Prefix: us-gaap\_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX- Definition Carrying value as of the balance sheet date of obligations incurred and payable, pertaining to costs that are statutory in nature, are incurred on contractual obligations, or accumulate over time and for which invoices have not yet been received or will not be rendered. Examples include taxes, interest, rent and utilities. Used to reflect the current portion of the liabilities (due within one year or within the normal operating cycle if longer). References Reference 1: http://fasb.org/us-gaap/role/ref/legacyRef-Publisher-FASB-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-extlink&oid=120391452&loc=d3e13212-122682-10-S99-1-Details-Name: us-gaap\_AccruedLiabilitiesCurrent Namespace Prefix: us-gaap\_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX- Definition Amount of excess of issue price over par or stated value of stock and from other transaction involving stock or stockholder. Includes, but is not limited to, additional paid-in capital (APIC) for common and preferred stock. References Reference 1: http://www.xbrl.org/2003/role/exampleRef-Publisher-FASB-Topic-852-SubTopic-10-Name-Accounting-Standards-Codification-Topic-852-SubTopic-10-Section-55-Paragraph-10-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147481372/852-extlink&oid=84165509&loc=d3e56426-10-55-112766Reference-10Reference-2: http://fasb-www.xbrl.org/2009-us-gaap/role/commonPracticeRef/legacyRef-Publisher-FASB-Topic-946-SubTopic-210-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-(SX-210.6-04(18))-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147479617/946-210-S99-1Reference-3: http://fasb.org/us-gaap/role/ref/legacyRef-Topic-210-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-(SX-210.5-02(30)(a)(1))-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480566/210-extlink&oid=120391452&loc=d3e13212-122682-10-S99-1-Details-Name: us-gaap\_AdditionalPaidInCapital Namespace Prefix: us-gaap\_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX- Definition Sum of the carrying amounts as of the balance sheet date of all assets that are recognized. Assets are probable future economic benefits obtained or controlled by an entity as a result of past transactions or events. References Reference 1: http://fasb-www.xbrl.org/2003-us-gaap/role/disclosureRef/legacyRef-Publisher-FASB-Topic-810-SubTopic-10-Name-Accounting-Standards-Codification-Topic-942-SubTopic-210-Section-S99-50-Paragraph-1-3-Subparagraph-(b)(SX-210.9-03(11))-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147481203/810-extlink&oid=126897435&loc=d3e534808-122878Reference-10-50-3Reference-2: http://www.xbrl.org/2003/role/exampleRef/disclosureRef-Publisher-FASB-Topic-810-SubTopic-10-Name-Accounting-Standards-Codification-Section-45-Paragraph-25-Subparagraph(a)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147481231/810-10-45-25Reference-3: http://www.xbrl.org/2003/role/disclosureRef-Topic-852-235-SubTopic-10-Section-55-Paragraph-10-URI-https://asc.fasb.org/extlink&oid=84165509&loc=d3e56426-112766Reference-3: http://www.xbrl.org/2003/role/disclosureRef-Publisher-FASB-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-(SX-210.4-08(g)(1)(ii))-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference-4: http://www.xbrl.org/2003/role/disclosureRef-Topic-470-323-SubTopic-10-Section-S99-Paragraph-1B-Subparagraph-(SX-210.13-02(a)(4)(iii)(A))-URI-https://asc.fasb.org/extlink&oid=126975872&loc=SL124442552-122756Reference-4: http://www.xbrl.org/2003/role/disclosureRef-Publisher-FASB-Name-Accounting-Standards-Codification-Section-50-Paragraph-3-Subparagraph(c)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference-5: http://www.xbrl.org/2003/role/disclosureRef-Topic-280-825-SubTopic-10-Section-50-Paragraph-22-URI-https://asc.fasb.org/extlink&oid=126901519&loc=d3e8736-108599Reference-5: http://www.xbrl.org/2003/role/disclosureRef-Publisher-FASB-Name-Accounting-Standards-Codification-Section-50-Paragraph-28-Subparagraph(f)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference-6: http://www.xbrl.org/2003/role/exampleRef-Topic-470-852-SubTopic-10-Section-S99-Paragraph-1A-Subparagraph-(SX-210.13-01(a)(4)(iv))-URI-https://asc.fasb.org/extlink&oid=126975872&loc=SL124442526-122756Reference-6: http://fasb.org/us-gaap/role/ref/legacyRef-Publisher-FASB-Name-Accounting-Standards-Codification-Topic-944-SubTopic-210-Section-S99-55-Paragraph-1-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147481372/852-extlink&oid=126734703&loc=d3e572229-10-55-122910Reference-7: http://www.xbrl.org/2009-2003/role/commonPracticeRef-exampleRef-Publisher-FASB-Topic-946-SubTopic-830-Name-Accounting-Standards-Codification-Topic-852-SubTopic-10-Section-50-55-Paragraph-7-12-Publisher-FASB-Subparagraph(a)-URI-https://asc.fasb.org/1943274/2147480167/946-extlink&oid=124433192&loc=SL2890621-830-55-112765Reference-12Reference-8: http://www.xbrl.org/2003/role/disclosureRef-Publisher-FASB-Topic-944-SubTopic-210-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-(SX-210.7-03(a)(12))-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147479440/944-210-S99-1Reference-9: http://www.xbrl.org/2003/role/disclosureRef-Topic-470-280-SubTopic-10-Section-S99-Paragraph-1B-Subparagraph-(SX-210.13-02(a)(4)(i))-URI-https://asc.fasb.org/extlink&oid=126975872&loc=SL124442552-122756Reference-9: http://www.xbrl.org/2009/role/commonPracticeRef-Publisher-FASB-Name-Accounting-Standards-Codification-Topic-470-SubTopic-10-Section-S99-50-Paragraph-1A-22-Publisher-FASB-Subparagraph-(SX-210.13-01(a)(4)(iii))-URI-https://asc.fasb.org/1943274/2147482810/280-extlink&oid=126975872&loc=SL124442526-122756Reference-10-50-22Reference-10: http://www.xbrl.org/2003/role/disclosureRef-Publisher-FASB-Topic-946-SubTopic-210-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-(SX-210.6-04(8))-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147479617/946-210-S99-1Reference-11: http://www.xbrl.org/2003/role/disclosureRef-Topic-470-210-SubTopic-10-Section-S99-Paragraph-1A-Subparagraph-(SX-210.13-01(a)(5))-URI-https://asc.fasb.org/extlink&oid=126975872&loc=SL124442526-122756Reference-11: http://www.xbrl.org/2003/role/disclosureRef-Publisher-FASB-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1-Subparagraph-(SX-210.5-02(18))-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference-12: http://www.xbrl.org/2003/role/disclosureRef-Topic-470-SubTopic-10-Section-S99-Paragraph-1A-Subparagraph-(SX-210.13-01(a)(4)(iii)(A))-URI-https://asc.fasb.org/extlink&oid=126975872&loc=SL124442526-122756Reference-12: http://www.xbrl.org/2003/role/disclosureRef-Publisher-FASB-Name-Accounting-Standards-Codification-Section-S99-Paragraph-1A-Subparagraph-(SX-210.13-01(a)(4)(i))-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480097/470-10-S99-1Reference-13: http://www.xbrl.org/2009/role/commonPracticeRef-Topic-470-SubTopic-10-Section-S99-Paragraph-1A-Subparagraph-(SX-210.13-01(a)(4)(i))-URI-https://asc.fasb-

org/extlink & oid = 126975872 & loc = SL124442526-122756Reference 13: [http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-NameAccountingStandardsCodification-Section50-Paragraph28-Subparagraph\(f\)-URIhttps://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference14](http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-NameAccountingStandardsCodification-Section50-Paragraph28-Subparagraph(f)-URIhttps://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference14): [http://www.xbrl.org/2009/role/commonPracticeRef-PublisherFASB-NameAccountingStandardsCodification-SectionS99-Paragraph1A-Subparagraph\(SX210.13-01\(a\)\(4\)\(iii\)\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference15](http://www.xbrl.org/2009/role/commonPracticeRef-Topic235-470-SubTopic10-SectionS99-Paragraph1-Subparagraph(SX210.4-08(g)(1)(ii))-URIhttps://asc.fasb.org/extlink&oid=120395691&loc=d3e23780-122690Reference14): [http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-NameAccountingStandardsCodification-SectionS99-Paragraph1A-Subparagraph\(SX210.13-01\(a\)\(4\)\(iii\)\(A\)\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference16](http://www.xbrl.org/2003/role/disclosureRef-Topic470-SubTopic10-SectionS99-Paragraph1A-Subparagraph(SX210.13-01(a)(4)(iii))-URIhttps://asc.fasb.org/extlink&oid=126975872&loc=SL124442526-122756Reference15): [http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-NameAccountingStandardsCodification-SectionS99-Paragraph1A-Subparagraph\(SX210.13-01\(a\)\(4\)\(iv\)\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference17](http://www.xbrl.org/2003/role/disclosureRef-Topic825-470-SubTopic10-Section50-Paragraph28-Subparagraph(f)-URIhttps://asc.fasb.org/extlink&oid=123596393&loc=d3e14064-108612Reference16): [http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-NameAccountingStandardsCodification-SectionS99-Paragraph1A-Subparagraph\(SX210.13-01\(a\)\(5\)\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference18](http://www.xbrl.org/2003/role/disclosureRef-Topic470-SubTopic10-SectionS99-Paragraph1B-Subparagraph(SX210.13-02(a)(4)(iii)(B))-URIhttps://asc.fasb.org/extlink&oid=126975872&loc=SL124442552-122756Reference17): [http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-NameAccountingStandardsCodification-SectionS99-Paragraph1B-Subparagraph\(SX210.13-02\(a\)\(4\)\(i\)\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference19](http://www.xbrl.org/2003/role/disclosureRef-Topic810-470-SubTopic10-Section50-Paragraph3-Subparagraph(bb)-URIhttps://asc.fasb.org/extlink&oid=123419778&loc=d3e5710-11685Reference18): [http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-NameAccountingStandardsCodification-SectionS99-Paragraph1B-Subparagraph\(SX210.13-02\(a\)\(4\)\(iii\)\(A\)\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference20](http://www.xbrl.org/2003/role/disclosureRef-Topic470-SubTopic10-SectionS99-Paragraph1B-Subparagraph(SX210.13-02(a)(5))-URIhttps://asc.fasb.org/extlink&oid=126975872&loc=SL124442552-122756Reference19): [http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-NameAccountingStandardsCodification-SectionS99-Paragraph1B-Subparagraph\(SX210.13-02\(a\)\(4\)\(iii\)\(B\)\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference21](http://www.xbrl.org/2003/role/disclosureRef-Topic280-470-SubTopic10-Section50-Paragraph32-Subparagraph(d)-URIhttps://asc.fasb.org/extlink&oid=126901519&loc=d3e8933-108599Reference20): [http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-NameAccountingStandardsCodification-SectionS99-Paragraph1B-Subparagraph\(SX210.13-02\(a\)\(4\)\(iv\)\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference22](http://www.xbrl.org/2003/role/disclosureRef-Topic810-470-SubTopic10-Section45-Paragraph25-Subparagraph(a)-URIhttps://asc.fasb.org/extlink&oid=116870748&loc=SL6758485-165988Reference21): [http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-NameAccountingStandardsCodification-SectionS99-Paragraph1B-Subparagraph\(SX210.13-02\(a\)\(5\)\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference23](http://www.xbrl.org/2003/role/disclosureRef-Topic470-SubTopic10-SectionS99-Paragraph1B-Subparagraph(SX210.13-02(a)(4)(iv))-URIhttps://asc.fasb.org/extlink&oid=126975872&loc=SL124442552-122756Reference22): [http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-NameAccountingStandardsCodification-Section50-Paragraph7-Subparagraph\(a\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147481404/852-10-50-7Reference24](http://www.xbrl.org/2009/role/commonPracticeRef-Topic210-852-SubTopic10-SectionS99-Paragraph1-Subparagraph(SX210.5-02(18))-URIhttps://asc.fasb.org/extlink&oid=120391452&loc=d3e13212-122682Reference23): [http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-NameAccountingStandardsCodification-Section50-Paragraph30-Subparagraph\(c\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147482810/280-10-50-30Reference25](http://www.xbrl.org/2003/role/disclosureRef-Topic323-280-SubTopic10-Section50-Paragraph3-Subparagraph(c)-URIhttps://asc.fasb.org/extlink&oid=114001798&loc=d3e33918-111571Reference24): [http://asc.fasb.org/us-gaap/role/ref/legacyRef-Topic942-SubTopic210-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph\(SX210.9-03\(11\)\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147479853/942-210-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic280-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph30-32-Subparagraph(e-d)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147482810/280extlink&oid=126901519&loc=d3e8906-108599-10-50-32Reference26) Details Name: us-gaap\_Assets Namespace Prefix: 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. ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic210-810-SubTopic10-Section45-Paragraph1-URIhttps://asc.fasb.org/extlink&oid=124098289&loc=d3e6676-107765Reference2](http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-Topic810-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph3-Subparagraph(bb)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147481203/810-10-50-3Reference2): [http://www.xbrl.org/2003/role/disclosureRef-Topic852-235-SubTopic10-Section55-Paragraph10-URIhttps://asc.fasb.org/extlink&oid=84165509&loc=d3e56426-112766Reference3](http://www.xbrl.org/2003/role/exampleRef-PublisherFASB-NameAccountingStandardsCodification-Section45-Paragraph25-Subparagraph(a)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147481231/810-10-45-25Reference3): [http://www.xbrl.org/2003/role/disclosureRef-Topic852-323-SubTopic10-Section50-Paragraph7-Subparagraph\(a\)-URIhttps://asc.fasb.org/extlink&oid=124433192&loc=SL2890621-112765Reference4](http://www.xbrl.org/2009/role/commonPracticeRef-PublisherFASB-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph(SX210.4-08(g)(1)(ii))-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference4): [http://www.xbrl.org/2003/role/disclosureRef-Topic470-825-SubTopic10-SectionS99-Paragraph1A-Subparagraph\(SX210.13-01\(a\)\(4\)\(i\)\)-URIhttps://asc.fasb.org/extlink&oid=126975872&loc=SL124442526-122756Reference5](http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-NameAccountingStandardsCodification-Section50-Paragraph3-Subparagraph(c)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147481687/323-10-50-3Reference5): [http://www.xbrl.org/2003/role/exampleRef-Topic470-852-SubTopic10-SectionS99-Paragraph1B-Subparagraph\(SX210.13-02\(a\)\(4\)\(iii\)\(A\)\)-URIhttps://asc.fasb.org/extlink&oid=126975872&loc=SL124442552-122756Reference6](http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-NameAccountingStandardsCodification-Section50-Paragraph28-Subparagraph(f)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147482907/825-10-50-28Reference6): [http://www.xbrl.org/2003/role/disclosureRef-Topic470-210-SubTopic10-SectionS99-Paragraph1A-Subparagraph\(SX210.13-01\(a\)\(4\)\(iii\)\(A\)\)-URIhttps://asc.fasb.org/extlink&oid=126975872&loc=SL124442526-122756Reference7](http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-NameAccountingStandardsCodification-Section55-Paragraph10-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147481372/852-10-55-10Reference7): [http://www.xbrl.org/2003/role/disclosureRef-Topic470-210-SubTopic10-SectionS99-Paragraph1A-Subparagraph\(SX210.13-01\(a\)\(4\)\(iii\)\)-URIhttps://asc.fasb.org/extlink&oid=126975872&loc=SL124442526-122756Reference8](http://www.xbrl.org/2009/role/commonPracticeRef-PublisherFASB-NameAccountingStandardsCodification-Section45-Paragraph1-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147483467/210-10-45-1Reference8): [http://www.xbrl.org/2003/role/disclosureRef-Topic825-470-SubTopic10-Section50-Paragraph28-Subparagraph\(f\)-URIhttps://asc.fasb.org/extlink&oid=123596393&loc=d3e14064-108612Reference9](http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph(SX210.5-02(9))-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference9): [http://www.xbrl.org/2009/role/commonPracticeRef-Topic470-SubTopic10-SectionS99-Paragraph1A-Subparagraph\(SX210.13-01\(a\)\(5\)\)-URIhttps://asc.fasb.org/extlink&oid=126975872&loc=SL124442526-122756Reference10](http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-NameAccountingStandardsCodification-SectionS99-Paragraph1A-Subparagraph(SX210.13-01(a)(4)(i))-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference10): <http://www.xbrl.org/2003/role/disclosureRef-Publisher>



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**Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (4) (iii) (A))- Publisher FASB- URI https://asc.fasb.org//1943274/2147480097/470-10-S99-1AReference 13: http://www.xbrl.org/2003/role/disclosureRef- Topic 470- SubTopic 10 -Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (4) (iii) (B))- URI https://asc.fasb.org/extlink&oid=126975872&loc=SL124442552-122756Reference 13: http://www.xbrl.org/2003/role/disclosureRef- Publisher FASB- Name Accounting Standards Codification- **Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (4) (iv))- Publisher FASB- URI https://asc.fasb.org//1943274/2147480097/470-10-S99-1AReference 14: http://www.xbrl.org/2003/role/disclosureRef- Topic 323-470- SubTopic 10 -Section 50- Paragraph 3- Subparagraph (c)- URI https://asc.fasb.org/extlink&oid=114001798&loc=d3e33918-111571Reference 14: http://www.xbrl.org/2009/role/commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- **Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (5))- Publisher FASB- URI https://asc.fasb.org//1943274/2147480097/470-10-S99-1AReference 15: http://www.xbrl.org/2003/role/disclosureRef- Topic 470- SubTopic 10 -Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (4) (ii))- URI https://asc.fasb.org/extlink&oid=126975872&loc=SL124442526-122756Reference 15: http://www.xbrl.org/2003/role/disclosureRef- Publisher FASB- Name Accounting Standards Codification- **Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (4) (i))- Publisher FASB- URI https://asc.fasb.org//1943274/2147480097/470-10-S99-1BReference 16: http://www.xbrl.org/2003/role/disclosureRef- Topic 470- SubTopic 10 -Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (5))- URI https://asc.fasb.org/extlink&oid=126975872&loc=SL124442552-122756Reference 16: http://www.xbrl.org/2003/role/disclosureRef- Publisher FASB- Name Accounting Standards Codification- **Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (4) (iii) (A))- Publisher FASB- URI https://asc.fasb.org//1943274/2147480097/470-10-S99-1BReference 17: http://www.xbrl.org/2003/role/disclosureRef- Topic 810-470- SubTopic 10 -Section 50- Paragraph 3- Subparagraph (bb)- URI https://asc.fasb.org/extlink&oid=123419778&loc=d3e5710-111685Reference 17: http://www.xbrl.org/2003/role/disclosureRef- Publisher FASB- Name Accounting Standards Codification- **Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (4) (iii) (B))- Publisher FASB- URI https://asc.fasb.org//1943274/2147480097/470-10-S99-1BReference 18: http://www.xbrl.org/2003/role/disclosureRef- Topic 470- SubTopic 10 -Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (4) (iv))- URI https://asc.fasb.org/extlink&oid=126975872&loc=SL124442526-122756Reference 18: http://www.xbrl.org/2003/role/disclosureRef- Publisher FASB- Name Accounting Standards Codification- **Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (4) (iv))- Publisher FASB- URI https://asc.fasb.org//1943274/2147480097/470-10-S99-1BReference 19: http://www.xbrl.org/2003/role/disclosureRef- Topic 210-470- SubTopic 10 -Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (9))- URI https://asc.fasb.org/extlink&oid=120391452&loc=d3e13212-122682Reference 19: http://www.xbrl.org/2003/role/disclosureRef- Publisher FASB- Name Accounting Standards Codification- **Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (5))- Publisher FASB- URI https://asc.fasb.org//1943274/2147480097/470-10-S99-1BReference 20: http://www.xbrl.org/2009/role/commonPracticeRef- Topic 235-852- SubTopic 10 -Section S99- Paragraph 1- Subparagraph (SX 210. 4- 08 (g) (1) (ii))- URI https://asc.fasb.org/extlink&oid=120395691&loc=d3e23780-122690Reference 20: http://www.xbrl.org/2003/role/disclosureRef- Publisher FASB- Name Accounting Standards Codification- **Topic 470- SubTopic 10 -Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (4) (i))- Publisher FASB (4) (i))- URI https://asc.fasb.org//1943274/2147481404/852 extlink&oid=126975872&loc=SL124442552-122756-10-50-7** 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- **Publisher FASB- Topic 235- SubTopic 10- Name Accounting Standards Codification- Topic 235- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 4- 08 (b))- Publisher FASB- URI https://asc.fasb.org//1943274/2147480678/235 extlink&oid=120395691&loc=d3e23780-122690-10-S99-1** Details Name: us- gaap\_ AssetsHeldInTrustNoncurrent 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. **Also includes short- term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates.** Excludes cash and cash equivalents within disposal group and discontinued operation. ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef- **Publisher FASB- Topic 210- SubTopic 10- Name Accounting Standards Codification- Topic 946- Section S99- SubTopic Paragraph 1- Subparagraph (SX 210. 5- Section 45- 02 (1))- Paragraph 20- Publisher FASB- URI https://asc.fasb.org//1943274/2147480566/210 extlink&oid=118262064&loc=SL116631418-10-S99-115840Reference 1- Reference 2: http://www.xbrl.org/2003/role/exampleRef- **Publisher FASB- Topic 210- SubTopic 10- Name Accounting Standards Codification- Topic 852- SubTopic 10- Section 55- 45- Paragraph 10- 1- Subparagraph (a)- Publisher FASB- URI https://asc.fasb.org//1943274/2147483467/210 extlink&oid=84165509&loc=d3e56426-10-45-112766Reference 3: http://fasb.www.xbrl.org/2003-us-gaap/role/ref/legacyRef- **disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 946- 230- SubTopic 210- 10- Section 45- Paragraph 21- 4- Publisher FASB- URI https://asc.fasb.org//1943274/2147482740/230 extlink&oid=118262064&loc=SL116631419-115840Reference 10- 45- 4: http://www.xbrl.org/2009/role/commonPracticeRef- **Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (1))- URI https://asc.fasb.org/extlink&oid=120391452&loc=d3e13212-122682** Details Name: us- gaap\_ Cash **gaap\_ CashAndCashEquivalentsAtCarryingValue** 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://fasb.www.xbrl.org/2003-us-gaap/role/disclosureRef- **ref/legacyRef- Publisher FASB- Topic 944- SubTopic 210- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 7- 02- 25- 03 (a) (19))- Publisher FASB- URI https://asc.fasb.org//1943274/2147479440/944 extlink&oid=120391452&loc=d3e13212-210-S99-122682Reference 1- Reference 2: http://fasb.www.xbrl.org/2003-us-gaap/role/disclosureRef- **ref/legacyRef- Publisher FASB- Topic 946- SubTopic 210- Name Accounting Standards Codification- Topic 944- SubTopic 210- Section S99- Paragraph 1- Subparagraph (SX 210. 7- 6- 04- 03- (a) 15- (19))- Publisher FASB- URI https://asc.fasb.org//1943274/2147479617/946 extlink&oid=126734703&loc=d3e572229-210-S99-122910Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef- **Publisher FASB- 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 extlink&oid=126897435&loc=d3e534808-122878-210-S99-1Reference 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)- 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- **Publisher FASB- Topic 852- SubTopic**********************************

10- Name Accounting Standards Codification- Topic 852- SubTopic 10- Section 55- Paragraph 10- **Publisher FASB- URI https://asc.fasb.org//1943274/2147481372/852** extlink & oid = 84165509 & loc = d3e56426- 10- 55- 112766Reference 10Reference 2: http://fasb-www.xbrl.org/2003/us-gaap/role/disclosureRef/ref/legacyRef- **Publisher FASB- 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- 1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef- Topic 210- SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (29))- Publisher FASB- URI https://asc.fasb.org//1943274/2147480566/210** extlink & oid = 120391452 & loc = d3e13212- 122682- 10- S99- 1Details Name: us- gaap- CommonStockValue **Paragraph 1- Subparagraph (SX 210** cycle if longer identified as Convertible Notes Payable. **3- 04)- URI https://asc** Convertible Notes Payable is a written promise to pay a note which can be exchanged for a specified amount of another, related security, at the option of the issuer and the holder. **ReferencesReference 1- fasb.org/ extlink & oid = 120397183 & loc = d3e187085- 122770Reference 4: http:// fasb.org/ us- gaap/ role/ ref/ legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02- 20(28) )- Publisher FASB- URI https://asc.fasb.org/ extlink & oid = 120391452 & loc = d3e13212- 122682** Namespace Prefix: us- gaap\_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX- DefinitionFair value, after the effects of master netting arrangements, of a financial liability or contract with one or more underlyings, notional amount or payment provision or both, and the contract can be net settled by means outside the contract or delivery of an asset, expected to be settled after one year or the normal operating cycle, if longer. Includes assets not subject to a master netting arrangement and not elected to be offset. **ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef- Publisher FASB- Topic 210- SubTopic 20- Name Accounting Standards Codification- Topic 210- SubTopic 20- Section 50- Paragraph 3- Subparagraph (c)- Publisher FASB- URI https://asc.fasb.org//1943274/2147483466/210** extlink & oid = 51824906 & loc = SL20225862- 175312- 20- 50- 3 **Details Name: us- gaap\_ DerivativeLiabilitiesNoncurrent** Namespace Prefix: us- gaap\_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX- DefinitionCarrying **DefinitionThis item represents the carrying amount on as of the entity's** balance sheet date of **its investment in common stock obligations due** all related parties. For classified balance sheets, represents the current portion of such liabilities (due within one year **an equity method investee. This is not an indicator of the fair value of the investment, rather it is the initial cost adjusted or for within the entity's share of earnings and losses of the investee, adjusted for any distributions (dividends) and the other normal operating cycle if longer than temporary impairment (OTTI) losses recognized.** **ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef- Publisher FASB- Topic 323- SubTopic 10- Name Accounting Standards Codification- Section 45- Paragraph 1- Publisher FASB- URI https://asc.fasb.org//1943274/2147481664/323-10-45-1Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef- Topic 470- 323- 10- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (4) (iii) (C))- URI https://asc.fasb.org/ extlink & oid = 126975872 & loc = SL124442552- 122756Reference 2: http://www.xbrl.org/2003/role/disclosureRef- Publisher FASB- Name Accounting Standards Codification- Section 50- Paragraph 3- Subparagraph (a) (3)- Publisher FASB- URI https://asc.fasb.org//1943274/2147481687/323-10-50-3Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef- Topic 470- 210- SubTopic 10- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (5))- URI https://asc.fasb.org/ extlink & oid = 126975872 & loc = SL124442552- 122756Reference 3: http://www.xbrl.org/2003/role/disclosureRef- Publisher FASB- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (10))- Publisher FASB- URI https://asc.fasb.org//1943274/2147480566/210-10- S99- 1Reference 4: http://www.xbrl.org/2003/role/disclosureRef- Topic 850- 280- SubTopic 10- Section 50- Paragraph 1- Subparagraph (d)- URI https://asc.fasb.org/ extlink & oid = 6457730 & loc = d3e39549- 107864Reference 4: http://www.xbrl.org/2003/role/disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- 50- Paragraph 1A- 25- Subparagraph (SX 210. 13- 01 (a)- Publisher FASB (4) (iv))- URI https://asc.fasb.org/ extlink & oid = 126975872 & loc = SL124442526- 122756Reference 5: http:// 1943274/ 2147482810 www.xbrl.org/ 280 2003/ role/ disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- 50 Section S99- Paragraph 1A- Subparagraph (SX 210..... Name Accounting Standards Codification- Topic 235- 25- SubTopic 10- Section S99-..... 126975872 & loc = SL124442552- 122756 **Details Name: us- gaap\_ DueToRelatedPartiesCurrent gaap\_EquityMethodInvestments** Namespace Prefix: us- gaap\_ Data Type: xbrli: monetaryItemType Balance Type: credit **debit** Period Type: instantX- DefinitionSum of the carrying amounts as of the balance sheet date of all liabilities that are recognized. 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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. 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02 \(a\) \(5\)\)- Publisher FASB- URI https://asc.fasb.org//1943274/2147480097/470- 10- S99- 1B](http://www.xbrl.org/2003/role/disclosureRef-Topic470-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1B-Subparagraph(SX210.13-02(a)(5))-PublisherFASB-URIhttps://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\_ 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: CONSOLIDATED BALANCE SHEETS X- Details Name: us- gaap\_ RelatedPartyTransactionsByRelatedPartyAxis = bcsa\_ RelatedPartyFairValueMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us- gaap\_ RelatedPartyTransactionsByRelatedPartyAxis = bcsa\_ RelatedPartyParValueMember Namespace Prefix: Data Type: na Balance Type: Period Type: Consolidated Balance Sheets ( Parentheticals )- \$ / shares Dec. 31, 2022-2023 Dec. 31, 2021Preferred Stock 2022Preference shares , Par-par Value value (in Dollars per share) \$ 0. 0001 \$ 0. 0001Preferred- 0001Preference Stock, Shares-shares , shares Authorized authorized 5, 000, 000 5, 000, 000Preferred- 000Preference Stock shares , shares issued Preference shares, shares outstanding Class A Ordinary Shares Ordinary IssuedPreferred Stock, Shares-shares OutstandingClass A common stock [ Member ] Shares subject to possible redemption 30, par 000, 000 30, 000, 000Common Stock, Par Value value (in Dollars per share) \$ 0. 0001 \$ 0. 0001Ordinary 0001Common Stock, Shares-shares Authorized 500 subject to possible redemption, shares at redemption value 2, 111, 794 30, 000, 000Ordinary 000 500, 000, 000 Common Stock, Shares-shares subject to possible redemption , Issued 1, 322, 000 1, 322, 000Common Stock, per share (in Dollars per share) \$ 10. 95 \$ 10. 34Ordinary Shares shares , par Outstanding 1, 322, 000 1, 322, 000Temporary Equity, Par or Stated Value value Per (in Dollars per Share share ) \$ 0. 0001 \$ 0. 0001Temporary Equity 0001Ordinary shares , Redemption Price Per Share 10. 34 10. 2Class-shares authorized 500, 000, 000 500, 000, 000Ordinary shares, shares issued 11, 322, 000 1, 322, 000Ordinary shares, shares outstanding 11, 322, 000 1, 322, 000Class B Ordinary Shares Ordinary shares common stock [ Member ] Common Stock, Par-par Value value (in Dollars per share) \$ 0. 00009 \$ 0. 00009Ordinary 00009Common Stock, Shares-shares , shares Authorized authorized 50, 000, 000 50, 000, 000Ordinary 000Common Stock, Shares-shares , shares Issued issued 10, 000, 000Ordinary 000 10, 000, 000 Common Stock, Shares-shares , shares Outstanding outstanding 10, 000, 000 10, 000, 000X- DefinitionFace amount or stated value per share of common stock. ReferencesReference 1: [http://fasb.org/us-gaap/role/ref/legacyRef- Publisher FASB- Topic 210- SubTopic 10 - Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph \(SX 210. 5- 02 \(29\)\)- Publisher FASB- URI https://asc.fasb.org//1943274/2147480566/210](http://fasb.org/us-gaap/role/ref/legacyRef-PublisherFASB-Topic210-SubTopic10-NameAccountingStandardsCodification-Topic210-SubTopic10-SectionS99-Paragraph1-Subparagraph(SX210.5-02(29))-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147480566/210) extlink & oid =120391452 & loc =d3e13212- 122682- 10- S99- 1 Details Name: us- gaap\_ CommonStockParOrStatedValuePerShare Namespace Prefix: us- gaap\_ Data Type: dt: 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 us- gaap/ role / disclosureRef ref / legacyRef- Publisher FASB- 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/us-gaap/role/disclosureRef/ref/legacyRef-PublisherFASB-Topic946-SubTopic210-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph(SX210.6-04(16)(a))-PublisherFASB-URIhttps://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](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) extlink & oid =120391452 & loc =d3e13212- 122682- 10- S99- 1 Details Name: us- gaap\_ CommonStockSharesAuthorized Namespace Prefix: us- gaap\_ Data Type: xbrli: sharesItemType Balance Type: na Period Type: instantX- DefinitionTotal number of shares of common stock outstanding. Common stock represent the ownership interest in a corporation. ReferencesReference 1: [http://fasb.org/us-gaap/role/ref/legacyRef- Publisher FASB- Name Accounting Standards Codification- Section 50- Paragraph 2- SubTopic 10- Topic 505- Publisher FASB- SubTopic 10- Section 50- Paragraph 2- URI https://asc.fasb.org//1943274/2147481112/505](http://fasb.org/us-gaap/role/ref/legacyRef-PublisherFASB-NameAccountingStandardsCodification-Section50-Paragraph2-SubTopic10-Topic505-PublisherFASB-SubTopic10-Section50-Paragraph2-URIhttps://asc.fasb.org//1943274/2147481112/505) extlink & oid =126973232 & loc =d3e21463- 10- 50- 12644Reference ----- 2Reference 2: [http://fasb-www.xbrl.org/2003 us- gaap/ role / disclosureRef ref / legacyRef- Publisher FASB- Topic 946- SubTopic 210 - Name Accounting Standards Codification- Paragraph 3- Subparagraph \(SX 210. 6- 09- 02 \( 22 \) \(b\)\)- Publisher FASB- URI https://asc.fasb.org//1943274/2147483575/946](http://fasb-www.xbrl.org/2003-us-gaap/role/disclosureRef/ref/legacyRef-PublisherFASB-Topic946-SubTopic210-NameAccountingStandardsCodification-Paragraph3-Subparagraph(SX210.6-09-02(22)(b))-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147483575/946) extlink & oid = 120391452 & loc = d3e13212- 122682Reference 3: [http://fasb-www.xbrl.org/2003 us- gaap/ role / disclosureRef ref / legacyRef- Publisher FASB- Topic 946- SubTopic 210- Name Accounting Standards Codification- Topic 942- SubTopic 210- Section S99- Paragraph 1- Subparagraph \(SX 210. 6- 9- 04 \(16\) \(a\)\)- Publisher FASB- URI https://asc.fasb.org//1943274/2147481112/505- 10- 50- 13](http://fasb-www.xbrl.org/2003-us-gaap/role/disclosureRef/ref/legacyRef-PublisherFASB-Topic946-SubTopic210-NameAccountingStandardsCodification-Topic942-SubTopic210-SectionS99-Paragraph1-Subparagraph(SX210.6-9-04(16)(a))-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147481112/505-10-50-13)Reference 2: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210- SubTopic 10 -Section S99- Paragraph 1- Subparagraph \(SX 210. 5- 02 \(28\)\)- URI https://asc.fasb.org/extlink & oid =120391452 & loc =d3e13212-122682](http://fasb.org/us-gaap/role/ref/legacyRef-Topic210-SubTopic10-SectionS99-Paragraph1-Subparagraph(SX210.5-02(28))-URIhttps://asc.fasb.org/extlink&oid=120391452&loc=d3e13212-122682)Reference 2: [http://www.xbrl.org/2003/role/disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 505- SubTopic 10- Section 50 S99- Paragraph 13- Subparagraph \( a SX 210. 5- 02 \( 28 \) \)- Publisher FASB - URI https://asc.fasb.org//1943274/2147480566/210](http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-NameAccountingStandardsCodification-Topic505-SubTopic10-Section50S99-Paragraph13-Subparagraph(a)-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147481112/505-10-50-13) extlink & oid =126973232 & loc =SL123496158- 112644- 10- S99- 1 Details Name: us- gaap\_ PreferredStockParOrStatedValuePerShare Namespace Prefix: us- gaap\_ Data Type: dt: 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://fasb-www.xbrl.org/2003 us- gaap/ role / disclosureRef ref / legacyRef- Publisher FASB- 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://fasb-www.xbrl.org/2003-us-gaap/role/disclosureRef/ref/legacyRef-PublisherFASB-Topic946-SubTopic210-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph(SX210.6-04(16)(a))-PublisherFASB-URIhttps://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 \(28\)\)- Publisher FASB- URI https://asc.fasb.org//1943274/2147480566/210](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) extlink & oid =120391452 & loc =d3e13212- 122682- 10- S99- 1 Details Name: us- gaap\_ PreferredStockSharesAuthorized Namespace Prefix: us- gaap\_ Data Type: xbrli: sharesItemType Balance Type: na Period Type: instantX- DefinitionTotal 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://fasb-www.xbrl.org/2003 us- gaap/ role / disclosureRef ref / legacyRef-](http://fasb-www.xbrl.org/2003-us-gaap/role/disclosureRef/ref/legacyRef-)

Publisher FASB-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 - Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (28))- URI https://asc.fasb.org/extlink&oid=120391452&loc=d3e13212-122682Reference 2: http://www.xbrl.org/2003/role/disclosureRef-Publisher FASB- Name Accounting Standards Codification-Topic 505-SubTopic 10-Section 50 S99- Paragraph 13-1- Subparagraph (a)-SX 210. 5- 02 (28))- Publisher FASB- URI https://asc.fasb.org//1943274/2147480566/210 extlink&oid=126973232&loc=SL123496158-112644-10- 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://fasb-www.xbrl.org/2003-us-gaap/role/disclosureRef-ref/legacyRef- Publisher FASB-Topic 946- SubTopic 210 - Name Accounting Standards Codification- Paragraph 3- Subparagraph (SX 210. 6-5- 09-02 (22 4)(b))- Publisher FASB- URI https://asc.fasb.org//1943274/2147483575/946 extlink&oid=120391452&loc=d3e13212-122682Reference 220-S99-3Reference 3:http://fasb-www.xbrl.org/2003-us-gaap/role/disclosureRef-ref/legacyRef- Publisher FASB-Topic 946- SubTopic 210 - Name Accounting Standards Codification -Topic 942- SubTopic 210 - Section S99- Paragraph 1- Subparagraph (SX 210. 6-9- 04 03 (16) (a))- Publisher FASB- URI https://asc.fasb.org//extlink&oid=126897435&loc=d3e534808-122878 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 extlink&oid=120391452&loc=d3e13212-122682-10- S99- 1 Details Name: us- gaap\_PreferredStockSharesOutstanding Namespace Prefix: us- gaap\_ Data Type: xbrli: sharesItemType Balance Type: na Period Type: instantX- DefinitionPer share amount of par value or stated value of stock classified as temporary 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. ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef- Publisher FASB-Name Accounting Standards Codification- Topic 480- SubTopic 10- Section S99- Paragraph 1- Publisher FASB- URI https://asc.fasb.org//1943274/2147480244/480 extlink&oid=122040564&loc=d3e177068-10- S99-122764Reference-----1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef- Publisher FASB- Name Accounting Standards Codification-Section S99- Paragraph 1- Subparagraph (27)- SubTopic 10- Topic 210- Publisher FASB SubTopic 10- Section S99- Paragraph 1- Subparagraph (27)- URI https://asc.fasb.org//1943274/2147480566/210 extlink&oid=120391452&loc=d3e13212-122682-10- S99- 1 Details Name: us- gaap\_TemporaryEquityParOrStatedValuePerShare Namespace Prefix: us- gaap\_ Data Type: dtr- types: perShareItemType Balance Type: na Period Type: instantX- DefinitionAmount 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. ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef- Publisher FASB-Name Accounting Standards Codification- Topic 480- SubTopic 10- Section S99- Paragraph 1- Publisher FASB- URI https://asc.fasb.org//1943274/2147480244/480 extlink&oid=122040564&loc=d3e177068-10- S99-122764Reference-----1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef- Publisher FASB- Name Accounting Standards Codification-Section S99- Paragraph 1- Subparagraph (27)- SubTopic 10- Topic 210- Publisher FASB SubTopic 10- Section S99- Paragraph 1- Subparagraph (27)- URI https://asc.fasb.org//1943274/2147480566/210 extlink&oid=120391452&loc=d3e13212-122682-10- S99- 1 Details Name: us- gaap\_TemporaryEquityRedemptionPricePerShare Namespace Prefix: us- gaap\_ Data Type: dtr- types: perShareItemType Balance Type: na Period Type: instantX- DefinitionThe number of securities classified as temporary equity that have been issued and are held by the entity's shareholders. Securities outstanding equals securities issued minus 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- Publisher FASB-Topic 210- SubTopic 10 - Name Accounting Standards Codification- Topic 210- SubTopic 10-Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (27) (b))- Publisher FASB- URI https://asc.fasb.org//1943274/2147480566/210 extlink&oid=120391452&loc=d3e13212-122682-10- S99- 1 Details Name: us- gaap\_TemporaryEquitySharesOutstanding Namespace Prefix: us- gaap\_ Data Type: xbrli: sharesItemType Balance Type: na Period Type: instantX- 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: CONSOLIDATED STATEMENTS OF OPERATIONS- Consolidated Statements of Operations - USD (\$) 7 Months Ended-12 Months EndedDec. 31, 2021-2023 Dec. 31, 2022General and administrative expenses \$ 315.1, 149,974, 992 \$ 4, 100, 895Loss 895General and administrative expenses- related party 26, 500 180, 000Loss from operations ( 341.2, 649,094, 072 ) ( 4, 280, 895) Other income (expense): Change in fair value of derivative liabilities 640.158, 535-176.9, 908, 473Termination fee income 4, 070, 807 Expense related to the Issuance of Non- Redemption agreements (35, 915) 473Change--- Change in fair value of convertible note- related party (13, 824) Loss on issuance of Forward purchase Purchase purchase Agreement agreement 641, 567 (527, 000) Income earned on investments held in Trust Account 1.3, 090-339, 718 4, 262, 124Total Other 124Offering costs associated with derivative liabilities (658, 600) Net income (loss) 8, 174, 353 13, 629, 773Net income \$ 6 (358, 624) 080, 281 \$ 9, 348, 878Common Class-878Class A Ordinary Shares [Member] Other income (expense): Weighted average ordinary number of shares outstanding, Basic basic 7 (in Shares) 9, 216-349, 343-495 31, 322, 000Basic, net income per share (in Dollars per share) \$ 0. 35 \$ 0. 23Class B Ordinary Shares Other income: 000Weighted--- Weighted average ordinary number of shares outstanding, Diluted 7- basic (in Shares) 8, 216-219, 343-31-178 10, 322-000, 000Basic, net income (loss) per ordinary share \$ ( 0. 02-13, 824 ) \$ 0. 35 23Diluted net income (loss) per ordinary share \$ (0. 02)- \$ 0. 23Common Class B [Member] 23Related Party General and administrative expenses- related party \$ 119, 080 \$ 180, Other 000Other income (expense): Change in fair value of convertible note- related party Weighted average ordinary shares outstanding, Basic 8, 103, 922-10, 000, 000Weighted average ordinary shares outstanding, Diluted 8, 103, 922-10, 000, 000Basic net income (loss) per ordinary share \$ ( 0. 02-13, 824 ) \$ 0 X- DefinitionAmount of change in fair value of convertible note related party. ReferencesNo definition available 23Diluted net income (loss) per ordinary share \$ (0. 02)- \$ 0. 23X- Details Name: bcsa\_ChangeInFairValueOfConvertibleNoteRelatedParty Namespace Prefix: bcsa\_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionChange in fair value of forward purchase agreement convertible note related party. ReferencesNo definition available. Details Name: bcsa\_ChangeInFairValueOfConvertibleNoteRelatedParty bcsa\_ChangeInFairValueOfForwardPurchaseAgreement Namespace Prefix: bcsa\_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionChange in Fair Value-DefinitionExpense related to the Issuance of Derivative Liabilities Non- Redemption agreements, ReferencesNo definition available. Details Name: bcsa\_ChangeInFairValueOfDerivativeLiabilities bcsa\_ExpenseRelatedToTheIssuanceOfNonRedemptionAgreements Namespace Prefix: bcsa\_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionThe amount DefinitionLoss on issuance of forward purchase agreement-termination fee income. ReferencesNo definition available. Details Name: bcsa\_LossOnIssuanceOfForwardPurchaseAgreement bcsa\_TerminationFeeIncome Namespace Prefix: bcsa\_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionOffering Costs Associated with Derivative Liabilities ReferencesNo definition available. Details Name: bcsa\_OfferingCostsAssociatedWithDerivativeLiabilities Namespace Prefix: bcsa\_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionThe amount of net income (loss) for the period per each share of common stock or unit outstanding during the reporting period.





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ReferencesReference 1: http://www.xbrl.org / 2003 / role / disclosureRef- Publisher FASB- Topic 260- SubTopic 10 - Name Accounting Standards Codification- Section 50- Paragraph 1- Subparagraph (a)- Publisher FASB- URI https://asc.fasb.org // 1943274 / 2147482662 / 260-10-50-1Reference 2: http://www.xbrl.org / 2003 / role / disclosureRef- Topic 260- SubTopic 10 -Section 50- Paragraph 1- Subparagraph (a)- URI https://asc.fasb.org / extlink & oid = 124432515 & loc = d3e3550-109257Reference 2: http://www.xbrl.org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 260- SubTopic 10-Section 45- Paragraph 16- Publisher FASB- URI https://asc.fasb.org // 1943274 / 2147482689 / 260 extlink & oid = 126958026 & loc = d3e1505- 109256-10- 45- 16)Details Name: us- gaap\_ WeightedAverageNumberOfDilutedSharesOutstanding Namespace Prefix: us- gaap\_ Data Type: xbrl: sharesItem Type Balance Type: na Period Type: durationX- DefinitionNumber of [ basic ] shares or..... na Period Type: durationX- 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: CONSOLIDATED STATEMENTS OF CHANGES IN SHAREHOLDERS' DEFICIT-Consolidated Statements of Changes in Shareholders' Deficit- USD (\$) Total-Class A Ordinary Shares-Class B Ordinary Shares Additional Paid- in Capital [Member]-Accumulated Deficit TotalBalance [Member]-Class B common stock [Member]-Class B common stock [Member]-Common Stock [Member]-Common Class A [Member]-Common Class A [Member]-Common Stock [Member]-Beginning balance at Jun Dec. 10-31, 2021 \$ 132 0 \$ 0 \$ 0 \$ 0 \$ 0Beginning balance (in shares) at Jun. 10, 2021 Issuance of Class B common stock to Sponsor \$ 21, 859, 293 \$ (21, 858, 261) Balance (in shares Shares ) at Dec. 31, 2021 1, 322, 000 10, 005-000 Sale of private placement units. 000 Increase net of offering costs 12, 677, 429 12, 677, 297 \$ 132Sale of private placement units, net of offering costs (in redemption value shares) 1, 322, 000Forfeiture of Class B ordinary shares (5, 000) Accretion of Class A ordinary shares subject to possible redemption amount ( 34.4, 202-163, 066)(12, 701, 397)(21-214)(4, 500-163, 669-214) Net income (loss) 9(358, 348 624)(358, 878 9 624)(189, 348 701) \$(168, 878Balance 924) Ending balance at Dec. 31, 2021 2022 \$ 132 \$ 900 ( 21-16, 858-673, 261-629 ) ( 21-16, 859-672, 293-597 ) Balance (in Shares) at Dec. 31, 2022 1, 322, 000 10, 000, 000 Conversion of Class B ordinary shares to Class A ordinary shares \$ 900 \$ 132Ending balance (900) Conversion of Class B ordinary shares to Class A ordinary shares (in shares Shares ) at Dec. 31, 2021-10, 000, 000 10- (10, 322-000, 000Accretion-000) Shareholder non-redemption agreements 155, 250 Shareholder non- redemption agreements (155, 250) Expense related to the Issuance of Non- Redemption agreements 35, 915 35, 915Increase in redemption value of Class A ordinary shares subject to possible redemption amount( 34-35, 202-915) (3, 066-303, 803) (3, 339, 718) Net income (loss) 9-6, 348-080, 878-9 281 6, 348-080, 281Balance 878 \$ 2, 262, 446-7, 086, 432 Increase in redemption value of Class A ordinary shares subject to possible redemption (4, 163, 214)(4, 163, 214) \$ 4, 163, 214 Ending balance at Dec. 31, 2022-2023 \$ 1(46, 032 672, 597) \$ 0(13, 897, 151) \$ ( 16-13, 673-896, 629-119 ) \$ 900 \$ 132Ending balance Balance (in shares Shares ) at Dec. 31, 2022-2023 10-11, 322, 000 X ; -000 1, 322, 000X- DefinitionShares- DefinitionShareholder Forfeiture During The Period Shares- non- redemption agreements. ReferencesNo definition available. Details Name: besau- SharesForfeitureDuringThePeriodShares- bcsa\_ Adjustments To Additional Paid In Capital Shareholder Nonredemption Agreements Namespace Prefix: besau- bcsa\_ Data Type: xbrl: sharesItem Type- monetaryItem Type Balance Type: na- debit Period Type: durationX- DefinitionAmount DefinitionStock Issued During Period Value New Issues Net of Offering Costs- decrease (increase) in additional paid in capital (APIC) for the increase in carrying amount of redeemable preferred stock. 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[http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-NameAccountingStandardsCodification-SectionS99-Paragraph1A-Subparagraph\(SX210.13-01\(a\)\(5\)\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference](http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-NameAccountingStandardsCodification-SectionS99-Paragraph1A-Subparagraph(SX210.13-01(a)(5))-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference) 24: <http://www.xbrl.org/2003/role/disclosureRef-Topic250-470-SubTopic10-Section50-Paragraph8-URIhttps://asc.fasb.org/extlink&oid=124431687&loc=d3e22658-107794Reference> 24: [http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-NameAccountingStandardsCodification-SectionS99-Paragraph1B-Subparagraph\(SX210.13-02\(a\)\(4\)\(i\)\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference](http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-NameAccountingStandardsCodification-SectionS99-Paragraph1B-Subparagraph(SX210.13-02(a)(4)(i))-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference) 25: [http://www.xbrl.org/2003/role/disclosureRef-Topic220-470-SubTopic10-Section45-Paragraph1A-Subparagraph\(a\)-URIhttps://asc.fasb.org/extlink&oid=126968391&loc=SL7669619-108580Reference](http://www.xbrl.org/2003/role/disclosureRef-Topic220-470-SubTopic10-Section45-Paragraph1A-Subparagraph(a)-URIhttps://asc.fasb.org/extlink&oid=126968391&loc=SL7669619-108580Reference) 25: [http://www.xbrl.org/2003/role/exampleRef-PublisherFASB-NameAccountingStandardsCodification-SectionS99-Paragraph1B-Subparagraph\(SX210.13-02\(a\)\(4\)\(iii\)\(A\)\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference](http://www.xbrl.org/2003/role/exampleRef-PublisherFASB-NameAccountingStandardsCodification-SectionS99-Paragraph1B-Subparagraph(SX210.13-02(a)(4)(iii)(A))-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference) 26: <http://www.xbrl.org/2003/role/disclosureRef-Topic280-470-SubTopic10-Section50-Paragraph31-URIhttps://asc.fasb.org/extlink&oid=126901519&loc=d3e8924-108599Reference> 26: [http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-NameAccountingStandardsCodification-SectionS99-Paragraph1B-Subparagraph\(SX210.13-02\(a\)\(4\)\(iii\)\(B\)\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference](http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-NameAccountingStandardsCodification-SectionS99-Paragraph1B-Subparagraph(SX210.13-02(a)(4)(iii)(B))-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference) 27: [http://www.xbrl.org/2003/role/disclosureRef-Topic250-470-SubTopic10-Section50-Paragraph11-Subparagraph\(b\)-URIhttps://asc.fasb.org/extlink&oid=124431687&loc=d3e22694-107794Reference](http://www.xbrl.org/2003/role/disclosureRef-Topic250-470-SubTopic10-Section50-Paragraph11-Subparagraph(b)-URIhttps://asc.fasb.org/extlink&oid=124431687&loc=d3e22694-107794Reference) 27: [http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-NameAccountingStandardsCodification-SectionS99-Paragraph1B-Subparagraph\(SX210.13-02\(a\)\(4\)\(iv\)\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference](http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-NameAccountingStandardsCodification-SectionS99-Paragraph1B-Subparagraph(SX210.13-02(a)(4)(iv))-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference) 28: [http://www.xbrl.org/2003/role/disclosureRef-Topic250-470-SubTopic10-Section50-Paragraph11-Subparagraph\(a\)-URIhttps://asc.fasb.org/extlink&oid=124431687&loc=d3e22694-107794Reference](http://www.xbrl.org/2003/role/disclosureRef-Topic250-470-SubTopic10-Section50-Paragraph11-Subparagraph(a)-URIhttps://asc.fasb.org/extlink&oid=124431687&loc=d3e22694-107794Reference) 28: [http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-NameAccountingStandardsCodification-Topic205-SubTopic20-Section50-S99-Paragraph71B-Subparagraph\(SX210.13-02\(a\)\(5\)\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147480097/470](http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-NameAccountingStandardsCodification-Topic205-SubTopic20-Section50-S99-Paragraph71B-Subparagraph(SX210.13-02(a)(5))-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147480097/470) extlink & oid=109222650 & loc=SL51721683- 10- S99- 107760Reference-1BReference 29: <http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-Topic280-SubTopic10>-Name Accounting Standards Codification- Section 50- Paragraph 30- Subparagraph (b)- Publisher FASB- URI <https://asc.fasb.org/1943274/2147482810/280-10-50-30Reference> 30: <http://www.xbrl.org/2003/role/disclosureRef-Topic220-280-SubTopic10-Section45-Paragraph1B>-

Subparagraph (a)- URI https://asc.fasb.org/extlink&oid=126968391&loc=SL7669625-108580Reference 30: http://www.xbrl.org/2003/role/disclosureRef-Publisher FASB- Name Accounting Standards Codification- **Section 50- Paragraph 32- Subparagraph (f)- Publisher FASB- URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 31: http://www.xbrl.org/2003/role/disclosureRef- Topic 280-260- SubTopic 10- Section 50- Paragraph 22- URI https://asc.fasb.org/extlink&oid=126901519&loc=d3e8736-108599Reference 31: http://www.xbrl.org/2003/role/disclosureRef- Publisher FASB- Name Accounting Standards Codification- **Section 45- Paragraph 60B- Subparagraph (a)- Publisher FASB- URI https://asc.fasb.org/1943274/2147482689/260-10-45-60BReference 32: http://www.xbrl.org/2003/role/exampleRef- Topic 470-280- SubTopic 10- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (5))- URI https://asc.fasb.org/extlink&oid=126975872&loc=SL124442526-122756Reference 32: http://www.xbrl.org/2003/role/disclosureRef- Publisher FASB- Name Accounting Standards Codification- **Section 50- Paragraph 31- Publisher FASB- URI https://asc.fasb.org/1943274/2147482810/280-10-50-31Reference 33: http://www.xbrl.org/2003/role/disclosureRef- Topic 470-280- SubTopic 10- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (4) (iii) (B))- URI https://asc.fasb.org/extlink&oid=126975872&loc=SL124442552-122756Reference 33: http://www.xbrl.org/2003/role/disclosureRef- Publisher FASB- Name Accounting Standards Codification- **Topic 470- SubTopic 10- Section S99- Paragraph 4B- 32- Subparagraph (c- SX 210. 13- 02 (a) - Publisher FASB (4) (iii) (A))- URI https://asc.fasb.org/1943274/2147482810/280 extlink&oid=126975872&loc=SL124442552- 10- 50- 122756Reference 34: http://www.xbrl.org/2003/role/disclosureRef- Publisher FASB- **Topic 205- SubTopic 20- Name Accounting Standards Codification- Section 50- Paragraph 7- Publisher FASB- URI https://asc.fasb.org/1943274/2147483499/205-20-50-7Reference 35: http://fasb.org/us-gaap/role/ref/legacyRef- Topic 280-230- SubTopic 10- Section 50- Paragraph 30- Subparagraph (b)- URI https://asc.fasb.org/extlink&oid=126901519&loc=d3e8906-108599Reference 35: http://www.xbrl.org/2003/role/disclosureRef- Publisher FASB- Name Accounting Standards Codification- **Section 45- Paragraph 28- Publisher FASB- URI https://asc.fasb.org/1943274/2147482740/230-10-45-28Reference 36: http://www.xbrl.org/2003/role/disclosureRef- Topic 280-220- SubTopic 10- Name Accounting Standards Codification- Section 50-45- Paragraph 32- 1A- Subparagraph (e-a) - Publisher FASB - URI https://asc.fasb.org/1943274/2147482790/220 extlink&oid=126901519&loc=d3e8933-108599-10-45- 1AReference 37 share units) exercised during the current period. 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ReferencesNo definition available. Details Name: us-gaap\_SharesOutstanding Namespace Prefix: us-gaap\_ Data Type: xbrli: sharesItem Type Balance Type: na Period Type: instantX- DefinitionNumber- DefinitionThe number of shares issued during in lieu of cash for services contributed to the entity. Number period upon the conversion of shares includes, but units. An example of a convertible unit is not limited to, shares issued for services contributed by vendors and an umbrella partnership real estate investment trust unit (UPREIT unit) founders. ReferencesNo definition available- Details Name: us-gaap\_StockIssuedDuringPeriodSharesIssuedForServices Namespace Prefix: us-gaap\_ Data Type: xbrli: sharesItem Type Balance Type: na Period Type: durationX- DefinitionNumber of new stock issued during the period. ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef- Publisher FASB- Name Accounting Standards Codification- **Section 50- Paragraph 2- SubTopic 10- Topic 505- Publisher FASB- URI https://asc.fasb.org/1943274/2147481112/505-10-50-2Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef- Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (29))- URI https://asc.fasb.org/extlink&oid=120391452&loc=d3e13212-122682Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef- Publisher FASB- Name Accounting Standards Codification- **Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (28))- Publisher FASB- URI https://asc.fasb.org/1943274/2147480566/210-10-50- S99- 1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef- Topic 505- SubTopic 10- Section 50- Paragraph 2- URI https://asc.fasb.org/extlink&oid=126973232&loc=d3e21463-112644Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef- Publisher FASB- Name Accounting Standards Codification- **Section S99- Paragraph 1- Subparagraph (SX 210. 3- 04)- Publisher FASB- URI https://asc.fasb.org/1943274/2147480008/505-10- S99- 1Reference 4: http://fasb.org/us-gaap/role/ref/legacyRef- Topic 505-210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 3- 04)- URI https://asc.fasb.org/extlink&oid=120397183&loc=d3e187085-122770Reference 4: http://fasb.org/us-gaap/role/ref/legacyRef- Publisher FASB- Name Accounting Standards Codification- **Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (28-29) - Publisher FASB - URI https://asc.fasb.org/1943274/2147480566/210 extlink&oid=120391452&loc=d3e13212- 122682-Details Name- 10- S99- 1Reference 5 http://fasb.org/us-gaap\_StockIssuedDuringPeriodSharesNewIssues Namespace Prefix: us-gaap\_ gaap\_ Data Type: xbrli: sharesItem Type Balance Type: na Period Type: durationX- DefinitionValue of stock issued in lieu of cash for services contributed to the entity. Value of the stock issued includes, but is not limited to, services contributed by vendors and founders. ReferencesNo definition available. Details Name: us-gaap\_StockIssuedDuringPeriodValueIssuedForServices Namespace Prefix: us-gaap\_ Data Type: xbrli: monetaryItem Type Balance Type: credit Period Type: durationX- DefinitionTotal of all stockholders' equity (deficit) items, net of receivables from officers, directors, owners, and affiliates of the entity which are attributable to the parent. The amount of the economic entity's stockholders' equity attributable to the parent excludes the amount of stockholders' equity which is allocable to that ownership interest in subsidiary equity which is not attributable to the parent (noncontrolling interest, minority interest). This excludes temporary equity and is sometimes called permanent equity. ReferencesReference 1: http://www.xbrl.org/2009/role/ref/legacyRef- commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- **Topic 235-505- SubTopic 10- Section S99-50- Paragraph 1-3- Publisher FASB Subparagraph (SX 210. 4- 08 (g) (1) (ii))- URI https://asc.fasb.org/1943274/2147481112/505 extlink&oid=120395691&loc=d3e23780- 122690Reference 2-10- 50- 3 Details Name: us-gaap\_StockIssuedDuringPeriodSharesConversionOfUnits Namespace Prefix: us-gaap\_ Data Type: xbrli: sharesItem Type Balance Type: na Period Type: durationX- DefinitionValue of stock issued during the period upon the conversion of units. An example of a convertible unit is an umbrella partnership real estate investment trust unit (UPREIT unit). ReferencesReference 1: http://fasb.org/www.xbrl.org/2003-us-gaap/role/ref/legacyRef-exampleRef- Publisher FASB- Name Accounting Standards Codification- **Topic 852- Section 50- Paragraph 2- SubTopic 10- Section- Topic 55- 505- 112766Reference 2Reference 3-2: http://fasb.org/us-gaap/role/ref/legacyRef- Publisher FASB- **Topic 505- SubTopic 10- Name Accounting Standards Codification- Topic 310- SubTopic 10- Section S99- Paragraph 2- 1- Subparagraph ( SX 210 SAB Topic 4- E-3- 04) - Publisher FASB - URI https://asc.fasb.org/1943274/2147480008/505 extlink&oid=122038336&loc=d3e74512- 10- S99- 122707Reference 4- 1Reference 4-3: http://fasb.org/us-gaap/role/ref/legacyRef- Publisher FASB- Name Accounting Standards Codification- **Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 ( 29- 31) - Publisher FASB - URI https://asc.fasb.org/1943274/2147480566/210 extlink&oid=120391452&loc=d3e13212- 122682Reference 5-10- S99- 1 Details Name: us-gaap\_StockIssuedDuringPeriodValueConversionOfUnits Namespace Prefix: us-gaap\_ Data Type: xbrli: monetaryItem Type Balance Type: credit Period Type: durationX- DefinitionAmount of equity (deficit) attributable to parent. Excludes temporary equity and equity attributable to noncontrolling interest. ReferencesReference 1: http://fasb.org/www.xbrl.org/2003-us-gaap/role/exampleRef/ref/legacyRef- Publisher FASB- **Topic 852- SubTopic 10- Name Accounting Standards Codification- Topic 210- Section 55- SubTopic Paragraph 10- Publisher FASB Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (29))- URI https://asc.fasb.org/1943274/2147481372/852 extlink&oid=120391452&loc=d3e13212- 10- 55- 122682Reference 10Reference 6-2: http://fasb.org/www.xbrl.org/2003-us-gaap/role/exampleRef/ref/legacyRef- Publisher FASB- **Topic 946- SubTopic 830- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- 55- Paragraph 1-12- Publisher FASB Subparagraph (SX 210. 5- 02 (30))- URI https://asc.fasb.org/1943274/2147480167/946 extlink&oid=120391452&loc=d3e13212- 830- 55- 122682Reference 12Reference 7-3: http://www.xbrl.org/2009-2003/role/commonPracticeRef-disclosureRef- Publisher FASB **Topic 946- SubTopic 210- Name Accounting Standards Codification- Topic 825- SubTopic 10- Section 50- S99- Paragraph 28- 1- Subparagraph ( f SX 210.**

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ReferencesNo definition available. Details Name: us- gaap\_ TemporaryEquityAccretionToRedemptionValue Namespace Prefix: us- gaap\_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionChange in the value of each type or class of stock classified as temporary equity during the period. 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. ReferencesReference 1: http:// fasb.org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- 480- SubTopic 10- Section S99- Paragraph 1- Publisher FASB Subparagraph (27)- URI https:// asc.fasb.org / /1943274 /2147480244 /480 extlink & oid = 120391452 & loc = d3e13212- 10- S99- 122682Reference ----- 1Reference 2: http:// fasb.org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 480- Section S99- Paragraph 1- Subparagraph (27)- SubTopic 10- Section S99- Topic 210- Paragraph 1- Publisher FASB- URI https:// asc.fasb.org / /1943274 /2147480566 /210 extlink & oid = 122040564 & loc = d3e177068- 122764- 10- S99- 1- Details Name: us- gaap\_ TemporaryEquityIssuePeriodIncreaseOrDecrease Namespace Prefix: us- gaap\_ Data Type: xbrli: monetaryItemType Balance Type: na Period Type: durationCONSOLIDATED STATEMENTS OF CASH FLOWS durationConsolidated Statements of Cash Flows - USD (\$) 7-Months Ended- 12 Months EndedDec. 31, 2021-2023Dec. 31, 2022Cash flows Flows from Operating Activities: Net income (loss)\$ 6 (358, 624) 080, 281 \$ 9, 348, 878Adjustments to reconcile net income (loss) to net cash used in operating activities: Offering costs associated with Proceeds from termination of business combination (4, 070, 807) Change in fair value of derivative warrant liabilities 658 (158, 176) (9, 908, 473) 600General and administrative expenses paid by related party under promissory noteChange ---- Change in fair value of convertible note forward purchase agreement (641, 567) 527, 000Expense related to the Issuance of Non- Redemption agreements derivative warrant liabilities (640, 535- 35 ) (9, 915 908, 473) Income earned on investments held in Trust Account (13, 090 339, 718) (4, 262, 124) Loss on issuance of Forward Purchase Agreement 527, 000Changes ---- Changes in operating assets and liabilities: Accrued Prepaid expenses 49, 102 271, 414Prepaid expense (716 28, 442 879 ) 331, 812Accounts payable 44 709, 386 520 3, 140, 415Accrued expenses (236, 875) 271, 415Net 414Net cash used in operating activities (964- 1, 323 650, 306) (537, 254) Cash Flows from Investing Activities : Cash deposited in withdrawn from Trust trust Account account (306 for redemptions 290, 000 375, 000) 948 Net Cash cash used in provided by investing activities 290 (306- 000 375, 948 000) Cash Flows from Financing Activities: Proceeds from note payable to related party 1, 491, 420 512 - 000Proceeds from issuance of ordinary shares to initial shareholders 25, 000Repayment of note payable to related party (131, 517) Proceeds received from private placement 13, 220, 000Proceeds received from initial public offering, gross 300, 000, 000Offering costs paid ( 5, 769, 125) (100, 000 ) Redemption of Class A Ordinary Shares (290, 375, 948 ) Net cash (used in) provided by financing activities 307 (288, 344 884, 358 528) 412, 000Net change in cash (158, 886) (125, 254) Cash- beginning of the period 254, 781 380, 035 (125 035Cash- end of the period 95, 895 254 ) Cash- beginning of the period 380, 781Related Party Adjustments to reconcile net income to net 035Cash- end of the period 380, 035 254, 781Supplemental disclosure of non-cash investing and financing used in operating activities: Change Offering costs included in accrual expenses 100, 000Offering costs paid by Sponsor under promissory note 131, 237Offering costs included in accounts payable 519, 640Deferred underwriting commissions in connection with the initial public offering \$ 11, 280, 000 \$ 0X- DefinitionChange in fair value of convertible note related party \$ 13, 824X- ReferencesNo definition available. Details Name: bcsa\_CashWithdrawnFromTrustAccountForRedemptions Namespace Prefix: bcsa\_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionAmount of change in fair value of convertible note related party. ReferencesNo definition available. Details Name: besau\_ChangeInFairValueOfConvertibleNoteRelatedParty- bcsa\_ChangeInFairValueOfConvertibleNoteRelatedParty Namespace Prefix: besau- bcsa\_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionChange in fair value DefinitionExpense related to the Issuance of derivative warrant liabilitiesNon- Redemption agreements. ReferencesNo definition available. Details Name: besau\_ChangeInFairValueOfDerivativeWarrantLiabilities bcsa\_ ExpenseRelatedToTheIssuanceOfNonRedemptionAgreements Namespace Prefix: besau- bcsa\_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionAmount of loss on issuance of forward purchase agreement. DefinitionGeneral and Administrative Expenses Paid by Related Party under Promissory Note ReferencesNo definition available. Details Name: besau\_GeneralAndAdministrativeExpensesPaidByRelatedPartyUnderPromissoryNote bcsa\_LossOnIssuanceOfForwardPurchaseAgreement Namespace Prefix: besau- bcsa\_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionThe amount DefinitionLoss on issuance of forward purchase agreement termination fee income. ReferencesNo definition available. Details Name: besau\_LossOnIssuanceOfForwardPurchaseAgreement bcsa\_TerminationFeeIncome Namespace Prefix: besau- bcsa\_ Data Type: xbrli: monetaryItemType Balance Type: credit debit Period Type: durationX- DefinitionOffering..... xbrli: monetaryItemType Balance Type: debit Period Type: durationX- ReferencesNo definition available. Details Name: us- gaap\_AdjustmentsToReconcileNetIncomeLossToCashProvidedByUsedInOperatingActivities Abstract Namespace Prefix: us- gaap\_ Data Type: xbrli: stringItem Type Balance Type: na Period Type: durationX- DefinitionAmount of cash and cash equivalents, and cash and cash equivalents restricted to withdrawal or usage. Excludes amount for disposal group and discontinued operations. Cash includes, but is not limited to, currency on hand, demand deposits with banks or financial institutions, and other accounts with general characteristics of demand deposits. Cash equivalents include, but are not limited to, short- term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. ReferencesReference 1: http:// fasb www.xbrl.org /2003 us- gaap/ role / disclosureRef ref / legacyRef- Publisher FASB- Topic 230- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 8- Publisher FASB- URI https:// asc.fasb.org / /1943274 /2147482913 /230- 10- 50- 8Reference 2: http:// fasb.org / us- gaap / role / ref / legacyRef- Topic 230- SubTopic 10- Section 45- Paragraph 24- URI https:// asc.fasb.org / extlink & oid = 126954810 & loc = d3e3521- 108585Reference 2: http:// fasb.org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 230- SubTopic 10- Section 45- Paragraph 4- 24- Publisher FASB - URI https:// asc.fasb.org / /1943274 /2147482740 /230 extlink & oid = 126954810 & loc = d3e3044- 108585Reference 10- 45- 24Reference 3: http:// fasb.org / us- gaap / role / ref / legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 230- SubTopic 10- Section 50- 45- Paragraph 8- 4- Publisher FASB - URI https:// asc.fasb.org / /1943274 /2147482740 /230 extlink & oid = 126999549 & loc = SL98516268 - 108586- 10- 45- 4- Details Name: us- gaap\_CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalents Namespace Prefix: us- gaap\_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: instantX- DefinitionAmount of increase (decrease) in cash and cash equivalents, and cash and cash equivalents restricted to withdrawal or usage; excluding effect from exchange rate change. Cash includes, but is not limited to, currency on hand, demand deposits with banks or financial institutions, and other accounts with general characteristics of demand deposits. Cash equivalents include, but are not limited to, short- term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. ReferencesReference 1: http:// fasb.org / us- gaap / role / ref / legacyRef- Publisher FASB- Topic 230- SubTopic 10- Name Accounting Standards Codification- Topic 830- SubTopic 230- Section 45- Paragraph 14- 24- Publisher FASB - URI https:// asc.fasb.org / /1943274 /2147482740 /230 extlink & oid = 123444420 & loc = d3e33268- 110906Reference 10- 45- 24Reference 2: http:// fasb.org / us- gaap / role /

ref/legacyRef-PublisherFASB- Name Accounting Standards Codification- Topic 230- SubTopic 10- Section 45- Paragraph 24- 1- SubTopic 230- Topic 830- Publisher FASB- URI https://asc.fasb.org//1943274/2147481877/830 extlink & oid=126954810 & loc=d3e3521-108585-230-45-1 Details Name: us-gaap\_CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseExcludingExchangeRateEffect Namespace Prefix: us-gaap\_Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- Definition Amount of expense (income) related to adjustment to fair value of warrant liability. ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef- Name Accounting Standards Codification- Section 45- Paragraph 28- Subparagraph (b)- SubTopic 10- Topic 230- Publisher FASB- URI https://asc.fasb.org//1943274/2147482740/230-10-45- ReferencesNo--- 2Reference definition available 2: http://fasb.org/us-gaap/role/ref/legacyRef- Name Accounting Standards Codification- Section 25- Paragraph 13- SubTopic 10- Topic 480- Publisher FASB- URI https://asc.fasb.org//1943274/2147481766/480-10-25-13 Details Name: us-gaap\_CashFlowNonecashInvestingAndFinancingActivitiesDisclosureAbstract gaap\_FairValueAdjustmentOfWarrants Namespace Prefix: us-gaap\_Data Type: xbrli: stringItemType monetaryItemType Balance Type: na-debit Period Type: durationX- Definition The increase (decrease) during the reporting period in the aggregate amount of liabilities incurred (and for which invoices have typically been received) and payable to vendors for goods and services received that are used in an entity's business. ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef- Publisher FASB- Name Accounting Standards Codification- Section 45- Paragraph 28- Subparagraph (a)- SubTopic 10- Topic 230- Publisher FASB SubTopic 10- Section 45- Paragraph 28- Subparagraph (a)- URI https://asc.fasb.org//1943274/2147482740/230 extlink & oid=126954810 & loc=d3e3602-108585-10-45-28 Details Name: us-gaap\_IncreaseDecreaseInAccountsPayable Namespace Prefix: us-gaap\_Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- Definition The increase (decrease) during the reporting period in the aggregate amount of expenses incurred but not yet paid. ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef- Publisher FASB- Name Accounting Standards Codification- Section 45- Paragraph 28- Subparagraph (a)- SubTopic 10- Topic 230- Publisher FASB SubTopic 10- Section 45- Paragraph 28- Subparagraph (a)- URI https://asc.fasb.org//1943274/2147482740/230 extlink & oid=126954810 & loc=d3e3602-108585-10-45-28 Details Name: us-gaap\_IncreaseDecreaseInAccruedLiabilities Namespace Prefix: us-gaap\_Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- ReferencesNo definition available. Details Name: us-gaap\_IncreaseDecreaseInOperatingCapitalAbstract Namespace Prefix: us-gaap\_Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- Definition The 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- Publisher FASB- Name Accounting Standards Codification- Section 45- Paragraph 28- Subparagraph (a)- SubTopic 10- Topic 230- Publisher FASB SubTopic 10- Section 45- Paragraph 28- Subparagraph (a)- URI https://asc.fasb.org//1943274/2147482740/230 extlink & oid=126954810 & loc=d3e3602-108585-10-45-28 Details Name: us-gaap\_IncreaseDecreaseInPrepaidExpense Namespace Prefix: us-gaap\_Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- Definition Amount before accretion (amortization) of purchase discount (premium) of interest income on nonoperating securities. ReferencesReference 1: http://fasb-www.xbrl.org/2003/us-gaap/role/disclosureRef/ref/legacyRef- Publisher FASB- Topic 280- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 22- Subparagraph (c)- Publisher FASB- URI https://asc.fasb.org//1943274/2147482810/280-10-50-22Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef- Topic 220- SubTopic 10- Section 599- Paragraph 2- Subparagraph (SX 210.5-03.7 (b))- URI https://asc.fasb.org/extlink & oid=126953954 & loc=SL114868664-224227Reference 2: http://www.xbrl.org/2003/role/disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- S99- Paragraph 22- 2- Subparagraph (e-SX 210.5-03.7 (b))- Publisher FASB- URI https://asc.fasb.org//1943274/2147483621/220 extlink & oid=126901519 & loc=d3e8736-108599-10-S99-2 Details Name: us-gaap\_InvestmentIncomeInterest Namespace Prefix: us-gaap\_Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- Definition Amount of cash inflow (outflow) from financing activities, including discontinued operations. Financing activity cash flows include obtaining resources from owners and providing them with a return on, and a return of, their investment; borrowing money and repaying amounts borrowed, or settling the obligation; and obtaining and paying for other resources obtained from creditors on long-term credit. ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef- Publisher FASB- Topic 230- SubTopic 10- Name Accounting Standards Codification- Topic 230- SubTopic 10- Section 45- Paragraph 24- Publisher FASB- URI https://asc.fasb.org//1943274/2147482740/230 extlink & oid=126954810 & loc=d3e3521-108585-10-45-24 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- Definition Amount of cash inflow (outflow) from investing activities, including discontinued operations. Investing activity cash flows include making and collecting loans and acquiring and disposing of debt or equity instruments and property, plant, and equipment and other productive assets. ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef- Publisher FASB- Topic 230- SubTopic 10- Name Accounting Standards Codification- Topic 230- SubTopic 10- Section 45- Paragraph 24- Publisher FASB- URI https://asc.fasb.org//1943274/2147482740/230 extlink & oid=126954810 & loc=d3e3521-108585-10-45-24 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- Definition Amount of cash inflow (outflow) from operating activities, including discontinued operations. Operating activity cash flows include transactions, adjustments, and changes in value not defined as investing or financing activities. ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef- Publisher FASB- Topic 230- SubTopic 10- Name Accounting Standards Codification- Section 45- Paragraph 28- Publisher FASB- URI https://asc.fasb.org//1943274/2147482740/230-10-45-28Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef- Topic 230- SubTopic 10- Section 45- Paragraph 25- URI https://asc.fasb.org/extlink & oid=126954810 & loc=d3e3536-108585Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef- Publisher FASB- Name Accounting Standards Codification- Section 45- Paragraph 24- Publisher FASB- URI https://asc.fasb.org//1943274/2147482740/230-10-45-24Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef- Topic 230- SubTopic 10- Section 45- Paragraph 24- URI https://asc.fasb.org/extlink & oid=126954810 & loc=d3e3521-108585Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 230- SubTopic 10- Section 45- Paragraph 28- 25- Publisher FASB- URI https://asc.fasb.org//1943274/2147482740/230 extlink & oid=126954810 & loc=d3e3602-108585-10-45-25 Details Name: us-gaap\_NetCashProvidedByUsedInOperatingActivities Namespace Prefix: us-gaap\_Data Type: xbrli: monetaryItemType Balance Type: na Period Type: durationX- ReferencesNo definition available. Details Name: us-gaap\_NetCashProvidedByUsedInOperatingActivitiesAbstract Namespace Prefix: us-gaap\_Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- Definition The portion of profit or loss for the period, net of income taxes, which is attributable to the parent. ReferencesReference 1: http://fasb-www.xbrl.org/2003/us-gaap/role/disclosureRef/ref/legacyRef- Publisher FASB- Topic 235- SubTopic 10- Name Accounting Standards Codification- Topic 942- SubTopic 220- Section 599- Paragraph 1- Subparagraph (SX 210.9-4-04-08 (22-g) (1) (ii))- Publisher FASB- URI https://asc.fasb.org//1943274/2147480678/235 extlink & oid=120399700 & loc=SL114874048-224260Reference 10- S99- 1Reference 2: http://www.xbrl.org/2003/role/disclosureRef- Publisher FASB- Topic 323- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 3- Subparagraph (c)- Publisher FASB- URI https://asc.fasb.org//1943274/2147481687/323-10-50-3Reference 3: http://www.xbrl.org/2003/role/disclosureRef- Topic 280- 825- SubTopic 10- Section 50- Paragraph 32- Subparagraph (f)- URI https://asc.fasb.org/extlink & oid=126901519 & loc=d3e8933-108599Reference 3: http://www.xbrl.org/2003/role/disclosureRef- Publisher FASB- Name Accounting Standards Codification- Section 50- Paragraph 28- Subparagraph (f)- Publisher FASB- URI https://asc.fasb.org//1943274/2147482907/825-10-50-28Reference 4: http://www.xbrl.org/2003/role/disclosureRef- Topic 250- 220- SubTopic 10- Section 50- Paragraph 4- URI https://asc.fasb.org/extlink & oid=124431687 & loc=d3e22595-107794Reference 4: http://fasb.org/us-gaap/role/ref/legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 944- SubTopic 220- Section 599- 50- Paragraph 1- 6- Publisher FASB Subparagraph (SX 210.7-04 (18))- URI https://asc.fasb.org//1943274/2147482765/220 extlink & oid=120400993 & loc=SL114874131-10-50-224263Reference 6Reference 5: http://www.xbrl.org/2003/role/disclosureRef- Publisher FASB- Topic 250- SubTopic 10- Name Accounting Standards Codification- Topic 815- SubTopic 40- Section 65- 50- Paragraph 1- 3- Publisher FASB Subparagraph (f)- URI https://asc.fasb.org//1943274/2147483443/250 extlink & oid=126732423 & loc=SL123482106-10-50-238011Reference 6Reference 6: http://www.xbrl.org/2003/role/disclosureRef- Publisher FASB- Topic 250- SubTopic 10- Name Accounting Standards Codification- Topic 220- SubTopic 10- Section 50- Paragraph 6- 1- Subparagraph (b) (2)- Publisher FASB- URI https://asc.fasb.org//1943274/2147483443/250 extlink & oid=124431353 & loc=SL124452729-

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or a portion of their Public Shares upon the completion of a Business Combination either (i) in connection with a shareholder meeting called to approve the Business Combination or (ii) by means of a tender offer. The decision as to whether the Company will seek shareholder approval of a proposed Business Combination or conduct a tender offer will be made by the Company, solely in its 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 require the Company to seek shareholder approval under applicable law or stock exchange listing requirement. Asset acquisitions and share purchases would not typically require shareholder approval, while direct mergers with the Company where the Company does not survive and any transactions, where the Company issues more than 20 % of the outstanding ordinary shares or seek to amend its memorandum and articles of association would typically require shareholder approval. The Company currently intends to conduct redemptions in connection with a shareholder vote unless shareholder approval is not required by applicable law or stock exchange listing requirements or the Company chooses to conduct redemptions pursuant to the tender offer rules of the U. S. Securities and Exchange Commission (“ SEC ”) for business or other reasons. The Public Shares subject to redemption will be recorded at redemption value and classified as temporary equity upon the completion of the Initial Public Offering in accordance with the Accounting Standards Codification (“ ASC ”) Topic 480, “ Distinguishing Liabilities from Equity ” (“ ASC 480 ”). Notwithstanding the foregoing, the Memorandum and Articles of Association provide 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 in 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 % or more of the Class A ordinary shares originally sold in the Initial Public Offering, without the prior consent of the Company. The Company’s Sponsor, officers and directors (the “ initial shareholders ”) have agreed not to propose an amendment to the Memorandum and Articles of Association (A) that would modify the substance or timing of the Company’s obligation to allow redemption in connection with its initial Business Combination or to redeem 100 % of its Public Shares if the Company does not complete a Business Combination within the time period set forth in its Amended and Restated Memorandum and Articles of Association, as ~~my may~~ be amended from time to time or (B) 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 Class A ordinary shares in conjunction with any such amendment. The Company had 18 months from the closing of the Initial Public Offering to consummate the initial Business Combination, which has been subsequently extended to ~~November~~ **May 15, 2023-2024** as described in Note 11 (the “ ~~Combination Period-Deadline~~ ”). If the Company is unable to complete a Business Combination ~~within by~~ the ~~Combination Period-Deadline and the Combination Deadline is not further extended~~, 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 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 on the funds held in the Trust Account and not previously released to the Company to pay its tax obligations, if any (less up to \$ 100, 000 of interest to pay dissolution expenses) divided by the number of the then-outstanding Public Shares, which redemption will completely extinguish Public Shareholders’ rights as shareholders (including the right to receive further liquidation distributions, if any); and (iii) as promptly as reasonably possible following such redemption, subject to the approval of the remaining shareholders and the board of directors, liquidate and dissolve, subject in the case of clauses (ii) and (iii) to the Company’s obligations under Cayman Islands law to provide for claims of creditors and the requirements of other applicable law. The Sponsor and each member of the Company’s management team have entered into an agreement with the Company, pursuant to which they have agreed to (i) waive their redemption rights with respect to ~~their~~ **the Class B** ordinary shares ~~, par value \$ 0. 00009 per shares of the Company that they received in connection with the Company’s initial public offering in connection with the completion of a Business Combination;~~ (ii) ~~to waive their redemption rights with respect to their~~ **the Class B** ordinary shares ~~and that they received in connection with the Company’s initial public offering~~ in connection with a shareholder vote to approve an amendment to the Company’s Memorandum and Articles of Association (A) that would modify the substance or timing of the Company’s obligation to provide holders of the Class A ordinary shares the right to have their shares redeemed in connection with the initial Business Combination or to redeem 100 % of the Public Shares if the Company does not complete the initial Business Combination ~~within by~~ the ~~Combination Period-Deadline~~ or (B) with respect to any other provision relating to the rights of holders of the Class A ordinary shares; and (iii) waive their rights to liquidating distributions from the Trust Account with respect to ~~their~~ **any** ~~Class B~~ ordinary shares ~~of the Company that they hold received in connection with the Company’s initial public offering~~ if the Company fails to consummate an initial Business Combination ~~within by~~ the ~~Combination Period-Deadline~~ (although they will be entitled to liquidating distributions from the Trust Account with respect to any public shares they hold if the Company fails to complete the initial Business Combination within the prescribed time frame).

**Termination of Proposed Business Combination with Qenta** On November 10, 2022, the Company entered into a Business Combination Agreement (as it may be amended, supplemented or otherwise modified from time to time, the “ Business Combination Agreement ”), by and among the Company, BCSA Merger Sub, Inc., a Delaware corporation (“ Merger Sub ”), and Qenta Inc., a Delaware corporation (“ Qenta ”). The Business Combination Agreement and the transactions contemplated thereby were approved by the boards of directors of each of the Company and Qenta. The Business Combination Agreement provides for, among other things, the following transactions: (i) the Company ~~will would~~ become a Delaware corporation (the “ Domestication ”) and, in connection with the Domestication, (A) the Company’s name ~~will would~~ be changed to “ Qenta Inc. ” (“ New Qenta ”) and (B) each outstanding ~~Class A~~ ordinary share of the Company and each outstanding ~~Class B~~ ordinary share of the Company will become one share of common stock of New Qenta (the “ New Qenta Common Stock ”); and (ii) following the Domestication, Merger Sub ~~will would~~ merge with and into Qenta, with Qenta as the surviving company in the merger and continuing as a wholly owned subsidiary of New Qenta (the “ Merger ”). The Domestication, the Merger and the other transactions contemplated by the Business Combination Agreement are referred to as the “ Qenta Business Combination. ” **The On August 24, 2023, the Company, Merger Sub, and Qenta entered into an amendment (the “ First BCA Amendment ”) to the Business Combination is expected agreement, to , among** close following the receipt of the required approval by the Company’s shareholders and the fulfillment of regulatory requirements and other things, extend customary closing conditions. In accordance with the **Termination Date (as defined in terms and subject to the conditions of the Business Combination Agreement , (-) outstanding shares until May 15, 2024. In addition, under the terms of the First BCA Amendment, Qenta (agreed to deliver to the Company specified financial statements and other than treasury shares financial information by specified deadlines (the “ Financial Information Obligations ”), and any the Company Dissenting Shares agreed not to exercise, but did not waive, BCSA’s Financial Statement Termination Right (as defined in the Business Combination Agreement) unless will be exchanged for shares of New Qenta Common Stock and (ii) each outstanding Exchangeable failed to comply with the Financial Information Obligations. Qenta failed to meet the first specified Financial Information Obligations deadline. On August 29, 2023, the Company RSU, Merger Sub, and Qenta entered into a second amendment ( as defined in the “ Second BCA Amendment ”) to the Business Combination Agreement ) will be exchanged for comparable restricted stock units of New to eliminate the exclusive dealing provision applicable to the Company and to limit the exclusive dealing provision applicable to Qenta to transactions involving special purpose acquisition companies and similar “ blank check ” companies. On August 24 , based on 2023, the Company, Sponsor and Qenta entered into an amendment (the “ Sponsor Letter Amendment ”) to the Sponsor Letter Agreement, dated as of November 10, 2022, by and among the Company, the Sponsor and Qenta, pursuant to which the Sponsor agreed , in connection with the completion of a financing transaction between Qenta and financing parties, to transfer and assign, contingent and conditioned upon equity value. Under the closing current terms of the transactions contemplated by the Business Combination Agreement, up to 3, 178, 000 of the Sponsor’s Class B ordinary shares of the Company (or anticipates issuing 49- 100 if converted, Class A ordinary shares) and 1, 322 , 000 shares of New Qenta Common Stock to the equityholders Sponsor’s private placement units of the Company to such financing parties or to Qenta in the such amounts and proportions as designated by Qenta Business Combination. The obligation , provided that all transferees of such shares or units, as applicable, execute and deliver to the Company a lockup agreement and Qenta to consummate the Business Combination..... (the “ Registration Statement ”) in respect accordance with the provisions of the such Securities securities Act of 1933, as amended registering the New Qenta Common Stock to be issued in the Merger and the Domestication, (iv) the required approvals of the Company’s shareholders, (v) the approval of Qenta’s shareholders, (iv) the approval by Nasdaq of the Company’s listing application in connection with the Qenta Business Combination, (v) the consummation of the Domestication, (vi) the Company having at least \$ 5, 000, 001 of net tangible assets (as determined in accordance with Rule 3a51- 1 (g) (1) of the Securities Exchange Act of 1934, as amended) remaining after the closing of the Qenta Business Combination, and (vii) the aggregate cash proceeds available to the Company after redemptions at least equaling its aggregate closing expenses. In addition to certain other customary closing conditions, the Company’s obligation to consummate the Qenta Business Combination is also conditioned upon the Company’s receipt of an executed executive employment agreement with Brent de Jong, Qenta’s Chief Executive Officer. In connection with the execution of the Business Combination Agreement, the Company entered into a Confirmation**



(the " Forward Purchase Agreement "), with Vellar Opportunity Fund SPV LLC — Series 5 (the " FPA Seller "), a client of Cohen & Company Financial Management, LLC ( " Cohen "). Entities and funds managed by Cohen own equity interests in the Sponsor. The primary purpose of entering into the Forward Purchase Agreement ~~is was~~ to help ensure the aggregate cash proceeds condition in the Business Combination Agreement ~~will would~~ be met, increasing the likelihood that the transaction ~~will would~~ close. Pursuant to the Forward Purchase Agreement, (a) the FPA Seller ~~intends could have~~, but ~~is was~~ not obligated to purchase after the date of the Company's redemption deadline through a broker in the open market the Company's Class A ordinary shares, including such shares that holders had elected to redeem pursuant to the Company's organizational documents in connection with the Qenta Business Combination, other than from the Company or affiliates of the Company, and (b) the FPA Seller ~~has agreed~~ to waive any redemption rights in connection with the Qenta Business Combination with respect to such Class A ordinary shares of the Company it ~~purchases purchased~~ in accordance with the Forward Purchase Agreement (the " Subject Shares "). ~~The Number of Shares shall equal the Subject Shares but shall be no more than 12,000,000 Shares. The FPA Seller has agreed to not beneficially own more than 9.9% of the New Qenta Common Stock on a post-combination pro forma basis. See Note 6-7, where the Forward Purchase Agreement is more fully described. The full Termination of Proposed Business Combination On November 8, 2023, the Company delivered to Qenta written notice of its election to terminate the Business Combination Agreement pursuant to the termination provisions in the Business Combination Agreement and abandoned the Qenta Business Combination ( " The Qenta Termination "). In conjunction with The Qenta Termination, the Lock-up Agreements, Sponsor Letter Agreement, Transaction Support Agreements and Forward Purchase Agreement were also terminated in accordance with their respective terms. As a result of The Qenta Termination, the Sponsor of the Company received 50 Shares of Qenta Common Stock ( " Qenta Shares ") to reimburse the Sponsor and the Company for costs, expenses and other liabilities incurred in connection with agreements entered into or contemplated to be executed prior to closing the Qenta Business Combination Agreement. The have been included with the Company's Current Report has recorded the Fair Value of the Qenta Shares as an investment on its Balance Sheet and a termination fee Form 8-K filed with the SEC on November 10 its Statement of Operations as of and for the year ended December 31, 2022-2023 in the amount of \$ 4,070,807. The Company intends to continue its search for an initial Business Combination.~~ 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 (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 an emerging growth 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. The Company has 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, the Company, 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 the comparison of the Company's **consolidated** financial statements with those of another public company that is neither an emerging growth company nor an emerging growth company that has opted out of using the extended transition period difficult or impossible because of the potential differences in accounting standards used. Going Concern, Liquidity and Capital Resources As of December 31, 2022-2023, the Company had approximately \$ 255-96,000 in its operating bank account and working capital deficit of approximately \$ 3-6,900 million, inclusive of convertible note payable – related party of approximately \$ 526,000-2,0 million. The Company's liquidity needs up to December 31, 2022-2023 had been satisfied through a payment from the Sponsor of \$ 25,000 (see Note 5-6) for the Founder Shares (as defined in Note 5-6) to cover certain offering costs and through the loan under an unsecured promissory note from the Sponsor of \$ 131,517 (see Note 5-6) and the proceeds from the consummation of the Private Placement not held in the Trust Account. The promissory note was paid in full on November 15, 2021. In addition, in order to finance transaction costs in connection with a Business Combination, the Sponsor, initial shareholders, officers, directors or their affiliates may, but are not obligated to, provide the Company Working Capital Loans (see Note 5-6). On June 15, 2022, the Company issued a promissory note (the " Sponsor June 2022 Note ") in the principal amount of up to \$ 1,500,000 to the Sponsor, which was amended effective June 2023 to increase the maximum principal amount to \$ 3,000,000 (see Note 6). As of December 31, 2022-2023, principal in the amount Company has drawn down a total of \$ 512-2,017,000 was outstanding, leaving 244 and still can borrow up \$ 988-982,756 on 000 of borrowing capacity under the Sponsor June 2022 Note. The June 2022 Note is carried at fair value and is presented as convertible note – related party on the accompanying consolidated balance sheet with a balance of approximately \$ 526,000. In connection with the Company's assessment of going concern considerations in accordance with Financial Accounting Standards Board ( " FASB ") Accounting Standards Update ( " ASU ") 2014-15, " Disclosures of Uncertainties about an Entity's Ability to Continue as a Going Concern, " the Company has until November-May 15, 2023-2024 (see Note 11) to consummate a Business Combination. The Company does not have adequate liquidity to sustain operations; however, the Company has access to a Working Capital Loan from the Sponsor that management believes will enable the Company to sustain operations until it completes its initial Business Combination. If a Business Combination is not consummated by November-May 15, 2023-2024, and such deadline to consummate a Business Combination is not further extended, there will be a mandatory liquidation and subsequent dissolution of the Company. Management has determined that the Company's liquidity issue, mandatory liquidation should a Business Combination not occur by the applicable deadline, and potential subsequent dissolution, raises substantial doubt about the Company's ability to continue as a going concern. No adjustments have been made to the carrying amounts of assets or liabilities should the Company be required to liquidate after November-May 15, 2023-2024. The Company intends to complete a Business Combination before the mandatory liquidation date. However, there ~~There~~ can be no assurance that the Company will be able to consummate any Business Combination by November-May 15, 2023-2024. Risks and Uncertainties Management continues to evaluate the impact of the COVID-19 pandemic on its consolidated financial statements and has concluded that while it is reasonably possible that the virus could have a negative effect on the Company's financial position, results of operations, cash flows and / or the closing of its initial Business Combination, the specific impact is not readily determinable as of the date of these consolidated financial statements. The consolidated financial statements do not include any adjustments that might result from the outcome of this uncertainty. In February 2022, the Russian Federation and Belarus commenced a military action with the country of Ukraine. As a result of this action, various nations, including the United States, have instituted economic sanctions against the Russian Federation and Belarus. Further, the impact of this action and related sanctions on the world economy is not determinable as of the date of these consolidated financial statements, and the specific impact on the Company's financial condition, results of operations, and cash flows is also not determinable as of the date of these consolidated financial statements. On May 1, 2023, First Republic Bank became insolvent. Federal regulators seized the assets of the bank and negotiated a sale of its assets to JP Morgan Chase. The Company held deposits with this bank. As a result of the sale of the assets to JP Morgan Chase, the Company's insured and uninsured deposits are held at JP Morgan Chase. The Company also moved the funds held in trust for the shareholders and invested in federal government securities through Morgan Stanley. X – References No definition available. Details Name: us-gaap\_OrganizationConsolidationAndPresentationOfFinancialStatementsAbstract-namespace-Prefix: us-gaap\_Data Type: xbrli:stringItemType Balance Type: na-Period-Type: durationX – Definition The entire disclosure for organization, consolidation the nature of and – an entity's business, major products or services, principal markets including location, and the relative importance of its operations in each business and the basis of presentation of financial statements for the determination, including but not limited to, assets, revenues, or earnings. For an entity that has not commenced principal operations, disclosure disclosures about the risks and uncertainties related to the activities in which the entity is currently engaged and an understanding of what those activities are being directed toward. References Reference 1: http://fasb-www.xbrl.org/2003-us-gaap/role/disclosureRef-ref/legaeyRef-Publisher-FASB-Name Accounting Standards Codification-Topic 205-275-Publisher-FASB-URI https://asc.fasb.org/2025/tableOfContentReference-topic & trid=2122149 Reference 2: http://fasb-www.xbrl.org/2003-us-gaap/role/disclosureRef-ref/legaeyRef-Publisher-FASB-Name Accounting Standards Codification-Section 50-Paragraph 1-Subparagraph (a)-SubTopic 10-Topic 810-275-Publisher-FASB-URI https://asc.fasb.org/topic & trid=2197479/1943274/2147482861/275-10-50-1 Details Name: us-gaap\_OrganizationConsolidationAndPresentationOfFinancialStatementsDisclosureTextBlock-gaap\_NatureOfOperations Namespace Prefix: us-gaap\_Data

Type: dtr-types: textBlockItemType Balance Type: na Period Type: durationX- ReferencesNo definition available. Details Name: us-gaap\_OrganizationConsolidationAndPresentationOffFinancialStatementsAbstract Namespace Prefix: us-gaap\_ Data Type: xbrli:stringItemType

Balance Type: na Period Type: durationRestatement of Previously Issued Financial Statements 12 Months Ended Dec. 31, 2023 Restatement of Previously Issued Financial Statements [ Abstract ] Restatement of Previously Issued Financial Statements Note 2 — Restatement of Previously Issued Financial Statements During preparation of the financial statements for the year ended December 31, 2023, the Company determined that the amounts of prepaid expenses, accrued expenses and general and administrative costs were not accounted for properly as of and for the three months ended March 31, 2023, as of and for the three and six months ended June 30, 2023 and as of and for the three and nine months ended September 30, 2023. In accordance with SEC Staff Accounting Bulletin No. 99, “Materiality,” and SEC Staff Accounting Bulletin No. 108, “Considering the Effects of Prior Year Misstatements when Quantifying Misstatements in Current Year Financial Statements,” the Company evaluated the changes and has determined that the related impacts were material to previously presented financial statements. Therefore, the Company, in consultation with its Audit Committee, concluded that its previously issued financial statements for the impacted periods ended March 31, 2023, June 30, 2023, and September 30, 2023, which it filed with the SEC on May 19, 2023, August 14, 2023, and November 14, 2023, respectively, should be restated to reflect the impact of the proper accounting. Impact of the Restatement As Previously Reported Adjustments As Restated Condensed Consolidated Balance sheet as of March 31, 2023 Accounts Payable \$ 4, 619, 652 \$ (548, 688) \$ 4, 070, 964 Total Liabilities 19, 672, 576 (548, 688) 19, 123, 888 Accumulated Deficit (19, 181, 132) 548, 688 (18, 632, 444) Total Shareholder’s Deficit (19, 180, 100) 548, 688 (18, 631, 412) Condensed Consolidated Balance sheet as of June 30, 2023 Prepaid Expenses \$ 184, 943 \$ 589, 867 \$ 774, 810 Total Assets 38, 875, 925 589, 867 39, 465, 792 Accounts Payable 4, 845, 235 (820, 266) 4, 024, 969 Total Liabilities 19, 356, 482 (820, 266) 18, 536, 216 Accumulated Deficit (18, 921, 120) 1, 410, 133 (17, 510, 987) Total Shareholder’s Deficit (18, 920, 088) 1, 410, 133 (17, 509, 955) Condensed Consolidated Balance sheet as of September 30, 2023 Prepaid Expenses \$ 63, 224 \$ 352, 143 \$ 415, 367 Total Assets 39, 327, 270 352, 143 39, 679, 413 Accounts Payable 4, 944, 332 (854, 898) 4, 089, 434 Total Liabilities 19, 372, 294 (854, 898) 18, 517, 396 Accumulated Deficit (18, 987, 646) 1, 207, 041 (17, 780, 605) Total Shareholder’s Deficit (18, 986, 614) 1, 207, 041 (17, 779, 573) Condensed Consolidated Statement of Operations for the Three Months Ended March 31, 2023 General & Administrative Costs \$ 1, 148, 752 \$ (548, 688) \$ 600, 064 Net Income (loss) (479, 264) 548, 688 69, 424 Basic and diluted net income (loss) per share, Class A ordinary shares (0. 02) (0. 02) 0. 00 Basic and diluted net income (loss) per share, Class B ordinary shares (0. 02) (0. 02) 0. 00 As Previously Reported Adjustments As Restated Condensed Consolidated Statement of Operations for the Three Months Ended June 30, 2023 General & Administrative Costs \$ 1, 231, 268 \$ (861, 445) \$ 369, 823 Net income (loss) 715, 816 861, 445 1, 577, 261 Basic and diluted net income per share, Class A ordinary shares 0. 05 0. 06 0. 11 Basic and diluted net income per share, Class B ordinary shares 0. 05 0. 06 0. 11 Condensed Consolidated Statement of Operations for the Six Months Ended June 30, 2023 General & Administrative Costs \$ 2, 380, 020 \$ (1, 410, 133) \$ 969, 887 Net income (loss) 236, 552 1, 410, 133 1, 646, 685 Basic and diluted net income per share, Class A ordinary shares 0. 01 0. 07 0. 08 Basic and diluted net income per share, Class B ordinary shares 0. 01 0. 07 0. 08 Condensed Consolidated Statement of Operations for the Three Months Ended September 30, 2023 General & Administrative Costs \$ 355, 310 \$ 203, 092 \$ 558, 402 Net income (loss) 435, 533 (203, 092) 232, 441 Basic and diluted net income per share, Class A ordinary shares 0. 03 (0. 01) 0. 02 Basic and diluted net income per share, Class B ordinary shares 0. 03 (0. 01) 0. 02 Condensed Consolidated Statement of Operations for the Nine Months Ended September 30, 2023 General & Administrative Costs \$ 2, 735, 330 \$ (1, 207, 041) \$ 1, 528, 289 Net income (loss) 672, 085 1, 207, 041 1, 879, 126 Basic and diluted net income per share, Class A ordinary shares 0. 04 0. 06 0. 10 Basic and diluted net income per share, Class B ordinary shares 0. 04 0. 06 0. 10 Condensed Consolidated Statement of Changes in Shareholder’s Deficit as of and for the three months ended March 31, 2023 Net Income (Loss) \$ (479, 239) \$ 548, 688 \$ 69, 424 Accumulated Deficit Balance- March 31, 2023 (19, 181, 132) 548, 688 (18, 632, 444) Total Shareholders’ Deficit as of March 31, 2023 (19, 180, 100) 548, 688 (18, 631, 412) Condensed Consolidated Statement of Changes in Shareholder’s Deficit as of and for the six months ended June 30, 2023 Net Income (loss) \$ (479, 239) \$ 548, 688 \$ 69, 424 Accumulated Deficit Balance- March 31, 2023 (19, 181, 132) 548, 688 (18, 632, 444) Net Income (loss) 715, 816 861, 445 1, 577, 261 Accumulated Deficit Balance – June 30, 2023 (18, 921, 120) 1, 410, 133 (17, 510, 987) Total Shareholders’ Deficit as of June 30, 2023 (18, 920, 088) 1, 410, 133 (17, 509, 955) As Previously Reported Adjustments As Restated Condensed Consolidated Statement of Changes in Shareholder’s Deficit as of and for the nine months ended September 30, 2023 Net Income (loss) \$ (479, 239) \$ 548, 688 \$ 69, 424 Accumulated Deficit Balance- March 31, 2023 (19, 181, 132) 548, 688 (18, 632, 444) Net Income (loss) 715, 816 861, 445 1, 577, 261 Accumulated Deficit Balance – June 30, 2023 (18, 921, 120) 1, 410, 133 (17, 510, 987) Net Income (loss) 435, 533 (203, 092) 232, 441 Accumulated Deficit Balance – September 30, 2023 (18, 987, 646) 1, 207, 041 (17, 780, 605) Total Shareholders’ Deficit as of September 30, 2023 (18, 986, 614) 1, 207, 041 (17, 779, 573) Condensed Consolidated Statements of Cash flows for the Three Months Ended March 31, 2023 Net Income (Loss) \$ (479, 264) \$ 548, 688 \$ 69, 424 Accounts Payable 915, 211 (548, 688) 366, 523 Condensed Consolidated Statements of Cash flows for the Six Months Ended June 30, 2023 Net Income (Loss) \$ 236, 552 \$ 1, 410, 133 \$ 1, 646, 685 Accounts Payable 1, 140, 794 (820, 266) 320, 528 Prepaid Expenses 199, 687 (589, 867) (390, 180) Condensed Consolidated Statements of Cash flows for the Nine Months Ended September 30, 2023 Net Income (Loss) \$ 672, 085 \$ 1, 207, 041 \$ 1, 879, 126 Accounts Payable 1, 239, 891 (854, 898) 384, 993 Prepaid Expenses 321, 406 (352, 143) (30, 737) X- Definition The entire disclosure for condensed financial statements. ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef-NameRegulationS-X\(SX\)-Number210-Section12-Subsection04-Paragrapha-PublisherSECReference2: http://www.xbrl.org/2003/role/disclosureRef-Topic235-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph3-Subparagraph\(SX210.12-04\(a\)\)-PublisherFASB-URI https://asc.fasb.org/1943274/2147480678/235-10-S99-3](http://www.xbrl.org/2003/role/disclosureRef-NameRegulationS-X(SX)-Number210-Section12-Subsection04-Paragrapha-PublisherSECReference2: http://www.xbrl.org/2003/role/disclosureRef-Topic235-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph3-Subparagraph(SX210.12-04(a))-PublisherFASB-URI https://asc.fasb.org/1943274/2147480678/235-10-S99-3) Details Name: srt\_CondensedFinancialStatementsTextBlock Namespace Prefix: srt\_ Data Type: dtr-types: textBlockItemType

Balance Type: na Period Type: durationX- ReferencesNo definition available. Details Name: us-gaap\_StatementOffFinancialPositionAbstract Namespace Prefix: us-gaap\_ Data Type: xbrli:stringItemType

Balance Type: na Period Type: durationSignificant Accounting Policies 12 Months Ended Dec. 31, 2022-2023 Significant Accounting Policies [ Abstract ] Significant Accounting Policies Note 2-3 — Significant Accounting Policies Basis of Presentation The accompanying consolidated financial statements are presented in U. S. dollars and have been prepared in conformity with accounting principles generally accepted in the United States of America (“U. S. GAAP”) and pursuant to the accounting and disclosure rules and regulations of the SEC. Principles of Consolidation The consolidated financial statements of the Company include its wholly owned subsidiary in connection with the planned merger. All inter- company accounts and transactions are eliminated in consolidation. Use of Estimates The preparation of consolidated financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of income and expenses during the reporting period. Making estimates requires management to exercise significant judgment. It is at least reasonably possible that the estimate of the effect of a condition, situation or set of circumstances that existed at the date of the consolidated financial statements, which management considered in formulating its estimate, could change in the near term due to one or more future confirming events. One of the more significant accounting estimates included in the accompanying consolidated financial statements is the determination of the fair value of derivative warrant liabilities. Accordingly, the actual results could differ significantly from those estimates. 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. The Company had no cash equivalents as of December 31, 2023 and 2022 and 2021. Investments Held in Trust Account The Company’s portfolio of investments is comprised of U. S. government securities, within the meaning set forth in Section 2 (a) (16) of the Investment Company Act, with a maturity of 185 days or less, or investments in money market funds that invest in U. S. government securities and generally have a readily determinable fair value, or a combination thereof. When the Company’s investments held in the Trust Account are comprised of U. S. government securities, the investments are classified as trading securities. When the Company’s investments held in the Trust Account are comprised of money market funds, the investments are recognized at fair value. Trading securities and investments in money market funds are presented on the consolidated balance sheets at fair value at the end of each reporting period. Gains and losses resulting from the change in fair value of these securities are included in income earned on investments held in Trust Account in the accompanying consolidated statements of operations. The estimated fair values of investments held in the Trust Account are determined using available market information. Concentration of Credit Risk Financial instruments that potentially subject the Company to concentrations of credit risk consist of cash accounts in a financial institution, which, at times, may exceed the Federal Deposit Insurance Corporation coverage limit of \$ 250, 000. Any loss incurred or a lack of access to such funds could have a significant adverse impact on the Company’s financial condition, results of operations, and cash flows. Fair Value of Financial Instruments The fair value of

the Company's assets and liabilities, which qualify as financial instruments under the FASB ASC Topic 820, "Fair Value Measurements," equals or approximates the carrying amounts represented in the consolidated balance sheets. Fair Value Measurements Fair value is defined as the price that would be received for sale of an asset or paid for transfer of a liability in an orderly transaction between market participants at the measurement date. GAAP establishes a three-tier fair value hierarchy, which prioritizes the inputs used in measuring fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). These tiers consist of: **Level 1**, defined as observable inputs such as quoted prices (unadjusted) for identical instruments in active markets; **Level 2**, defined as inputs other than quoted prices in active markets that are either directly or indirectly observable such as quoted prices for similar instruments in active markets or quoted prices for identical or similar instruments in markets that are not active; and **Level 3**, defined as unobservable inputs in which little or no market data exists, therefore requiring an entity to develop its own assumptions, such as valuations derived from valuation techniques in which one or more significant inputs or significant value drivers are unobservable. In some circumstances, the inputs used to measure fair value might be categorized within different levels of the fair value hierarchy. In those instances, the fair value measurement is categorized in its entirety in the fair value hierarchy based on the lowest level input that is significant to the fair value measurement.

**Working Capital Loan Convertible Promissory Note — Related Party, Fair Value** The Company entered into a convertible promissory note with its Sponsor on June 15, 2022. The Company has elected the fair value option to account for its June proceeds received during 2022. This amount is presented on the balance sheet as "Convertible Promissory Note — Related Party, Fair Value with its Sponsor as defined and more fully described in Note 5." The primary reason for electing the fair value option in the 2022 proceeds is to provide better information on the financial liability amount given current market and economic conditions of the Company. As a result of applying the fair value option, the Company records each draw at fair value with a gain or loss recognized at issuance, and subsequent changes in fair value recorded as change in the fair value of convertible note — related party on the accompanying consolidated statements of operations. The fair value is based on prices or valuation techniques that require inputs that are both unobservable and significant to the overall fair value measurement. These inputs reflect management's and, if applicable, an independent third-party valuation firm's own assumption about the assumptions a market participant would use in pricing the asset or liability. **Convertible Promissory Note — Related Party, Par Value** The Company has elected the bifurcated option to account for proceeds received during 2023 from the Convertible promissory notes with its Sponsor on June 2023. This amount is presented on the balance sheet as "Convertible Promissory Note — Related Party, Par Value." The Company analyzed the Convertible Promissory Note — Related Party to assess if the fair value option was appropriate in 2023, due to the substantial premium which results in an offsetting entry to additional paid in capital and under the related party guidance which precludes the fair value option it was determined the fair value option was not appropriate. As such, the Company accounted for the Convertible Promissory Note — Related Party, Par Value, analyzing the conversion options embedded in convertible notes in accordance with ASC 815. ASC 815 generally requires companies to bifurcate conversion options embedded in convertible notes from their host instruments and to account for them as free-standing derivative financial instruments. The Company reviews the terms of convertible debt issued to determine whether there are embedded derivative instruments, including embedded conversion options, which are required to be bifurcated and accounted for separately as derivative financial instruments. In circumstances where the host instrument contains more than one embedded derivative instrument, including the conversion option, that is required to be bifurcated, the bifurcated derivative instruments are accounted for as a single, compound derivative instrument. Bifurcated embedded derivatives are initially recorded at fair value and are then revalued at each reporting date with changes in the fair value reported as nonoperating income or expense. When the equity or convertible debt instruments contain embedded derivative instruments that are to be bifurcated and accounted for as liabilities, the total proceeds received are first allocated to the fair value of all the bifurcated derivative instruments. The remaining proceeds, if any, are then allocated to the host instruments themselves, usually resulting in those instruments being recorded at a discount from their face value. The discount from the face value of the convertible debt, together with the stated interest on the instrument, is amortized over the life of the instrument through periodic charges to interest expense. It was determined that the previous conversion option was de minimis, as such the Company has recorded the Convertible Promissory Note — Related Party at par value through the rest of the note's use.

**Derivative Liabilities** The Company does not use derivative instruments to hedge exposures to cash flow, market, or foreign currency risks. The Company evaluates all of its financial instruments, including issued stock purchase warrants, to determine if such instruments are derivatives or contain features that qualify as embedded derivatives, pursuant to ASC 480 and FASB ASC Topic 815-40, "Derivatives and Hedging — Contracts in Entity's Own Equity" ("ASC 815-40"). The classification of derivative instruments, including whether such instruments should be recorded as liabilities or as equity, is re-assessed at the end of each reporting period. The Public Warrants and the Private Placement Warrants are recognized as derivative liabilities in accordance with ASC 815. Accordingly, the Company recognizes the warrant instruments as liabilities at fair value and adjusts the instruments to fair value at each reporting period. The liabilities are subject to re-measurement at each balance sheet date until exercised, and any change in fair value is recognized in the Company's consolidated statements of operations. The initial fair value of the Public Warrants issued in connection with the Initial Public Offering and Private Placement Warrants was estimated using a stochastic trinomial tree model. The determination of the fair value of the stock purchase warrants may be subject to change as more current information becomes available and accordingly the actual results could differ significantly. Derivative warrant liabilities are classified as non-current liabilities as their liquidation is not reasonably expected to require the use of current assets or require the creation of current liabilities. The Company determined the Forward Purchase Agreement (defined in Note 1) is a derivative instrument. Accordingly, the Company recognizes the instrument as an asset or liability at fair value and adjusts the instrument to fair value at each reporting period. Any changes in fair value are recognized on the Company's consolidated statements of operations. The estimated fair value of the Forward Purchase Agreement is measured at fair value utilizing a Monte Carlo simulation model. Offering Costs Associated with the Initial Public Offering Offering costs consisted of legal, accounting, underwriting fees and other costs incurred through the Initial Public Offering that were directly related to the Initial Public Offering. Offering costs were allocated to the separable financial instruments issued in the Initial Public Offering based on a relative fair value basis, compared to total proceeds received. Offering costs associated with derivative warrant liabilities were expensed as incurred and presented as non-operating expenses in the consolidated statements of operations. Offering costs associated with the Class A ordinary shares were charged against the carrying value of the Class A ordinary shares upon the completion of the Initial Public Offering. The Company classifies deferred underwriting commissions as non-current liabilities as their liquidation is not reasonably expected to require the use of current assets or require the creation of current liabilities. **Class A Ordinary Shares Subject to Possible Redemption** The Company accounts for its Class A ordinary shares subject to possible redemption in accordance with the guidance in ASC 480. Class A ordinary shares subject to mandatory redemption (if any) are classified as liability instruments and are measured at fair value. Conditionally redeemable Class A ordinary shares (including Class A ordinary shares that feature 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) are classified as temporary equity. At all other times, Class A ordinary shares are classified as shareholders' equity. As part of the Private Placement, the Company issued 1,322,000 Class A ordinary shares to the Sponsor ("Private Placement Shares"). These Private Placement Shares will not be transferable, assignable or saleable until 30 days after the completion of the initial Business Combination, as such they are considered non-redeemable and presented as permanent equity in the Company's consolidated balance sheets. Excluding the Private Placement Shares, the Company's Class A ordinary shares feature certain redemption rights that are considered to be outside of the Company's control and subject to the occurrence of uncertain future events. Accordingly, as of December 31, 2023 and 2022 and 2021, 2,111,794 and 30,000,000 Class A ordinary shares subject to possible redemption are presented as temporary equity, outside of the shareholders' deficit section of the Company's consolidated balance sheets, respectively. The Company recognizes changes in redemption value immediately as they occur and adjusts the carrying value of the Class A ordinary shares subject to possible redemption to equal the redemption value at the end of each reporting period. This method would view the end of the reporting period as if it were also the redemption date for the security. Effective with the closing of the Initial Public Offering (including exercise of the over-allotment option), the Company recognized the accretion from initial book value to redemption amount, which resulted in charges against additional paid-in capital (to the extent available) and accumulated deficit. Subsequently, the Company recognized changes in the redemption value as an increase in redemption value of Class A ordinary shares subject to possible redemption as reflected on the accompanying consolidated statements of changes in shareholders' deficit. **Income Taxes** The Company complies with the accounting and reporting requirements of FASB ASC Topic 740, "Income Taxes," which 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's management determined that the Cayman

Islands is the Company's only major tax jurisdiction. 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 2022 and 2021. The Company is currently not aware of any issues under review that could result in significant payments, accruals or material deviation from its position. There is currently no taxation imposed on income by the government of the Cayman Islands. In accordance with Cayman Islands federal income tax regulations, income taxes are not levied on the Company. Consequently, income taxes are not reflected in the Company's consolidated financial statements. The Company's management does not expect that the total amount of unrecognized tax benefits will materially change over the next twelve months. Net Income (Loss) per Ordinary Share The Company complies with accounting and disclosure requirements of FASB ASC Topic 260, "Earnings Per Share." The Company has two classes of shares, which are referred to as Class A ordinary shares and Class B ordinary shares. Income and losses are shared pro rata between the two classes of shares. Net income (loss) per ordinary share is calculated by dividing the net income (loss) by the weighted average shares of ordinary shares outstanding for the respective period. The calculation of diluted net income (loss) per ordinary shares - share does not consider the effect of the warrants issued in connection with the Initial Public Offering (including exercise of the over-allotment option) and the Private Placement to purchase an aggregate of 15,661,000 Class A ordinary shares because their exercise is contingent upon future events. Accretion associated with the redeemable Class A ordinary shares is excluded from earnings per share as the redemption value approximates fair value. The following table presents a reconciliation of the numerator and denominator used to compute basic and diluted net income (loss) per ordinary share for each period presented class of ordinary shares: For the Year Ended December 31, 2023 2022 For the Period from June 11, 2021 (Inception) through December 31, 2021 Class A Class B Class A Class B Basic and diluted net income (loss) per ordinary share Numerator: Allocation of net income (loss), as adjusted \$ 3,235,734 \$ 2,844,547 \$ 7,086,432 \$ 2,262,446 \$ (168,924) \$ (189,701) Denominator: Basic and diluted weighted average ordinary shares outstanding 9,349,495 8,219,178 31,322,000 10,000,000 7,216,343 8,103,922 Basic and diluted net income (loss) per ordinary share \$ 0.35 \$ 0.35 \$ 0.23 \$ 0.23

**Non-Redemption Agreements In relation to the Non-Redemption Agreements discussed in Note 7, the Company estimated the aggregate fair value of the shares attributable to the Non-Redeeming Shareholders to be \$ (35,915 or approximately \$ 0.02-12 per share. The Company complies with the requirements of SEC Staff Accounting Bulletin ("SAB") Topic 5 (A) - "Expenses of Offering" and SAB Topic 5 (T): Miscellaneous Accounting - Accounting for Expenses or Liabilities Paid by Principal Shareholder (s). As such, the value of Promote Shares assigned to the Non-redeeming Investors is recognized as offering costs and charged to shareholders' deficit. The value of the Class B common stock forfeited by the Sponsors is reported as an increase to shareholders' deficit. Equity Investments As a result of The Qenta Termination, discussed above, the Sponsor of the Company received 50 Shares of Qenta Common Stock ("Qenta Shares") to reimburse the Sponsor and the Company for costs, expenses and other liabilities incurred in connection with the Business Combination Agreement. The Company has recorded the Fair Value of the Qenta Shares as an investment on its Balance Sheet and a termination income on its Consolidated Statement of Operations for the year ended December 31, 2023 in the amount of \$ (04,070,807.02)**

Recent Accounting Standards In June 2022, the FASB issued ASU 2022-03, ASC Subtopic 820, "Fair Value Measurement of Equity Securities Subject to Contractual Sale Restrictions." The ASU amends ASC 820 to clarify that a contractual sales restriction is not considered in measuring an equity security at fair value and to introduce new disclosure requirements for equity securities subject to contractual sale restrictions that are measured at fair value. The ASU applies to both holders and issuers of equity and equity-linked securities measured at fair value. The amendments in this ASU are effective for the Company in fiscal years beginning after December 15, 2024, and interim periods within those fiscal years. Early adoption is permitted for both interim and annual financial statements that have not yet been issued or made available for issuance. The Company is still evaluating the impact of this pronouncement on the consolidated financial statements. In June 2016, the FASB issued ASU 2016-13 - Financial Instruments - Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments. This update requires financial assets measured at amortized cost basis to be presented at the net amount expected to be collected. The measurement of expected credit losses is based on relevant information about past events, including historical experience, current conditions, and reasonable and supportable forecasts that affect the collectability of the reported amount. Since June 2016, the FASB issued clarifying updates to the new standard including changing the effective date for smaller reporting companies. The guidance is effective for fiscal years beginning after December 15, 2022, and interim periods within those fiscal years, with early adoption permitted. The Company adopted ASU 2016-13 on January 1, 2023. The adoption of ASU 2016-13 did not have a material impact on its consolidated financial statements.

Management does not believe that any other recently issued, but not yet effective, accounting pronouncements, if currently adopted, would have a material effect on the Company's consolidated financial statements. X-ReferencesNo definition available. Details Name: us-gaap\_AccountingPoliciesAbstract Namespace Prefix: us-gaap\_ Data Type: xbrli:stringItemType Balance Type: na Period Type: durationX-DefinitionThe entire disclosure for all significant accounting policies of the reporting entity. ReferencesReference 1: http://www.xbrli.org/2003/role/disclosureRef-Publisher-FASB-Topic 235-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 1-Publisher-FASB-URI https://asc.fasb.org/1943274/2147483426/235-10-50-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef-Topic 235-SubTopic 10-Section 50-Paragraph 1-URI https://asc.fasb.org/extlink&oid=126899994&loc=d3e18726-107790Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef-Publisher-FASB-Name Accounting Standards Codification-Topic 235-Publisher-FASB-URI https://asc.fasb.org/235/tableOfContent-topic&trid=2122369

Details Name: us-gaap\_SignificantAccountingPoliciesTextBlock Namespace Prefix: us-gaap\_ Data Type: textBlockItemType Balance Type: na Period Type: durationInitial Public Offering 12 Months Ended Dec. 31, 2022-2023 Initial Public Offering Stockholders' Equity Note [Abstract] Initial Public Offering Note 3-4 - Initial Public Offering On November 15, 2021, the Company consummated its Initial Public Offering of 30,000,000 Units, including 3,900,000 Units from the partial exercise of over-allotment option at a purchase price of \$ 10.00 per Unit. Each Unit that the Company offered had is offering has a price of \$ 10.00 and consists consisted of one Class A ordinary share and one-half of one redeemable warrant. Each whole warrant will entitle the holder to purchase one Class A ordinary share at a price of \$ 11.50 per share, subject to adjustment (see Note 9-11). Following the closing of the Initial Public Offering and the partial exercise of the over-allotment by the underwriters on November 15, 2021, \$ 306,000,000 (\$ 10.20 per Unit) from the net proceeds of the sale of the Units in the Initial Public Offering and the sale of the Private Placement Units, was placed in a Trust Account. X-DefinitionInitial ReferencesNo definition available. Details Name: bcsa\_InitialPublicOfferingAbstract Namespace Prefix: bcsa\_ Data Type: xbrli:stringItemType Balance Type: na Period Type: durationX-DefinitionThe entire disclosure of initial public offering disclosure [text block]. ReferencesNo definition available. Details Name: bcsa\_InitialPublicOfferingDisclosureTextBlock----- bcsa\_InitialPublicOfferingTextBlock Namespace Prefix: bcsa\_ bcsa\_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: durationX-ReferencesNo definition available. Details Name: us-gaap\_StockholdersEquityNoteAbstract Namespace Prefix: us-gaap\_ Data Type: xbrli:stringItemType Balance Type: na Period Type: durationPrivate Placement 12 Months Ended Dec. 31, 2022-2023 Private Placement Stockholders' Equity Note [Abstract] Private Placement Note 4-5 - Private Placement Simultaneously with the closing of the Initial Public Offering and partial exercise of the over-allotment option by the underwriters, the Company's Sponsor purchased an aggregate of 1,322,000 Private Placement Units, at a price of \$ 10.00 per Unit, or \$ 13,220,000 in the aggregate, in a private placement. Each Private Placement Unit consists of one share of Class A ordinary share and one-half of one warrant (the "Private Placement Warrant"). Each whole Private Placement Warrant is exercisable for one whole Class A ordinary share at a price of \$ 11.50 per share. A portion of the proceeds from the sale of the Private Placement Warrants to the Sponsor was added to the proceeds from the Initial Public Offering held in the Trust Account. If the Company does not complete a Business Combination within by the Combination Period Deadline, the Private Placement Warrants will expire worthless. The Private Placement Warrants will be non-redeemable except as described below in Note 9-10 and exercisable on a cashless basis so long as they are held by the Sponsor or its permitted transferees. The Sponsor and the Company's officers and directors agreed, subject to limited exceptions, not to transfer, assign or sell any of their Private Placement Warrants until 30 days after the completion of the initial Business Combination or 12 months from the closing of the Initial Public Offering. X-DefinitionPrivate ReferencesNo definition available. Details Name: bcsa\_PrivatePlacementAbstract Namespace Prefix: bcsa\_ Data Type: xbrli:stringItemType Balance Type: na Period Type: durationX-DefinitionThe entire disclosure of private placement disclosure. ReferencesNo definition available. Details Name: bcsa\_PrivatePlacementDisclosureTextBlock----- bcsa\_PrivatePlacementTextBlock Namespace Prefix: bcsa\_ bcsa\_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: durationX-ReferencesNo definition available. Details Name: us-gaap\_StockholdersEquityNoteAbstract Namespace Prefix: us-gaap\_ Data Type: xbrli:stringItemType Balance Type: na Period Type: durationRelated Party Transactions 12 Months Ended Dec. 31, 2022-2023 Related Party Transactions [Abstract] Related Party Transactions Note 5-6 - Related Party Transactions Founder Shares On July 2, 2021, the Sponsor paid \$ 25,000, or approximately \$ 0.003 per share, in consideration for issuance of 8,625,000 Class B ordinary

shares (the "Founder Shares"). Effective November 9, 2021, the Company effected a stock split and a stock dividend with respect to Class B ordinary shares, resulting in 10,005,000 Class B ordinary shares being issued and outstanding, 1,305,000 of which were subject to forfeiture if the over-allotment option were not exercised in full or in part by the underwriters. At the Initial Public Offering, the underwriters partially exercised their over-allotment option resulting in 5,000 Founder Shares being forfeited, such that the Founder Shares represented approximately 25% of the Company's issued and outstanding shares after the Initial Public Offering (excluding Private Placement Shares), and 1,300,000 shares no longer being subject to forfeiture. The initial shareholders agreed, subject to limited exceptions, not to transfer, assign or sell any of their Founder Shares until the earliest of (A) one year after the completion of the initial Business Combination and (B) subsequent to the initial Business Combination, (x) if the closing price of the Class A ordinary shares equals or exceeds \$12.00 per share (as adjusted for share capitalizations, share capitalizations, reorganizations, recapitalizations and the like) for any 20 trading days within any 30-trading day period commencing at least 150 days after the initial Business Combination, or (y) the date on which the Company completes a liquidation, merger, share exchange or other similar transaction that results in all of the Public Shareholders having the right to exchange their ordinary shares for cash, securities or other property. Promissory Note – ~~Related Party~~ On July 2, 2021, the Sponsor agreed to loan the Company up to \$300,000 to cover expenses related to the Initial Public Offering pursuant to a promissory note (the "Note"). This loan was non-interest bearing and payable on the earlier of ~~March 31, September 30, 2022~~ or the completion of the Initial Public Offering. The aggregate amount of \$131,517 was paid in full on November 15, 2021 upon closing of the Initial Public Offering. Subsequent to the repayment, the facility was no longer available to the Company. Working Capital Loans In order to finance transaction costs in connection with a Business Combination, the Sponsor or an affiliate of the Sponsor, or certain of the Company's officers and directors, may, but are not obligated to, loan the Company funds as may be required ("Working Capital Loans"). In the event that a Business Combination does not close, the Company may use a portion of proceeds held outside the Trust Account to repay the Working Capital Loans, but no proceeds held in the Trust Account would be used to repay the Working Capital Loans. The Working Capital Loans would either be repaid upon consummation of a Business Combination, without interest, or, at the lender's discretion, up to \$1.5 million of such Working Capital Loans may be convertible into private placement units at a price of \$10.00 per unit.

**Convertible Promissory Notes – Related Party, Fair Value and Par Value** On June 15, 2022, the Company issued a promissory note **for a Working Capital Loan, as described above**, of \$1,500,000 to the Sponsor for the Sponsor to provide additional working capital to the Company on an as-needed basis to the consummation of a Business Combination. **The Sponsor Note was amended effective June 29, 2023 to increase the maximum principal amount to \$3,000,000. Proceeds from the Trust Account may only be used to pay off a Business Combination, outstanding working capital loans under this promissory note may, in the sole discretion of the Company, be paid off by applying the proceeds from the Trust Account upon the closing of the Business Combination.** The ~~Sponsor June 2022~~ Note bears no interest and is due and payable upon the earlier to occur of (i) the date on which the Company consummates its initial Business Combination and (ii) the date that the winding up of the Company is effective. At the election of the Sponsor, all or any portion of the ~~Sponsor June 2022~~ Note may be converted into units of the Company upon the consummation of an initial Business Combination (the "Conversion Units"), equal to (x) the portion of the principal amount of the ~~Sponsor June 2022~~ Note being converted, divided by (y) \$10.00. The Conversion Units are identical to the Private Placement Units issued by the Company to the Sponsor in connection with the Company's Initial Public Offering. As of December 31, ~~2022-2023~~, a principal balance in the amount of \$512,000-017,244 was outstanding, leaving \$988-982, 000-756 of borrowing capacity under ~~this Working Capital Loan~~. **The June As of December 31, 2023 and 2022, the portion of the Sponsor Note is carried at under the fair value and method is presented described as "convertible Convertible Promissory Note – related Related Party, Fair Value" on the accompanying consolidated balance sheet sheets with a balance of approximately \$526-525, 824, respectively. The 2022 proceeds from principal on the Convertible Promissory Note – Related Party, Fair Value totaled \$512,000 – As, and were historically fair valued to the amount of \$525,824, containing a \$13,824 change in value recorded on the statement of operations for the year ended December 31, 2021-2022. There were no changes in fair value or principal recorded during the period ended December 31, 2023. During the period ended December 31, 2023, the Company had no Working Capital Loans has concluded that the fair value of the conversion feature on 2023 proceeds from principal, require bifurcation under ASC 815 and is considered de minimis. The underlying economics of the transaction are more accurately represented by recording this portion of the convertible debt agreement as a liability at par value given the de minimis value of the embedded conversion feature in this case. As of December 31, 2023, a portion of the Sponsor Note carried under the bifurcation method is described as "Convertible Promissory Note – Related Party, Par Value" on the accompanying consolidated balance sheets with a balance of \$1,491,420, as of December 31, 2022, the balance was zero. 2023 proceeds from principal on the Convertible Promissory Note – Related Party, Par Value totaled \$1,491,420.** Administrative Services Agreement Commencing on the date the securities are first listed on Nasdaq, the Company has agreed to pay the Sponsor a total of \$15,000 per month for secretarial and administrative support services provided to the Company. Upon completion of the initial Business Combination or the Company's liquidation, the Company will cease paying these monthly fees. For the year ended December 31, ~~2023 and 2022~~ and for the period from June 11, 2021 (inception) through December 31, 2021, the Company incurred expenses of ~~approximately \$119,080 and \$180,000 and approximately \$27,000, respectively, under this agreement, respectively. As of December 31, 2023, and 2022 and 2021, there were amounts of approximately \$84,000 and approximately \$106,000 and \$27,000, respectively, were due for administrative services in connection with such agreement and are have been included in the accrued expenses of the accompanying consolidated balance sheets.~~ In addition, the Sponsor, executive officers and directors, or their respective affiliates will be reimbursed for any out-of-pocket expenses incurred in connection with activities on the Company's behalf such as identifying potential target businesses and performing due diligence on suitable Business Combinations. The audit committee will review on a quarterly basis all payments that were made by the Company to the Sponsor, executive officers or directors, or their affiliates. Any such payments prior to an initial Business Combination will be made using funds held outside the Trust Account. **For the period from June 11, 2021 (inception) through December 31, 2021, an officer of the Company paid approximately \$5,000 of expenses on behalf of the Company which is included in accounts payable in the accompanying consolidated balance sheet.**-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 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-PublisherFASB-Topic946-SubTopic20-NameAccountingStandardsCodification-Topic850-SubTopic10-Section50-Paragraph4-2-PublisherFASB-Subparagraph(d)-URIhttps://asc.fasb.org//1943274/2147480990/946-20-50-2Reference2: http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-Topic946-SubTopic20-NameAccountingStandardsCodification-Topic850-SubTopic10-Section50-Paragraph4-5-PublisherFASB-Subparagraph(b)-URIhttps://asc.fasb.org//1943274/2147480990/946-20-50-5Reference3: http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-Topic946-SubTopic20-NameAccountingStandardsCodification-Topic850-SubTopic10-Section50-Paragraph4-6-PublisherFASB-Subparagraph(a)-URIhttps://asc.fasb.org//1943274/2147480990/946-20-50-6Reference4: http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-Topic946-SubTopic235-NameAccountingStandardsCodification-Topic850-Section50-Paragraph2-Subparagraph(c)-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147481062/946-235-50-2Reference5: http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-Topic946-SubTopic235-NameAccountingStandardsCodification-Section50-Paragraph2-Subparagraph(e)-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147481062/946-235-50-2Reference6: http://www.xbrl.org/2003/role/disclosureRef-Topic850-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph6-1-Subparagraph(d)-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147483326/850-6-1-07-02(22)(g)(3)-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147483575/946-120391452&loc=d3e13212-220-S99-1Reference122682Reference8-3: http://fasb.www.xbrl.org/2003-us-gaap/role/disclosureRef-ref/legacyRef-PublisherFASB-Topic946-SubTopic220-NameAccountingStandardsCodification-Topic942-SubTopic210-SectionS99-Paragraph1-Subparagraph(SX210.6-9-07-03(16)(e))-PublisherFASB-URIhttps://asc.fasb.org//extlink&oid=126897435&loc=d3e534808-122878Details Name: us-gaap\_RelatedPartyTransactionsDisclosureTextBlock Namespace Prefix: us-gaap\_ Data Type: dt:types:textBlockItemType Balance Type: na Period Type: durationCommitments and Contingencies 12 Months Ended Dec. 31, 2022-2023 Commitments and Contingencies Disclosure [ Abstract ] Commitments and Contingencies Note 6-7 — Commitments and Contingencies Registration and Shareholder Rights The holders of Founder Shares, Private Placement Warrants and securities included in private placement units that may be issued upon conversion of Working Capital Loans (and any Class A

ordinary shares issuable upon the exercise of the Private Placement Warrants and warrants that may be issued upon conversion of Working Capital Loans) will be entitled to registration rights pursuant to a registration rights agreement entered into in connection with the Initial Public Offering. These holders are entitled to make up to three demands, excluding short form demands, that the Company register such securities. In addition, these holders have certain “piggyback” registration rights with respect to registration statements filed after the completion of the initial Business Combination. The Company will bear the expenses incurred in connection with the filing of any such registration statements. Underwriting ~~Agreement~~ **Agreements and Amendments** The underwriters had a 45-day option from the date of the Initial Public Offering to purchase up to an additional 3,915,000 Units to cover over-allotments, if any. On November 15, 2021, the underwriters partially exercised the over-allotment and the unexercised portion of the over-allotment of 15,000 units was forfeited. The underwriters were paid underwriting commission of \$ 0.20 per unit, or \$ 5,220,000 in the aggregate, upon the closing of the Initial Public Offering. In addition, \$ 11,280,000 in the aggregate, ~~are is~~ payable to the underwriters for deferred underwriting commissions. The deferred underwriting commission will become payable to the underwriters from the amounts held in the Trust Account solely in the event that the Company completes a Business Combination, subject to the terms of the underwriting agreement. **The Company entered into an amended agreement with one of its underwriters (Cantor Fitzgerald) to reduce the amount of deferred underwriting fees associated with the Qenta Business Combination. Upon the successful completion of the Qenta Business Combination, the \$ 7,896,000 deferred underwriting fee owed to Cantor Fitzgerald would have been reduced to \$ 3,948,000. In conjunction with the termination of the Business Combination Agreement, the amended agreement with one of its underwriters mentioned above, was terminated in accordance with its terms on November 8, 2023.** Forward Share Purchase Agreement In connection with the execution of the Business Combination Agreement, the Company entered into the Forward Purchase Agreement. Pursuant to the Forward Purchase Agreement, (a) the FPA Seller ~~intends could have~~, but ~~is was~~ not obligated to purchase after the date of the Company’s redemption deadline through a broker in the open market the Company’s Class A ordinary shares, including such shares that holders had elected to redeem pursuant to the Company’s organizational documents in connection with the Qenta Business Combination, other than from the Company or affiliates of the Company, and (b) the FPA Seller ~~has agreed to waive any redemption rights in connection with the Qenta Business Combination with respect to such Class A ordinary shares of the Company it purchases purchased in accordance with the Forward Purchase Agreement (the “ Subject Shares ”). The Number of Shares shall were to equal the Subject Shares but shall be no more than 12,000,000 Shares. The FPA Seller has agreed to not beneficially own more than 9.9% of the New Qenta Common Stock on a post-combination pro forma basis. The Forward Purchase Agreement provides provided that (a) one business day following the closing of the Qenta Business Combination, New Qenta will would pay to the FPA Seller, out of the Trust Account, an amount (the “ Prepayment Amount ”) equal to the Redemption Price per share (the “ Initial Price ”) multiplied by the aggregate number of Subject Shares, if any (together, the “ Number of Shares ”), less 10% (the “ Shortfall Amount ”) on the date of such prepayment. New Qenta will would also deliver the FPA Seller an amount equal to the product of 500,000 multiplied by the Redemption Price to repay the FPA Seller for having purchased up to an additional 500,000 Class A ordinary shares of the Company, which shall would not be included in the Number of Shares or the Terminated Shares (as defined in the Forward Purchase Agreement). From time to time and on any scheduled trading day after the closing of the Qenta Business Combination, the FPA Seller may sell could have sold Subject Shares or Additional Shares (as defined in the Forward Purchase Agreement) at its absolute discretion in one or more transactions, publicly or privately, and, in connection with such sales, terminate the Forward Purchase Transaction in whole or in part in an amount corresponding to the number of Subject Shares and Additional Shares. At the end of each calendar month during which any such early termination occurs, the FPA Seller will pay to the Company an amount equal to the product of (x) the Terminated Shares and (y) the Reset Price, where “ Reset Price ” refers to, initially, the Redemption Price. The Reset Price will be adjusted on the first scheduled trading day (as defined in the Forward Purchase Agreement) of each month commencing on the first calendar month following the closing of the Qenta Business Combination to be the lowest of (a) the then-current Reset Price, (b) \$ 10.00 and (c) the VWAP Price (as defined in the Forward Purchase Agreement) of the last ten (10) scheduled trading days of the prior calendar month, but not lower than \$ 5.00; provided, however, that, subject to certain exceptions, if the Company offers and sells shares of New Qenta Common Stock in a follow-on offering, or series of related offerings, at a price lower than, or upon any conversion or exchange price of currently outstanding or future issuances of any securities convertible or exchangeable for shares of New Qenta Common Stock being equal to a price lower than, the then-current Reset Price (the “ Offering Price ”), then the Reset Price shall be further reduced to equal the Offering Price. The payment of the Reset Price will not apply to sales of the Subject Shares or Additional Shares that provide proceeds to cover the FPA Sellers for the Shortfall Amount. The Forward Purchase Agreement has had a tenure of 36 months (“ Maturity Date ”), after which time New Qenta will would be required to purchase from the FPA Seller such number of shares equal to the Maximum Number of Shares (as defined in the Forward Purchase Agreement) less the Terminated Shares (as such terms are defined in the Forward Purchase Agreement) for consideration, settled in cash or New Qenta Common Stock, equal to the Maturity Consideration, which is the amount of (a) in the case of cash, the product of the Maximum Number of Shares less the Terminated Shares and \$ 1.75 and (b) in the case of New Qenta Common Stock, such number of New Qenta Common Stock with a value equal to the product of the Maximum Number of Shares less the Terminated Shares and \$ 1.75 divided by the VWAP Price of the Shares for the 30 trading days prior to the Maturity Date. In certain circumstances, the Maturity Date may be could have been accelerated, as described in the Forward Purchase Agreement. The Company and Qenta have agreed to pay to the FPA Seller a break-up fee equal to the sum of (i) all fees (in an amount not to exceed \$ 75,000), plus (ii) \$ 350,000, if the Company or Qenta were to terminate the Forward Purchase Agreement prior to the FPA Sellers purchasing shares under the agreement, other than because the Qenta Business Combination did not close, or Class A Ordinary Share redemptions were less than 80%. The primary purpose of entering into the Forward Purchase Agreement is was to help ensure the aggregate cash proceeds condition in the Business Combination Agreement on November 8, 2023. ~~Shareholder Meetings Meeting, Extensions Extension~~ and Redemptions On February 3, 2023, the Company held an extraordinary general meeting (the “ Shareholder Meeting ”) at which the Company’s shareholders approved a proposal to amend ~~our the Company’s amended and restated Memorandum memorandum and Articles articles of association~~ (the “ Memorandum and Articles of Association ”) to extend the date by which it has to consummate a business combination from May 15, 2023 to November 15, 2023 (the “ Extension Amendment Proposal ”). The Extension Amendment Proposal is described in more detail in the Company’s definitive proxy statement filed with the U.S. Securities and Exchange Commission on December 29, 2022. In connection with the vote to approve the Extension Amendment Proposal, holders of 26,406,729 Class A ordinary shares of the Company exercised their right to redeem their shares for cash at a redemption price of approximately \$ 10.95-38 per share, for an aggregate redemption amount of approximately \$ 274.2 million. As a result, approximately \$ 274.2 million has been removed from the Trust Account to redeem such shares and 4,915,271 Class A ordinary shares remain outstanding after the redemption, including 1,322,000 shares underlying the Private Placement Units. Upon payment of the redemption, approximately \$ 37.3 million remained in the Trust Account. ~~On October will be met \$ 6, increasing 200,000, contingent upon completion of the likelihood Qenta Business Combination. In January 2023, the Company entered into an agreement with a vendor for investment banking services. The agreement specifies that upon a successful Business Combination, the transaction Company will else owe a fee of \$ 1,250,000 which is payable in cash or equity at the Company’s option. Non-redemption Agreements The Sponsor entered into Non-Redemption Agreements with various shareholders of the Company (the “ Non-Redeeming Shareholders ”), pursuant to which these shareholders agreed not to redeem a portion of their shares of Company common stock (the “ Non-Redeemed Shares ”) in connection with the Special Meeting held on February 3, 2023, but such shareholders retained their right to require the Company to redeem such Non-Redeemed Shares in connection with the closing of the Business Combination. The Sponsor has agreed to transfer to such Non-Redeeming shareholders an aggregate of 739,286 the Founder Shares held by the Sponsor immediately following the consummation of an initial Business Combination. The Company estimated the aggregate fair value of such 739,286 Founder Shares transferrable to the Non-Redeeming shareholders pursuant to the Non-Redemption Agreement to be \$ 155,250 or \$ 0.21 per share. The fair value was determined using the probability of a successful Business Combination of 2.25%, a volatility of 60.0%, a discount for lack of marketability of \$ 1.04 and the value per shares as of the valuation date of \$ 9.32 derived from an option pricing model for publicly traded warrants. Each Non-Redeeming Shareholder acquired from the Sponsor an indirect economic interest in such Founder Shares. The excess of the fair value of such Founder Shares was determined to be an offering cost in accordance with Staff Accounting Bulletin Topic 5A. Accordingly, in substance, it was recognized by the Company as a capital contribution by the Sponsor to induce these Non-Redeeming Shareholders not to redeem the Non-Redeemed Shares, with a corresponding charge to additional paid-in capital to recognize the fair value of the Founder Shares subject to transfer as an offering cost. On October 27, 2023 the Company and the Sponsor entered into non-redemption agreements (the “ October Non-Redemption Agreements ”) with certain Shareholders, pursuant to which the Shareholders have, in connection with the Extraordinary General Meeting, on October 27, 2023, agreed not to redeem, or to reverse and revoke any prior redemption~~~~

election with respect to an aggregate of 2, 031, 411 of their Class A Ordinary Shares (the “ October Non- Redeemed Shares ”). Pursuant to the **October Non- Redemption Agreements**, the Company will issue to such Shareholders an aggregate of 304, 712 additional Class A Ordinary Shares immediately following the consummation of an initial Business Combination if they continue to hold such October Non- Redeemed Shares through the Extraordinary General Meeting. The Company estimated the aggregate fair value of the 304, 712 Class A ordinary shares attributable to the non-redeeming shareholders to be \$ 0. 12 per share, for an aggregate amount of \$ 35, 915. The Company has considered the relevance of SAB Topic 5T and concluded that if a business combination is consummated and if the Sponsor forfeits shares to be issued to the investor as a result of non-redemption, any settlement amounts in excess of the fair value originally recorded under ASC 815, would be recorded as an additional expense under **SAB Topic 5T**. X- ReferencesNo definition available. Details Name: us- gaap\_ CommitmentsAndContingenciesDisclosureAbstract Namespace Prefix: us- gaap\_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionThe entire disclosure for commitments and contingencies. 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The Company is authorized to issue 500, 000, 000 Class A ordinary shares with a par value of \$ 0. 0001 per share. Holders of the Company’ s Class A ordinary shares are entitled to one vote for each share. As of December 31, 2023 and 2022 and 2021, there were 2, 111, 794 and 30, 000, 000 Class A ordinary shares subject to possible redemption, respectively. The Class A ordinary shares subject to possible redemption reflected on the consolidated balance sheets are is reconciled on the following table: Gross proceeds from Initial Public Offering \$ 300, 000, 000 Less: Fair value of Public Warrants at issuance (11, 113, 500) Offering costs-Costs allocated to Class A ordinary shares subject to possible redemption (17, 088, 566) Plus: Accretion-Increase in redemption value of Class A ordinary shares subject to possible redemption 38 amount 34, 202 365, 066 280 Class A ordinary shares subject to possible redemption as of December 31, 2021 2022 306 310, 000 163, 000 214 Less: Redemption (290, 375, 948) Increase in redemption value of Class A ordinary shares subject to possible redemption 4 3, 163 339, 214 718 Class A ordinary shares subject to possible redemption as of December 31, 2022 2023 \$ 310 23, 163 126, 214 984 X- Definition Tabular Definition Temporary Equity Disclosure 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). 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Details Name: us- gaap\_ TemporaryEquityDisclosureAbstract **gaap\_TemporaryEquityNumberOfSharesRedemptionValueAndOtherDisclosuresAbstract** Namespace Prefix: us- gaap\_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationShareholders’ Deficit 12 Months Ended Dec. 31, 2022 2023 Stockholders’ Shareholders’ Deficit **Equity Note** [ Abstract ] Shareholders’ Deficit Note 8-9 — Shareholders’ Deficit Preference shares — The Company is authorized to issue 5, 000, 000 preference shares 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, and 2022 and 2021, there were no preference shares issued or outstanding. Class A ordinary shares — The Company is authorized to issue 500, 000, 000 Class A ordinary shares with a par value of \$ 0. 0001 per share. Holders of the Company’ s Class A ordinary shares are entitled to one vote for each share. As of December 31, 2023, and 2022 and 2021, there were 13, 433, 794 and 31, 322, 000 Class A ordinary shares issued and outstanding, of which 2, 111, 794 and 30, 000, 000 shares were subject to possible redemption and have been classified as temporary equity, respectively (see Note 7-6). Class B ordinary shares — The Company is authorized to issue 50, 000, 000 Class B ordinary shares with a par value of \$ 0. 00009 per share. At July 2, 2021, there were 8, 625, 000 Class B ordinary shares issued and outstanding. Class B ordinary shares are subject to forfeiture to the Company for no consideration to the extent that the underwriters’ over- allotment option is not exercised in full or in part, so that initial shareholders will collectively own approximately 25 % of the Company’ s issued and outstanding ordinary shares after the Initial Public Offering (excluding the Private Placement Shares). On November 9, 2021, the Company effected a 1. 111111- for- 1 stock split and a 379, 500 Class B ordinary share stock dividend with respect to Class B ordinary shares, resulting in 10, 005, 000 Class B ordinary shares being issued and outstanding, 1, 305, 000 of which were subject to forfeiture if the over- allotment option were not exercised in full or in part by the underwriters. As a result of the stock split, the par value of Class B ordinary shares was lowered to \$ 0. 00009. On November 15, 2021, the underwriters partially exercised their over- allotment option resulting in 5, 000 shares being forfeited and 10, 000, 000 Class B ordinary shares issued and outstanding. As of December 31, 2023, and 2022 and 2021, there were 0 and 10, 000, 000 shares issued and outstanding, respectively. Prior to the initial Business Combination, only holders of Class B ordinary shares will have the right to vote on the appointment of directors. In addition, in a vote to continue the company in a jurisdiction outside the Cayman Islands (which requires the approval of at least two thirds of the votes of all ordinary shares voted at a general meeting), holders of the Class B ordinary shares will have ten votes for every Class B ordinary shares- share and holders of Class A ordinary shares will have

one vote for every Class A ordinary share and, as a result, the initial shareholders will be able to approve any such proposal without the vote of any other shareholder. Holders of the Class A ordinary shares will not be entitled to vote on the appointment of directors during such time. In addition, prior to the completion of an initial Business Combination, holders of a majority of Class B ordinary shares may remove a member of the board of directors for any reason. With respect to any other matter submitted to a vote of the shareholders, including any vote in connection with the initial Business Combination, except as required by law, holders of Class B and Class A ordinary shares will vote together as a single class, with each share entitling the holder to one vote. The Class B ordinary shares will automatically convert into Class A ordinary shares at the time of the initial Business Combination at a ratio such that the number of Class A ordinary shares issuable upon conversion of all Class B ordinary shares will equal, in the aggregate, on an as-converted basis, approximately 25 % of the sum of (i) the total number of ordinary shares issued and outstanding upon completion of the Initial Public Offering, plus (ii) the total number of Class A ordinary shares issued or deemed issued or issuable upon conversion or exercise of any equity-linked securities (as defined herein) or rights issued or deemed issued, by the Company in connection with or in relation to the consummation of the initial Business Combination (after giving effect to any redemptions of Class A ordinary shares by Public Shareholders), excluding any Class A ordinary shares or equity-linked securities exercisable for or convertible into Class A ordinary shares issued, deemed issued, or to be issued, to any seller in the initial Business Combination and any Private Placement Units (and securities included in the units) issued to the Sponsor, its affiliates or any member of the management team in the Private Placement or upon conversion of Working Capital Loans. In no event will the Class B ordinary shares convert into Class A ordinary shares at a rate of less than one to one. X-ReferencesNo definition available. Details Name: us-gaap-StockholdersEquityNoteAbstract-----gaap\_StockholdersEquityAbstract Namespace Prefix: us-gaap\_Data Type: xbrli:stringItemType Balance Type: na Period Type: durationX-DefinitionThe entire disclosure for shareholders' equity comprised of portions attributable to the parent entity and noncontrolling interest, including other comprehensive income. Includes, but is not limited to, balances of common stock, preferred stock, additional paid-in capital, other capital and retained earnings, accumulated balance for each classification of other comprehensive income and amount of comprehensive income. 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<https://asc.fasb.org/1943274/2147481112/505-10-50-14>Reference 15: [http://www.xbrl.org/2003/role/disclosureRef-Topic505-SubTopic10-Section50-Paragraph13-Subparagraph\(i\)-URI](http://www.xbrl.org/2003/role/disclosureRef-Topic505-SubTopic10-Section50-Paragraph13-Subparagraph(i)-URI) <https://asc.fasb.org/extlink&oid=126973232&loc=SL123496158-112644>Reference 15: [http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-NameAccountingStandardsCodification-Section50-Paragraph14-Subparagraph\(c\)-PublisherFASB-URI](http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-NameAccountingStandardsCodification-Section50-Paragraph14-Subparagraph(c)-PublisherFASB-URI) <https://asc.fasb.org/1943274/2147481112/505-10-50-14>Reference 16: [http://www.xbrl.org/2003/role/disclosureRef-Topic235-505-SubTopic10-SectionS99-Paragraph1-Subparagraph\(SX210.4-08\(e\)\(1\)\)-URI](http://www.xbrl.org/2003/role/disclosureRef-Topic235-505-SubTopic10-SectionS99-Paragraph1-Subparagraph(SX210.4-08(e)(1))-URI) <https://asc.fasb.org/extlink&oid=120395691&loc=d3e23780-122690>Reference 16: [http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-NameAccountingStandardsCodification-Topic815-SubTopic40-Section50-Paragraph6-16-Subparagraph\(a-b\)-PublisherFASB-URI](http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-NameAccountingStandardsCodification-Topic815-SubTopic40-Section50-Paragraph6-16-Subparagraph(a-b)-PublisherFASB-URI) <https://asc.fasb.org/1943274/2147481112/505> extlink & oid = 126731327 & loc = SL126733271- 114008- 10- 50- 16Reference 17: [http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-Topic505-SubTopic10-NameAccountingStandardsCodification-Topic718-SubTopic10-Section50-Paragraph2-18-Subparagraph\(e-a\)-PublisherFASB-URI](http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-Topic505-SubTopic10-NameAccountingStandardsCodification-Topic718-SubTopic10-Section50-Paragraph2-18-Subparagraph(e-a)-PublisherFASB-URI) <https://asc.fasb.org/1943274/2147481112/505> extlink & oid = 128089324 & loc = d3e5070- 10- 50- 113901Reference 18: <http://fasb-www.xbrl.org/2003/us-gaap/role/disclosureRef/ref/legacyRef-PublisherFASB-Topic505-SubTopic10> - Name Accounting Standards Codification- Topic 505- SubTopic 10- Section S99- 50- Paragraph 1- 18- Subparagraph (b SX 210.3- 04)- Publisher FASB - URI <https://asc.fasb.org/1943274/2147481112/505-10-50-18>Details Name: us-gaap\_StockholdersEquityNoteDisclosureTextBlock Namespace Prefix: us-gaap\_Data Type: dt:types:textBlockItemType Balance Type: na Period Type: durationWarrants 12 Months Ended Dec. 31, 2022-2023 Warrants and Rights Note Disclosure [ Abstract ] Warrants Note 9-10 - Warrants As of December 31, 2023, and 2022 and 2021, the Company had 15, 000, 000 Public Warrants and 661, 000 Private Placement Warrants outstanding. The Public Warrants will become exercisable at \$ 11. 50 per share on the later of (a) 30 days after the completion of a Business Combination or (b) 12 months from the closing of the Initial Public Offering; provided in each case that the Company has an effective registration statement under the Securities Act covering the



Class A ordinary shares issuable upon exercise of the warrants and a current prospectus relating to them is available (or the Company permits holders to exercise their warrants on a cashless basis and such cashless exercise is exempt from registration under the Securities Act). The Company has agreed that as soon as practicable, but in no event later than 20 business days, after the closing of the initial Business Combination, the Company will use commercially reasonable efforts to file with the SEC a registration statement covering the Class A ordinary shares issuable upon exercise of the warrants and, following the effective date of the registration statement, the Company will use commercially reasonable efforts to maintain a current prospectus relating to those Class A ordinary shares until the warrants expire or are redeemed, as specified in the warrant agreement. If a registration statement covering the Class A ordinary shares issuable upon exercise of the warrants is not effective by the 60th business day after the closing of the initial Business Combination, warrant holders may, until such time as there is an effective registration statement and during any period when the Company will have failed to maintain an effective registration statement, exercise warrants on a "cashless basis" in accordance with Section 3 (a) (9) of the Securities Act or another exemption.

Notwithstanding the above, if the Class A ordinary shares are at the time of any exercise of a warrant not listed on a national securities exchange such that they satisfy the definition of a "covered security" under Section 18 (b) (1) of the Securities Act, the Company may, at its option, require holders of Public Warrants who exercise their warrants to do so on a "cashless basis" in accordance with Section 3 (a) (9) of the Securities Act and, in the event the Company so elects, it will not be required to file or maintain in effect a registration statement, and in the event the Company does not so elect, it will use commercially reasonable efforts to register or qualify the shares under applicable blue sky laws to the extent an exemption is not available. The warrants will expire five years after the completion of a Business Combination or earlier upon redemption or liquidation. The exercise price and number of shares issuable upon exercise of the warrants may be adjusted in certain circumstances including in the event of a share dividend or recapitalization, reorganization, merger or consolidation. In addition, if (x) the Company issues additional Class A ordinary shares or equity-linked securities for capital raising purposes in connection with the closing of the initial Business Combination at an issue price or effective issue price of less than \$ 9.20 per ordinary share (with such issue price or effective issue price to be determined in good faith by the board of directors and, in the case of any such issuance to the Sponsor or its affiliates, without taking into account any Founder Shares held by the Sponsor or such affiliates, as applicable, prior to such issuance) (the "Newly Issued Price"), (y) the aggregate gross proceeds from such issuances represent more than 60 % of the total equity proceeds, and interest thereon, available for the funding of the initial Business Combination on the date of the consummation of the initial Business Combination (net of redemptions), and (z) the volume weighted average trading price of Class A ordinary shares during the 20 trading day period starting on the trading day prior to the day on which the Company consummates its initial Business Combination (such price, the "Market Value") is below \$ 9.20 per share, the exercise price of the warrants will be adjusted (to the nearest cent) to be equal to 115 % of the higher of the Market Value and the Newly Issued Price and the \$ 18.00 per share redemption trigger price described under "Redemption of warrants when the price per Class A ordinary share equals or exceeds \$ 18.00" will be adjusted (to the nearest cent) to be equal to 180 % of the higher of the Market Value and the Newly Issued Price. The warrants underlying the Private Placement Units (the "Private Placement Warrants") are identical to the Public Warrants underlying the Units sold in the Initial Public Offering, except that the Private Placement Warrants and the ordinary shares issuable upon exercise of the Private Placement Warrants, so long as they are held by the Sponsor or its permitted transferees, (i) will not be redeemable by the Company, (ii) may not (including the Class A ordinary shares issuable upon exercise of these warrants), subject to certain limited exceptions, be transferred, assigned or sold by the holders until 30 days after the completion of the initial Business Combination, (iii) may be exercised by the holders on a cashless basis and (iv) will be entitled to registration rights. If the Private Placement Warrants are held by holders other than the Sponsor or its permitted transferees, the Private Placement Warrants will be redeemable by the Company and exercisable by the holders on the same basis as the Public Warrants.

**Redemption of warrants when the price per Class A ordinary share equals or exceeds \$ 18.00:** Once the warrants become exercisable, the Company may redeem the outstanding warrants (except as described herein with respect to the Private Placement Warrants): **•** in whole and not in part; **•** at a price of \$ 0.01 per warrant; **•** upon a minimum of 30 days' prior written notice of redemption; and **•** if, and only if, the Redemption Reference Price equals or exceeds \$ 18.00 per share (as adjusted). The Company will not redeem the warrants as described above unless an effective registration statement under the Securities Act covering the Class A ordinary shares issuable upon exercise of the warrants is effective and a current prospectus relating to those Class A ordinary shares is available throughout the 30-day redemption period. If and when the warrants become redeemable by the Company, it may exercise its redemption right even if the Company is unable to register or qualify the underlying securities for sale under all applicable state securities laws.

**Definition/ Disclosure** **Definition** **The entire disclosure of Class of Warrants warrants, or Rights** **References** No definition available. Details Name: **besau\_DisclosureOfClassOfWarrantsOrRightsTextBlock** **besa\_WarrantsDisclosureTextBlock** Namespace Prefix: **besau** **besa** Data Type: **dtr** **types**: **textBlockItemType** Balance Type: **na** Period Type: **duration** X-References: No definition available. Details Name: **us-gaap\_WarrantsAndRightsNoteDisclosureAbstract** Namespace Prefix: **us-gaap** Data Type: **xbrli**: **stringItemType** Balance Type: **na** Period Type: **duration** Fair Value Measurements 12 Months Ended Dec. 31, **2022** **2023** Fair Value **Disclosures** **Measurements** [Abstract] Fair Value Measurements Note **10** **11** — Fair Value Measurements The following tables present information about the Company's assets and liabilities that are measured at fair value on a recurring basis as of December 31, **2023** and **2022** and **2021** and indicate the fair value hierarchy of the valuation techniques that the Company utilized to determine such fair value: December 31, **2023** **Description** **Quoted Prices in Active Markets (Level 1)** **Significant Other Observable Inputs (Level 2)** **Significant Other Unobservable Inputs (Level 3)** **Assets: Investments held in Trust Account – Money market fund \$ 23,226,984 \$ — \$ — Investment in Qenta Equity \$ — \$ 4,070,807** **Liabilities: Derivative warrant liabilities — Public Warrants \$ — \$ 748,500 — Derivative warrant liabilities — Private Warrants \$ — \$ — \$ 32,984 Forward Purchase Agreement \$ — \$ — — Convertible note – related party \$ — \$ — \$ 525,824** **December 31, 2022** **Description** **Quoted Prices in Active Markets (Level 1)** **Significant Other Observable Inputs (Level 2)** **Significant Other Unobservable Inputs (Level 3)** **Assets: Investments held in Trust Account – Money market fund \$ 306,001,090 \$ — \$ — Liabilities: Derivative warrant liabilities — Public Warrants \$ — \$ 10,500,000 Derivative warrant liabilities — Private Warrants \$ — \$ 462,700** **Transfers to / from Levels 1, 2, and 3 are recognized at the beginning of the reporting period. The Company values its investments held in money market accounts as Level 1 instruments, since they include investments in money market funds invested in U. S. government securities. The Company uses inputs such as actual trade data, quoted market prices from dealers or brokers, and other similar sources to determine the fair value of its investments.** The estimated fair value of Public Warrants for \$ 10,500,000 was transferred from a Level 3 fair value measurement to Level 1 and Level 2 measurements when the Public Warrants were separately listed and traded in January 2022. There were no other transfers to / from Level 3 during the year ended December 31, 2022 and during the period from June 11, 2021 (inception) through December 31, 2021. Level 1 instruments include investments in money market funds invested in U. S. government securities. The Company uses inputs such as actual trade data, quoted market prices from dealers or brokers, and other similar sources to determine the fair value of its investments. The initial fair value of the Public Warrants and Private Placement Warrants were **was** measured at fair value using a stochastic trinomial tree model, a **Level 3 Measurement**. **On December 31, 2021**, the estimated fair value of the convertible note – related party was estimated utilizing an intrinsic value model. Since January 2022 when the Public Warrants began being transferred to a Level 2 Measurement, due to limited trading volume, **During January 2023, the Public warrants traded at a higher volume and active market were measured as a Level 1 Measurement on March 31, 2023. During September 2023, on or around period end, the Public Warrants were transferred to began being measured using the publicly observable trading price, a Level 2 measurement as of December 31, 2022** due to the a limited trading volume. The estimated fair value of the Private Placement Warrants is determined using Level 3 inputs – **input** – inherent during the IPO of the Company in November 2021. The Company used a stochastic trinomial tree model to value the Private Placement warrants, wherein input assumptions are assumptions related to expected flat stock price volatility, expected life, risk-free interest rate and dividend yield. There have been no transfers to / from levels 1, 2 or 3 for Private Placement Warrants during the reporting period ending December 31, 2023 and 2022. The Company estimates used an intrinsic value model to determine the volatility fair value of the Convertible note at December 31, 2022. As of December 31, 2023 and 2022, the portion of the Sponsor Note carried under the fair value method is – is warrants based described as "Convertible Promissory Note – Related Party, Fair Value" on implied volatility the accompanying consolidated balance sheets with a balance of \$ 525,824, respectively. The 2022 proceeds from principal on the Company's traded warrants Convertible Promissory Note – Related Party, once the Public Warrants Fair Value totaled \$ 512,000, and were traded historically fair valued to the amount of \$ 525,824, containing a \$ 13,824 change in value

recorded an active market, and from historical volatility of select peer company's shares that matches the expected remaining life of the warrants. The risk-free interest rate is based on the **statement of operations** U. S. Treasury zero-coupon yield curve on the grant date for a maturity similar to the expected remaining life of the warrants. The expected life of the warrants is assumed to be equivalent to their-- **the remaining contractual term year ended December 31, 2022**. **The There were no dividend rate is based on the historical rate, which the Company anticipates remaining at zero. Any changes in fair value or principle recorded during these-- the assumptions can change period ended December 31, 2023. During the valuation significantly period ended June 30, 2023, the Company has concluded that the fair value of the conversion feature on 2023 proceeds from principal, require bifurcation under ASC 815 and is considered de minimis. The underlying economics of the transaction are more accurately represented by recording this portion of the convertible debt agreement as a liability at par value given the de minimis value of the embedded conversion feature in this case**. The estimated fair value of the Forward Purchase Agreement was measured at fair value using a Monte Carlo simulation model, which was determined using Level 3 inputs. Inherent in the Monte Carlo simulation are assumptions related to expected stock-price volatility, expected life, risk-free interest rate, expected Business Combination close date and probability of a successful transaction. The Company estimates the volatility based on implied volatility from the Company's traded warrants and from historical volatility of select peer company's shares that matches the expected remaining life of the warrants. The risk-free interest rate is based on the U. S. Treasury zero-coupon yield curve on the grant date for a maturity similar to the expected remaining life of the warrants. Any changes in these assumptions can change the valuation significantly. For the year ended December 31, 2022-2023 and for the period from June 11, 2021 (inception) through December 31, 2021, the Company recognized a gain of approximately \$ 158.9 million and \$ 659,000, respectively, resulting from a decrease change in the fair value of derivative liabilities, which represent changes in fair value of the Private Placement Warrants and the FPA, presented as change in fair value of derivative liabilities on the accompanying consolidated statements of operations. For the year ended December 31, 2022, the Company recognized a gain of approximately \$ 9.9 million. The fair value of the shares received from Qenta were determined by the Finnerty model. This model incorporates Level 3 inputs and critical assumptions, including an assessment of the company's assets, liabilities, stock price volatility, expected duration until value realization, and the probability of successful transactions. It evaluates stock price volatility using historical data and market movements, integrating the risk-free interest rate. The Company has recorded the estimated Fair Value of the Qenta Shares as an investment on its Balance Sheet and as termination income on its Statement of Operations as of and for the year ended December 31, 2023 in the amount of \$ 4,070,807. The Company recorded the fair value of the Qenta Shares on the date they were received and determined that the change in fair value between inception and December 31, 2023 was de minimis. The following table provides quantitative information regarding Level 3 fair value measurement inputs at their measurement dates for the derivative Private Placement warrant liabilities: December 31, 2022-2023 December 31, 2021-2022 Exercise price \$ 11.50 \$ 11.50 Stock price \$ 10.87 \$ 10.24 \$ 9.83 Volatility 1.3 5 % 1.4 1 3.5 % Term (years) 5 5 Risk-free rate 2.0 00 % 1.2 32 00 % Dividend yield 0.0 0 % 0.0 % The following table provides additional quantitative information regarding the Level 3 fair value measurement inputs at their measurement dates for the Forward Purchase Share Agreement derivative liability liabilities: At initial issuance December 31, 2023 December 31, 2022 Stock Price \$ 10.14 \$ 10.24 Expected Redemption Price \$ 10.64 \$ 10.61 Volatility 65.0 % 65.0 % Expected combination close date 0.7 0.6 Risk-free rate 4.4 % 4.2 % Probability of a Business Combination Close 1.3 00 % 1.5 % Stock price as of Valuation Date \$ 10.80 \$ 10.24 Expected Stock price as of Business Combination Date \$ 11.45 \$ 10.51 Risk-Free Rate 4.74 % 4.18 % The following table provides quantitative information regarding Level 3 fair value measurement inputs at their measurement dates for the Qenta Investment Asset as of December 31, 2023: December 31, 2023 Expected Time to Liquidity Event 1.5 Years Expected Volatility \$ 61.30 % Risk-Free Rate 4.83 % Discount of Lack of Marketability 15.0 % The change in the fair value of derivative assets and liabilities, measured using Level 3 inputs, for the year ended December 31, 2023 and 2022 and for the period from June 11, 2021 (inception) through December 31, 2021 is summarized as follows: Derivative warrant liabilities Fair Valued Asset at June 11 December 31, 2021-2022 (inception) \$ -- Issuance of Public and Private Warrants 11,603,235 Change in fair value of Fair Valued Assets 4 derivative warrant liabilities (640,535) 070,807 Fair Valued Assets at December 31, 2023 \$ 32,984 Derivative warrant liabilities at December 31, 2021-2022 \$ 681,227 962,700 Transfer of Public Warrants to Level 1 (10,500,000) Issuance of Forward Purchase Agreement 527,000 Change in fair value of derivative liabilities (308,648), 473-243 Derivative warrant liabilities at December 31, 2023 \$ 32,984 Derivative warrant liabilities at December 31, 2021 \$ 10,962,700 Transfer of Public Warrants to Level 1 (10,500,000) Issuance of Forward Purchase Agreement 527,000 Change in fair value of derivative warrant liabilities (308,473) Derivative warrant liabilities at December 31, 2022 \$ 681,227 The change in the fair value of the convertible note -- related party, measured utilizing Level 3 measurements for the period for the year ended December 31, 2022-2023, is summarized as follows: Working capital loan -- related party at December 31, 2022 -- Level 3 measurement \$ 525,824 Proceeds from the convertible note -- related party -- Change in fair value of convertible note -- related party -- Level 3 measurement -- Working capital loan -- related party at December 31, 2023 -- Level 3 measurement \$ 525,824 Working capital loan -- related party at December 31, 2021 -- Level 3 measurement \$ -- Proceeds from the convertible note -- related party 512,000 Change in fair value of convertible note -- related party -- Level 3 measurement 13,824 Working capital loan -- related party at December 31, 2022 -- Level 3 measurement \$ 525,824 X-ReferencesNo definition available. Details Name: us-gaap\_FairValueDisclosuresAbstract Namespace Prefix: us-gaap\_Data Type: xbrli:stringItem Type 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-Publisher-FASB-Topic 820-SubTopic 10-Name Accounting Standards Codification-Topic 820-SubTopic 10-Section 50-Paragraph 2-Publisher FASB-URI https://asc.fasb.org/1943274/2147482106/820 extlink & oid=126976982 & loc=d3e19207-110258-10-50-2 Details Name: us-gaap\_FairValueDisclosuresTextBlock Namespace Prefix: us-gaap\_Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: durationSubsequent Events 12 Months Ended Dec. 31, 2022-2023 Subsequent Events [ Abstract ] Subsequent Events Note 11-12 -- Subsequent Events Shareholder Meeting, Extension, and Redemptions..... million remained in the Trust Account. The Company evaluated subsequent events and transactions that occurred after the consolidated balance sheet date through the date that the consolidated financial statements were issued. Based on this review, the Company did not identify any other subsequent events that would have required adjustment or disclosure in the consolidated financial statements one director appointed by the Company and Qenta the remaining directors appointed by Linqto. Conditions to Each Party's Obligations The obligation of the Company and Linqto to consummate the Linqto-Business Combination is subject to certain closing conditions, including, but not limited to, (i) the expiration or termination of the applicable waiting period under applicable the Hart-Scott-Rodino Antitrust Law Improvements Act of 1976, as amended, (ii) the absence of any order, law or other legal restraint or prohibition issued by any court of competent jurisdiction or other governmental entity of competent jurisdiction enjoining or prohibiting the consummation of the Domestication or the Merger, (iii) the effectiveness of the Registration Statement on Form S-4 (the "Registration Statement") registering the X-ReferencesNo definition available. Details Name: us-gaap\_SubsequentEventsAbstract Namespace Prefix: us-gaap\_Data Type: xbrli:stringItem Type 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: http://www.xbrl.org/2003/role/disclosureRef-Publisher-FASB-Topic 855-Name Accounting Standards Codification-Publisher FASB-URI https://asc.fasb.org/855/

<http://www.xbrl.org/2003/role/disclosureRef-Topic855-SubTopic10> URI <https://asc.fasb.org/topic&trid=2122774>

Reference 2: [http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-NameAccountingStandardsCodification-Topic855-SubTopic10-Section50-Paragraph2-Subparagraph\(a\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147483399/855](http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-NameAccountingStandardsCodification-Topic855-SubTopic10-Section50-Paragraph2-Subparagraph(a)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147483399/855) extlink & oid = 6842918 & loc = SL6314017-165662-10-50-2

Details Name: us-gaap\_SubsequentEventsTextBlock Namespace Prefix: us-gaap\_Data Type: dtr-types: textBlockItem Type Balance Type: durationX-DefinitionThe consolidated-portion of profit or loss for the period, net of income taxes, which is including the portion attributable to the parent noncontrolling interest. ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-SEC-NameRegulationSAccountingStandardsCodification-K-Topic280-SubTopic10-Number229-Section50-402-Subsectionv-Paragraph1> 22-URI <https://asc.fasb.org/extlink&oid=126901519&loc=d3e8736-108599>

Details Name: ecd\_PvpTable us-gaap-OperatingIncomeLoss-NamespacesPrefix: ecd us-gaap-Data Type: xbrli: monetaryItem Type stringItem Type Balance Type: credit-na Period Type: durationX- DefinitionThe consolidated-portion of profit or loss for the period, net of income taxes, which is including the portion attributable to the parent noncontrolling interest. ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-NameAccountingStandardsCodification-Topic235-SubTopic10-NameSectionS99-Paragraph-Paragraph2-Subparagraph\(SX210.5-03-02\(2022\)\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147483621/220](http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-NameAccountingStandardsCodification-Topic235-SubTopic10-NameSectionS99-Paragraph-Paragraph2-Subparagraph(SX210.5-03-02(2022))-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147483621/220) extlink & oid = 120391452 & loc = d3e13212-10-S99-2Reference 122682Reference 393: [http://fasb.org/us-gaap/role/ref/legacyRef-PublisherFASB-Topic942-SubTopic220-NameAccountingStandardsCodification-Topic942-SubTopic210-SectionS99-Paragraph1-Subparagraph\(SX210.9-04-03\(22-16\)\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147483589](http://fasb.org/us-gaap/role/ref/legacyRef-PublisherFASB-Topic942-SubTopic220-NameAccountingStandardsCodification-Topic942-SubTopic210-SectionS99-Paragraph1-Subparagraph(SX210.9-04-03(22-16))-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147483589) extlink & oid = 126897435 & loc = d3e534808-122878

Policies, by Policy (Policies) 12 Months Ended Dec. 31, 2022-2023

**Significant Accounting Policies [ Abstract ] Basis of Presentation Basis of Presentation Presentation The** The accompanying consolidated financial statements are presented in U. S. dollars and have been prepared in conformity accordance with accounting principles generally accepted in the United States of America (" U. S. GAAP ") and pursuant to the accounting and disclosure rules and regulations of the SEC. Principles of Consolidation-ConsolidationThe Principles of Consolidation The consolidated financial statements of the Company include its wholly owned subsidiary in connection with the planned merger. All inter- company accounts and transactions are eliminated in consolidation. Principles of Consolidation Principles of ConsolidationThe consolidated financial statements of the Company include its wholly owned subsidiary in connection with the planned merger. All inter- company accounts and transactions are eliminated in consolidation.

Use of Estimates Use of Estimates EstimatesThe The preparation of consolidated financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of income and expenses during the reporting period. Making estimates requires management to exercise significant judgment. It is at least reasonably possible that the estimate of the effect of a condition, situation or set of circumstances that existed at the date of the consolidated financial statements, which management considered in formulating its estimate, could change in the near term due to one or more future confirming events. One of the more significant accounting estimates included in the accompanying consolidated financial statements is the determination of the fair value of derivative warrant liabilities. Accordingly, the actual results could differ significantly from those estimates. Cash and Cash Equivalents Cash and Cash EquivalentsThe The Company considers all short- term investments with an original maturity of three months or less when purchased to be cash equivalents. The Company had no cash equivalents as of December 31, 2023 and 2022 and 2021. Investments Held in Trust Account Investments Held in Trust AccountThe The Company's portfolio of investments is comprised of U. S. government securities, within the meaning set forth in Section 2 (a) (16) of the Investment Company Act, with a maturity of 185 days or less, or investments in money market funds that invest in U. S. government securities and generally have a readily determinable fair value, or a combination thereof. When the Company's investments held in the Trust Account are comprised of U. S. government securities, the investments are classified as trading securities. When the Company's investments held in the Trust Account are comprised of money market funds, the investments are recognized at fair value. Trading securities and investments in money market funds are presented on the consolidated balance sheets at fair value at the end of each reporting period. Gains and losses resulting from the change in fair value of these securities are included in income earned on investments held in Trust Account in the accompanying consolidated statements of operations. The estimated fair values of investments held in the Trust Account are determined using available market information. Concentration of Credit Risk Concentration of Credit Risk Financial Risk Financial InstrumentsThe The fair value of the Company's assets and liabilities, which qualify as financial instruments under the FASB ASC Topic 820, " Fair Value Measurements," equals or approximates the carrying amounts represented in the consolidated balance sheets. Fair Value Measurements Fair Value MeasurementsMeasurementsFair Fair-value is defined as the price that would be received for sale of an asset or paid for transfer of a liability in an orderly transaction between market participants at the measurement date. GAAP establishes a three-tier fair value hierarchy, which prioritizes the inputs used in measuring fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). These tiers consist of:

- Level 1, defined as observable inputs such as quoted prices (unadjusted) for identical instruments in active markets;
- Level 2, defined as inputs other than quoted prices in active markets that are either directly or indirectly observable such as quoted prices for similar instruments in active markets or quoted prices for identical or similar instruments in markets that are not active; and
- Level 3, defined as unobservable inputs in which little or no market data exists, therefore requiring an entity to develop its own assumptions, such as valuations derived from valuation techniques in which one or more significant inputs or significant value drivers are unobservable. In some circumstances, the inputs used to measure fair value might be categorized within different levels of the fair value hierarchy. In those instances, the fair value measurement is categorized in its entirety in the fair value hierarchy based on the lowest level input that is significant to the fair value measurement.

Working Capital Loan-Convertible Promissory Note — Related Party Working Capital Loan, Fair Value

**Convertible Promissory Note — Related Party, Fair Value**The Company entered into a convertible promissory note with its Sponsor on June 15, 2022. The Company has elected the fair value option to account for its June proceeds received during 2022. This amount is presented on the balance sheet as " **Convertible Promissory Note — Related Party, Fair Value** with its Sponsor as defined and more fully described in Note 5. " The primary reason for electing the fair value option in the 2022 proceeds is to provide better information on the financial liability amount given current market and economic conditions of the Company. As a result of applying the fair value option, the Company records each draw at fair value with a gain or loss recognized at issuance, and subsequent changes in fair value recorded as change in the fair value of convertible note — related party on the accompanying consolidated statements of operations. The fair value is based on prices or valuation techniques that require inputs that are both unobservable and significant to the overall fair value measurement. These inputs reflect management's and, if applicable, an independent third- party valuation firm's own assumption about the assumptions a market participant would use in pricing the asset or liability.

**Convertible Promissory Note — Related Party, Par Value** Convertible Promissory Note — Related Party, Par ValueThe Company has elected the bifurcated option to account for proceeds received during 2023 from the Convertible promissory notes with its Sponsor on June 2023. This amount is presented on the balance sheet as " **Convertible Promissory Note — Related Party, Par Value**. " The Company analyzed the Convertible Promissory Note — Related Party to assess if the fair value option was appropriate in 2023, due to the substantial premium which results in an offsetting entry to additional paid in capital and under the related party guidance which precludes the fair value option it was determined the fair value option was not appropriate. As such, the Company accounted for the Convertible Promissory Note — Related Party, Par Value, analyzing the conversion options embedded in convertible notes in accordance with ASC 815. ASC 815 generally requires companies to bifurcate conversion options embedded in convertible notes from their host instruments and to account for them as free- standing Derivative-derivative Warrant financial instruments. The Company reviews the terms of convertible debt issued to determine whether there are embedded derivative instruments, including embedded conversion options, which are required to be bifurcated and accounted for separately as derivative financial instruments. In circumstances where the host instrument contains more than one embedded derivative instrument, including the conversion option, that is required to be bifurcated, the bifurcated derivative instruments are accounted for as a single, compound derivative instrument. Bifurcated embedded derivatives are initially recorded at fair value and are then revalued at each reporting date with changes in the fair value reported as nonoperating income or expense. When the equity or convertible debt instruments contain embedded derivative instruments that are to be bifurcated and accounted for as Liabilities- liabilities, the total proceeds received are first allocated to the fair value of all the bifurcated

derivative instruments. The remaining proceeds, if any, are then allocated to the host instruments themselves, usually resulting in those instruments being recorded at a discount from their face value. The discount from the face value of the convertible debt, together with the stated interest on the instrument, is amortized over the life of the instrument through periodic charges to interest expense. It was determined that the previous conversion option was de minimis, as such the Company has recorded the Convertible Promissory Note – Related Party at par value through the rest of the note's use.

**Derivative Liabilities** The **Derivative Liabilities** The Company does not use derivative instruments to hedge exposures to cash flow, market, or foreign currency risks. The Company evaluates all of its financial instruments, including issued stock purchase warrants, to determine if such instruments are derivatives or contain features that qualify as embedded derivatives, pursuant to ASC 480 and FASB ASC Topic 815-40, "Derivatives and Hedging — Contracts in Entity's Own Equity" ("ASC 815-40"). The classification of derivative instruments, including whether such instruments should be recorded as liabilities or as equity, is re-assessed at the end of each reporting period. The Public Warrants and the Private Placement Warrants are recognized as derivative liabilities in accordance with ASC 815. Accordingly, the Company recognizes the warrant instruments as liabilities at fair value and adjusts the instruments to fair value at each reporting period. The liabilities are subject to re-measurement at each balance sheet date until exercised, and any change in fair value is recognized in the Company's consolidated statements of operations. The initial fair value of the Public Warrants issued in connection with the Initial Public Offering and Private Placement Warrants was estimated using a stochastic trinomial tree model. The determination of the fair value of the **stock purchase** warrants may be subject to change as more current information becomes available and accordingly the actual results could differ significantly. Derivative warrant liabilities are classified as non-current liabilities as their liquidation is not reasonably expected to require the use of current assets or require the creation of current liabilities. The Company determined the Forward Purchase Agreement (defined in Note 1) is a derivative instrument. Accordingly, the Company recognizes the instrument as an asset or liability at fair value and adjusts the instrument to fair value at each reporting period. Any changes in fair value are recognized on the Company's consolidated statements of operations. The estimated fair value of the Forward Purchase Agreement is measured at fair value utilizing a Monte Carlo simulation model. Offering Costs Associated **With with the** Initial Public Offering Offering Costs Associated with the Initial Public Offering Offering Offering Offering costs consisted of legal, accounting, underwriting fees and other costs incurred through the Initial Public Offering that were directly related to the Initial Public Offering. Offering costs were allocated to the separable financial instruments issued in the Initial Public Offering based on a relative fair value basis, compared to total proceeds received. Offering costs associated with derivative warrant liabilities were expensed as incurred and presented as non-operating expenses in the consolidated statements of operations. Offering costs associated with the Class A ordinary shares were charged against the carrying value of the Class A ordinary shares upon the completion of the Initial Public Offering. The Company classifies deferred underwriting commissions as non-current liabilities as their liquidation is not reasonably expected to require the use of current assets or require the creation of current liabilities. Class A Ordinary Shares Subject to Possible Redemption Class A Ordinary Shares Subject to Possible **Redemption Redemption The** The Company accounts for its Class A ordinary shares subject to possible redemption in accordance with the guidance in ASC 480. Class A ordinary shares subject to mandatory redemption (if any) are classified as liability instruments and are measured at fair value. Conditionally redeemable Class A ordinary shares (including Class A ordinary shares that feature 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) are classified as temporary equity. At all other times, Class A ordinary shares are classified as shareholders' equity. As part of the Private Placement, the Company issued 1,322,000 Class A ordinary shares to the Sponsor ("Private Placement Shares"). These Private Placement Shares will not be transferable, assignable or **saleable saleable** until 30 days after the completion of the initial Business Combination, as such they are considered non-redeemable and presented as permanent equity in the Company's consolidated balance sheets. Excluding the Private Placement Shares, the Company's Class A ordinary shares feature certain redemption rights that are considered to be outside of the Company's control and subject to the occurrence of uncertain future events. Accordingly, as of December 31, **2023 and 2022 and 2021, 2,111,794 and 30,000,000** Class A ordinary shares subject to possible redemption are presented as temporary equity, outside of the shareholders' deficit section of the Company's consolidated balance sheets, **respectively**. The Company recognizes changes in redemption value immediately as they occur and adjusts the carrying value of the Class A ordinary shares subject to possible redemption to equal the redemption value at the end of each reporting period. This method would view the end of the reporting period as if it were also the redemption date for the security. Effective with the closing of the Initial Public Offering (including exercise of the over-allotment option), the Company recognized the accretion from initial book value to redemption amount, which resulted in charges against additional paid-in capital (to the extent available) and accumulated deficit. Subsequently, the Company recognized changes in the redemption value as an increase in redemption value of Class A ordinary shares subject to possible redemption as reflected on the accompanying consolidated statements of changes in shareholders' deficit. Income Taxes Income **Taxes Taxes The** The Company complies with the accounting and reporting requirements of FASB ASC Topic 740, "Income Taxes," which 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's management determined that the Cayman Islands is the Company's only major tax jurisdiction. 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 2022 and 2021**. The Company is currently not aware of any issues under review that could result in significant payments, accruals or material deviation from its position. There is currently no taxation imposed on income by the government of the Cayman Islands. In accordance with Cayman **Islands** federal income tax regulations, income taxes are not levied on the Company. Consequently, income taxes are not reflected in the Company's consolidated financial statements. The Company's management does not expect that the total amount of unrecognized tax benefits will materially change over the next twelve months. Net Income **(Loss)** per Ordinary Share Net Income **(Loss)** per Ordinary **Share Share The** The Company complies with accounting and disclosure requirements of FASB ASC Topic 260, "Earnings Per Share." The Company has two classes of shares, which are referred to as Class A ordinary shares and Class B ordinary shares. Income and losses are shared pro rata between the two classes of shares. Net income **(loss)** per ordinary share is calculated by dividing the net income **(loss)** by the weighted average shares of ordinary shares outstanding for the respective period. The calculation of diluted net income **(loss)** per ordinary **share share** does not consider the effect of the warrants issued in connection with the Initial Public Offering (including exercise of the over-allotment option) and the Private Placement to purchase an aggregate of 15,661,000 Class A ordinary shares because their exercise is contingent upon future events. Accretion associated with the redeemable Class A ordinary shares is excluded from earnings per share as the redemption value approximates fair value. The following **table tables presents present** a reconciliation of the numerator and denominator used to compute basic and diluted net income **(loss)** per **ordinary** share for each **period presented class of ordinary shares**: For the Year Ended **December 31, 2023 2022 For the Period from June 11, 2021 (Inception) through December 31, 2021** Class A Class B Class A Class B Basic and diluted net income **(loss)** per ordinary share **Numerator: Allocation of net income **(loss)**, as adjusted \$ 3,235,734 \$ 2,844,547 \$ 7,086,432 \$ 2,262,446 \$(168,924) \$(189,701)** Denominator: Basic and diluted weighted average **ordinary** shares outstanding **9,349,495 8,219,178 31,322,000 10,000,000 7,216,343 8,103,922** Basic and diluted net income **(loss)** per ordinary share **\$ 0.35 \$ 0.35 \$ 0.23 \$ 0.23** **Non-Redemption Agreements Non-Redemption Agreements** **In relation to the Non-Redemption Agreements discussed in Note 7, the Company estimated the aggregate fair value of the shares attributable to the Non-Redeeming Shareholders to be \$ (35,915 or approximately \$ 0.02-12 per share. The Company complies with the requirements of SEC Staff Accounting Bulletin ("SAB") Topic 5 (A) – "Expenses of Offering" and SAB Topic 5 (T): Miscellaneous Accounting – Accounting for Expenses or Liabilities Paid by Principal Shareholder (s). As such, the value of Promote Shares assigned to the Non-redeeming Investors is recognized as offering costs and charged to shareholders' deficit. The value of the Class B common stock forfeited by the Sponsors is reported as an increase to shareholders' deficit. Equity Investments Equity Investments** **As a result of The Qenta Termination, discussed above, the Sponsor of the Company received 50 Shares of Qenta Common Stock ("Qenta Shares") to reimburse the Sponsor and the Company for costs, expenses and other liabilities incurred in connection with the Business Combination Agreement. The Company has recorded the Fair Value of the Qenta Shares as an investment on its Balance Sheet and a termination income on its Consolidated Statement of Operations for the year ended December 31, 2023 in the amount of \$ (0.4, 070, 807 .02)** **Recent Accounting Standards Recent Accounting Standards Standards** **In June 2022, the FASB issued ASU 2022-03, ASC Subtopic 820, "Fair Value Measurement of Equity Securities Subject to Contractual Sale Restrictions." The ASU amends ASC 820 to clarify that a contractual sales restriction is not considered in measuring an equity security at fair value and to introduce new disclosure requirements for equity securities subject to contractual sale restrictions that are measured at fair value. The ASU applies to both holders and issuers of equity and equity-linked securities measured at fair value. The amendments in this ASU are effective for the Company in fiscal years beginning after December 15, 2024, and interim periods within those fiscal years. Early adoption is**

permitted for both interim and annual financial statements that have not yet been issued or made available for issuance. The Company is still evaluating the impact of this pronouncement on the consolidated financial statements. **In June 2016, the FASB issued ASU 2016-13 – Financial Instruments – Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments.** This update requires financial assets measured at amortized cost basis to be presented at the net amount expected to be collected. The measurement of expected credit losses is based on relevant information about past events, including historical experience, current conditions, and reasonable and supportable forecasts that affect the collectability of the reported amount. Since June 2016, the FASB issued clarifying updates to the new standard including changing the effective date for smaller reporting companies. The guidance is effective for fiscal years beginning after December 15, 2022, and interim periods within those fiscal years, with early adoption permitted. The Company adopted ASU 2016-13 on January 1, 2023. The adoption of ASU 2016-13 did not have a material impact on its consolidated financial statements. Management does not believe that any other recently issued, but not yet effective, accounting pronouncements, if currently adopted, would have a material effect on the Company's consolidated financial statements.

**X- Definition Derivative Warrant Liabilities Definition Class A Ordinary Shares Subject to Possible Redemption.** References No definition available. Details Name: **besau-DerivativeWarrantLiabilitiesPolicyTextBlock** **bcsa\_ClassAOrdinarySharesSubjectToPossibleRedemptionPolicyTextBlock** Namespace Prefix: **besau- bcsa\_** Data Type: **dtr- types- textBlockItemType** Balance Type: **na** Period Type: **durationX- Definition Offering Costs Associated With Initial Public Offering Definition Disclosure of accounting policy for convertible promissory note related party, fair value policy text block.** References No definition available. Details Name: **besau-OfferingCostsAssociatedWithInitialPublicOfferingPolicyTextBlock** **bcsa\_ConvertiblePromissoryNoteRelatedPartyFairValuePolicyTextBlock** Namespace Prefix: **besau- bcsa\_** Data Type: **xbrli dtr- types- textBlockItemType** Balance Type: **na** Period Type: **durationX- Definition Ordinary shares subject to possible redemption. Definition Disclosure of accounting policy for convertible promissory note — related party, par value policy text block** References No definition available. Details Name: **besau-OrdinarySharesSubjectToPossibleRedemptionPolicyTextBlock** **bcsa\_ConvertiblePromissoryNoteRelatedPartyParValuePolicyTextBlock** Namespace Prefix: **besau- bcsa\_** Data Type: **xbrli dtr- types- textBlockItemType** stringItemType Balance Type: **na** Period Type: **durationX- Definition Working capital loan related party Definition Disclosure of accounting policy for investments held in trust account.** References No definition available. Details Name: **besau-WorkingCapitalLoanRelatedPartyPolicyTextBlock** **bcsa\_InvestmentsHeldInTrustAccountPolicyPolicyTextBlock** Namespace Prefix: **besau- bcsa\_** Data Type: **dtr- textBlockItemType** Balance Type: **na** Period Type: **durationX- types- Definition Disclosure of accounting policy for non-redemption agreements.** References No definition available. Details Name: **bcsa\_NonRedemptionAgreementsPolicyPolicyTextBlock** Namespace Prefix: **bcsa\_** Data Type: **dtr- textBlockItemType** Balance Type: **na** Period Type: **durationX- Definition The entire disclosure of offering costs associated with the initial public offering.** References No definition available. Details Name: **bcsa-OfferingCostsAssociatedWithTheInitialPublicOfferingPolicyTextBlock** Namespace Prefix: **bcsa\_** Data Type: **dtr- 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-Publisher-FASB-NameAccountingStandardsCodification-Topic230-SubTopic10-Section50-Paragraph1-Publisher-FASB-URIhttps://asc.fasb.org/1943274/2147482913/230-extlink&oid=126999549&loc=d3e4273-108586-10-50-1> 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.www.xbrl.org/2003-us-gaap/role/disclosureRef-ref/legacyRef-Publisher-FASB-NameAccountingStandardsCodification-Topic942-SubTopic825-Section50-Paragraph1-Subparagraph\(d\)-SubTopic10-Topic275-Publisher-FASB-URIhttps://asc.fasb.org/1943274/2147482861/275-extlink&oid=126941378&loc=d3e61044-112788-10-50-1](http://fasb.www.xbrl.org/2003-us-gaap/role/ref/legacyRef-disclosureRef-Publisher-FASB-NameAccountingStandardsCodification-Topic275-942-SubTopic10-825-Section50-Paragraph1-Publisher-FASB-Subparagraph(d)-URIhttps://asc.fasb.org/1943274/2147480981/942-extlink&oid=99393423&loc=d3e5967-825-50-108592Reference-----1Reference2:https://fasb.www.xbrl.org/2003-us-gaap/role/disclosureRef-ref/legacyRef-Publisher-FASB-NameAccountingStandardsCodification-Topic942-SubTopic825-Section50-Paragraph1-Subparagraph(d)-SubTopic10-Topic275-Publisher-FASB-URIhttps://asc.fasb.org/1943274/2147482861/275-extlink&oid=126941378&loc=d3e61044-112788-10-50-1) 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 regarding (1) the principles it follows in consolidating or combining the separate financial statements, including the principles followed in determining the inclusion or exclusion of subsidiaries or other entities in the consolidated or combined financial statements and (2) its treatment of interests (for example, common stock, a partnership interest or other means of exerting influence) in other entities, for example consolidation or use of the equity or cost methods of accounting. The accounting policy may also address the accounting treatment for intercompany accounts and transactions, noncontrolling interest, and the income statement treatment in consolidation for issuances of stock by a subsidiary.** References Reference 1: [http://www.xbrl.org/2003/role/exampleRef-Publisher-FASB-Topic235-SubTopic10-NameAccountingStandardsCodification-Topic235-SubTopic10-Section50-Paragraph4-Subparagraph\(a\)-Publisher-FASB-URIhttps://asc.fasb.org/1943274/2147483426/235-extlink&oid=126899994&loc=d3e18823-107790Reference-10-50-4Reference2:https://fasb.org/us-gaap/role/ref/legacyRef-Publisher-FASB-NameAccountingStandardsCodification-Topic810-SubTopic10-Section50-Paragraph1-Publisher-FASB-URIhttps://asc.fasb.org/1943274/2147481203/810-extlink&oid=109239629&loc=d3e5614-111684-10-50-1](http://www.xbrl.org/2003/role/exampleRef-Publisher-FASB-Topic235-SubTopic10-NameAccountingStandardsCodification-Topic235-SubTopic10-Section50-Paragraph4-Subparagraph(a)-Publisher-FASB-URIhttps://asc.fasb.org/1943274/2147483426/235-extlink&oid=126899994&loc=d3e18823-107790Reference-10-50-4Reference2:https://fasb.org/us-gaap/role/ref/legacyRef-Publisher-FASB-NameAccountingStandardsCodification-Topic810-SubTopic10-Section50-Paragraph1-Publisher-FASB-URIhttps://asc.fasb.org/1943274/2147481203/810-extlink&oid=109239629&loc=d3e5614-111684-10-50-1) Details Name: **us- gaap\_ConsolidationPolicyTextBlock** **us- gaap\_AccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph(SX210.4-5-08-02(n22))-Publisher-FASB-URIhttps://asc.fasb.org/1943274/2147480678/235-extlink&oid=120391452&loc=d3e13212-10-S99-1Reference122682Reference3:https://fasb.org/us-gaap/role/ref/legacyRef-Publisher-FASB-NameAccountingStandardsCodification-Topic815-942-SubTopic10-210-Section50S99-Paragraph1A-1-Publisher-FASB-Subparagraph(SX210.9-03(16))-URIhttps://asc.fasb.org/1943274/2147480434/815-extlink&oid=126897435&loc=d3e534808-122878-10-NamespacesPrefix:us-gaap\_DataType: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-Publisher-FASB-NameAccountingStandardsCodification-Topic260-SubTopic10-Section50-Paragraph1-Subparagraph\(c\)-Publisher-FASB-URIhttps://asc.fasb.org/1943274/2147482662/260-extlink&oid=124432515&loc=d3e3550-10-50-109257Reference-----1Reference2:https://fasb.org/us-gaap/role/ref/legacyRef-Publisher-FASB-NameAccountingStandardsCodification-Topic260-SubTopic10-Section50-Paragraph2-Publisher-FASB-URIhttps://asc.fasb.org/1943274/2147482662/260-extlink&oid=124432515&loc=d3e3630-109257-10-50-2](http://fasb.org/us-gaap/role/ref/legacyRef-Publisher-FASB-NameAccountingStandardsCodification-Topic260-SubTopic10-Section50-Paragraph1-Subparagraph(c)-Publisher-FASB-URIhttps://asc.fasb.org/1943274/2147482662/260-extlink&oid=124432515&loc=d3e3550-10-50-109257Reference-----1Reference2:https://fasb.org/us-gaap/role/ref/legacyRef-Publisher-FASB-NameAccountingStandardsCodification-Topic260-SubTopic10-Section50-Paragraph2-Publisher-FASB-URIhttps://asc.fasb.org/1943274/2147482662/260-extlink&oid=124432515&loc=d3e3630-109257-10-50-2) Details Name: **us- gaap\_EarningsPerSharePolicyTextBlock** **02(28))-URIhttps://asc.fasb.org/extlink&oid=120391452&loc=d3e13212-122682** Details Name: **us- gaap\_StockIssuedDuringPeriodSharesNewIssues** Namespace Prefix: **us- gaap\_** Data Type: **xbrli dtr- types- sharesItemType** **textBlockItemType** Balance Type: **na** Period Type: **durationX- Definition Disclosure of share options – accounting policy for equity method of accounting for investments and other interests. Investment includes, but is not limited to, unconsolidated subsidiary, corporate joint venture, noncontrolling interest in real estate venture, limited partnership, and limited liability company. Information includes, but is not limited to, ownership percentage, reason equity method is or share units) exercised during the current period is not considered appropriate, and accounting policy election for distribution received.** References Reference 1:

210.3-04) - Publisher FASB - URI <https://asc.fasb.org//1943274/2147482907/825> extlink & oid = 120397183 & loc = d3e187085 - 10-50-122770Reference 28Reference 3:[http://fasb.org/us-gaap/role/ref/legacyRef-Publisher-FASB-NameAccountingStandardsCodification-Section45-Paragraph21D-SubTopic10-Topic210230-Publisher-FASB-SubTopic10-Section50-Paragraph1-Subparagraph\(SX210.5-02\(28\)\)](http://fasb.org/us-gaap/role/ref/legacyRef-Publisher-FASB-NameAccountingStandardsCodification-Section45-Paragraph21D-SubTopic10-Topic210230-Publisher-FASB-SubTopic10-Section50-Paragraph1-Subparagraph(SX210.5-02(28))) - URI <https://asc.fasb.org/extlink&oid=120391452&loc=d3e13212-122682Reference4>:[http://1943274/2147482740-fasb.org-230-10-45-21D-Details-Name-us-gaap-EquityMethodInvestmentsPolicy-gaap-namespacePrefix-us-gaap\\_Data-Data-Type-dtr-types:textBlockItemTypeBalance-Type-na-Period-Type-durationX-DefinitionDisclosureofaccountingpolicyforfairvaluemeasurementsoffinancialandnon-financialassets,liabilitiesandinstrumentsclassifiedinshareholders'equity.Disclosuresinclude,butarenotlimitedto,howanentitythatmanagesagroupoffinancialassetsandliabilitiesonthebasisofitsnetexposuremeasuresfairvalueofthoseassetsandliabilities.ReferencesNodefinitionavailable.DetailsName-us-gaap\\_FairValueMeasurementPolicyPolicyTextBlockNamespacePrefix-us-gaap\\_Data-Data-Type-dtr-types:textBlockItemTypeBalance-Type-na-Period-Type-durationX-DefinitionDisclosureofaccountingpolicyfordeterminingthefairvalueoffinancialinstruments.ReferencesReference1](http://1943274/2147482740-fasb.org-230-10-45-21D-Details-Name-us-gaap-EquityMethodInvestmentsPolicy-gaap-namespacePrefix-us-gaap_Data-Data-Type-dtr-types:textBlockItemTypeBalance-Type-na-Period-Type-durationX-DefinitionDisclosureofaccountingpolicyforfairvaluemeasurementsoffinancialandnon-financialassets,liabilitiesandinstrumentsclassifiedinshareholders'equity.Disclosuresinclude,butarenotlimitedto,howanentitythatmanagesagroupoffinancialassetsandliabilitiesonthebasisofitsnetexposuremeasuresfairvalueofthoseassetsandliabilities.ReferencesNodefinitionavailable.DetailsName-us-gaap_FairValueMeasurementPolicyPolicyTextBlockNamespacePrefix-us-gaap_Data-Data-Type-dtr-types:textBlockItemTypeBalance-Type-na-Period-Type-durationX-DefinitionDisclosureofaccountingpolicyfordeterminingthefairvalueoffinancialinstruments.ReferencesReference1): <http://fasb.org/us-gaap/role/ref/legacyRef-Publisher-FASB-NameAccountingStandardsCodification-Section60-Paragraph1-SubTopic10-Topic820-Publisher-FASB-SubTopic10-Section60-Paragraph1-URIhttps://asc.fasb.org//1943274/2147482053/820> extlink & oid = 7493716 & loc = d3e21868 - 10-60-110260Reference ----- 1Reference 2: <http://fasb.org/us-gaap/role/ref/legacyRef-Publisher-FASB-NameAccountingStandardsCodification-Section50-Paragraph1-SubTopic10-Topic825-Publisher-FASB-SubTopic10-Section50-Paragraph1-URIhttps://asc.fasb.org//1943274/2147482907/825> extlink & oid = 123594938 & loc = d3e13279 - 108611 - 10-50-1 - 1Details Name: us-gaap\_FairValueOffinancialInstrumentsPolicy Namespace Prefix: us-gaap\_Data Type: dtr-types: textBlockItemType Balance Type: na Period Type: durationX-DefinitionDisclosure of accounting policy for income taxes, which may include its accounting policies for recognizing and measuring deferred tax assets and liabilities and related valuation allowances, recognizing investment tax credits, operating loss carryforwards, tax credit carryforwards, and other carryforwards, methodologies for determining its effective income tax rate and the characterization of interest and penalties in the financial statements. ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef-Publisher-FASB-Topic946-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph3-Subparagraph\(SX210.6-03\(h\)\(1\)\)-Publisher-FASB-URIhttps://asc.fasb.org//1943274/2147479886/946-10-50-3](http://www.xbrl.org/2003/role/disclosureRef-Publisher-FASB-Topic946-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph3-Subparagraph(SX210.6-03(h)(1))-Publisher-FASB-URIhttps://asc.fasb.org//1943274/2147479886/946-10-50-3)Reference 2: <http://www.xbrl.org/2003/role/disclosureRef-Topic740-SubTopic10-Section45-Paragraph25-URIhttps://asc.fasb.org/extlink&oid=123427490&loc=d3e32247-109318>Reference 2: [http://www.xbrl.org/2003/role/disclosureRef-Publisher-FASB-NameAccountingStandardsCodification-Section50-Paragraph17-Subparagraph\(b\)-Publisher-FASB-URIhttps://asc.fasb.org//1943274/2147482685/740-10-50-17](http://www.xbrl.org/2003/role/disclosureRef-Publisher-FASB-NameAccountingStandardsCodification-Section50-Paragraph17-Subparagraph(b)-Publisher-FASB-URIhttps://asc.fasb.org//1943274/2147482685/740-10-50-17)Reference 3: <http://www.xbrl.org/2003/role/disclosureRef-Topic740-SubTopic10-Section50-Paragraph20-URIhttps://asc.fasb.org/extlink&oid=121826272&loc=d3e32847-109319>Reference 3: <http://www.xbrl.org/2003/role/disclosureRef-Publisher-FASB-NameAccountingStandardsCodification-Section50-Paragraph9-Publisher-FASB-URIhttps://asc.fasb.org//1943274/2147482685/740-10-50-9>Reference 4: <http://www.xbrl.org/2003/role/disclosureRef-Publisher-FASB-NameAccountingStandardsCodification-Section45-Paragraph25-Publisher-FASB-URIhttps://asc.fasb.org//1943274/2147482525/740-10-45-25>Reference 5: <http://www.xbrl.org/2003/role/disclosureRef-Topic220740-SubTopic10-Section50-Paragraph1-URIhttps://asc.fasb.org/extlink&oid=124431353&loc=SL116659661-227067>Reference 5: <http://www.xbrl.org/2003/role/disclosureRef-Publisher-FASB-NameAccountingStandardsCodification-Section45-Paragraph28-Publisher-FASB-URIhttps://asc.fasb.org//1943274/2147482525/740-10-45-28>Reference 6: <http://www.xbrl.org/2003/role/disclosureRef-Topic740-SubTopic10-Section50-Paragraph9-URIhttps://asc.fasb.org/extlink&oid=121826272&loc=d3e32639-109319>Reference 6: <http://www.xbrl.org/2003/role/disclosureRef-Publisher-FASB-NameAccountingStandardsCodification-Section50-Paragraph19-Publisher-FASB-URIhttps://asc.fasb.org//1943274/2147482685/740-10-50-19>Reference 7: <http://www.xbrl.org/2003/role/disclosureRef-Topic740-220-SubTopic10-Section45-Paragraph28-URIhttps://asc.fasb.org/extlink&oid=123427490&loc=d3e32280-109318>Reference 7: [http://www.xbrl.org/2003/role/disclosureRef-Publisher-FASB-NameAccountingStandardsCodification-Section50-Paragraph1-Subparagraph\(b\)-URIhttps://asc.fasb.org//1943274/2147482685/740](http://www.xbrl.org/2003/role/disclosureRef-Publisher-FASB-NameAccountingStandardsCodification-Section50-Paragraph1-Subparagraph(b)-URIhttps://asc.fasb.org//1943274/2147482685/740) extlink & oid = 121826272 & loc = d3e32809 - 109319 - 10-50-20 - 1Details Name: us-gaap\_IncomeTaxPolicyTextBlock Namespace Prefix: us-gaap\_Data Type: dtr-types: textBlockItemType Balance Type: na Period Type: durationX-DefinitionDisclosure of accounting policy pertaining to new accounting pronouncements that may impact the entity's financial reporting. Includes, but is not limited to, quantification of the expected or actual impact. ReferencesNo definition available. Details Name: us-gaap\_NewAccountingPronouncementsPolicyPolicyTextBlock Namespace Prefix: us-gaap\_Data Type: dtr-types: textBlockItemType Balance Type: na Period Type: durationX-DefinitionDisclosure of accounting policy for the use of estimates in the preparation of financial statements in conformity with generally accepted accounting principles. ReferencesReference 1: <http://fasb-www.xbrl.org/2003-us-gaap/role/ref/legacyRef-disclosureRef-Publisher-FASB-NameAccountingStandardsCodification-Topic275-SubTopic10-Section50-Paragraph12-9-Publisher-FASB-URIhttps://asc.fasb.org//1943274/2147482861/275> extlink & oid = 99393423 & loc = d3e6191 - 10-50-108592Reference ----- 9Reference 2: <http://fasb-www.xbrl.org/2003-us-gaap/role/ref/legacyRef-disclosureRef-Publisher-FASB-NameAccountingStandardsCodification-Topic275-SubTopic10-Section50-Paragraph14-4-Publisher-FASB-URIhttps://asc.fasb.org//1943274/2147482861/275> extlink & oid = 99393423 & loc = d3e6161 - 108592Reference 10-50-4Reference 3: [http://fasb-www.xbrl.org/2003-us-gaap/role/disclosureRef-ref/legacyRef-Publisher-FASB-NameAccountingStandardsCodification-Section50-Paragraph1-Subparagraph\(b\)-SubTopic10-Topic275-Publisher-FASB-SubTopic10-Section50-Paragraph9-URIhttps://asc.fasb.org//1943274/2147482861/275](http://fasb-www.xbrl.org/2003-us-gaap/role/disclosureRef-ref/legacyRef-Publisher-FASB-NameAccountingStandardsCodification-Section50-Paragraph1-Subparagraph(b)-SubTopic10-Topic275-Publisher-FASB-SubTopic10-Section50-Paragraph9-URIhttps://asc.fasb.org//1943274/2147482861/275) extlink & oid = 99393423 & loc = d3e6143 - 10-50-108592Reference ----- 1Reference 4: [http://www.xbrl.org/2003/role/disclosureRef-Publisher-FASB-NameAccountingStandardsCodification-Section50-Paragraph1-Subparagraph\(c\)-SubTopic10-Topic275-Publisher-FASB-SubTopic10-Section50-Paragraph1-Subparagraph\(b\)-URIhttps://asc.fasb.org//1943274/2147482861/275](http://www.xbrl.org/2003/role/disclosureRef-Publisher-FASB-NameAccountingStandardsCodification-Section50-Paragraph1-Subparagraph(c)-SubTopic10-Topic275-Publisher-FASB-SubTopic10-Section50-Paragraph1-Subparagraph(b)-URIhttps://asc.fasb.org//1943274/2147482861/275) extlink & oid = 99393423 & loc = d3e5967 - 10-50-108592Reference ----- 1Reference 5: <http://fasb-www.xbrl.org/2003-us-gaap/role/disclosureRef-ref/legacyRef-Publisher-FASB-NameAccountingStandardsCodification-Section50-Paragraph11-SubTopic10-Topic275-Publisher-FASB-SubTopic10-Section50-Paragraph4-URIhttps://asc.fasb.org//1943274/2147482861/275> extlink & oid = 99393423 & loc = d3e6061 - 10-50-108592Reference 11Reference 6: <http://fasb-www.xbrl.org/2003-us-gaap/role/disclosureRef-ref/legacyRef-Publisher-FASB-NameAccountingStandardsCodification-Section50-Paragraph12-SubTopic10-Topic275-Publisher-FASB-SubTopic10-Section50-Paragraph8-URIhttps://asc.fasb.org//1943274/2147482861/275> extlink & oid = 99393423 & loc = d3e6132 - 10-50-108592Reference ----- 12Reference 7: [http://fasb-www.xbrl.org/2003-us-gaap/role/ref/legacyRef-disclosureRef-Publisher-FASB-NameAccountingStandardsCodification-Topic275-SubTopic10-Section50-Paragraph18-Publisher-FASB-Subparagraph\(e\)-URIhttps://asc.fasb.org//1943274/2147482861/275](http://fasb-www.xbrl.org/2003-us-gaap/role/ref/legacyRef-disclosureRef-Publisher-FASB-NameAccountingStandardsCodification-Topic275-SubTopic10-Section50-Paragraph18-Publisher-FASB-Subparagraph(e)-URIhttps://asc.fasb.org//1943274/2147482861/275) extlink & oid = 99393423 & loc = d3e5967 - 108592 - 10-50-8 - 1Details Name: us-gaap\_UseOfEstimates Namespace Prefix: us-gaap\_Data Type: dtr-types: textBlockItemType Balance Type: na Period Type: durationSignificantAccountingPolicies durationRestatement of Previously Issued Financial Statements (Tables) 12 Months Ended Dec. 31, 2022-2023 Earnings Per Share Restatement of Previously Issued Financial Statements [Abstract] Schedule of Earnings Per Share Impact of the Restatement Impact of the Restatement As Previously Reported Adjustments As Restated Consolidated Balance sheet as of March 31, 2023 Accounts Payable \$ 4, 619, 652 \$ (548, 688) \$ 4, 070, 964 Total Liabilities 19, 672, 576 (548, 688) 19, 123, 888 Accumulated Deficit (19, 181, 132) 548, 688 (18, 632, 444) Total Shareholder's Deficit (19, 180, 100) 548, 688 (18, 631, 412) Consolidated Consolidated Balance sheet as of June 30, 2023 Prepaid Expenses \$ 184, 943 \$ 589, 867 \$ 774, 810 Total Assets 38, 875, 925 589, 867 39, 465, 792 Accounts Payable 4, 845, 235 (820, 266) 4, 024, 969 Total Liabilities 19, 356, 482 (820, 266) 18, 536, 216 Accumulated Deficit (18, 921, 120) 1, 410, 133 (17, 510, 987) Total Shareholder's Deficit (18, 920, 088) 1, 410, 133 (17, 509, 955) Consolidated Balance sheet as of September 30, 2023 Prepaid Expenses \$ 63, 224 \$ 352, 143 \$ 415, 367 Total Assets 39, 327, 270 352, 143 39, 679, 413 Accounts Payable 4, 944, 332 (854, 898) 4, 089, 434 Total Liabilities 19, 372, 294 (854, 898) 18, 517, 396 Accumulated Deficit (18, 987, 646) 1, 207, 041 (17, 780, 605) Total Shareholder's Deficit (18, 986, 614) 1, 207, 041 (17, 779, 573) Consolidated Consolidated Statement of Operations for the Three Months Ended March 31, 2023 General & Administrative Costs \$ 1, 148, 752 \$ (548, 688) \$ 600, 064 Net Income (loss) (479, 264) 548, 688 69, 424 Basic and Diluted The following table presents a reconciliation of the numerator and denominator used to compute basic and diluted net income (loss) per share, Class A ordinary shares (0.02) (0.02) 0.00 Basic and diluted net income (loss) per share, Class B ordinary shares (0.02) (0.02) 0.00 As Previously Reported Adjustments As Restated Consolidated Consolidated Statement of Operations for the Three Months Ended June 30, 2023 General &

Administrative Costs \$ 1, 231, 268 \$ (861, 445) \$ 369, 823 Net income (loss) 715, 816 861, 445 1, 577, 261 Basic and diluted net income per share, Class A ordinary shares 0. 05 0. 06 0. 11 Basic and diluted net income per share, Class B ordinary shares 0. 05 0. 06 0. 11 Condensed Consolidated Statement of Operations for the Six Months Ended June 30, 2023 General & Administrative Costs \$ 2, 380, 020 \$ (1, 410, 133) \$ 969, 887 Net income (loss) 236, 552 1, 410, 133 1, 646, 685 Basic and diluted net income per share, Class A ordinary shares 0. 01 0. 07 0. 08 Basic and diluted net income per share, Class B ordinary shares 0. 01 0. 07 0. 08 Condensed Consolidated Statement of Operations for the Three Months Ended September 30, 2023 General & Administrative Costs \$ 355, 310 \$ 203, 092 \$ 558, 402 Net income (loss) 435, 533 (203, 092) 232, 441 Basic and diluted net income per share, Class A ordinary shares 0. 03 (0. 01) 0. 02 Basic and diluted net income per share, Class B ordinary shares 0. 03 (0. 01) 0. 02 Condensed Consolidated Statement of Operations for the Nine Months Ended September 30, 2023 General & Administrative Costs \$ 2, 735, 330 \$ (1, 207, 041) \$ 1, 528, 289 Net income (loss) 672, 085 1, 207, 041 1, 879, 126 Basic and diluted net income per share, Class A ordinary shares 0. 04 0. 06 0. 10 Basic and diluted net income per share, Class B ordinary shares 0. 04 0. 06 0. 10 Condensed Consolidated Statement of Changes in Shareholder's Deficit as of and for the three months ended March 31, 2023 Net Income (Loss) \$ (479, 239) \$ 548, 688 \$ 69, 424 Accumulated Deficit Balance- March 31, 2023 (19, 181, 132) 548, 688 (18, 632, 444) Total Shareholders' Deficit as of March 31, 2023 (19, 180, 100) 548, 688 (18, 631, 412) Condensed Consolidated Statement of Changes in Shareholder's Deficit as of and for the six months ended June 30, 2023 Net Income (loss) \$ (479, 239) \$ 548, 688 \$ 69, 424 Accumulated Deficit Balance- March 31, 2023 (19, 181, 132) 548, 688 (18, 632, 444) Net Income (loss) 715, 816 861, 445 1, 577, 261 Accumulated Deficit Balance- June 30, 2023 (18, 921, 120) 1, 410, 133 (17, 510, 987) Total Shareholders' Deficit as of June 30, 2023 (18, 920, 088) 1, 410, 133 (17, 509, 955) As Previously Reported Adjustments As Restated Condensed Consolidated Statement of Changes in Shareholder's Deficit as of and for the nine months ended September 30, 2023 Net Income (loss) \$ (479, 239) \$ 548, 688 \$ 69, 424 Accumulated Deficit Balance- March 31, 2023 (19, 181, 132) 548, 688 (18, 632, 444) Net Income (loss) 715, 816 861, 445 1, 577, 261 Accumulated Deficit Balance- June 30, 2023 (18, 921, 120) 1, 410, 133 (17, 510, 987) Net Income (loss) 435, 533 (203, 092) 232, 441 Accumulated Deficit Balance- September 30, 2023 (18, 987, 646) 1, 207, 041 (17, 780, 605) Total Shareholders' Deficit as of September 30, 2023 (18, 986, 614) 1, 207, 041 (17, 779, 573) Condensed Consolidated Statements of Cash flows for the Three Months Ended March 31, 2023 Net Income (Loss) \$ (479, 264) \$ 548, 688 \$ 69, 424 Accounts Payable 915, 211 (548, 688) 366, 523 Condensed Consolidated Statements of Cash flows for the Six Months Ended June 30, 2023 Net Income (Loss) \$ 236, 552 \$ 1, 410, 133 \$ 1, 646, 685 Accounts Payable 1, 140, 794 (820, 266) 320, 528 Prepaid Expenses 199, 687 (589, 867) (390, 180) Condensed Consolidated Statements of Cash flows for the Nine Months Ended September 30, 2023 Net Income (Loss) \$ 672, 085 \$ 1, 207, 041 \$ 1, 879, 126 Accounts Payable 1, 239, 891 (854, 898) 384, 993 Prepaid Expenses 321, 406 (352, 143) (30, 737) X- DefinitionTabular disclosure of condensed financial statements, including, but not limited to, the balance sheet, income statement, and statement of cash flows. ReferencesReference 1: [http://www.xbrl.org/2009/role/commonPracticeRef-NameRegulationS-X\(SX\)-Number210-Section12-SubSection04-Paragraph\(a\)-PublisherSECReference2: http://www.xbrl.org/2009/role/commonPracticeRef-Topic235-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph3-Subparagraph\(SX210.12-04\(a\)\)-PublisherFASB-URI https://asc.fasb.org/1943274/2147480678/235-10-S99-3-DetailsName:](http://www.xbrl.org/2009/role/commonPracticeRef-NameRegulationS-X(SX)-Number210-Section12-SubSection04-Paragraph(a)-PublisherSECReference2: http://www.xbrl.org/2009/role/commonPracticeRef-Topic235-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph3-Subparagraph(SX210.12-04(a))-PublisherFASB-URI https://asc.fasb.org/1943274/2147480678/235-10-S99-3-DetailsName:)

srts ScheduleOfCondensedFinancialStatementsTableTextBlock Namespace Prefix: srts\_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- ReferencesNo definition available. Details Name: us-gaap\_StatementOfFinancialPositionAbstract Namespace Prefix: us-gaap\_ Data Type: xbrli:stringItemType Balance Type: na Period Type: durationSignificant Accounting Policies (Tables) 12 Months Ended Dec. 31, 2023 Significant Accounting Policies [ Abstract ] Schedule of Basic and Diluted Net Income Per Ordinary Share The following tables present a reconciliation of the numerator and denominator used to compute basic and diluted net income per ordinary share for each period presented class of ordinary shares. For the Year Ended December----- December 31, 2023 2022 For the Period from June 11, 2021 (Inception) through December 31, 2021-Class A Class B Class A Class B Basic and diluted net income (loss)-per ordinary share +-Numerator: Allocation of net income (loss), as adjusted \$ 3, 235, 734 \$ 2, 844, 547 \$ 7, 086, 432 \$ 2, 262, 446 \$(168, 924) \$(189, 701)-Denominator: Basic and diluted weighted average ordinary shares outstanding 9, 349, 495 8, 219, 178 31, 322, 000 10, 000, 000 7, 216, 343 8, 103, 922-Basic and diluted net income (loss)-per ordinary share \$ 0. 35 \$ 0. 35 \$ 0. 23 \$ 0. 23 \$(0. 02) \$(0. 02)-X- ReferencesNo definition available. Details Name: us-gaap\_EarningsPerShareAbstract-gaap\_AccountingPoliciesAbstract Namespace Prefix: us-gaap\_ Data Type: xbrli:stringItemType Balance Type: na Period Type: durationX- DefinitionTabular disclosure of an entity's basic and diluted earnings per share calculations, including a reconciliation of numerators and denominators of the basic and diluted per-share computations for income from continuing operations. ReferencesReference 1: [http://www.xbrl.org/2009/role/commonPracticeRef-PublisherFASB-Topic260-SubTopic10-NameAccountingStandardsCodification-Topic260-SubTopic10-Section50-Paragraph1-Subparagraph\(a\)-PublisherFASB-URI https://asc.fasb.org/1943274/2147482662/260-extlink&oid=124432515&loc=d3e3550-109257-10-50-1](http://www.xbrl.org/2009/role/commonPracticeRef-PublisherFASB-Topic260-SubTopic10-NameAccountingStandardsCodification-Topic260-SubTopic10-Section50-Paragraph1-Subparagraph(a)-PublisherFASB-URI https://asc.fasb.org/1943274/2147482662/260-extlink&oid=124432515&loc=d3e3550-109257-10-50-1) Details Name: us-gaap\_ScheduleOfEarningsPerShareBasicAndDilutedTableTextBlock Namespace Prefix: us-gaap\_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationClass A Ordinary Shares Subject to Possible Redemption (Tables) 12 Months Ended Dec. 31, 2022-2023 Temporary Equity Disclosure Class A Ordinary Shares Subject to Possible Redemption [ Abstract ] Summary Schedule of Class A common stock subject Subject to possible Possible redemption-Redemption Reflected on the Condensed Consolidated Balance Sheets The Class A ordinary shares subject to possible redemption reflected on the consolidated balance sheets are is reconciled on the following table: Gross proceeds from Initial Public Offering \$ 300, 000, 000 Less: Fair value of Public Warrants at issuance (11, 113, 500) Offering costs-Costs allocated to Class A ordinary shares subject to possible redemption (17, 088, 566) Plus: Accretion Increase in redemption value of Class A ordinary shares subject to possible redemption 38 amount 34, 202 365, 066 280 Class A ordinary shares subject to possible redemption as of December 31, 2021-2022 306 310, 000 163, 000 214 Less: Redemption (290, 375, 948) Increase in redemption value of Class A ordinary shares subject to possible redemption 4 3, 463 339, 214 718 Class A ordinary shares subject to possible redemption as of December 31, 2022-2023 \$ 310 23, 463 126, 214 984 X- ReferencesNo definition available. Details Name: us-gaap\_TemporaryEquityDisclosureAbstract-gaap\_TemporaryEquityNumberOfSharesRedemptionValueAndOtherDisclosuresAbstract Namespace Prefix: us-gaap\_ Data Type: xbrli:stringItemType Balance Type: na Period Type: durationX- DefinitionTabular disclosure of temporary 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. 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-PublisherFASB-NameAccountingStandardsCodification-Topic210-480-SubTopic10-SectionS99-Paragraph1-Subparagraph\(27\)-URI https://asc.fasb.org/1943274/2147480244/480-extlink&oid=120391452&loc=d3e13212-10-S99-122682Reference-----1Reference2: http://fasb.org/us-gaap/role/ref/legacyRef-PublisherFASB-NameAccountingStandardsCodification-Topic480-SectionS99-Paragraph1-Subparagraph\(27\)-SubTopic10-SectionS99-Topic210-Paragraph1-PublisherFASB-URI https://asc.fasb.org/1943274/2147480566/210-extlink&oid=122040564&loc=d3e177068-122764-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-PublisherFASB-NameAccountingStandardsCodification-Topic210-480-SubTopic10-SectionS99-Paragraph1-Subparagraph(27)-URI https://asc.fasb.org/1943274/2147480244/480-extlink&oid=120391452&loc=d3e13212-10-S99-122682Reference-----1Reference2: http://fasb.org/us-gaap/role/ref/legacyRef-PublisherFASB-NameAccountingStandardsCodification-Topic480-SectionS99-Paragraph1-Subparagraph(27)-SubTopic10-SectionS99-Topic210-Paragraph1-PublisherFASB-URI https://asc.fasb.org/1943274/2147480566/210-extlink&oid=122040564&loc=d3e177068-122764-10-S99-1) Details Name: us-gaap\_TemporaryEquityTableTextBlock Namespace Prefix: us-gaap\_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationFair Value Measurements (Tables) 12 Months Ended Dec. 31, 2022-2023 Fair Value +-Net Derivative-Measurements [ Abstract ] Schedule of Asset-Assets (-and Liability-Liabilities) that are Measured at Fair Value on a Recurring Basis +-Unobservable Input Reconciliation [ Line Items ] summary of assets and liabilities that are measured at fair value on a recurring basis. The following tables present information about the Company's assets and liabilities that are measured at fair value on a recurring basis as of December 31, 2023 and 2022 and 2021 and indicate the fair value hierarchy of the valuation techniques that the Company utilized to determine such fair value: December 31, 2022-Description Quoted Prices in-- Prices ActiveMarkets in Active Markets (Level 1) Significant OtherObservableInputs Significant Other Observable Inputs (Level 2) Significant Other UnobservableInputs Other Unobservable Inputs (Level 3) Assets: Investments held in Trust Account - Money market fund \$ 23, 226, 984 \$ - \$ - Investment in Qenta Equity \$ - \$ 4, 070, 807 Liabilities: Derivative warrant liabilities - Public Warrants \$ - \$ 748, 500 - Derivative warrant liabilities - Private Warrants \$ - \$ - \$ 32, 984 Forward Purchase Agreement \$ - \$ - - Convertible note - related party \$ - \$ - \$ 525, 824 Description Quoted Prices in Active Markets (Level 1) Significant Other Observable Inputs (Level 2) Significant Other Unobservable Inputs

(Level 3) Assets: Investments held in Trust Account – Money market fund \$ 310, 263, 214 \$ — \$ — Liabilities: Derivative warrant liabilities — Public Warrants \$ — \$ 900, 000 \$ — Derivative warrant liabilities — Private Warrants \$ — \$ — \$ 39, 660 Forward Purchase Agreement \$ — \$ — \$ 641, 567 Convertible note – related party \$ — \$ — \$ 525, 824 **Schedule of Fair Value Measurement Inputs at their Measurement Dates for the Derivative Private Placement Warrant** December 31, 2021 Description Quoted Prices in Active Markets (Level 1) Significant Other Observable Inputs (Level 2) Significant Other Unobservable Inputs (Level 3) Assets: Investments held in Trust Account – Money market fund \$ 306, 001, 090 \$ — \$ — Liabilities : Derivative warrant liabilities — Public Warrants \$ — \$ — \$ 10, 500, 000 Derivative warrant liabilities — Private Warrants \$ — \$ — \$ 462, 700 summary of quantitative information regarding Level 3 fair value measurements inputs The following table provides quantitative information regarding Level 3 fair value measurement inputs at their measurement dates for the derivative **Private Placement** warrant liabilities: December 31, 2022–2023 December 31, 2021–2022 Exercise price \$ 11. 50 \$ 11. 50 Stock price \$ 10. 87 \$ 10. 24 \$ 9. 83–Volatility 1–3, 5 % 14–1, 3–5 % Term (years) 5–5 Risk- free rate 2. 0–00 % 1–2, 32–00 % Dividend yield 0. 0 % 0. 0 % Forward Purchase Share Liability [ Member ] Fair Value, Net Derivative Asset (Liability) Measured on Recurring Basis, Unobservable Input Reconciliation [ Line Items ] summary of quantitative information regarding Level 3 fair value measurements inputs The following table provides additional quantitative information regarding the Level 3 fair value measurement inputs at their measurement dates for the Forward Purchase Share Liability: At initial issuance–December 31, 2023 December 31, 2022 Stock Price \$ 10. 14 \$ 10. 24 Expected Redemption Price \$ 10. 64 \$ 10. 61 Volatility 65. 0–% 65. 0–% Expected combination close date 0. 7–0. 6 Risk- free rate 4. 4–% 4. 2–% Probability of a Business Combination Close 1. 3–00 % 1. 5 % Convertible Debt [ Member ] Stock price as of Valuation Date \$ 10. 80 \$ 10. 24 Expected Stock price as of Business Combination Date \$ 11. 45 \$ 10. 51 Risk- Free Rate 4. 74 % 4. 18 % December 31, 2023 Expected Time to Liquidity Event 1. 5 Years Expected Volatility \$ 61. 30 % Risk- Free Rate 4. 83 % Discount of Lack of Marketability 15. 0 % Schedule of Change in the Fair Value of, Net Derivative Asset Assets (and Liability Liabilities), Measured Using Level 3 on Recurring Basis, Unobservable Input Inputs Reconciliation [ Line Items ] summary of change in the fair value of derivative liabilities The change in the fair value of derivative assets and liabilities, measured using Level 3 inputs, for the year ended December 31, 2023 and 2022 and for the period from June 11, 2021 (inception) through December 31, 2021 is summarized as follows: Derivative warrant liabilities Fair Valued Asset at June 11 December 31, 2021–2022 (inception) \$ — Issuance of Public and Private Warrants 11, 603, 235 Change in fair value of Fair Valued Assets 4 derivative warrant liabilities (640, 535) 070, 807 Fair Valued Assets at December 31, 2023 \$ 32, 984 Derivative warrant liabilities at December 31, 2021–2022 10 \$ 681, 227 962, 700 Transfer of Public Warrants to Level 1 (10, 500, 000) Issuance of Forward Purchase Agreement 527, 000 Change in fair value of derivative liabilities ( 308 648, 473 243 ) Derivative warrant liabilities at December 31, 2023 \$ 32, 984 Derivative warrant liabilities at December 31, 2021 \$ 10, 962, 700 Transfer of Public Warrants to Level 1 (10, 500, 000) Issuance of Forward Purchase Agreement 527, 000 Change in fair value of derivative warrant liabilities (308, 473) Derivative warrant liabilities at December 31, 2022 \$ 681, 227 **Schedule of Fair Value of the Convertible Note Related Party** The change in the fair value of the convertible note — related party, measured utilizing Level 3 measurements for the period for the year ended December 31, 2022 2023, is summarized as follows: Working capital loan – related party at December 31, 2022 — Level 3 measurement \$ 525, 824 Proceeds from the convertible note — related party — Change in fair value of convertible note — related party — Level 3 measurement — Working capital loan – related party at December 31, 2023 — Level 3 measurement \$ 525, 824 Working capital loan – related party at December 31, 2021 — Level 3 measurement \$ — Proceeds from the convertible note — related party 512, 000 Change in fair value of convertible note — related party — Level 3 measurement 13, 824 Working capital loan – related party at December 31, 2022 — Level 3 measurement \$ 525, 824 X- Definition Tabular disclosure of assets input and valuation technique used to measure measured at fair value and change in valuation approach and technique for each separate class of asset and liability measured on a recurring and/or nonrecurring basis. Includes, but is not limited to, fair value measurements recorded and the reasons for the measurements, level within the fair value hierarchy in which the fair value measurements are categorized and transfers between levels 1 and 2. References Reference 1: http://fasb.org/us-gaap/role/ref/legacyRef-Publisher-FASB-Name Accounting Standards Codification-Topic 820-SubTopic 10-Section 50-Paragraph 2-Subparagraph (bbb-a)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482106/820 extlink & oid=126976982 & loc=d3e19207-110258 Details Name 10-50-2 Reference 2: http://fasb.org/us-gaap\_FairValueAssetsAndLiabilitiesMeasuredOnRecurringAndNonrecurringBasisValuationTechniquesTableTextBlock Namespace Prefix: us-gaap\_ /fasb.org/us-gaap/role/ref/legacyRef-Publisher-FASB-Topic 820-SubTopic 10-Name Accounting Standards Codification-Topic 820-SubTopic 10-Section 50-Paragraph 3-2-Subparagraph (b)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482106/820 extlink & oid=126976982 & loc=d3e19279-110258 Reference 10-50-2 Details Name: us-gaap\_FairValueAssetsMeasuredOnRecurringAndNonrecurringBasisTableTextBlock Namespace Prefix: us-gaap\_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- References No definition available. Details Name: us-gaap\_FairValueDisclosuresAbstract Namespace Prefix: us-gaap\_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- Definition Tabular disclosure of the fair value measurement of liabilities using significant unobservable inputs (Level 3), a reconciliation of the beginning and ending balances, separately presenting changes attributable to the following: (1) total gains or losses for the period (realized and unrealized), segregating those gains or losses included in earnings (or changes in net assets), and gains or losses recognized in other comprehensive income (loss) and a description of where those gains or losses included in earnings (or changes in net assets) are reported in the statement of income (or activities); (2) purchases, sales, issues, and settlements (each type disclosed separately); and (3) transfers in and transfers out of Level 3 (for example, transfers due to changes in the observability of significant inputs) by class of liability. References Reference 1: http://fasb.org/us-gaap/role/ref/legacyRef-Publisher-FASB-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (c)-SubTopic 10-Topic 820-Publisher FASB-URI https://asc.fasb.org/1943274/2147482106/820-10-50-2 Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 820-SubTopic 10-Section 50-Paragraph 2-3-Publisher FASB-Subparagraph (c)-URI https://asc.fasb.org/1943274/2147482106/820 extlink & oid=126976982 & loc=d3e19207-110258 10-50-3 Details Name: us-gaap\_FairValueNetDerivativeAssetLiabilityMeasuredOnRecurringBasisUnobservableInputReconciliationTableTextBlock ----- gaap\_FairValueLiabilitiesMeasuredOnRecurringBasisUnobservableInputReconciliationTableTextBlock Namespace Prefix: us-gaap\_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- Definition Tabular disclosure of the reconciliation of beginning and ending balances of the fair value of plan assets of pension plans and / or other employee benefit plans showing separately, if applicable, the effects during the period attributable to each of the following: actual return on plan assets, foreign currency exchange rate changes, contributions by the employer, contributions by plan participants, benefits paid, business combinations, divestitures, and settlements. References Reference 1: http://fasb.org/us-gaap/role/ref/legacyRef-Topic 715-SubTopic 20-Subparagraph (b)-Name Accounting Standards Codification-Paragraph 1-Section 50-Publisher FASB-URI https://asc.fasb.org/1943274/2147480506/715-20-50-1 Details Name: us-gaap\_ScheduleOfChangesInFairValueOfPlanAssetsTableTextBlock Namespace Prefix: us-gaap\_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- Definition Tabular disclosure of assets and liabilities, including [ financial ] instruments measured at fair value that are classified in stockholders' equity, if any, that are measured at fair value on a recurring basis. The disclosures contemplated herein include the fair value measurements at the reporting date by the level within the fair value hierarchy in which the fair value measurements in their entirety fall, segregating fair value measurements using quoted prices in active markets for identical assets (Level 1), significant other observable inputs (Level 2), and significant unobservable inputs (Level 3). References Reference 1: http://www.xbrl.org/2003/role/disclosureRef-Publisher-FASB-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 Reference 2: http://www.xbrl.org/2003/role/disclosureRef-Topic 820-SubTopic 10-Section 50-Paragraph 2-Subparagraph (b)-URI https://asc.fasb.org/extlink & oid=126976982 & loc=d3e19207-110258 Reference 2: http://www.xbrl.org/2003/role/disclosureRef-Publisher-FASB-Name Accounting Standards Codification-Topic 820-SubTopic 10-Section 50-Paragraph 2-Subparagraph (a-b)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482106/820 extlink & oid=126976982 & loc=d3e19207-110258 10-50-2 Details Name: us-gaap\_ScheduleOfFairValueAssetsAndLiabilitiesMeasuredOnRecurringBasisTableTextBlock Namespace Prefix: us-gaap\_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- Details Name: us-gaap\_DerivativeInstrumentRiskAxis=besau\_ForwardPurchaseShareLiabilityMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us-gaap\_LongtermDebtTypeAxis=us-gaap\_ConvertibleDebtMember Namespace Prefix: Data Type: na Balance Type: Period Type: Organization durationOrganization and Business Operations and Going Concern-Additional Information (Detail Details)- USD (\$) 7-Months Ended-12 Months



Ended Nov. 10, 2022 Nov. 15, 2021 Jul. 02, 2021 Dec. 31, 2021 2023 Dec. Aug. 31 24, 2022 2023 Jun. 15, 2022 Organization 2022 Collaborative Arrangement and Arrangement Other than Collaborative Business Operations (Details) [ Line Items ] Cash Transaction costs \$ 380,177,035-800,002 Underwriting commissions 5,220,000 Deferred underwriting commissions 11,280,000 Other offering costs \$ 254-1,300,781 Working Capital (deficit) \$ -3,002,900,000 Entity incorporation, Date of incorporation Jun. 11, 2021 Stock issued during period to sponsor value of shares \$ 25,000-25,000 Dissolution Expense \$ 100,000 Percentage fair market value balance in trust account 80.00% Class Proceeds from sale of warrants exercise units \$ 306,000,000 Stock price (in Dollars per share) \$ 11.5 Payments to acquire trust preferred investments \$ 306,000,000 Sale of stock issue price per share \$ 10.2 Term \$ 0.12 Maturity of restricted investments deposit trust account 185 days Deferred Underwriting Commissions Outstanding ordinary shares, percentage 20.00% Public shares percentage 100.00% Dissolution expenses \$ 100,522,000 \$ 11 Termination fee 4,280,070,807 Operating bank account 96,000 Working capital deficit 6,000,000 Convertible note -related party payable 2,000,000 Principal amount 2,017,244 Borrowing capacity amount \$ 982,0525,824 Forward Purchase Agreement 756 Incorporation date Jun. 11, 2021 IPO [ Member ] Organization Collaborative Arrangement and Arrangement Other than Collaborative Business Operations (Details) [ Line Items ] Maximum number of Initial public offering units (in shares Shares) 30 fpa seller to purchase on open market agreed to waive redemption rights 12,000,000 Shares Issued Price Per Share (in Dollars per share) \$ 10 Underwriting commissions \$ 5,220,000 Over-Allotment Option Minimum percentage of new common stock on post combination proforma basis agreed to own beneficial interest by fpa seller 9-90% Qenta Business Combination [ Member ] Organization and Business Operations (Details) Combination Agreement [ Member ] Collaborative Arrangement and Arrangement Other than Collaborative [ Line Items ] Anticipated number of Initial public offering units (in shares Shares) 3 issuing as a business combination consideration 49,100-900,000 Private Placement Minimum net tangible assets required to maintain after the closing of the business combination \$ 5,000,001 Sponsor [ Member ] Organization Promissory Note [ Member ] Collaborative Arrangement and Arrangement Other than Collaborative Business Operations (Details) [ Line Items ] Notes payable to related party 131 Initial public offering units (in Shares) 1,517 Debt Instrument Face Amount 322,000 Shares Issued Price Per Share (in Dollars per share) \$ 1,500,000 Sponsor 10 Class A Ordinary Shares [ Member ] Organization Working capital loans [ Member ] Collaborative Arrangement and Arrangement Other than Collaborative Business Operations (Details) [ Line Items ] Shares Issued Price Per Share (in Dollars per share) Debt instrument carrying amount 512,000 Line of credit facility, remaining borrowing capacity \$ 10 Share Price (in Dollars per share) 988,000 Sponsor [ Member ] June Two Thousand and Twenty Two Note [ Member ] Collaborative Arrangement and Arrangement Other than Collaborative [ Line Items ] Convertible note -related party \$ 526-11.5 Stock price (in Dollars per share) \$ 12 Aggregate percentage 15.00% Shares issued (in Shares) 1,000 Founder 481,477 Class A Ordinary Shares [ Member ] Sponsor [ Member ] Organization Collaborative Arrangement and Arrangement Other than Collaborative Business Operations (Details) [ Line Items ] Stock Shares issued (in during period to sponsor value of shares Shares \$ 25-) 1,322,000 Sale of stock issue price per share \$ 0.003 Minimum [ Member ] Other Investee [ Member ] Collaborative Arrangement and Arrangement Other than Collaborative [ Line Items ] Equity method investment ownership percentage 50.00% IPO [ Member ] Collaborative Arrangement and Arrangement Other than Collaborative [ Line Items ] Stock issuance costs \$ 17,800,002 Payments for underwriting expense 5,220,000 Other offering costs \$ 1,300,002 Private Placement [ Member ] Collaborative Arrangement and Arrangement Other than Collaborative [ Line Items ] Stock issued during period shares 1,322,000 Shares Issued Price Per Share \$ 10 Class A Ordinary Shares common stock [ Member ] Public Warrants [ Member ] Collaborative Arrangement and Arrangement Other than Collaborative [ Line Items ] Class of warrants exercise price per share \$ 11.5 Class A common stock [ Member ] IPO [ Member ] Organization Collaborative Arrangement and Arrangement Other than Collaborative Business Operations (Details) [ Line Items ] Ordinary Stock issued during period shares -share 30,000,000 Shares Issued Price Per Share \$ 10 Sale of stock issue price per share (in Dollars per share) \$ 10-0.0001 Class B Ordinary Shares [ Member ] Organization and Business Operations (Details) [ Line Items ] Shares of common stock (in Shares) Class B Ordinary Shares [ Member ] Sponsor [ Member ] Organization and Business Operations (Details) [ Line Items ] Shares issued (in Shares) Blockchain Coinvestors Acquisition Corp. [ Member ] Organization and Business Operations (Details) [ Line Items ] Ownership percentage 50.00% Sponsor [ Member ] Organization and Business Operations (Details) [ Line Items ] Payments from sponsor \$ 25,000 Unsecured promissory note \$ 131,517 Sponsor [ Member ] Minimum [ Member ] Organization and Business Operations (Details) [ Line Items ] Principal amount \$ 1,500,000 Sponsor [ Member ] Maximum [ Member ] Organization and Business Operations (Details) [ Line Items ] Principal amount \$ 3,000,000 Sponsor [ Member ] Class A common stock Ordinary Shares [ Member ] Private Placement [ Member ] Organization Collaborative Arrangement and Arrangement Other than Collaborative Business Operations (Details) [ Line Items ] Class of warrants exercise price per share \$ 10 Class A common stock Initial public offering units (in Shares) 1,322,000 Business Combination [ Member ] Organization Private Placement [ Member ] Sponsor [ Member ] Collaborative Arrangement and Arrangement Other than Collaborative Business Operations (Details) [ Line Items ] Public Stock issued during period shares percentage 100.1,322,000-00% Class A common stock [ Member ] Over-Allotment Option [ Member ] Collaborative Arrangement and Arrangement Other than Collaborative [ Line Items ] Stock issued during period shares 3,900,000-X- Definition Deferred underwriting commission Definition The amount of aggregate percentage. References No definition available. Details Name: besau\_DeferredUnderwritingCommission bcsa\_AggregatePercentage Namespace Prefix: besau- bcsa\_Data Type: dtr: percentItem Type Balance Type: na Period Type: durationX- References No definition available. Details Name: bcsa\_CommonStockDividendsShare Namespace Prefix: bcsa\_Data Type: xbrli: sharesItem Type Balance Type: na Period Type: durationX- References No definition available. Details Name: bcsa\_ConvertibleNotePayable Namespace Prefix: bcsa\_Data Type: xbrli: monetaryItem Type Balance Type: credit Period Type: instantX- Definition Dissolution Expense References No definition available. Details Name: bcsa\_DissolutionExpenses Namespace Prefix: bcsa\_Data Type: xbrli: monetaryItem Type Balance Type: debit Period Type: durationX- References No definition available. Details Name: bcsa\_OrganizationandBusinessOperationsDetailsLineItems Namespace Prefix: bcsa\_Data Type: xbrli: stringItem Type Balance Type: na Period Type: durationX- Definition The percentage of outstanding ordinary shares. References No definition available. Details Name: besau\_DissolutionExpense bcsa\_OutstandingOrdinarySharesPercentage Namespace Prefix: besau- bcsa\_Data Type: xbrli: dtr: percentItem Type monetaryItem Type Balance Type: debit Period Type: durationX- Definition Maximum number of share fpa seller to purchase on open market agreed to waive redemption rights. References No definition available. Details Name: besau\_MaximumNumberOfShareFpaSellerToPurchaseOnOpenMarketAgreedToWaiveRedemptionRights Namespace Prefix: besau\_Data Type: xbrli: sharesItem Type Balance Type: na Period Type: instantX durationX- Definition Minimum Net Tangible Assets Required To Maintain After The Closing Of The Business Combination. References No definition available. Details Name: besau\_MinimumNetTangibleAssetsRequiredToMaintainAfterTheClosingOfTheBusinessCombination Namespace Prefix: besau\_Data Type: xbrli: monetaryItem Type Balance Type: debit Period Type: instantX- Definition Minimum percentage of new common stock on post combination proforma basis agreed to own beneficial interest by fpa sellers. References No definition available. Details Name: besau\_MinimumPercentageOfNewCommonStockOnPostCombinationProformaBasisAgreedToOwnBeneficialInterestByFpaSellers Namespace Prefix: besau- Data Type: dtr- types: percentItem Type Balance Type: na Period Type: instantX- Definition Other Offering Costs References No definition available. Details Name: besau\_OtherOfferingCosts Namespace Prefix: besau\_Data Type: xbrli: monetaryItem Type Balance Type: debit Period Type: durationX- Definition Percentage fair market value balance in trust account. References No definition available. Details Name: besau\_PercentageFairMarketValueBalanceInTrustAccount- bcsa\_PercentageFairMarketValueBalanceInTrustAccount Namespace Prefix: besau- bcsa\_Data Type: dtr- types: percentItem Type Balance Type: na Period Type: durationX- Definition Stock issuance costs- Definition Amount of gross proceeds from sale of units. References No definition available. Details Name: besau\_StockIssuanceCosts bcsa\_ProceedsFromSaleOfUnits Namespace Prefix: besau- bcsa\_Data Type: xbrli: monetaryItem Type Balance Type: debit Period Type: durationX- Definition N/A amount of public shares percentage. References No definition available. Details Name: besau\_TermOfRestrictedInvestments bcsa\_PublicSharesPercentage Namespace Prefix: besau- bcsa\_Data Type: xbrli: dtr: durationItem Type percentItem Type Balance Type: na Period Type: durationX- Definition working capital (deficit) Definition The amount of transaction costs. References No definition available. Details Name: besau\_WorkingCapitalDeficit bcsa\_TransactionCosts Namespace Prefix: besau- bcsa\_Data Type: xbrli: monetaryItem Type Balance Type: na Period Type: durationX- Definition The amount of working capital deficit. References No definition available. Details Name: bcsa\_WorkingCapitalDeficit Namespace Prefix: bcsa\_Data Type: xbrli: monetaryItem Type Balance Type: debit Period Type: instantX durationX- Definition Date when an entity was incorporated References No definition available. Details Name: dei\_EntityIncorporationDateOfIncorporation Namespace Prefix: dei\_Data Type: xbrli: dateItem Type Balance Type: na Period Type: durationX-

DefinitionNumber of shares of equity interests issued.....; debit Period Type: instantX- DefinitionExercise price per share or per unit of warrants or rights outstanding. ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-Topic505-SubTopic10> - Name Accounting Standards Codification- Topic 505- SubTopic 10- Section 50- Paragraph 3- Publisher FASB- URI <https://asc.fasb.org//1943274/2147481112/505extlink&oid=126973232&loc=d3e21475-112644-10-50-3> Details Name: us- gaap\_ ClassOfWarrantOrRightExercisePriceOfWarrantsOrRights1 Namespace Prefix: us- gaap\_ Data Type: dt- types: perShareItem Type Balance Type: na Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (SX 210. 5-4- 02-08 (17-b)) - Publisher FASB- URI <https://asc.fasb.org//1943274/2147480566/210extlink&oid=120395691&loc=d3e23780-122690-10-S99-1> Details Name: us- gaap\_ OtherDeferredCostsNet gaap\_ AssetsHeldInTrust Namespace Prefix: us- gaap\_ Data Type: xbrli:monetaryItem Type Balance Type: debit Period Type: instantX- DefinitionThe DefinitionNumber amount of cash paid for commissions during shares of common stock outstanding. Common stock represent the current period ownership interest in a corporation. ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-PublisherFASB> 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. ReferencesNo definition available. Details Name: us- gaap\_ CollaborativeArrangementsAndNonecollaborativeArrangementTransactionsLineItems Namespace Prefix: us- gaap\_ Data Type: xbrli: stringItem Type Balance Type: na Period Type: durationX- DefinitionAmount, before unamortized (discount) premium and debt issuance costs, of long-term debt. Includes, but is not limited to, notes payable, bonds payable, commercial loans, mortgage loans, convertible debt, subordinated debt and other types of debt. ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef-NameRegulationS-X\(SX\)-Number210-Section12-Subsection04-Paragrapha-PublisherFASB-SECReference2](http://www.xbrl.org/2003/role/disclosureRef-NameRegulationS-X(SX)-Number210-Section12-Subsection04-Paragrapha-PublisherFASB-SECReference2); [http://www.xbrl.org/2003/role/disclosureRef-NameRegulationS-X\(SX\)-Number210-Section5-Subsection04-Paragraphc-SubparagraphScheduleI-PublisherSECReference3](http://www.xbrl.org/2003/role/disclosureRef-NameRegulationS-X(SX)-Number210-Section5-Subsection04-Paragraphc-SubparagraphScheduleI-PublisherSECReference3); [http://www.xbrl.org/2003/role/disclosureRef-NameRegulationS-X\(SX\)-Number210-Section7-Subsection05-Paragraphc-SubparagraphScheduleII-PublisherSECReference4](http://www.xbrl.org/2003/role/disclosureRef-NameRegulationS-X(SX)-Number210-Section7-Subsection05-Paragraphc-SubparagraphScheduleII-PublisherSECReference4); [http://www.xbrl.org/2003/role/disclosureRef-Topic235-SubTopic10-NameAccountingStandardsCodification-Topic470-SubTopic20-Section50-S99-Paragraph4-3-Subparagraph\(b\)-SX210.12-04-\(1a\)-PublisherFASB](http://www.xbrl.org/2003/role/disclosureRef-Topic235-SubTopic10-NameAccountingStandardsCodification-Topic470-SubTopic20-Section50-S99-Paragraph4-3-Subparagraph(b)-SX210.12-04-(1a)-PublisherFASB) - URI <https://asc.fasb.org//1943274/2147480678/235extlink&oid=123466204&loc=SL6031897-161870Reference2-10-S99-3Reference6>; [http://fasb-www.xbrl.org/2003-us-gaap/role/recommendedDisclosureRef-ref/legacyRef-PublisherFASB-Topic810-SubTopic10-NameAccountingStandardsCodification-Topic944-SubTopic210-SectionS99-45-Paragraph111-PublisherFASB-Subparagraph\(SX210.7-03\(16\)\)-URIhttps://asc.fasb.org//1943274/2147481231/810extlink&oid=126734703&loc=d3e572229-122910Reference3-10-45-11DetailsName:srt\\_CondensedFinancialStatementsCaptionsLineItems](http://fasb-www.xbrl.org/2003-us-gaap/role/recommendedDisclosureRef-ref/legacyRef-PublisherFASB-Topic810-SubTopic10-NameAccountingStandardsCodification-Topic944-SubTopic210-SectionS99-45-Paragraph111-PublisherFASB-Subparagraph(SX210.7-03(16))-URIhttps://asc.fasb.org//1943274/2147481231/810extlink&oid=126734703&loc=d3e572229-122910Reference3-10-45-11DetailsName:srt_CondensedFinancialStatementsCaptionsLineItems) Namespace Prefix: srt\_ Data Type: xbrli: stringItem Type Balance Type: na Period Type: durationX- DefinitionSum of the carrying amounts as of the balance sheet date of all assets that 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://fasb-www.xbrl.org/2003-us-gaap/role/disclosureRef-ref/legacyRef-PublisherFASB-Topic810-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph3-Subparagraph\(bb\)-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147481203/810-10-50-3Reference2](http://fasb-www.xbrl.org/2003-us-gaap/role/disclosureRef-ref/legacyRef-PublisherFASB-Topic810-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph3-Subparagraph(bb)-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147481203/810-10-50-3Reference2); [http://www.xbrl.org/2003/role/disclosureRef-Topic210-810-SubTopic10-SectionS99-Paragraph1-Subparagraph\(SX210.5-02\(22\)\)-URIhttps://asc.fasb.org/extlink&oid=120391452&loc=d3e13212-122682Reference4](http://www.xbrl.org/2003/role/disclosureRef-Topic210-810-SubTopic10-SectionS99-Paragraph1-Subparagraph(SX210.5-02(22))-URIhttps://asc.fasb.org/extlink&oid=120391452&loc=d3e13212-122682Reference4); [http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-Topic235-SubTopic10-NameAccountingStandardsCodification-Topic470-SubTopic20-Section50-S99-Paragraph1B-1-Subparagraph\(a\)-SX210.4-08\(g\)\(1\)\(ii\)-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147480678/235extlink&oid=123466505&loc=SL123495323-10-S99-112611Reference-----1Reference2-4](http://fasb.org/us-gaap/role/ref/legacyRef-PublisherFASB-NameAccountingStandardsCodification-Topic942-SubTopic210-SectionS99-45-Paragraph125-Subparagraph(a)-SX210.9-03(16))-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147481231/810extlink&oid=126897435&loc=d3e534808-10-122878DetailsName:us-45-gaap-DebtInstrumentCarryingAmountNamespacePrefix:us-25Reference3-gaap-Data-Type:xbrli:monetaryItem Type Balance Type: credit Period Type: instantX- DefinitionFace (par) amount of debt instrument at time of issuance. ReferencesReference 1: <a href=); [http://fasb-www.xbrl.org/2003-us-gaap/role/disclosureRef-ref/legacyRef-PublisherFASB-Topic323-SubTopic10-NameAccountingStandardsCodification-Topic835-SubTopic30-Section45-50-Paragraph23-Subparagraph\(c\)-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147481687/323extlink&oid=124435984&loc=d3e28551-10-50-108399Reference-----3Reference3-5](http://fasb-www.xbrl.org/2003-us-gaap/role/disclosureRef-ref/legacyRef-PublisherFASB-Topic323-SubTopic10-NameAccountingStandardsCodification-Topic835-SubTopic30-Section45-50-Paragraph23-Subparagraph(c)-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147481687/323extlink&oid=124435984&loc=d3e28551-10-50-108399Reference-----3Reference3-5); [http://fasb-www.xbrl.org/2003-us-gaap/role/disclosureRef-ref/legacyRef-PublisherFASB-Topic825-SubTopic10-NameAccountingStandardsCodification-Topic835-SubTopic30-Section55-50-Paragraph8-28-Subparagraph\(0\)-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147482907/825extlink&oid=114775985&loc=d3e28878-10-50-108400Reference---28Reference4-6](http://fasb-www.xbrl.org/2003-us-gaap/role/disclosureRef-ref/legacyRef-PublisherFASB-Topic825-SubTopic10-NameAccountingStandardsCodification-Topic835-SubTopic30-Section55-50-Paragraph8-28-Subparagraph(0)-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147482907/825extlink&oid=114775985&loc=d3e28878-10-50-108400Reference---28Reference4-6); <http://www.xbrl.org/2003/role/disclosureRef-exampleRef-PublisherFASB-Topic852-SubTopic10-NameAccountingStandardsCodification-Topic835-SubTopic30-Section50-55-Paragraph10-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147481372/852extlink&oid=124429444&loc=SL124452920-239629Reference5-10-55-10Reference7>; <http://www.xbrl.org/2003/role/exampleRef-PublisherFASB-Topic946-SubTopic830-NameAccountingStandardsCodification-Topic470-SubTopic20-Section55-Paragraph69C-12-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147480167/946extlink&oid=123466577&loc=SL123495737-830-55-112612Reference-----12Reference6-8>; [http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-Topic280-SubTopic10-NameAccountingStandardsCodification-Topic470-SubTopic10-SectionS99-50-Paragraph1B-22-PublisherFASB-Subparagraph\(SX210.13-02\(a\)\(4\)\(iii\)\(C\)\)-URIhttps://asc.fasb.org//1943274/2147482810/280extlink&oid=126975872&loc=SL124442552-10-50-122756Reference-----22Reference2-10](http://www.xbrl.org/2003/role/exampleRef-disclosureRef-PublisherFASB-Topic944-SubTopic210-NameAccountingStandardsCodification-Topic470-SubTopic20-Section55-S99-Paragraph69B-1-Subparagraph(SX210.7-03(a)(12))-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147479440/944extlink&oid=123466577&loc=SL123495735-210-112612DetailsName:us-S99-gaap-DebtInstrumentFaceAmountNamespacePrefix:us-1Reference9-gaap-Data-Type:xbrli:monetaryItem Type Balance Type: credit Period Type: instantX- DefinitionCarrying amount as of the balance sheet date of obligations due all related parties. For classified balance sheets, represents the current portion of such liabilities (due within one year or within the normal operating cycle if longer). ReferencesReference 1: <a href=); [http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-Topic946-SubTopic210-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph\(SX210.6-04\(8\)\)-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147479617/946-210-S99-1Reference11](http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-Topic946-SubTopic210-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph(SX210.6-04(8))-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147479617/946-210-S99-1Reference11); [http://www.xbrl.org/2003/role/disclosureRef-Topic470-210-SubTopic10-SectionS99-Paragraph1B-Subparagraph\(SX210.13-02\(a\)\(5\)\)-URIhttps://asc.fasb.org/extlink&oid=126975872&loc=SL124442526-122756Reference3](http://www.xbrl.org/2003/role/disclosureRef-Topic470-210-SubTopic10-SectionS99-Paragraph1B-Subparagraph(SX210.13-02(a)(5))-URIhttps://asc.fasb.org/extlink&oid=126975872&loc=SL124442526-122756Reference3); [http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph\(SX210.5-02\(18\)\)-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147480566/210-10-S99-1Reference12](http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph(SX210.5-02(18))-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147480566/210-10-S99-1Reference12); [http://www.xbrl.org/2003/role/disclosureRef-Topic850-470-SubTopic10-Section50-Paragraph1-Subparagraph\(d\)-URIhttps://asc.fasb.org/extlink&oid=6457730&loc=d3e39549-107864Reference4](http://www.xbrl.org/2003/role/disclosureRef-Topic850-470-SubTopic10-Section50-Paragraph1-Subparagraph(d)-URIhttps://asc.fasb.org/extlink&oid=6457730&loc=d3e39549-107864Reference4); [http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-NameAccountingStandardsCodification-SectionS99-Paragraph1A-Subparagraph\(SX210.13-01\(a\)\(4\)\(i\)\)-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147480097/470-10-S99-1AReference13](http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-NameAccountingStandardsCodification-SectionS99-Paragraph1A-Subparagraph(SX210.13-01(a)(4)(i))-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147480097/470-10-S99-1AReference13); [http://www.xbrl.org/2009/role/commonPracticeRef-Topic470-SubTopic10-SectionS99-Paragraph1A-Subparagraph\(SX210.13-01\(a\)\(4\)\(iv\)\)-URIhttps://asc.fasb.org/extlink&oid=126975872&loc=SL124442526-122756Reference5](http://www.xbrl.org/2009/role/commonPracticeRef-Topic470-SubTopic10-SectionS99-Paragraph1A-Subparagraph(SX210.13-01(a)(4)(iv))-URIhttps://asc.fasb.org/extlink&oid=126975872&loc=SL124442526-122756Reference5); [http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-NameAccountingStandardsCodification-SectionS99-Paragraph1A-Subparagraph\(SX210.13-01\(a\)\(4\)\(ii\)\)-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147480097/470-10-S99-1AReference14](http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-NameAccountingStandardsCodification-SectionS99-Paragraph1A-Subparagraph(SX210.13-01(a)(4)(ii))-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147480097/470-10-S99-1AReference14); [http://www.xbrl.org/2009/role/commonPracticeRef-Topic470-SubTopic10-SectionS99-Paragraph1A-Subparagraph\(SX210.13-01\(a\)\(4\)\(iii\)\(B\)\)-URIhttps://asc.fasb.org/extlink&oid=126975872&loc=SL124442526-122756Reference7](http://www.xbrl.org/2009/role/commonPracticeRef-Topic470-SubTopic10-SectionS99-Paragraph1A-Subparagraph(SX210.13-01(a)(4)(iii)(B))-URIhttps://asc.fasb.org/extlink&oid=126975872&loc=SL124442526-122756Reference7); [http://fasb.org/us-gaap/role/ref/legacyRef-PublisherFASB-NameAccountingStandardsCodification-SectionS99-Paragraph1A-Subparagraph\(SX210.13-01\(a\)\(4\)\(iii\)\(A\)\)-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147480097/470-10-S99-1AReference16](http://fasb.org/us-gaap/role/ref/legacyRef-PublisherFASB-NameAccountingStandardsCodification-SectionS99-Paragraph1A-Subparagraph(SX210.13-01(a)(4)(iii)(A))-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147480097/470-10-S99-1AReference16); [http://www.xbrl.org/2003/role/disclosureRef-Topic210-470-SubTopic10-SectionS99-Paragraph1-Subparagraph\(SX210.5-02.19\(a\)\)-URIhttps://asc.fasb.org/extlink&oid=120391452&loc=d3e13212-122682Reference8](http://www.xbrl.org/2003/role/disclosureRef-Topic210-470-SubTopic10-SectionS99-Paragraph1-Subparagraph(SX210.5-02.19(a))-URIhttps://asc.fasb.org/extlink&oid=120391452&loc=d3e13212-122682Reference8); <http://www.xbrl.org/2009/role/commonPracticeRef-PublisherFASB-Name>



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ReferencesReference 1: http://fasb.org / us- gaap / role / ref / legacyRef- Name Accounting Standards Codification- Section 45- Paragraph 28- Subparagraph (a)- SubTopic 10- Topic 230- Publisher FASB- URI https://asc.fasb.org//1943274/2147482740/230-10-45-28) Details Name: us- gaap\_ EarningsPerShareBasicOtherDisclosuresAbstract gaap\_IncreaseDecreaseInAccountsPayable Namespace Prefix: us- gaap\_ - Section S99- Paragraph 1- Subparagraph (SX 210. 9- 4- 03-10-08 (b) )- Publisher FASB- URI https://asc.fasb.org / 1943274 / 2147479853 / 942 extlink & oid=120395691 & loc=d3e23780- 122690 210- S99- 1) Details Name: us- gaap\_ PrepaidExpenseCurrentAndNoncurrent- gaap\_ AssetsHeldInTrust Namespace Prefix: us- gaap\_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instantX- DefinitionThe DefinitionNumber consolidated profit or loss for of shares of common stock outstanding. Common stock represent the ownership period.net of income taxes, including the portion attributable to the noncontrolling interest in a corporation. ReferencesReference 1: http://fasb.org / 2003 / us- gaap / role / ref / legacyRef- Publisher FASB Data Type: xbrli: stringItemType 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 / exampleRef disclosureRef- Publisher FASB- Topic 250- SubTopic 10 - Name Accounting Standards Codification- Section 50- Paragraph 3- Publisher FASB- URI https://asc.fasb.org//1943274/2147483443 / 250-10-50-3Reference 2: http://www.xbrl.org / 2003 / role / disclosureRef- Topic 260- SubTopic 10 -Section 55- Paragraph 52- URI https://asc.fasb.org / extlink & oid=128363288 & loc=d3e4984-109258Reference 2: http://www.xbrl.org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 50 55- Paragraph 7- 15- Publisher FASB Subparagraph (a)- URI https://asc.fasb.org / 1943274 / 2147482635 / 260 extlink & oid=124431687 & loc=d3e22644- 10- 55- 107794Reference 15Reference 3: http://www.xbrl.org / 2003 / role / disclosureRef- Publisher FASB- Topic 815- SubTopic 40 - Name Accounting Standards Codification- Topic 260- SubTopic 10- Section 55- 65- Paragraph 45- 1- Subparagraph (e) (4)- Publisher FASB - 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SubTopic 10 -Section 50- Paragraph 3- URI https://asc.fasb.org / extlink & oid=124431687 & loc=d3e22583- 107794Reference 8: http://www.xbrl.org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Section 45- Paragraph 2- Publisher FASB- URI https://asc.fasb.org // 1943274 / 2147482689 / 260- 10- 45- 2Reference 9: http://www.xbrl.org / 2003 / role / disclosureRef- Topic 260- SubTopic 10 -Section 45- Paragraph 60B- Subparagraph (d)- URI https://asc.fasb.org / extlink & oid=126958026 & loc=SL5780133-109256Reference 9: http://www.xbrl.org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 815- SubTopic 40- Section 65 45- Paragraph 4- 60B- Subparagraph ( f d ) - Publisher FASB - URI https://asc.fasb.org / 2003 / role / disclosureRef- Publisher FASB- Topic 250- SubTopic 10 - Name Accounting Standards Codification- Topic 942- SubTopic 220- Section S99 50- Paragraph 4- 4- Publisher FASB Subparagraph (SX 210. 9- 04 (27))- URI https://asc.fasb.org / 1943274 / 2147483443 / 250 extlink & oid=120399700 & loc=SL114874048- 10- 50- 224260Reference 4Reference 11: http://www.xbrl.org / 2003 / role / disclosureRef- Publisher FASB- Topic 260- SubTopic 10 - 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Publisher FASB - URI https://asc.fasb.org / 1943274 / 2147483589 / 942 extlink & oid=124431687 & loc=d3e22694- 220- S99- 107794Reference 14: http://www.xbrl.org / 2003 / role / disclosureRef- Publisher FASB- 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- 1Reference 15: http://www.xbrl.org / 2003 / role / exampleRef- Topic 260- SubTopic 10 -Section 45- Paragraph 7- URI https://asc.fasb.org / extlink & oid=126958026 & loc=d3e1337-109256Reference 15: http://www.xbrl.org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 815- SubTopic 40- Section 65 55- Paragraph 4- 52- Publisher FASB Subparagraph (e) (4)- URI https://asc.fasb.org // 1943274 / 2147482635 / 260 extlink & oid=126732423 & loc=SL123482106- 10- 55- 238011Reference 52Reference 16: http://www.xbrl.org / 2003 / role / disclosureRef- Publisher FASB- Topic 260- SubTopic 10 - Name Accounting Standards Codification- Topic 220- SubTopic 10- Section S99 45- Paragraph 2- 7- Publisher FASB Subparagraph (SX 210. 5- 03 (25))- URI https://asc.fasb.org // 1943274 / 2147482689 / 260 extlink & oid=126953954 & loc=SL114868664- 224227- 10- 45- 7) Details Name: us- gaap\_ EarningsPerShareDiluted Namespace Prefix: us- gaap\_ Data Type: dt- types: perShareItemType Balance Type: na Period Type: durationX- ReferencesNo definition available- Details Name: us- gaap\_ EarningsPerShareDilutedOtherDisclosuresAbstract srt\_RestatementAxis = srt\_ScenarioPreviouslyReportedMember Namespace Prefix: us- gaap\_ Data Type: na xbrli: stringItemType Balance Type: na Period Type: X durationX- DefinitionThe portion of profit or..... Type: na Period Type: durationX- 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: X- Details Name: srt\_RestatementAxis = srt\_RestatementAdjustmentMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: srt\_RestatementAxis = bcsa\_AsRestatedMember Namespace Prefix: Data Type: na Balance Type: Period Type: Significant Accounting Policies -Additional Information- (Detail Details) - USD (\$) 12 Months Ended Nov- Ended Dec. 31, 2023 Dec. 31, 2022 Nov 15, 2021Significant Accounting Policies (Details) 2021 Dec. 31, 2022 Dec. 31, 2021Class of Stock [ Line Items ] Cash insured with federal insurance (in Dollars) \$ 250, 000 Purchase \$ 250, 000Unrecognized tax benefits

Accrued for interest and penalties Cash equivalents aggregate shares 15,661,000 Per share (in Dollars per share) \$ 0.12 \$ 10.2 Fair value amount (in Dollars) \$ 40 Term Of Restricted Investments 185 days Private placement shares lockIn period 30 days Class of Warrant or right Number of class A Common stock Called by Warrants or Rights 15,661,070,000 Private Placement 807 Non-Redemption Agreements [ Member ] Class of Stock Significant Accounting Policies (Details) [ Line Items ] Stock Issued During Period Shareholders amount (in Dollars) \$ 35,915 Non-Redeeming Shares, New Issues 1,322,000 Common Class A [ Member ] Class of Stock Significant Accounting Policies (Details) [ Line Items ] Per Temporary equity, shares share (in Dollars per share) \$ 0.12 outstanding 30,000,000 30,000,000 Common Class A [ Member ] Private Placement [ Member ] Sponsor [ Member ] Class of Stock Significant Accounting Policies (Details) [ Line Items ] Common Stock stock Issued During Period, shares Class A Ordinary Shares, New Issues [ Member ] Significant Accounting Policies (Details) [ Line Items ] Share issued 1,322,000 Temporary equity, shares outstanding 2,111,794 30,000,000 Per share (in Dollars per share) \$ 12 Common stock shares 1,481,477 X- Definition Private Placement Shares LockIn Period Definition Amount of decrease non-redemption agreements to the stockholders, ReferencesNo definition available. Details Name: besau\_PrivatePlacementSharesLockInPeriod besau\_AdjustmentsToAdditionalPaidInCapitalDecreaseToStockholderNonredemptionAgreements Namespace Prefix: besau\_ Data Type: xbrli: durationItem monetaryItem Type Balance Type: debit Period Type: durationX- ReferencesNo definition available. Details Name: besau\_SignificantAccountingPoliciesDetailsLineItems Namespace Prefix: besau\_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionN / A. ReferencesNo..... Type: debit Period Type: instantX- DefinitionThe amount of cash deposited in financial institutions as of the balance sheet date that is insured by the Federal Deposit Insurance Corporation. ReferencesNo definition available. Details Name: us-gaap\_CashFDICInsuredAmount Namespace Prefix: us-gaap\_ Data Type: xbrli: monetaryItemType Balance Type: debit 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. ReferencesNo definition available. Details Name: us-gaap\_ClassOfStockLineItems Namespace Prefix: us-gaap\_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionNumber of securities into which the class of warrant or right may be converted. For example, but not limited to, 500,000 warrants may be converted into 1,000,000 shares. ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef- Publisher FASB- Topic 505- SubTopic 10- Name Accounting Standards Codification- Topic 505- SubTopic 10- Section 50- Paragraph 3- Publisher FASB- URI https://asc.fasb.org/1943274/2147481112/505 extlink & oid = 126973232 & loc = d3e21475- 112644 10- 50- 3 Details Name: us-gaap\_ClassOfWarrantOrRightNumberOfSecuritiesCalledByWarrantsOrRights Namespace Prefix: us-gaap\_ Data Type: xbrli: sharesItemType Balance Type: na Period Type: instantX- DefinitionNumber DefinitionAmount of new stock issued during the period investment in equity security measured at fair value with change in fair value recognized in net income (FV- NI), classified as noncurrent. ReferencesReference 1: http://fasb-www.xbrl.org/2003 us-gaap/role/disclosureRef/ref/legacyRef- Publisher FASB- Topic 825- SubTopic 10- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- 45- Paragraph 1- 1A- Publisher FASB Subparagraph (SX 210- 5- 02 (29))- URI https://asc.fasb.org/1943274/2147482736/825 extlink & oid = 120391452 & loc = d3e13212- 122682 Reference 2- 10- Section 45- 1A Paragraph 13- URI https://asc.fasb.org/extlink & oid = 126954810 & loc = d3e3213- 108585 Details Name: us-gaap\_PaymentsToAcquireTrustPreferredInvestments gaap\_EquitySecuritiesFVNINoncurrent Namespace Prefix: us-gaap\_ Data Type: xbrli: monetaryItemType Balance Type: credit debit Period Type: instantX- 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: perShareItem Type 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: perShareItem Type Balance Type: na Period Type: instantX- DefinitionNumber of new shares of stock issued during as of the period balance sheet date, including shares that had been issued and were previously outstanding but which are now held in the treasury. ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef- Publisher FASB- Name Accounting Standards Codification- Section 50- Paragraph 2- SubTopic 10- Topic 505- Publisher FASB SubTopic 10- Section 50- Paragraph 2- URI https://asc.fasb.org/extlink & oid = 126973232 & loc = d3e21463- 112644 Reference 3: http://1943274/2147481112 fasb.org/us-gaap/role/ref/legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 505- SubTopic 10- 50 Section S99- 2 Paragraph 1- Subparagraph (SX 210..... 120391452 & loc = d3e13212- 122682 Details Name: us-gaap\_StockIssuedDuringPeriodSharesNewIssues gaap\_SharesIssued Namespace Prefix: us-gaap\_ Data Type: xbrli: sharesItemType Balance Type: na Period Type: durationX- instantX- DefinitionThe number of securities classified as temporary equity that have been issued and are held by the entity's shareholders. Securities outstanding equals securities issued minus 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- Publisher FASB- Topic 210- SubTopic 10- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (27) (b))- Publisher FASB- URI https://asc.fasb.org/1943274/2147480566/210 extlink & oid = 120391452 & loc = d3e13212- 122682 10- S99- 1 Details Name: us-gaap\_TemporaryEquitySharesOutstanding Namespace Prefix: us-gaap\_ Data Type: xbrli: sharesItemType Balance Type: na Period Type: instantX- DefinitionAmount Details Name: us-gaap\_SubSidiarySaleOfStockAxis = besau\_NonRedemptionAgreementsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us-gaap\_SubSidiarySaleOfStockAxis = besau\_NonRedeemingMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us-gaap\_SubSidiarySaleOfStockAxis = besau\_SponsorMember 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: Significant Accounting Policies (Details)- Schedule of unrecognized tax benefits Basic and Diluted Net Income Per Ordinary Share- USD (\$) 12 Months Ended Dec. 31, 2023 Dec. 31, 2022 Class A Ordinary Shares [ Member ] Schedule of Basic and Diluted Net Income (loss) Per Share [ Line Items ] Allocation of net income, as adjusted \$ 3,235,734 \$ 7,086,432 Basic weighted average ordinary shares outstanding 9,349,495 31,322,000 Basic net income per ordinary share \$ 0.35 \$ 0.23 Class B Ordinary Shares [ Member ] Schedule of Basic and Diluted Net Income (loss) Per Share [ Line Items ] Allocation of net income, as adjusted \$ 2,844,547 \$ 2,262,446 Basic weighted average ordinary shares outstanding 8,219,178 10,000,000 Basic net income per ordinary share \$ 0.35 \$ 0.23 X- ReferencesNo definition available. Details Name: besau\_SignificantAccountingPoliciesDetailsScheduleofBasicandDilutedNetIncomePerOrdinaryShareLineItems Namespace Prefix: besau\_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionThe amount of net income (loss) for the period per each share of common stock or unit outstanding during the reporting period. ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef- Publisher FASB- 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 740- 260- SubTopic 10- Section 45- Paragraph 10B- URI https://asc.fasb.org/extlink & oid = 123427490 & loc = SL37586934- 109318 Reference 2: http://www.xbrl.org/2003/role/disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 740- SubTopic 10- Section 50- 55- Paragraph 15A- 15- Publisher FASB Subparagraph (a)- URI https://asc.fasb.org/1943274/2147482635/260 extlink & oid = 121826272 & loc = SL6600010- 10 109319 Details Name: us- 55 gaap\_UnrecognizedTaxBenefits Namespace Prefix: us- 15 Reference 3 gaap\_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX- DefinitionAmount accrued for interest on an underpayment of income taxes and penalties related to a tax position claimed or expected to be claimed in the tax return. ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef- Publisher FASB- 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 740- 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: [https://asc.fasb.org/1943274/2147483621/220-extlink&oid=120391452&loc=d3e13212-10-S99-2Reference122682Reference143:http://fasb.www.xbrl.org/2003-us-gaap/role/disclosureRef-ref/legacyRef-PublisherFASB-NameAccountingStandardsCodification-Topic942-SubTopic210-220-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph\(SX210.9-04-03\(27-16\)\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147483589-942-extlink&oid=126897435&loc=d3e534808-122878](https://asc.fasb.org/1943274/2147483621/220-extlink&oid=120391452&loc=d3e13212-10-S99-2Reference122682Reference143:http://fasb.www.xbrl.org/2003-us-gaap/role/disclosureRef-ref/legacyRef-PublisherFASB-NameAccountingStandardsCodification-Topic942-SubTopic210-220-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph(SX210.9-04-03(27-16))-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147483589-942-extlink&oid=126897435&loc=d3e534808-122878) Public Warrants \$ 306,000,000IPO [Member] Initial Public Offering (Details) [Line Items] Class of warrants or rights exercise price per share \$ 11.5 IPO [Member] Common Class A [Member] Initial Public Offering [Line Items] Stock issued during period shares new issues (in Shares) shares 30,000,000Sale 000 Sale of stock issue price per share \$ 10 Over 10 Over - Allotment Option [Member] Common Class A [Member] Initial Public Offering (Details) [Line Items] Stock issued during period shares new issues (in Shares) shares 3,900,000X 000Price per Share [Member] Initial Public Offering (Details) [Line Items] Sale of stock issue price per sharePublic Warrants [Member] Class A Ordinary Shares [Member] Initial Public Offering (Details) [Line Items] Class of warrant or right, exercise price of warrants or rights \$ 11.5X - ReferencesNo definition available. Details Name:besau-InitialPublicOfferingLineItems- bcsa-InitialPublicOfferingDetailsLineItemsNamespace Prefix:besau- bcsa-Data Type:xbrli:stringItemTypeBalance Type:na Period Type:durationX-120397183&loc=d3e187085-122770Reference4-DefinitionThe cash outflow for the purchase of trust preferred securities, which possess characteristics of both equity and debt securities. ReferencesReference 1: [http://fasb.www.xbrl.org/2009-us-gaap/role/commonPracticeRef-ref/legacyRef-PublisherFASB-Topic230-SubTopic10-NameAccountingStandardsCodification-Topic210-SubTopic10-SectionS99-45-Paragraph1-13-PublisherFASB-Subparagraph\(SX210.5-02\(28\)\)-URIhttps://asc.fasb.org/1943274/214748270/230-extlink&oid=120391452&loc=d3e13212-122682-10-45-13](http://fasb.www.xbrl.org/2009-us-gaap/role/commonPracticeRef-ref/legacyRef-PublisherFASB-Topic230-SubTopic10-NameAccountingStandardsCodification-Topic210-SubTopic10-SectionS99-45-Paragraph1-13-PublisherFASB-Subparagraph(SX210.5-02(28))-URIhttps://asc.fasb.org/1943274/214748270/230-extlink&oid=120391452&loc=d3e13212-122682-10-45-13) Details Name:us-gaap-StockIssuedDuringPeriodSharesNewIssues gaap-PaymentsToAcquireTrustPreferredInvestments Namespace Prefix:us-gaap-Data Type:xbrli:sharesItemType-monetaryItemTypeBalance Type:na credit Period Type:durationX-DefinitionNumber of DefinitionExercise---- DefinitionPer price per share or per unit amount of warrants or rights outstanding equity securities issued. ReferencesNo definition available. Details Name:us-gaap-SharesIssuedPricePerShareNamespace Prefix:us-gaap-Data Type:dtr- types: perShareItemTypeBalance Type:na Period Type:instantX- DefinitionNumber of new stock issued during the period. ReferencesReference 1: <http://fasb.www.xbrl.org/2003-us-gaap/role/ref/legacyRef-disclosureRef-PublisherFASB-NameAccountingStandardsCodification-Section50-Paragraph2-SubTopic10-Topic505-PublisherFASB-SubTopic10-Section50-Paragraph3-URIhttps://asc.fasb.org/1943274/2147481112/505-extlink&oid=126973232&loc=d3e21475-10-112644-DetailsName:us-50> gaap-ClassOfWarrantOrRightExercisePriceOfWarrantsOrRights1Namespace Prefix:us- 2Reference 2 gaap-Data Type:dtr- types: perShareItemTypeBalance Type:na Period Type:instantX- DefinitionThe cash outflow for the purchase of trust preferred securities, which possess characteristics of both equity and debt securities. ReferencesReference 1: [http://www.xbrl.org/2009-2003/role/commonPracticeRef-disclosureRef-PublisherFASB-Topic946-SubTopic505-NameAccountingStandardsCodification-Topic230-SubTopic10-Section45-50-Paragraph13-2-Subparagraph\(a\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147481004/946-extlink&oid=126954810&loc=d3e3213-505-108585-DetailsName:us-50](http://www.xbrl.org/2009-2003/role/commonPracticeRef-disclosureRef-PublisherFASB-Topic946-SubTopic505-NameAccountingStandardsCodification-Topic230-SubTopic10-Section45-50-Paragraph13-2-Subparagraph(a)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147481004/946-extlink&oid=126954810&loc=d3e3213-505-108585-DetailsName:us-50) gaap-PaymentsToAcquireTrustPreferredInvestmentsNamespace Prefix:us-gaap-Data Type:xbrli:monetaryItemTypeBalance Type:credit 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--- 2Reference 3 definition available. Details Name:us-gaap-SaleOfStockPricePerShareNamespace Prefix:us-gaap-Data Type:dtr- types: perShareItemTypeBalance Type:na Period Type:instantX- DefinitionNumber of new stock issued during the period. ReferencesReference 1:

(SX 210.5-02 (28-29)) - **Publisher FASB** - URI <https://asc.fasb.org/1943274/2147480566/210> extlink & oid=120391452 & loc=d3e13212-122682-10-S99-1 Details Name: us-gaap\_StockIssuedDuringPeriodSharesNewIssues Namespace Prefix: us-gaap\_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: durationX- year, five months, and thirteen days Definition Per share decrease in exercise price of warrant. Excludes change due to standard antidilution provision. References Reference 1: <http://www.xbrl.org/2009/2003/role/commonPracticeRef/disclosureRef> - **Publisher FASB Topic 505-SubTopic 10** - Name Accounting Standards Codification- Topic 820-SubTopic 10-Section 50- Paragraph 2-3 - **Publisher FASB Subparagraph (bbb)-(2)** - URI <https://asc.fasb.org/1943274/2147481112/505> extlink & oid=126976982 & loc=d3e19207-110258-10-50-3 Details Name: us-gaap\_WarrantsAndRightsOutstandingTerm-gaap\_WarrantExercisePriceDecrease Namespace Prefix: us-gaap\_ Data Type: xbrli:dtr-types: durationItemType perShareItemType Balance Type: na Period Type: instantX durationX - Details Name: us-gaap\_MeasurementInputTypeAxis-gaap\_SubSidiarySaleOfStockAxis = us-gaap\_MeasurementInputExercisePriceMember-gaap\_IPOMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us-gaap\_MeasurementInputTypeAxis-gaap\_SubSidiarySaleOfStockAxis = us-gaap\_MeasurementInputSharePriceMember-gaap\_OverAllotmentOptionMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us-gaap\_DerivativeInstrumentRiskAxis-gaap\_SubSidiarySaleOfStockAxis = besau\_ForwardPurchaseShareLiabilityMember **bsca\_PricePerShareMember** Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us-gaap\_StatementOfClassOfStockAxis = us-gaap\_CommonClassAMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us-gaap\_ClassOfWarrantOrRightAxis = besau\_PublicWarrantsMember- **bsca\_PublicWarrantsMember** 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: X- Details Name: us-gaap\_SubSidiarySaleOfStockAxis = us-gaap\_OverAllotmentOptionMember Namespace Prefix: Data Type: na Balance Type: Period Type: Private Placement -Additional Information- (Detail-Details) -12 Months Ended Dec. 31, 2023 USD (\$) Nov. 15, 2021 Dec. 31, 2022 Class of warrants exercise price per share \$ 11.5 Private / shares shares Private Placement (Details) | Line Items | Warrants term 30 days Private Placement [ Member ] Private Placement (Details) | Line Items | Stock issued during period value new issues (in Shares issued) | shares 1, 322, 000 Class A Ordinary Shares | Member | Private Placement (Details) | Line Items | Aggregate, in shares a private placement (in Dollars) | 1, 322 | \$ \$ 700, 000 Common, Class 000 Class A Ordinary Shares | Member | Private Placement [ Member ] Private Placement (Details) | Line Items | Aggregate, in a private placement (in Dollars) | \$ 13, 220, 000 Private Placement [ Member ] | Class A Ordinary Shares | Member | Private Placement (Details) | Line Items | Class of warrants exercise price per share | \$ / shares 10 Stock issued during period value new issues \$ 13, 220, 000 Common 11.5 Private Placement [ Member ] | Class A Ordinary Shares | Member | Private Placement [ Member ] Private Placement (Details) | Line Items | Class of warrants exercise price per share | \$ / shares \$ Sponsor 10 Sponsor | Member | Class A Ordinary Shares | Member | Private Placement [ Member ] Private Placement (Details) | Line Items | Stock issued during period value new issues (in Shares) | shares 1, 322, 000 000 X - References No definition available. Details Name: **bsca\_PrivatePlacementDetailsLineItems** Namespace Prefix: **bsca\_** Data Type: xbrli:stringItemType Balance Type: na Period Type: durationX- Definition Exercise price per share or per unit of warrants or rights outstanding. References Reference 1: <http://www.xbrl.org/2003/role/disclosureRef> - **Publisher FASB Topic 505-SubTopic 10** - Name Accounting Standards Codification- Topic 505-SubTopic 10-Section 50- Paragraph 3 - **Publisher FASB-URI** <https://asc.fasb.org/1943274/2147481112/505> extlink & oid=126973232 & loc=d3e21475-112644-10-50-3 Details Name: us-gaap\_ClassOfWarrantOrRightExercisePriceOfWarrantsOrRights1 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> - **Publisher FASB-Name Accounting Standards Codification- Topic 210-Section 50- Paragraph 2** - SubTopic 10- Section S99 Topic 505 - **Publisher FASB Paragraph 1-Subparagraph (SX 210.5-02 (29))** - URI <https://asc.fasb.org/1943274/2147481112/505> extlink & oid=120391452 & loc=d3e13212-10-50-122682 Reference ----- 2 Reference 2: <http://fasb-www.xbrl.org/2003-us-gaap/role/disclosureRef/ref/legacyRef> - **Publisher FASB Topic 946-SubTopic 505** - Name Accounting Standards Codification- Topic 505-SubTopic 10-Section 50- SubParagraph 2- SubParagraph (a) - **Publisher FASB-URI** <https://asc.fasb.org/1943274/2147481004/946> extlink & oid=126973232 & loc=d3e21463-505-50-112644 Reference ----- 2 Reference 3: <http://fasb-www.xbrl.org/2003-us-gaap/role/disclosureRef/ref/legacyRef> - **Publisher FASB 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> - **Publisher FASB-SubTopic 10-Section S99-Paragraph 1-Subparagraph (SX 210.3-04)** - URI <https://asc.fasb.org/1943274/2147480008/505> extlink & oid=120397183 & loc=d3e187085-122770 Reference 4: <http://fasb.org/us-gaap/role/ref/legacyRef> - **Publisher FASB-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> extlink & oid=120391452 & loc=d3e13212-122682-10-loc=d3e21463-S99-112644 Reference ----- 1 Reference 3 6: <http://fasb.org/us-gaap/role/ref/legacyRef> - **Publisher FASB Topic 505-SubTopic 10** - Name Accounting Standards Codification- Topic 505-SubTopic 10- Section S99- Paragraph 1- SubParagraph (SX 210.3-04) - **Publisher FASB-URI** <https://asc.fasb.org/1943274/2147480008/505> extlink & oid=120397183 & loc=d3e187085-10-S99-122770 Reference ----- 1 Reference 4 7: <http://fasb.org/us-gaap/role/ref/legacyRef> - **Publisher FASB Topic 210-SubTopic 10** - Name Accounting Standards Codification- Topic 210-SubTopic 10- Section S99- Paragraph 1- SubParagraph (SX 210.5-02 (28-29)) - **Publisher FASB** - URI <https://asc.fasb.org/1943274/2147480566/210> extlink & oid=120391452 & loc=d3e13212-122682-Details 10-S99-1 Details Name: us-gaap\_StockIssuedDuringPeriodSharesNewIssues Namespace Prefix: us-gaap\_ Data Type: xbrli:sharesItemType Balance Type: na Period 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. References Reference 1: <http://fasb.org/us-gaap/role/ref/legacyRef> - **Publisher FASB-Name Accounting Standards Codification- Section 50- Paragraph 2- SubTopic 10- Topic 505- Publisher FASB SubTopic 10- Section S99- Paragraph 1- SubParagraph (SX 210.3-04)** - URI <https://asc.fasb.org/1943274/2147481112/505> extlink & oid=120397183 & loc=d3e187085-10-50-122770 Reference ----- 2 Reference 2: <http://fasb-www.xbrl.org/2003-us-gaap/role/exampleRef/ref/legacyRef> - **Publisher FASB Topic 946-SubTopic 830** - Name Accounting Standards Codification- Topic 505-SubTopic 10-Section 50-55- Paragraph 2-11- **Publisher FASB-URI** <https://asc.fasb.org/1943274/2147480167/946> extlink & oid=126973232 & loc=d3e21463-830-55-112644 Reference ----- 1 Reference 3: <http://fasb-www.xbrl.org/2003-us-gaap/role/disclosureRef/ref/legacyRef> - **Publisher FASB Topic 946-SubTopic 205** - Name Accounting Standards Codification- Topic 210-SubTopic 10-Section S99-45- Paragraph 1-4- SubParagraph (a SX 210.5-02 (29)) - **Publisher FASB** - URI <https://asc.fasb.org/1943274/2147480767/946> extlink & oid=120391452 & loc=d3e13212-122682 Reference 205-45-4 Reference 4: <http://fasb-www.xbrl.org/2003-us-gaap/role/disclosureRef/ref/legacyRef> - **Publisher FASB Topic 946-SubTopic 505** - Name Accounting Standards Codification- us Section 50- gaap\_StockIssuedDuringPeriodSharesNewIssues Namespace Prefix: **Paragraph 2-SubParagraph (a)- Publisher FASB-URI** <https://asc.fasb.org/1943274/2147481004/946> 505 gaap\_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: durationX- 50- 2 Reference 5 Definition Number of share options (or share units) exercised during the current period. References Reference 1: <http://www.xbrl.org/2003/role/disclosureRef> - **Publisher FASB Topic 946-SubTopic 220** - Name Accounting Standards Codification- Topic 718-SubTopic 10-Section 50-S99- Paragraph 2-3- SubParagraph (e-SX 210.6-09 (4) (f-b) (iv)-(02)) - **Publisher FASB-URI** <https://asc.fasb.org/1943274/2147483575/946> extlink & oid=128089324 & loc=d3e5070-220-S99-113901 Reference ----- 3 Reference 2-6: <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> extlink & oid=120391452 & loc=d3e13212-122682-10-loc=d3e21463-S99-112644 Reference ----- 1 Reference 3-7: <http://fasb.org/us-gaap/role/ref/legacyRef> - **Publisher FASB Topic 505-SubTopic 10** - Name Accounting Standards Codification- Topic 505-SubTopic 10- Section S99- Paragraph 1- SubParagraph (SX 210.3-04) - **Publisher FASB-URI** <https://asc.fasb.org/1943274/2147480008/505> extlink & oid=120397183 & loc=d3e187085-10-S99-122770 Reference ----- 1 Reference 4 8: <http://fasb.org/us-gaap/role/ref/legacyRef> - **Publisher FASB Topic 210-SubTopic 10** - Name Accounting Standards Codification- Topic 210-SubTopic 10- Section S99- Paragraph 1- SubParagraph (SX 210.5-02 (28-29)) - **Publisher FASB** - URI <https://asc.fasb.org/1943274/2147480566/210> extlink & oid=120391452 & loc=d3e13212-122682-Details 10-S99-1 Details Name: us-gaap\_StockIssuedDuringPeriodValueNewIssues Namespace Prefix: us-gaap\_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: durationX- Definition Period between issuance and expiration of outstanding warrant and right embodying unconditional obligation requiring redemption by transferring asset at specified or determinable date or upon event certain to occur, in'

PnYnMnDnHnMnS' format, for example, 'P1Y5M13D' represents reported fact of one year, five months, and thirteen days. ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef-Publisher FASB-Topic 820-SubTopic 10-Name Accounting Standards Codification-Topic 820-SubTopic 10-Section 50-Paragraph 2-Subparagraph (bbb) (2)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482106/820-extlink&oid=126976982&loc=d3e19207-140258-10-50-2

Details Name: us-gaap\_WarrantsAndRightsOutstandingTerm Namespace Prefix: us-gaap\_Data Type: xbrli:durationItemType Balance 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\_StatementClassOfStockAxis = us-gaap\_CommonClassAMember Namespace Prefix: Data Type: na Balance Type: Period Type: X-Details Name: us-gaap\_RelatedPartyTransactionsByRelatedPartyAxis-gaap\_ClassOfWarrantOrRightAxis = besau-SponsorMember-us-gaap\_PrivatePlacementMember Namespace Prefix: Data Type: na Balance Type: Period Type: X-Details Name: us-gaap\_RelatedPartyTransactionsByRelatedPartyAxis = bcsa\_SponsorMember Namespace Prefix: Data Type: na Balance Type: Period Type: Related Party Transactions-Additional Information-(Detail-Details)-USD (\$) 1-Months Ended 7-Months Ended 12-Months Ended Nov. 15, 2021 Nov. 09, 2021 Jul-Nov. 02-09, 2021 Jul. 31-02, 2021 Dec. 31, 2021-2023 Dec. 31, 2022 Jun. 15, 2022 Jun. 15, 2021 Related 2022 Related Party Transaction-Transactions (Details) [Line Items] Stock issued during period value issued to sponsor-Sponsor paid and founders-\$ 25,000 \$ 25-15,000 Stock conversion-Issued and outstanding (in Shares) 10,005,000 10,005,000 10,000,000 Shares subject to forfeiture (in Shares) 1,305,000 Shares issued (in Shares) 1,300,000 1,300,000 Founder shares year 1 year Price per share (in Dollars per share) \$ 10.2 \$ 0.12 Aggregate amount \$ 131,517 Working capital loans \$ 1,500,000 Company issued \$ 1,500,000 Principal amount 2,017,244 Principal amount 2,017,244 Borrowing capacity amount 982,756 Note payable related party 525,824 \$ 525,824 Incurred expenses 119,080 180,000 Accrued expenses \$ 84,000 \$ 106,000 Founder Shares [Member] Related Party Transactions (Details) [Line Items] Founder shares, percentage threshold-25.00% Sale of stock Promissory Note [Member] Related Party Transactions (Details) [Line Items] Sponsor paid \$ 300,000 Sponsor [Member] Related Party Transactions (Details) [Line Items] price-Price per unit (in Dollars per share) \$ 10.2 General and administrative expenses-related party 26,500 \$ 180,000 Accrued Liabilities, Current 149,102-320,516 Convertible note-related party \$ 525,824 Over-100 Over-Allotment Option [Member] Related Party Transaction-Transactions (Details) [Line Items] Stock issued during period-Shares subject to forfeiture (in Shares) 1,305,000 Founder shares forfeited (in Shares) 15,000 Out of Pocket Expenses \$ 5,000 Private Placement [Member] Related Party Transaction-Transactions (Details) [Line Items] Related Party Transaction-Amounts of Transaction Share price (in Dollars per share) \$ 5,000 Common-10 Price per unit (in Dollars per share) \$ 10 Class B Ordinary Shares [Member] Related Party Transaction-Transactions (Details) [Line Items] Issued and Common stock, shares-outstanding (in Shares) 10,000,000 10,005,000 8,625,000 10,000,000 10,000,000 Common Class B Ordinary [Member] Over-Allotment Option [Member] Related Party Transaction [Line Items] Common stock shares Shares subject to forfeiture 1,305,000 Stock issued during period shares forfeited 5,000 Sponsor [Member] Working capital loans [Member] Related Party Transaction [Line Items] Working capital loans convertible into equity warrants value \$ 1,500,000 Debt instrument conversion price per warrant \$ 10 Debt instrument outstanding \$ 512,000 Line of credit facility, remaining borrowing capacity \$ 988,000 Sponsor [Member] June Two Thousand And Twenty Two Note [Member] Related Party Transaction [Line Items] Convertible note-related party \$ 526,000 Sponsor [Member] Over-Allotment Option [Member] Related Party Transaction [Line Items] Stock issued during period shares forfeited 5,000 Sponsor [Member] Founder Shares [Member] Related Party Transaction-Transactions (Details) [Line Items] Consideration for issuance (in Shares) 8, Stock issued during period value issued to sponsor and founders \$ 25-625,000 Class B Ordinary Stock issued during period shares Shares issued to sponsor and founders 8,625,000 Debt instrument conversion price per warrant \$ 10 Sale of stock price per share \$ 0.003 Temporary equity, shares outstanding 1,300,000 Secretarial and administrative support services \$ 15,000 Sponsor [Member] Administrative Services Agreement Over-Allotment Option [Member] Related Party Transaction-Transactions (Details) [Line Items] Founder shares forfeited (in Shares) 5 General and administrative expenses-related party \$ 27,000 Class A Ordinary Shares \$ 180,000 Accrued Liabilities, Current \$ 27,000 \$ 106,000 Sponsor [Member] Related Party Transactions (Details) [Line Items] Share price (in Dollars per share) \$ 10 Issued and outstanding (in Shares) 31,322,000 31,322,000 Price per share (in Dollars per share) \$ 12 Convertible Promissory Note [Member] Related Party Transaction-Transactions (Details) [Line Items] Related party par value accompanying statement Promissory note face amount \$ 300,000 \$ 1,500,000 Debt instrument outstanding \$ 131,517 Notes Payable \$ 0 Related Party Sponsor [Member] After Completion Of Business Combination [Member] Founder Shares [Member] Related Party Transaction-Transactions (Details) [Line Items] Share price (in Dollars per share) \$ 0.003 Principal amount \$ 3,000,000 Fair value totaled 12-512 Number of specific trading days for determining share price, 000 Historically fair valued amount 525,824 Change in fair value recorded amount \$ 13,824 Related party par value accompanying statement \$ 1 year, 491,20-420 days Total number of trading days for determining the share price 30 days Period from business combination for which closing price of share is considered 150 days Sponsor [Member] Common Class B [Member] Related Party Transaction [Line Items] Common stock, shares-outstanding 10,005,000 X-Definition Accrued expenses related party current Definition Total number of trading days for determining the share price. References No definition available. Details Name: besau-CommonStockThresholdConsecutiveTradingDaysForDeterminingSharePrice-bcsa\_AccruedExpensesRelatedPartyCurrent Namespace Prefix: besau-bcsa\_Data Type: xbrli:durationItemType monetaryItemType Balance Type: na debit Period Type: durationX-instantX-Definition Number-Definition The amount of initial business combination years specific trading days for determining share price. References No definition available. Details Name: besau-CommonStockThresholdTradingDaysForDeterminingSharePrice-bcsa-CommonStockThresholdTradingDaysForDeterminingSharePrice Namespace Prefix: besau-bcsa\_Data Type: xbrli:durationItemType Balance Type: na Period Type: durationX-Definition Founder Definition Waiting time after which share shares percentage price is considered. References No definition available. Details Name: besau-PeriodFromBusinessCombinationForWhichClosingPriceOfSharesIsConsidered-bcsa-FounderSharesPercentage Namespace Prefix: besau-bcsa\_Data Type: xbrli-dtr:durationItemType percentItemType Balance Type: na Period Type: durationX-Definition Secretarial and administrative support services References No definition available. Details Name: bcsa-RelatedPartyTransactionsDetailsLineItems Namespace Prefix: bcsa\_Data Type: xbrli:stringItemType Balance Type: na Period Type: durationX-Definition Shares subject to forfeiture. References No definition available. Details Name: besau-SecretarialAndAdministrativeSupportServices-bcsa-SharesSubjectToForfeiture Namespace Prefix: besau-bcsa-loc=d3e13212-122682-Details Name: us-gaap-StockIssuedDuringPeriodSharesNewIssues Namespace Prefix: us-gaap-Data Type: xbrli:sharesItemType Balance Type: na Period Type: durationX-Definition Number-Definition Amount of share options (expense for administrative fee from service provided, including, but not limited to, salary, rent, or overhead cost share units) exercised during the current period. References Reference 1: http://www.xbrl.org/2003/role/disclosureRef-Publisher FASB-Topic 946-SubTopic 210-Name Accounting Standards Codification-Topic 718-SubTopic 10-Section 50-45-Paragraph 2-3-Subparagraph (e-b)-Publisher FASB (4)-(iv)-(02)-URI https://asc.fasb.org/1943274/2147483581/946-extlink&oid=128089324&loc=d3e5070-220-45-113901 Reference-----3 Reference 2: http://fasb.www.xbrl.org/2009-us-gaap/role/commonPracticeRef-ref/legacyRef-Publisher FASB Topic 946-SubTopic 220-Name Accounting Standards Codification-Topic 505-SubTopic 10-Section S99-Paragraph 1-Subparagraph (SX 210.3-6-04-07 (2)(b))-Publisher FASB-URI https://asc.fasb.org/1943274/2147483575/946-extlink&oid=120397183&loc=d3e187085-220-S99-122770 Reference-----1 Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef-Publisher FASB-Name Accounting Standards Codification-Topic 210 850-SubTopic 10-Section S99-50-Paragraph 1-Publisher FASB Subparagraph (SX 210.5-02-(28))-URI https://asc.fasb.org/extlink/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 Stock conversion percentage threshold-Definition Amount of gain (loss) from the increase (decrease) in fair value of foreign currency derivatives and nonderivative instruments designated as fair value hedging instruments which were recognized in earnings, net of offsets by the gain (loss) on the hedged item to the extent that the fair value hedge was determined to be effective. References No definition available. Details Name: besau-StockConversionPercentageThreshold-us-gaap-ChangeInUnrealizedGainLossOnForeignCurrencyFairValueHedgingInstruments1 Namespace Prefix: besau-us-gaap-Data Type: xbrli-dtr-types:percentItemType monetaryItemType Balance Type: na credit Period Type: instantX-durationX-Definition Temporary equity shares no longer subject to forfeiture-Definition Stated value of common units of ownership issued by a limited liability company (LLC). References No definition available. Details Name: besau-TemporaryEquitySharesNoLongerSubjectToForfeiture Namespace Prefix: besau-Data Type: xbrli:sharesItemType Balance Type: na Period Type: instantX-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/CommonUnitIssuanceValue> gaap/role/ref/legacyRef-Publisher FASB-Name Accounting Standards Codification-Topic 210-SubTopic 10-Section S99-Paragraph 1-Subparagraph 1-Subparagraph (SX 210. 5- 02- 20)-URI https://asc.fasb.org/extentlink&oid=120391452&loc=d3e13212-122682Details Name: us-gaap-AccruedLiabilitiesCurrentNamespace Prefix: us-gaap\_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instantX- DefinitionTotal number..... xbrli:sharesItemType Balance Type: na Period Type: instantX- DefinitionThe value of the financial instrument (s) that the original debt is being converted into in a noncash (or part noncash) transaction." Part noncash" refers to that portion of the transaction not resulting in cash receipts or cash payments in the period. ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-Publisher FASB-Name Accounting Standards Codification-Topic 230-SubTopic 10-Section 50-Paragraph 3-> **Publisher FASB-URI** <https://asc.fasb.org/1943274/2147482913/230> extentlink&oid=126999549&loc=d3e4304-108586Reference 2: <http://fasb.org/us-gaap/role/ref/legacyRef-Publisher FASB-Name Accounting Standards Codification-Topic 230-SubTopic 10-Section 50-Paragraph 5-> **Publisher FASB-URI** <https://asc.fasb.org/1943274/2147482913/230> extentlink&oid=126999549&loc=d3e4332-108586**10-50-5** Details Name: us-gaap\_DebtConversionConvertedInstrumentAmount1 Namespace Prefix: us-gaap\_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: durationX- DefinitionAmount, before unamortized (discount) premium and debt issuance costs, of long-term debt. Includes, but is not limited to, notes payable, bonds payable, commercial loans, mortgage loans, convertible debt, subordinated debt and other types of debt. ReferencesReference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-disclosureRef-Publisher FASB-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210. 5- 02 \(22\)\)-SubTopic 10-Topic 470-SubTopic 20 210-](http://fasb.org/us-gaap/role/ref/legacyRef-disclosureRef-Publisher FASB-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210. 5- 02 (22))-SubTopic 10-Topic 470-SubTopic 20 210-) **Publisher FASB** Section 50-Paragraph 4-Subparagraph (b) (1)-URI <https://asc.fasb.org/1943274/2147480566/210> extentlink&oid=123466204&loc=SL6031897-10-S99-161870Reference 2: <http://fasb.org/us-gaap/role/ref/legacyRef-Publisher FASB-Topic 942-SubTopic 210-> Name Accounting Standards Codification-Topic 944-SubTopic 210-Section S99-Paragraph 1-Subparagraph (SX 210. 7-9 - 03 (16))- **Publisher FASB**-URI <https://asc.fasb.org/1943274/2147479853/942> extentlink&oid=126734703&loc=d3e572229-210-S99-122910Reference 3: <http://fasb.org/us-gaap/role/disclosureRef/legacyRef-Publisher FASB-Topic 470-SubTopic 20-> Name Accounting Standards Codification-Topic 210-SubTopic 10-Section S99 50-Paragraph 4-Subparagraph (b) (1)-Subparagraph (SX 210. 5- 02 (22))- **Publisher FASB** -URI <https://asc.fasb.org/1943274/2147481139/470> extentlink&oid=120391452&loc=d3e13212-122682Reference 20-50-4 Details Name: us-gaap\_DebtInstrumentCarryingAmount Namespace Prefix: us-gaap\_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instantX- DefinitionThe price per share of the conversion feature embedded in the debt instrument. ReferencesReference 1: <http://fasb.org/us-gaap/role/disclosureRef/legacyRef-Publisher FASB-Topic 470-SubTopic 20-> Name Accounting Standards Codification-Topic 942-SubTopic 210-Section S99 50-Paragraph 1- **Publisher FASB** -URI <https://asc.fasb.org/1943274/2147481139/470> extentlink&oid=126897435&loc=d3e534808-122878Details Name 20-50-1BReference 2: [http://fasb.org/us-gaap/DebtInstrumentCarryingAmountNamespacePrefix:us-gaap\\_Data Type:xbrli:monetaryItemType Balance Type:credit Period Type:instantX-DefinitionThe price per share of the conversion feature embedded in the debt instrument.](http://fasb.org/us-gaap/DebtInstrumentCarryingAmountNamespacePrefix:us-gaap_Data Type:xbrli:monetaryItemType Balance Type:credit Period Type:instantX-DefinitionThe price per share of the conversion feature embedded in the debt instrument.) ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-Publisher FASB-Topic 470-SubTopic 20-> Name Accounting Standards Codification-Topic 470-SubTopic 20-Section 50-Paragraph 5-Subparagraph (b)- **Publisher FASB**-URI <https://asc.fasb.org/1943274/2147481139/470> extentlink&oid=123466204&loc=SL6031898-161870Reference 2-20-50-5 Details Name: us-gaap\_DebtInstrumentConvertibleConversionPrice1 Namespace Prefix: us-gaap\_Data Type: xbrli:perShareItemType Balance Type: na Period Type: instantX- DefinitionFace (par) amount of debt instrument at time of issuance. ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef-Publisher FASB-Topic 835-SubTopic 30-> Name Accounting Standards Codification-Section 50-Paragraph 1- **Publisher FASB-URI** <https://asc.fasb.org/1943274/2147482900/835-30-50> 1Reference 2: [http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 20-Section 50-Paragraph 1B-Subparagraph \(c\)-](http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 20-Section 50-Paragraph 1B-Subparagraph (c)-) **Publisher FASB-URI** <https://asc.fasb.org/1943274/2147481139/470> extentlink&oid=123466505&loc=SL123495323-112611Details Name: us-gaap\_DebtInstrumentConvertibleConversionPrice1 Namespace Prefix: us-gaap\_Data Type: xbrli:perShareItemType Balance Type: na Period Type: instantX- DefinitionFace (par) amount of debt instrument at time of issuance. ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef-Publisher FASB-Name Accounting Standards Codification-Section 50-Paragraph 1B-Subparagraph \(a\)-](http://www.xbrl.org/2003/role/disclosureRef-Publisher FASB-Name Accounting Standards Codification-Section 50-Paragraph 1B-Subparagraph (a)-) **Publisher FASB-URI** [https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 3: http://www.xbrl.org/2003/role/exampleRef-Topic 470-SubTopic 20-Section 50-Paragraph 1B-Subparagraph \(a\)-](https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 3: http://www.xbrl.org/2003/role/exampleRef-Topic 470-SubTopic 20-Section 50-Paragraph 1B-Subparagraph (a)-) **Publisher FASB-URI** <https://asc.fasb.org/1943274/2147481568/470> extentlink&oid=124435984&loc=d3e28551-108399Reference 2-20-55-69BReference 4: <http://fasb.org/us-gaap/role/exampleRef/legacyRef-Publisher FASB-Topic 470-SubTopic 20-> Name Accounting Standards Codification-Topic 835-SubTopic 30-Section 55-Paragraph 8- **Publisher FASB** -URI <https://asc.fasb.org/1943274/2147481568/470> extentlink&oid=114775985&loc=d3e28878-108400Reference 4-20-55-69CReference 5: <http://fasb.org/us-gaap/role/ref/legacyRef-disclosureRef-Publisher FASB-Name Accounting Standards Codification-Topic 835-SubTopic 30-Section 50-45-Paragraph 1-2-> **Publisher FASB** -URI <https://asc.fasb.org/1943274/2147482925/835> extentlink&oid=124429444&loc=SL124452920-30-45-239629Reference 5-6: <http://fasb.org/us-gaap/role/ref/legacyRef-exampleRef-Publisher FASB-Name Accounting Standards Codification-Topic 470-835-SubTopic 20-30-Section 55-Paragraph 69C-8-> **Publisher FASB** -URI <https://asc.fasb.org/1943274/2147482949/835> extentlink&oid=123466577&loc=SL123495737-112612Reference 6-30-55-8 Details Name: us-gaap\_DebtInstrumentFaceAmount Namespace Prefix: us-gaap\_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instantX- DefinitionFair value of the assets less the liabilities of a derivative or group of derivatives. ReferencesReference 1: <http://www.xbrl.org/2003/role/exampleRef-disclosureRef-Publisher FASB-Topic 825-SubTopic 10-> Name Accounting Standards Codification-Topic 470-SubTopic 20-Section 55 50-Paragraph 69B 10- **Publisher FASB** -URI <https://asc.fasb.org/1943274/2147482907/825> extentlink&oid=123466577&loc=SL123495735-112612**10-50-10** Details Name: us-gaap\_DebtInstrumentFaceAmount gaap\_DerivativeFairValueOfDerivativeNet Namespace Prefix: us-gaap\_Data Type: xbrli:monetaryItemType Balance Type: credit/debit Period Type: instantX- DefinitionCarrying-DefinitionNumber of shares of excess stock held by shareholders. ReferencesNo definition available. Details Name: us-gaap\_ExcessStockSharesOutstanding Namespace Prefix: us-gaap\_Data Type: xbrli:sharesItemType Balance Type: na Period Type: instantX- DefinitionAggregate amount as of general and administrative costs incurred in each period and charged to inventory the balance sheet date of obligations due all related parties. For classified balance sheets, represents the current portion of such liabilities (due within one year or within the normal operating cycle if longer). ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef-Publisher FASB-Topic 210-SubTopic 10-> Name Accounting Standards Codification-Topic 470-SubTopic 10-Section S99-Paragraph 1B-1-Subparagraph (SX 210. 13-5- 02 (a-6) (4-b) (iii) - **Publisher FASB** (C))-URI <https://asc.fasb.org/1943274/2147480566/210> extentlink&oid=126975872&loc=SL124442552-122756Reference 2-10-S99-1 Details Name: us-gaap\_GeneralAndAdministrativeCostsInventoryAmountIncurred Namespace Prefix: us-gaap\_Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instantX- DefinitionAmount of principal of investment owned. ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef-Publisher FASB-Topic 946-SubTopic 210-> Name Accounting Standards Codification-Topic 470-SubTopic 10-Section S99 50-Paragraph 1A-6-Subparagraph (c SX 210. 13-02 (a) - **Publisher FASB** (5))-URI <https://asc.fasb.org/1943274/2147480524/946> extentlink&oid=126975872&loc=SL124442552-210-50-122756Reference 6Reference 3-2: <http://www.xbrl.org/2003/role/disclosureRef-exampleRef-Publisher FASB-Topic 946-SubTopic 210-> Name Accounting Standards Codification-Topic 850-SubTopic 10-Section 50 55-Paragraph 1- **Publisher FASB** Subparagraph (d)-URI <https://asc.fasb.org/1943274/2147480493/946> extentlink&oid=6457730&loc=d3e39549-210-55-107864Reference 4-3: <http://www.xbrl.org/2003/role/disclosureRef-Publisher FASB-Topic 946-SubTopic 210-> Name Accounting Standards Codification-Topic 470-SubTopic 10-Section S99 50-Paragraph 1A-1-Subparagraph (SX 210. 13-01 (a) (4 1) - **Publisher FASB** (iv))-URI <https://asc.fasb.org/1943274/2147480524/946> extentlink&oid=126975872&loc=SL124442526-210-50-122756Reference 5-4: <http://www.xbrl.org/2003/role/disclosureRef-Publisher FASB-Topic 946-SubTopic 320-> Name Accounting Standards Codification-Topic 470-SubTopic 10-Section S99-Paragraph 1A-1-Subparagraph (SX 210. 13-12- 01 12 (Column a)(4)(iii)(B) - **Publisher FASB** -URI <https://asc.fasb.org/1943274/2147480032/946> extentlink&oid=126975872&loc=SL124442526-320-S99-122756Reference 1Reference 6-5: <http://www.xbrl.org/2003/role/disclosureRef-Publisher FASB-Topic 946-SubTopic 320-> Name Accounting Standards Codification-

Topic 470-SubTopic 10-Section S99- Paragraph 1A-3- Subparagraph (SX 210. 13-12- 01-12B (a-Column B )) (5)-) - Publisher FASB - URI https://asc.fasb.org/1943274/2147480032/946 extlink & oid=126975872 & loc=SL124442526-122756Reference 7-320-S99-3Reference 6: http://fasb-www.xbrli.org/2003-us-gaap/role/disclosureRef/ref/legacyRef- Publisher FASB-Topic 946-SubTopic 320- Name Accounting Standards Codification- Topic 210-SubTopic 10-Section S99- Paragraph 1- Subparagraph (SX 210. 5-12- 14-02-19 (a-Column B )) - Publisher FASB - URI https://asc.fasb.org/extlink & oid=120391452 & loc=d3e13212-122682Reference 8: http://1943274/2147480032 www.xbrli.org/946 2009/role/commonPracticeRef- 320 Publisher FASB- Name Accounting Standards Codification- Topic 235-SubTopic 10-Section S99- 6 Paragraph 1- Subparagraph (SX 210..... 126975872 & loc = SL124442552-122756) Details Name: us- gaap\_DueToRelatedPartiesCurrent gaap\_InvestmentOwnedBalancePrincipalAmount Namespace Prefix: us- gaap\_ Data Type: xbrli: monetaryItemType Balance Type: credit-debit Period Type: instantX- DefinitionAmount of borrowing capacity currently available under the credit facility (current borrowing capacity less the amount of borrowings outstanding). ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef- Publisher FASB- 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 extlink & oid=120391452 & loc=d3e13212-122682-10-S99-1 Details Name: us- gaap\_LineOfCreditFacilityRemainingBorrowingCapacity Namespace Prefix: us- gaap\_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX- DefinitionAmount DefinitionIncluding the current and noncurrent portions, aggregate carrying amount of all types of long- term notes classified as other, payable after, 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- Publisher FASB- Name Accounting Standards Codification- Topic 944-210- SubTopic 210- 10- Section S99- Paragraph 1- Subparagraph (SX 210. 7-5- 03(a-02. 22) - Publisher FASB (16))- URI https://asc.fasb.org/extlink & oid=126734703 & loc=d3e572229-122910Reference 2: http://1943274/2147480566 fasb.org/us-gaap/role/ref/legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 5..... 126897435 & loc = d3e534808-122878) Details Name: us- gaap\_NotesPayable gaap\_OtherLongTermNotesPayable Namespace Prefix: us- gaap\_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX- DefinitionAmount of transactions with related party..... Type: debit 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: perShareItem Type Balance Type: na Period Type: instantX- DefinitionPrice --- DefinitionPer of a single share or per unit amount of equity securities issued a number of saleable stocks of a company-. ReferencesNo definition available. Details Name: us- gaap\_SharePrice gaap\_SharesIssuedPricePerShare Namespace Prefix: us- gaap\_ Data Type: dtr- types: perShareItem Type Balance Type: na Period Type: instantX- DefinitionThis element represents the portion of the balance sheet assertion valued at fair value by the entity whether such amount is presented as a separate caption or as a parenthetical disclosure. Additionally, this element may be used in connection with the fair value disclosures required in the footnote disclosures to the financial statements. The element may be used in both the balance sheet and disclosure in the same submission. This item represents the amount of short- term debt existing as of the balance sheet date. ReferencesNo definition available. Details Name: us- gaap\_ShorttermDebtFairValue Namespace Prefix: us- gaap\_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX- 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: sharesItem Type Balance Type: na Period Type: durationX- DefinitionNumber of shares (or other type of equity) forfeited during the period. ReferencesNo definition available. Details Name: us- gaap\_StockIssuedDuringPeriodSharesShareBasedCompensationForfeited Namespace Prefix: us- gaap\_ Data Type: xbrli: sharesItem Type Balance Type: na Period Type: durationX- DefinitionValue of stock issued in lieu of cash for services contributed to the entity. Value of the stock issued includes, but is not limited to, services contributed by vendors and founders. ReferencesNo definition available. Details Name: us- gaap\_StockIssuedDuringPeriodValueIssuedForServices Namespace Prefix: us- gaap\_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- ReferencesNo definition available. Details Name: us- gaap\_SubsequentEventLineItems Namespace Prefix: us- gaap\_ Data Type: xbrli:stringItem Type Balance Type: na Period Type: durationX- DefinitionThe Definition Value number of securities accretion of temporary equity to its redemption value during the period. ReferencesNo definition available. Details Name: us- gaap\_TemporaryEquityAccretionToRedemptionValue Namespace Prefix: us- gaap\_ Data Type: xbrli: monetaryItem Type Balance Type: credit Period Type: durationX- DefinitionAmount to be paid per share that is classified as temporary equity by that have been sold (or granted) to the entity upon redemption '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- Topic 210-SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (27) (b))- Publisher FASB- URI https:// Details Name: us- gaap\_SubsiarySaleOfStockAxis = us- gaap\_OverAllotmentOptionMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us- gaap\_RelatedPartyTransactionAxis gaap\_SubsiarySaleOfStockAxis = besau\_OutOfPocketExpensesMember us- gaap\_PrivatePlacementMember 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\_RelatedPartyTransactionsByRelatedPartyAxis gaap\_StatementClassOfStockAxis = besau\_SponsorMember us- gaap\_CommonClassAMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us- gaap\_DebtInstrumentAxis gaap\_ShortTermDebtTypeAxis = besau\_WorkingCapitalLoansMember us- gaap\_ConvertibleDebtMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us- gaap\_DebtInstrumentAxis gaap\_RelatedPartyTransactionsByRelatedPartyAxis = besau\_JunetwothousandandtwentytwonoteMember us- gaap\_RelatedPartyMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us- gaap\_StatementEquityComponentsAxis gaap\_RelatedPartyTransactionAxis = besau\_FounderSharesMember bcsa\_SponsorMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Commitments and Contingencies ( Details Name: us- gaap\_RelatedPartyTransactionAxis = besau\_AdministrativeServicesAgreementMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: dei\_LegalEntityAxis = besau\_PromissoryNoteMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: besau\_EventAxis = besau\_AfterCompletionOfBusinessCombinationMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Commitments and Contingencies- Additional Information (Detail)- USD (\$) 1 Months Ended 9 Months Ended 12 Months Ended Nov. 10-15, 2022-2021 Nov. 15-09, 2021 Oct. 27, 2023 Sep. 30, 2023 Dec. 31, 2022 Other Commitments- 2023 Commitments and Contingencies [ Line Items ] Underwriting commission per unit \$ 0-2 5, 220, Deferred 000Deferred underwriting commissions \$ 5, 220, 000 \$-11, 280, 000 Forward Purchase Agreement [ Member ] Other Commitments [ Line Items ] Maximum number of shares fpa seller to purchase on open market agreed to waive redemption rights 12, 000, 000 Minimum 000Minimum percentage of new common stock on post combination proforma basis agreed to own beneficial interest by FPA seller 9. 90 % Percentage of shortfall amount Amount 10. 00 % Agreed amount to deliver FPA seller equal to the product amount for purchase of additional shares \$ 500, 000Maturity 000 Number of additional shares purchased by FPA seller 500, 000 Share Price \$ 10 Maximum Volume Weighted Average Purchase Price Used To Determine Reset Price \$ 5 Agreement maturity date of forward purchase agreement 36 monthsMinimum months Number of trading days prior to the maturity date used to determine VWAP price 30 days Percentage of share redemptions 80. 00 % Agreed amount to pay if terminate the agreement prior to the FPA seller purchasing shares under agreement \$ 350, 000 Minimum break up fee agreed to pay to the FPA seller \$ 75, 000 Percentage of share redemptions 80. 00 % Net tangible asset \$ 5, 000, 001 Funds in trust account \$ 16, 200, 000 Price per share (in Dollars per share) \$ 10. 2 \$ 0. 12 Merger advisory services fee \$ 6, 200, 000 Investment banking service, fee \$ 1, 250, 000 Founder shares (in Shares) 739, 286 Aggregate fair value of founder shares (in Shares) 739, 286 Redemption price (in Dollars per share) \$ 155, 250 Volatility rate 60. 00 % Valuation per share (in Dollars per share) \$ 9. 32 Redemption of shares \$ 2, 031, 411 Issue of aggregate shares (in Shares) 304, 712 Aggregate amount \$ 35, 915 Cantor Fitzgerald [ Member ] Commitments and Contingencies [ Line Items ] Deferred

underwriting fee \$ 3, 948, 000New Qenta Common Stock [ Member ] Commitments and Contingencies [ Line Items ] Share price (in Dollars per share) \$ 1. 75Forward Purchase Agreement [ Member ] Commitments and Contingencies [ Line Items ] Number of subject shares (in Shares) 12, 000, 000Percentage of shortfall amount 10. 00 % Purchasing shares under the agreement \$ 350, 000Forward Purchase Agreement [ Member ] New Qenta Common Stock [ Member ] Other Commitments and Contingencies [ Line Items ] Share Price-price (in Dollars per share) \$ 1. 75Over-Allotment Option [ Member ] Other Commitments and Contingencies [ Line Items ] Stock issued during period shares (in Shares) 3, 900, 000 Forfeited Forfeited shares (in Shares) 15, 000 5, 000 Initial Public Offering [ Member ] Commitments and Contingencies [ Line Items ] Stock issued during period shares (in Shares) 30, 000, 000 Underwriting commission per unit (in Dollars per share) \$ 0. 2 Underwriting commission \$ 5, 220, 000 Private Placement Units [ Member ] Commitments and Contingencies [ Line Items ] Stock issued during period shares (in Shares) 1, 322, 000Sponsor [ Member ] Commitments and Contingencies [ Line Items ] Converted shares (in Shares) 9, 850, 000Exercised shares (in Shares) Non- redemption Agreements [ Member ] Commitments and Contingencies [ Line Items ] Price per share (in Dollars per share) \$ 1. 04Fair value of shareholders \$ 304, 712Units [ Member ] | Over- Allotment Option [ Member ] | Underwriter Commitment To Cover Over Allotments [ Member ] | Over- Allotment Option [ Member ] | Other Commitments and Contingencies [ Line Items ] | Stock Overallotment option vesting period 45 daysStock issued during period shares (in Shares) 3, 915, 000X-000Class A ordinary shares [ Member ] Commitments and Contingencies [ Line Items ] Purchased shares (in Shares) 500, 000Share price (in Dollars per share) \$ 11. 5 Converted shares (in Shares) 150, 000Exercised shares (in Shares) 1, 481, 477Price per share (in Dollars per share) \$ 12Shares outstanding (in Shares) 13, 433, 794Redemption shares (in Shares) 2, 111, 794Class A ordinary shares subject to possible redemption [ Member ] Commitments and Contingencies [ Line Items ] Class A ordinary shares subject to possible redemption [ Member ] (in Shares) 26, 406, 729Redemption price (in Dollars per share) \$ 10. 95Redemption amount \$ 274, 200, 000Redemption amount removed from trust account \$ 274, 200, 000Trust account to redeem shares (in Shares) 4, 915, 271Redemption amount remained in trust account \$ 37, 300, 000Class A ordinary shares subject to possible redemption [ Member ] | Private Placement Units [ Member ] Commitments and Contingencies [ Line Items ] Trust account to redeem shares (in Shares) 1, 322, 000Non- redemption Agreements [ Member ] Commitments and Contingencies [ Line Items ] Redemption price (in Dollars per share) \$ 0. 21Trustee' s [ Member ] Commitments and Contingencies [ Line Items ] Price per share (in Dollars per share) \$ 10. 91Business Combination [ Member ] Commitments and Contingencies [ Line Items ] Deferred underwriting fee \$ 7, 896, 000Percentage of business combination 2. 25 % X- DefinitionAmount of decrease non- redemption agreements to the stockholders. ReferencesNo definition available. Details Name: bcsa\_AdjustmentsToAdditionalPaidInCapitalDecreaseToStockholderNonredemptionAgreements Namespace Prefix: bcsa\_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionAmount of fees earned from providing advice and research to customers. ReferencesNo definition available. Details Name: bcsa\_AdvisoryFees Namespace Prefix: bcsa\_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionAgreed Amount To Deliver FPA Seller Equal To The Product Amount For Purchase Of Additional Shares. ReferencesNo definition available. Details Name: besau\_AgreedAmountToDeliverFpaSellerEqualToTheProductAmountForPurchaseOfAdditionalShares- bcsa\_AgreedAmountToDeliverFpaSellerEqualToTheProductAmountForPurchaseOfAdditionalShares Namespace Prefix: besau\_ bcsa\_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionAgreed amount to pay if terminate the agreement prior to the fpa seller purchasing shares under agreement. ReferencesNo definition available. Details Name: besau\_Agreedamounttopayifterminatetheagreementpriortothefpaserpurchasingsharesunderagreement- bcsa\_Agreedamounttopayifterminatetheagreementpriortothefpaserpurchasingsharesunderagreement Namespace Prefix: besau\_ bcsa\_ Data Type: xbrli: monetaryItemType Balance Type: credit na Period Type: instantX- DefinitionAgreement Maturity Date. ReferencesNo definition available. Details Name: besau\_AgreementMaturityDate- bcsa\_AgreementMaturityDate Namespace Prefix: besau\_ bcsa\_ Data Type: xbrli: durationItemType Balance Type: na Period Type: durationX- DefinitionDeferred underwriting commission- DefinitionAggregate founder shares . ReferencesNo definition available. Details Name: besau\_DeferredUnderwritingCommission- bcsa\_AggregateFounderShares Namespace Prefix: besau\_ bcsa\_ Data Type: xbrli: monetaryItemType sharesItemType Balance Type: credit na Period Type: instantX- durationX- DefinitionMaximum number of share fpa seller to purchase on open market agreed to waive redemption rights. ReferencesNo definition available. Details Name: besau\_MaximumNumberOfShareFpaSellerToPurchaseOnOpenMarketAgreedToWaiveRedemptionRights- bcsa\_FounderShares Namespace Prefix: besau\_ bcsa\_ Data Type: xbrli: sharesItemType Balance Type: na Period Type: durationX- instantX- DefinitionMaximum volume weighted average purchase price used to determine reset price. ReferencesNo definition available. Details Name: besau\_MaximumVolumeWeightedAveragePurchasePriceUsedToDetermineResetPrice Namespace Prefix: besau\_ Data Type: dtr- types: perShareItemType Balance Type: na Period Type: instantX- DefinitionMinimum Break Up Fee Agreed To Pay To The FPA Seller. ReferencesNo definition available. Details Name: besau\_MinimumBreakUpFeeAgreedToPayToTheFpaSeller- bcsa\_MinimumBreakUpFeeAgreedToPayToTheFpaSeller Namespace Prefix: besau\_ bcsa\_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX- DefinitionMinimum Percentage Of New Common Stock On Post Combination Proforma Basis Agreed To Own Beneficial Interest By FPA Seller. ReferencesNo definition available. Details Name: besau\_MinimumPercentageOfNewCommonStockOnPostCombinationProformaBasisAgreedToOwnBeneficialInterestByFpaSeller- bcsa\_MinimumPercentageOfNewCommonStockOnPostCombinationProformaBasisAgreedToOwnBeneficialInterestByFpaSeller Namespace Prefix: besau\_ bcsa\_ Data Type: dtr- types: percentItemType Balance Type: na Period Type: instantX- DefinitionNumber- DefinitionThe Of Additional number of subject Shares-shares Purchased By FPA Seller. ReferencesNo definition available. Details Name: besau\_NumberOfAdditionalSharesPurchasedByFpaSeller- bcsa\_NumberOfShareSellerPurchaseRedemptionRights Namespace Prefix: besau\_ bcsa\_ Data Type: xbrli: sharesItemType Balance Type: na Period Type: durationX- DefinitionNumber- DefinitionPercentage Of Shortfall Amount Trading Days Prior To The Maturity Date Used To Determine VWAP Price . ReferencesNo definition available. Details Name: besau\_NumberOfTradingDaysPriorToTheMaturityDateUsedToDetermineVwapPrice- bcsa\_PercentageOfShortfallAmount Namespace Prefix: besau\_ bcsa\_ Data Type: xbrli: dtr- durationItemType percentItemType Balance Type: na Period Type: durationX- DefinitionNumber- DefinitionPercentage of share redemptions days in which underwriter option to exercise over allotment option. ReferencesNo definition available. Details Name: besau\_OverallotmentOptionVestingPeriod- bcsa\_Percentageofshareredemptions Namespace Prefix: besau\_ bcsa\_ Data Type: xbrli: dtr- durationItemType percentItemType Balance Type: na Period Type: durationX- DefinitionRedemption price DefinitionPercentage Of Shortfall Amount. ReferencesNo definition available. Details Name: besau\_PercentageOfShortfallAmount- bcsa\_RedemptionPrice Namespace Prefix: besau\_ bcsa\_ Data Type: dtr- types: percentItemType-- perShareItemType Balance Type: na Period Type: durationX- DefinitionPercentage of DefinitionTrust account to redeem share shares redemptions. ReferencesNo definition available. Details Name: besau\_Percentageofshareredemptions- bcsa\_TrustAccountToRedeemShares Namespace Prefix: besau\_ bcsa\_ Data Type: xbrli: dtr- types: percentItemType sharesItemType Balance Type: na Period Type: durationX- DefinitionTrust account to redeem shares amount. ReferencesNo definition available. Details Name: bcsa\_TrustAccountToRedeemSharesAmount Namespace Prefix: bcsa\_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionUnderwriting commission per unit. ReferencesNo definition available. Details Name: besau\_UnderwritingCommissionPerUnit- bcsa\_UnderwritingCommissionPerUnit Namespace Prefix: besau\_ bcsa\_ Data Type: dtr- types: perShareItemType Balance Type: na Period Type: durationX- DefinitionValuation Per Share. ReferencesNo definition available. Details Name: bcsa\_ValuationPerShare Namespace Prefix: bcsa\_ Data Type: dtr: perShareItemType Balance Type: na Period Type: durationX- DefinitionPercentage of equity in the acquiree held by the acquirer immediately before the acquisition date in a business combination. ReferencesNo definition available. Details Name: us- gaap\_BusinessCombinationStepAcquisitionEquityInterestInAcquireePercentage Namespace Prefix: us- gaap\_ Data Type: dtr- types: percentItemType Balance Type: na Period Type: instantX Name Accounting Standards Codification Topic 825- SubTopic 10- Section 50-S99 - Paragraph 28-1 - Subparagraph ( d)SX 210.4- 08 (b) (2)-Publisher FASB- URI https://asc.fasb.org/1943274-2147482907/825-extlink&oid=120395691&loc=d3e23780-12269040-50-28-Details Name:us- gaap\_FairValueOptionAggregateDifferencesLongTermDebtInstruments gaap\_AssetsHeldInTrust Namespace Prefix:us- gaap\_ Data Type:xbrli:monetaryItemType Balance Type: credit-debit Period Type:instantX- DefinitionPar DefinitionNumber value per share of mandatory redeemable financial instrument classified as liability-shares of common stock outstanding.Common stock represent the ownership interest in a corporation . ReferencesReference 1:http://fasb. www. xbrl. org / 2003- us- gaap / role / disclosureRef / ref / legacyRef - Publisher FASB - 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\_ OtherCommitmentsLineItems  
Namespace Prefix: us- gaap\_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- ref/ legacyRef- Name Accounting Standards  
Codification- Topic 944- SubTopic 720- Section 25- S99- Paragraph 2- 1- Publisher FASB Subparagraph (SX 210.4- 08 (b)) - URI https:// asc.fasb.org / #  
1943274/2147479448/944 extlink & oid = 120395691 & loc = d3e23780- 122690 720- 25- 2-Details Name:us- gaap\_ OtherUnderwritingExpense  
gaap\_ AssetsHeldInTrust Namespace Prefix:us- gaap\_ Data Type:xbrli:monetaryItemType Balance Type:debit Period Type:durationX- instantX -  
DefinitionThe DefinitionNumber amount of cash paid for commissions during shares of common stock outstanding.Common stock represent the current  
period ownership interest in a corporation . ReferencesReference 1:http:// fasb.org / us- gaap / role / ref / legacyRef- Publisher FASB Name Accounting  
Standards DefinitionPrice--- DefinitionPer of a single share amount received by subsidiary or equity investee for each share of common a number of  
saleable stocks- stock of a company 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-  
DefinitionThe estimated measure of the minimum percentage by which a share price is expected to fluctuate during a period. Volatility also may be  
defined as a probability- weighted measure of the dispersion of returns about the mean. The volatility of a share price is the standard deviation of the  
continuously compounded rates of return on the share over a specified period. That is the same as the standard deviation of the differences in the  
natural logarithms of the stock prices plus dividends, if any, over the period. ReferencesNo definition available. Details Name: us-  
gaap\_ ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsExpectedVolatilityRateMinimum Namespace  
Prefix: us- gaap\_ Data Type: dtr- types: percentItemType Balance Type: na Period Type: durationX- DefinitionPrice 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 - Section S99 - Paragraph 2- 1- Subparagraph (a- SX 210.4- 08 (b) ) - Publisher FASB- URI https:// asc.fasb.org / #1943274/2147481648  
/480 extlink & oid = 120395691 & loc = d3e23780- 122690 10- 50- 2-Details Name:us-  
gaap\_ SharesSubjectToMandatoryRedemptionSettlementTermsAmountCurrent gaap\_ AssetsHeldInTrust Namespace Prefix:us- gaap\_ Data  
Type:xbrli:monetaryItemType Balance Type: credit- debit Period Type:instantX- DefinitionThe DefinitionNumber fair value of shares that would be  
issued,determined under of common stock outstanding.Common stock represent the conditions specified ownership interest in a corporation the contract  
if the settlement were to occur at the reporting date. ReferencesReference 1:http:// fasb.org / us- gaap / role / ref / legacyRef- Publisher FASB Balance Type:  
na Period Type: instantX- DefinitionNumber of new stock issued during the period. ReferencesReference 1: http:// fasb.org / us- gaap / role / ref / legacyRef-  
Publisher FASB- Name Accounting Standards Codification- Topic 210- Section 50- Paragraph 2- SubTopic 10- Section S99- Topic 505- Publisher FASB  
Paragraph 1- Subparagraph (SX 210. 5- 02 (29))- URI https:// asc.fasb.org / #1943274/2147481112/505 extlink & oid = 120391452 & loc = d3e13212-  
10- 50- 122682Reference----- 2Reference 2: http:// fasb.org / 2003 us- gaap / role / disclosureRef ref/ legacyRef- Publisher FASB- Topic 946-  
SubTopic 505- Name Accounting Standards Codification- Topic 505- SubTopic 10- Section 50- Paragraph 2- Subparagraph (a)- Publisher FASB- URI  
https:// asc.fasb.org / #1943274/2147481004/946 extlink & oid = 126973232 & loc = d3e21463- 505- 50- 112644Reference----- 2Reference 3: http://  
fasb.org / 2003 us- gaap / role / disclosureRef ref/ legacyRef- Publisher FASB- 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 505- 946- SubTopic 10- Section S99- Paragraph 1- Subparagraph  
(SX 210. 3- 04)- URI https:// asc.fasb.org / extlink & oid = 120397183 & loc = d3e187085- 122770Reference 4: http:// fasb.org / us- gaap / role / ref /  
legacyRef- Publisher FASB- 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 extlink & oid = 120391452 & loc = d3e13212- 122682- 10- loc = d3e21463- S99- 112644Reference----- 1Reference 3  
6 :http:// fasb.org / us- gaap / role / ref / legacyRef- Publisher FASB- Topic 505- SubTopic 10- Name Accounting Standards Codification- Topic 505-  
SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210.3- 04)- Publisher FASB- URI https:// asc.fasb.org / #1943274/2147480008/505 extlink &  
oid = 120397183 & loc = d3e187085- 10- S99- 122770Reference----- 1Reference 4 7 :http:// fasb.org / us- gaap / role / ref / legacyRef- Publisher FASB  
Topic 210- SubTopic 10- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210.5- 02 ( 28  
29 )) - Publisher FASB - URI https:// asc.fasb.org / #1943274/2147480566/210 extlink & oid = 120391452 & loc = d3e13212- 122682-Details 10- S99- 1  
Details Name: us- gaap\_ StockIssuedDuringPeriodSharesNewIssues Namespace Prefix: us- gaap\_ Data Type: xbrli: sharesItemType Balance Type: na Period  
Type: durationX- DefinitionNumber of shares (or other type of stock issued equity) forfeited during the period as part of a transaction to acquire assets that  
do not qualify as a business combination . ReferencesNo definition available. Details Name: us- gaap\_ StockIssuedDuringPeriodSharesPurchaseOfAssets  
Namespace Prefix: us- gaap\_ Data Type: xbrli: sharesItemType Balance Type: na Period Type: durationX- DefinitionNumber of shares (or other type  
of equity) forfeited during the period. ReferencesNo definition available. Details Name: us-  
gaap\_ StockIssuedDuringPeriodSharesShareBasedCompensationForfeited Namespace Prefix: us- gaap\_ Data Type: xbrli: sharesItemType Balance Type: na  
Period Type: durationX- Paragraph 1- Subparagraph (SX 210.5- 02 ( 28 22 )) - Publisher FASB- URI https:// asc.fasb.org / #1943274/2147480566/210  
extlink & oid = 120391452 & loc = d3e13212- 10- S99- 1Reference 122682Reference 4 3 :http:// fasb.org / us- gaap / role / ref / legacyRef- Publisher  
FASB Topic 505- SubTopic 10- Name Accounting Standards Codification- Topic 942- SubTopic 210- Section S99- Paragraph 1- Subparagraph (SX 210. 3-  
9- 04 03 (16) ) - Publisher FASB- URI https:// asc.fasb.org / #1943274/2147480008/505 extlink & oid = 126897435 & loc = d3e534808- 10- 122878  
Details Name: besau- AgreementAxis us- gaap\_ StockIssuedDuringPeriodSharesStockOptionsExercised Namespace Prefix: us- gaap\_ Data Type:xbrli:  
stringItemType sharesItemType Balance Type:na Period Type:durationX- DefinitionPer- DefinitionThe share amount charge against earnings resulting  
from the aggregate write down of par- tangible assets from their carrying value or stated to their fair value of stock classified as temporary  
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. ReferencesReference 1:http:// fasb.org / us- gaap / role / ref / legacyRef- Publisher FASB- Topic 360-  
SubTopic 10- Name Accounting Standards Codification- Topic 480- SubTopic 10- Section S99- 50- Paragraph 1- 2- Subparagraph (b)- Publisher FASB-  
URI https:// asc.fasb.org / #1943274/2147482099/360 extlink & oid = 122040564 & loc = d3e177068- 10- 50- 122764Reference----- 2Reference 2:http://  
fasb.org / us- gaap / role / ref / legacyRef- Publisher FASB- Topic 205- SubTopic 20- Name Accounting Standards Codification- Topic 210- SubTopic 10-  
Section S99- 50- Paragraph 1- Subparagraph ( 27- b) - Publisher FASB - URI https:// asc.fasb.org / #1943274/2147483499/205 extlink & oid = 120391452  
& loc = d3e13212- 122682- 20- 50- 1-Details Name:us- gaap\_ TemporaryEquityParOrStatedValuePerShare gaap\_ TangibleAssetImpairmentCharges  
Namespace Prefix:us- gaap\_ Data Type:xbrli:monetaryItemType Balance Type:debit Period Type:durationX- Details Name:srt\_ OwnershipAxis =  
besau\_ ForwardPurchaseAgreementMember bcsa\_ CantorFitzgeraldMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name:  
us- gaap\_ StatementEquityComponentsAxis = besau\_ NewQentaCommonStockMember- bcsa\_ NewQentaCommonStockMember Namespace Prefix: Data  
Type: na Balance Type: Period Type: X- Details Name: bcsa\_ AgreementAxis = bcsa\_ ForwardPurchaseAgreementMember 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: X- Details Name: us- gaap\_ StatementClassOfStockAxis gaap\_ SubsidiarySaleOfStockAxis = besau\_ UnitsMember  
us- gaap\_ IPOMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us- gaap\_ SubsidiarySaleOfStockAxis = us-  
gaap\_ PrivatePlacementMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us-  
gaap\_ SubsidiarySaleOfStockAxis = bcsa\_ SponsorMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us-  
gaap\_ SubsidiarySaleOfStockAxis = bcsa\_ NonredemptionAgreementsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X-  
Details Name: us- gaap\_ StatementClassOfStockAxis = bcsa\_ UnitsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details  
Name: us- gaap\_ OtherCommitmentsAxis = besau\_ UnderwriterCommitmentToCoverOverAllotmentsMember-  
bcsa\_ UnderwriterCommitmentToCoverOverAllotmentsMember Namespace Prefix:Data Type:na Balance Type:Period Type:X- Details Name:us-  
gaap\_ FairValueByFairValueHierarchyLevelAxis gaap\_ StatementClassOfStockAxis = us- gaap\_ FairValueInputsLevel2Member  
gaap\_ CommonClassAMember Namespace Prefix:Data Type:na Balance Type:Period Type:X- Details Name:us-  
gaap\_ FairValueByFairValueHierarchyLevelAxis gaap\_ StatementClassOfStockAxis =

**bcsa\_ClassAOrdinarySharesSubjectToPossibleRedemptionMember** us-gaap-FairValueInputsLevel3Member-Namespace Prefix:Data Type:na Balance Type:Period Type:X- Details Name:us-gaap-FairValueByMeasurementFrequencyAxis-gaap\_StatementClassOfStockAxis = **bcsa\_NonredemptionAgreementsMember** us-gaap-FairValueMeasurementsRecurringMember-Namespace Prefix:Data Type:na Balance Type:Period Type:X- Details Name:us-gaap\_ClassOfWarrantOrRightAxis-gaap\_RelatedPartyTransactionsByRelatedPartyAxis = **besau\_PrivatePlacementWarrantsMember** bcsa\_TrusteesMember-Namespace Prefix:Data Type:na Balance Type:Period Type:X- Details Name:us-gaap\_DerivativeInstrumentRiskAxis-gaap\_BusinessAcquisitionAxis = us-gaap\_SeriesOfIndividuallyImmaterialBusinessAcquisitionsMember-Namespace Prefix:Data Type:na Balance Type:Period Type: Class A Ordinary Shares Subject to Possible Redemption (Details)- Summary of Class A Ordinary Shares [ Member ] Common Stock Subject to Possible Redemption (Detail)- USD (\$ / shares ) 7 Months Ended 12 Months Ended Dec. 31, 2021 2023 Dec. 31, 2022 Temporary Equity 2022 Class A Ordinary Shares Subject to Possible Redemption [ Line Items ] Gross proceeds from Initial Public Offering Authorized shares 500,000,000 Temporary equity, par or stated value per share (in Dollars per share) \$ 300,000,000-0001,000-000 Accretion of Class A 0.0001 Ordinary shares, vote one ordinary Ordinary shares subject to possible redemption 2 amount 34, 202-111, 794 066 Increase in redemption value of Class A ordinary shares subject to possible redemption (4, 163, 214) Common Class A [ Member ] Temporary Equity [ Line Items ] Accretion of Class A ordinary shares subject to possible redemption amount 34, 202, 066 Increase in redemption value of Class A ordinary shares subject to possible redemption 4, 163, 214 Class A ordinary shares subject to possible redemption \$ 306-30,000,000-0000X 310,163,214 IPO [ Member ] Temporary Equity [ Line Items ] Gross proceeds from Initial Public Offering 300,000,000 Fair value - References No definition available. Details Name: **bcsa\_ClassAOrdinarySharesSubjectToPossibleRedemptionLineItems** Namespace Prefix: bcsa\_Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- Definition Description of voting rights of Public Warrants at issuance (11, 113, 500) IPO [ Member ] Common common stock. Includes eligibility Class A [ Member ] Temporary Equity [ Line Items ] Offering costs allocated to Class A ordinary vote and votes per shares - share owned. Include also subject to possible redemption \$ (17, if 088, 566) X- Definition The cash outflow for cost incurred directly with the issuance of an any equity security, unusual voting rights. References Reference 1: http://fasb.org/us-gaap/role/ref/legacyRef - Publisher FASB - Name Accounting Standards Codification- Topic 230-505- SubTopic 10- Section 45-50- Paragraph 15-3- Publisher FASB- URI https://asc.fasb.org/1943274/2147481112/505 extlink & oid = 126954810 & loc = d3e3291-108585-10-50-3 Details Name: us-gaap-PaymentsOfStockIssuanceCosts-gaap\_CommonStockVotingRights Namespace Prefix: us-gaap\_Data Type: xbrli: monetaryItemType stringItemType Balance Type: credit na Period Type: durationX- Definition The Definition Per cash inflow associated share amount of par value or stated value of stock classified as temporary equity. Temporary equity is a security with redemption features that are outside the control amount received from entity's first offering of stock to the public issuer, is not classified as an asset or liability in conformity with GAAP, and is not mandatorily redeemable. References Reference 1: http://fasb.org/us-gaap/role/ref/legacyRef - Publisher FASB - Name Accounting Standards Codification- Topic 230-480- SubTopic 10- Section 45-S99- Paragraph 14-1- Publisher FASB Subparagraph (a)- URI https://asc.fasb.org/1943274/2147480244/480 extlink & oid = 126954810 & loc = d3e3255-108585-Details Name 10-S99-1 Reference 2: http://fasb.org/us-gaap-ProceedsFromIssuanceInitialPublicOffering-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 - Publisher FASB - Name Accounting Standards Codification- Topic 230-Section 599- Paragraph 1- Subparagraph (27)- SubTopic 10- Section 45-Topic 210- Publisher FASB Paragraph 14- Subparagraph (a)- URI https://asc.fasb.org/1943274/2147480566/210 extlink & oid = 126954810 & loc = d3e3255-108585-10-S99-1 Details Name: us-gaap-ProceedsFromIssuanceOfWarrants-gaap\_TemporaryEquityParOrStatedValuePerShare Namespace Prefix: us-gaap\_Data Type: xbrli: dtr- types: monetaryItemType perShareItemType Balance Type: debit na Period Type: durationX-instantX- Definition Value Definition The maximum number of accretion of securities classified as temporary equity that are permitted to be issued by its redemption value during the period. References No definition available. Details Name: us-gaap-TemporaryEquityAccretionToRedemptionValue-Namespace Prefix: us-gaap\_Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- Definition Carrying amount, attributable to parent, of an entity's issued charter and bylaws 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. 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 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://fasb.org/2003-us-gaap/role/disclosureRef/ref/legacyRef - Publisher FASB-Topic 210- SubTopic 10- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section 599- Paragraph 1A-1- Subparagraph (SX 210. 13-5- 01-02 ( a-27 ) ( 4-b ) (+) )- Publisher FASB- URI https://asc.fasb.org/ extlink & oid = 126975872 & loc = SL124442526-122756 Reference 2: http://1943274/2147480566 www.xbrl.org/210 2003/role/disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section 599- 1 Paragraph 1A- Subparagraph (SX 210..... 126975872 & loc = SL124442552-122756 Details Name: us-gaap-TemporaryEquityCarryingAmountAttributableToParent-gaap\_TemporaryEquitySharesAuthorized Namespace Prefix: us-gaap\_Data Type: xbrli: sharesItemType monetaryItemType Balance Type: credit Period Type:..... gaap\_Data Type: xbrli: monetaryItemType Balance Type: na Period Type: durationX- Definition Line items represent financial concepts..... Balance Type: na Period Type: instantX- Definition The maximum number of securities classified as temporary equity that have been issued and are held permitted to be issued by an the entity's charter and bylaws shareholders. Securities outstanding equals securities issued minus 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 in the event of a change in control of the issuer. References Reference 1: http://fasb.org/us-gaap/role/ref/legacyRef - Publisher FASB-Topic 210- SubTopic 10- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section 599- Paragraph 1- Subparagraph (SX 210. 5-02 (27) (b))- Publisher FASB- URI https://asc.fasb.org/1943274/2147480566/210 extlink & oid = 120391452 & loc = d3e13212-122682-10-S99-1 Details Name: us-gaap-TemporaryEquitySharesAuthorized-gaap\_TemporaryEquitySharesOutstanding Namespace Prefix: us-gaap\_Data Type: xbrli: sharesItemType Balance Type: na Period Type: instantX- Details Name: us-gaap\_StatementClassOfStockAxis = us-gaap\_CommonClassAMember Namespace Prefix: Data Type: na Balance Type: Period Type: Class A Ordinary Shares Subject to Possible Redemption (Details)- Schedule of Subject to Possible Redemption Reflected on the Condensed Consolidated Balance Sheets- Common Stock Subject to Possible Redemption [ Member ]- USD (\$) 12 Months Ended Dec. 31, 2023 Dec. 31, 2022 Temporary Equity [ Line Items ] Gross proceeds from Initial Public Offering \$ 300,000,000 Less: Fair value of Public Warrants at issuance (11, 113, 500) Offering Costs allocated to Class A ordinary shares subject to possible redemption (17, 088, 566) Plus: Redemption \$ (290, 375, 948) Increase in redemption value of Class A ordinary shares subject to possible redemption 3, 339, 718 38, 365, 280 Class A ordinary shares subject to possible redemption \$ 23, 126, 984 \$ 310, 163, 214X- References No definition available. Details Name: bcsa\_LessAbstract Namespace Prefix: bcsa\_Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- References No definition available. Details Name: bcsa\_PlusAbstract Namespace Prefix: bcsa\_Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- Definition The number of securities classified cash outflow to reacquire common stock during the period. References Reference 1: http://fasb.org/us-gaap/role/ref/legacyRef- Name Accounting Standards Codification- Topic 230- SubTopic 10- Section 45- Paragraph 15- Subparagraph (a)- Publisher FASB- URI https://asc.fasb.org/1943274/2147482740/230 extlink & oid = 120395691 & loc = d3e23780-122690-10-45-14 Details Name: us-gaap-ProceedsFromIssuanceOfWarrants

**gaap\_AssetsHeldInTrust** Namespace Prefix: us-gaap\_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: durationX- instantX- Definition: The DefinitionNumber of shares cash inflow from the issuance of common stock, preferred outstanding, Common stock represent treasury stock, stock options, and other -- the types of equity ownership interest in a corporation. References: Reference 1: http://fasb.org/us-gaap/role/ref/legacyRef- Publisher FASB temporary equity that have been issued 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 and -- an are held by the entity's issued and shareholders. Securities outstanding equals securities issued minus securities held in treasury 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. 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 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://fasb-www.xbrl.org/2003-us-gaap/role/disclosureRef-ref/legacyRef- Publisher FASB- 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-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef- Topic 210-718- 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-S99-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef- Topic 470- SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1A- Subparagraph (SX 210. 5-13- 02-01 (27-a) (b-4) (i))- Publisher FASB- URI https://asc.fasb.org//1943274/2147480097/470-extlink&oid=120391452&loc=d3e13212-122682- Subparagraph (SX 210. 13-5- 01-02 (22 a)(4)(iv))- Publisher FASB- URI https://asc.fasb.org//1943274/2147480097/470-extlink&oid=120391452&loc=d3e13212-10-S99-1Reference 122682Reference 5-3: http://fasb-www.xbrl.org/2003-us-gaap/role/disclosureRef-ref/legacyRef- Publisher FASB Topic 470- SubTopic 10- Name Accounting Standards Codification- Topic 942- SubTopic 210- Section S99- Paragraph 1A-1- Subparagraph (SX 210. 13-9- 01-03 (16 a)(5))- Publisher FASB- URI https://asc.fasb.org/extlink&oid=126897435&loc=d3e534808-122878 Details Name: us-gaap\_TemporaryEquitySharesOutstanding **gaap\_TemporaryEquityCarryingAmountAttributableToParent** Namespace Prefix: us-gaap\_ Data Type: xbrli: sharesItemType monetaryItemType Balance Type: credit na-Period Type: instantX- Details Name: us-gaap\_StatementClassOfStockAxis = us-gaap\_CommonClassAMemberNamespace Prefix: Data Type: na- Balance Type: Period Type: Shareholders' Deficit- Additional Information (Detail)- \$ / shares 12 Months Ended Nov. 15, 2021 Nov. 09, 2021 Dec. 31, 2022 Dec. 31, 2021 Jul. 02, 2021 Class of Stock [ Line Items ] Preferred stock, shares authorized 5,000,000 5,000,000 Preferred stock, shares issued Preferred stock, shares outstanding Stock conversion percentage threshold 25.00 % Stockholders equity Stock split 1.111111 for 1 Over- Allotment Option [ Member ] Class of Stock [ Line Items ] Stock issued during period shares forfeited 15,000 Class A common stock [ Member ] Class of Stock [ Line Items ] Common stock, shares authorized 500,000,000 500,000,000 Common stock par or stated value per share \$ 0.0001 \$ 0.0001 Common stock, shares issued 1,322,000 1,322,000 Common stock, shares outstanding 1,322,000 1,322,000 Temporary equity, shares outstanding 30,000,000 30,000,000 Common Stock, Voting Rights one vote Class A common stock [ Member ] Common Stock [ Member ] Class of Stock [ Line Items ] Common stock par or stated value per share \$ 0.0001 Class B common stock [ Member ] Class of Stock [ Line Items ] Common stock, shares authorized 50,000,000 50,000,000 Common stock par or stated value per share \$ 0.00009 \$ 0.00009 \$ 0.00009 Common stock, shares issued 10,000,000 10,005,000 10,000,000 10,000,000 8,625,000 Common stock, shares outstanding 10,000,000 10,005,000 10,000,000 10,000,000 8,625,000 Common stock conversion basis The Class B ordinary shares will automatically convert into Class A ordinary shares at the time of the initial Business Combination at a ratio Common stock dividend shares 379,500 Class B common stock [ Member ] Common Stock [ Member ] Class of Stock [ Line Items ] Common stock par or stated value per share \$ 0.00009 Class B common stock [ Member ] Over- Allotment Option [ Member ] Class of Stock [ Line Items ] Temporary equity, shares outstanding 1,305,000 Percentage of common stock issued and outstanding 25.00 % Stock issued during period shares forfeited 5,000 Class A Including Shares Subject to Redemption [ Member ] Class of Stock [ Line Items ] Common stock, shares issued 31,322,000 31,322,000 Common stock, shares outstanding 31,322,000 31,322,000 X- Definition Percentage of common stock issued and outstanding. References: No definition available. Details Name: besau\_PercentageOfCommonStockIssuedAndOutstanding Namespace Prefix: besau\_ Data Type: dtr- types: percentItemType Balance Type: na-Period Type: instantX- Definition Stock conversion percentage threshold. References: No definition available. Details Name: besau\_StockConversionPercentageThreshold Namespace Prefix: besau\_ Data Type: dtr- types: percentItemType 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\_ClassOfStockLineItems **gaap\_TemporaryEquityLineItems** Namespace Prefix: us-gaap\_ Data Type: xbrli: stringItemType Balance Type: na-Period Type: durationX- Definition Description of basis for Details Name: us-gaap\_StatementClassOfStockAxis = bcsa\_CommonStockSubjectToPossibleRedemptionMember Namespace Prefix: Data Type: na- Balance Type: Period Type: Shareholders' Deficit (Details)- \$ / shares 9 Months Ended 12 Months Ended Nov. 15, 2021 Nov. 09, 2021 Nov. 09, 2021 Jul. 02, 2021 Sep. 30, 2023 Dec. 31, 2023 Dec. 31, 2022 Shareholders' Deficit (Details) [ Line Items ] Preference shares authorized 5,000,000 5,000,000 Preference shares issued Preference shares outstanding Shares issued 10,000,000 Shares outstanding 10,005,000 10,005,000 10,000,000 Shares subject to forfeiture 1,305,000 Over- Allotment Option [ Member ] Shareholders' Deficit (Details) [ Line Items ] Shares subject to forfeiture 1,305,000 Forfeited shares 15,000 5,000 Class A Ordinary Shares [ Member ] Shareholders' Deficit (Details) [ Line Items ] Common stock, shares authorized 500,000,000 500,000,000 Common stock, par value (in Dollars per share) \$ 0.0001 \$ 0.0001 Common stock, voting rights one Shares issued 13,433,794 13,433,794 Shares outstanding 31,322,000 31,322,000 Common stock subject to possible redemption 2,111,794 30,000,000 Common stock, shares outstanding 11,322,000 1,322,000 Common stock, shares issued 11,322,000 1,322,000 Class A Ordinary Shares [ Member ] Common Stock [ Member ] Shareholders' Deficit (Details) [ Line Items ] Common stock, par value (in Dollars per share) \$ 0.0001 Class B Ordinary Shares [ Member ] Shareholders' Deficit (Details) [ Line Items ] Common stock, shares authorized 50,000,000 50,000,000 Common stock, par value (in Dollars per share) \$ 0.00009 \$ 0.00009 \$ 0.00009 Shares issued Shares outstanding Common stock, shares outstanding 10,000,000 10,005,000 10,005,000 8,625,000 10,000,000 Common stock, shares issued 10,000,000 10,005,000 10,005,000 10,005,000 8,625,000 10,000,000 Dividend share 379,500 Stock conversion percentage threshold 25.00 % Class B Ordinary Shares [ Member ] Over- Allotment Option [ Member ] Shareholders' Deficit (Details) [ Line Items ] Percentage of convertible common stock issued and outstanding 25.00 % Forfeited shares 5,000 Class B Ordinary Shares [ Member ] Common Stock [ Member ] Shareholders' Deficit (Details) [ Line Items ] Common stock, par value (in Dollars per share) \$ 0.00009 X- Definition The percentage of percentage of common stock issued and outstanding. References: No definition available. References: Reference 1: http://www.xbrl.org/2003/role/disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (29))- URI https://asc.fasb.org/extlink&oid=120391452&loc=d3e13212-122682 Details Name: **bcsa\_PercentageOfCommonStockIssuedAndOutstanding** us-gaap\_CommonStockConversionBasis Namespace Prefix: us-bcsa\_ Data Type: dtr: percentItemType Balance Type: na-Period Type: durationX- gaap- References: No definition available. Details Name: **bcsa\_ShareholdersDeficitDetailsLineItems** Namespace Prefix: bcsa\_ Data Type: xbrli: stringItemType Balance Type: na-Period Type: durationX- Definition Shares subject to forfeiture Definition Number of shares of common stock issued as dividends during the period. Excludes stock splits. References: No definition available. References: Reference 1: http://fasb.org/us-gaap/role/ref/legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 505- SubTopic 10- Section 50- Paragraph 2- URI https://asc.fasb.org/extlink&oid=126973232&loc=d3e21463-112644 Details Name: **bcsa\_SharesSubjectToForfeiture** us-gaap\_CommonStockDividendsShares Namespace Prefix: bcsa\_ us-gaap\_ Data Type: xbrli: sharesItemType Balance Type: na-Period Type: durationX- Definition The percentage of stock conversion percentage threshold. References: No definition available. Details Name: bcsa\_StockConversionPercentageThreshold Namespace Prefix: bcsa\_ Data Type: dtr: percentItemType Balance Type: na-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-

**Publisher FASB-Topic 210-SubTopic 10** - Name Accounting Standards Codification-Topic 210-SubTopic 10-Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (29))- **Publisher FASB- URI https://asc.fasb.org//1943274/2147480566/210 extlink & oid=120391452 & loc=d3e13212-122682-10-S99-1** Details Name: us- gaap\_ CommonStockParOrStatedValuePerShare Namespace Prefix: us- gaap\_ Data Type: dtr- types: perShareItem Type 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://fasb-www.xbrl.org/2003-us-gaap/role/disclosureRef/ref/legacyRef- **Publisher FASB-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))- **Publisher FASB- URI https://asc.fasb.org//1943274/2147480566/210 extlink & oid=120391452 & loc=d3e13212-122682-10-S99-1** Details Name: us- gaap\_ CommonStockSharesAuthorized Namespace Prefix: us- gaap\_ Data Type: xbrli: sharesItem Type 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- **Publisher FASB-Topic 210-SubTopic 10** - Name Accounting Standards Codification-Topic 210-SubTopic 10-Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (29))- **Publisher FASB- URI https://asc.fasb.org//1943274/2147480566/210 extlink & oid=120391452 & loc=d3e13212-122682-10-S99-1** Details Name: us- gaap\_ CommonStockSharesIssued Namespace Prefix: us- gaap\_ Data Type: xbrli: sharesItem Type 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- **Publisher FASB-Name Accounting Standards Codification- Section 50- Paragraph 2- SubTopic 10-Topic 505- **Publisher FASB SubTopic 10-Section 50- Paragraph 2- URI https://asc.fasb.org//1943274/2147481112/505 extlink & oid=126973232 & loc=d3e21463-10-50-112644Reference -----2Reference 2: http://fasb-www.xbrl.org/2003-us-gaap/role/disclosureRef/ref/legacyRef- **Publisher FASB-Topic 946-SubTopic 210** - Name Accounting Standards Codification- Paragraph 3- Subparagraph (SX 210. 6-5- 09-02 (22) (b))- **Publisher FASB- URI https://asc.fasb.org//1943274/2147483575/946 extlink & oid=120391452 & loc=d3e13212-122682Reference 3 220-S99-3Reference 4: http://fasb-www.xbrl.org/2003-us-gaap/role/disclosureRef/ref/legacyRef- **Publisher FASB-Topic 946-SubTopic 210** - Name Accounting Standards Codification- Topic 942- SubTopic 210- Section S99- Paragraph 1- Subparagraph (SX 210. 6-9- 04-03 (16) (a))- **Publisher FASB- URI https://asc.fasb.org//extlink & oid=126897435 & loc=d3e534808-122878** 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 extlink & oid=120391452 & loc=d3e13212-122682-10-S99-1** Details Name: us- gaap\_ CommonStockSharesOutstanding Namespace Prefix: us- gaap\_ Data Type: xbrli: sharesItem Type 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- **Publisher FASB-Name Accounting Standards Codification-Topic 505- SubTopic 10- Section 50- Paragraph 3- **Publisher FASB- URI https://asc.fasb.org//1943274/2147481112/505 extlink & oid=126973232 & loc=d3e21475-112644-10-50-3** Details Name: us- gaap\_ CommonStockVotingRights Namespace Prefix: us- gaap\_ Data Type: xbrli: stringItem Type Balance Type: na Period Type: durationX- **DefinitionNumber of excess stock shares of an entity that have been sold or granted to shareholders. ReferencesNo definition available. Details Name: us- gaap\_ ExcessStockSharesIssued Namespace Prefix: us- gaap\_ Data Type: xbrli: sharesItem Type Balance Type: na Period Type: instantX- DefinitionNumber of shares of excess stock held by shareholders. ReferencesNo definition available. Details Name: us- gaap\_ ExcessStockSharesOutstanding Namespace Prefix: us- gaap\_ Data Type: xbrli: sharesItem Type 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://fasb-www.xbrl.org/2003-us-gaap/role/disclosureRef/ref/legacyRef- **Publisher FASB-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))- **Publisher FASB- URI https://asc.fasb.org//1943274/2147480566/210 extlink & oid=120391452 & loc=d3e13212-122682-10-S99-1** Details Name: us- gaap\_ PreferredStockSharesAuthorized Namespace Prefix: us- gaap\_ Data Type: xbrli: sharesItem Type Balance Type: na Period Type: instantX- DefinitionTotal 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://fasb-www.xbrl.org/2003-us-gaap/role/disclosureRef/ref/legacyRef- **Publisher FASB-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- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (28))- URI https://asc.fasb.org/extlink & oid=120391452 & loc=d3e13212-122682Reference 2: http://www.xbrl.org/2003/role/disclosureRef- **Publisher FASB- Name Accounting Standards Codification-Topic 505-SubTopic 10-Section 50-S99- Paragraph 13-1- Subparagraph (a)-SX 210. 5- 02 (28) )- **Publisher FASB- URI https://asc.fasb.org//1943274/2147480566/210 extlink & oid=126973232 & loc=SL123496158-112644-10-S99-1** Details Name: us- gaap\_ PreferredStockSharesIssued Namespace Prefix: us- gaap\_ Data Type: xbrli: sharesItem Type 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://fasb-www.xbrl.org/2003-us-gaap/role/disclosureRef/ref/legacyRef- **Publisher FASB-Topic 946-SubTopic 210** - Name Accounting Standards Codification- Paragraph 3- Subparagraph (SX 210. 6-5- 09-02 (22) (b))- **Publisher FASB- URI https://asc.fasb.org//1943274/2147483575/946 extlink & oid=120391452 & loc=d3e13212-122682Reference 220-S99-3Reference 3: http://fasb-www.xbrl.org/2003-us-gaap/role/disclosureRef/ref/legacyRef- **Publisher FASB-Topic 946-SubTopic 210** - Name Accounting Standards Codification- Topic 942- SubTopic 210- Section S99- Paragraph 1- Subparagraph (SX 210. 6-9- 04-03 (16) (a))- **Publisher FASB- URI https://asc.fasb.org//extlink & oid=126897435 & loc=d3e534808-122878** 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 extlink & oid=120391452 & loc=d3e13212-122682-10-S99-1** Details Name: us- gaap\_ PreferredStockSharesOutstanding Namespace Prefix: us- gaap\_ Data Type: xbrli: sharesItem Type Balance Type: na Period Type: instantX **120397183 & loc=d3e187085-122770Reference 4 **DefinitionNumber of shares of common and preferred stock issued as dividends during the period.Excludes stock splits. ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef- **Publisher FASB-Name Accounting Standards Codification-Topic 210-Section 50- Paragraph 2- SubTopic 10- Section S99-Topic 505- **Publisher FASB Paragraph 1- Subparagraph (SX 210.5- 02 (28))- URI https://asc.fasb.org//1943274/2147481112/505 extlink & oid=120391452 & loc=d3e13212-122682-10-50-2** Details Name: us- gaap\_ StockIssuedDuringPeriodSharesNewIssues gaap\_ StockDividendsShares Namespace Prefix: us- gaap\_ Data Type: xbrli: sharesItem Type Balance Type: na Period Type: durationX- **DefinitionNumber of - DefinitionNumber of shares (or other type of equity) forfeited during the period. ReferencesNo definition available. Details Name: us- gaap\_ StockIssuedDuringPeriodSharesShareBasedCompensationForfeited Namespace Prefix: us- gaap\_ Data Type: xbrli: sharesItem Type Balance Type: na Period Type:..... gaap\_ Data Type: xbrli: stringItem Type Balance Type: na Period Type: durationX- DefinitionThe number of securities classified as temporary equity that have been issued and are held by the entity's shareholders. Securities outstanding equals securities issued minus 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- **Publisher FASB-Topic 210-SubTopic 10** - Name Accounting Standards**********************************

Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (27) (b))- **Publisher FASB-** URI <https://asc.fasb.org/1943274/2147480566/210> extlink & oid =120391452 & loc =d3e13212- 122682-10- S99- 1 Details Name: us- gaap\_TemporaryEquitySharesOutstanding Namespace Prefix: us- gaap\_ Data Type: xbrli: sharesItemType Balance Type: na Period Type: instantX- Details Name: us- gaap\_SubsidarySaleOfStockAxis = us- gaap\_OverAllotmentOptionMember 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\_StatementEquityComponentsAxis = us- gaap\_CommonStockMember 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- **Warrants (** Details Name: us- gaap\_StatementClassOfStockAxis = besau\_CommonClassAIncludingSharesSubjectToRedemptionMember Namespace Prefix: Data Type: na Balance Type: Period Type: Warrants - Additional Information (Detail)- \$ / shares 12 Months Ended Nov- Ended Dec. 31, 2023 Nov. 15, 2021 Warrants 2021 Dec. 31, 2022 Dec. 31, 2021 Class of Warrant or Right [ Line Items ] Class of Warrant or Right, Exercise **Exercisable** Price- price of Warrants or Rights- \$ 11. 5 **Issue price per ordinary share \$ 0.** Number Of Days Of Notice To Be Given To Warrant Holder Prior To Redemption 30 days 30 days Period To Exercise Warrants After Closing Of Initial Public Offering- 12 days Warrants and Rights Outstanding, Term 5 years 5 years Sale of Stock, Price Per Share- \$ 10. **2 Public** 2- Class Of Warrants Or Rights Redemption Price- \$ 0. 01 Event Triggering Warrant Redemption Price- [ Member ] Class of Warrant **Warrants** or Right [ Line Items ] **Warrants outstanding (in Sale of Stock, Price Per Share- Shares ) 15, 000, 000** Issue price per ordinary share \$ 9. 2 **Aggregate Percentage Of The Gross gross proceeds proceeds percent Used For Business Combination- 60. 00 %** Trading days 20 days Volume Weighted **weighted Average average trading Price- price Of Shares- shares \$ 9. 2** Event Triggering Exercise price of Warrant warrants as a percentage of newly issued share price 115. 00 % Redemption **trigger** Price- price per share \$ 18 **Private Placement** [ Member ] | Warrant **Warrants** Redemption Adjusted Price One [ Member ] Class of Warrant or Right [ Line Items ] Warrant redemption price as a percentage of adjusted market value of shares 115. 00 % Event Triggering Warrant Redemption Price [ Member ] | Warrant Redemption Adjusted Price Two [ Member ] Class of Warrant or Right [ Line Items ] Warrant redemption price as a percentage of adjusted market value of shares 180. 00 % Public Warrants [ Member ] Class of Warrant or Right [ Line Items ] Class of Warrant or Right, Outstanding- **outstanding 15 (in Shares) 661, 000 ; 000 15, 000, 000** Warrants and Rights Outstanding, Term 5 years Class Of Warrants Or Rights Look In Period 30 days Public Warrants And Class A Common Stock [ Member ] Class of Warrant or Right [ Line Items ] Period Within Which Securities Shall Be Registered After The Closure Of Business Combination 20 days Period Within Which Securities Registration Shall Become Effective From The Date Of Closure Of Business Combination 60 days Private Placement Warrants [ Member ] Class of Warrant **Warrants** or Right [ Line Items ] **Price per warrant \$ 0. 01** Prior written notice of redemption 30 days Newly adjusted issue share price \$ 18 Class of **A Ordinary Shares [ Member ]** Warrant **Warrants** or Right, Outstanding 661, 000 661, 000 X- Definition Class- [ Line Items ] **Issue price per ordinary share \$ 12** Class A Ordinary Shares [ Member ] | **Public Warrants [ Member ]** Warrants [ Line Items ] Exercise price of warrants or rights look in period as a percentage of newly issued share price 180. 00 % X- Definition Exercise price of warrants as a percentage of newly issued share price . References No definition available. Details Name: besau\_ClassOfWarrantsOrRightsLookInPeriod- **bcsa\_ ExercisePriceOfWarrantsAsAPercentageOfNewlyIssuedSharePrice** Namespace Prefix: besau- **bcsa\_** Data Type: xbrli- **dtr\_** durationItemType **percentItemType** Balance Type: na Period Type: durationX- **Definition Newly adjusted issue share** Definition Class of warrants or rights redemption price. References No definition available. Details Name: besau\_ClassOfWarrantsOrRightsRedemptionPrice **bcsa\_ NewlyAdjustedIssueSharePrice** Namespace Prefix: besau- **bcsa\_** Data Type: dtr- types: perShareItemType Balance Type: na Period Type: instantX- Definition Number of **trading days for determining the volume weighted average price of shares** notice to be given to warrant holder prior to redemption. References No definition available. Details Name: besau\_NumberOfDaysOfNoticeToBeGivenToWarrantHolderPriorToRedemption **bcsa\_ NumberOfTradingDaysForDeterminingTheVolumeWeightedAveragePriceOfShares** Namespace Prefix: besau- **bcsa\_** Data Type: xbrli: durationItemType Balance Type: na Period Type: durationX- **Definition Prior written notice of redemption.** References No definition available. Details Name: **bcsa\_ PriorWrittenNoticeOfRedemption** Namespace Prefix: **bcsa\_** Data Type: xbrli: durationItemType Balance Type: na Period Type: durationX- **Definition Percentage----- Definition Proceeds to be of the gross proceeds used for business combination as a percentage of total capital raising.** References No definition available. Details Name: besau\_PercentageOfTheGrossProceedsUsedForBusinessCombination **bcsa\_ ProceedsToBeUsedForBusinessCombinationAsAPercentageOfTotalCapitalRaising** Namespace Prefix: besau- **bcsa\_** Data Type: dtr- types: percentItemType Balance Type: na Period Type: durationX- **Definition Redemption trigger price per share.** Definition Period To Exercise Warrants After Closing Of Initial Public Offering- References No definition available. Details Name: besau\_PeriodToExerciseWarrantsAfterClosingOfInitialPublicOffering **bcsa\_ RedemptionTriggerPricePerShare** Namespace Prefix: besau- **bcsa\_** Data Type: xbrli- **dtr\_** durationItemType **perShareItemType** Balance Type: na Period Type: durationX- **Definition Volume weighted average trading price** Definition Period within which securities registration shall become effective from the date of **shares** closure of business combination- References No definition available. Details Name: besau\_PeriodWithinWhichSecuritiesRegistrationShallBecomeEffectiveFromTheDateOfClosureOfBusinessCombination **bcsa\_ VolumeWeightedAverageTradingPriceOfShares** Namespace Prefix: besau- **bcsa\_** Data Type: xbrli: durationItemType Balance Type: na Period Type: durationX- **Definition Period within which securities shall be registered after the closure of business combination.** References No definition available. Details Name: besau\_PeriodWithinWhichSecuritiesShallBeRegisteredAfterTheClosureOfBusinessCombination Namespace Prefix: besau\_ Data Type: xbrli: durationItemType Balance Type: na Period Type: durationX- **Definition Volume weighted average price of shares.** References No definition available. Details Name: besau\_VolumeWeightedAveragePriceOfShares Namespace Prefix: besau\_ Data Type: dtr- types: perShareItemType Balance Type: na Period Type: durationX- **Definition Warrant redemption price as a percentage of adjusted market value of shares.** References No definition available. Details Name: besau\_WarrantRedemptionPriceAsAPercentageOfAdjustedMarketValueOfShares Namespace Prefix: besau\_ Data Type: dtr- types: percentItemType Balance Type: na Period Type: durationX- **Definition Exercise price per share or per unit of warrants or rights outstanding.** References Reference 1: <http://www.xbrl.org/2003/role/disclosureRef-Publisher-FASB-Topic-505-SubTopic-10> - Name Accounting Standards Codification- Topic 505- SubTopic 10- Section 50- Paragraph 3- **Publisher FASB-** URI <https://asc.fasb.org/1943274/2147481112/505> extlink & oid =126973232 & loc =d3e21475- 112644-10- 50- 3 Details Name: us- gaap\_ClassOfWarrantOrRightExercisePriceOfWarrantsOrRights1 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\_ClassOfWarrantOrRightLineItems Namespace Prefix: us- gaap\_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- **Definition** Number of warrants or rights outstanding. References No definition available. Details Name: us- gaap\_ClassOfWarrantOrRightOutstanding Namespace Prefix: us- gaap\_ Data Type: xbrli: sharesItemType Balance Type: na Period Type: instantX- **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 Period----** **Definition** The between-weighted- average price as of the balance sheet date at which grantees can acquire the shares reserved for issuance **on vested portions of options outstanding and currently exercisable under the stock option plan.** References Reference 1: <http://www.xbrl.org/2003/role/disclosureRef-Topic-718-SubTopic-10> - Name Accounting Standards Codification- Section 50- Paragraph 2- Subparagraph (c) (I) (iii)- **Publisher FASB-** URI <https://asc.fasb.org/1943274/2147480429/718-10-50-2> Details Name: us- gaap\_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsExercisableWeightedAverageExercisePrice Namespace Prefix: us- gaap\_ Data Type: dtr- types: perShareItemType Balance Type: na Period Type: instantX- Details Name: us- gaap\_SubsidarySaleOfStockAxis = **bcsa\_PublicWarrantsMember** 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 = **bcsa\_PrivatePlacementWarrantsMember** 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: Fair Value Measurements (Details)- USD (\$) 12 Months Ended Dec. 31, 2023 Dec. 31, 2022 Dec. 31, 2021 Fair Value Measurements [ Line Items ] Consolidated balance sheets \$ 525, 824 \$ 525, 824 Related party, fair value 512, 000 Fair value amount 525, 824 Change in value recorded 13, 824 Termination income 4, 070, 807 Level 3 [ Member ] | **Public Warrants [ Member ] | Fair Value, Recurring [ Member ]** Fair Value Measurements [ Line Items ] Estimated fair value of public warrants \$ 10, 500, 000 X- References No definition available. Details Name:



bsca\_FairValueMeasurementsDetailsLineItems Namespace Prefix: bsca\_ Data Type: xbrli:stringItemType Balance Type: na Period Type: durationX- DefinitionThe amount of termination fee income. ReferencesNo definition available. Details Name: bsca\_TerminationFeeIncome

Namespace Prefix: bsca\_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: durationX- DefinitionFair value portion of liabilities incurred for goods and services received that are used in and- an expiration-entity's business and related party payables. ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef- Topic 820- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 10- Publisher FASB- URI https://asc.fasb.org//1943274/2147482907/825-10-50-10 Details Name: us-gaap\_AccountsPayableFairValueDisclosure Namespace Prefix: us-gaap\_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instantX- DefinitionAmount of -SubTopic 10-Name Accounting Standards Codification- Section 50- Paragraph 2-1- Subparagraph (e) SX 210.4- 08 (b) (3) -Publisher FASB- URI https://asc.fasb.org//1943274/2147482106/820-extlink & oid = 120395691 & loc = d3e23780- 122690 10-50-2-Details Name:us-gaap\_FairValueMeasurementWithUnobservableInputsReconciliationLiabilityTransfersOutOfLevel3-gaap\_AssetsHeldInTrust Namespace Prefix:us-gaap\_ Data Type:xbrli:monetaryItemType Balance Type:debit Period Type: durationX-instantX- DefinitionThe DefinitionNumber fair value of assets acquired shares of common stock outstanding.Common stock represent the ownership interest in a corporation noncash investing or financing activities. ReferencesReference 1:http://fasb.org/us-gaap/role/ref/legacyRef- Publisher FASB outstanding warrant and right embodying unconditional obligation requiring redemption by transferring asset at specified or determinable date or upon event certain to occur -in-PnYmNdTnInMnS- format, for example, 'P1Y5M13D' represents reported fact of one year, five months, and thirteen days. ReferencesReference 1: http://www.xbrl.org/2009-2003/role/commonPracticeRef-disclosureRef- Publisher FASB Topic 820- SubTopic 10- Name Accounting Standards Codification- Topic 820- SubTopic 10- Section 50- Paragraph 2- Subparagraph (bbb) (2)- Publisher FASB- URI https://asc.fasb.org//1943274/2147482106/820 extlink & oid = 126976982 & loc = d3e19207- 110258 10-50-2 Details Name: us-gaap\_WarrantsAndRightsOutstandingTerm-gaap\_WarrantsAndRightsOutstandingMeasurementInput Namespace Prefix: us-gaap\_ Data Type: xbrli:decimalItemType Balance Type: na Period Type: instantX- Details Name: besau\_EventAxis us-gaap\_FairValueByFairValueHierarchyLevelAxis = besau\_EventTriggeringWarrantRedemptionPriceMember us-gaap\_FairValueInputsLevel3Member Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: besau\_WarrantRedemptionAdjustedPriceAxis us-gaap\_MeasurementInputTypeAxis = besau\_WarrantRedemptionAdjustedPriceOneMember us-gaap\_MeasurementInputExercisePriceMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: besau\_WarrantRedemptionAdjustedPriceAxis us-gaap\_MeasurementInputTypeAxis = besau\_WarrantRedemptionAdjustedPriceTwoMember us-gaap\_MeasurementInputSharePriceMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us-gaap\_StatementClassOfStockAxis-gaap\_MeasurementInputTypeAxis = besau\_PublicWarrantsMember us-gaap\_MeasurementInputPriceVolatilityMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us-gaap\_StatementClassOfStockAxis-gaap\_MeasurementInputTypeAxis = besau\_PublicWarrantsAndClassACommonStockMember us-gaap\_MeasurementInputExpectedTermMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us-gaap\_ClassOfWarrantOrRightAxis-gaap\_MeasurementInputTypeAxis = besau\_PrivatePlacementWarrantsMember us-gaap\_MeasurementInputRiskFreeInterestRateMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us-gaap\_MeasurementInputTypeAxis = us-gaap\_MeasurementInputExpectedDividendRateMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us-gaap\_MeasurementInputTypeAxis = bsca\_ProbabilityOfABusinessCombinationCloseMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us-gaap\_MeasurementInputTypeAxis = bsca\_DiscountOfLackOfMarketabilityMember Namespace Prefix: Data Type: na Balance Type: Period Type: Fair Value Measurements -Additional Information ( Detail Details ) 7 Months Ended - Schedule of Change in the Fair Value of Derivative Assets and Liabilities, Measured Using Level 3 Inputs- USD (\$) 12 Months Ended Dec. 31, 2021- 2023 USD (\$) Dec. 31, 2022 USD (\$) 2022 Schedule of Change in the Fair Value of Derivative Assets and Liabilities, Measured Using Level 3 Inputs on Recurring and Nonrecurring Basis | Line Items | Fair Valued Asset Change in fair value of Fair Valued Assets 4, 070, 807 Fair Valued Asset 32, 984 Derivative warrant liabilities 681, 227 10, 962, 700 Transfer of Public Warrants to Level 1 (10, 500, 000) Issuance of Forward Purchase Agreement 527, 000 Change in fair value of derivative liabilities (648, 243) (308, 473) Derivative warrant liabilities \$ 659-32, 000-984 \$ 9-681, 227X 900, 000 Measurement Input, Expected Dividend..... 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. ReferencesNo definition available. Details Name: us-gaap\_FairValueAssetsAndLiabilitiesMeasuredOnRecurringAndNonrecurringBasisLineItems

gaap\_AssetsAndAssociatedLiabilitiesOfTransfersAccountedForAsSecuredBorrowingsLineItems Namespace Prefix: us-gaap\_ Data Type: xbrli:stringItemType Balance Type: na Period Type: durationX- DefinitionValue DefinitionSum as of input the balance sheet date of the (a) fair values of all liabilities resulting from contracts that meet the criteria of being accounted for as derivative instruments, and (b) the carrying amounts of the liabilities arising from financial instruments or contracts used to mitigate a measure outstanding warrant and right embodying unconditional obligation requiring redemption by transferring asset at specified risk (hedge), and which are expected to be extinguished or determinable date otherwise disposed of within a year or upon event certain to occur the normal operating cycle, if longer, net of the effects of master netting arrangements. ReferencesReference 1: http://fasb-www.xbrl.org/2003-us-gaap/role/ref/legacyRef-disclosureRef-Publisher FASB- Name Accounting Standards Codification- Topic 820 210 - SubTopic 10- Section 50-S99- Paragraph 2-1- Subparagraph (bbb) SX 210. 5- 02. 20 ) (2)- Publisher FASB - URI https://asc.fasb.org//1943274/2147480566/210 extlink & oid = 126976982 & loc = d3e19207- 110258 10- S99- 1 Details Name: us-gaap\_WarrantsAndRightsOutstandingMeasurementInput-gaap\_DerivativeInstrumentsAndHedgesLiabilities Namespace Prefix: us-gaap\_ Data Type: xbrli:decimalItemType monetaryItemType Balance Type: na-credit Period Type: instantX- DefinitionAmount of transfer of financial instrument classified as an asset into level 3 of the fair value hierarchy. ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef- Topic 820- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 2- Subparagraph (c) (3)- Publisher FASB- URI https://asc.fasb.org//1943274/2147482106/820-10-50-2 Details Name: us-gaap\_FairValueMeasurementWithUnobservableInputsReconciliationRecurringBasisAssetTransfersIntoLevel3-gaap\_MeasurementInputTypeAxis = us-gaap\_MeasurementInputExpectedDividendRateMember Namespace Prefix: us-gaap\_ Data Type: na-xbrli:monetaryItemType Balance Type: debit Period Type: X-durationX- DefinitionFair value of asset after deduction of liability. ReferencesNo definition available. Details Name: us-gaap\_FairValueNetAssetLiability-gaap\_FairValueByFairValueHierarchyLevelAxis = us-gaap\_FairValueInputsLevel3Member Namespace Prefix: us-gaap\_ Data Type: na-xbrli:monetaryItemType Balance Type: debit Period Type: X-instantX- DefinitionThe increase (decrease) during the period in the carrying value of derivative instruments reported as liabilities that are due to be disposed of within one year (or the normal operating cycle, if longer). ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef- Topic 230- SubTopic 10- Name Accounting Standards Codification- Section 45- Paragraph 28- Subparagraph (a)- Publisher FASB- URI https://asc.fasb.org//1943274/2147482740/230-10-45-28 Details Name: us-gaap\_IncreaseDecreaseInDerivativeLiabilities-gaap\_FairValueByMeasurementFrequencyAxis = us-gaap\_FairValueMeasurementsRecurringMember Namespace Prefix: us-gaap\_ Data Type: na-xbrli:monetaryItemType Balance Type: debit Period Type: X-durationX- monetaryItemType Balance Type: credit Period Type: instantX- DefinitionAmount of expense unrealized gain (income loss) related to the adjustment to fair value of warrant liability price risk derivatives designated as fair value hedging instruments, as offset by the gain (loss) on the hedged item to the extent that the fair value hedge is determined to be effective. ReferencesReference 1:http://fasb.org/us-gaap/role/ref/legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 230-815- SubTopic 10- Section 45-50- Paragraph 28-4C- Subparagraph (b-a) - Publisher FASB - URI https://asc.fasb.org//1943274/2147480434/815 extlink & oid = 126954810 & loc = d3e3602- 10 108585 Reference 2:http://fasb.org/us- 50 gaap/role/ref/legacyRef- 4C Publisher FASB- Name-Details Name: us-gaap\_IncreaseDecreaseInFairValueOfPriceRiskFairValueHedgingInstruments1-gaap\_DerivativeInstrumentRiskAxis = besau\_BesauPublicWarrantsMember Namespace Prefix: us-gaap\_ Data Type: na-xbrli:monetaryItemType Balance Type: credit Period Type: Period Type: durationX- DefinitionProceeds DefinitionThe cash inflow associated with the amount received from issuance entity's first offering of capital stock which provides for a specific dividend that is paid to the public shareholders before any dividends to common stockholder, which takes precedence over common stockholders in the event of liquidation and from issuance of rights to purchase common shares at a predetermined price. ReferencesReference 1:http://fasb-www.xbrl.org/2009-us-gaap/role/commonPracticeRef-ref/legacyRef-Publisher FASB- Name Accounting Standards

Codification- Topic 230- SubTopic 10 - **Name Accounting Standards Codification** - Section 45- Paragraph 14- Subparagraph (a)- **Publisher FASB**- URI <https://asc.fasb.org/1943274/2147482740/230> extlink & oid = 126954810 & loc = d3e3255- 108585-10-45-14 Details Name: us-gaap\_ProceedsFromIssuanceInitialPublicOffering-gaap\_ProceedsFromIssuanceOfPreferredStockPreferenceStockAndWarrants Namespace Prefix: us-gaap\_ Data Type: xbrli:monetaryItemType Balance Type:debit Period Type: durationX- durationFair Value Measurements (Details) - Schedule of DefinitionThe cash inflow from the additional capital contribution to the entity. ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef> Fair Value Measurements-Summary of Assets and Liabilities that are Measured at-the Convertible Note Related Party- USD (\$) 12 Months Ended Dec. 31, 2023 Dec. 31, 2022 Dec. 31, 2021 Schedule of Fair Value on a Recurring Basis (Detail)-USD (\$) Dec. 31, 2022 Dec. 31, 2021 Liabilities: Derivative Liability; Statement of Financial Position-the Convertible Note Related Party | Abstract Extensible Enumeration-] Derivative liability Derivative liabilityFair Value; Inputs, Level 1 [ Member ] | Forward Purchase Agreement [ Member ] Liabilities: Derivative Liability \$ 0 Fair Value, Inputs, Level 2 [ Member ] | Forward Purchase Agreement [ Member ] Liabilities: Derivative Liability Fair Value, Inputs, Level 3 [ Member ] Liabilities: Working capital loan - related party 525, 824 Fair Value..... in fair value of convertible note - related party - Level 3 measurement \$ 0-525, 824 \$ 13-525, 824 Proceeds from 824Fair Value; Net Derivative Asset (Liability); Recurring Basis; Unobservable Input Reconciliation; Gain (Loss); Statement of Other-- the convertible note - related party 512 Comprehensive Income or Comprehensive Income [ Extensible Enumeration ] Net Income (Loss). 000 Including Portion Attributable to Noncontrolling Interest Net Income (Loss); Including Portion Attributable to Noncontrolling InterestFair Value, Inputs, Level 3 [ Member ] Fair Value, Net Derivative Asset (Liability) Measured on Recurring Basis; Unobservable Input Reconciliation [ Line Items ] Change in fair value of convertible note - related party - Level 3 measurement \$ 13, 824 X 824Working capital loan - related party 525, 824Convertible Debt [ Member ] Fair Value, Inputs, Level 3 [ Member ] Fair Value; Net Derivative Asset (Liability) Measured on Recurring Basis; Unobservable Input Reconciliation [ Line Items ] Proceeds from the convertible note - related party \$ 512, 000X- DefinitionChange in fair value of convertible note related party. ReferencesNo definition available. Details Name: besau\_ChangeInFairValueOfConvertibleNoteRelatedParty Namespace Prefix: besau\_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionFair value portion of borrowing which can be exchanged for a specified number of another security at the option of the issuer or the holder, for example, but not limited to, the entity's common stock. ReferencesNo definition available. Details Name: us-gaap\_ConvertibleDebtFairValueDisclosures Namespace Prefix: us-gaap\_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX- ReferencesNo definition available. Details Name: us-gaap\_ConvertibleLongtermNotesPayableCurrentAndNoncurrentAbstract Namespace Prefix: us-gaap\_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionAmount---- DefinitionSum of the carrying values transfers of financial instrument classified as an asset out of level 3 of the fair value hierarchy 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-www.xbrl.org/2003-us-gaap/role/ref/legacyRef> disclosureRef-Publisher FASB- Name Accounting Standards Codification- Topic 820-210- SubTopic 10- Section 50-599- Paragraph 2-1- Subparagraph (e) SX 210. 5- 02. 19, 20 ) (3)- Publisher FASB - URI <https://asc.fasb.org/1943274/2147480566/210> extlink & oid = 126976982 & loc = d3e19207- 110258 10- 599- 1 Details Name: us-gaap\_FairValueMeasurementWithUnobservableInputsReconciliationRecurringBasisAssetTransfersOutOfLevel3-gaap\_NotesPayableCurrent Namespace Prefix: us-gaap\_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- instantX - DefinitionLine DefinitionThe items represent financial concepts included in cash inflow from the issuance of a table. These concepts are used to disclose reportable information associated with domain members defined in one long- term debt instrument which can be exchanged for a specified amount of another security, typically the entity's common stock, at the option of the issuer or many axes to the table holder Balance Type: na Period Type: durationX- DefinitionDescription of the stock split arrangement. Also provide the retroactive effect given by a stock split that occurs after the balance date but before the release of financial statements. ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef> -Publisher FASB- Name Accounting Standards Codification- Topic 230-505- SubTopic 10- Section 45-599- Paragraph 14-4- Subparagraph (b-SAB Topic 4.C) -Publisher FASB- URI <https://asc.fasb.org/1943274/2147482740/230> extlink & oid = 120397183 & loc = d3e187143- 122770 10- 45- 14 Details Name: us-gaap\_ProceedsFromConvertibleDebt-gaap\_StockholdersEquityNoteStockSplit Namespace Prefix: us-gaap\_ Data Type: xbrli: stringItemType monetaryItemType Balance Type:debit Period Type:duration Subsequent Events (Details)- USD (\$) 12 Months Ended Apr. 09, 2024 Dec. 31, 2023 Dec. 31, 2022 Subsequent Events [ Line Items ] Debt Instrument. ReferencesNo definition available. Details Name: bcsa\_AggregateRedemptionShares us-gaap\_FairValueNetDerivativeAssetLiabilityMeasuredOnRecurringBasisUnobservableInputReconciliationLineItems Namespace Prefix: bcsa\_ us-gaap\_ Data Type: xbrli: stringItemType sharesItemType Balance Type: na Period Type: instantX- DefinitionThe number of aggregate shares. ReferencesNo definition available. Details Name: bcsa\_AggregateShares Namespace Prefix: bcsa\_ Data Type: xbrli: sharesItemType Balance Type: na Period Type: instantX- DefinitionRepresent the amount of non- refundable cash payment. ReferencesNo definition available. Details Name: bcsa\_NonRefundableCashPayment Namespace Prefix: bcsa\_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionAmount-- DefinitionTotal number of gain common shares of an entity that have been sold or granted to shareholders ( loss) recognized includes common shares that were issued, repurchased and remain in other-- the comprehensive income treasury). These shares represent capital invested by the firm 's shareholders and owners derivative asset (liability) after deduction of derivative liability (asset), measured at fair value on recurring basis using unobservable input (level 3) 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> -Publisher FASB- Topic 210- SubTopic 10 - Name Accounting Standards Codification- Topic 820- SubTopic 10- Section 50-599- Paragraph 3-1- Subparagraph (b-SX 210. 5- 02 (29) ) -Publisher FASB - URI <https://asc.fasb.org/1943274/2147480566/210> extlink & oid = 126976982 & loc = d3e19279- 110258 Reference 2- 10- 599- 1 Details Name: us-gaap\_CommonStockSharesIssued Namespace Prefix: us-gaap\_ Data Type: xbrli: sharesItemType Balance Type: na Period Type: instantX- DefinitionAmount of the fee that accompanies borrowing money under the debt instrument. ReferencesReference 1 : <http://fasb-www.xbrl.org/2003-us-gaap/role/ref/legacyRef> disclosureRef-Publisher FASB- Name Accounting Standards Codification- Topic 820-210- SubTopic 10- Section 50-599- Paragraph 2-1- Subparagraph (e) SX 210. 5- 02. 22 (1a-b) ) -Publisher FASB - URI <https://asc.fasb.org/1943274/2147480566/210> extlink & oid = 126976982 & loc = d3e19207- 110258 10- 599- 1 Details Name: us-gaap\_FairValueNetDerivativeAssetLiabilityMeasuredOnRecurringBasisUnobservableInputsReconciliationGainLossIncludedInOtherComprehensiveIncomeLoss-gaap\_DebtInstrumentFeeAmount Namespace Prefix: us-gaap\_ Data Type: xbrli: monetaryItemType Balance Type: credit-debit Period Type: durationX instantX - DefinitionAmount-DefinitionEquity impact of issuances-the value of financial instrument classified as new stock issued during the period. Includes shares issued in an initial public offering or a secondary public offering derivative asset (liability) after deduction of derivative liability (asset); measured using unobservable inputs that reflect the entity's own assumption about the assumptions market participants would use in pricing. ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef> -Publisher FASB- Name Accounting Standards Codification- Topic 820-Section 50- Paragraph 2- SubTopic 10- Section Topic 50-505- Publisher FASB Paragraph 2- Subparagraph (c) (2)- URI <https://asc.fasb.org/1943274/2147481112/505> extlink & oid = 126976982 & loc = d3e19207- 10- 50- 110258 Reference ---- 2Reference 2: <http://fasb-www.xbrl.org/2003-us-gaap/role/exampleRef> ref/legacyRef- Publisher FASB- Topic 946- SubTopic 830 - Name Accounting Standards Codification- Topic 820- SubTopic 10- Section 50-55- Paragraph 3-11- Publisher FASB Subparagraph (b)- URI <https://asc.fasb.org/1943274/2147480167/946> extlink & oid = 126976982 & loc = d3e19279- 830 110258 Details Name: us- 55-gaap\_FairValueNetDerivativeAssetLiabilityMeasuredOnRecurringBasisUnobservableInputsReconciliationIssues Namespace Prefix: us- 11Reference 3-gaap\_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionFair value of financial instrument classified as derivative asset (liability) after deduction of derivative liability (asset), measured using unobservable inputs that reflect the entity's own assumption about the assumptions market participants would use in pricing. ReferencesReference 1: <http://fasb-www.xbrl.org/2003-us-gaap/role/disclosureRef> ref/legacyRef- Publisher FASB- Topic 946- SubTopic 205- Name Accounting Standards Codification- Topic 820- SubTopic 10- Section 50-45- Paragraph 2-4- Subparagraph (a) -Publisher FASB - URI <https://asc.fasb.org/1943274/2147480767/946> extlink & oid = 126976982 & loc = d3e19207- 110258 Reference 2- 205- 45- 4Reference 4 : <http://fasb-www.xbrl.org/2003-us-gaap/role/disclosureRef> ref/legacyRef- Publisher FASB- Topic 946- SubTopic 505- Name Accounting Standards Codification- Topic 820- SubTopic 10- Section 50- Paragraph 3-2- Subparagraph (b-a) ) -Publisher FASB - URI <https://asc.fasb.org/1943274/2147481004/946> extlink & oid = 126976982 & loc = d3e19279- 505 110258 Details Name: us- 50-gaap\_FairValueNetDerivativeAssetLiabilityMeasuredOnRecurringBasisWithUnobservableInputs Namespace Prefix: us- 2Reference 5-gaap\_ Data Type:

xbri: monetaryItemType Balance Type: debit Period Type: instantX- DefinitionIndicates line item in statement in which other comprehensive income (OCI) is reported that includes gain (loss) from derivative asset (liability) after deduction of derivative liability (asset), measured at fair value using unobservable input (level 3). ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef-Publisher-FASB-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-820-210> - SubTopic 10 - Section 50- Paragraph 2-...../ref/legacyRef-Publisher FASB - 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-230-505> - SubTopic 10 - Section 45- Paragraph 14- Subparagraph (b)- URI https://asc.fasb.org/extlink&oid=126954810&loc=d3e3255-108585** Details Name: us-gaap\_ProceedsFromRelatedPartyDebtNamespace-Prefix: us-gaap\_Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- Details Name: us-gaap\_FairValueByFairValueHierarchyLevelAxis = us-gaap\_FairValueInputsLevel3Member Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us-gaap\_LongtermDebtTypeAxis = us-gaap\_ConvertibleDebtMember Namespace Prefix: Data Type: na Balance Type: Period Type: Subsequent Events- Additional Information (Detail)- USD (\$) 7 Months Ended 12 Months Ended Feb. 03, 2023 Nov. 15, 2021 Dec. 31, 2021 Dec. 31, 2022 Subsequent Event [ Line Items ] Accretion of Class A ordinary shares subject to possible redemption amount \$ 34, 202, 066 Private Placement [ Member ] Subsequent Event [ Line Items ] Stock issued during period shares new issues 1, 322, 000 Common Class A [ Member ] Subsequent Event [ Line Items ] Common stock, shares, outstanding 1, 322, 000 1, 322, 000 Temporary equity redemption price, per share \$ 10. 2 \$ 10. 34 Accretion of Class A ordinary shares subject to possible redemption amount \$ 274, 200, 000 Asset held in trust account \$ 274, 200, 000 X- Definition The total amount of cash and securities held by third party trustees pursuant to terms of debt instruments or other agreements as of the date of each statement of financial position presented, which can be used by the trustee only to pay the noncurrent portion of specified obligations. ReferencesReference 1: [http://www.xbrl.org/2009/role/commonPracticeRef-Publisher-FASB-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-235-210](http://www.xbrl.org/2009/role/commonPracticeRef-Publisher-FASB-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-235-210) - SubTopic 10 - Section S99- Paragraph 1-...../ref/legacyRef-Publisher FASB - Name Accounting Standards Codification- Topic 505- SubTopic 10- Section 50 **S99- Paragraph 2-1- Subparagraph (SX 210. 5- 02 (29))- Publisher FASB - URI https://asc.fasb.org/extlink&oid=126973232&loc=d3e21463-112644** Reference 2: <http://1943274/2147480566> fasb.org/us-gaap/role/ref/legacyRef-Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1 - Subparagraph (SX 210. 5- 02 (29))- URI https://asc.fasb.org/extlink&oid=120391452&loc=d3e13212-122682- Details Name: us-gaap\_CommonStockSharesOutstanding **gaap\_StockIssuedDuringPeriodValueNewIssues** Namespace Prefix: us-gaap\_Data Type: xbrli: sharesItemType **monetaryItemType** Balance Type: **credit** na Period Type: instantX- Definition Number..... xbrli: sharesItemType Balance Type: na Period Type: durationX- Definition Detail 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. ReferencesNo definition available. Details Name..... in control of the issuer. ReferencesReference 1: <http://fasb-www.xbrl.org/2003-us-gaap/role/disclosureRef/ref/legacyRef-Publisher-FASB-Topic-830-SubTopic-30> - Name Accounting Standards Codification- **Section 50- Paragraph 2- Publisher FASB- URI https://asc.fasb.org//1943274/2147481674/830-30-50-2Reference 2: <http://www.xbrl.org/2003/role/disclosureRef-Topic-480-855> - SubTopic 10 - Section S99- Paragraph 1 - URI https://asc.fasb.org/extlink&oid=122040564&loc=d3e177068-122764** Reference 2: [http://fasb.org/us-gaap/role/ref/legacyRef-Publisher-FASB-Name-Accounting-Standards-Codification-Topic-210-SubTopic-10-Section-S99-50-Paragraph-1-2-Publisher-FASB-Subparagraph-\(27\)-URI-https://asc.fasb.org//1943274/2147483399/855](http://fasb.org/us-gaap/role/ref/legacyRef-Publisher-FASB-Name-Accounting-Standards-Codification-Topic-210-SubTopic-10-Section-S99-50-Paragraph-1-2-Publisher-FASB-Subparagraph-(27)-URI-https://asc.fasb.org//1943274/2147483399/855) extlink&oid=120391452&loc=d3e13212-122682-10-50-2- Details Name: us-gaap\_TemporaryEquityRedemptionPricePerShare **gaap\_SubsequentEventLineItems** Namespace Prefix: us-gaap\_Data Type: **xbrli** dtc-types: perShareItemType **stringItemType** Balance Type: na Period Type: instantX **durationX** - Details Name: us-gaap\_SubsidarySaleOfStockAxis **gaap\_StatementClassOfStockAxis** = us-gaap\_PrivatePlacementMember **gaap\_CommonStockMember** 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: **srt\_StatementScenarioAxis** us-gaap\_SubsequentEventTypeAxis = **srt\_ScenarioForecastMember** us-gaap\_SubsequentEventMember Namespace Prefix: Data Type: na Balance Type: Period Type:**