

**Risk Factors Comparison 2024-03-29 to 2023-03-28 Form: 10-K**

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

The BSA, enforced by FinCEN, requires us to report currency transactions in excess of \$ 10, 000, including identification of the customer by name and social security number, to the Internal Revenue Service. This regulation also requires us to report certain suspicious activity, including any transaction that exceeds \$ 5, 000 that we know, suspect or have reason to believe involves funds from illegal activity or is designed to evade federal regulations or reporting requirements and to verify sources of funds. Substantial penalties can be imposed against us if we fail to comply with this regulation. If we fail to comply with these laws and regulations, the imposition of a substantial penalty could have a material adverse effect on our business, financial condition and results of operations. State and municipal governments in which our customers do business or seek to do business may have or may adopt laws that adversely affect our ability to do business with such customers. While the federal government has the right to regulate and criminalize cannabis, state and municipal governments may adopt or amend additional laws and regulations that further criminalize or adversely affect cannabis businesses. States that currently have laws that decriminalize or legalize certain aspects of cannabis, such as medical marijuana, could in the future, reverse course and adopt new laws that further criminalize or adversely affect cannabis businesses. Additionally, municipal governments in certain states may have laws that adversely affect cannabis businesses, even though there are no such laws at the state level. For example, municipal governments may have zoning laws that restrict where cannabis operations can be located and the manner and size of which they can expand and operate. These municipal laws, like the federal laws, may adversely affect our customers' ability to do business. Also, given the complexity and rapid change of the federal, state and local laws pertaining to cannabis, our customers may incur substantial legal costs associated with complying with these laws and in acquiring the necessary state and local licenses required by their business endeavors. All of the foregoing may impact our customers' ability to purchase our products and services, which may adversely affect our business, revenue and earnings. Most, if not all, of our customers are impacted by Section 280E of the Code, which limits certain expenses marijuana companies can deduct. This negative impact could affect the financial condition of our customers, which in turn may negatively affect the ability of our customers to purchase our products and services. Section 280E of the Code forbids businesses from deducting otherwise ordinary business expenses from gross income associated with the "trafficking" of Schedule I or II substances, as defined by the CSA. The Internal Revenue Service (the "IRS") has subsequently applied Section 280E to state-legal cannabis businesses since marijuana is still a Schedule I substance. Section 280E states that no deductions should be allowed on any amount "in carrying on any trade or business if such trade or business consists of trafficking in controlled substances." Section 280E affects all businesses that engage in the cultivation, sale or processing of marijuana. This includes cultivators, medical dispensaries, marijuana retail stores and infused product manufacturers, as well as marijuana-derived concentrates and oil manufacturers. Because Section 280E limits certain deductions, it can have a dramatic effect on the profitability of these businesses, which in turn may adversely affect their ability to purchase our products and services. Such result may adversely impact our revenue and earnings. There may be difficulty enforcing certain of our commercial agreements and contracts. Courts will not enforce a contract deemed to involve a violation of law or public policy. Because cannabis remains illegal under U. S. federal law, parties to contracts involving the state legal cannabis industry have argued that the agreement was void as federally illegal or against public policy. Some courts have accepted this argument in certain cases, usually against the company trafficking in cannabis. While courts have enforced contracts related to activities by state-legal cannabis companies, and the trend is generally to enforce contracts with state-legal cannabis companies and their vendors, there remains doubt and uncertainty that we will be able to enforce our commercial agreements in court for this reason. We cannot be assured that we will have a remedy for breach of contract, which would have a material adverse effect on our business. Due to our involvement in the cannabis industry, we may have a difficult time obtaining the various insurances that are desired to operate our business, which may expose us to additional risk and financial liability. Insurance that is otherwise readily available, such as general liability and directors' and officers' insurance, is more difficult for us to find, and more expensive, because we are product and service providers to companies in the cannabis industry. There are no guarantees that we will be able to find such insurances in the future, or that the cost will be affordable to us. If we are forced to go without such insurances, it may prevent us from entering into certain business sectors, may inhibit our growth, and may expose us to additional risk and financial liabilities. A drop in the retail price of cannabis products may negatively impact our business. The fluctuations in economic and market conditions that impact the prices of commercially grown cannabis, such as increases in the supply of cannabis and decreases in demand for cannabis, could have a negative impact on our clients that are cannabis producers, and therefore could negatively impact our business. Risks Related to Our Common Stock Our securities prices may be volatile and may decrease substantially. The public trading prices of our securities fluctuate, in some cases substantially, and we expect that they will continue to do so. The price of our securities in the market on any particular day depends on many factors including, but not limited to, the following: • **our ability to maintain the listing of our securities on the Nasdaq Stock Market, and our ability to satisfy current continued listing standards, including the current deficiency prior to April 9, 2024;** • price and volume fluctuations in the overall stock market from time to time; • investor demand for our shares and warrants; • significant volatility in the market price and trading volume of companies in the cannabis industry; • variations in our operating results and market conditions specific to our business; • the emergence of new competitors or new technologies; • operating and market price performance of other companies that investors deem comparable; • changes in our Board of Directors (the "Board") or management; • sales or purchases of our securities by insiders, including sales of our common stock issued to employees, directors and consultants under our equity incentive plans which were registered under the Securities Act of 1933, as amended (the "Securities Act") under our S-8 registration statement; • commencement of, or involvement in, litigation; • changes in governmental regulations, in particular with respect to the cannabis industry; • actual or anticipated changes in our earnings, and fluctuations in our quarterly operating results; • market sentiments about the cannabis industry; • general economic conditions and trends; and • departures of any of our key employees. In the past, following periods of volatility in the market price of a company's securities, securities class action litigation has often been brought against that company. Due to the potential volatility of our securities prices, we may therefore be the target of securities litigation in the future. Securities litigation could result in substantial costs and divert management's attention and resources from our business. In addition, if the market for equity stocks of companies in our industry, or the stock market in general, experiences a loss of investor confidence, the market price of our securities could decline for reasons unrelated to our business, financial condition, or results of operations. If any of the foregoing occurs, it could cause the price of our securities to fall and may expose us to lawsuits that, even if unsuccessful, could be costly to defend and a distraction to our Board of Directors and management. **If we are unable to maintain our listing on The Nasdaq Markets for either the common stock or the warrants, or both, it could become more difficult to sell our securities in the public market. Currently, our common stock and warrants are listed on The Nasdaq Capital Market. We received a de-listing letter in April 2023, and we must cure the deficiency prior to April 9, 2024, to regain compliance with the continued listing requirements. To maintain our listing on this market, we must meet Nasdaq's listing maintenance standards. If we are unable to meet Nasdaq's listing maintenance standards for any reason, our common stock and warrants will be delisted. If our securities are delisted, we may seek to list our securities on the NYSE American or on a regional stock exchange or, if one or more broker-dealer market makers comply with applicable requirements, the over-the-counter (OTC) market. Listing on such other market or exchange could reduce the liquidity of our securities. If our securities were to trade in the OTC market, an investor would find it more difficult to dispose of, or to obtain accurate quotations for the price of, the securities. A delisting from The Nasdaq Capital Market and failure to obtain listing on another market or exchange would subject our securities to so-called penny stock rules that impose additional sales practice and market-making requirements on broker-dealers who sell or make a market in those securities. Consequently, removal from The Nasdaq Capital Market and failure to obtain listing on another market or exchange could affect the ability or willingness of broker-dealers to sell or make a market in our securities and the ability of purchasers of our securities to sell their securities in the secondary market.** Our Board of Directors is authorized to reclassify any unissued shares of our preferred stock into one or more classes, which could convey special rights and privileges to its owners. Our articles of incorporation permit our Board of Directors to reclassify any authorized but unissued shares of preferred stock into one or more classes. Our Board of Directors will generally have broad discretion over the size and timing of any such classification, subject to a finding that the classification and issuance of preferred stock is in our best interests. In the event our Board of Directors opts to classify a portion of our unissued shares of preferred stock into a class of preferred stock, those preferred shares would have a preference over our common stock with respect to dividends and liquidation. The class voting rights of any preferred shares we may issue could make it more difficult for us to take some actions that may, in the future, be proposed by the Board of Directors and / or the holders of our common stock, such as a merger, exchange of securities, liquidation, or alteration of the rights of a class of our securities, if these actions were perceived by the holders of preferred shares as not in their best interests. These effects, among others, could have an adverse effect on your investment in our common stock. Registration rights and Rule 144 sales contain risks for shareholders. From time to time, we issue our securities on an unregistered basis, which may be eligible for resale under SEC Rule 144 promulgated under the Securities Act or may require us to register with the SEC the securities for resale. In the event there are securities outstanding that can be sold under Rule 144 or under a registration statement for resale, there may be market pressure on our stock to absorb the securities in respect of the then market value of the company. We have a substantial number of options and warrants outstanding, which if exercised for shares of common stock, may put pressure on the market price of a share. We have sold to public investors a substantial number of warrants to purchase common stock from time to time over the next several years. In addition, we have a substantial number of options and warrants outstanding held by investment bankers who provided us with underwriting and placement services that were issued warrants and employees that were issued options. To the extent that these are exercised for shares, there may be pressure on our stock price while the market absorbs them. The potential of exercise may also have the same effect. Investors should expect that the options and warrants will be exercised when the stock price is substantially above the exercise price. We do not anticipate paying any cash dividends on our common stock in the foreseeable future. We currently intend to retain our future earnings, if any, for the foreseeable future, to repay indebtedness and to fund ~~the development and growth of~~ our business. We do not intend to pay any dividends to holders of our common stock in the foreseeable future. Any decision to declare and pay dividends in the future will be made at the discretion of our Board taking into account various factors, including our business, operating results and financial condition, current and anticipated cash needs, plans for expansion, any legal or contractual limitations on our ability to pay dividends under our loan agreements or otherwise. As a result, if our Board does not declare and pay dividends, the capital appreciation in the price of our common stock, if any, will be your only source of gain on an investment in our common stock, and you may have to sell some or all of your common stock to generate cash flow from your investment. The market price of our securities may be adversely affected by the sale of shares by our management or large stockholders. Sales of our shares of common stock by our officers or senior managers through 10b5-1 plans or otherwise or by large stockholders could adversely and unpredictably affect the price of our common stock. Additionally, the price of our shares of common stock could be affected even by the potential for sales by these persons. We cannot predict the effect that any future sales of our common stock, or the potential for those sales, will have on our share price. Furthermore, due to relatively low trading volume of our stock, should one or more large stockholders seek to sell a significant portion of their stock in a short period of time, the price of our stock may decline. An active, liquid trading market for our common stock and warrants may not develop or be sustained, and as a result, investors may not be able to sell their common stock at or above their acquisition price, or at all. Prior to February 10, 2022, our common stock was quoted on the OTC

Markets Group, Inc., OTCQB. Trading on the OTCQB marketplace was infrequent and in limited volume. Although our common stock is now listed on Nasdaq, along with our public warrants, an active trading market for these securities may never develop or be sustained. If an active trading market does not develop, investors will have difficulty selling their shares of common stock and warrants at an attractive price, or at all. An inactive market may also impair our ability to raise capital and may impair our ability to expand our business by using our common stock and common stock related securities as consideration in an acquisition. If we are unable to maintain our listing on ~~The the Nasdaq Markets - Market~~ **Market** for either the common stock or the warrants, or both, **it is possible that could become more difficult to sell our securities will once again trade in the public market. Our common stock is listed on The Nasdaq Capital Market-the OTC with the limitations noted above. To maintain our-We received a continued listing deficiency letter and on this market, we must meet Nasdaq's listing maintenance standards satisfy the deficiency prior to April 9, 2024. If we are unable to continue to meet do not satisfy the deficiency our securities will be removed from trading on Nasdaq by action of the exchange** -s listing maintenance standards for any reason, our common stock could be delisted. In that event **If our common stock were delisted, there is no assurance that we will seek to list our securities common stock on any the NYSE American or on a regional stock exchange or, if one or more broker-dealer market makers comply with applicable requirements, the over-the-counter (OTC) market. Listing on such other trading platform market or exchange could reduce the liquidity of our common stock. If our common stock were to trade in the OTC market, an investor would find it more difficult to dispose of, or to obtain accurate quotations for the price of, the common stock. A delisting from The Nasdaq Capital Market and failure to obtain listing on another market or exchange would subject our common stock to so-called penny stock rules that impose additional sales practice and market-making requirements on broker-dealers who sell or make a market in those securities. Consequently, removal from The Nasdaq Capital Market and failure to obtain listing on another market or exchange could affect the ability or willingness of broker-dealers to sell or make a market in our common stock and the ability of purchasers of our common stock to sell their securities in the secondary market. Similarly, we have a series of common stock purchase warrants listed on The Nasdaq Global Market which could separately be delisted for not meeting maintenance standards. If these securities are delisted, we would try to list them on another market with or separately from the common stock. If we are not successful in listing the warrants on a different market, an investor would find it more difficult to dispose of, or to obtain accurate quotations for the price of, the warrants. On March 22, 2023, the closing price of our common stock was \$ .88 per share and \$ .0541 per warrant.** You may be diluted by future issuances of preferred stock or additional common stock in connection with our incentive plans, acquisitions or otherwise; future sales of such shares in the public market, or the expectations that such sales may occur, could lower our stock price. Our articles of incorporation authorizes us to issue shares of our common stock and options, rights, warrants and appreciation rights relating to our common stock for the consideration and on the terms and conditions established by our Board in its sole discretion. We could issue a significant number of shares of common stock in the future in connection with investments or acquisitions. Any of these issuances could dilute our existing stockholders, and such dilution could be significant. Moreover, such dilution could have a material adverse effect on the market price for the shares of our common stock. The future issuance of shares of preferred stock with voting rights may adversely affect the voting power of the holders of shares of our common stock, either by diluting the voting power of our common stock if the preferred stock votes together with the common stock as a single class, or by giving the holders of any such preferred stock the right or ability to block an action on which they have a separate class vote, even if the action were approved by the holders of our shares of our common stock. The future issuance of shares of preferred stock with dividend or conversion rights, liquidation preferences or other economic terms favorable to the holders of preferred stock, when compared to the rights of the common stockholders, could adversely affect the market price for our common stock by making an investment in the common stock less attractive. For example, investors in the common stock may not wish to purchase common stock at a price above the conversion price of a series of convertible preferred stock because the holders of the preferred stock would effectively be entitled to purchase common stock at the lower conversion price, causing economic dilution to the holders of common stock. Item 1B. Unresolved Staff Comments We are a smaller reporting company as defined by Rule 12b-2 of the Exchange Act, and therefore we are not required to provide information under this item. Item 1C. Cybersecurity **We have a cybersecurity program to identify, monitor, and mitigate cybersecurity risks. The security program consists of responsibilities for information security and incident response and is overseen by a third-party consultant with guidance from subcontracted cybersecurity vendors that our third-party consultant contracts. We consider cybersecurity risks alongside other company risks and consult with subject matter experts where necessary to identify cybersecurity risks, and evaluate their nature and severity. Management offers cybersecurity updates to the Audit Committee on at least an annual basis, and more frequently if circumstances warrant. These briefings include assessments of risks, the threat landscape, and updates on any incidents. Our third-party consultant provides and assists with implementation on a formal IT Security Policy to provide appropriate governance over information security including control requirements for change management and patching, multifactor authentication, data backup, security monitoring, and mobile device management. Management coordinates with its third-party consultant on security controls and any issues are reported to the Audit Committee. In addition, we carry insurance that provides levels of reimbursement protection against the potential losses arising from a cybersecurity incident; however, the insurance may not cover all the costs that we might incur, and we may suffer direct economic loss. We have not had any reportable cybersecurity breaches, including what we may perceive or recognize as cybersecurity incidents or credible threats during the fiscal year ended December 31, 2023. To date, as a result, there has not been any material adverse effect on our business operations or financial condition. If there is a cybersecurity attack and an infiltration of our files, data, customer data and the like, there would be a material adverse effect on our business, our reputation, our operations and financial condition. For example, our reputation would be damaged in the event of a cybersecurity infiltration. If there were a cybersecurity infiltration, we could lose access to our data which would disrupt our operations, and we even may not be able to operate. Such a loss of access might be temporary or permanent, and it might be localized or general. The level of disruption will depend on our backup systems. Our clients financial and other data could be taken and used against us reputationally or to damage our clients in different ways. In the latter instance, we may be liable for monetary damages to our clients. We may be held for cyber ransom, which would be loss to our financial resources. Our inability to operate, payment of damages, payment of ransom, and the costs of reparation of our systems, consultants and tangential expenses will all result in damage to our business and our financial resources.** Item 2. Properties We own no real property. On July 28, 2021, we executed a lease, which became effective November 1, 2021, for our manufacturing and headquarters office space at 385 S. Pierce Avenue, Suite C, Louisville, Colorado 80027. The term of the lease commenced November 1, 2021, and continues through January 31, 2027. Our leased space is approximately 11,491 square feet. We believe that our lease is at market rates and that there is sufficient space available in the Louisville, Colorado area to obtain additional or other space if and when required. Item 3. Legal Proceedings **We On October 20, 2023, Sweet Cut Grow, LLC and Green Ice, LLC (collectively, "Claimant") a client of the Company with which it had an equipment contract and engineering contract, filed a demand for arbitration asserting claims for breach of contract, breach of warranty, and unjust enrichment, and demand for \$ 1,049,280 in damages, plus interest ("Claims"). The Company continues to deny all the Claims and has asserted a counterclaim. The Company believes Claimant is owed nothing as the Company fulfilled all its obligations under the contracts to Claimant, and further, that the negligence of a third-party supplier is the basis of the Claims. The Company's equipment contract with Claimant requires the parties to arbitrate their disputes under the rules of the American Arbitration Association ("AAA"). The arbitration will be heard in Denver, Colorado. The matter is in the preliminary phase. The parties will pay their own legal fees and expenses. The Company intends to defend itself vigorously, believing there are no merits to the claims as currently presented. Given the current uncertainty around estimability and success of claims, we have not currently subject recorded an accrual for any potential loss related to this matter. Regardless, we intend to generally defend the claims on the basis that we promptly addressed all problems, and that any material legal proceedings, nor, to issues with defective HVAC equipment are the responsibility of our third-party equipment manufacturer knowledge, is any material legal proceeding threatened against us.** From time to time, we may be a party to certain legal proceedings in the ordinary course of business, including proceedings relating to the enforcement of our rights under contracts with our customers. While the outcome of these legal proceedings cannot be predicted with certainty, we do not expect that these proceedings will have a material effect upon our financial condition or results of operations. Item 4. Mine Safety Disclosures Not applicable. PART II Item 5. Market for Registrant's Common Equity, Related Stockholder Matters and Issuer Purchases of Equity Securities Public Securities - Common Stock and Warrants Our shares of common stock **currently** are quoted on Nasdaq under the symbol "CEAD". In addition, we have a class of publicly traded warrants to purchase shares of common stock that are quoted on Nasdaq under the symbol "CEADW." **We received a continued listing deficiency letter and must satisfy the deficiency prior to April 9, 2024. If we do not satisfy the deficiency our securities will be removed from trading on Nasdaq by action of the exchange. We believe our securities will then trade on the OTC. We do not anticipate applying for listing on the higher tiers of the OTC. We will continue to be a reporting company with the Securities and Exchange Commission, and we anticipate that brokers will continue to be able to make share transactions in our securities, although they will be subject to trading requirements that will substantially restrict the ability of our stockholders to make share sales and others to make share purchases. The limited trading will also restrict our ability to use our equity to fund our operations.** As of March 28-9, 2023-2024, we had approximately 32 shareholders of record and **as of October 25, 2023, we had approximately 42,481- 11,694** shareholders who hold their shares in street name. Equity Compensation Plans Equity Incentive Plan On August 1, 2017, our Board of Directors adopted and approved the 2017 Equity Incentive Plan (the "2017 Equity Plan") in order to attract, motivate, retain, and reward high-quality executives and other employees, officers, directors, consultants, and other persons who provide services to us by enabling such persons to acquire an equity interest in us. Under the 2017 Equity Plan, our Board of Directors may award stock options, stock appreciation rights ("SARs"), restricted stock awards ("RSAs"), restricted stock unit awards ("RSUs"), shares granted as a bonus or in lieu of another award, and other stock-based performance awards. The 2017 Equity Plan allocates 333,333 shares of our common stock ("Plan Shares") for issuance of equity awards under the 2017 Equity Plan. As of December 31, 2022-2023, we have granted, under the 2017 Equity Plan, awards in the form of RSAs for services rendered by independent directors and consultants, non-qualified stock options, RSUs, and stock bonus awards. The information for our 2017 Equity Plan as of December 31, 2022-2023, is summarized as follows: Number of shares to be issued upon exercise of outstanding options Weighted-average exercise price of outstanding options Number of securities remaining available for future issuance under equity compensation plans (excluding securities reflected in first column) Equity compensation plans approved by shareholders-- Equity compensation plans not approved by shareholders (1) 147-145, 477-512 \$ 11.88-22-85-24, 464-129 Total 147-145, 477-512 \$ 11.88-22-85-24, 464-129 (1) Of the 333,333 Plan Shares allocated for issuance under the 2017 Equity Plan, as of December 31, 2022-2023, 163,692 shares have been issued, non-qualified stock options over 477-145, 477-512 shares were issued and outstanding and securities in respect of the remaining 22-24, 464-129 shares were available for future issuance. Equity Incentive Plan On March 22, 2021, the Board approved the 2021 Equity Incentive Plan (the "2021 Equity Plan"), which was approved by the stockholders on July 22, 2021. The 2021 Equity Plan permits the Board to grant awards of up to 666,667 shares of common stock. The 2021 Plan provides for the grant of incentive stock options intended to qualify under Section 422 of the Internal Revenue Code of 1986, as amended (the "Code"), non-qualified stock options, stock appreciation rights ("SARs"), restricted stock awards and restricted stock unit awards and other equity linked awards to our employees, consultants and directors. If an equity award (i) expires or otherwise terminates without having been exercised in full or (ii) is settled in cash (i.e., the holder of the award receives cash rather than stock), such expiration, termination or settlement will not reduce (or otherwise offset) the number of shares of common stock that may be issued pursuant to this Plan. As of December 31, 2022-2023, we have granted under the 2021 Equity Plan, incentive stock options, non-qualified stock options, and a stock bonus award. Number of shares to be issued upon exercise of outstanding options Weighted-average exercise price of outstanding options Number of securities remaining available for future issuance under equity compensation plans (excluding securities reflected in first column) Equity compensation plans approved by shareholders 402-(1) 213, 047-632 \$ 4-2, 97

551-81,320, 413-467 Equity compensation plans not approved by shareholders (1) -- Total 402-213, 017-632, \$ 4.2, 97-551-81,320, 413-467 (1) Of the 666, 667 Plan Shares allocated for issuance under the 2021 Equity Plan, as of December 31, 2022-2023, 40-132, 470-568 shares have been issued, non-qualified stock options over 61-172, 201-815 shares were issued and outstanding, incentive stock options over 40, 816 shares were issued and outstanding, restricted stock units over 3, 367 shares were issued and outstanding, and securities in respect of the remaining 551-320, 413-467 shares were available for future issuance. Refer to Note 14-13 -- Equity Incentive Plan of our consolidated financial statements, which are included as part of this Annual Report for the further details on our 2017 Equity Plan and 2021 Equity Plan. Item 6. Selected Financial Data We are a smaller reporting company, as defined by Rule 12b-2 of the Exchange Act, and therefore we are not required to provide the information under this item. Item 7. Management's Discussion and Analysis of Financial Condition and Results of Operations The following discussion should be read in conjunction with our consolidated financial statements and related notes and other financial information included elsewhere in this Annual Report, which include additional information about our accounting policies, practices, and the transactions underlying our financial results. In addition to historical information, this Annual Report contains forward-looking information that involves risks and uncertainties. Our actual results could differ materially from those anticipated by such forward-looking information due to the factors discussed under "Cautionary Statements" appearing elsewhere herein and the risks and uncertainties described or identified in "Item 1A -- Risk Factors" in this Annual Report. Please also refer to "Non-GAAP Financial Measures" discussed elsewhere in this Annual Report. The following discussion should be read in conjunction with Item 1 -- Business in this Annual Report, and our consolidated financial statements and accompanying notes to consolidated financial statements included in this Annual Report. Our Management's Discussion and Analysis of Financial Condition and Results of Operations ("MD & A") is segregated into four sections, including: Executive Overview. This section provides a summary of our operating performance and cash flows, industry trends and our strategic initiatives. Critical Accounting Policies and Estimates. This section describes the accounting areas where management makes critical estimates to report our financial condition and results of operations. Results of Operations. This section provides an analysis of our consolidated results of operations for the two comparative periods presented in our consolidated financial statements. Liquidity, Capital Resources and Financial Position. This section provides an analysis of cash flow, contractual obligations, and certain other matters affecting our financial position. CEA Industries Inc. is a company focused on selling environmental control and other technologies and services to the Controlled Environment Agriculture ("CEA") industry. Our principal service and product offerings include: (i) floor plans and architectural design of cultivation facilities, (ii) licensed mechanical, electrical, and plumbing (MEP) engineering of commercial scale environmental control systems specific to cultivation facilities, (iii) process cooling systems and other climate control systems, (iv) air handling equipment and systems, (v) LED lighting, (vi) benching and racking solutions for indoor cultivation, (vii) automation and control devices, systems and technologies used for environmental, lighting and climate control, and (viii) preventative maintenance services for CEA facilities. Our customers include commercial, state- and provincial-regulated CEA growers in the U. S. and Canada as well as in other international locations. Customers are those growers building new facilities and those expanding or retrofitting existing facilities, with both ranging in size from several thousand to more than 100, 000 square feet. Historically, our revenue stream is derived primarily from supplying our products, services and technologies to commercial indoor facilities that grow cannabis, but we have served facilities growing other crops and we intend to pursue such facilities as customers more in the future. We have three core assets that we believe are important to our going-forward business strategy. First, we have multi-year relationships with customers and others in the CEA industry, notably in the cannabis segment. Second, we have specialized engineering know-how and experience gathered from designing environmental control systems for CEA cultivation facilities since 2016. Third, we have a line of proprietary and curated environmental control products. Historically, nearly all of our customers have been in the cannabis cultivation business. We believe our customers engage us for their environmental and climate control systems because they value our reputation as experts in the industry. We leverage our reputation and know-how against the many local contractors and MEP engineers who collectively constitute our largest competitors. Our revenue. The following table summarizes results for the year years ended December 31, 2023 and December 31, 2022 was approximately: 2023 2022 \$ Change Revenue \$ 6, 911, 000 \$ 11, 283, 000 compared to approximately \$ 13 (4, 639-372, 000) (39) % Net loss for the year ended December 31, 2021, a decrease of \$ (2, 356-912, 000) \$ (5, or 17-497, 000) \$ (2, 585, 000) (- 47) % Adjusted - Overall, we had a net loss of approximately \$ (2, 497-698, 000) for the year ended December 31, 2022 as compared to a net loss of approximately \$ (4, 526, 000) \$ (1, 338-828, 000) (- 40) for the year ended December 31, 2021, an increase of \$ 4, 159, 000, or 311 % . Our 2022 adjusted net loss was \$ 4, 526, 000 compared to a 2021 adjusted net loss of \$ 889, 000. Our adjusted net income (loss) is our GAAP net income (loss) after addback for our non-cash equity compensation expenses, debt-related items, goodwill impairment charges, and depreciation expense. Historically, one of the most significant financial challenges we face is the inconsistent and unpredictable revenue we generate quarter-over-quarter, and our revenue and cash flow remain difficult to predict. Impact of the COVID-19 Pandemic on Our Business The impact of the government and the business economic response to the COVID-19 pandemic has affected demand across the majority of our markets and disrupted workflow and completion schedules on projects. We believe we continue. The COVID-19 pandemic is expected to have continued adverse effects on our sales, project implementation, supply chain infrastructure, operating margins, costs, and working capital. Due The resulting effects and uncertainties from the COVID-19 pandemic, including the depth and duration of the disruptions to customers and suppliers, its future effect on our business, on our results of operations, and on our financial condition, cannot be predicted. We expect that the economic disruptions will continue to have an effect on our business over the longer term. Despite this uncertainty, we continue to monitor costs and continue to take actions to reduce costs in order to mitigate the long-term impact of the COVID-19 pandemic to the best of our ability. However, these actions may not be sufficient in the long run to avoid reduced sales, increased losses, and reduced operating cash flows in our business. During the year ended December 31, 2022, and continuing into the current fiscal quarter, the Company experienced significant delays in the receipt of equipment it had ordered to meet its customer orders due to disruption and delays in its supply chain arising from the long-term effects of the COVID-19 pandemic. Consequently, our revenue recognition of these some customer sales has been delayed until future periods when the shipment of these orders can be completed. Impact of Ukrainian and Israeli Conflict Conflicts We currently, we believe that the conflict conflicts between involving Ukraine and Russia does Israel do not have any direct impact on our operations, financial condition, or financial reporting. We believe the conflict conflicts will have only a general impact on our operations in the same manner as it is having a general impact on all businesses that have their operations limited to North America resulting from international sanction and embargo regulations, possible shortages of goods and goods incorporating parts that may be supplied from countries involved in the conflicts Ukraine or Russia, supply chain challenges, and the international and US domestic inflationary -- inflation results resulting of from the conflict and government spending in relation to the conflicts for and funding of our country's response. As our operations are related only to the North American controlled agricultural industry, largely within the cannabis space, we do not believe we will be targeted for cyber-attacks related to this the conflict conflicts. We have no operations in the countries directly involved in the conflict or are specifically impacted by any of the sanctions and embargoes, as we principally operate in the United States and Canada. We do not believe that the conflict conflicts will have any impact on our internal control over financial reporting. Other than general securities market trends, we do not have reason to believe that investors will evaluate the company as having special risks or exposures related to the Ukrainian conflict conflicts. Revenue. Our 2022-2023 revenue was approximately \$ 6, 11-911, 283, 000. Our 2022-2023 revenue represents a decrease of 47-39 % compared to 2021. Included in our 2022 revenue were two projects with one of our MFO customers which accounted for 54 % of our total revenue. We believe, among other things, that we need to build a diversified sales pipeline of MFOs, which we believe will increase our consistency and predictability of revenue. Gross Margin. Our 2022-2023 gross margin was 40-7, 4-8 %, a decrease from 21-10, 5-1 % in 2021-2022. This decrease was primarily due to lower revenue, and an increase in our fixed cost base, and an as a percent of revenue. We experienced a small increase decrease in our variable costs as a percent percentage of revenue. See including lower margins on equipment sales as described in Results of Operations below. Profitability. Our 2022-2023 adjusted net loss was approximately \$ 4-2, 526-698, 000, compared to a 2021-2022 adjusted net loss of approximately \$ 889-4, 526, 000, a decrease of \$ 1, 828, 000, or 40 %. See Results of Operations below. Our adjusted net income (loss) is a key management metric for us because it provides a proxy for the cash we generate from (use in) operations. Capital Resources - The effects of the COVID-19 pandemic presented major challenges for the Company in both 2020 and 2021. We continue to experience business disruptions in a post-COVID environment, in the form of softening demand in the markets we serve, and continued supply chain delays, inflation, and - an inability to replace our backlog of projects. As a result broader macroeconomic slowdown. All of these challenges remain a source of further uncertainty to our business, and as discussed elsewhere in this Annual Report, we have taken steps during 2022-2023 and early 2024 to focus on the Company's core strategy and reduce our operating costs and general and administrative expenses to manage these challenges. More recently, in February 2023, we have taken steps to reduce our cost structure to better reflect the activity levels we are observing in the industry (as further described in Note 16 Subsequent Events). We believe these steps are necessary to protect our liquidity and our current cash balance, and we will continue to monitor this as we move through the year. Nonetheless, there remain risks and uncertainties regarding our ability to grow revenue and generate sufficient revenues and cash flows. And there can be no assurances that we will be able to raise future capital on commercially reasonable terms, or at all. Contract Bookings. Our bookings decreased in 2022-2023, and our backlog at December 31, 2022-2023, was \$ 435-5, 577, 000, a decrease of \$ 5, 241-142, 000, or 48-92 %, from our December 31, 2021-2022 backlog. During 2022-2023, we had net bookings of \$ 6-1, 042-535, 000, consisting of: (i) \$ 8-1, 962-848, 000 of new sales contracts executed in 2022-2023, (ii) \$ 197-59, 000 in net positive changes orders, and (iii) \$ 372-3, 147, 000 in project cancellations. The following table sets forth: (i) our beginning backlog (the remaining contract value of outstanding sales contracts for which we have received an initial deposit as of the previous period), (ii) our net bookings for the period (new sales contracts executed during the period for which we received an initial deposit, net of any adjustments including cancellations and change orders during the period), (iii) our recognized revenue for the period, and (iv) our ending backlog for the period (the sum of the beginning backlog and net bookings, less recognized revenue). Based on the current economic climate and our cost cutting measures, there is no assurance that we will be able to continue to obtain the level of bookings that we have had in the past and/or fulfill our current backlog, and we may experience contract cancellations, project scope reductions and project delays. Our recognized revenue for the quarters ended March 31, 2023, June 30, 2023, September 30, 2023, and December 31, 2023 in the table below, excludes \$ 149, 000, \$ 56, 000, \$ 29, 000, and \$ 0, respectively, in revenue arising from the forfeiture of non-refundable deposits from former customers on previously cancelled contracts. The contracts were removed from the backlog at the time of cancellation. For the quarter ended December 31, 2021-2022 March 31, 2022-2023 June 30, 2022-2023 September 30, 2022-2023 December 31, 2022-2023 Backlog, beginning balance \$ 9-6, 881-832, 000 \$ 10-5, 818-577, 000 \$ 11-1, 179-869, 000 \$ 9-1, 698-066, 000 \$ 548-6, 832, 000 Net bookings, current period 206, 000 826, 000 205, 000 366, 000 138, 000 Recognized revenue, current period (1, 461, 000) (4, 534, 000) (1, 008, 000) (884, 000) (251, 000) Backlog, ending balance \$ 3-5, 577-993, 000 \$ 2, 105, 000 \$ 1, 869-534, 000 \$ 2, 197, 000 \$ 206, 000 Recognized revenue, current period \$ 3, 056, 000 \$ 1, 744-066, 000 \$ 548-3, 015, 000 \$ 435-5, 063, 000 \$ 1, 461, 000 Backlog, ending balance \$ 10, 818, 000 \$ 11, 179, 000 \$ 9, 698, 000 \$ 6, 832, 000 \$ 5, 577, 000 The completion of a customer's new build facility project is dependent upon the customer's ability to secure funding and real estate, obtain a license and then build their cultivation facility so they can take possession of the equipment. Accordingly, the time it takes for these customers to complete a new build project, which corresponds to when we are able to recognize revenue, is driven by numerous factors including: (i) the large number of first-time participants interested in the indoor cannabis cultivation business; (ii) the complexities and uncertainties involved in obtaining state and local licensure and permitting; (iii) local and state government delays in approving licenses and permits due to lack of staff or the large number of pending applications, especially in states where there is no cap on the number of cultivators; (iv) the customer's need to obtain cultivation facility financing; (v) the time needed, and coordination required, for our customers to acquire real estate and properly design and build the facility (to the stage when climate control systems can be installed); (vi) the large price tag and technical complexities of the climate control and air sanitation systems; (vii) the availability of power; and (viii) delays that are typical in completing any construction project. We have provided an estimate in

our consolidated financial statements of when we expect to recognize revenue on our remaining performance obligations (i. e., our Q4 2022-2023 backlog), using separate time bands, with respect to engineering only paid contracts and partial equipment paid contracts. However, there continues to be significant uncertainty regarding the timing of our recognition of revenue in our Q4 2022-2023 backlog. Refer to the Revenue Recognition section of Note 2 in our consolidated financial statements, included as part of this Annual Report for additional information on our estimate of future revenue recognition on our remaining performance obligations. Our backlog, remaining performance obligations and net bookings may not be indicative of future operating results, and our customers may attempt to renegotiate or terminate their contracts for a number of reasons, including delays in, or inability to, obtain project financing or licensing or abandonment of the project entirely. Accordingly, there can be no assurance that contracts included in backlog or remaining performance obligations will actually generate revenues or when the actual revenues will be generated. Net bookings and backlog are considered non-GAAP financial measures, and therefore, they should be considered in addition to, rather than as a substitute for, our GAAP measures for recognized revenue, deferred revenue and remaining performance obligations. Further, we can provide no assurance as to the profitability of our contracts reflected in remaining performance obligations, backlog and net bookings. This discussion and analysis of our financial condition and results of operations is based upon our consolidated financial statements, which have been prepared in conformity with accounting principles generally accepted in the United States of America. Certain accounting policies are particularly important to the understanding of our financial position and results of operations and require the application of significant judgment by our management or can be materially affected by changes from period to period in economic factors or conditions that are outside of our control. As a result, they are subject to an inherent degree of uncertainty. In applying these policies, management uses its judgment to determine the appropriate assumptions to be used in the determination of certain estimates. Those estimates are based on our historical operations, our future business plans and projected financial results, the terms of existing contracts, observance of trends in the industry, information provided by our customers, and information available from other outside sources, as appropriate. Actual results could materially differ from those estimates. For information regarding our critical accounting policies as well as recent accounting pronouncements, see Note 2 of our consolidated financial statements. Our management has discussed the development and selection of critical accounting estimates with the Board of Directors, and the Board of Directors has reviewed our disclosure relating to critical accounting estimates in this Annual Report. We believe the following are the more significant judgments and estimates used in the preparation of our consolidated financial statements.

**Accounts receivable and Allowance allowance** for accounts receivable. Accounts receivables are recorded at the invoiced amount or based on revenue earned for items not yet invoiced, and generally do not bear interest. **An In accordance with ASU No. 2016- 13 (as amended), Measurement of Credit Losses on Financial Instruments, which the Company adopted on a prospective basis effective January 1, 2023, an allowance for doubtful accounts is established recorded against the Company's receivables by applying an expected credit loss model. Each period, management assesses the appropriateness of the level of allowance for credit losses by considering credit risk inherent within its receivables as necessary of the end of the period. The Company considers a receivable past due when a debtor has not paid us by the contractually specified payment due date. Account balances are written off against the allowance for credit losses if collection efforts are unsuccessful and the receivable balance is deemed uncollectible (debtor default), based on past experience and other factors such as the debtor, which, in management's credit rating judgment, deserve current recognition in estimating bad debt. Based on its review, we establish or adjust the allowance for specific customers and the accounts receivable portfolio as a whole well as the length of time the amounts are past due.** As of December 31, 2022-2023, and December 31, 2021-2022, the allowance for doubtful accounts was \$ 125, 000 and \$ 127, 000 233 and \$ 181, 942, respectively. If the financial condition of our customers were to deteriorate, resulting in an impairment of their ability to make payments, additional allowances may be required. **Excess and obsolete inventory Inventory.** Inventory is stated at the lower of cost or net realizable value. The inventory is valued based on a first- in, first- out (" FIFO ") basis. Lower of cost or net realizable value is evaluated by considering obsolescence, excessive levels of inventory, deterioration and other factors. Adjustments to reduce the cost of inventory to its net realizable value, if required, are made for estimated excess, obsolescence or impaired inventory. Excess and obsolete inventory is charged to cost of revenue and a new lower- cost basis for that inventory is established; subsequent changes in facts and circumstances do not result in the restoration or increase in the thereby established cost basis. As of December 31, 2022-2023, and December 31, 2021-2022, the allowance for excess and obsolete inventory was \$ 70-193, 907-000, and \$ 94-71, 379-000, respectively. **Goodwill impairment. Goodwill, defined.... was recorded at June 30, 2022.** Product warranty. We warrant the products that we manufacture for a warranty period equal to the lesser of 12 months from start- up or 18 months from shipment. Our warranty provides for the repair, rework, or replacement of products (at our option) that fail to perform within stated specification. Our third- party suppliers also warrant their products under similar terms, which are passed through to our customers. We assess the historical warranty claims on our manufactured products and, since 2016, warranty claims have been approximately 1 % of annual revenue generated on these products. We continue to assess the need to record a warranty reserve at the time of sale based on historical claims and other factors. As of December 31, 2022-2023, and December 31, 2021-2022, we had an accrued warranty reserve amount of \$ 191, 000 and \$ 180, 000 457 and \$ 186, 605, respectively, which are included in accounts payable and accrued liabilities on our consolidated balance sheets. **Income taxes. We account for deferred tax liabilities and assets for the future consequences of events that have been recognized in our consolidated financial statements or tax returns. Measurement of the deferred items is based on enacted tax laws. In the event the future consequences of differences between financial reporting bases and tax bases of our assets and liabilities result in a deferred tax asset, we perform an evaluation of the probability of being able to realize the future benefits indicated by such asset. A valuation allowance related to a net deferred tax asset is recorded when it is more likely than not that some portion or all of the net deferred tax asset will not be realized. Management's judgment is required in determining our provision for income taxes, deferred tax assets and liabilities, and any valuation allowance recorded against the net deferred tax assets. We recorded a full valuation allowance as of December 31, 2022, and December 31, 2021. Based on the available evidence, we believe it is more likely than not that we will be unable to utilize our net deferred tax assets in the foreseeable future. We intend to maintain valuation allowances until sufficient evidence exists to support the reversal of such valuation allowances. We make estimates and judgments about our future taxable income that are based on assumptions that are consistent with our plans. Should the actual amounts differ from our estimates, the carrying value of our deferred tax assets could be materially impacted.** Share-based compensation. We recognize the cost resulting from all share- based compensation arrangements, including stock options, restricted stock awards and restricted stock units that we grant under our equity incentive plan in our consolidated financial statements based on their grant date fair value. The expense is recognized over the requisite service period or performance period of the award. The service inception date is typically the grant date, but the service inception date may be prior to the grant date. Awards with a graded vesting period based on service are expensed on a straight- line basis for the entire award. Awards with performance- based vesting conditions which require the achievement of a specific company financial performance goal at the end of the performance period and required service period are recognized over the performance period. Each reporting period, we reassess the probability of achieving the respective performance goal. If the goals are not expected to be met, no compensation cost is recognized, and any previously recognized amount recorded is reversed. If the award contains market- based vesting conditions, the compensation cost is based on the grant date fair value and expected achievement of market condition and is not subsequently reversed if it is later determined that the condition is not likely to be met or is expected to be lower than initially expected. The grant date fair value of stock options is based on the Black- Scholes Model. The Black- Scholes Model requires judgmental assumptions including volatility and expected term, both based on historical experience. The risk- free interest rate is based on U. S. Treasury interest rates whose term is consistent with the expected term of the option. **Allocation Revenue Recognition. We account for revenue in accordance with ASC 606. Under the revenue standard, a performance obligation is a promise in a contract with a customer to transfer a distinct good or service to the customer. Most of transaction prices; standalone selling price our contracts contain multiple performance obligations that include engineering and technical services as well as the delivery of a diverse range of climate control system equipment and components, which can span multiple phases of a customer's project life cycle from facility design and construction to equipment delivery and system installation and start- up. We do not provide construction services or system installation services. Some of our contracts with customers contain a single performance obligation, typically engineering only services contracts. A contract's transaction price is allocated to each distinct performance obligation and recognized as revenue when, or as, the performance obligation is satisfied. When there are multiple performance obligations within a contract, we allocate the transaction price to each performance obligation based on standalone selling price. When estimating the selling price, we use various observable inputs. The best observable input is our actual selling price for the same good or service, however, this input is generally not available for our contracts containing multiple performance obligations. For engineering services, we estimate the standalone selling price by reference to certain physical characteristics of the project, such as facility size and mechanical systems involved, which are indicative of the scope and complexity of the mechanical engineering services to be provided. For equipment sales, the standalone selling price is determined by forecasting the expected costs of the equipment and components and then adding an appropriate margin, based on a range of acceptable margins established by management. Depending on the nature of the performance obligations, we may use a combination of different methods and observable inputs if certain performance obligations have highly variable or uncertain standalone selling prices. Once the selling prices are determined, we apply the relative values to the total contract consideration and estimates the amount of the transaction price to be recognized as each promise is fulfilled. Generally, satisfaction occurs when control of the promised goods is transferred to the customer or as we recognize revenue for the sale of goods when control transfers to the customer, which primarily occurs at the time of shipment. We have elected to exclude from the measurement of the transaction price all taxes (e. g., sales, use, value added, and certain excise taxes) that are assessed by a governmental authority in connection with a specific revenue- producing transaction and collected by us from the customer. Accordingly, we recognize revenue net of sales taxes. The revenue and cost for freight and shipping is recorded when control over the sale of goods passes to our customers. We also have performance obligations to perform certain engineering services that are satisfied over a period of time. Revenue is recognized from this type of performance obligation as services are rendered based on the percentage completion towards certain specified milestones. We offer assurance- type warranties for its fulfilled products and products manufactured by others to meet specifications defined by the contracts with customers and does not have any material separate performance obligations related to these warranties. We maintain a warranty reserve based on historical warranty costs.** Remaining performance obligations. The revenue standard requires certain quantitative and qualitative disclosures about our remaining performance obligations, which are defined as performance obligations that are unsatisfied (or partially unsatisfied) as of the end of the reporting period, including (i) the aggregate amount of the transaction price allocated to the remaining performance obligations, and (ii) when we expect to recognize as revenue with respect to such amounts on either: (x) a quantitative basis using appropriate time bands for the duration of the remaining performance obligations, or (y) using qualitative information. Industry uncertainty, project financing concerns, and the licensing and qualification of our prospective customers, which are out of our control, make it difficult for us to predict when we will recognize revenue on our remaining performance obligations. There are risks that we may not realize the full contract value on customer projects in a timely manner or at all, and completion of a customer's cultivation facility project is dependent upon the customer's ability to secure funding and real estate, obtain a license and then build their cultivation facility so they can take possession of the equipment. Accordingly, the time it takes for customers to complete a project, which corresponds to when we are able to recognize revenue, is driven by numerous factors including: (i) the large number of first- time participants interested in the indoor cannabis cultivation business; (ii) the complexities and uncertainties involved in obtaining state and local licensure and permitting; (iii) local and state government delays in approving licenses and permits due to lack of staff or the large number of pending applications, especially in states where there is no cap on the number of cultivators; (iv) the customer's need to obtain cultivation facility financing; (v) the time needed, and coordination required, for our customers to acquire real estate and properly design and build the facility (to the stage when climate control systems can be installed); (vi) the significant price and technical complexities of the climate control and air sanitation system; (vii) the availability of power; and (viii)

delays that are typical in completing any construction project. Further, based on the current economic climate, and the Company's recent cost cutting measures, there is no assurance that the Company will be able to fulfill its backlog, and the Company may experience contract cancellations, project scope reductions and project delays. There is significant uncertainty regarding the timing of our recognition on all remaining performance obligations as of December 31, 2022-2023. Customer contracts for which we have only received an initial advance payment to cover the allocated value of our engineering services ("engineering only paid contracts") carry enhanced risks that the equipment portion of these contracts will not be completed or will be delayed, which could occur if the customer is dissatisfied with the quality or timeliness of our engineering services or there is a delay or abandonment of the project due to the customer's inability to obtain project financing or licensing. In contrast, after the customer has made an advance payment for a portion of the equipment to be delivered under the contract ("partial equipment paid contracts"), we are typically better able to estimate the timing of revenue recognition since the risks and delays associated with licensing, permitting and project funding are typically mitigated once the initial equipment payment is received. Commitments and contingencies. In the normal course of business, we are subject to loss contingencies, such as legal proceedings and claims arising out of our business, that cover a wide range of matters, including, among others, customer disputes, government investigations and tax matters. An accrual for a loss contingency is recognized when it is probable that an asset has been impaired, or a liability has been incurred and the amount of loss can be reasonably estimated. Comparison of Years ended December 31, 2023 and 2022 and 2021 Revenues and Cost of Goods Sold Revenue for the year ended December 31, 2022-2023 was \$ 6, 111, 283, 000 compared to \$ 13-11, 639-283, 000 for the year ended December 31, 2021-2022, a decrease of \$ 2-4, 356-372, 000, or 47-39 %. This revenue decrease was **partly primarily** the result of our decreased net bookings in 2022-2023 which dropped from \$ 16, 009, 000 in 2021 to \$ 6, 042, 000 in 2022 **to \$ 1, 535, 000 in 2023**, or 62-75 %. **We believe** Additionally, we experienced delays with our international supply of products and shipments from vendors which delayed contract fulfillment and revenue. Our revenue conversion is largely dependent on customer-centric factors outside of our control such as industry uncertainty, project financing concerns, the licensing and qualification of our prospective customers, and other the reasons such lower bookings are due to the suppression of capital expenditures in the cannabis market environment as a challenging business climate including result of the prolonged effects of pricing an and inflationary pressure overall post-COVID-19 economic downturn. **in addition** which makes it difficult for us to a reduced sales effort by the Company predict when we will recognize revenue on our backlog. Cost of revenue decreased by \$ 575-3, 769, 000, or 37 %, from \$ 10, 713-138, 000 for the year ended December 31, 2021-2022 to \$ 10-6, 138-369, 000 for the year ended December 31, 2022-2023. The factors impacting this change are discussed below. The gross profit for the year ended December 31, 2022-2023 was \$ 542-1, 145, 000 compared to \$ 2-1, 926-145, 000 for the year ended December 31, 2021-2022. Gross profit margin decreased by 11-2. 43 percentage points from 21-10. 5-1 % for the year ended December 31, 2021-2022 to 10-7. 1-8 % for the year ended December 31, 2022-2023. This decrease was primarily due to a decrease in revenue, an increase in our fixed cost base and higher as a percent of revenue, offset by slightly lower variable costs as a percent of revenue. Our revenue cost structure is comprised of both fixed and variable components. The fixed cost component represents engineering, manufacturing and project management salaries and benefits and manufacturing overhead that totaled \$ 1, 572-279, 000, or 13-18. 9-5 % of total revenue, for the year ended December 31, 2022-2023, as compared to \$ 1, 342-572, 000, or 13. 9 -8 % of total revenue, for the year ended December 31, 2021-2022. The increase decrease of \$ 230-293, 000 was primarily due to an increase decrease in salaries and benefits (including stock-based compensation) of \$ 249-267, 000 and a decrease of \$ 26, 000 in fixed overhead. The variable cost component, which represents our cost of equipment, outside engineering costs, shipping and handling, travel and warranty costs, totaled \$ 5, 090, 000, or 73. 6 % of total revenue, in the year ended December 31, 2023, as compared to \$ 8, 567, 000, or 75. 9 % of total revenue, in the year ended December 31, 2022. In the year ended December 31, 2023, as compared to the prior year, our cost of equipment decreased by \$ 3, 109, 000 primarily due to the decrease in revenue, offset by a decrease of \$ 19, 000 in fixed overhead. The variable cost component, which represents our cost of equipment margin outside engineering costs, shipping and handling, travel and warranty costs, totaled \$ 8, 567, 000, or 75. 9 % of total revenue, in the year ended December 31, 2022-2023 as compared to \$ 9, 371, 000, or 68. 7 % of total revenue, in the year ended December 31, 2021-2022 : (i) our warranty expense decreased by \$ 195, 000, (ii) travel was down by \$ 101, 000, (iii) our outside engineering costs were down by \$ 43, 000, (iv) other variable costs decreased by \$ 41, 000, and (v) shipping and handling expenses decreased by \$ 26, 000. In these decreases were offset by an increase in excess and obsolete inventory expense of \$ 37, 000. Operating Expenses Operating expenses decreased by 49 % from \$ 6, 869, 000 for the year ended December 31, 2022, as compared to the prior year, our cost of equipment decreased by \$ 1-3, 077-495, 000 primarily due to the decrease in revenue, offset by a minor increase in our equipment margin of 3. 8 percentage points. Additionally in the year ended December 31, 2022-2023 as compared to the year ended December 31, 2021: (i) our travel costs increased by \$ 161, 000 (ii) our warranty expense increased by \$ 122, 000, (iii) excess and obsolete inventory expense increased by \$ 75, 000, and (iv) other variable costs were \$ 60, 000 higher. These increases were offset by (i) a reduction of \$ 103, 000 in outside engineering costs and (ii) a decrease in shipping and handling of \$ 42-3, 374 000. Operating Expenses Operating expenses increased by 40 % from \$ 4, 905, 000 for the year ended December 31, 2021 to \$ 6, 869, 000 for the year ended December 31, 2022, an increase of \$ 1, 964, 000. The operating expense increase consisted of: (i) an increase decrease in selling, general and administrative expenses ("SG & A expenses") of \$ 1, 097-615, 000, (ii) a decrease in advertising and marketing expenses of \$ 884, 000, (iii) a decrease in goodwill impairment charge charges of \$ 631, 000, (iii) an and increase in advertising and marketing expenses of \$ 386, 000 offset by, (iii-iv) a decrease in product development expenses of \$ 150-244, 000. The increase decrease in SG & A expenses for the year ended December 31, 2022-2023 compared to the year ended December 31, 2021-2022, was due primarily to: (i) an increase decrease of \$ 671-998, 000 in salaries, benefits (including equity-based compensation) and other employee related costs, (ii) an increase decrease of \$ 251-314, 000 in accounting and other professional fees, (iii) a decrease in commissions of \$ 111, 000, (iv) a decrease in travel of \$ 104, 000, (v) a decrease of \$ 96, 000 for facility and office expenses, and (vi) a decrease in bad debt of \$ 89, 000, (vii) a decrease of \$ 5, 000 for insurance and (iii-viii) lower losses on asset disposals of \$ 5, 000, offset by (ix) an increase in accounting and other professional fees of \$ 177-67, 000 for investor relations expense, (iv-x), higher business taxes and licenses of \$ 31, 000, and (xi) an increase in board fees of \$ 10, 95, 000, (v) an increase of \$ 69, 000 for Board travel expenses, (vi) an increase in bad debt of Director fees. The \$ 67, 000, (vii) an increase in investor relations expenses of \$ 61, 000, offset by, (viii) a decrease of \$ 115, 000 for commissions, (ix) a decrease of \$ 94, 000 for depreciation and loss on disposal of fixed assets, and (x) a decrease of \$ 85, 000 for business taxes, licenses and other office expenses. The increase in advertising and marketing expenses was due primarily to: (i) an increase decrease in salaries and benefits (including equity-based compensation) of \$ 197-358, 000, (ii) an increase decrease of \$ 111-296, 000 for advertising and promotion, web development and other marketing expenses, (iii) an increase decrease in expenses for industry trade shows and events of \$ 59-194, 000, and (iv) an increase decrease of \$ 19-36, 000 for outside marketing services. The decrease in product development costs was primarily due to (i) a decrease in material costs salaries and benefits (including equity-based compensation) of \$ 130-193, 000, (ii) a decrease in material costs salaries and benefits (including equity-based compensation) of \$ 88-35, 000 and offset by, (iii) an increase decrease in consulting of \$ 56, 000 and, (iv) an increase in travel of \$ 12-16, 000. Operating Loss We had an operating loss of \$ 5-2, 724-953, 000 for the year ended December 31, 2022-2023, as compared to an operating loss of \$ 1-5, 979-724, 000 for the year ended December 31, 2021-2022, an increase decrease of \$ 3-2, 745-771, 000, or 189-48 %. The operating loss included \$ 188, 000 of non-cash, stock-based compensation expenses and \$ 26, 000 for depreciation and amortization in the year ended December 31, 2023, as compared to \$ 631, 000 for a goodwill impairment charge, \$ 314, 000 for non-cash, stock-based compensation expenses, and \$ 26, 000 of depreciation and amortization for depreciation and amortization in the year ended December 31, 2022. Excluding these non-cash items, as compared to our adjusted operating loss decreased by \$ 324-2, 013, 000 for stock-based compensation and - Other Income (Expense) Our other income (net) decreased by \$ 58-185, 000 of depreciation and amortization from \$ 227, 000 for the year ended December 31, 2021-2022. Excluding these non-cash items, to our adjusted operating loss increased by \$ 42-3, 156, 000. Other Income (Expense) Our other income (net) decreased by \$ 414, 000 from \$ 641, 000 for the year ended December 31, 2021-2023 to. The other income for 2023 primarily consisted of (i) \$ 227-34, 000 for the year ended December 31 interest on our money market account, 2022 and (ii) \$ 8, 000 for adjustment to our ERC credit and unclaimed property. The other income for 2022 primarily consisted of (i) \$ 185, 000 from an insurance settlement, and (ii) \$ 35, 000 for interest on a money market account. The other income for 2021 primarily consisted of (i) \$ 517, 000 for loan forgiveness, (ii) \$ 138, 000 for ERC credits, (iii) \$ 66, 000 in rental income from the sub-lease of a portion of our previous facility, (iv) a \$ 16, 000 gain on lease termination, (v) a \$ 13, 000 gain from a contract cancellation from 2018, offset by (vi) expense for a legal settlement of \$ 107, 000. Net Loss Overall, we had a net loss of \$ 5-2, 497-912, 000 for the year ended December 31, 2022-2023, as compared to a net loss of \$ 1-5, 338-497, 000 for the year ended December 31, 2021-2022, an increase decrease of \$ 4-2, 159-585, 000. The net loss included \$ 188, 000 of non-cash, stock-based compensation costs and depreciation and amortization expense of \$ 26, 000 in the year ended December 31, 2023, as compared to \$ 631, 000 for a goodwill impairment charge, \$ 314, 000 of non-cash, stock-based compensation costs and depreciation and amortization expense of \$ 26, 000 in the year ended December 31, 2022. Excluding these non-cash items, as our adjusted net loss decreased by \$ 1, 828, 000. Liquidity, Capital Resources and Financial Position Cash and Cash Equivalents As of December 31, 2023, we had cash and cash equivalents of \$ 12, 508, 000, compared to non-cash and cash equivalents, stock-based compensation expense of \$ 391-18, 637, 000 as and depreciation and amortization of \$ 58-December 31, 2022. The decrease in cash and cash equivalents during the year ended December 31, 2021-2023. Excluding these non-cash items, our adjusted net loss increased by \$ 3, 637, 000. Cash and Cash Equivalents As of December 31, 2022, we had cash and cash equivalents of \$ 18, 637, 000, compared to cash and cash equivalents of \$ 2, 160, 000 as of December 31, 2021. The increase in cash and cash equivalents during the year ended December 31, 2022 was primarily the result of cash proceeds from the sale of common stock and warrants of \$ 21, 711, 000, offset by the redemption of series B preferred stock and interest expense of \$ 2, 016, 000, and cash used in operations of \$ 3-6, 490-129, 000. Our cash is held in bank depository accounts in certain financial institutions. During the year ended December 31, 2022-2023, we held deposits in financial institutions that exceeded the federally insured amount. On February 15, 2022, we received the net proceeds from the offering of shares of common stock and warrants to purchase common stock in the amount of \$ 21, 711, 000. As of December 31, 2022-2023, we had accounts receivable (net of allowance for doubtful accounts) of \$ 3-19, 000, contract assets of \$ 224, 000, inventory (net of excess and obsolete allowance) of \$ 348-296, 000, and prepaid expenses and other of \$ 313-1, 490, 000 (including \$ 1-5, 500 176, 000 in advance payments on inventory purchases). While we typically require advance payment before we commence engineering services or ship equipment to our customers, we have made exceptions requiring us to record accounts receivable, which carry a risk of non-collectability, especially since most of our customers are funded on an as-needed basis to complete facility construction. We expect this exposure to accounts receivable risk to increase as we pursue larger projects. As of December 31, 2022-2023, we had no indebtedness, total accounts payable and accrued liabilities of \$ 625-1, 207, 000, deferred revenue of \$ 500-4, 339, 000, accrued equity compensation of \$ 90, 000, and the current portion of operating lease liability of \$ 118-127, 000. As of December 31, 2022-2023, we had working capital of \$ 14-12, 724-110, 000, compared to a working capital deficit of \$ 415-14, 724, 000 as of December 31, 2021-2022. We currently intend to retain all available funds and any future earnings for use in the operation and expansion of our business. We have never declared or paid any cash dividends on our common stock and do not anticipate paying any cash dividends in the foreseeable future. Because of the challenges to the post-pandemic macro-economic and CEA industry economy that has developed during 2021 and the specific challenges of our business 2022, and is continuing into 2023, we cannot predict the continuing level of working capital that we will have in the future. Additionally, we cannot predict that our future financial position will not deteriorate due to cancelled or delayed contract fulfillment, reduced sales and our ability to perform our contracts. As mentioned elsewhere, we have taken steps to conserve our cash resources by reducing staff and taking other cost cutting measures and we will continue to evaluate further such measures in the future. Summary of Cash Flows The following summarizes our cash flows for the years ended December 31, 2023 and December 31, 2022 and 2021: For the Twelve Months Ended December 31, 2023 2022 2021

Net cash used in operating activities \$ (6,129,000) \$ (3,190,000) \$ (3,207,000) Net cash used in investing activities (28,000) (57,000) Net cash provided by financing activities 19,695,000 3,139,000 Net increase (decrease) in cash (6,129,000) \$ 16,477,000 \$(425,000) Operating Activities We incurred a net loss for the year ended December 31, 2022 of \$ 5,249,912, 2022-2023 compared to a net loss for the year ended December 31, 2021-2022 of \$ 15,338,497, 000. We had an accumulated deficit of \$ 34,372,791,000 as of December 31, 2022-2023. Cash used in operations for the year ended December 31, 2022-2023 was \$ 3,619,000 compared to cash used in operations of \$ 3,207,190,000 for the year ended December 31, 2021-2022, an decrease increase in cash usage of \$ 17,2,939,000. The decrease increase was primarily attributable to: (i) an increase in net loss of \$ 4,159,000, (ii) a decrease in cash used for working capital of \$ 3,428,965,000, (ii) a decrease in net loss of \$ 2,586,000 and, (iii) an increase decrease in non-cash operating charges of \$ 748,560,000. Significant non-cash items during 2023 included: (i) stock-related compensation of \$ 188,000, (ii) excess and obsolete inventory charges of \$ 122,000, and (iii) \$ 107,000 for the amortization on an ROU asset. Significant non-cash items during 2022 included: (i) a goodwill impairment charge of \$ 631,000, (ii) stock-related compensation of \$ 314,000, and (iii) \$ 103,000 for the amortization on an ROU asset. Significant non-cash items during 2021 included: (i) a gain on note payable forgiveness of \$ 517,000, (ii) stock-related compensation of \$ 391,000, (iii) amortization on an ROU asset of \$ 205,000, (iv) \$ 68,000 for loss on disposal of assets, and (iv) depreciation and amortization expense of \$ 65,000. Investing Activities Cash provided by investing activities for the year ended December 31, 2023 was less than \$ 1,000, compared to \$ 28,000 cash used in investing activities for the year ended December 31, 2022 was \$ 28,000, compared to cash used in investing activities of \$ 57,000 for the year ended December 31, 2021. The change was related to lower purchases of property and equipment. Financing Activities For There were no cash flows from financing activities during the years year ended December 31, 2022-2023 and 2021, cash from financing activities was \$ 19,695,000 and \$ 3,139,000, respectively. Cash flows from financing activities during the year ended December 31, 2022, was the result of cash proceeds from the sale of common stock and warrants (net of issuance costs) of \$ 21,711,000, offset by a cash payment of \$ 2,016,000 for the redemption of series B preferred stock, including related dividends interest. Cash flows from financing activities during the year ended December 31, 2021, was the result of cash proceeds from the sale of preferred stock and warrant (net of issuance costs) of \$ 2,625,000 and proceeds from a note payable of \$ 514,000. See Note 8 – Note Payable and Accrued Interest. Common Stock Equity Offering On February 10, 2022, the Company signed a firm commitment underwriting agreement for the public offering of shares of common stock and warrants, which closed on February 15, 2022. The Company received net proceeds of approximately \$ 21,711,000 for the sale of 5,811,138 shares of common stock and 6,572,808 warrants, each warrant to purchase one share of common stock for five years, exercisable immediately, at an exercise price of \$ 5.00. The Company also issued to the representative of the underwriters 290,557 warrants, each warrant to purchase one share of common stock at an exercise price of \$ 5.16, during the period commencing August 9, 2022, and expiring on February 10, 2027. The net proceeds from the offering will be have been used to advance the Company's organic growth and new product initiatives, to pursue select acquisitions, and for general corporate and working capital purposes. In connection with this the offering, we received approval to list our common stock on the Nasdaq Capital Market under the symbol "CEAD" and our warrants under the symbol "CEADW". As a result, effective February 10, 2022, trading of started for both shares of the Company's common stock and certain of the Company's warrants commenced on the Nasdaq. We received a continued listing deficiency letter and must satisfy the deficiency prior to April 9, 2024, which if not satisfied will require Nasdaq to delist both securities. Capital Raising Since inception, we have incurred significant operating losses and have funded our operations primarily through issuances of equity securities, debt, and operating revenue. As of December 31, 2022-2023, we had an accumulated deficit of \$ 34,372,791,000, working capital of \$ 14,127,241,000, and stockholders' equity of \$ 14,128,895,261,000. Inflation Our Recently, our operations are being have started to be influenced by the inflation existent in the larger economy and in the industries related to building renovations, retrofitting and new build CEA facilities in which we operate. We are likely to believe that we will continue to face inflationary increases on in the cost of products and our operations, which may will adversely affect our margins and financial results and the pricing of our service and product supply contracts. Inflation is reflected in higher wages, increased pricing of equipment and other products that we have contracted to provide to our customers, delivery and transportation costs, and generally higher prices across all sectors of the economy. As we move forward, we plan to continuously monitor our various contract terms and may decide to add clauses that will permit us to adjust pricing if inflation and price increase pressures on us will impact our ability to perform our contracts and maintain our margins. Contractual Payment Obligations Refer to Note 3 – Leases of our consolidated financial statements, which are included as part of this Annual Report for further details on our obligations under a lease for our manufacturing and office space. Commitments and Contingencies Litigation Given the current uncertainty around estimability and success of claims, we have not recorded an accrual for any potential loss related to this matter. From time to time, in the normal course of our operations, we are subject to litigation matters and claims. Litigation can be expensive and disruptive to normal business operations. Moreover, the results of complex legal proceedings are difficult to predict, and our view of these matters may change in the future as the litigation and events related thereto unfold. An unfavorable outcome to any legal matter, if material, could have an adverse effect on our operations or our financial position, liquidity or results of operations. Other Commitments In the ordinary course of business, we may provide indemnifications of varying scope and terms to customers, vendors, lessors, business partners, and other parties with respect to certain matters, including, but not limited to, losses arising out of our breach of such agreements, services to be provided by us, or from intellectual property infringement claims made by third parties. In addition, we have entered into indemnification agreements with our directors and certain of our officers and employees that will require us to, among other things, indemnify them against certain liabilities that may arise by reason of their status or service as directors, officers, or employees. We maintain director and officer insurance, which may cover certain liabilities arising from our obligation to indemnify our directors and certain of our officers and employees, and former officers, directors, and employees of acquired companies, in certain circumstances. Off-Balance Sheet Arrangements We are required to disclose any off-balance sheet arrangements that have or are reasonably likely to have a current or future effect on our financial condition, changes in financial condition, revenues or expenses, results of operations, liquidity, capital expenditures, or capital resources that are material to investors. As of December 31, 2022-2023, we had no off-balance sheet arrangements. During the years ended December 31, 2023 and December 31, 2022 and 2021, we did not engage in any off-balance sheet financing activities. Recent Developments Refer to Note 16-15. Subsequent Events of our consolidated financial statements, included as part of this Annual Report, for the more-significant events occurring since December 31, 2022-2023. Item 7A. Quantitative and Qualitative Disclosures About Market Risk We are a smaller reporting company, as defined by Rule 12b-2 of the Exchange Act, therefore are not required to provide the information under this item. Item 8. Financial Statements and Supplementary Data Our consolidated financial statements are included herein, beginning on page F-1. The information required by this item is incorporated herein by reference to the consolidated financial statements set forth in Item 15. "Exhibits and Financial Statement Schedules" of this Annual Report. Item 9. Changes in and Disagreements with Accountants on Accounting and Financial Disclosure None See Item 14. Item 9A. Controls and Procedures Evaluation of Disclosure Controls and Procedures Our management conducted an evaluation, with the participation of our Chief Executive Officer and our Principal Financial and Accounting Officer, of the effectiveness of our disclosure controls and procedures (as defined in Rules 13a-15 (e) and 15d-15 (e) under the Exchange Act) as of the end of the period covered by this Annual Report on Form 10-K. Based upon that evaluation, our Chief Executive Officer and our Principal Financial and Accounting Officer concluded that as a result of the material weakness in our internal control over financial reporting described below, our disclosure controls and procedures were not effective as of December 31, 2022-2023. Management's Annual Report on Internal Control over Financial Reporting Management is responsible for the preparation of our financial statements and related information. Management uses its best judgment to ensure that the financial statements present fairly, in material respects, our financial position and results of operations in conformity with generally accepted accounting principles. Management is responsible for establishing and maintaining adequate internal control over financial reporting as defined in the Exchange Act. These internal controls are designed to provide reasonable assurance that the reported financial information is presented fairly, that disclosures are adequate and that the judgments inherent in the preparation of financial statements are reasonable. There are inherent limitations in the effectiveness of any system of internal controls including the possibility of human error and overriding of controls. Consequently, an effective internal control system can only provide reasonable, not absolute, assurance with respect to reporting financial information. Our internal control over financial reporting includes policies and procedures that: (i) pertain to maintaining records that, in reasonable detail, accurately and fairly reflect our transactions; (ii) provide reasonable assurance that transactions are recorded as necessary for preparation of our financial statements in accordance with generally accepted accounting principles and that the receipts and expenditures of company assets are made in accordance with our management and directors authorization; and (iii) provide reasonable assurance regarding the prevention of or timely detection of unauthorized acquisition, use or disposition of assets that could have a material effect on our financial statements. Under the supervision of management, by our Chief Executive Officer and our Principal Financial and Accounting Officer, we conducted an evaluation of the effectiveness of our internal control over financial reporting based on the framework in Internal Control – Integrated Framework issued by the Committee of Sponsoring Organizations of the Treadway Commission ("COSO") published in 2013 and subsequent guidance prepared by COSO specifically for smaller public companies. Based on that evaluation, our management concluded that our internal control over financial reporting was not effective as of December 31, 2022-2023, for the reasons discussed below. 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 annual or interim consolidated financial statements will not be prevented or detected on a timely basis. Management identified the following material weakness in its assessment of the effectiveness of internal control over financial reporting as of December 31, 2022-2023: The Company did not maintain effective controls over certain aspects of the financial reporting process because: (i) we lack a sufficient complement of personnel with a level of accounting expertise and an adequate supervisory review structure that is commensurate with our financial reporting requirements, (ii) there is inadequate segregation of duties due to our limited number of accounting personnel, and (iii) we have insufficient controls and processes in place to adequately verify the accuracy and completeness of spreadsheets that we use for a variety of purposes including revenue, taxes, stock-based compensation and other areas, and place significant reliance on, for our financial reporting. We intend to take appropriate and reasonable steps to make the necessary improvements to remediate these deficiencies. We are committed to taking steps to improve our financial organization including, without limitation, evaluating our accounting staff requirements and improving our systems and controls to reduce our reliance on the manual nature of our existing systems. However, due to our size and our financial resources, remediating the several identified weaknesses has not always been possible and may not be economically feasible now or in the future. Our management, including our Chief Executive Officer and our Principal Financial and Accounting Officer, does not expect that our disclosure controls and procedures or our internal control over financial reporting will prevent all error and all fraud. A control system, no matter how well conceived and operated, can provide only reasonable, not absolute, assurance that the objectives of the control system are met. Further, the design of a control system must reflect the fact that there are resource constraints, and the benefits of controls must be considered relative to their costs. Due to the inherent limitations in all control systems, no evaluation of controls can provide absolute assurance that all control issues and instances of fraud, if any, within our Company have been detected. The material weaknesses in internal control over financial reporting as of December 31, 2022-2023, remained unchanged from December 31, 2021-2022. Management believes that the material weaknesses set forth above did not have an effect on our financial reporting for the year ended December 31, 2022-2023. We will continue to monitor and evaluate the effectiveness of our internal control over financial reporting on an ongoing basis and are committed to taking further action and implementing additional enhancements or improvements, as necessary and as funds allow. We do not, however, expect that the material weaknesses in our disclosure controls will be remediated until such time as we have improved our internal control over financial reporting. This Annual Report on Form 10-K does not include an attestation report of our registered public accounting firm regarding internal control over financial reporting. Management's report was not subject to attestation by our registered public accounting firm pursuant to rules of the SEC that permit us to provide only management's report in this Annual Report on Form 10-K. Changes in

Internal Control over Financial Reporting There were no changes identified in connection with our internal control over financial reporting during the quarter ended December 31, 2022-2023, that have materially affected, or are reasonably likely to materially affect, our internal control over financial reporting. Item 9B. Other Information ~~None~~-PART III Item 10. Directors, Executive Officers and Corporate Governance Information about our Directors The Company's current directors are set forth below: Name Age Positions & Committees Anthony K. McDonald Chairman of the Board; Chief Executive Officer and President James R. Shipley Director; Compensation Committee Chair; Audit Committee Member Nicholas J. Etten Director; Nominating Committee Chair; Audit Committee Member Troy L. Reisner Director; Audit Committee Chair; Compensation Committee Member Marion Mariathan Director; Nominating Committee Member Certain information with respect to the Company's current directors is set forth below. The business address of each of the directors is 385 South Pierce Avenue, Suite C, Louisville, Colorado 80027. Name and Year First Elected Director Background Information and Principal Occupation (s) During Past Five Years and Beyond Anthony K. McDonald (2018) Mr. McDonald was appointed a director on September 12, 2018. On November 28, 2018, Mr. McDonald was appointed our Chief Executive Officer and President. On June 24, 2020, Mr. McDonald was appointed Chairman of the Board. Mr. McDonald has been involved in building businesses in the cleantech, energy efficiency and heating, ventilation and air conditioning ("HVACD") industries over the past 10 years. From 2008 to 2018, Mr. McDonald led sales and business development as Vice-President — Sales for Coolerado Corp., a manufacturer and marketer of innovative, energy-efficient air conditioning systems for commercial, government, and military use. Along with Coolerado's CEO, Mr. McDonald was instrumental in growing the business to become an INC. 600 high-growth company award winner and assisted in raising \$15 million of private funding from a cleantech investment fund. In 2015, Coolerado was acquired by Seeley International, Australia's largest air conditioning manufacturer and an innovative global leader in the design and production of energy-efficient cooling and heating products, where Mr. McDonald served as National Account Manager. He is also the founder and Managing Partner of Cleantechsell.com and the author of Cleantech Sell: The Essential Guide To Selling Resource Efficient Products In The B2B Market. Prior to joining Coolerado, Mr. McDonald spent over ten years in the private equity industry where he was involved in numerous transactions in the technology, manufacturing, and power development industries. As a business development officer at several private equity acquisitions groups Mr. McDonald identified, financed, or acquired numerous transactions with total enterprise value in excess of \$200 million. Mr. McDonald was also a consultant to international banks with KMPG from 1994 to 1997 and served as a director for Keating Capital, Inc., a publicly traded business development company that made investments in pre-IPO companies. He previously served as a mentor for companies in the Clean Tech Open competition. Mr. McDonald is a U.S. Army veteran and a graduate of the U.S. Military Academy at West Point, N.Y. where he earned a B.S. degree in Engineering and Economics. He also received an M.B.A. degree from the Harvard Business School. Among the reasons for Mr. McDonald to be selected for service on the Board is his experience in sales, sales and operations management, mergers and acquisitions, the HVACD industry, his in-depth knowledge of climate control systems and technologies. James R. Shipley (2020) Mr. Shipley was appointed a director on June 24, 2020. Mr. Shipley recently retired from AgTech Holdings where he was the Chief Strategy Officer of GroAdvisor and the Vice-President of Sales at VividGro since 2017. Since 2017, Mr. Shipley has assisted in design and build consulting along with supply chain management for cultivation operations in 12 states covering more than 500,000 square feet of warehouse indoor cultivation and continues to consult independently with operators in North America. From 2014 to 2017 Mr. Shipley, acting in several executive roles, helped build multiple business lines for MJIC Inc. (now CNSX: MSVN); these roles included being a member of the board of directors, Chairman and President. Mr. Shipley is currently president and a principal in RSX Enterprises Inc., a sales agency and marketing firm that sells and markets equipment for use in controlled environment agriculture on behalf of various manufacturers. Mr. Shipley has been active in the cannabis business, where he has founded various summits such as the Marijuana Investor Summit and been involved in many educational workshops and business expos. Previously, Mr. Shipley was an officer and chief revenue officer with Carrier Access Corporation (CACS), a public company trading on Nasdaq. Prior to Carrier Access, Mr. Shipley worked at Williams Companies in their telecommunications divisions. Mr. Shipley was selected for service on the Board because of his experience in and commitment to the cannabis industry, his demonstrated and consistent record of success as an executive and entrepreneur, and his extensive network of contacts in the cannabis industry. Nicholas J. Etten (2020) Mr. Etten was appointed a director on June 24, 2020. Mr. Etten joined Acreage Holdings in 2018 where he served as the Head of Government Affairs until 2021. Acreage is a vertically integrated, multi-state operator of cannabis licenses and assets in the U.S. In 2017 he founded the Veterans Cannabis Project where he continues to serve as Chairman. Veterans Cannabis Project (VCP) is an organization dedicated to advocating on behalf of cannabis access issues for U.S. military veterans. From 2015 to 2017, Mr. Etten set aside his career to provide care for his seriously ill son. Mr. Etten's career has been focused on the growth equity market, and prior to Acreage, he held positions including Vice President of Global Business Development for FreightWatch International, and Director of Corporate Development for Triple Canopy. Mr. Etten was an investment professional at Trident Capital, where he focused on the cyber-security space, and an investment banker at Thomas Weisel Partners. Mr. Etten served on active duty as a U.S. Navy SEAL officer. He earned an MBA from the J.L. Kellogg Graduate School of Management at Northwestern University, and a BS in political science from the United States Naval Academy. Mr. Etten was selected for service on the Board because of his experience in and commitment to the cannabis industry, his experience with multi-site cannabis operators, his demonstrated and consistent record of success as an executive, and his extensive network of contacts in the cannabis industry and investment banking world. Troy L. Reisner (2022) Troy Reisner was appointed as a director on January 17, 2022. Mr. Reisner is currently the Chief Financial Officer at **Phunware Inc., headquartered in Austin, Texas, where he leads the finance and accounting function, including raising capital and corporate governance matters. Prior to this role, Mr. Reisner was the Chief Financial Officer at Keystone Tower Systems, Inc., headquartered in Denver, Colorado where he led the finance and accounting functions, including raising capital and corporate governance matters, and serves served** as an executive team member. **Before** Prior to joining Keystone, Troy was a partner with the public accounting firm of Deloitte & Touche LLP until his retirement. Troy brings significant cumulative knowledge and expertise in accounting & auditing, including PCAOB auditing standards, M & A transactions, financial due diligence, financial reporting, including expertise in SEC rules, regulations & reporting, internal controls over financial reporting, and capital market and corporate governance experience and expertise. He earned a B.S. degree in Accounting from Southern Illinois University at Edwardsville and practiced as a Certified Public Accountant for over 30 years and is licensed (inactive) as a CPA in the State of Missouri. Mr. Reisner was selected for service on the Board because of his long experience in the accounting industry and his experience working with public companies. Marion Mariathan (2022) Marion Mariathan was appointed as a director on January 17, 2022. Mr. Mariathan is the CEO and Co-Founder of Simplifya, the cannabis industry's leading regulatory and operational compliance software platform. The company's suite of products takes the guesswork out of confusing and continually changing state and local regulations. Featuring SOPs, badge tracking, document storage, tailored reporting and employee accountability features, the company's Custom Audit software reduces the time clients spend on compliance by up to 45 percent. Mr. Mariathan is also a serial entrepreneur who has founded or advised numerous startups. He is currently an investor in 22 domestic and international companies that range from cannabis companies to dating apps- four of which he serves as a board member. Mr. Mariathan studied Architecture and Computer Science at the University of Kansas and Computer Information Systems with a minor in Business Management from Emporia State University. Marion is a regular guest speaker at events such as Denver Start-Up Week, Colorado University's program on social entrepreneurship, various universities on the topic of entrepreneurship and the United Nations Global Accelerator Initiative. Mr. Mariathan was selected for service on the Board because of his experience in and commitment to the cannabis industry, his demonstrated and consistent record of success as an executive and entrepreneur, and his extensive network of contacts in the cannabis industry. Each of the directors on our Board of Directors was elected or appointed because he has demonstrated an ability to make meaningful contributions to our business and affairs and has skills, experience and background that are complementary to those of our other Board members. **Board Diversity While a company is listed on Nasdaq, each year the board of directors, pursuant to the requirements of the Nasdaq Stock Market, will review the appropriate characteristics, skills, and experience required for the board of directors as a whole and its individual members. In evaluating the suitability of individual candidates, we will consider factors including, without limitation, an individual's character, integrity, judgment, potential conflicts of interest, other commitments, and diversity. While we have no formal policy regarding board diversity for our board of directors as a whole nor for each individual member, our board of directors will consider such factors as gender, race, ethnicity and experience, area of expertise, as well as other individual attributes that contribute to the total diversity of viewpoints and experience represented on the board of directors. If we are not listed on Nasdaq, we may not continue to consider diversity in the nominations or appointment of directors. The following is a table indicating the current board diversity as of March 29, 2024. Total Number of Directors Five Female Male Non-Binary Did Not Disclose Gender Part I: Gender Identity Directors- 5— Part II: Demographic Background African American or Black— Alaskan Native or Native American— Asian— Hispanic or Latinx— Native Hawaiian or Pacific Islander— White- 4— Two or More Races or Ethnicities— LGBTQ — Did Not Disclose Demographic Background- 1—** Director Independence The Nasdaq marketplace rules require that, subject to specified exceptions, each member of a listed company's audit, compensation and nominations committees be independent, or, if a listed company has no nominations committee, that director nominees be selected or recommended for the board's selection by independent directors constituting a majority of the board's independent directors. The Nasdaq marketplace rules further require that audit committee members satisfy independence criteria set forth in Rule 10A-3 under the Exchange Act and that compensation committee members satisfy the independence criteria set forth in Rule 10C-1 under the Exchange Act. **If we are not listed on Nasdaq or another exchange or trading medium that does not have similar marketplace rules, then we may not continue to adhere to such rules and committee compositions and policies.** Our Board has affirmatively determined that each of Messrs. Shipley, Etten, Mariathan, and Reisner qualify as an independent director, as defined under the applicable corporate governance standards of Nasdaq. Audit Committee Our Board has established an Audit Committee, which as of the date of this report consists of three independent directors, Mr. Reisner (Chairman), Mr. Shipley and Mr. Etten. The committee's primary responsibilities include recommending the selection of our independent registered public accounting firm; evaluating the appointment, compensation and retention of our registered public accounting firm; receiving formal written statements from our independent registered public accounting firm regarding its independence, including a delineation of all relationships between it and the Company; reviewing with such independent registered public accounting firm the planning, scope and results of their audit of our financial statements; pre-approving the fees for services performed; reviewing with the independent registered public accounting firm the adequacy of internal control systems; reviewing our annual financial statements and periodic filings, and receiving our audit reports and financial statements. The Audit Committee also considers the effect on the Company of any changes in accounting principles or practices proposed by management or the independent registered public accounting firm, any changes in service providers, such as the accountants, that could impact the Company's internal control over financial reporting, and any changes in schedules (such as fiscal or tax year-end changes) or structures or transactions that required special accounting activities, services or resources. The Audit Committee annually will conduct an enterprise fraud risk assessment, and generally will oversee the enterprise risk assessment and management process framework to insure monitoring for identification, assessment and mitigation of all significant enterprise risk. The Audit Committee will oversee compliance with the code of ethics of the Company and assess waivers of the code. At least annually, the Audit Committee will review and approve all related party transactions that are required to be disclosed publicly in the Company SEC reports. The Committee may act in reliance on management, the Company's independent auditors, internal auditors, and advisors and experts, as it deems necessary or appropriate. The Committee has the power, in its discretion, to conduct any investigation it deems necessary or appropriate to enable it to carry out its duties. The Board has determined that each of our Audit Committee members are independent of management and free of any relationships that, in the opinion of the Board, would interfere with the exercise of independent judgment and are independent, as that term is defined under the enhanced independence standards for audit committee members in the Exchange Act and the rules promulgated thereunder. The Board has determined that Mr. Reisner is an "audit committee financial expert," as that term is defined in the rules promulgated by the SEC pursuant to the Sarbanes-Oxley Act of

2012. The Board has further determined that each of the members of the Audit Committee shall be financially literate and that at least one member of the committee has accounting or related financial management expertise, as such terms are interpreted by the Board in its business judgment. Compensation Committee Our Board has established a Compensation Committee, which as of the date of this report consists of two independent directors, Mr. Shipley (Chairman), and Mr. Reisner. The committee's primary responsibilities include approving corporate goals and objectives relevant to executive officer compensation and evaluate executive officer performance in light of those goals and objectives, determining and approving executive officer compensation, including base salary and incentive awards, making recommendations to the Board regarding compensation plans, and administering our stock plan. Our Compensation Committee determines and approves all elements of executive officer compensation. It also provides recommendations to the Board with respect to non-employee director compensation. The Compensation Committee may not delegate its authority to any other person, other than to a subcommittee. The Company compensation policies for executive officers has two fundamental objectives: (i) to provide a competitive total compensation package that enables the Company to attract and retain highly qualified executives with the skills and experience required for the achievement of business goals; and (ii) to align certain compensation elements with the Company's annual performance goals. With respect to each of the Company's executive officers, the total compensation that may be awarded, including base salary, discretionary cash bonuses, annual stock incentive awards, stock options, restricted stock units and other equity awards, and other benefits and perquisites will be evaluated by the committee. Under certain circumstances, the committee may also award compensation payable upon termination of the executive officer under an employment agreement or severance agreement (if applicable). The Board recognizes that its overall goal is to award compensation that is reasonable when all elements of potential compensation are considered. The committee believes that cash compensation in the form of base salary and discretionary cash bonuses provides our executives with short-term rewards for success in operations, and that long-term compensation through the award of stock options, restricted stock units and other equity awards aligns the objectives of management with those of our stockholders with respect to long-term performance and success. The Board also has historically focused on the Company's financial condition when making compensation decisions and approving performance objectives and compensation has been weighted more heavily toward equity-based compensation. The committee will continue to periodically reassess the appropriate weighting of cash and equity compensation in light of the Company's expenditures in connection with commercial operations and its cash resources and working capital needs. Nominating Committee Our Board has established a Nominating Committee, which as of the date of this report consists of two independent directors, Mr. Etten (Chairman), and Mr. Mariathan. The committee's primary responsibilities include identifying individuals qualified to serve on the Board as directors and on committees of the Board, establishing procedures for evaluating the suitability of potential director nominees consistent with the criteria approved by the Board, reviewing the suitability for continued service as a director when his or her term expires and at such other times as the committee deems necessary or appropriate, and determining whether or not the director should be re-nominated, and reviewing the membership of the Board and its committees and recommending making changes, if any. In evaluating director nominees, the Nominating Committee will generally consider the following factors: • the appropriate size and composition of our Board of Directors; • whether or not the person is an "independent" director as defined in Rule 5605 (a) (2) promulgated by the Nasdaq Stock Market; • the needs of the Company with respect to the particular talents and experience of its directors; • the knowledge, skills and experience of nominees in light of prevailing business conditions and the knowledge, skills and experience already possessed by other members of the Board of Directors; • familiarity with national and international business matters and the requirements of the industry in which we operate; • experience with accounting rules and practices; • the desire to balance the considerable benefit of continuity with the periodic injection of the fresh perspective provided by new members; and • all applicable laws, rules, regulations and listing standards, if applicable. There are no stated minimum criteria for director nominees, although the committee may consider such factors as it may deem are in the best interests of the Company and its stockholders. The Nominating Committee also believes it is appropriate for certain key members of our management to participate as members of the Board of Directors. The Nominating Committee identifies nominees by first evaluating the current members of the Board willing to continue in service. Current members of the Board with skills and experience that are relevant to our business and who are willing to continue in service are considered for re-nomination, balancing the value of continuity of service by existing members of the Board with that of obtaining a new perspective. If any member of the Board does not wish to continue in service, or if the Nominating Committee decides not to re-nominate a member for re-election, the committee identifies the desired skills and experience of a prospective director nominee in light of the criteria above and determines to reduce the size of the Board. Research may also be performed to identify qualified individuals. To date, we have not engaged third parties to identify or evaluate or assist in identifying potential nominees, nor do we anticipate doing so in the future. Stockholder Communications with Directors Stockholders may communicate with the Board by sending a letter to the Corporate Secretary, CEA Industries Inc., 385 South Pierce Avenue, Suite C, Louisville, Colorado 80027. Each communication must set forth the name and address of the stockholder on whose behalf the communication is sent and should indicate in the address whether the communication is intended for the entire Board, the non-employee directors as a group or an individual director. Each communication will be screened by the Corporate Secretary or his designee to determine whether it is appropriate for presentation to the Board or any specified director (s). Examples of inappropriate communications include junk mail, spam, mass mailings, resumes, job inquiries, surveys, business solicitations and advertisements, as well as unduly hostile, threatening, illegal, unsuitable, frivolous, patently offensive or otherwise inappropriate material. Communications determined to be appropriate for presentation to the Board, or the director (s) to whom they are specifically addressed, will be submitted to the Board or such director (s) on a periodic basis. Any communications that concern accounting, internal control or auditing matters will be handled in accordance with procedures adopted by the Board of Directors. Code of Ethics Our Board has adopted a Code of Ethics, which is available for review on our website at [www.ceaindustries.com](http://www.ceaindustries.com) and is also available in print, without charge, to any stockholder who requests a copy by writing to us at CEA Industries Inc., 385 South Pierce Avenue, Suite C, Louisville, Colorado 80027 Attention: Corporate Secretary. Each of our directors, employees and officers, including our Chief Executive Officer, and all of our other principal executive officers, are required to comply with the Code of Business Conduct and Ethics. There have not been any waivers of the Code of Ethics relating to any of our executive officers or directors in the past year. **Insider Trading Arrangements and Policies We have adopted an insider trading compliance policy governing the purchase, sale, and / or other dispositions of our securities by our directors, officers, and employees that we believe is reasonably designed to promote compliance with insider trading laws, rules and regulations, and the exchange listing standards applicable to us. The insider trading policy prohibits the use of material non-public information about the Company when making decisions to purchase, sell, give away or otherwise trade in the Company's securities or to provide such information to others outside the Company. We have established black-out periods to which covered persons are subject related to the filing of our regular reports with the Securities and Exchange Commission. The Company may impose additional black-out periods from time to time as other types of material non-public information occur when material non-public events or disclosures are pending. Covered persons are permitted to trade in the Company's securities only when there is no black-out period in effect and such trade has been pre-cleared by the appointed Company officer, or when a qualified 10b5-1 plan has been established in accordance with federal securities laws. No covered person has adopted or terminated a Rule 10b5-1 trading plan during the last fiscal quarter of the fiscal year to which this report relates. Clawback Policy Our board of directors has adopted a written policy to recover "excess" compensation that is granted, earned, or vested based wholly or in part upon the attainment of a financial reporting measure. The compensation includes both cash-based and equity-based incentives. The compensation covered includes incentive awards awarded to any individuals (including former employees) who served as an executive officer during the three most recently completed fiscal years preceding the date on which the preparation of an accounting restatement is required, provided that the executive officers were awarded more incentive awards than they would have received if the financial statements had been prepared correctly. The recovery will include an executive incentive award even if the executive was not involved in preparing the financial statements or did not commit misconduct that led to the restatement. Restatements attributable to an inadvertent error also will subject executive officers to the recovery of previously received incentive awards.** Meetings and Committees of the Board Our Board is responsible for overseeing the management of our business. We keep our directors informed of our business at meetings and through reports and analyses presented to the Board and the committees of the Board. Regular communications between our directors and management also occur outside of formal meetings of the Board and committees of the Board. Meeting Attendance Our Board generally holds meetings on a quarterly basis but may hold additional meetings as required. In 2022-2023, the Board held four meetings. Most of our directors attended 100 % of the Board meetings that were held during the periods when he was a director and each of our directors attended 100 % of the meetings of each committee of the Board on which he served that were held during the periods that he served on such committee. The Board also took a number of actions by unanimous consent, pursuant to Nevada corporate law and our by-laws. We do not have a policy requiring that directors attend our annual meetings of stockholders. Board Leadership Structure The Board may, but is not required to, select a Chairman of the Board who presides over the meetings of the Board and meetings of the stockholders and performs such other duties as may be assigned to him by the Board. The positions of Chairman of the Board and Chief Executive Officer may be filled by one individual or two different individuals. Currently the positions of Chairman of the Board and Chief Executive Officer are held by Mr. McDonald. Board's Role in Risk Oversight While risk management is primarily the responsibility of the Company's management team, the Board is responsible for the overall supervision of the Company's risk management activities. The Board as a whole has responsibility for risk oversight, and each Board committee has responsibility for reviewing certain risk areas and reporting to the full Board. The oversight responsibility of the Board and its committees is enabled by management reporting processes that are designed to provide visibility to the Board about the identification, assessment, and management of critical risks and management's risk mitigation strategies in certain focus areas. These areas of focus include strategic, operational, financial and reporting, succession and compensation and other areas. The Board oversees risks associated with their respective areas of responsibility. The Board oversees: (i) risks and exposures associated with our business strategy and other current matters that may present material risk to our financial performance, operations, prospects or reputation, (ii) risks and exposures associated with management succession planning and executive compensation programs and arrangements, including equity incentive plans, and (iii) risks and exposures associated with director succession planning, corporate governance, and overall board effectiveness. Management provides regular updates to the Board regarding the management of the risks they oversee at each regular meeting of the Board. We believe that the Board's role in risk oversight must be evaluated on a case-by-case basis and that our existing Board's role in risk oversight is appropriate. However, we continually re-examine the manners in which the Board administers its oversight function on an ongoing basis to ensure that they continue to meet the Company's needs. Section 16 (a) Beneficial Ownership Reporting Compliance Section 16 (a) of the Securities Exchange Act of 1934, as amended (the "Exchange Act") requires our executive officers, directors and persons who beneficially own more than 10 % of our common stock to file initial reports of ownership and reports of changes in ownership with the SEC. Such persons are required by SEC regulations to furnish us with copies of all Section 16 (a) reports filed by such persons. Based solely on our review of the copies of reports furnished to us, other than as noted below, we believe that during the fiscal year ended December 31, 2022-2023, all executive officers, directors and greater than 10 % beneficial owners of our common stock complied with the reporting requirements of Section 16 (a) of the Exchange Act. **In the year ended December 31, 2022, due to an administrative oversight, Mr. Shipley filed a late Form 4 report, on January 18, 2022, indicating the acquisition of 3,125 nonqualified stock options on January 3, 2022, and Mr. Etten filed a late Form 4 report, on January 18, 2022, indicating the acquisition of 3,125 nonqualified stock options on January 3, 2022. Additionally, Mr. Mariathan filed a late Form 3 report on January 21, 2022 and a late Form 4 report, on January 21, 2022, indicating the acquisition of 3,367 restricted stock units on January 17, 2022. Mr. Reisner filed a late Form 3 report on January 21, 2022, and a late Form 4 report, on January 21, 2022, indicating the acquisition of 3,367 restricted stock units on January 17, 2022. The delayed filings of the reports for both Mr. Mariathan and Mr. Reisner were due to the time it took to obtain their EDGAR codes.** Executive Officers Executive officers are appointed by our Board and serve at its discretion. Set forth below is information regarding our executive officers as of the date of this report.



Name Age Positions Anthony K. McDonald Chief Executive Officer and President; Director Ian K. Patel Chief Financial Officer, Treasurer and Secretary \* \* Mr. Patel commenced employment in the stated positions on March 11, 2022, replacing Mr. Brian Knaley, who resigned on February 18, 2022. Mr. McDonald's biographical information is included with such information for the other members of our Board. Mr. Patel served as an advisor to Maxwell Financial Labs, LLC, from October 2021 to March 2022. From July 2018 through September 2021, he served as Vice President of Finance and Investor Relations for FourPoint Energy LLC, where he was responsible for finance, treasury, corporate development and strategy. Prior to FourPoint, Mr. Patel served as Chief Financial Officer of S & A Resources, LLC, a private equity backed oil and gas company. Mr. Patel began his career as an investment banker with Citigroup and Goldman Sachs. During his investment banking career, Mr. Patel executed over \$ 30 billion of M & A / advisory assignments and led capital market transactions of over \$ 15 billion for clients. Mr. Patel holds an MBA from the Wharton School at the University of Pennsylvania, a JD from Harvard Law School, and a BS from the University of California at Riverside. Item 11. Executive Compensation Director Compensation Program On August 20, 2022 (the "Effective Date"), the Board of Directors adopted a new revised compensation plan for independent directors. The plan is effective retroactively for the then current independent directors and provided compensation for independent-subsequent directors elected or appointed after the effective Effective Date of the plan. The plan is divided into two phases: from the Effective Date of the Plan until February 9, 2022, the day prior to the uplisting of the Company to Nasdaq (the "Pre-uplist") and from February 10, 2022, the Nasdaq uplist date of the plan forward ("Post-uplist"). Pre-uplist phase: The Company paid its independent directors an annual cash fee of \$ 15,000, payable quarterly in advance on the first business day of each calendar quarter, retroactive commencing July 1, 2021, as consideration for their participation in: (i) any regular and or special meetings of the Board and or any committee participation and meetings thereof that are attended in person, (ii) any telephonic and other forms of electronic meetings meeting of the Board or of any committee thereof in which the director is a member, (iii) any non-meeting consultations with the Company's management, and (iv) any other services provided by them in their capacities as directors. In addition, on the first business day of January each year after the effective date, each independent director will receive a grant of non-qualified stock options valued at \$ 15,000. As part of the retroactive compensation, each independent director on the Board as of the effective date will receive an additional grant of non-qualified stock options valued at \$ 7,500 for service in 2021. On January 17, 2022 (the "Effective Date"), the Board of Directors adopted a compensation plan to replace the prior plan. The Plan is effective retroactively for the then current independent directors and for independent directors elected or appointed after the Effective Date of the plan. The plan is divided into two phases: from the Effective Date of the Plan until February 9, 2022, the day prior to the uplisting of the Company to Nasdaq ("Pre-uplist") and from February 10, 2022, the uplist date forward ("Post-uplist"). Pre-uplist phase: The Company paid its independent directors an annual cash fee of \$ 15,000, payable quarterly in advance on the first business day of each quarter, as consideration for their participation in: (i) any regular or special meetings of the Board or any committee thereof attended in person, (ii) any telephonic meeting of the Board or any committee thereof in which the director is a member, (iii) any non-meeting consultations with the Company's management, and (iv) any other services provided by them in their capacities as directors (other than services as the Chairman of the Board, the Chairman of the Company's Audit Committee, and the Committee Chairman). At the time of initial election or appointment, each independent director received an equity retention award in the form of restricted stock units ("RSUs"). The aggregate value of the RSUs at the time of grant was to be \$ 25,000, with the number of shares underlying the RSUs to be determined based on the closing price of the Company's common stock on the date immediately prior to the date of grant. Vesting of the RSUs was as follows: (i) 50% at the time of grant, and (ii) 50% on the first anniversary of the grant date. In addition, on the first business day of January each year, each independent director will also receive an equity retention award in the form of RSUs. The aggregate value of the RSUs at the time of grant will be \$ 25,000, with the number of shares underlying the RSUs to be determined based on the closing price of the Company's common stock on the date immediately prior to the date of grant. These RSUs will be fully vested at date of grant. The Company pays the Audit Committee Chairman an additional annual fee of \$ 10,000, payable quarterly in advance, for services as the Audit Committee Chairman. The Company pays the Chairmen of any other committees of the Board an additional annual fee of \$ 5,000, payable quarterly in advance, for services as a Committee Chairman. There is no additional compensation paid to members of any committee of the Board. Interested (i.e. Executive directors) serving on the Board do not receive compensation for their Board service. Post-uplist phase: The Company will pay its independent directors an annual cash fee of \$ 25,000, payable quarterly in advance on the first business day of each quarter. All other terms remain the same. The Company reimburses independent directors for out-of-pocket expenses incurred in attending Board and committee meetings and undertaking certain matters on the Company's behalf. All independent directors, Messrs. Shipley, Etten, Reinsner, and Mariathasan, are subject to the plan. Each independent director is responsible for the payment of any and all income taxes arising with respect to the issuance of common stock and the vesting and settlement of RSUs. The Company reimburses independent directors for out-of-pocket expenses incurred in attending Board and committee meetings and undertaking certain matters on the Company's behalf. All independent directors, Messrs. Shipley, Etten, Reinsner, and Mariathasan are subject to the plan. Each independent director is responsible for the payment of any and all income taxes arising with respect to the issuance of any equity awarded under the plan, including the exercise of any non-qualified stock options. Employee directors do not receive separate fees for their services as directors. Indemnification; Insurance Under the Nevada Revised Statutes and pursuant to our charter and bylaws, as currently in effect, the Company may indemnify the Company's officers and directors for various expenses and damages resulting from their acting in these capacities. Insofar as indemnification for liabilities arising under the Securities Act may be permitted to our officers and directors pursuant to the foregoing provisions, we have been informed that, in the opinion of the SEC, this indemnification is against public policy as expressed in the Securities Act and is therefore unenforceable. The Company has entered into indemnification agreements with its directors and executive officers. The indemnification agreements are intended to provide the Company's directors the maximum indemnification permitted under the Nevada Revised Statutes, unless otherwise limited by the Company's charter and bylaws. Each indemnification agreement provides that the Company shall indemnify the director or executive officer who is a party to the agreement (an "Indemnitee"), including the advancement of legal expenses, if, by reason of his corporate status, the Indemnitee is, or is threatened to be, made a party to or a witness in any threatened, pending, or completed proceeding. Each indemnification agreement further provides that the applicable provisions of the Company's charter and bylaws regarding indemnification shall control in the event of any conflict with any provisions of such indemnification agreements. The Company may secure insurance on behalf of any person who is or was or has agreed to become a director or officer of the Company for any liability arising out of his actions, regardless of whether the Nevada Revised Statutes would permit indemnification. The Company currently has obtained liability insurance for its officers and directors. Director Compensation Table The following table sets forth the compensation earned by or awarded or paid in 2023 and 2022 and 2021 to the individuals who served as our independent directors during such period. Name Year Fees Earned or Paid in Cash (1) Stock Awards (2) (3) Option Awards (3) (4) (5) Total James R. Shipley 2023 \$ 30,000 \$ 25,000 \$ - \$ 55,000 2022 \$ 27,500 \$ - \$ 15,000 \$ 42,500 2021 \$ 15,000 \$ 7,500 \$ 15,000 \$ 37,500 Nicholas J. Etten 2023 \$ 30,000 \$ 25,000 \$ - \$ 55,000 2022 \$ 27,500 \$ - \$ 15,000 \$ 42,500 2021 \$ 15,000 \$ 7,500 \$ 15,000 \$ 37,500 Troy Reinsner 2023 \$ 35,000 \$ 25,000 \$ 60,000 2022 \$ 32,500 \$ 25,000 \$ 57,500 Marion Mariathasan 2023 \$ 25,000 \$ 25,000 \$ - \$ 50,000 2022 \$ 22,500 \$ 25,000 \$ - \$ 47,500 (1) Excludes reimbursement of out-of-pocket expenses. (2) Reflects grants to two new independent directors of 3,367 each of restricted stock units on January 17, 2022, in connection with their appointment. 1,684 shares were immediately vested and 1,683 vested on January 17, 2023. (3) Reflects grants to each independent director of 29,758 of restricted stock units on January 3, 2023, in connection with the director compensation plan. The shares vested immediately. (4) Reflects the dollar amount of the grant date fair value of awards, measured in accordance with FASB Accounting Standards Codification ("ASC") Topic 718 ("Topic 718") without adjustment for estimated forfeitures. For a discussion of the assumptions used to calculate the value of equity awards, refer to Note 14-13 to our consolidated financial statements for the fiscal year ended December 31, 2022-2023 included in this Annual Report. (4-5) Reflects grants to each independent director on August 20, 2021 of non-qualified stock options to purchase 769 shares of the Company's common stock and a grant to each independent director on January 3, 2022 of non-qualified stock options to purchase 3,125 shares of the Company's common stock. The aggregate number of non-qualified stock options and restricted stock units held as of December 31, 2022-2023, by each independent director are as follows: Name Shares Underlying Non-Qualified Stock Options (1) Shares Underlying Restricted Stock Units (2) Total James R. Shipley 10,561 10,561 Nicholas J. Etten 10,561 10,561 Troy Reinsner 3,367 3,367 Marion Mariathasan 3,367 (1) Includes grant to each independent director on June 24, 2020 of non-qualified stock options to purchase 6,667 shares of the Company's common stock, a grant to each independent director on August 20, 2021 of non-qualified stock options to purchase 769 shares of the Company's common stock, and a grant on January 3, 2022 of non-qualified stock options to purchase 3,125 shares of the Company's common stock. (2) Includes grants to two new independent directors of 3,367 restricted stock units on January 17, 2022. Subsequent to the financial statement date, the following cash fees were paid to directors based on the January 17, 2022 compensation plan. Name Cash Fees Paid James R. Shipley \$ 7,500 Nicholas J. Etten \$ 7,500 Troy L. Reinsner \$ 8,750 Marion Mariathasan \$ 6,250 Total \$ 30,000 Subsequent to the financial statement date, the following restricted stock units were issued to directors based on the January 17, 2022 compensation plan. Name Shares Underlying Restricted Stock Units James R. Shipley 29,758 Nicholas J. Etten 29,455 Troy L. Reinsner 29,455 758 Marion Mariathasan 29,455 758 119 455 136, 032 365 Mr. Shipley declined to receive the 45,455 restricted stock units which he was entitled to receive under the January 17, 2022 compensation plan. These restricted stock units vested upon grant. Executive Compensation Summary Executive Compensation Table The following table summarizes compensation earned by or awarded or paid to our named executive officers for the years ended December 31, 2023 and 2022 and 2021. Name and Principal Position Year Salary Bonus Stock Awards (1) Option Awards (1) Non-equity Incentive Plan Compensation Non-qualified Deferred Compensation Earnings All Other Compensation Total Anthony K. McDonald- Chief Executive Officer and President (2) 2023 \$ 350,000 \$ 10,938 \$ - \$ 32,370 \$ - \$ 22,245 \$ 415,552 2022 \$ 338,173 \$ 22,917 \$ - \$ 22,917 \$ - \$ 19,313 \$ 403,320 Executive Officer and President (2) 2021 \$ 216,731 \$ 50,000 \$ 50,000 \$ 342,939 \$ - \$ 49,383 \$ 709,053 Ian K. Patel- Chief Financial Officer, Secretary, and Treasurer (3) 2023 \$ 275,000 \$ 6,445 \$ - \$ 19,075 \$ - \$ 16,583 \$ 317,103 2022 \$ 212,596 \$ - \$ - \$ 33,000 \$ - \$ 7,615 \$ 253,212 Richard B. Knaley- Chief Financial Officer and Treasurer (4) 2022 \$ 54,719 \$ - \$ - \$ 1,499 \$ 56,218 Officer and Treasurer (3) 2021 \$ 120,192 \$ - \$ - \$ 122,000 \$ - \$ 4,275 \$ 246,467 (1) Reflects the dollar amount of the grant date fair value of awards granted in 2021-2022 or 2022-2023, measured in accordance with FASB Accounting Standards Codification ("ASC") Topic 718 ("Topic 718") without adjustment for estimated forfeitures. For a discussion of the assumptions used to calculate the value of equity awards, refer to Note 14-13 to our consolidated financial statements for the fiscal year ended December 31, 2022-2023, included in this Annual Report. (2) Mr. McDonald was appointed Chief Executive Officer and President in November 2018. Amounts presented include all compensation for Mr. McDonald for the full 2023 and 2022 and 2021 years. The 2023 and 2022 bonus bonuses were paid in recognition of services rendered and contributions to the Company's performance, in respect of the 2021 Annual Incentive Plan. 2021 bonus includes cash bonus paid in recognition of services rendered and contributions to the Company's performance in the prior year, in respect of the 2021 Annual Incentive Plan. 2023 option awards include non-qualified stock options to purchase 36 the November 24, 2021 employment agreement 642 shares of common stock which vested upon grant. 2022 option awards include non-qualified stock options to purchase 9,230 shares of common stock which vested upon grant. These The options for both years were awarded in recognition of services rendered and contributions to the Company's performance in 2021 the prior year, pursuant to the 2021 Annual Incentive Plan. 2021 stock awards include 6,803 shares of common stock issued in relation to a new employment agreement effective November 24, 2021. 2021 option awards include non-qualified stock options to purchase 1,791 shares of common stock awarded in February 2021, pursuant to the 2021 Incentive Compensation Plan, incentive stock options to purchase 40,816 shares of common stock, and non-qualified stock options to purchase 4,453 shares of common stock both awarded in the November 24, 2021 employment agreement. Some of these options are subject to certain vesting (see Outstanding Equity Awards table, below). Other compensation in 2023 and 2022 and 2021 includes (i) employer-paid portion of health plan benefits (\$ 9,045 and \$ 7,113 and \$ 8,282, respectively), and (ii) employer

matching contributions under our 401 (k) plan (\$ 13, 200 and \$ 12, 200 and \$ 10, 685, respectively), and (iii) other fringe benefits and taxes (\$ 0 and \$ 30, 416, respectively). (3) Mr. Patel was appointed Chief Financial Officer, Secretary and Treasurer in March 2022. Amounts presented include all compensation for Mr. Patel for 2023 and 2022. **The 2023 bonus was paid in recognition of services rendered and contributions to the Company's performance in the prior year, in respect of the 2021 Annual Incentive Plan. 2023 Option awards include non-qualified stock options to purchase 21, 592 shares of common stock which vested upon grant. The options were awarded in recognition of services rendered and contributions to the Company's performance in the prior year, pursuant to the 2021 Annual Incentive Plan. 2022 option awards include non-qualified stock options to purchase 15, 000 shares of common stock awarded subject to his employment agreement. Some of these options are subject to certain vesting (see Outstanding Equity Awards table, below). Other compensation in 2023 and 2022 includes the (i) employer-paid portion of health plan benefits (\$ 5, 325 and \$ 0, respectively), and (ii) employer matching contributions under our 401 (k) plan (\$ 11, 258 and \$ 7, 615, respectively).** (4) Mr. Knaley was appointed Chief Financial Officer and Treasurer in June 2021. Amounts presented include all compensation for Mr. Knaley for the full 2022 year 2022 and 2021. Option awards include non-qualified stock options to purchase 13, 333 shares of common stock awarded subject to his employment agreement. Some of these options are subject to certain vesting (see Outstanding Equity Awards table, below). Other compensation for both 2022 and 2021 includes the employer-paid portion of health plan benefits. Mr. Knaley resigned his position effective February 18, 2022, and the options to purchase the shares under the common stock award were terminated on March 20, 2022. Outstanding Equity Awards The following table sets forth certain information regarding outstanding equity awards held by our named executive officers as of December 31, 2022-2023.

Option Awards Stock Awards Name Number of Securities Underlying Unexercised Options Exercisable Number of Securities Underlying Unexercised Options Unexercisable Equity Incentive Plan Awards: Number of Securities Underlying Unexercised Unearned Options Option Exercise Price Option Expiration Date Number of Shares or Units of Stock That Have Not Vested Market Value of Shares or Units of Stock That Have Not Vested Equity Incentive Plan Awards: Number of Unearned Shares, Units or Other Rights That Have Not Vested Equity Incentive Plan Awards: Market or Payout Value of Unearned Shares, Units or Other Rights That Have Not Vested (1) Anthony K. McDonald (1) (2) (3) (4) 33, 333 -- \$ 13. 35 11 / 28 / 2028 --- 6, 667 -- \$ 10. 50 1 / 2 / 2030 --- 1, 791 -- \$ 19. 50 2 / 16 / 2031 --- 30 45, 269 -- 179 15, 090 -- \$ 7. 35 11 / 24 / 2031 --- 9, 230 -- \$ 2. 51 4 / 1 / 2032 36, 642 -- \$ 0. 90 3 / 31 / 2033 132, 932 Ian K. Patel (6) (7) 5 + 2, 000 43 10, 000 -- \$ 2. 20 3 / 11 / 2032 21, 592 -- \$ 0. 90 3 / 31 / 2033 26, 592
(1) On November 28, 2018, we granted to Mr. McDonald non-qualified stock options to purchase 33, 333 shares of common stock under our 2017 Equity Incentive Plan, of which: (i) 6, 667 options vested and became exercisable on the grant date, (ii) 13, 333 options vested and became exercisable on December 31, 2019, and (iii) 13, 333 options vested and became exercisable on December 31, 2020. On January 2, 2020, we granted to Mr. McDonald non-qualified stock options to purchase 6, 667 shares of common stock under our 2017 Equity Incentive Plan in recognition of his performance during 2019, which options vested and became exercisable on the grant date. On February 16, 2021, we granted to Mr. McDonald non-qualified stock options to purchase 1, 791 shares of common stock under our 2017 Equity Incentive Plan in recognition of his performance during 2020, which options vested and became exercisable on the grant date. (2) On November 24, 2021, we granted to Mr. McDonald non-qualified stock options to purchase 4, 452 shares of common stock under our 2021 Equity Incentive Plan, of which: (i) 1, 484 options vested and became exercisable on the grant date, (ii) 1, 484 options will vest vested and became exercisable on November 24, 2022, and (iii) 1, 484 options will vest vested and became exercisable on November 24, 2023. Also on November 24, 2021, we granted to Mr. McDonald incentive stock options to purchase 40, 815 shares of common stock under our 2021 Equity Incentive Plan of which: (i) 13, 605 options vested and became exercisable on the grant date, (ii) 13, 605 options will vest vested and became exercisable on November 24, 2022, and (iii) 13, 605 options will vest vested and became exercisable on November 24, 2023. These grants were in accordance with a new Executive Employment Agreement effective November 24, 2021. (3) On November 24, 2021, we granted Mr. McDonald 6, 803 restricted shares of common stock under our 2021 Equity Incentive Plan, in accordance with a new Executive Employment Agreement effective November 24, 2021. (4) On April 1, 2022, we granted Mr. McDonald non-qualified stock options to purchase 9, 230 shares of common stock under our 2021 Equity Incentive Plan, in respect to our 2021 Annual Incentive Plan. The options vested and became exercisable upon grant. (5) On March 31, 2023, we granted Mr. McDonald non-qualified stock options to purchase 36, 642 shares of common stock under our 2021 Equity Incentive Plan, in respect to our 2021 Annual Incentive Plan. The options vested and became exercisable upon grant. (6) On March 11, 2022, we granted to Mr. Patel non-qualified stock options to purchase 15, 000 shares of common stock under our 2021 Equity Incentive Plan, of which: 2, 000 options vested and became exercisable on the grant date. The balance of the non-qualified options vest and become exercisable as follows: (i) 3, 000 on March 11, 2023, (ii) 5, 000 on March 11, 2024, and (iii) 5, 000 on March 11, 2025. These options were in accordance with his Employment Agreement effective March 11, 2022. (7) On March 31, 2023, we granted Mr. Patel non-qualified stock options to purchase 21, 592 shares of common stock under our 2021 Equity Incentive Plan, in respect to our 2021 Annual Incentive Plan. The options vested and became exercisable upon grant.

Compensation Arrangements with Named Executive Officers Anthony K. McDonald On November 24, 2021, the Company entered into an employment agreement with Mr. McDonald, the Company's Chief Executive Officer and President. The initial term of the employment agreement commenced on November 24, 2021, for a one-year term that is automatically extended for an additional three years upon completion by the Company of a "qualified offering." After the initial term (as may be extended), the employment agreement automatically renews for one-year periods unless notice of non-renewal is given 90 days prior to the end of the then expiring term. A qualified offering is (A) the closing of a sale of the securities of the Company, whether in a private placement or pursuant to an effective registration statement under the Securities Act of 1933, or (B) the occurrence of an up-listing event (i. e., having the Company's stock quoted on an alternative trading platform from the Over-the-Counter (OTC) exchange to a major stock exchange). Mr. McDonald will be paid an annualized base salary of \$ 275, 000 per year, which increased to \$ 350, 000 per year upon the completion of the Qualified Offering on February 15, 2022. The base salary will be reviewed at least annually prior to the end of each calendar year to ascertain whether, in the judgment of the board of directors, it should be increased for the next calendar year. Mr. McDonald is eligible to receive an annual incentive bonus under the Company's annual incentive compensation plan and policy for each full completed calendar year of employment during the term as determined by the board of directors in its sole discretion. Mr. McDonald will be eligible for an annual target bonus of fifty percent of the base salary. Payment of the annual bonus may be made in the form of cash, stock, or a combination thereof, as determined in the sole discretion of the board of directors. Mr. McDonald will also receive an immediate cash amount of \$ 50, 000, payable promptly after the signing of the employment agreement. Mr. McDonald, at the signing of the employment agreement was issued 6, 803 shares of common stock, which has an aggregate fair market value of \$ 50, 000, and was paid a gross up on that amount for federal state and local income tax. Mr. McDonald was awarded a stock option to purchase 45, 269 shares of common stock under the 2021 Stock Award Plan, that was approved by shareholders, with an exercise price of \$ 7. 35 per share, the price of a share of common stock on the day immediately prior to the signing of the employment agreement. The vesting of the options is at the rate of one-third on each of the date of the signing of the employment agreement and the first and second anniversary of the signing of the employment agreement. The option, once vested, is exercisable for ten years from the date the employment contract was signed. Vesting will be accelerated upon a change of control of the Company and certain termination events. Mr. McDonald is entitled to participate in the Company employee benefit plans, including any group health and welfare insurance and profit sharing and 401 (k) plans that are sponsored generally by the Company for its employees, as may be offered from time to time. Notwithstanding the foregoing, the Company may modify or terminate any employee benefit plan at any time. Mr. McDonald will be entitled to vacation, personal days, sick days and expense reimbursement. If Mr. McDonald's employment is terminated for cause, due to death, due to disability or voluntary resignation, he will be paid his base salary to the date of termination, any unpaid annual bonus, COBRA benefits and any unpaid expense reimbursement. If he is terminated without cause or he resigns for good reason, then he will be paid one year's base salary, and the annual bonus for that year. The employment agreement has typical activity restrictions for non-solicitation of customers and employees of the Company and covenants for confidentiality, non-competition, inventions and protection of Company intellectual property. Separately from his prior employment agreement dated November 28, 2018, on January 2, 2020, the Board awarded Mr. McDonald a special one-time grant of non-qualified stock options to purchase 6, 667 shares of the Company's common stock and a \$ 20, 000 cash bonus, in recognition of his services as the Company's Chief Executive Officer during 2019. These non-qualified stock options were immediately vested on the date of grant, had a term of 10 years, and had an exercise price of \$ 10. 50 per share, the closing price of the Company's common stock on the OTC Markets on the day immediately preceding the grant date. Further, on February 16, 2021, Mr. McDonald was awarded non-qualified stock options to purchase 1, 791 shares of common stock under our 2017 Equity Incentive Plan. This grant was based on his performance during 2020. The options vested and became exercisable on the grant date. The associated equity compensation expense was accrued during 2020. Ian K. Patel Mr. Patel is employed on an at will basis, provided that either the Company or Mr. Patel may terminate his employment agreement, at any time, with or without cause, by providing the other party with 30-days' prior written notice. In the event Mr. Patel's employment is terminated by the Company without cause, Mr. Patel will be entitled to receive his base salary for an additional 30 days. Mr. Patel will receive an annualized base salary of \$ 275, 000, and he also is eligible to receive an annual incentive bonus as described in the Company's Annual Incentive Compensation Plan and Policy. Mr. Patel is entitled to participate in those various employee benefits that the Company generally offers to its employees from time to time. The employment agreement also provides for typical activity restrictions such as non-competition and assignment of invention provisions. As part of his compensation pursuant to his employment agreement, on March 11, 2022, the Board granted Mr. Patel non-qualified stock options to purchase up to 15, 000 shares of the Company's common stock, which vest as follows: (i) 2, 000 options vested and became exercisable on the grant date, (ii) 3, 000 options vest and become exercisable on March 11, 2023, if Mr. Patel continues to be employed by the Company on that date, (iii) 5, 000 options vest and become exercisable on March 11, 2024, if Mr. Patel continues to be employed by the Company on that date, and (iv) 5, 000 options vest and become exercisable on March 11, 2025, if Mr. Patel continues to be employed by the Company on that date. The exercise price of these options is \$ 2. 20 and was based on the closing price of the Company's common stock on March 10, 2022. In the event of a change of control involving the Company, any unvested stock options will become vested on the date of the change of control, provided Mr. Patel is employed on the date of the change of control. Item 12. Security Ownership of Certain Beneficial Owners and Management and Related Stockholder Matters PRINCIPAL STOCKHOLDERS The following table sets forth the shares of our common stock beneficially owned by (i) each of our directors, (ii) each of our named executive officers, (iii) all of our directors and executive officers as a group, and (iv) all persons known by us to beneficially own more than 5 % of our outstanding common stock as of the date of the filing of this report. The Company has determined the beneficial ownership shown on this table in accordance with the rules of the SEC. Under these rules, shares are considered beneficially owned if held by the person indicated, or if such person, directly or indirectly, through any contract, arrangement, understanding, relationship or otherwise, has or shares the power to vote, to direct the voting of and / or to dispose of and / or to direct the disposition of such shares. A person is also deemed to be a beneficial owner of shares if that person has the right to acquire such shares within 60 days through the exercise of any warrant, option or right or through conversion of a security. Except as otherwise indicated in the accompanying footnotes, the information in the table below is based on information as of March 28 29, 2023 2024. Unless otherwise indicated in the footnotes to the following table, each person named in the table has sole voting and investment power with respect to shares of common and preferred stock and the address for such person is c / o CEA Industries Inc. 385 South Pierce Avenue, Suite C, Louisville, CO 80027. Common Stock Name of Beneficial Owner Number of Shares Owned Beneficially (1) Percentage of Class (2) Directors Anthony K. McDonald (3) 89 141 320 051 1. 7 1 % James R. Shipley (4) 40 319 \* % Nicholas J. Etten (5 4) 40 85 319 \* 774 1. 0 % Troy L. Reiser (6 5) 33 78 125 580 \* % Marion Mariathasan (6) 78 580 \* % James R. Shipley (7) 33 40 125 319 \* % Executive Officers who are not Directors Ian K. Patel (8) 5 31 000 592 \* % Executive Officers and Directors as a Group 241 455 208 3 896 5 0 6 % 5 % or More Stockholders Lance Finlinson (9) 805 971 9. 8 % Lind Global Fund II L.P., Lind Global Partners II LLC, and Jeff Easton (10) 415, 000 5. 05 % \* Represents less than 0. 1 %. (1) Beneficial ownership has been determined in accordance with Rule 13d-3

under the Exchange Act. (2) Based on a total of 8, ~~076,212~~, ~~372,737~~ shares of the Company's common stock issued and outstanding as of March 29, ~~2022~~, ~~2023~~. (3) Includes ~~81,132~~, ~~201,932~~ shares of common stock issuable upon the exercise of options exercisable within 60 days and does not include ~~15,089~~ shares of common stock that become exercisable in the future. (4) Includes 10,561 shares of common stock issuable upon the exercise of options exercisable within 60 days and ~~29,758~~, ~~75,213~~ shares of common stock issued as restricted stock units. (5) Includes ~~10,561~~ shares of common stock issuable upon the exercise of options exercisable within 60 days and ~~29,758~~, ~~78,580~~ shares of common stock issued as restricted stock units. (6) Includes ~~22,78~~, ~~125,580~~ shares of common stock issued as restricted stock units. (7) Includes ~~33,10~~, ~~125,561~~ shares of common stock issuable upon the exercise of options exercisable within 60 days and ~~29,758~~ shares of common stock issued as restricted stock units. (8) Includes ~~5,31~~, ~~000,592~~ shares of common stock issuable upon the exercise of options exercisable within 60 days and does not include ~~10,5~~, ~~000~~ shares of common stock that become exercisable in the future. (9) As reported on Form 13D filed by Lance Finlinton dated November 30, 2023. (10) As reported on Form 13D filed by Lind Global Fund II LP, Lind Global Partner II LLC and Jeff Easton dated December 31, 2023. The reporting persons ownership consists of 613,366 warrants. The provisions of the warrants limit the holder's ability to beneficially own greater than 4.99% of the Company without prior notice to the Company. The holder may increase its beneficial ownership to a maximum of 9.99% upon giving at least 61 days' notice to the Company. Following the exercise of the 415,000 warrants indicated in the Form 13D, the beneficial ownership of the reporting person's ownership of the Company's increased number of common shares would be 4.8%. Item 13. Certain Relationships and Related Transactions, and Director Independence Transactions with Related Parties On January 7, 2021, the Company entered into a consulting agreement with RSX Enterprises, Inc. (RSX), a company controlled by Mr. James R. Shipley, a director of the Company. RSX provided consulting services to the Company focused on product offerings, engineering requirements, key customer marketing outreach, and related matters, as mutually determined by the Company and RSX. The Company paid a monthly consulting fee of \$ 6,500 for up to 50 hours per month for the various consulting activities undertaken and provided for reimbursement of expenses. The total amount paid on this agreement was \$ 19,500. The term of the agreement was set for three months. Any intellectual property developed by RSX will belong to the Company, and the contract provides for typical indemnification obligations and confidentiality provisions. The company entered into a manufacturer representative agreement with RSX Enterprises ("RSX") in March 2021 to become a non-exclusive representative for the Company to assist in marketing and soliciting orders. James R. Shipley, a current one of our independent director directors of the Company, has a significant ownership interest in RSX. Under the manufacturer representative agreement, RSX will act as a non-exclusive representative for the Company within the United States, Canada and Mexico and may receive a commission for qualified customer leads. The agreement has had an initial term through December 31, 2021, with automatic one-year renewal terms unless prior notice is given 90 days prior to each annual expiration. During the year years ended December 31, 2023, and December 31, 2022, the Company paid \$ 18,273 and \$ 9,884 in commissions under this agreement. During the year ended December 31, 2021 respectively, the Company paid \$ 42,639 in commissions under this agreement. On October 13, 2022, the Company entered into an agreement with Lone Star Bioscience, Inc. (Lone Star) to provide engineering design services. Nicholas Etten, one of our independent directors, is the Chief Executive Officer of Lone Star. The balance due under this agreement totaled \$ 2,500, with \$ 1,250 received as a deposit in 2022. Another agreement for engineering services was signed on December 20, 2022, in the amount of \$ 10,900. The we entered into positive change orders in March 2023 of \$ 3,577, increasing the total of the second sales order to \$ 14,477. Revenue and cash deposit for this agreement of \$ 16,977 was received recorded in January of the year ended December 31, 2023, in respect of these agreements. During 2022-2023, except as discussed above, there have been no transactions in which the Company was or is a participant, and there are no currently proposed transactions in which the Company is to be a participant, in which the amount involved exceeds the lesser of \$ 120,000 or 1% of the Company's average assets at year-end for the last two completed fiscal years, and in which any director, executive officer or beneficial holder of more than 5% of any class of our voting securities or member of such person's immediate family had or will have a direct or indirect material interest. Company Policy Regarding Related Party Transactions The Company has procedures in place for the review, approval and monitoring of transactions involving the Company and certain persons related to the Company. The Company has a code of business conduct and ethics that generally prohibits any employee, officer or director from engaging in any transaction where there is a conflict between such individual's personal interest and the interests of the Company. Waivers to the code of business conduct and ethics can generally only be obtained from the Audit Committee of the Board and are publicly disclosed as required by applicable law and regulations. In addition, the Audit Committee of the Board will review all related party transactions for potential conflict of interest situations on an ongoing basis (if such transactions are not reviewed and overseen by another independent body of the Board). In accordance with that policy, the Audit Committee's practice is to review and oversee any transactions that are reportable as related party transactions under the Financial Accounting Standards Board ("FASB") and SEC rules and regulations. Management advises the Board on a regular basis of any such transaction that is proposed to be entered into or continued and seeks approval. Item 14. Principal Accountant Fees and Services Sadler, Gibb & Associates, L. L. C. ("SGA") has acted as the Company's independent registered public accounting firm for the fiscal years ended December 31, 2023 and December 31, 2022 and 2021. SGA has advised us that neither the firm nor any present member or associate of it has any material financial interest, direct or indirect, in the Company or its affiliates. The following table summarizes ACM LLP ("ACM") acted as the fees Company's independent registered public accounting firm for SGA for the fiscal year ended December 31, 2023 and 2019. The following table summarizes the fees for SGA for the year ended December 31, 2022, and fees for SGA and ACM for the year ended December 31, 2021-2023. -2022-2021-Audit Fees \$ 111,000 \$ 107,060 \$ 97,500 Audit- Related Fees 2,725 90,000 32,800 Tax Fees 10,943 (1) 12,574 (1) 7,850 (2) Total \$ 124,668 \$ 209,634 \$ 138,150 (1) Tax fees in 2023 relate to tax returns for the 2022 year. (2) Tax fees in 2022 relate to tax returns for the 2021 year. (3) Tax fees in 2021 relate to tax returns for the 2020 year. Audit Fees. Audit fees consist of fees billed by our independent registered public accounting firms for professional services rendered in connection with the audit of our annual consolidated financial statements, and the review of our consolidated financial statements included in our quarterly reports. Audit- Related Fees. Audit- related services consist of fees billed by our independent registered public accounting firms for assurance and related services that are reasonably related to the performance of the audit or review of the Company's financial statements and are not reported under "Audit Fees." These services include the review of our registration proxy statements - statement on Forms S-8 and Forms S-1. Tax Fees. Tax fees consist of fees billed by our independent registered public accounting firms for professional services rendered for tax compliance, tax planning and tax advice. These services include assistance regarding federal, state, and local tax compliance. All Other Fees. All other fees would include fees for products and services other than the services reported above. Pre- Approval Policy Our Audit Committee of the Board pre- approves all services to be provided by our independent registered public accounting firm. PART IV Item 15. Exhibits and Financial Statement Schedules a. Documents Filed as Part of this Report The following consolidated financial statements of CEA Industries Inc. are filed as part of this Annual Report on Form 10-K: Financial Statements Page (s) Report of Independent Registered Public Accounting Firm (PCAOB ID NO: 3627) F- 1- F- 2 Consolidated Balance Sheets as of December 31, 2023 and 2022 and 2021- F- 3 Consolidated Statements of Operations for the Years Ended December 31, 2023 and 2022 and 2021- F- 4 Consolidated Statements of Changes in Shareholders' Equity (Deficit) for the Years Ended December 31, 2023 and 2022 and 2021- F- 5 Consolidated Statements of Cash Flows for the Years Ended December 31, 2023 and 2022 and 2021- F- 6 Notes to Consolidated Financial Statements F- 7b. Exhibits See "Exhibit Index" on the page following the consolidated financial statements and related footnotes and the signature page to this Annual Report on Form 10-K. c. Financial Statement Schedules No financial statement schedules are filed herewith because (i) such schedules are not required, or (ii) the information has been presented in the aforementioned financial statements. Item 16. Form 10-K Summary The Company has elected not to provide the summary of information under this item. Index to Consolidated Financial Statements Financial Statements Page (s) Report of Independent Registered Public Accounting Firm (PCAOB ID NO: 3627) F- 1 Consolidated Balance Sheets as of December 31, 2023 and 2022 and 2021- F- 3 Consolidated Statements of Operations for the Years Ended December 31, 2023 and 2022 and 2021- F- 4 Consolidated Statements of Changes in Shareholders' Equity (Deficit) for the Years Ended December 31, 2023 and 2022 and 2021- F- 5 Consolidated Statements of Cash Flows for the Years Ended December 31, 2023 and 2022 and 2021- F- 6 Notes to Consolidated Financial Statements F- 7 Report of Independent Registered Public Accounting Firm. **REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM** To the Board of Directors and Shareholders of CEA Industries Inc.: Opinion on the Financial Statements We have audited the accompanying consolidated balance sheets of CEA Industries Inc. ("the Company") as of December 31, 2023 and 2022 and 2021, the related consolidated statements of operations, changes in shareholders' equity (deficit), and cash flows for each of the years in the two-year period December 31, 2022-2023 and the related notes (collectively referred to as the "financial statements"). In our opinion, the financial statements referred to above 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 each of the years in the two-year period December 31, 2022-2023, in conformity with accounting principles generally accepted in the United States of America. Basis for Opinion These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on the Company's financial statements based on our audit. We are a public accounting firm registered with the Public Company Accounting Oversight Board (United States) ("PCAOB") and are required to be independent with respect to the Company in accordance with the U. S. federal securities laws and the applicable rules and regulations of the Securities and Exchange Commission and the PCAOB. We conducted our audits in accordance with the standards of the PCAOB. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether due to error or fraud. The Company is not required to have, nor were we engaged to perform, an audit of its internal control over financial reporting. As part of our audits, we are required to obtain an understanding of internal control over financial reporting, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control over financial reporting. Accordingly, we express no such opinion. Our audits included performing procedures to assess the risks of material misstatement of the financial statements, whether due to error or fraud, and performing procedures that respond to those risks. Such procedures included examining on a test basis, evidence regarding the amounts and disclosures in the financial statements. Our audits also included evaluating the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that our audits provide a reasonable basis for our opinion. Critical Audit Matters The critical audit matter communicated below is a matter arising from the current period audit of the financial statements that was communicated or required to be communicated to the audit committee and that: (1) related to accounts or disclosures that are material to the financial statements and (2) involved our especially challenging, subjective, or complex judgements. The communication of critical audit matters does not alter in any way our opinion on the financial statements, taken as a whole, and we are not, by communicating the critical matter below, providing separate opinions on the critical audit matter or on the accounts or disclosures to which it relates. Revenue Recognition - Contracts with Multiple Performance Obligations Critical Audit Matter Description As described in Note 2 to the financial statements, the Company's contracts with customers often include the promise to transfer multiple goods and services to a customer. Distinct promises within a contract are referred to as performance obligations and are accounted for as separate units of account. Management assesses whether each promised good or service is distinct for the purpose of identifying the performance obligations in the contract. This assessment involves subjective determinations and requires management to make judgments about the individual promised goods or services and whether such goods or services are separable from the other aspects of the contractual relationship. The Company's performance obligations include various distinct goods and services such as equipment and various engineering services. When multiple performance obligations are identified within a contract, management exercises judgement in allocating the transaction price amongst the various performance obligations. In addition, when discounts are provided for a particular contract, the discount is allocated to each performance obligation proportionally based upon the stand-alone selling price of each performance obligation. We determined that performing procedures related to the identification of performance obligations in revenue contracts and allocation of the transaction price to the respective performance obligations is a critical audit matter as there was significant judgment by management in identifying performance obligations in

revenue contracts and allocating the consideration, which in turn led to a high degree of auditor judgment, subjectivity and effort in performing procedures to evaluate whether performance obligations in revenue contracts were appropriately identified by management and consideration was appropriately allocated. How the Critical Audit Matter Was Addressed in the Audit Our audit procedures related to the following: • Obtaining an understanding and testing management’s process for identifying, evaluating, and accounting for contracts with multiple performance obligations. • Examining revenue arrangements on a test basis, including assessing the key terms and conditions of the arrangements and testing the identification, evaluation, and accounting of the performance obligation for conformity with relevant authoritative guidance. • Evaluating the reasonableness of the approaches used to determine estimated stand-alone selling price and allocation of the transaction price. / s / Sadler, Gibb & Associates, LLC We have served as the Company’s auditor since 2020.

Draper, UT March 28-29, 2023-2024 Consolidated Balance Sheets December 31, December 31, 2023 2022 2021-ASSETS Current Assets Cash and cash equivalents \$ 12, 508, 251 \$ 18, 637, 114 \$ 2, 159, 608-Accounts receivable, net 18, 655 2, 649 179-Contract assets, 444 net 224, 414-Inventory, net 296, 404 348, 411 378-326-Prepaid expenses and other 313, 115 1, 489, 921 1, 273, 720-Total Current Assets 13, 360, 839 20, 478, 095 3, 991, 098-Noncurrent Assets Property and equipment, net 38, 558 68, 513 77-346-Goodwill 631, 064 Intangible assets, net 1, 830 1, 830-Deposits 14, 747 14, 747-Operating lease right- of- use asset 356, 109 462, 874 565-877-Total Noncurrent Assets 411, 244 547, 964 1, 290, 864-Total ASSETS \$ 13, 772, 083 \$ 21, 026, 059 \$ 5, 281, 962-LIABILITIES AND SHAREHOLDERS’ EQUITY (DEFICIT)-LIABILITIES Current Liabilities Accounts payable and accrued liabilities \$ 1, 624, 724 207, 258 \$ 1, 345, 207, 589 258-Deferred revenue 499, 800 4, 338, 570 2, 839, 838-Accrued equity compensation 89, 970 83, 625-Other liabilities 37, 078-Current portion of operating lease liability 126, 724 118, 235 100, 139-Total Current Liabilities 1, 251, 248 5, 754, 033 4, 406, 269-Noncurrent Liabilities Operating lease liability, net of current portion 259, 627 376, 851 486, 226-Total Noncurrent Liabilities 259, 627 376, 851 486, 226-TOTAL LIABILITIES 1, 510, 875 6, 130, 884 4, 892, 495-Commitments and Contingencies (Note 11-10)--TEMPORARY-EQUITY Series B Redeemable Convertible Preferred Stock, \$ 0.00001 par value; 0 and 3, 300 issued and outstanding, respectively 3, 960, 000-Total Temporary Equity 3, 960, 000-SHAREHOLDERS’ EQUITY (DEFICIT)-Preferred stock, \$ 0.00001 par value; 25, 000, 000 and 150, 000, 000 shares authorized; respectively: 0 shares issued and outstanding--Common stock, \$ 0.00001 par value; 200, 000, 000 and 850, 000, 000 shares authorized; respectively: 8, 076, 372 and 7, 953, 974 and 1, 600, 835 shares issued and outstanding, respectively 81 80 16-Additional paid in capital 49, 451, 419 49, 173, 836 25, 211, 017-Accumulated deficit (37, 190, 292) (34, 278, 741) (28, 781, 566) Total Shareholders’ Equity (Deficit) 12, 261, 208 14, 895, 175 (3, 570, 533)-TOTAL LIABILITIES AND SHAREHOLDERS’ EQUITY (DEFICIT) \$ 13, 772, 083 \$ 21, 026, 059 \$ 5, 281, 962-The accompanying notes are an integral part of these consolidated financial statements. Consolidated Statements of Operations 2023 2022 2021-For the Years Twelve Months Ended December 31, 2023 2022 2021-Revenue \$ 6, net 910, 951 \$ 11, 283, 189 \$ 13, 638, 558-Cost of revenue 6, 368, 872 10, 138, 249 10, 712, 563-Gross profit 542, 079 1, 144, 940 2, 925, 995-Operating expenses: Advertising and marketing expenses 273, 409 1, 157, 871 772, 139-Product development costs 76, 487 319, 987 469, 703-Selling, general and administrative expenses 3, 145, 328 4, 759, 865 3, 662, 668-Goodwill impairment charges 631, 064 --Total operating expenses 3, 495, 224 6, 868, 787 4, 904, 510-Operating loss (2, 953, 145) (5, 723, 847) (1, 978, 515)-Other income (expense): Other income (expense), net 7, 778 191, 358 627, 592-Interest income (expense), net 33, 816 35, 314 (2, 832)-Gain on lease termination 15, 832-Total other income (expense) 41, 594 226, 672 640, 592-Loss before provision for income taxes (2, 911, 551) (5, 497, 175) (1, 337, 923)-Income taxes-- Net loss \$ (2, 911, 551) \$ (5, 497, 175) \$ (1, 337, 923)-Convertible preferred series B stock redemption value adjustment \$ (2, 262, 847)-Convertible preferred series B stock dividends (35, 984) (67, 447)-Dividend on redemption of series A preferred stock (20, 595)-Deemed dividend on convertible preferred series B stock on down round (439, 999)--Net loss available to common shareholders \$ (2, 911, 551) \$ (5, 497, 175) \$ (1, 337, 923)-Loss per common share -- basic and diluted \$ (0.36) \$ (0.84) \$ (2.33)-Weighted average number of common shares outstanding, basic and diluted 8, 075, 228 7, 094, 410 4, 582, 869-Consolidated Statements of Changes in Shareholders’ Equity (Deficit) Number of Shares Amount Number of Shares Amount Paid in Capital Accumulated Deficit Shareholders’ Equity (Deficit) Series A Preferred Stock Common Stock Additional Shareholders’ Equity (Deficit) Balance December 31, 2020 2021 42, 030, 321 \$ 420.1, 576, 600, 844 835 \$ 16 \$ 26.25, 109 211, 509 017 \$ (27.28, 443 781, 643 566) \$ (1.3, 333 570, 698 533) Common shares issued in settlement of legal dispute-- 6, 667 67, 000 67, 000-Fair value of vested stock options granted to employees-- 229 --298, 040 423 298 229, 040 423-Fair value of vested stock options granted to directors-- 174 21, 174 21, 174-Issuance of series B preferred stock and warrants, net -- 927, 721 927, 721 Conversion of series A preferred stock to common (42, 030, 331) (420) 2, 802 420 -- Issuance of common stock in settlement of accrued interest 7, 719 67, 447 67, 447 Issuance of restricted common stock to employee 6, 803 50, 000 50, 000 Accrued interest on series B preferred stock (67, 447) (67, 447) Adjustment to redemption value of series B preferred stock (2, 262, 847) (2, 262, 847) Net loss (1, 337, 923) (1, 337, 923) Balance December 31, 2021 \$ 1, 600, 835 \$ 16 \$ 25, 211, 017 \$ (28, 781, 566) \$ (3, 570, 533) Fair value of vested stock options granted to employees -- 229, 423 229, 423 Fair value of vested stock options granted to directors -- 29, 656 29, 656 Common shares issued in settlement of restricted stock units issued to directors 3, 367 0 24, 994 24, 994 Stock based compensation -- 23, 663 23, 663 Common shares and warrants issued for cash -- 5, 811, 138 58 21, 711, 073 21, 711, 131 Dividends on series B preferred stock (35, 984) (35, 984) Issuance of common shares to round up partial shares following reverse split -- 6, 798 -- Common shares and warrants issued on conversion of series B preferred stock -- 362, 306 4 1, 979, 996 1, 980, 000 Cashless exercise of prefunded warrants -- 169, 530 2 (2) -- Net loss (5, 497, 175) (5, 497, 175) Balance December 31, 2022 \$ 7, 953, 974 \$ 80 49, 173, 836 \$ (34, 278, 741) \$ 14, 895, 175 Fair value of vested stock options granted to employees-- 176, 268 176, 268 Common shares issued in settlement of restricted stock units issued to directors 122, 398 1 (1) -- Fair value of restricted stock units issued to directors-- 101, 316 101, 316 Net loss-- (2, 911, 551) (2, 911, 551) Balance December 31, 2023 8, 076, 372 81 49, 451, 419 \$ (37, 190, 292) \$ 12, 261, 208 Balance 8, 076, 372 81 49, 451, 419 \$ (37, 190, 292) \$ 12, 261, 208 Consolidated Statements of Cash Flows 2023 2022 2021-For the Years Twelve Months Ended December 31, 2023 2022 2021-Cash Flows From Operating Activities: Net loss \$ (2, 911, 551) \$ (5, 497, 175) \$ (1, 337, 923)-Adjustments to reconcile net loss to net cash provided by (used in) operating activities: Depreciation and intangible asset amortization expense 29, 655 32, 442 65-372-Gain on forgiveness of note payable (517, 032)-Share-based compensation 187, 615 307, 736 369, 214 Common stock issued for other expense 67, 000-Provision for doubtful accounts (2, 056) (54, 708) 16, 844-Provision for excess and obsolete inventory 121, 791 (20, 472) (1, 666)-Gain on lease termination (15, 832)-Loss on disposal of assets 100 4, 489 67-567-Amortization of operating Operating lease ROU asset expense 106, 765 103, 003 204, 521-Goodwill impairment charges 631, 064 --Changes in operating assets and liabilities: Accounts receivable (13, 950) 231, 504 Contract assets (462, 224, 808 414) -- Inventory (69, 784) 50, 387 (49, 551)-Prepaid expenses and other 1, 176, 806 (216, 202) (235, 897)-Accounts payable and accrued liabilities (582, 534) (175, 409) (476, 450)-Deferred revenue (3, 838, 771) 1, 498, 732 (884, 350)-Accrued interest 2, 832-Deposits (14, 747)-Operating lease liability, net (108, 735) (91, 279) (259, 475)-Accrued equity compensation 6, 345 (44, 809)-Net cash used in operating activities (6, 129, 063) (3, 189, 543) (3, 207, 190)-Cash Flows From Investing Activities Purchases of property and equipment (30, 348) (68, 657)-Proceeds from the sale of property and equipment 200 2, 250 11-500-Net cash provided by (used in) investing activities 200 (28, 098) (57, 157)-Cash Flows From Financing Activities Payment of dividends on series B preferred stock (35, 984) --Redemption of series B preferred stock (1, 980, 000) --Net cash proceeds on sale of common stock and warrants, net of expenses 21, 711, 131 --Cash proceeds from sale of preferred stock and warrants, net of issuance costs 2, 624, 874-Proceeds from issuance of note payable 514, 200-Net cash provided by financing activities 19, 695, 147 3, 139, 074-Net change in cash and cash equivalents (6, 128, 863) 16, 477, 506 (125, 273)-Cash and cash equivalents, beginning of period 18, 637, 114 2, 159, 608 2, 284, 881-Cash and cash equivalents, end of period \$ 12, 508, 251 \$ 18, 637, 114 \$ 2, 159, 608-Supplemental cash flow information: Interest paid \$ -- Income taxes paid \$ -- Non-cash investing and financing activities: Conversion Adjustment of carrying value of series B preferred stock to redemption value \$ -- \$ 2, 262, 847 Conversion of series B preferred stock \$ 1, 980, 000 \$ -- Accrued series B interest payable settled in shares of common stock \$ 67, 447 Series A preferred stock converted into shares of common stock \$ 420-Deemed dividend on series B preferred stock arising on down round \$ 439, 999 \$ -- Dividend on redemption of series A preferred stock settled in shares of common stock \$ 20, 595-Right of Use asset arising on new office lease \$ 582, 838 Cashless exercise of prefunded warrants \$ 2 Options issued for accrued equity compensation liability \$ 89, 970 \$ -- Notes to Consolidated Financial Statements (in US Dollars except share numbers) Note 1 – Organization and Description of Business CEA Industries Inc., formerly Surna Inc. (the “Company”), was incorporated in Nevada on October 15, 2009. We design, engineer and sell environmental control and other technologies for the Controlled Environment Agriculture (“CEA”) industry. The CEA industry is one of the fastest-growing sectors of the United States’ economy. From leafy greens (kale, Swiss chard, mustard, cress), microgreens (leafy greens harvested at the first true leaf stage), ethnic vegetables, ornamentals, and small fruits (such as strawberries, blackberries and raspberries) to bell peppers, cucumbers, tomatoes and cannabis and hemp, more and more producers consider or act to grow crops indoors in response to market dynamics or as part of their preferred farming practice. In service of the CEA industry, we provide: (i) architectural design and licensed engineering of commercial scale thermodynamic systems specific to cultivation facilities, (ii) liquid-based process cooling systems and other climate control systems, (iii) air handling equipment and systems, (iv) air sanitation products, (v) LED lighting, (vi) benching and racking solutions for indoor cultivation, (vii) proprietary and third party controls systems and technologies used for environmental, lighting, and climate control, and (viii) preventive maintenance services, through our partnership with a certified service contractor network, for CEA facilities. Our customers include commercial, state- and provincial-regulated CEA growers in the U. S. and Canada. Customers are those growers building new facilities and those expanding or retrofitting existing facilities. Currently, our revenue stream is derived primarily from supplying our products, services, and technologies to commercial indoor facilities ranging from several thousand to more than 100, 000 square feet. Headquartered in Louisville, Colorado, we leverage our experience in this space to bring value-added climate control solutions to our customers that help improve their overall crop quality and yield, optimize energy and water efficiency, and satisfy the evolving state and local codes, permitting and regulatory requirements. Although most of our customers do, we neither produce nor sell cannabis or its related products. The resulting effects impact of the government and uncertainties from the business economic response to the COVID- 19 pandemic including affected demand across the majority depth and duration of the disruptions our markets and disrupted workflow and completion schedules on projects. We believe we continue to see adverse customers and suppliers, its future effect effects on our business sales, on our results of project implementation, supply chain infrastructure, operations operating margins, costs and on our financial condition, cannot be predicted and working capital. Due We expect that the economic disruptions will continue to have an effect on our business over the longer term. Despite this uncertainty, we continue to monitor costs and continue to take actions to reduce costs in order to mitigate the long-term impact of the COVID- 19 pandemic to the best of our ability. However, these actions may not be sufficient in the long run to avoid reduced sales, increased losses, and reduced operating cash flows in our business. During the year ended December 31, 2022-2023, the Company experienced significant delays in the receipt of equipment it had ordered to meet its customer orders due to disruption and delays in its supply chain arising from the long-term effects of the COVID- 19 pandemic. Consequently, our revenue recognition of these some customer sales has been delayed until future periods when the shipment of these orders can be completed. Refer to Risk Factors, included in Part I, Item 1A of this Annual Report on Form 10-K above, for further discussion of the possible impact of the COVID- 19 pandemic on our business. We Currently, we believe that the conflict conflicts between involving Ukraine and Russia does Israel do not have any direct impact on our operations, financial condition, or financial reporting. We believe the conflict conflicts will have only a general impact on our operations in the same manner as it has is having a general impact on all businesses that have their operations limited to North America resulting from international sanction and embargo regulations, possible shortages of goods and goods incorporating parts that may be supplied from countries involved in the conflicts Ukraine or Russia, supply chain challenges, and the international and US domestic inflationary -- inflation results resulting from the conflict and government spending in relation to the conflicts for and funding of our country’s response. As our operations are related only to the North American controlled environment agricultural industry, largely within the cannabis space, we do not believe we will be targeted for cyber- attacks related to

this ~~the conflict conflicts~~. We have no operations in the countries directly involved in the conflict or are specifically impacted by any of the sanctions and embargoes, as we principally operate in the United States and Canada. We do not believe that the ~~conflict conflicts~~ will have any impact on our internal control over financial reporting. Other than general securities market trends, we do not have reason to believe that investors will evaluate the company as having special risks or exposures related to the ~~Ukrainian-conflict conflicts~~. Note 2 – Basis of Presentation; Summary of Significant Accounting Policies Financial Statement Presentation The preparation of the consolidated financial statements in conformity with accounting principles generally accepted in the United States of America (“ GAAP ”) requires management to make estimates and assumptions that affect reported amounts and related disclosures. The accompanying consolidated financial statements have been prepared on a going concern basis, which contemplates the realization of assets and the satisfaction of liabilities in the normal course of business within one year after the date the consolidated financial statements are available to be issued. The Company continues to experience recurring losses since its inception. As a result, in order to continue as a going concern, the Company has been reliant on the ability to obtain additional sources of financing to fund growth. As indicated in Note ~~12-11~~ Preferred and Common Stock below, on February 15, 2022, the Company received approximately \$ ~~22-21, 000-711~~, 000 in ~~net~~ proceeds from completion of an equity offering. Based on management’s evaluation, the proceeds from the Offering will be more than sufficient to fund any deficiencies in working capital or cash flow from operations, and the Company is confident that it will be able to meet its obligations as they come due, and fund operations for at least 12 months after the issuance of these consolidated financial statements. Accordingly, the conditions around liquidity and limited working capital necessary to fund operations have been addressed. Reverse Stock Split On January 17, 2022, the Company’s Board of Directors approved a reverse stock split at a ratio of one- for- one hundred and fifty. Such reverse stock split was implemented effective January 27, 2022. The par value for the Common Stock was not affected. As a result of this reverse stock split, the number of the Company’s shares of common stock issued and outstanding as of December 31, 2021, was reduced from 240, 125, 224 to 1, 600, 835. All Common Stock, warrants, options and per share amounts set forth herein are presented to give retroactive effect to the Reverse Split for all periods presented. Principles of Consolidation The consolidated financial statements include the accounts of the Company and its controlled and wholly owned subsidiary, Hydro Innovations, LLC (“ Hydro ”). Intercompany transactions, profit, and balances are eliminated in consolidation. Use of Estimates Management makes estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements and that affect the reported amounts of revenue and expenses during the reporting period. The Company bases its estimates on historical experience and on various other assumptions that it believes to be reasonable under the circumstances, the results of which form the basis for making judgments about the carrying values of assets and liabilities that are not readily apparent from other sources. Actual results could differ from those estimates. Key estimates include: allocation of transaction prices to performance obligations under contracts with customers, standalone selling prices, timing of expected revenue recognition on remaining performance obligations under contracts with customers, valuation of intangible assets as it applies to impairment analysis, valuation of equity-based compensation, valuation of deferred tax assets and liabilities, warranty accruals, inventory allowances, and legal contingencies. F- 8 All highly liquid investments with original maturities of three months or less at the date of purchase are considered to be cash equivalents. The Company ~~maintains~~ ~~may, from time to time, have~~ deposits in financial institutions that exceed the federally insured amount of \$ 250, 000. As of December 31, ~~2022-2023~~, the Company held cash in bank depository accounts of approximately \$ ~~18-12, 637-508~~, 000, consequently \$ ~~18-12, 387-258~~, 000 of this balance was not insured by the FDIC. The Company has not experienced any losses to date on depository accounts. Accounts Receivable and Allowance for Doubtful Accounts Accounts receivables are recorded at the invoiced amount ~~or based on revenue earned for items not yet invoiced~~, and generally do not bear interest. ~~An-In accordance with ASU No. 2016- 13 (as amended), Measurement of Credit Losses on Financial Instruments, which the Company adopted on a prospective basis effective January 1, 2023, an~~ allowance for doubtful accounts is ~~recorded against~~ ~~established, as necessary, based on past experience and other factors, which, in management’s judgment, deserve current recognition in estimating bad debts. Based on the Company’s review~~ ~~receivables by applying an expected credit loss model. Each period, management assesses it establishes or adjusts the appropriateness of the level of allowance for specific customers and credit losses by considering credit risk inherent within its receivables as of the accounts-end of the period. The Company considers a receivable portfolio past due when a debtor has not paid us by the contractually specified payment due date. Account balances are written off against the allowance for credit losses if collection efforts are unsuccessful and the receivable balance is deemed uncollectible (debtor default), based on factors such as a whole the debtor’s credit rating as well as the length of time the amounts are past due.~~ As of December 31, ~~2022-2023~~, and December 31, ~~2021-2022~~, the allowance for doubtful accounts was \$ ~~125, 177 and \$~~ 127, 233 ~~and \$~~ 181, 942, respectively. If the financial condition of our customers were to deteriorate, resulting in an impairment of their ability to make payments, additional allowances may be required. Inventory is stated at the lower of cost or net realizable value. The inventory is valued based on a first- in, first- out (“ FIFO ”) basis. Lower of cost or net realizable value is evaluated by considering obsolescence, excessive levels of inventory, deterioration and other factors. Adjustments to reduce the cost of inventory to its net realizable value, if required, are made for estimated excess, obsolescence or impaired inventory. Excess and obsolete inventory is charged to cost of revenue and a new lower- cost basis for that inventory is established and subsequent changes in facts and circumstances do not result in the restoration or increase in that newly established cost basis. As of December 31, ~~2022-2023~~, and December 31, ~~2021-2022~~, the allowance for excess and obsolete inventory was \$ ~~192, 698 and \$~~ 70, 907 ~~and \$~~ 91, 379, respectively. Property and Equipment Property and equipment are stated at cost. For financial statement purposes, property and equipment are recorded at cost and depreciated using the straight- line method over their estimated useful lives as disclosed in the table below. Leasehold improvements are amortized on a straight- line basis over the lesser of their useful lives or the life of the lease. Upon sale or retirement of assets, the cost and related accumulated depreciation and amortization are removed from the balance sheet and the resulting gain or loss is reflected in operations. Maintenance and repairs are charged to operations as incurred. Schedule of Property and Equipment Asset ~~-----~~ ~~Equipment Estimated Useful Life~~ Asset Type Estimated Useful Life Furniture and fixtures 5 Computers 3 Equipment 5 Vehicles 5 Long- lived Assets Long- lived tangible assets, including property and equipment ~~and intangible assets~~, are reviewed for impairment whenever events or changes in business circumstances indicate the carrying value of the assets may not be recoverable. When such an event occurs, management determines whether there has been impairment by comparing the anticipated undiscounted future net cash flows to the related asset’s carrying value. If an asset is considered impaired, the asset is written down to fair value, which is determined based either on discounted cash flows or appraised value, depending on the nature of the asset. The Company has not identified any indicators of impairment during the years ended December 31, ~~2023 and 2022 and 2021~~ ~~F- 9 (in US Dollars except share numbers)~~ Goodwill and Intangible Assets ~~F-~~ The Company recorded goodwill in connection with its acquisition of Hydro Innovations, LLC in July 2014. Goodwill is reviewed for impairment annually or more frequently when events or changes in circumstances indicate that fair value of the reporting unit has been reduced to less than its carrying value. The Company performs a quantitative impairment test annually on December 31 by comparing the fair value of the reporting unit with its carrying amount, including goodwill. The Company’s fair value is calculated using a market valuation technique whereby an appropriate control premium is applied to the Company’s market capitalization as calculated by applying its publicly quoted share price to the number of its common shares issued and outstanding. If the fair value of the reporting unit exceeds its carrying amount, goodwill is considered not impaired. An impairment charge would be recognized for the amount by which the carrying amount exceeds the reporting unit’s fair value. The Company determined that it has one reporting unit. As of June 30, 2022, the Company experienced a triggering event due to a drop in its stock price and performed a quantitative analysis for potential impairment of its goodwill. As of June 30, 2022, the Company performed a quantitative analysis for potential impairment of its goodwill, by comparing the Company’s fair value to its carrying value as of June 30, 2022. Based on this analysis, the Company determined that its carrying value exceeded its fair value. As a result, the Company recorded a non- ~~9-~~ cash goodwill impairment charge of \$ 631, 064 at June 30, 2022. ~~No income tax benefit related to this goodwill impairment charge was recorded at June 30, 2022. Intangible assets consist of website development costs and trademarks. Website development costs are amortized over five years. Trademarks are not amortized since they have an indefinite life.~~ Fair Value Measurement The Company records its financial assets and liabilities at fair value. The accounting standard for fair value provides a framework for measuring fair value, clarifies the definition of fair value, and expands disclosures regarding fair value measurements. Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability (an exit price) in an orderly transaction between market participants at the reporting date. The accounting standard establishes a three- tier hierarchy, which prioritizes the inputs used in the valuation methodologies in measuring fair value: Level 1- inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities. Level 2- inputs are quoted prices for similar assets and liabilities in active markets or inputs that are observable for the asset or liability, either directly or indirectly through market corroboration, for substantially the full term of the financial instrument. Level 3- inputs are unobservable inputs based on the Company’s assumptions used to measure assets and liabilities at fair value. A financial asset or liability’s classification within the hierarchy is determined based on the lowest level of input that is significant to the fair value measurement. The Company’s assessment of the significance of a particular input to the fair value measurement in its entirety requires management to make judgments and consider factors specific to the asset or liability. Due to their short- term nature, the carrying values of accounts receivable, ~~contract assets~~, accounts payable, and accrued expenses, approximate fair value. The Company accounts for leases in accordance with ASC 842. The Company determines whether a contract is a lease at contract inception or for a modified contract at the modification date. At inception or modification, the Company recognizes right- of- use (“ ROU ”) assets and related lease liabilities on the balance sheet for all leases greater than one year in duration. Lease liabilities and their corresponding ROU assets are initially measured at the present value of the unpaid lease payments as of the lease commencement date. If the lease contains a renewal and / or termination option, the exercise of the option is included in the term of the lease if the Company is reasonably certain that a renewal or termination option will be exercised. As the Company’s leases do not provide an implicit rate, the Company uses an estimated incremental borrowing rate (“ IBR ”) based on the information available at the commencement date of the respective lease to determine the present value of future payments. The IBR is determined by estimating what it would cost the Company to borrow a collateralized amount equal to the total lease payments over the lease term based on the contractual terms of the lease and the location of the leased asset. ~~F- 10 CEA Industries Inc.~~ Operating lease payments are recognized as an expense on a straight- line basis over the lease term in equal amounts of rent expense attributed to each period during the term of the lease, regardless of when actual payments are made. This generally results in rent expense in excess of cash payments during the early years of a lease and rent expense less than cash payments in later years. The difference between rent expense recognized and actual rental payments is typically represented as the spread between the ROU asset and lease liability. ~~F- 10~~ The Company’s facilities operating leases have lease and non- lease fixed cost components, which we account for as one single lease component in calculating the present value of minimum lease payments. Variable lease and non- lease cost components are expensed as incurred. The Company does not recognize ROU assets and lease liabilities for short- term leases that have an initial lease term of 12 months or less. The Company recognizes the lease payments associated with short- term leases as an expense on a straight- line basis over the lease term. On January 1, 2018, the Company adopted Accounting Standards Update (“ ASU ”) 2014- 09 (Topic 606), Revenue from Contracts with Customers and all the related amendments (“ ASU 606 ” or the “ revenue standard ”) to all contracts and elected the modified retrospective method. ~~The following table sets forth the Company’s revenue by source: Schedule of Revenue by Source 2022-2021 For the Twelve Months Ended December 31, 2022-2021 Equipment and systems sales \$ 10, 737, 875 \$ 12, 754, 131 Engineering and other services 472, 464 683, 689 Shipping and handling 72, 850 200, 738 Total revenue \$ 11, 283, 189 \$ 13, 638, 558~~ Revenue Recognition Accounting Policy Summary The Company accounts for revenue in accordance with ASC 606. Under the revenue standard, a performance obligation is a promise in a contract with a customer to transfer a distinct good or service to the customer. Most of the Company’s contracts contain multiple performance obligations that include engineering and technical services as well as the delivery of a diverse range of climate control system equipment and components, which can span multiple phases of a customer’s project life cycle from facility design and construction to equipment delivery and system installation and start- up. The Company does not provide construction services or system

installation services. Some of the Company's contracts with customers contain a single performance obligation, typically engineering only services contracts. ~~F-11~~A contract's transaction price is allocated to each distinct performance obligation and recognized as revenue when, or as, the performance obligation is satisfied. When there are multiple performance obligations within a contract, the Company allocates the transaction price to each performance obligation based on standalone selling price. When estimating the selling price, the Company uses various observable inputs. The best observable input is the Company's actual selling price for the same good or service, however, this input is generally not available for the Company's contracts containing multiple performance obligations. For engineering services, the Company estimates the standalone selling price by reference to certain physical characteristics of the project, such as facility size and mechanical systems involved, which are indicative of the scope and complexity of the mechanical engineering services to be provided. For equipment sales, the standalone selling price is determined by forecasting the expected costs of the equipment and components and then adding an appropriate margin, based on a range of acceptable margins established by management. Depending on the nature of the performance obligations, the Company may use a combination of different methods and observable inputs if certain performance obligations have highly variable or uncertain standalone selling prices. Once the selling prices are determined, the Company applies the relative values to the total contract consideration and estimates the amount of the transaction price to be recognized as each promise is fulfilled. ~~F-11~~ Generally, satisfaction occurs when control of the promised goods is transferred to the customer or as services are rendered or completed in exchange for consideration in an amount for which the Company expects to be entitled. The Company recognizes revenue for the sale of goods when control transfers to the customer, which primarily occurs at the time of shipment. The Company's ~~historical rates of return are insignificant as a percentage of sales and, as a result, the Company does not record a reserve for returns at the time the Company recognizes revenue.~~ The Company has elected to exclude from the measurement of the transaction price all taxes (e. g., sales, use, value added, and certain excise taxes) that are assessed by a governmental authority in connection with a specific revenue-producing transaction and collected by the Company from the customer. Accordingly, the Company recognizes revenue net of sales taxes. The revenue and cost for freight and shipping is recorded when control over the sale of goods passes to the Company's customers. The Company also has performance obligations to perform certain engineering services that are satisfied over a period of time. Revenue is recognized from this type of performance obligation as services are rendered based on the percentage completion towards certain specified milestones. The Company offers assurance-type warranties for its products and products manufactured by others to meet specifications defined by the contracts with customers and does not have any material separate performance obligations related to these warranties. The Company maintains a warranty reserve based on historical warranty costs. Disaggregation of Revenue In accordance with ASC 606-10-50-5 through 6, the Company considered the appropriate level of disaggregated revenue information that depicts how the nature, amount, timing, and uncertainty of revenue and cash flows are affected by economic factors. Additionally, per the implementation guidance in ASC 606-10-55-90 through 91, the Company also considered (a) disclosures presented outside of the financial statements such as earnings releases and investor presentations, (b) information regularly reviewed by the Chief Operating Decision Maker for evaluating the financial performance of operating segments and (c) other information that is similar to the types of information identified in (a) and (b) and that is used by the Company or users of the Company's financial statements to evaluate financial performance or make resource allocation decisions. Finally, we considered the examples of categories found in the guidance that might be appropriate, including: (a) type of good or service (major product lines), (b) geographical region (country or region), (c) market or type of customer (government or non-government customers), (d) type of contract (fixed-price or time- and-materials), (e) contract duration (short- or long-term), (f) timing of transfer of goods or services (point- in- time or over time) and (g) sales channels (direct to customers or through intermediaries). Based on the aforementioned guidance and considerations, the Company determined that disaggregation of revenue by **equipment sales, engineering and other services and, shipping and handling, and forfeited non-refundable customer deposits** was required. **The following table sets forth the Company's revenue by source: Schedule of Revenue by Source 2023 2022 For the Twelve Months Ended December 31, 2023 2022 Equipment and systems sales \$ 6, 153, 322 \$ 10, 737, 875 Engineering and other services 501, 921 472, 464 Shipping and handling 21, 573 72, 850 Forfeited non-refundable customer deposits 234, 135- Total revenue \$ 6, 910, 951 \$ 11, 283, 189** Other Judgments and Assumptions The Company typically receives customer payments in advance of its performance of services or transfers of goods. Applying the practical expedient in ASC 606-10-32-18, which the Company has elected, the Company does not adjust the promised amount of consideration for the effects of a significant financing component since the Company expects, at contract inception, that the period between when the Company transfers a promised good or service to a customer and when the customer pays for that good or service will be one year or less. Accordingly, the remaining performance obligations related to customer contracts does not consider the effects of the time value of money. ~~F-12~~ Applying the practical expedient in ASC 340-40-25-4, the Company recognizes the incremental costs of obtaining contracts as an expense when incurred since the amortization period of the assets that the Company otherwise would have recognized is one year or less. These costs include certain sales commissions and incentives, which are included in selling, general and administrative expenses, and are payable only when associated revenue has been collected and earned by the Company. Contract Assets and Contract Liabilities Contract assets reflect revenue recognized and performance obligations satisfied in advance of customer billing. Contract liabilities relate to payments received in advance of the satisfaction of performance under the contract. The Company receives payments from customers based on the terms established in its contracts. Contract assets include unbilled amounts where revenue recognized exceeds the amount billed to the customer and the right of payment is conditional, subject to completing a milestone, such as a phase of a project. The Company typically does not have material amounts of contract assets since revenue is recognized as control of goods are transferred or as services are performed. **Contract assets increased by \$ 224, 414 in 2023, due to revenue recognition related to the partial satisfaction of performance obligations, on three contracts with one customer, for which we have not yet billed out customer. In accordance with ASU No. 2016-13 (as amended), Measurement of Credit Losses on Financial Instruments, which the Company adopted on a prospective basis effective January 1, 2023, an allowance for doubtful accounts is recorded against the Company's contract assets by applying an expected credit loss model. Each period, management assesses the appropriateness of the level of allowance for credit losses by considering credit risk inherent within its contract assets as of the end of the period. As of December 31, 2023, and December 31, 2022, the allowance for doubtful accounts was \$ 1, 436 and \$ 0, respectively. If the financial condition of our customers were to deteriorate, resulting in an impairment of their ability to make payments, additional allowances may be required. We expect to complete our performance obligations and bill the customer for this contract asset during 2024-2024. As of December 31, 2023, and 2022, the Company had no contract assets of \$ 224, 414 and \$ 0, respectively.** ~~F-12~~ Contract liabilities consist of advance payments in excess of revenue recognized. The Company's contract liabilities are recorded as a current liability in deferred revenue in the consolidated balance sheets since the timing of when the Company expects to recognize revenue is generally less than one year. As of December 31, 2022-2023, and December 31, 2021-2022, deferred revenue, which was classified as a current liability, was \$ 499, 800 and \$ 4, 338, 570 and \$ 2, 839, 838, respectively. For the year ended December 31, 2022-2023, the Company recognized revenue of \$ 2-3, 348-911, 935-083 related to the deferred revenue at January 1, 2022-2023, or 82-90%. For the year ended December 31, 2021-2022, the Company recognized revenue of \$ 3-2, 358-318, 578-935 related to the deferred revenue at January 1, 2021-2022, or 90-82%. Remaining Performance Obligations Remaining performance obligations, or backlog, represents the aggregate amount of the transaction price allocated to the remaining obligations that the Company has not performed under its customer contracts. The Company has elected not to use the optional exemption in ASC 606-10-50-14, which exempts an entity from such disclosures if a performance obligation is part of a contract with an original expected duration of one year or less. Accordingly, the information disclosed about remaining performance obligations includes all customer contracts, including those with an expected duration of one year or less. Industry uncertainty, project financing concerns, and the licensing and qualification of our prospective customers, which are out of the Company's control, make it difficult for the Company to predict when it will recognize revenue on its remaining performance obligations. There are risks that the Company may not realize the full contract value on customer projects in a timely manner or at all, and completion of a customer's cultivation facility project is dependent upon the customer's ability to secure funding and real estate, obtain a license and then build their cultivation facility so they can take possession of the equipment. Accordingly, the time it takes for customers to complete a project, which corresponds to when the Company is able to recognize revenue, is driven by numerous factors including: (i) the large number of first-time participants interested in the indoor cannabis cultivation business; (ii) the complexities and uncertainties involved in obtaining state and local licensure and permitting; (iii) local and state government delays in approving licenses and permits due to lack of staff or the large number of pending applications, especially in states where there is no cap on the number of cultivators; (iv) the customer's need to obtain cultivation facility financing; (v) the time needed, and coordination required, for our customers to acquire real estate and properly design and build the facility (to the stage when climate control systems can be installed); (vi) the large price tag and technical complexities of the climate control and air sanitation system; (vii) the availability of power; and (viii) delays that are typical in completing any construction project. Further, based on the current economic climate, the uncertainty regarding the COVID-19 virus, and the Company's recent cost cutting measures, there is no assurance that the Company will be able to fulfill its backlog, and the Company may experience contract cancellations, project scope reductions and project delays. ~~F-13~~ As of December 31, 2022-2023, the Company's remaining performance obligations, or backlog, was \$ 435-5,577, 000. There is significant uncertainty regarding the timing of the Company's recognition of revenue on its remaining performance obligations, and there is no certainty that these will result in actual revenues. The backlog at December 31, 2022-2023, contains a booked sales order of \$ 35-39, 000 (~~9 less than 1%~~ of the total backlog) from one customer that we believe is at risk of cancellation based on conversations with this customer. ~~Given the current supply chain and bottleneck issues that are still being worked through by the Company's supply chain partners, the Company believes that some of its current contracts could be delayed.~~ The remaining performance obligations expected to be recognized through 2024 are as follows: Schedule of Remaining Performance Obligations Expected to be Recognized 2023-2024 Total Remaining performance obligations related to engineering only paid contracts \$- \$- \$- Remaining performance obligations related to partial equipment paid contracts 435 5,577, 000 435 -5,577, 000 Total remaining performance obligations \$ 435 5,577, 000 \$ 435 -5,577, 000 ~~F-13~~ Product Warranty The Company warrants the products that it manufactures for a warranty period equal to the lesser of 12 months from start-up or 18 months from shipment. The Company's warranty provides for the repair, rework, or replacement of products (at the Company's option) that fail to perform within stated specification. The Company's third-party suppliers also warrant their products under similar terms, which are passed through to the Company's customers. The Company assesses the historical warranty claims on its manufactured products and, since 2016, warranty claims have been approximately 1% of annual revenue generated on these products. Based on the Company's warranty policy, an accrual is established at 1% of the trailing 18 months revenue. The Company continues to assess the need to record a warranty reserve at the time of sale based on historical claims and other factors. As of December 31, 2022-2023, and December 31, 2021-2022, the Company had an accrued warranty reserve amount of \$ 191, 338 and \$ 180, 457 and \$ 186, 605, respectively, which are included in accounts payable and accrued liabilities on the Company's consolidated balance sheets. Cost of Revenue Cost of revenue includes product costs (material, direct labor and overhead costs), shipping and handling expense, outside engineering costs, engineering, project management and service salaries and benefits, client visits and warranty. Concentrations Three customers accounted for 27-37%, 26-21% and 41-12% of the Company's revenue for the year ended December 31, 2022-2023. Three customers accounted for 24-27%, 40-26% and 40-11% of the Company's revenue for the year ended December 31, 2021-2022. The Company's accounts receivable from three customers made up 59%, 29%, and 12%, respectively, of the total balance as of December 31, 2023. The Company's accounts receivable from two customers made up 57%, and 43%, respectively, of the total balance as of December 31, 2022. **The Three suppliers accounted for 34%, 17%, and 16% of the Company's purchases accounts receivable from two customers made up 68%, and 23%, respectively, of inventory for the year ended total balance as of December 31, 2021-2023, and Four four suppliers accounted for 30%, 17%, 16%, and 11% of the Company's purchases of inventory for the year ended December 31, 2022, and three suppliers accounted for 29%, 14% and 10% of the Company's purchases of inventory for the year ended December 31, 2021.** Product Development The

Company expenses product development costs as incurred. Internal product development costs are expensed as incurred, and third-party product developments costs are expensed when the contracted work has been performed or as milestone results have been achieved. For the years ended December 31, 2022-2023 and December 31, 2021-2022, the Company incurred \$ 76,487 and \$ 319,987 and \$ 469,703, respectively, on product development. **F- 14** Accounting for Share- Based Compensation The Company recognizes the cost resulting from all share- based compensation arrangements, including stock options, restricted stock awards and restricted stock units that the Company grants under its equity incentive plan in its consolidated financial statements based on their grant date fair value. For awards subject to service conditions, compensation expense is recognized over the vesting period on a straight- line basis. Awards subject to performance conditions are attributed separately for each vesting tranche of the award and are recognized ratably from the service inception date to the vesting date for each tranche, based on the probability of vesting. The probability of awards with future performance conditions is evaluated each reporting period and compensation expense is adjusted based on the probability assessment. Awards are considered granted, and the service inception date begins, when mutual understanding of the key terms and conditions of the award between the Company and the recipient has been established. For awards that provide discretion to adjust the amount of the award, the service inception date for such awards could precede the grant date as a mutual understanding of the key terms and conditions of the award between the Company and the recipient has not yet been established. For awards in which the service inception date precedes the grant date, compensation cost is accrued beginning on the service inception date. **F- 14** On March 16, 2022, the Company's Board of Directors (the " Board ") approved annual incentive compensation awards to certain employees payable in non- qualified stock options, based on the Company's performance and each employee's contributions to such performance for the 2021 year. The non- qualified stock options were granted, were not subject to an additional service requirement and were immediately vested at the date of the grant. The final amount of the annual incentive compensation award, and number of non- qualified stock options granted, were determined, and communicated to the employees. The estimated compensation expense of \$ 83,625 related to the 2021 incentive awards was accrued as of December 31, 2021. Since such incentive awards were settled in non- qualified stock options, the accrued compensation expense was classified as a current liability until the number of non- qualified stock options was fixed pursuant to a grant by the Board. At that time, the incentive awards of \$ 78,938 were classified to equity as stock options issued and recorded to paid- in capital on April 1, 2022. For the year ended December 31, 2022, \$ 89,970 was recorded in respect of the 2022 annual incentive compensation awards. The final amount of the awards was approved by the Compensation Committee and Board of Directors on March 22, 2023. The number of non- qualified stock options to be granted will be determined on March 31, 2023, and communicated to the employees. The estimated expense was accrued as accrued equity compensation in current liabilities at December 31, 2022. The grant date fair value of stock options is based on the Black- Scholes Model. The Black- Scholes Model requires judgmental assumptions including volatility and expected term, both based on historical experience. The risk- free interest rate is based on U. S. Treasury interest rates whose term is consistent with the expected term of the option. The grant date fair value of restricted stock and restricted stock units is based on the closing price of the underlying stock on the date of the grant. The Company has elected to reduce share- based compensation expense for forfeitures as the forfeitures occur since the Company does not have historical data or other factors to appropriately estimate the expected employee terminations and to evaluate whether particular groups of employees have significantly different forfeiture expectations. **Share- based compensation costs (including..... 314, 081 \$ 324, 405** **F- 15** Income Taxes The Company accounts for income taxes under the asset and liability method, which requires the recognition of deferred tax assets and liabilities for the expected future tax consequences of events that have been included in the financial statements. Under this method, the Company determines deferred tax assets and liabilities on the basis of the differences between the financial statement and tax bases of assets and liabilities by using enacted tax rates in effect for the year in which the differences are expected to reverse. The effect of a change in tax rates on deferred tax assets and liabilities is recognized in income in the period that includes the enactment date. The Company recognizes deferred tax assets to the extent that the Company believes that these assets are more likely than not to be realized. In making such a determination, the Company considers all available positive and negative evidence, including future reversals of existing taxable temporary differences, projected future taxable income, tax- planning strategies, and results of recent operations. If the Company determines that it would be able to realize its deferred tax assets in the future in excess of their net recorded amount, the Company would make an adjustment to the deferred tax asset valuation allowance, which would reduce the provision for income taxes. The Company records uncertain tax positions on the basis of a two- step process in which: (i) the Company determines whether it is more likely than not that the tax positions will be sustained on the basis of the technical merits of the position, and (ii) for those tax positions that meet the more- likely- than- not recognition threshold, the Company recognizes the largest amount of tax benefit that is more likely than not to be realized upon ultimate settlement with the related tax authority. Basic and Diluted Net Loss per Common Share Basic income (loss) per common share is computed by dividing net income (loss) attributable to common stockholders by the weighted- average number of common shares outstanding during the period without consideration of common stock equivalents. Diluted net income (loss) per common share is computed by dividing net income (loss) by the weighted- average number of common shares outstanding and potentially dilutive common stock equivalents, including stock options, warrants and restricted stock units and other equity- based awards, except in periods when losses are reported where the effect of the common stock equivalents would be antidilutive. Potential common stock equivalents consist of common stock issuable upon exercise of stock options and warrants and the vesting of restricted stock units using the treasury method. As of December 31, 2022-2023, and December 31, 2021-2022, 7,982,916 and 7,876,334 and 115,684 potential common share equivalents from **warrants Series B- Preferred Stock, options, and restricted stock units, warrants, and options**, respectively, were excluded from the diluted EPS calculations as their effect is anti- dilutive. In the normal course of business, the Company is subject to loss contingencies, such as legal proceedings and claims arising out of its business, that cover a wide range of matters, including, among others, customer disputes, government investigations and tax matters. An accrual for a loss contingency is recognized when it is probable that an asset had been impaired, or a liability had been incurred and the amount of loss can be reasonably estimated. **F- 16** Other Risks and Uncertainties To achieve profitable operations, the Company must successfully develop, manufacture and market its products. There can be no assurance that any such products can be developed or manufactured at an acceptable cost and with appropriate performance characteristics, or that such products will be successfully marketed. These factors could have a material adverse effect upon the Company's financial results, financial position, and future cash flows. The Company is subject to risks common to similarly- situated companies including, but not limited to, general economic conditions, its customers' operations and access to capital, and market and business disruptions including severe weather conditions, natural disasters, health hazards, terrorist activities, financial crises, political crises or other major events, or the prospect of these events, new technological innovations, dependence on key personnel, protection of proprietary technology, compliance with government regulations, uncertainty of market acceptance of products, product liability, and the need to obtain additional financing. As a supplier of services and equipment to cannabis cultivators, the Company is also subject to risks related to the cannabis industry. Although certain states have legalized medical and / or recreational cannabis, U. S. federal laws continue to prohibit marijuana in all its forms as well as its derivatives. Any changes in the enforcement of U. S. federal laws may adversely affect the implementation of state and local cannabis laws and regulations that permit medical or recreational cannabis and, correspondingly, may adversely impact the Company's customers. The Company's success is also dependent upon its ability to raise additional capital and to successfully develop and market its products. **F- 16** Segment Information Operating segments are defined as components of an enterprise about which separate financial information is available that is evaluated regularly by the Company's senior management team in deciding how to allocate resources and in assessing performance. The Company has one operating segment that is dedicated to the manufacture and sale of its products. Recently Issued Accounting Pronouncements **In December 2023, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update 2023- 09, Improvements to Income Tax Disclosures (ASU 2023- 09). ASU 2023- 09 includes requirements that an entity disclose specific categories in the rate reconciliation and provide additional information for reconciling items that are greater than five percent of the amount computed by multiplying pretax income (or loss) by the applicable statutory income tax rate. The standard also requires that entities disclose income (or loss) from continuing operations before income tax expense (or benefit) and income tax expense (or benefit) each disaggregated between domestic and foreign. ASU 2023- 09 is effective for annual periods beginning after December 15, 2024. The Company is currently assessing the impact of ASU 2023- 09 on its disclosures. In November 2023, the FASB issued Accounting Standards Update 2023- 07, Improvements to Reportable Segment Disclosures (ASU 2023- 07). ASU 2023- 07 includes requirements that an entity disclose the title of the chief operating decision maker (CODM) and on an interim and annual basis, significant segment expenses and the composition of other segment items for each segment's reported profit. The standard also permits disclosure of additional measures of segment profit. ASU 2023- 07 is effective for fiscal years beginning after December 15, 2023, and interim periods within fiscal years beginning after December 15, 2024. The Company is currently assessing the impact of ASU 2023- 07 on its disclosures. In December 2022, the FASB issued ASU No. 2022- 06, which defers the sunset date of Reference Rate Reform (Topic 848): Facilitation of the Effects of Reference Rate Reform on Financial Reporting (" ASU 2020- 04 ") from December 31, 2022 to December 31, 2024. ASU No. 2022- 06 was effective upon issuance. Topic 848 provides temporary optional guidance for a limited period of time to ease the potential burden in accounting for (or recognizing the effects of) reference rate reform on financial reporting, providing optional expedients and exceptions for applying GAAP to contracts, hedging relationships, and other transactions affected by reference rate reform if certain criteria are met. The Company does not expect this ASU to have a material impact on its consolidated results of operations, cash flows and financial position. **F- 17** In September 2022, the FASB issued Update 2022- 04, " Supplier Finance Programs (Subtopic 405- 50): Disclosure of Supplier Finance Program Obligations ". The update was issued in response to requests from financial statement users for increased transparency surrounding the use of supplier finance programs. The amendments in Update 2022- 04 require that a buyer in a supplier finance program disclose sufficient information about the program to allow a user of financial statements to understand the program's nature, activity during the period, changes from period to period, and potential magnitude. The amendments in this update do not affect the recognition, measurement, or financial statement presentation of obligations covered by supplier finance programs. The amendments in this update are effective for fiscal years beginning after December 15, 2022, including interim periods within those fiscal years, except for the amendment on ~~roll forward~~ **forward** information, which is effective for fiscal years beginning after December 15, 2023. Early adoption is permitted. The Company does not expect this ASU to have a material impact on its consolidated results of operations, cash flows and financial position. **In October 2021, the FASB issued ASU 2021- 08, " Business Combinations (Topic 805): Accounting for Contract Assets and Contract Liabilities from Contracts with Customers ", which requires companies to apply ASC 606, " Revenue from Contracts with Customers " to recognize and measure contract assets and contract liabilities from contracts with customers acquired in a business combination. This creates an exception to the general recognition and measurement principle in ASC 805, which uses fair value. The guidance is effective for fiscal years beginning after December 15, 2022 and interim periods within those fiscal years. Early adoption is permitted, and the guidance should be applied prospectively. The impact of the standard on Company's consolidated financial statements is dependent on the size and frequency of any future acquisitions the Company may complete. In May 2021, the FASB issued ASU 2021- 04, Issuer's Accounting for Certain Modifications or Exchanges of Freestanding Equity- Classified Written Call Options. This guidance clarifies and reduces diversity in an issuer's accounting for modifications or exchanges of freestanding equity- classified written call options due to a lack of explicit guidance in the FASB Codification. The guidance is effective for interim and annual periods beginning after December 15, 2021. Early adoption is permitted. The guidance is to be applied prospectively to modifications or exchanges occurring on or after the effective date. The adoption of this guidance has not had a material impact on the Company's consolidated financial statements. In March 2020, the FAS issued ASU No. 2020- 04 " Reference Reform (Topic 848) Facilitation of the Effects of Reference Rate Reform on Financial Reporting " (" ASU 2020- 04 "). ASU 2020- 04 provides optional guidance for a limited period of time to ease the potential burden in accounting for (or recognizing the effects of) reference rate reform on financial reporting. The amendments are effective for the Company as of March 12, 2020 through December 31, 2022. The adoption of this guidance has not had a material impact on the Company's consolidated financial statements. **F-******

17-Other accounting standards that have been issued or proposed by FASB that do not require adoption until a future date are not expected to have a material impact on the financial statements upon adoption. The Company does not discuss recent pronouncements that are not anticipated to have an impact on or are unrelated to its financial condition, results of operations, cash flows or disclosures. Note 3 – Leases The Boulder-Louisville Facility Lease On June 27, July 28, 2017– 2021, the Company entered into an agreement to lease for its 11, 491 square feet of office and manufacturing and office space (the “ Boulder-New Facility Lease ”), which in Louisville, CO. The New Facility lease commenced September 29 on November 1, 2017– 2021 and continued continues through August January 31, 2027. From November 2021 through January 2022 –The Company occupied a 12, 700 square foot space for \$ 12, 967 per month until January 1, 2018. On January 2, 2018, the leased space was expanded to 18, 952 square feet, and the monthly rental rate increased to \$ 18, 979 until August 31, 2018. Beginning September 1, 2018 and 2019, the monthly rent increased to \$ 19, 549 and \$ 20, 135, respectively. On each September 1 through the end of the lease, the monthly rent was to be abated. Beginning February 2022, the monthly rent is \$ 10, 055 and will increase – increase by 3 % annually every November through the end of the New Facility Lease term. Pursuant to the Boulder-New Facility Lease, the Company made a security deposit of \$ 51 14, 747 000 on July 31, 2017. The deposit of \$ 1, 600 paid to the previous owner of the property was forwarded to the current landlord. The Company had has the option to renew the Boulder-New Facility Lease for an additional five years. Additionally, the Company was to pay pays the actual amounts for property taxes, insurance, and common area maintenance. The Boulder-New Facility Lease agreement contained contains customary events of default, representations, warranties, and covenants. Under Upon commencement of the Boulder-New Facility Lease, the landlord agreed to pay the Company or the Company’s contractors for tenant improvements made by the Company not to exceed \$ 100, 000, which were used for normal tenant improvements. The Company determined that these improvements were not specialized and could be utilized by a subsequent tenant and, as such, the improvements were considered assets of the lessor. As of January 1, 2019, the unamortized amount of tenant improvement allowance of \$ 81, 481 was treated as a reduction in measuring the right-of-use asset. Upon adoption of ASC 842 on January 1, 2019, the Company recognized its Boulder-Facility Lease on the balance sheet as an operating lease right-of-use asset in the amount of \$ 714, 416 and as a lease liability in the amount of \$ 822 582, 374 838. The lease liability was initially measured as the present value of the unpaid lease payments at adoption commencement and the ROU asset was initially measured at cost, which comprises the initial amount of the lease liability adjusted for lease payments made at or before the lease adoption commencement date, plus any initial direct costs incurred less any lease incentives received. The renewal option to extend the Boulder-Facility Lease was not included in the right-of-use asset or lease liability, as the option was not reasonably certain to be exercised. The Company regularly evaluated the renewal option and if it is reasonably certain of exercise, the Company would have included the renewal period in its lease term. During 2020, the Company entered into an agreement with its landlord to apply its rent deposit of \$ 52, 600 to rent payments due during the period. The deposit required on the lease will be reduced to approximately \$ 32, 000 and will be payable in 12 monthly installments from January through December of 2021. Further, the landlord also agreed to defer payment of fifty percent of the three months of lease payments (base rent only) for the period July to September 2020. The deferred lease payments amount to approximately \$ 30, 000 and were payable in 12 monthly installments from January to December 2021. On April 30, 2021, the Company entered into an agreement to sublease approximately 6, 900 square feet of its office and manufacturing space. The sublease commenced on April 30, 2021 and was to continue on a month-to-month basis until either party gives 30 days’ notice. Subject to the provision to terminate on 30 days’ notice, the sublease was to end upon termination of the Company’s Boulder-Facility Lease Agreement with the landlord. Rent was initially charged at \$ 5, 989 per month and increased to \$ 11, 978 per month effective July 1, 2021. The Sublessor was also responsible for its prorated share of utilities and other related costs. This new sublease did not change the Company’s legal relationship or financial obligations with its landlord. Consequently, the Company continued to be responsible for all the remaining financial obligations under the Boulder-Facility Lease agreement with the landlord. Accordingly, entering into the new sublease did not impact the carrying value of the Company’s operating lease right-of-use asset or operating lease liability. Moreover, after an initial two-month transitional period, the rental rate per square foot under the new sublease was identical to the rental rate per square foot for the Company’s existing lease with its landlord which indicated that there was no impairment to the carrying value of the Company’s operating lease right-of-use asset. F- 18 On July 27, 2021, the Company entered into a Boulder-Facility Lease Termination Agreement with its landlord for the 18, 952 square foot office and manufacturing facility in Boulder, CO, which was previously contracted to expire on August 31, 2022. The termination provided for the Company to vacate the facility no later than November 15, 2021. In exchange for early termination from its lease obligation, the Company paid a nominal lease termination fee on July 28, 2021. The termination was also contingent upon a successor tenant executing a new lease with the landlord and the Company paying the remaining deferred rent and security deposit amounts. The landlord and successor tenant entered into a lease agreement on July 27, 2021. The remaining deferred rent and security deposit was paid in conjunction with the final rent payment. As a result of the lease termination, effective November 15, 2021, the Company removed the outstanding balances relating to the Boulder-Facility Lease right-of-use asset and lease liability from its balance sheet and recorded a \$ 15, 832 gain on lease extinguishment which has been recognized in other income. The New Facility Lease On July 28, 2021, the Company entered into an agreement to lease 11, 491 square feet of office and manufacturing space (the “ New Facility Lease ”), in Louisville, CO. The New Facility lease commenced on November 1, 2021 and continues through January 31, 2027. From November 2021 through January 2022, the monthly rent was abated. Beginning February 2022, the monthly rent is \$ 10, 055 and will increase by 3 % annually every November through the end of the New Facility Lease term. Pursuant to the New Facility Lease, the Company made a security deposit of \$ 14, 747. The Company has the option to renew the New Facility Lease for an additional five years. Additionally, the Company pays the actual amounts for property taxes, insurance, and common area maintenance. The New Facility Lease agreement contains customary events of default, representations, warranties, and covenants. Upon commencement of the New Facility Lease, the Company recognized on the balance sheet an operating lease right-of-use asset and lease liability in the amount of \$ 582, 838. The lease liability was initially measured as the present value of the unpaid lease payments at commencement and the ROU asset was initially measured at cost, which comprises the initial amount of the lease liability adjusted for lease payments made at or before the lease commencement date, plus any initial direct costs incurred less any lease incentives received. The renewal option to extend the New Facility Lease is not included in the right-of-use asset or lease liability, as the option is not reasonably certain to be exercised. The Company regularly evaluates the renewal option and when it is reasonably certain of exercise, the Company will include the renewal period in its lease term. The Company’s operating and finance right-of-use assets and lease liabilities are as follows: Schedule of Lease Cost As of December 31, 2022 2023 As of December 31, 2021 2022 Operating lease right-of-use asset \$ 356, 109 \$ 462, 874 \$ 565, 877 Operating lease liability, current \$ 126, 724 \$ 118, 235 \$ 100, 139 Operating lease liability, long-term \$ 259, 627 \$ 376, 851 \$ 486, 226 Remaining lease term 4.3 1 years 5.4 1 years Discount rate 3.63 % 3.63 % F- 18 Cash paid during the year for amounts included in the measurement of lease liabilities is as follows: For the Year Twelve Months Ended December 31, 2022 2023 For the Year Twelve Months Ended December 31, 2021 2022 Operating cash Cash outflow from paid for operating lease \$ 124, 897 \$ 111, 204 \$ 257, 961 F- 19 Future annual minimum under non-cancellable operating leases as of December 31, 2022 2023 were as follows: Schedule of Future Annual Minimum Lease Payments Years ended December 31, 2023 \$ 124, 897 2024 128, 643 2025 132, 503 2026 136, 473 Thereafter 11, 654 Total minimum lease payments \$ 344 409 470 273 Less imputed interest ( 39 22, 084 922 ) Present value of minimum lease payments \$ 495 386, 086 351 Note 4 – Inventory Inventory consisted of the following: Schedule of Inventory 2023 2022 2021 December 31, December 31, 2023 2022 2021 Finished goods \$ 366, 844 \$ 270, 555 \$ 272, 199 Work in progress 155 1, 050 Raw materials 122, 258 148, 608 496, 456 Allowance for excess & obsolete inventory ( 192, 698 ) ( 70, 907 ) ( 91, 379 ) Inventory, net \$ 296, 404 \$ 348, 411 \$ 378, 326 Overhead expenses of \$ 13, 679 and \$ 12, 770 and \$ 13, 589 were included in the inventory balance as of December 31, 2023 and 2022 and 2021, respectively. Note 5 – Property and Equipment Property and equipment consisted of the following: Schedule of Property and Equipment 2023 2022 2021 December 31, December 31, 2023 2022 2021 Furniture and equipment \$ 275, 994 \$ 278, 389 \$ 274, 472 Vehicles 15, 000 15, 000 Property and equipment, gross 290, 994 293, 389 289, 472 Accumulated depreciation ( 252, 436 ) ( 224, 876 ) ( 212, 426 ) Property and equipment, net \$ 38, 558 \$ 68, 513 F- 19 Depreciation expense amounted to \$ 77 29 346 655 for the year ended December 31, 2023, of which \$ 2, 818 was allocated to cost of revenue, \$ 705 was allocated to inventory, with the remainder recorded as selling, general and administrative expense. Depreciation expense amounted to \$ 32, 442 for the year ended December 31, 2022, of which \$ 4, 856 was allocated to cost of revenue, \$ 1, 214 was allocated to inventory, with the remainder recorded as selling, general and administrative expense. Depreciation expense amounted to \$ 64, 937 for the year ended December 31, 2021, of which \$ 6, 109 was allocated to cost of revenue, \$ 1, 527 was allocated to inventory, with the remainder recorded as selling, general and administrative expense. F- 20 Note 6 – Intangible Assets Intangible assets consisted of the following: Schedule of Intangible Assets 2023 2022 As of December 31, 2023 2022 2021 Patents \$ – Website development costs \$ 22, 713 \$ 22, 713 Trademarks 1, 830 1, 830 Intangible assets, gross 24, 543 24, 543 Accumulated amortization ( 22, 713 ) ( 22, 713 ) Intangible assets, net \$ 1, 830 \$ 1, 830 Patents when issued are amortized over 14 years, and website Website development costs are amortized over five years. Trademarks are not amortized since they have an indefinite life. No Amortization amortization expense was recorded during for intangibles amounted to \$ 0 and \$ 434 for the years ended December 31, 2022 2023 and 2021, respectively. During the years ended December 31, 2022 as and 2021, the website development costs have Company wrote-off \$ 0 and \$ 8, 110, respectively, related to patents that had been abandoned fully amortized. Note 7 – Accounts Payable and Accrued Liabilities Accounts payable and accrued liabilities consisted of the following: Schedule of Accounts Payable and Accrued Liabilities 2022 2021 December 31, December 31, 2023 2022 2021 Accounts payable \$ 183, 359 \$ 311, 162 \$ 616, 056 Sales commissions payable 1, 710 25, 951 27, 592 Accrued payroll liabilities 189, 829 465, 094 322, 873 Product warranty accrual 191, 338 180, 457 186, 605 Other accrued expenses 58, 488 224, 594 192, 463 Total \$ 1 624, 724 207, 258 \$ 1, 345 207, 258 589 On February 10, 2021, the Company entered into a note payable with its current bank in the principal amount of \$ 514, 200, for working capital purposes. The loan amount incurred interest at 1 % and was due on February 5, 2026. The loan could have been repaid in advance without penalty. The loan was also potentially forgivable in full provided proceeds were used for payment of payroll expenses, rent, utilities and mortgage interest and certain other terms and conditions were met. If any portion of the loan was not forgiven, payments would commence 10 months following the end of the 24-week deferral period. The loan had typical default provisions, including for change of ownership, general lender insecurity as to repayment, non-payment of amounts due, defaults on other debt instruments, insolvency, dissolution or termination of the business as a going concern and bankruptcy. During the year ended December 31, 2021, interest of \$ 2, 832 was accrued in respect of this note payable. F- 21 On November 30, 2021, the Company received notice from the bank that its loan received on February 10, 2021, in the principal amount of \$ 514, 200 and all accrued interest of \$ 2, 832, was fully forgiven. This gain on loan forgiveness was recorded as Other Income in the Statement of Operations during the year. Note 8 – Temporary Equity On September 28, 2021, the Company sold to an institutional investor (the “ Investor ”), 3, 300 shares of Series B Convertible Preferred Stock (“ Series B Preferred Stock ”), stated were issued and outstanding and recognized in the financial statements at their redemption value \$ 1, 000 per share, convertible into shares of common stock, for an aggregate purchase price of \$ 3, 960, 000 (“ Consideration ”). The Company received net proceeds of approximately \$ 1, 260, 000 on September 28, 2021, and the balance of approximately \$ 1, 365, 000 on November 4, 2021. The Series B Preferred Stock had an annual dividend of 8 % and an initial common stock conversion price of \$ 8.55. The conversion rate was subject to adjustment in various circumstances, including stock splits, stock dividends, pro rata distributions, fundamental transactions and upon a triggering event and subject to reset if the common stock of the Company sold in any subsequent equity transaction, including a qualified offering, was sold at a price below the then conversion price. F- 20 The Series B Preferred Stock was mandatorily convertible on the third anniversary of its issuance. All conversions of the Series B Preferred Stock were subject to a blocker provision of 4.99 %. Probability of Redemption: As it was considered probable the Series B Preferred stock would become redeemable outside of the Company’s control, the Series B Preferred stock was disclosed as temporary equity and was initially adjusted as of September 30, 2021 to its redemption value of 120 % of the stated value of \$ 1, 000 per share, or \$ 3, 960, 000. As a result, the Company recorded a \$ 2, 262, 847 non-cash redemption value adjustment during



2021. This redemption value adjustment is treated as similar to a dividend on the preferred stock for GAAP purposes; accordingly, the redemption value adjustment was therefore added to the "Net Loss" to arrive at "Net Loss Attributable to Common Shareholders" on the Company's Consolidated Statements of Operations. In addition, since the Company did not have a balance of retained earnings, the redemption value adjustment of \$ 67,000 was recorded against additional paid-in capital. On February 16, 2022, the Company redeemed 1,650 shares of its Series B Preferred Stock for payment of \$ 2,016 million, 015,984 in cash, which included both principal of \$ 1,989,980 million, 000 and accrued dividends of approximately \$ 26,35,000,984. On February 16, 2022, the remaining 1,650 shares of the Company's Series B Preferred Stock were converted into 362,306 shares of common stock and 703,069 warrants; 170,382 of the warrants vested immediately, had an indefinite term and an exercise price of \$ 0.01 ("pre-funded conversion warrants"), the balance of 532,688 warrants also vested immediately, have a term of 5 years and have an exercise price of \$ 5.00. The initial common stock conversion price for the shares of Series B Preferred Stock was \$ 8.55. However, the terms of the Series B preferred stock were such that the stock conversion price was to be reduced to 75% of the offering price in any subsequent qualified public offering of Company equity instruments, if lower than the common stock conversion price of \$ 8.55. The Company's public offering that closed on February 15, 2022, was completed at an offering price of \$ 4.13. Accordingly, the initial common stock conversion price for the shares of Series B Preferred Stock was reduced from \$ 8.55 to \$ 3.0975, representing 75% of the offering price of \$ 4.13. As a result, the Company recognized a deemed dividend of \$ 439,999 to Series B Shareholders in respect of the additional shares of common stock and warrants they received on the conversion of their shares of Series B Preferred Stock. As the Company does not have a balance of retained earnings, the deemed dividend was recorded against additional paid-in capital. The Company has no shares of Series B Preferred Stock issued or outstanding as of December 31, 2023 or December 31, 2022.

**F-22-Note 40-9** – Related Party Agreements and Transactions Agreements and Transaction with a Company Director **Under the manufacturer representative agreement, RSX will act as a non-exclusive representative for the Company within the United States, Canada and Mexico and may receive a commission for qualified customer leads. The agreement had an initial term through December 31, 2021 with automatic one-year renewal terms unless notice is given 90 days prior to each annual expiration. During the years ended December 31, 2023 and December 31, 2022, the Company paid \$ 18,273 and \$ 9,884, respectively, in commissions under this agreement. On January 7-October 13, 2021-2022, the Company entered into an consulting agreement with RSX Enterprises-Lone Star Bioscience, Inc. (RSX-Lone Star) to a company controlled by Mr. James R. Shipley, a director of the Company. RSX provided provide consulting engineering design services to the Company focused, Nicholas Effen, on one product offerings of our independent directors. is engineering requirements, key customer marketing outreach, and related matters, as mutually determined by the Company and RSX-Chief Executive Officer of Lone Star. The balance due under Company paid a monthly consulting fee of \$ 6,500 for up to 50 hours per month for the various consulting activities undertaken and provide for reimbursement of expenses. The total amount paid on this agreement totaled \$ 2,500 with \$ 1,250 received as a deposit in 2022. Another agreement for engineering services was signed on December 20, 2022, in the amount of \$ 49-10,500-900. The term We entered into positive change orders in March 2023 of \$ 3,577 increasing the agreement total of the second sales order to \$ 14,477. Revenue and cash of \$ 16,977 was recorded set for three months. Any intellectual property developed by RSX will belong to the Company, and the contract provides for typical indemnification obligations and confidentiality provisions. Note 11—Commitments and Contingencies The Company settled a litigation with a former employee effective March 30, 2021. While the Company disputed the merits of the claims, the Company agreed to issue an aggregate of 6,667 shares of common stock of the Company, as part of the settlement. These shares were issued on April 8, 2021, as "restricted securities," subject to a lock-up agreement of six months, without registration rights, and pursuant to a private placement exemption. The settlement agreement also included mutual releases and no admission of liability. The cost to the Company of this settlement, \$ 107,000, in total, has been recognized in full in Other Expenses during the year ended December 31, 2021-2023. The issuance of the 6,667 shares of common stock (valued at \$ 67,000) has been recognized in common stock respect of these agreements. Note 10 – Commitments and Contingencies Regardless, we intend to generally defend the claims on the basis that we promptly addressed all problems, and that any issued issues during with defective HVAC equipment are the year ended December 31, 2021 responsibility of our third-party equipment manufacturer. F-21 From time to time, in the normal course of its operations, the Company is subject to litigation matters and claims. Litigation can be expensive and disruptive to normal business operations. Moreover, the results of complex legal proceedings are difficult to predict, and the Company's view of these matters may change in the future as the litigation and events related thereto unfold. The Company expenses legal fees as incurred. The Company records a liability for contingent losses when it is both probable that a liability has been incurred and the amount of the loss can be reasonably estimated. An unfavorable outcome to any legal matter, if material, could have an adverse effect on the Company's operations or its financial position, liquidity or results of operations. The Company has a lease agreement for its manufacturing and office space. Refer to Note 3 Leases above. F-23 In the ordinary course of business, the Company may provide indemnifications of varying scope and terms to customers, vendors, lessors, business partners, and other parties with respect to certain matters, including, but not limited to, losses arising out of the Company's breach of such agreements, services to be provided by the Company, or from intellectual property infringement claims made by third parties. In addition, the Company has entered into indemnification agreements with its directors and certain of its officers and employees that will require the Company to, among other things, indemnify them against certain liabilities that may arise by reason of their status or service as directors, officers, or employees. The Company maintains director and officer insurance, which may cover certain liabilities arising from its obligation to indemnify its directors and certain of its officers and employees, and former officers, directors, and employees of acquired companies, in certain circumstances. Note 42-11 Preferred and Common Stock Authorized Preferred Stock As of December 31, 2022-2023, and December 31, 2021-2022, the Company had was authorized to issue 25,000,000 and 150,000,000 shares of Preferred preferred Stock authorized, with respectively, at a par value of \$ 0.00001 per par value. Effective January 17, 2022, the Board of Directors approved a reduction in the number of authorized shares—share of preferred stock from 150,000,000 to 25,000,000 shares of preferred stock. No shares of preferred stock were issued or outstanding as of December 31, 2022-2023 and 3,300 shares of Series B Preferred Stock was issued and outstanding at December 31, 2021. Series A Preferred Stock As of December 31, 2022-2021, and December 31, 2021, the Company has 0 shares of Series A Preferred Stock issued and outstanding, respectively. Effective November 4, 2021, the Company redeemed all 42,030,331 shares of Series A Preferred Stock issued and outstanding for the issuance of 2,802 shares of common stock. The \$ 20,595 excess in the fair value of the 2,802 shares of common stock (\$ 21,015) issued over the book value of the 42,030,331 shares of Series A Preferred Stock (\$ 420) redeemed has been accounted for as a deemed dividend to Series A Preferred shareholders. Series B Preferred Stock As of December 31, 2022, and December 31, 2021, the Company has 0 and 3,300 shares of Series B Preferred Stock issued and outstanding, respectively. As further described in Note 9-8 Temporary Equity above, on September 28 as of December 31, 2021, the Company entered into a Securities Purchase Agreement ("Purchase Agreement") with an institutional investor (the "Investor"), pursuant to which the Investor purchased from the Company 3,300 shares of Series B Convertible Preferred Stock with a stated value of \$ 1,000 per share, or \$ 3,300,000 of stated value in the aggregate ("Series B Preferred Stock") were issued, and a warrant to purchase up to 192,982 shares of common stock of the Company ("Investor Warrant"), for an and aggregate purchase price outstanding and recognized in the financial statements at their redemption value of \$ 3,960,000. On February 16, 2022, the Company redeemed 1,650 shares of its Series B Preferred Stock for payment of \$ 2,015,984 in cash, which included both principal of \$ 1,980,000 ("Consideration") and accrued dividends of approximately \$ 35,984. Consequently, as of December 31, 2023 and December 31, 2022, no shares of Series B Preferred Stock were issued and outstanding. F-22 Authorized Common Stock As of December 31, 2022-2023, and December 31, 2021-2022, the Company was authorized to issue 200,000,000 and 850,000,000 shares of common stock, respectively, with a par value of \$ 0.00001 per share. Effective November 3, 2021, the Company increased the number of authorized shares of common stock from 350,000,000 to 850,000,000. Effective January 17, 2022, the Company's Board of Directors approved a reduction in the number of authorized shares of common stock from 850,000,000 to 200,000,000 shares of common stock. F-24 Reverse Split As a result of this reverse stock split, the number of the Company's shares of common stock issued and outstanding as of December 31, 2021, was reduced from 240,125,224 to 1,600,835. Issued Common Stock As of December 31, 2022-2023, and December 31, 2021-2022, the Company has had 8,076,372 and 7,953,974 and 1,600,835 shares of common stock issued and outstanding, respectively. During the year ended December 31, 2023, the Company issued shares of its common stock as follows: ● On January 3, 2023, the Company issued 119,032 shares of common stock in settlement of restricted stock units issued to directors pursuant to the director compensation plan. ● Effective January 17, 2023, the Company issued 3,366 shares of common stock in settlement of restricted stock units that vested to two independent directors. Consequently, effective December 31, 2023, 8,076,372 shares of common stock were issued and outstanding. During the year ended December 31, 2022, the Company issued shares of its common stock as follows: ● On January 17, 2022, the Company issued 3,367 shares of common stock in settlement of restricted stock units issued to newly appointed directors. ● Effective January 27, 2022, the Company issued 6,798 shares of common stock to round up partial shares resulting from the reverse share split described above ● On February 15, 2022, the Company issued 5,811,138 shares of common stock and 6,572,808 warrants, each warrant to purchase one share of common stock for five years, exercisable immediately, at an exercise price of \$ 5.00, for net proceeds of approximately \$ 22 million. ● On February 16, 2022, the Company issued 362,306 shares of common stock and 703,069 warrants; 170,382 of the warrants vested immediately, had an indefinite term and an exercise price of \$ 0.01 ("pre-funded conversion warrants"), the balance of 532,688 warrants also vested immediately, have a term of 5 years and have an exercise price of \$ 5.00, on conversion of 1,650 shares of the Company's Series B Preferred Stock. ● On June 21, 2022, the Company issued 169,530 shares on of common stock on the cashless exercise of 170,382 pre-funded conversion warrants. F-23 Consequently, effective December 31, 2022, 7,953,974 shares of common stock were issued and outstanding. During the year ended December 31, 2021, the Company issued shares of its common stock as follows: ● On April 8, 2021, the Company issued 6,667 shares of common stock, valued at \$ 67,000 as part of a legal settlements as further described in Note 11—Commitments and Contingencies—Litigation above. ● On November 4, 2021, the Company issued 2,802 shares of common stock, valued at \$ 21,015 to redeem 42,030,331 shares of Series A Preferred Stock as further described in Note 12—Preferred and Common Stock—Series A Preferred Stock above. ● On November 24, 2021, the Company issued 6,802 shares of its common stock, valued at \$ 50,000, to the CEO, pursuant to a new Executive Employment Agreement, under the 2021 Equity Incentive Plan as further described in Note 14 Equity Incentive Plans below. ● On December 30, 2021, the Company issued 7,719 shares of its common stock, valued at \$ 39,368 in settlement of \$ 67,448 dividends that had accrued on the Series A Preferred Stock. The \$ 28,080 gain on settlement of this related party liability has been recognized in additional paid-in capital. Consequently, effective December 31, 2021, 1,600,835 shares of common stock were issued and outstanding. As further discussed in Note 16-15. Subsequent Events below: Effective January 3-2, 2023-2024, the Company issued 419-136,032-365 shares of common stock in settlement of restricted stock units issued to three directors that vested immediately. Effective January 17, 2023, the Company issued 3,366 shares of common stock in settlement of restricted stock units issued to newly appointed directors in 2022 that vested one year after issuance. Consequently, as of the date of the issuance of these financial statements 8,076-212,372-737 shares of our common stock are issued and outstanding. F-25-Note 43-12 Outstanding Warrants The following table summarizes information with respect to outstanding warrants to purchase common stock during the years ended December 31, 2023 and 2022-2021: Schedule of Outstanding Warrants to Purchase Common Stock Weighted Average Average Remaining Aggregate Warrants Average Exercise Remaining Life Aggregate Intrinsic Outstanding Exercisable Price In Months Value Outstanding at December 31, 2020 2021 227 50,417-50,417-50,417-50-37-50-6-Granted 222-719 222 227 719 \$ 9.59 36-Exercised—\$ 0.00—Expired (50,417) (50,417) \$ 37.50—Outstanding at December 31, 2021 227 719 227 719 \$ 9.59-33—\$ 0-Granted 7,566,435 \$ 4.89 50 \* \$ 141,434 Exercised (170,382) (170,382) \$ 0.01- \* (\$ 141,434) Expired —0 \$ 0.00—Outstanding at December 31, 2022 7,623,772 7,623,772 \$ 5.14 49—Granted—Exercised—Expired—Outstanding at December 31, 2023 7,623,772 7,623,772 \$ 5.14 37- \* Includes 170,382 warrants with an indefinite life. The following table summarizes information about warrants outstanding at December 31, 2022-2023. Schedule of Warrants Outstanding Warrants Weighted Average Exercise price**

Outstanding Exercisable Months Outstanding \$9, 45 192, 982 192, 982 ~~21~~ ~~9~~ \$10, 40 34, 737 34, 737 ~~22~~ ~~10~~ \$5, 00 7, 105, 496 7, 105, 496 ~~50~~ ~~38~~ \$5, 16 290, 557 290, 557 ~~50~~ ~~38~~ 7, 623, 772 7, 623, 772 ~~49~~ ~~37~~ F- 26-24 Q1 2022 Investor Warrants On February 15, 2022, the Company issued 5, 811, 138 investment units for aggregate gross proceeds of \$ 24, 000, 000, or \$ 4. 13 per unit. Each unit consisted of one share of the Company's common stock and one warrant for the purchase of one share of the Company's common stock. The warrants vested immediately, have a term of 5 years and an exercise price of \$ 5. 00. Q1 2022 Overallotment Warrants Further on February 15, 2022, in connection with the Company's issuance of 5, 811, 138 investment units for aggregate gross proceeds of \$ 24, 000, 000, or \$ 4. 13 per unit as described above, a further 761, 670 warrants were issued in connection with the subscription for substantially all of the available 15 % overallotment warrants. The warrants were acquired for consideration of \$ 0. 01 per warrant, vested immediately, have a term of 5 years and an exercise price of \$ 5. 00. Q1 2022 Underwriter Warrants Further on February 15, 2022, in connection with the Company's issuance of 5, 811, 138 investment units for aggregate gross proceeds of \$ 24, 000, 000, or \$ 4. 13 per unit described above, the Company also issued representatives of the underwriters 290, 557 warrants. Each warrant entitles the holder to purchase one share of common stock at an exercise price of \$ 5. 1625, during the period commencing August 9, 2022, and expiring on February 10, 2027. Q1 2022 Series B Preferred Shares Pre- Funded Conversion Warrants On February 16, 2022, in connection with the conversion of 1, 650 shares of Series B Preferred Stock into 362, 306 shares of the Company's common stock, the Series B Preferred Shareholder was issued 170, 382 pre- funded conversion warrants. Each warrant entitled the holder to purchase one share of common stock at an exercise price of \$ 0. 01, vested immediately and had an indefinite life. On June 21, 2022, the holder of all 170, 382 pre- funded conversion warrants exercised all of their warrants on a cashless basis and received 169, 530 shares of the Company's common stock as a result of the exercise. No pre- funded conversion warrants remained outstanding at **December 31, 2023 or** December 31, 2022. Q1 2022 Series B Preferred Shares Conversion Warrants Further on February 16, 2022, in connection with the conversion of 1, 650 shares of Series B Preferred Stock into 362, 306 shares of the Company's common stock, the Series B Preferred Shareholder was also issued with 532, 688 Series B Preferred shares conversion warrants. Each warrant entitled the holder to purchase one share of common stock at an exercise price of \$ 5. 00, vested immediately and had a term of 5 years. Q3 2021 Warrants Issued to Series B Preferred Stockholder On September 28, 2021, the Company entered into a Securities Purchase Agreement with an institutional investor, pursuant to which the investor purchased from the Company 3, 300 shares of convertible Series B Preferred Stock with a stated value of \$ 1, 000 per share, or \$ 3, 300, 000 of stated value in the aggregate, and a warrant to purchase up to 192, 982 shares of common stock of the Company for an aggregate purchase price of \$ 3, 000, 000. The warrant is exercisable until September 28, 2024, at an exercise price of \$ 9. 45, subject to adjustment for stock splits, stock dividends and other typical adjustments and changes in capitalization, including mergers and acquisitions and distribution of rights. Q3 2021 Warrants Issued to Series B Preferred Placement Agent In connection with the sale of the shares of convertible Series B Preferred Stock described above, the Company issued 34, 737 warrants to the placement agent and its designees. Half of the warrants were issued on September 28, 2021, and the second half were issued on November 3, 2021, and are exercisable commencing February 28, 2022 and May 3, 2022, respectively, until September 28, 2024 and November 3, 2024, respectively. The exercise price per share of the warrants is \$ 10. 40, subject to adjustment for stock splits, stock dividends and other typical adjustments and changes in capitalization, including mergers and acquisitions and distribution of rights. F- 27-25 Note 44-13 – Equity Incentive Plans Revised Compensation Plan On **January 17, 2022, the Board of Directors revised the previously adopted compensation plan. This plan supersedes the plan adopted on** August 20, 2021 **;** ~~the Board of Directors revised the previously adopted equity-based compensation plan and adopted a new compensation plan for independent directors (the "Plan").~~ The Plan is effective retroactively for the current independent directors and for independent directors elected or appointed after the Effective Date of **At the Plan time of initial election or appointment, each independent director received an equity retention award in the form of restricted stock units ("RSUs").** The aggregate value ~~Company will pay its independent directors an annual cash fee of~~ **the RSUs at the time of grant was to be** \$ 45-25, 000, payable quarterly in advance with the number of shares underlying the RSUs to be determined based on the closing price first business day of each calendar quarter, retroactive commencing July 1, 2021, as consideration for their participation in: (i) any regular and special meetings of the Board and any committee participation and meetings thereof that are attended in person; (ii) any telephonic and other forms of electronic meetings of the Board or of any committee thereof in which the director is a member; (iii) any non-meeting consultations with the Company's common stock on management; and (iv) any other services provided by them ~~the in-date immediately prior to their-- the capacities date of grant. Vesting of the RSUs was as directors. In addition follows: (i) 50 % at the time of grant, and (ii) 50 % on the first anniversary business day of January each year after the Effective Date, each independent director will receive a grant of Non-Qualified Stock Options valued at \$ 15, 000. As part of the retroactive compensation, each independent director on the Board as of the Effective Date date will receive an additional grant of Non-Qualified Stock Options valued at \$ 7, 500 for service in 2021.~~ On January 17, 2022, the Board of Directors revised the previously adopted compensation plan. This plan supersedes the plan adopted on August 20, 2021. The Plan is effective retroactively for the current independent directors and for independent directors elected or appointed after the Effective Date. F- 28 All independent directors, Messrs. Shipley, Eiten, Reisner, and Mariathanan are subject to the Plan. Under the Company's 2017 Equity Incentive Plan, as may be modified and amended by the Company from time to time (the "2017 Equity Plan"), the Board of Directors (the "Board") (or the compensation committee of the Board, if one is established) may award stock options, stock appreciation rights ("SARs"), restricted stock awards ("RSAs"), restricted stock unit awards ("RSUs"), shares granted as a bonus or in lieu of another award, and other stock-based performance awards. The 2017 Equity Plan allocates 333, 333 shares of the Company's common stock ("Plan Shares") for issuance of equity awards under the 2017 Equity Plan. If any shares subject to an award are forfeited, expire, or otherwise terminate without issuance of such shares, the shares will, to the extent of such forfeiture, expiration, or termination, again be available for awards under the 2017 Equity Plan. As of December 31, 2022-2023, of the 333, 333 shares authorized under the 2017 Equity Plan, 163, 692 relate to restricted shares issued, 147-145, 177-512 relate to outstanding non-qualified stock options and 22-24, 464-129 shares remain available for future equity awards. F- 26 Equity Incentive Plan Issuances During 2022-2023 - Issued 3, 367 shares of its common stock to two new independent directors under the 2021 Equity Incentive Plan, pursuant to the Director Compensation plan adopted in January 2022. Granted awards for 22, 167 non-qualified stock options to newly hired employees and 5, 000 stock options were cancelled under the 2021 Equity Incentive Plan. Granted awards for 6, 250 non-qualified stock options to directors under the 2021 Equity Incentive Plan, pursuant to the Director Compensation plan adopted in August of 2021. Issued 31, 793 non-qualified stock options were issued to 21 employees in respect of the Company's 2021 Equity Incentive Plan. The options vested immediately, have a term of 10 years and an exercise price of \$ 5. 21. The expense in respect of this issuance had been fully accrued in 2021. As of December 31, 2022, of the 666, 667 shares authorized under the 2021 Equity Plan, 10, 170 relate to restricted shares issued, 61, 201 relate to outstanding non-qualified stock options, 40, 816 relate to outstanding incentive stock options, 3, 367 relate to outstanding restricted stock units and 551, 113 shares remain available for future equity awards. There was \$ 65, 087 in unrecognized compensation expense for unvested non-qualified stock options, incentive stock options and restricted stock units at December 31, 2022 which will be recognized over approximately 2 years. F- 29 As further discussed in Note 16 Subsequent Events below, effective January 3, 2023, the Company issued 119, 032 shares of common stock in settlement of restricted stock units issued to directors that vested immediately. Further - Issued 3, 366 shares of its common stock to two independent directors under the 2021 Equity Incentive Plan, pursuant to the Director Compensation plan adopted in January 2022. Issued 138, 489 non-qualified stock options under the 2021 Equity Incentive Plan as annual incentive compensation awards to 8 employees, based on Schedule of Share-based Compensation Costs The following is a summary of such share-based compensation costs included in the Company's consolidated statements of operations for the years ended December 31, 2023-2022 and 2022-2021: Schedule of Share-based Compensation Costs 2023-2022 2021 For the Twelve Months Ended December 31, 2023-2022 2021 Share-based compensation expense included in: Cost of revenue \$ 4, 898 \$ 12, 403 \$ 17, 331 Advertising and marketing expenses 1, 113 13, 921 7, 938 Product development costs 3, 570 7, 442 11, 025 Selling, general and administrative expenses 178, 033 280, 315 288, 111 Total share-based compensation expense included in consolidated statement of operations \$ 487, 614 \$ 314, 081 \$ 324 As of December 31, 2023-2021 January 17 3, 2023-2024, the Company issued 136 a further 3, 366-365 shares of common stock in settlement of restricted stock units issued to three newly appointed directors in 2022 that vested immediately one year after issuance. Restricted Stock Awards No shares of restricted stock were issued during the year ended December 31, 2022-2023 or During the year ended December 31, 2021-2022, the Company awarded 6, 803 shares of restricted stock under the 2021 Equity Incentive Plan with a value of \$ 50, 000 to the Chief Executive Officer in accordance with a new Executive Employment Agreement effective November 24, 2021. Stock Options The Company uses the Black-Scholes Model to determine the fair value of options granted. Option-pricing models require the input of highly subjective assumptions, particularly for the expected stock price volatility and the expected term of options. Changes in the subjective input assumptions can materially affect the fair value estimate. The expected stock price volatility assumptions are based on the historical volatility of the Company's common stock over periods that are similar to the expected terms of grants and other relevant factors. The Company derives the expected term based on an average of the contract term and the vesting period taking into consideration the vesting schedules and future employee behavior with regard to option exercise. The risk-free interest rate is based on U. S. Treasury yields for a maturity approximating the expected term calculated at the date of grant. The Company has never paid any cash dividends on its common stock and the Company has no intention to pay a dividend at this time; therefore, the Company assumes that no dividends will be paid over the expected terms of option awards. The Company determines the assumptions used in the valuation of option awards as of the date of grant. Differences in the expected stock price volatility, expected term or risk-free interest rate may necessitate distinct valuation assumptions at those grant dates. As such, the Company may use different assumptions for options granted throughout the year. The valuation assumptions used to determine the fair value of each option award on the date of grant were: expected stock price volatility 157-152, 23-27 % -158, 7-%; expected term of 5-10 years and risk-free interest rate 4-3, 52-48 % -2. 73 % F- 30-27 Employee and Consultant Options A summary of the stock options granted to employees and consultants under the 2017 Equity Plan and the 2021 Equity Incentive Plan during the years ended December 31, 2023 and 2022 and 2021 are presented in the table below: Schedule of Stock Option Activity Number of Options Weighted Average Exercise Price Weighted Average Remaining Contractual Term Aggregate Intrinsic Value Outstanding, December 31, 2020 95, 007 \$ 12. 45 7. 1 \$ - Granted 65, 508 \$ 9. 00 10. 0 \$ - Exercised \$ - Forfeited (2, 341) \$ 16. 83 7. 0 \$ - Expired \$ - Outstanding, December 31, 2021 158, 174 \$ 10. 99 7. 6 \$ - Granted 53, 960 \$ 2. 90 9. 2 \$ - Exercised \$ - Forfeited (20, 061) \$ 8. 85 8. 6 \$ - Expired \$ - Outstanding, December 31, 2022 192, 073 \$ 8. 94 7. 6 \$ - Granted 138, 489 \$ 0. 90 6. 9 \$ - Exercisable - Exercised \$ - Forfeited (20, 296) \$ 2. 98 9. 1 \$ - Expired (8, 244) \$ 0. 89 \$ - Outstanding, December 31, 2023 302, 2022- 022 148, 227 \$ 9. 51, 86-787 6. 2-6 \$ - Exercisable, December 31, 2023 292, 022 \$ 5. 99 6. 5 \$ - A summary of non-vested stock options activity for employees and consultants under the 2017 Equity Plan and the 2021 Equity Plan for the years ended December 31, 2023 and 2022 and 2021 are presented in the table below: Summary of Non-vested Non-qualified Stock Option Activity Number of Options Weighted Average Grant-Date Fair Value Aggregate Intrinsic Value Grant-Date Fair Value Nonvested, December 31, 2020 \$ - \$ - Granted 65, 508 \$ 8. 85 \$ - \$ 575, 711 Vested (23, 662) \$ 10. 65 \$ - \$ (252, 571) Forfeited \$ - \$ - Expired \$ - \$ - Nonvested, December 31, 2021 41, 846 \$ 7. 65 \$ - \$ 320, 122 Granted 53, 960 \$ 2. 86 \$ - \$ 154, 555 Vested (36-52, 969-049) \$ 3. 89 \$ - \$ - Forfeited (15, 000) \$ 8. 52 \$ - \$ - Expired \$ - \$ - Nonvested, December 31, 2022 28, 756 \$ 5. 03 \$ - \$ 144, 541 Granted 138, 489 \$ 0. 88 \$ - \$ 122, 344 Vested (156, 912) \$ 0. 92 \$ - \$ (241, 247) Forfeited (333) \$ 6. 67 \$ - \$ (2, 225) Expired \$ - \$ - Nonvested, December 31, 2023 10, 000 \$ 2. 68-18 \$ - \$ 22 - Forfeited (15, 000) \$ 8. 52 \$ - \$ - Expired \$ - \$ - Nonvested, December 31, 2022 43, 846 \$ 5. 65 \$ - \$ 247, 739 For the years ended December 31, 2023 and 2022 and 2021, the Company recorded \$ 86, 298 and \$ 149, 081 and \$ 169, 746 as compensation expense related to vested options issued to employees and consultants, net of forfeitures, respectively. The expense for 2022-2023 was comprised of \$ 18-44, 942-263 for non-qualified stock options and \$ 130-42, 139-035 for incentive stock options. As of December 31, 2022-2023, there was \$ 63-5, 770-398 in unrecognized share-based compensation related to unvested options. F- 31-28 Director Options A summary of the non-qualified stock options granted to directors under the 2017 Equity Plan and 2021 Equity Plan during the years ended December 31, 2023 and 2022 and 2021 are presented in the table below: Schedule of Stock Option



herein by reference to Exhibit 10.6 to the Current Report on Form 8-K filed November 4, September 30, 2021). 4.5 Form of Warrant Agency Agreement for the Public Warrants between the Company and Continental Stock Transfer and Trust Company, dated February 10, 2022 (incorporated herein by reference to Exhibit 4.6 to the Registration Statement on Form S-1 filed January 31, 2022). 4.6 Form of Public Warrant, issued February 10, 2022, with Continental Stock Transfer and Trust Company, as warrant agent (incorporated herein by reference to Exhibit 4.6 to the Registration Statement on Form S-1 filed January 31, 2022). 4.7 Form 8 Description of Capital Stock Pre-Funded Warrant issued February 10, 2022 (incorporated herein by reference to Exhibit 4.6-8 to the Registration Statement Annual Report on Form S-10 - 1-K filed January 31-March 28, 2022-2023) - 4.8 \* Description of Capital Stock. 10.1 Executive Employment Agreement between the Registrant and Anthony K. McDonald dated effective November 24, 2021 (incorporated herein by reference to Exhibit 10.1 to the Current Report on Form 8-K filed November 26, 2021). 10.2 Executive Employment Agreement between the Registrant and Ian K. Patel, dated March 11, 2022 (incorporated herein by reference to Exhibit 10.1 to the Current Report on Form 8-K filed March 15, 2022). 10.3 CEA Industries Inc., formerly Suma Inc., 2017 Equity Incentive Plan (incorporated herein by reference to Exhibit 99.1 to the Registration Statement on Form S-8 filed on August 3, 2017). 10.4 Stock Repurchase Agreement by and among the Company, Brandy M. Keen and Stephen B. Keen dated May 29, 2018 (incorporated herein by reference to Exhibit 10.2 to the Current Report on Form 8-K filed May 31, 2018). 10.5 Preferred Stock Option Agreement by and among the Company, Brandy M. Keen and Stephen B. Keen dated May 29, 2018 (incorporated herein by reference to Exhibit 10.3 to the Current Report on Form 8-K filed May 31, 2018). 10.6 CEA Industries Inc., formerly Suma Inc., 2021 Equity Incentive Plan (incorporated herein by reference to Exhibit 10.4 to the Proxy Statement of the Registrant, for the annual meeting to be held May 28, 2021 filed on April 7, 2021). 10.7 Form of Securities Purchase Agreement, dated as of September 28, 2021, by and between Registrant and the institutional investor (incorporated herein by reference to Exhibit 10.1 to the Current Report on Form 8-K filed November 4, September 30, 2021). 10.8 Form of Registration Rights Agreement, dated as of September 28, 2021, by and between Registrant and the institutional investor (incorporated herein by reference to Exhibit 10.2 to the Current Report on Form 8-K filed November 4, September 30, 2021). 10.9 Form of Placement Agent Agreement, dated as of September 28, 2021, by and between Registrant and ThinkEquity (incorporated herein by reference to Exhibit 10.5 to the Current Report on Form 8-K filed November 4, September 30, 2021). 14.1 Code of Business Code and Ethics adopted February 13, 2018 (incorporated herein by reference to Exhibit 14 to the Current Report on Form 8-K filed February 14, 2018). 19.1 \* Form of CEA Industries Statement of Policy on Insider Trading (adopted by the Board of Directors on November 24, 2021). 21.1 \* Subsidiaries 23.1 \* Consent of Sadler, Gibb & Associates, L.L.C., Independent Registered Public Accounting Firm, relating to Registration Statement on Form S-8. 31.1 \* Certification of Principal Executive Officer, pursuant to 18 U.S.C. Section 1350 as adopted pursuant to Section 302 of the Sarbanes-Oxley Act of 2002. 31.2 \* Certification of Principal Financial and Accounting Officer, pursuant to 18 U.S.C. Section 1350 as adopted pursuant to Section 302 of the Sarbanes-Oxley Act of 2002. 32.1 \* 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 and Accounting, pursuant to 18 U.S.C. Section 1350 as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002. 99.1 \* CEA Industries Policy for the Recovery of Erroneously Awarded Compensation adopted March 1, 2023. 101.INS \* Inline XBRL Instance Document 101. SCH \* Inline XBRL Taxonomy Extension Schema Document 101. CAL \* Inline XBRL Taxonomy Extension Calculation Linkbase Document 101. DEF \* Inline XBRL Taxonomy Extension Definition Linkbase Document 101. LAB \* Inline XBRL Taxonomy Extension Label Linkbase Document 101. PRE \* Inline XBRL Taxonomy Extension Presentation Linkbase Document 101. FORM \* Inline XBRL Taxonomy Extension Form (embedded within the Inline XBRL document) Indicates a management contract or compensatory plan. \* Filed herewith. \* \* Furnished herewith. Exhibit 4-19. 8 Description of Securities Description of Capital Stock The following 1 FORM OF CEA STATEMENT OF POLICY ON INSIDER TRADING Introduction It is illegal for any person, either personally or on behalf of others, to trade in securities on the basis of material, non-public information. It is also illegal to communicate (or "tip") material, non-public information to others who may trade in securities on the basis of that information. These illegal activities are commonly referred to as "insider trading." Potential penalties for insider trading violations include imprisonment for up to 10 years, civil fines of up to three times the profit gained or loss avoided by the trading, and criminal fines of up to \$1 million. In addition, a summary company whose director, officer or employee violates the insider trading prohibitions may be liable for a civil fine of information concerning capital stock up to the greater of \$1 million or three times the profit gained or loss avoided as a result of the director, officer or employee's insider trading violations. Moreover, a director, officer or employee's failure to comply with CEA Industries Inc.'s ("Company CEA Industries") insider trading policy may subject such person to sanctions imposed by CEA Industries, including dismissal for cause, whether or not such person's failure to comply with this policy results in a violation of law. This memorandum sets forth CEA Industries' policy against insider trading. The objective of this policy is to protect both you and CEA Industries from securities law violations, or even the appearance thereof. All directors, officers and employees (including temporary employees) of CEA Industries must comply with this policy. You are encouraged to ask questions and seek any follow-up information that you may require with respect to the matters set forth in this policy. Please direct your questions to the Chief Executive Officer. Statement of Policy It is the policy of CEA Industries that no director, officer or employee (including a temporary employee) of CEA Industries who is aware of material nonpublic information relating to CEA Industries and its affiliates and subsidiaries may, directly or through family members or other persons or entities, (a) buy or sell securities of CEA Industries (other than pursuant to a pre-approved trading plan that complies with Rule 10b5-1 of the Securities Exchange Act of 1934), or engage in any other action to take personal advantage of that information, or (b) pass that information on to others outside of CEA Industries, including family and friends. In addition, it is the policy of CEA Industries that no director, officer or employee (including a temporary employee) of CEA Industries or its affiliates and subsidiaries who, in the course of working for CEA Industries, learns of material nonpublic information about a company with which CEA Industries does business, including a customer or supplier of CEA Industries, may trade in that company's securities until the information becomes public or is no longer material. Transactions that may be necessary or justifiable for independent reasons (such as of March 29, 2022 the need to raise money for an emergency expenditure) are not excepted from the policy. The securities laws summaries and descriptions below do not purport to recognize such mitigating circumstances, and, in any event, even the appearance of an improper transaction must be avoided to preserve CEA Industries' reputation for adhering to the highest standards of conduct. What information is material? All information that an investor might consider important in deciding whether to buy, sell, or hold securities is considered material. Information that is likely to affect the price of a company's securities is almost always material. Examples of some types of material information are: • financial results or expectations for the quarter or the year; • financial forecasts; • changes in dividends; • possible mergers, acquisitions, joint ventures and other purchases and sales of companies and investments in companies; • changes in customer relationships with significant customers; • obtaining or losing important contracts; • important product developments; • major financing developments; • major personnel changes; and • major litigation developments. What is non-public information? Information is considered to be complete statements non-public unless it has been effectively disclosed to the public. Examples of public disclosure include public filings with the Securities and Exchange Commission and company press releases. Not only must the information have been publicly disclosed, but there must also have been adequate time for the market as a whole to digest the information. Although timing may vary depending upon the circumstances, a good rule of thumb is that information is considered non-public until the third business day after public disclosure. What transactions are prohibited? When you know material, non-public information about CEA Industries, you, your spouse and members of your immediate family living in your household are prohibited from the following activities: • trading in CEA Industries' securities (including trading in puts and calls for CEA Industries' securities); • having others trade for you in CEA Industries' securities; • disclosing the information to anyone else who might then trade; and • exercising stock options if the option shares are to be immediately sold. Neither you nor anyone acting on your behalf nor anyone who learns the information from you (including your spouse and family members) can trade. This prohibition continues whenever and for as long as you know material, non-public information. Although it is most likely that any material, non-public information you might learn would be about CEA Industries or its affiliates and subsidiaries, these prohibitions also apply to trading in the securities of any company including any potential merger partner about which you have material, non-public information. Transactions by Family Members. As noted above, CEA Industries' insider trading policy applies to your family members who reside with you, anyone else who lives in your household, and any family members who do not live in your household but whose transactions in CEA Industries securities are directed by you or are subject to your influence or control (such as parents or children who consult with you before they trade in CEA Industries' securities). You are responsible for the transactions of these other persons and therefore should make them aware of the need to confer with you before they trade in CEA Industries' securities. What is a Rule 10b5-1 trading plan? Notwithstanding the prohibition against insider trading, Rule 10b5-1 of the Securities Exchange Act of 1934 and this policy permit directors, officers and employees to trade in CEA Industries' securities regardless of their awareness of inside information if the transaction is made pursuant to a pre-arranged trading plan that was entered into when the director, officer or employee was not in possession of material nonpublic information. This policy requires trading plans to be written and to specify the amount of, date on, and price at which the securities are to be traded or establish a formula for determining such items. A director, officer or employee who wishes to enter into a trading plan must submit the trading plan to the Chief Executive Officer for approval (in consultation with legal counsel) prior to the adoption or amendment of the trading plan. Trading plans may not be adopted when the director, officer or employee is in possession of material nonpublic information about CEA Industries. A director, officer or employee may amend or replace his or her trading plan only during periods when trading is permitted in accordance with this policy. Transactions Under Company Plans Stock Option Exercises. CEA Industries' insider trading policy does not apply to the exercise of an employee stock option. The policy does apply, however, to any sale of stock as part of a broker-assisted cashless exercise of an option, or any other market sale for the purpose of generating the cash needed to pay the exercise price of an option. Dividend Reinvestment Plan. CEA Industries' insider trading policy does not apply to purchases of CEA Industries' securities under any dividend reinvestment plan adopted by CEA Industries and resulting from your reinvestment of dividends paid on CEA Industries' securities. The policy does apply, however, to voluntary purchases of CEA Industries' securities resulting from your election to participate in the plan or your increase in the level of participation in the plan. The policy also applies to your sale of any securities of CEA Industries purchased pursuant to the plan. Additional Prohibited Transactions CEA Industries considers it improper and inappropriate for any director, officer or other employee of CEA Industries to engage in short-term or speculative transactions in CEA Industries' securities. It therefore is CEA Industries' policy that directors, officers and other employees may not engage in any of the following transactions: Short-Term Trading. An employee's short-term trading of incorporation CEA Industries' securities may be distracting to the employee and may unduly focus the employee on CEA Industries' short-term stock market performance instead of CEA Industries' long-term business objectives. For these reasons, any director, officer or other employee of CEA Industries who purchases CEA Industries' securities in the open market may not sell any of CEA Industries' securities of the same class during the six months following the purchase. Short Sales. Short sales of CEA Industries' securities evidence an expectation on the part of the seller that the securities will decline in value, and therefore signal to the market that the seller has no confidence in CEA Industries or its short-term prospects. In addition, short sales may reduce the seller's incentive to improve CEA Industries' performance. For these reasons, short sales of CEA Industries' securities are prohibited by this insider trading policy. In addition, Section 16(e) of the Securities Exchange Act of 1934 prohibits officers and directors from engaging in short sales. Publicly Traded Options. A transaction in options is, in effect, a bet on the short-term movement of CEA Industries' stock and therefore creates the appearance that the director, officer or employee is trading based on inside information. Transactions in options also may focus the director, officer or employee's attention on short-

term performance at the expense of CEA Industries' long-term objectives. Accordingly, transactions in puts, calls or other derivative securities, on an exchange or in any other organized market, are prohibited by this policy. (Option positions arising from certain types of hedging transactions are governed by the section below captioned "Charter Hedging Transactions.") Hedging Transactions and Amended and Restated By-laws (the "By-laws") and are entirely qualified by these documents. Certain forms Common Stock ("Common Stock"). Our articles of incorporation hedging or monetization transactions, such as amended on January 27, 2022, allow a director, currently authorizes us officer or employee to issue up-lock in much of the value of his or her stock holdings, often in exchange for all or part of the potential for upside appreciation in the stock. These transactions allow the director, officer or employee to continue 200,000,000 shares of common stock. Subject to prior dividend rights own the covered securities, but without the full risks and rewards of ownership. When that occurs, the director, officer or employee may no longer have the same objectives as CEA Industries' the other shareholders. Therefore holders of any shares of issued and outstanding preferred stock of the Company, holders of shares of common stock are entitled CEA Industries strongly discourages you from engaging in such transactions. Any person wishing to enter into such receive dividends when, as and an if declared by arrangement must first pre-clear the Board out of funds proposed transaction with the Chief Executive Officer in consultant with legally legal available counsel. Any request for pre-clearance that purpose. Each share of a hedging or similar arrangement must be common stock is entitled to one vote on all matters submitted to the Chief Executive Officer at least two weeks prior to the proposed execution of documents evidencing the proposed transaction and must set forth a vote of stockholders justification for the proposed transaction. Holders Margin Accounts and Pledges. Securities held in a margin account may be sold by the broker without the customer's consent if the customer fails to meet a margin call. Similarly, securities pledged (or hypothecated) as collateral for a loan may be sold in foreclosure if the borrower defaults on the loan. Because a margin sale or foreclosure sale may occur at a time when the pledgor is aware of shares material nonpublic information or otherwise is not permitted to trade in CEA Industries' securities, directors, officers and employees are prohibited from holding CEA Industries' securities in a margin account or pledging CEA Industries' securities as collateral for a loan. An exception to this prohibition may be granted where a person wishes to pledge CEA Industries' securities as collateral for a loan (not including margin debt) and clearly demonstrates the financial capacity to repay the loan without resort to the pledged securities. Any person who wishes to pledge CEA Industries' securities as collateral for a loan must submit a request for approval to the Chief Executive Officer at least two weeks prior to the proposed execution of common documents evidencing the proposed pledge. Post-Termination Transactions The policy continues to apply to your transactions in CEA Industries' securities even after you have terminated employment. If you are in possession of material nonpublic information when your employment terminates, you may not trade in CEA Industries' securities until that information has become public or is no longer material. Unauthorized Disclosure As discussed above, the disclosure of material, non-public information to others can lead to significant legal difficulties. Therefore, you should not discuss material, non-public information about CEA Industries with anyone, including other employees, except as required in the performance of your regular duties. Also, it is important that only specifically designated representatives of CEA Industries, Inc. discuss CEA Industries with the news media, securities analysts, and investors. Inquiries of this type received by any employee should be referred to the Chief Executive Officer. Pre-Clearance Procedures To help prevent inadvertent violations of the federal securities laws and to avoid even the appearance of trading on inside information, directors and executive officers of CEA Industries and employees and other persons designated by the Chief Executive Officer, in consultation with legal counsel, as being subject to CEA Industries' pre-clearance procedures, together with their family members, may not engage in any transaction involving CEA Industries' securities (including a stock do-plan transaction such as an option exercise, gift, loan or pledge or hedge, contribution to a trust, or any other transfer) without first obtaining pre-clearance of the transaction from the Chief Executive Officer. A request for pre-clearance should be submitted to the Chief Executive Officer at least two days in advance of the proposed transaction. The Chief Executive Officer is under no obligation to approve a trade submitted for pre-clearance, and may determine not to permit the trade. Any person subject to the pre-clearance requirements who wishes to implement a trading plan under Rule 10b5-1 of the Securities Exchange Act of 1934 must first pre-clear the plan with the Chief Executive Officer, in consultation with legal counsel. As required by Rule 10b5-1, you may enter into a trading plan only when you are not in possession of material nonpublic information. In addition, you may not enter into a trading plan during a blackout period. Transactions effected pursuant to a pre-cleared trading plan will not require further pre-clearance at the time of the transaction if the plan specifies the dates, prices and amounts of the contemplated trades, or establishes a formula for determining the dates, prices and amounts. Blackout Periods Quarterly Blackout Periods. CEA Industries' announcement of its quarterly financial results almost always has the potential to have cumulative voting rights. The holders of a majority of material effect on the shares of common stock present and entitled market for CEA Industries' securities. Therefore, you can anticipate that, to vote avoid even the appearance of trading while aware of material nonpublic information, persons who are or may be expected to be aware of CEA Industries' quarterly financial results generally will not be pre-cleared to trade in CEA Industries' securities during the period beginning one week prior to the end of CEA Industries' fiscal quarter and ending after the third full business day following CEA Industries' issuance of its quarterly earnings release. Persons subject to these quarterly blackout periods include election of directors can elect all directors standing for election. In and executive officers, all employees of the accounting department, and all employees and the other persons who event of any liquidation, dissolution or winding up of the Company, after the satisfaction in full of the liquidation preferences of holders of any shares of issued and outstanding preferred stock, holders of shares of common stock are entitled to ratable distribution of informed by the Chief Executive that the they remaining assets available for distribution to stockholders. The shares of common stock are not subject to redemption by operation of a sinking fund or otherwise. Holders of shares of common stock are not currently entitled to pre-emptive rights. The issued and outstanding shares of common stock are fully paid and non-assessable. Any additional shares of common stock that the quarterly blackout periods Company may issue in the future will also be fully paid and non-assessable. Event-specific Blackout Periods Our articles of incorporation, as amended, authorizes us to issue up to 25,000,000 shares of undesignated preferred stock, par value \$ 0.00001. We may issue preferred stock from From time to time, an event may occur that is material to CEA Industries and is known by only a few directors or executives. So long as the event remains material and nonpublic, directors, executive officers, and such employees and other persons as are designated by the Chief Executive Officer may not trade in one or more CEA Industries' series securities, without shareholder approval, when authorized by our Board. No shares The existence of preferred stock an event-specific blackout will not be announced, other than to those who are aware outstanding. The specific terms of any series of preferred stock will be governed by our articles of incorporation and by the event giving rise certificate of designations relating to that series. The Board has the right blackout. If, however without prior approval of the holders of common stock, a person whose trades are subject to pre-clearance requests permission to trade in CEA Industries' securities during an event-specific blackout, the Chief Executive Officer will inform the requester of the existence of a blackout period, without disclosing the reason for the blackout. Any person made aware of the existence of an event-specific blackout should not disclose the existence of the blackout to any rights other person. The failure of the Chief Executive Officer currently issued preferred stock, to designate specify any and all terms of a person as being series of preferred stock, including the rank, dividend and distribution rights, voting rights, liquidation rights and redemption, conversion and preemption rights. The issuance of preferred stock could have the effect of restricting dividends on our common stock, diluting the voting power of our common stock, impairing the liquidation rights of our common stock, or delaying or preventing a change in control of us, all without further action by our stockholders. September 2021 Warrants As part of the purchase of the Series B Preferred Stock in September 2021, which is now fully converted and redeemed, the Company issued a warrant to purchase up to 192,982 shares of common stock, until September 28, 2024 at an initial exercise price of \$ 9.45, subject to adjustment for stock splits, stock dividends and an event-specific blackout will other typical adjustments and changes in capitalization, including mergers and acquisitions and distribution of rights. This warrant provides for cashless exercise if the underlying shares of common stock are not registered for resale by relieve that person of the holder obligation not to trade while aware of material nonpublic information. This warrant Hardship Exceptions. A person who is subject to a quarterly earnings blackout period and who has an unexpected and urgent need to sell CEA Industries' stock in order to generate cash may, in appropriate circumstances, be permitted to sell such stock even during the blackout period registration rights agreement described below. This warrant provides Hardship exceptions may be granted only by the Chief Executive Officer (in consultation with legal counsel) and must be requested at least two days in advance of the proposed trade. A hardship exception may be granted only if the Chief Executive Officer concludes that CEA Industries' earnings information for various penalties payable by the applicable quarter Company if it does not constitute material timely deliver the common stock issuable on non exercise, public information. Under no circumstance will a hardship exception be granted during and an issuances upon exercise are subject event-specific blackout period. Questions about this Policy Compliance by all directors, officers and employees with this policy is of the utmost importance both for you and for CEA Industries. If you have any questions about the application of this policy to any particular case, please immediately contact the Chief Executive Officer. Your failure to observe this policy could lead to significant legal problems, as well as other serious consequences, including termination of your employment. Acknowledgement of Receipt of CEA Industries Inc. Insider Trading Policy The undersigned hereby acknowledges that he or she has received a 4 copy of the CEA Industries Inc. 99% blocker provision Insider Trading Policy (the " Insider Trading Policy ") and understands that the Insider Trading Policy sets forth the expectations of CEA Industries Inc. (" CEA Industries ") regarding the conduct of the employees, officers and directors of CEA Industries. The Company undersigned also issued certifies that he or she has read and understands the Insider Trading Policy in its entirety and agrees to bound by ThinkEquity LLC and its designees placement agent warrants terms and conditions at all times. The undersigned further agrees to purchase up observe the policies and procedures contained in the Insider Trading Policy and has been advised that, if the undersigned has any questions or concerns relating to such policies or procedures, he or she has an aggregate of 34 obligation to report to CEA Industries' Audit Committee. 737 shares Chief Executive Officer or other such designated officer, any suspected violations of common stock the Insider Trading Policy of which he or she becomes aware. This Acknowledgment is to be signed and returned to Human Resources and will be retained as part of your permanent personnel file. The undersigned understands that the Insider Trading Policy is issued compensation due to ThinkEquity LLC in acting as the placement agent for informational purposes the transaction in which we issued the Series B Preferred Stock, now fully converted and redeemed. Half of the warrants were issued on September 28, 2021, and the second half were issued on November 3, 2021. The exercise price per share of the placement agent warrants is \$ 10.40, subject to adjustment for stock splits, stock dividends and other typical adjustments and changes in capitalization, including mergers and acquisitions and distribution of rights. The warrants are exercisable for three years, September 28, 2024 and November 3, 2024, based on the issuance date. The placement agent warrants have registration rights described below and may be included on the registration statement provided to the holder of the Series B Preferred Stock for registration of the common stock underlying the preferred shares and the investor warrant. Registration Rights The Company entered into a registration rights agreement with the then holder of the Series B Preferred Stock. Under the agreement, the Company is obliged to register the common stock underlying and issuable upon conversion of the Series B Preferred Stock, now converted, and exercise of the warrant issued to the holder of the then Series B Preferred Stock. The Company is obligated to file a registration statement for resale of the common stock no later than that 180 days after the date of a qualified offering, and have it effective 225 days after the Qualified Offering if there is no SEC review of the resale registration statement, and if there is an SEC review, then 255 days after the date of the qualified offering. The Company is to keep the registration effective until all the shares registered have been sold or may be sold under Rule 144, without regard to volume and holding period restrictions. Securities of other holders may not be included on any registration statement for the securities of the holder of the Series B Preferred Stock, except those of holders of the warrants issued to ThinkEquity LLC and its

designees, and there are the typical cut-back provisions for any limitation of the number of shares of common stock that may be included thereon due to SEC policy. The registration rights agreement also has demand and piggyback registration rights. The registration rights agreement provides for substantive cash penalties due to the Investor if any of the obligations to register shares are not fulfilled on a timely basis. The registration rights agreement provides for typical securities indemnification to the holders in respect of the registration statement. The warrants issued to ThinkEquity LLC also have registration rights. The holders of these warrants have one demand registration right, upon the request of 51% of the warrants outstanding, and unlimited piggyback registration rights for 7 years after the issuance date. If there is a demand for registration, the Company is obligated to file a registration statement within sixty days and use its reasonable best efforts to have the registration statement declared effective promptly thereafter. Public Warrants — February 2022 On February 10, 2022, we issued in a public offering an aggregate of 5,811,138 warrants to investors. The warrants are traded on Nasdaq under the symbol CEADW. The warrants are exercisable for shares of our common stock, and all of such shares currently are registered for issuance upon the exercise of the warrants. Currently, the aggregate number of shares of common stock that may be acquired upon exercise of the warrants is 5,811,138 shares of common stock. Form. The warrants will be issued in electronic book-entry form to the investors. Exercisability. The warrants are exercisable at any time after their original issuance, and at any time up to the date that is five years after their original issuance. The warrants will be exercisable, at the option of each holder, in whole or in part by delivering to us a duly executed exercise notice and, at any time a registration statement registering the issuance of the shares of common stock underlying the warrants under the Securities Act is effective and available for the issuance of such shares, by payment in full in immediately available funds for the number of shares of common stock purchased upon such exercise. If a registration statement registering the issuance of the shares of common stock underlying the warrants under the Securities Act is not effective, **intended to create, nor does it represent, a contract of employment. The failure to read and / or sign this Acknowledgment available, the holder may, in its sole discretion, elect no way relieves the undersigned of his or her responsibility to comply** exercise the warrant through a cashless exercise, in which case the holder would receive upon such exercise the net number of shares of common stock determined according to the formula set forth in the warrant. No fractional shares of common stock will be issued in connection with the **Insider** exercise of a warrant. In lieu of fractional shares, we will pay the holder an amount in cash equal to the fractional amount multiplied by the exercise price or round up to the next whole share. Exercise Limitation. A holder will not have the right to exercise any portion of the warrant if the holder (together with its affiliates) would beneficially own in excess of 4.99% of the number of shares of our common stock outstanding immediately after giving effect to the exercise, as such percentage ownership is determined in accordance with the terms of the warrants. However, any holder may increase or decrease such percentage to any other percentage not in excess of 9.99% upon at least 61 days' prior notice from the holder to us. Exercise Price. The exercise price per whole share of common stock purchasable upon exercise of the warrants is \$ 5.00 per share of common stock. The exercise price is also subject to appropriate adjustment in the event of certain stock dividends and distributions, stock splits, stock combinations, reclassifications or similar events affecting our common stock and also upon any distributions of assets, including cash, stock or other property to our stockholders. Transferability. Subject to applicable laws, the warrants may be offered for sale, sold, transferred or assigned without our consent. Fundamental Transactions. In the event of a fundamental transaction, as described in the warrants and generally including any reorganization, recapitalization or reclassification of our common stock, the sale, transfer or other disposition of all or substantially all of our properties or assets, our consolidation or merger with or into another person, the acquisition of more than 50% of our outstanding common stock, or any person or group becoming the beneficial owner of 50% of the voting power represented by our outstanding common stock, the holders of the warrants will be entitled to receive upon exercise of the warrants the kind and amount of securities, cash or other property that the holders would have received had they exercised the warrants immediately prior to such fundamental transaction. Rights as a Stockholder. Except as otherwise provided in the warrants or by virtue of such holder's ownership of shares of our common stock, the holder of a warrant does not have the rights or privileges of a holder of our common stock, including any voting rights, until the holder exercises the warrant. Pre-Funded Warrants The following summary of certain terms and provisions of the pre-funded warrant that we issued as part of the conversion of the Series B Preferred Stock, which took place February 10, 2022. We issued a pre-funded warrant to purchase up to 170,382 shares of common stock. Duration and Exercise Price. The pre-funded warrant was issued for \$ 4.99 and has an initial exercise price per share equal to \$ 0.01. The pre-funded warrants are immediately exercisable and may be exercised at any time until the pre-funded warrants are exercised in full, or they expire. The exercise price and number of shares of common stock issuable upon exercise is subject to appropriate adjustment in the event of stock dividends, stock splits, reorganizations or similar events affecting our common stock and the exercise price. Exercisability. The pre-funded warrant is, at the option of the holder, in whole or in part, by delivering to us a duly executed exercise notice accompanied by payment in full for the number of shares of our common stock purchased upon such exercise (except in the case of a cashless exercise as discussed below). There is no expiration date for the pre-funded warrants. A holder (together with its affiliates) may not exercise any portion of the pre-funded warrant to the extent that the holder would own more than 4.99% (or at the election of the holder prior to the issuance of any pre-funded warrants, 9.99%) of the outstanding shares of common stock immediately after exercise. Any holder may increase such percentage to any percentage not in excess of 9.99% upon at least 61 days' prior notice to us. No fractional shares of common stock will be issued in connection with the exercise of a pre-funded warrant. In lieu of fractional shares of common stock, we will pay the holder an amount in cash equal to the fractional amount multiplied by the exercise price of such pre-funded warrant or round up to the next whole share. Cashless Exercise. In lieu of making the cash payment otherwise contemplated to be made to us upon such exercise in payment of the aggregate exercise price, the holder may elect instead to receive upon such exercise (either in whole or in part) the net number of shares of common stock determined according to a formula set forth in the pre-funded warrants. Fundamental Transaction. In the event of a fundamental transaction, as described in the pre-funded warrants and generally including any reorganization, recapitalization or reclassification of our common stock, the sale, transfer or other disposition of all or substantially all of our properties or assets, our consolidation or merger with or into another person, the acquisition of more than 50% of our outstanding shares of common stock, or any person or group becoming the beneficial owner of 50% of the voting power represented by our outstanding shares of common stock, the holders of the pre-funded warrants will be entitled to receive upon exercise of the pre-funded warrants the kind and amount of securities, cash or other property that the holders would have received had they exercised the pre-funded warrants immediately prior to such fundamental transaction. Transferability. Subject to applicable laws, a pre-funded warrant may be transferred at the option of the holder upon surrender of the pre-funded warrant to us together with the appropriate instruments of transfer. Exchange Listing. The pre-funded warrant is not listed on any securities exchange or nationally recognized trading system. **Trading system Policy Signature: \_\_\_\_\_ Name: \_\_\_\_\_**

Rights as a Stockholder. Except as otherwise provided in the pre-funded warrants or by virtue of such holder's ownership of shares of our common stock, the holders of the pre-funded warrants do not have the rights or privileges of holders of our common stock, including any voting rights, until they exercise their pre-funded warrants. On June 21, 2022, the holder of all 170,382 pre-funded conversion warrants exercised all of their warrants on a cashless basis and received 169,530 shares of the Company's common stock as a result of the exercise. No pre-funded conversion warrants remained outstanding as of December 31, 2022. Representative's Warrants Upon closing of our offering of shares and warrants in February 2022, we issued to the Representative of the underwriters, and its designees, as compensation, several warrants to purchase up to 290,557 shares of common stock, which was equal to 5% of the aggregate number of shares of common stock sold in the offering. The Representative's Warrants are exercisable at a per share exercise price of \$ 5.1625. The Representative's Warrants are five-year warrants, exercisable at any time and from time to time, in whole or in part, commencing 180 days from the effective date. **Date : \_\_\_\_\_** of the registration statement of the aforementioned offering. 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 stock dividend or our recapitalization, reorganization, merger or consolidation. However, the warrant exercise price or underlying shares will not be adjusted for issuances of shares of common stock at a price below the warrant exercise price. The Representative Warrants have a one-time demand registration right that may be exercised within five years from the effective date of the registration statement for the aforementioned offering and unlimited piggyback registration rights provided they will not be exercised after seven years from the effective date of the registration statement for the aforementioned offering. We will bear all fees and expenses attendant to registering the securities issuable on exercise of the warrants other than underwriting commissions incurred and payable by the holders. Exhibit 21. I SIGNIFICANT SUBSIDIARIES OF THE REGISTRANT The following are the significant subsidiaries of CEA Industries Inc. as of December 31, 2022-2023 and the states or jurisdictions in which they are organized. Except as otherwise specified, in each case CEA Industries Inc. owns, directly or indirectly, 100% of the voting securities of each subsidiary. Name State or jurisdiction of Entity Hydro Innovations, LLC Colorado Exhibit Colorado Exhibit 23. I CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM Louisville, CO We hereby consent to the incorporation by reference in each of the Registration Statement of CEA Industries Inc. on Form S- 8 (No. 333- 219674) pertaining to the 2017 Equity Incentive Plan and Form S- 8 (No. 333- 263955) pertaining to the 2021 Equity Incentive Plan of our report dated March 28-29, 2023-2024, relating to the consolidated financial statements of CEA Industries Inc., which appears in this Annual Report on Form 10- K for the year ended December 31, 2022-2023. / s / Sadler, Gibb & Associates, LLC | Draper, UT March 28-29, 2023-2024 Exhibit 31. I CERTIFICATION PURSUANT TO RULE 13a- 14 (a) and 15d- 14 (a) UNDER THE SECURITIES EXCHANGE ACT OF 1934, AS AMENDED I, Anthony K. McDonald, the Chief Executive Officer of CEA Industries Inc. certify that: 1. I have reviewed this annual report on Form 10- K of CEA Industries Inc. for the fiscal year ended December 31, 2022-2023; 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 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. Dated this 28th 29th day of March 2023-2024. By: / s / Anthony K. McDonald Anthony K. McDonald Chief Executive Officer Exhibit 31. 2 I, Ian K. Patel, Chief the Principal Financial and Accounting Officer, Treasurer, and Secretary of CEA Industries Inc. certify that: 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 registrant's board of directors (or persons performing the equivalent functions): By: /s/ Ian K. Patel, Ian K. Patel, **Principal Chief Financial and Accounting Officer, Treasurer, and Secretary** Exhibit 32.1 CERTIFICATION PURSUANT TO SECTION 1350, CHAPTER 63 OF TITLE 18, UNITED STATES CODE, AS ADOPTED PURSUANT TO SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002. In connection with the Annual Report on Form 10-K for the year ended December 31, 2022-2023 (the "Report") of CEA Industries Inc. (the "Registrant"), as filed with the Securities and Exchange Commission on the date hereof, I, Anthony K. McDonald, the Chief Executive Officer of the Registrant, hereby certify, to the best of my knowledge, that: 1. The Report fully complies with the requirements of Section 13 (a) or 15 (d) of the Securities Exchange Act of 1934, as amended; and 2. The information contained in the Report fairly presents, in all material respects, the financial condition and operations of the Registrant. /s/ Anthony K. McDonald Name: Anthony K. McDonald, Chief Executive Officer Date: March 28-29, 2023 This 2024 This certification accompanies this Annual Report on Form 10-K pursuant to Section 906 of the Sarbanes-Oxley Act of 2002 and shall not be deemed filed by the Company for purposes of Section 18 of the Securities Exchange Act of 1934, as amended (the "Exchange Act"). Such certification will not be deemed to be incorporated by reference into any filing under the Securities Act of 1933, as amended, or the Exchange Act, except to the extent that the Company specifically incorporates it by reference. Exhibit 32.2 In connection with the Annual Report on Form 10-K for the year ended December 31, 2022-2023 (the "Report") of CEA Industries Inc. (the "Registrant"), as filed with the Securities and Exchange Commission on the date hereof, I, Ian K. Patel, **Chief the Principal Financial and Accounting Officer, Treasurer, and Secretary** of the Registrant, hereby certify, to the best of my knowledge, that: /s/ Ian K. Patel Name: Ian K. Patel, **Principal Chief Financial Officer, Treasurer, and Secretary** Date: March 29, 2024 Exhibit 99.1 CEA INDUSTRIES INC. POLICY FOR THE RECOVERY OF ERRONEOUSLY AWARDED COMPENSATION 6 A. OVERVIEW In accordance with the applicable rules of The Nasdaq Stock Market (the "Nasdaq Rules"), and Section 10D and Rule 10D-1 of the Securities Exchange Act of 1934, as amended (the "Exchange Act") ("Rule 10D-1"), the Board of Directors (the "Board") of CEA Industries Inc. (the "Company") has adopted this Policy (the "Policy") to provide for the recovery of erroneously awarded Incentive-based Compensation from Executive Officers. All capitalized terms used and not otherwise defined herein shall have the meanings set forth in Section H, below. B. RECOVERY OF ERRONEOUSLY AWARDED COMPENSATION (1) In the event of and an Accounting Restatement, the Company will reasonably promptly recover the Erroneously Awarded Compensation Received in accordance with the Nasdaq Rules and Rule 10D-1 as follows: (i) After an Accounting Restatement, the Compensation Committee (if composed entirely of independent directors, or in the absence of such a committee, a majority of independent directors serving on the Board) (the "Committee") shall determine the amount of any Erroneously Awarded Compensation Received by each Executive Officer and shall promptly notify each Executive Officer with a written notice containing the amount of any Erroneously Awarded Compensation and a demand for repayment or return of such compensation, as applicable. (a) For Incentive-based Compensation based on (or derived from) the Company's 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 to be repaid or returned shall be determined by the Committee based on a reasonable estimate of the effect of the Accounting Restatement on the Company's stock price or total shareholder return upon which the Incentive-based Compensation was Received; and ii. The Company shall maintain documentation of the determination of the reasonable estimate and provide the relevant documentation as required by the rules of Nasdaq. (ii) 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 B (2) 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. (iii) 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. (iv) 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 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 fees) by the Company in recovering such Erroneously Awarded Compensation in accordance with the immediately preceding sentence. (2) Notwithstanding anything herein to the contrary, the Company shall not be required to take the actions contemplated by Section B (1) above if the Committee (which, as specified above, is composed entirely of independent directors or in the absence of such a committee, a majority of the independent directors serving on the Board) determines that recovery would be impracticable and any of the following three conditions are met: (i) The Committee has determined that the direct expenses paid to a third party to assist in enforcing the Policy would exceed the amount to be recovered. Before making this determination, the Company must make a reasonable attempt to recover the Erroneously Awarded Compensation, documented such attempt (s) and provided such documentation to Nasdaq; (ii) Recovery would violate local country law where that law was adopted prior to November 28, 2022, provided that, before determining that it would be impracticable to recover any amount of Erroneously Awarded Compensation based on violation of local country law, the Company has obtained an opinion of home country counsel, acceptable to Nasdaq, that recovery would result in such a violation and a copy of the opinion is provided to Nasdaq; or (iii) 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. C. DISCLOSURE REQUIREMENTS The Company shall file all disclosures with respect to this Policy required by applicable U. S. Securities and Exchange Commission ("SEC") filings and rules. D. PROHIBITION OF 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). E. ADMINISTRATION AND INTERPRETATION This Policy shall be administered by the Committee, and any determinations made by the Committee shall be final and binding on all affected individuals. The Committee is authorized to interpret and construe this Policy and to make all determinations necessary, appropriate, or advisable for the administration of this Policy and for the Company's compliance with Nasdaq Rules and Section 10D, Rule 10D-1 and any other applicable law, regulation, rule or interpretation of the SEC or Nasdaq promulgated or issued in connection therewith. F. AMENDMENT; TERMINATION The Committee may amend this Policy from time to time in its discretion and shall amend this Policy as it deems necessary. Notwithstanding anything in this Section F 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 Nasdaq rule. G. OTHER RECOVERY RIGHTS This Policy shall be binding and enforceable against all Executive Officers and, to the extent required by applicable law or guidance from the SEC or Nasdaq, their beneficiaries, heirs, executors, administrators or other legal representatives. The Committee intends that this Policy will be applied to the fullest extent required by applicable law. Any employment agreement, equity award agreement, compensatory plan or any other agreement or arrangement with an Executive Officer shall be deemed to include, as a condition to the grant of any benefit thereunder, an agreement by the Executive Officer to abide by the terms of this Policy. Any right of recovery under this Policy is in addition to, and not in lieu of, any other remedies or rights of recovery that may be available to the Company under applicable law, regulation or rule or pursuant to the terms of any policy of the Company or any provision in any employment agreement, equity award agreement, compensatory plan, agreement or other arrangement. H. DEFINITIONS For purposes of this Policy, the following capitalized terms shall have the meanings set forth below. (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" 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" restatement). (2) "Clawback Eligible Incentive Compensation" means all Incentive-based Compensation Received by an Executive Officer (i) on or after the effective date of the applicable Nasdaq rules, (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 any Incentive-based Compensation (whether or not such Executive Officer is serving 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). (3) "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. (4) "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. (5) "Executive Officer" means each individual who is currently or was previously designated as an "officer" of the Company as defined in Rule 16a-1 (f) under the Exchange Act. 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, as well as the principal financial officer and principal accounting officer (or, if there is no principal accounting officer, the controller). (6) "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. (7) "Incentive-based Compensation" means any compensation that is granted, earned or vested based wholly or in part upon the attainment of a Financial Reporting Measure. (8) "Nasdaq" means The Nasdaq Stock Market. (9) "Received" means, with respect to any Incentive-based Compensation, actual or deemed receipt, and Incentive-based Compensation shall be deemed received in the Company's fiscal period during which the Financial Reporting Measure specified in the Incentive-based Compensation award is attained, even if the payment or grant of the Incentive-based Compensation to the Executive Officer occurs after the end of that period. (10) "Restatement Date" means the earlier to occur of (i) the date the Board, a committee of the Board or the officers of the Company authorized to take such action if Board action is not required, concludes, or reasonably should have concluded, that the Company is required to prepare an Accounting Restatement, or (ii) the date a court, regulator or other legally authorized body directs the Company to prepare an Accounting Restatement. Effective as of March 28-1, 2023-2023. 23 Exhibit A ATTESTATION AND ACKNOWLEDGEMENT OF POLICY FOR THE RECOVERY OF ERRONEOUSLY AWARDED COMPENSATION By my signature below, I acknowledge and agree that: • I have received and read the attached Policy for 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:** \_\_\_\_\_ **v3.24** - I Cover-  
USD (\$) 12 Months Ended Dec. 31, 2022-2023 Mar. 28-29, 2023-2024 Jun. 30, 2022 Document 2023 Document Type 10- K Amendment Flag false Document Annual Report true  
Document Transition Report false Document Period End Date Dec. 31, 2022-2023 Document Fiscal Period Focus FY Document Fiscal Year Focus Current Fiscal Year End Date- 12-  
31 Entity File Number 001-41266 Entity Registrant Name CEA INDUSTRIES INC. Entity Central Index Key Entity Tax Identification Number 27-3911608 Entity Incorporation,  
State or Country Code NV Entity Address, Address Line One South Pierce Avenue Entity Address, Address Line Two Suite C Entity Address, City or Town Louisville Entity Address,  
State or Province CO Entity Address, Postal Zip Code City Area Code (303) Local Phone Number 993-5271 Entity Well-known Seasoned Issuer No Entity Voluntary Filers No Entity  
Current Reporting Status Yes Entity Interactive Data Current Yes Entity Filer Category Non-accelerated Filer Entity Small Business true Entity Emerging Growth Company false  
Entity Shell Company false Entity Public Float \$ 40.5, 007.956, 535 Entity 865 Entity Common Stock, Shares Outstanding 8, 076.212, 372.737 Documents Incorporated by Reference  
None **Document Financial Statement Error Correction | Flag | false** Auditor Firm ID Auditor Name Sadler, Gibb & Associates, LLC Auditor Location Draper, UT Common Stock,  
\$ 0.00001 par value Title of 12 (b) Security Common Stock, \$ 0.00001 par value Trading Symbol CEAD Security Exchange Name NASDAQ Warrants to purchase common stock  
Title of 12 (b) Security Warrants to purchase common stock Trading Symbol CEADW Security Exchange Name NASDAQ 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: durationX-Definition PCAOB issued Audit Firm Identifier 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\_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: 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\_AuditorLocation Namespace Prefix: dei\_Data Type: dei: internationalNameItemType 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: 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\_AuditorName Namespace Prefix: 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-Definition Boolean 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 Regulation S-K-Number 229-Section 402-  
Subsection wReference 2: http://www.xbrl.org/2003/role/presentationRef-Publisher SEC-Name Form 10-K-Number 249-Section 310Reference 3: http://www.xbrl.  
org/2003/role/presentationRef-Publisher SEC-Name Form 20-F-Number 249-Section 220-Subsection fReference 4: http://www.xbrl.org/2003/role/  
presentationRef-Publisher SEC-Name Form 40-F-Number 249-Section 240-Subsection f Details Name: dei\_DocumentFinStmntErrorCorrectionFlag Namespace Prefix:  
dei\_Data Type: xbrli: booleanItemType Balance Type: na Period Type: 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-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-Definition Boolean 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-DefinitionDocuments incorporated by reference. ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef-Publisher SEC-Name Exchange Act-  
Number 240-Section 12-Subsection b-23 Details Name: dei\_DocumentsIncorporatedByReferenceTextBlock Namespace Prefix: dei\_Data Type: dt- type: textBlockItemType  
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-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-DefinitionName of the state  
or province. ReferencesNo definition available. Details Name: dei\_EntityAddressStateOrProvince Namespace Prefix: dei\_Data Type: dei: stateOrProvinceItemType 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-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-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-  
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-Definition Boolean flag that is true when the registrant has submitted  
electronically every Interactive Data File required to be submitted pursuant to Rule 405 of Regulation S-T during the preceding 12 months (or for such shorter period that the registrant  
was required to submit such files). ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef-Publisher SEC-Name Regulation S-T-Number 232-Section 405  
Details Name: dei\_EntityInteractiveDataCurrent Namespace Prefix: dei\_Data Type: dei: yesNoItemType 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. ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef-Publisher SEC-Name  
Exchange Act-Number 240-Section 12-Subsection b-2 Details Name: dei\_EntityRegistrantName Namespace Prefix: dei\_Data Type: xbrli: normalizedStringItemType Balance Type:  
na Period Type: durationX-Definition Boolean flag that is true when the registrant is a shell company as defined in Rule 12b-2 of the Exchange Act. ReferencesReference 1: http://  
www.xbrl.org/2003/role/presentationRef-Publisher SEC-Name Exchange Act-Number 240-Section 12-Subsection b-2 Details Name: dei\_EntityShellCompany Namespace  
Prefix: dei\_Data Type: xbrli: booleanItemType Balance Type: na Period Type: durationX-DefinitionIndicates that the company is a Smaller Reporting Company (SRC).  
ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef-Publisher SEC-Name Exchange Act-Number 240-Section 12-Subsection b-2 Details Name:  
dei\_EntitySmallBusiness Namespace Prefix: dei\_Data Type: xbrli: 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. ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef-



Publisher SEC- Name Exchange Act- Number 240- Section 12- Subsection b- 2 Details Name: dei\_EntityTaxIdentificationNumber Namespace Prefix: dei\_Data Type: dei: employerIdItem Type Balance Type: na Period Type: durationX- DefinitionIndicate 'Yes' or 'No' if the registrant is not required to file reports pursuant to Section 13 or Section 15 (d) of the Act. ReferencesNo definition available. Details Name: dei\_EntityVoluntaryFilers Namespace Prefix: dei\_Data Type: dei: yesNoItem Type Balance Type: na Period Type: durationX- DefinitionIndicate 'Yes' or 'No' if the registrant is a well-known seasoned issuer, as defined in Rule 405 of the Securities Act. Is used on Form Type: 10-K, 10-Q, 8-K, 20-F, 6-K, 10-K/A, 10-Q/A, 20-F/A, 6-K/A, N-CSR, N-Q, N-1A. ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef- Publisher SEC- Name Securities Act- Number 230- Section 405 Details Name: dei\_EntityWellKnownSeasonedIssuer Namespace Prefix: dei\_Data Type: dei: yesNoItem Type Balance Type: na Period Type: durationX- DefinitionLocal phone number for entity. ReferencesNo definition available. Details Name: dei\_LocalPhoneNumber Namespace Prefix: dei\_Data Type: xbrli: normalizedStringItem Type Balance Type: na Period Type: durationX- DefinitionTitle of a 12 (b) registered security. ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef- Publisher SEC- Name Exchange Act- Number 240- Section 12- Subsection b Details Name: dei\_Security12bTitle Namespace Prefix: dei\_Data Type: dei: securityTitleItem Type Balance Type: na Period Type: durationX- DefinitionName of the Exchange on which a security is registered. ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef- Publisher SEC- Name Exchange Act- Number 240- Section 12- Subsection d- 1 Details Name: dei\_SecurityExchangeName Namespace Prefix: dei\_Data Type: dei: edgarExchangeCodeItem Type Balance Type: na Period Type: durationX- DefinitionTrading symbol of an instrument as listed on an exchange. ReferencesNo definition available. Details Name: dei\_TradingSymbol Namespace Prefix: dei\_Data Type: dei: tradingSymbolItem Type Balance Type: na Period Type: durationX- Details Name: us-gaap\_StatementClassOfStockAxis = CEAD\_CommonStock0.00001ParValueMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us-gaap\_StatementClassOfStockAxis = CEAD\_WarrantsToPurchaseCommonStockMember Namespace Prefix: Data Type: na Balance Type: Period Type: Consolidated Balance Sheets-USD (\$) Dec. 31, 2022-2023 Dec. 31, 2021Current 2022Current Assets Cash and cash equivalents \$ 12,508,251 \$ 18,637,114 \$ 114Accounts receivable, net 18,655,269Contract assets 159,608Accounts receivable, net 2,224,414 649479,444Inventory-- Inventory net 296,404 348,411Prepaid 411378,326Prepaid expenses and other 313,115 1,489,921 1,273,720Total 921Total Current Assets 13,360,839 20,478,095 3,991,098Noncurrent 095Noncurrent Assets Property and equipment, net 38,558 68,513 77,346Goodwill 631,064Intangible 513Intangible assets, net 1,830 1,830Deposits 14,747 14,747Operating lease right-of-use asset 356,109 462,874 565,877Total 874Total Noncurrent Assets 411,244 547,964 1,290,864TOTAL 964TOTAL ASSETS 13,772,083 21,026,059 5,281,962Current-- 059Current Liabilities Accounts payable and accrued liabilities 624,724 1,207,258 1,345,589Deferred-- 258Deferred revenue 499,800 4,338,570Accrued 570 2,839,838Accrued equity compensation 89,970 83,625Other liabilities 37,078Current-- 970Current portion of operating lease liability 126,724 118,235 100,139Total 235Total Current Liabilities 1,251,248 5,754,033 4,406,269Noncurrent 033Noncurrent Liabilities Operating lease liability, net of current portion 259,627 376,851Total 851Total 259,627 376,851Total Noncurrent Liabilities 259,627 376,851Total 226TOTAL LIABILITIES 1,510,875 6,130,884 4,892,495Commitments-- 884Commitments and Contingencies (Note 14) 10 TEMPORARY SHAREHOLDERS' EQUITY Series B Redeemable Convertible Preferred Stock stock, \$ 0.00001 par value; 0 and 3,300 issued and outstanding, respectively 3,960,000Temporary Equity 3,960,000SHAREHOLDERS' EQUITY (DEFICIT) Preferred stock, 5.00001 par value; 25,000,000 and 150,000,000 shares authorized, respectively; 0 shares issued and outstanding Common stock, \$ 0.00001 par value; 200,000,000 and 850,000,000 shares authorized, respectively; 8,076,372 and 7,953,974 and 1,600,835 shares issued and outstanding, respectivelyAdditional paid in capital 49,451,419 49,173,836 25,211,017Accumulated 836Accumulated deficit (37,190,292) (34,278,741) (28,781,566) Total Shareholders' Equity (Deficit) 12,261,208 14,895,475 (3,570,533) TOTAL 175TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY (DEFICIT) \$ 13,772,083 \$ 21,026,059 059X \$ 5,281,962X- DefinitionSum of the carrying values as of the balance sheet date of obligations incurred through that date and due within one year (or the operating cycle, if longer), including liabilities incurred (and for which invoices have typically been received) and payable to vendors for goods and services received, taxes, interest, rent and utilities, accrued salaries and bonuses, payroll taxes and fringe benefits. 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, 20)- Publisher FASB- URI https://asc.fasb.org/1943274/2147480566/210 extlink & oid = 120391452 & loc = d3e13212- 122682- 10- S99- 1 Details Name: us-gaap\_AccountsPayableAndAccruedLiabilitiesCurrent Namespace Prefix: us-gaap\_Data Type: xbrli: monetaryItem Type Balance Type: credit Period Type: instantX- DefinitionAmount, after allowance for credit loss, of right to consideration from customer for product sold and service rendered in normal course of business, classified as current. ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef- Publisher FASB- Topic 310- SubTopic 10- Name Accounting Standards Codification- Section 45- Paragraph 2- Publisher FASB- URI https://asc.fasb.org/1943274/2147481990/310-10-45-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef- Topic 310- SubTopic 10- Section 45- Paragraph 2- URI https://asc.fasb.org/extlink & oid = 124259787 & loc = d3e4428- 11522Reference 2: http://www.xbrl.org/2003/role/disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 310- SubTopic 10- Section 45- Paragraph 9- Publisher FASB- URI https://asc.fasb.org/1943274/2147481990/310 extlink & oid = 124259787 & loc = d3e4531- 11522- 10- 45- 9 Details Name: us-gaap\_AccountsReceivableNetCurrent Namespace Prefix: us-gaap\_Data Type: xbrli: monetaryItem Type Balance Type: debit Period Type: instantX- DefinitionAmount of excess of issue price over par or stated value of stock and from other transaction involving stock or stockholder. Includes, but is not limited to, additional paid-in capital (APIC) for common and preferred stock. ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef- 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 ref/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: monetaryItem Type Balance Type: credit Period Type: instantX- 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- Publisher FASB- Topic 810- SubTopic 10- Name Accounting Standards Codification- Topic 942- SubTopic 210- Section S99- 50- Paragraph 4- 3- Subparagraph (b) (SX 210. 9-03 (H))- 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- Topic 852- SubTopic 10- Section 55- 45- Paragraph 10- 25- Subparagraph (a)- Publisher FASB- URI https://asc.fasb.org/1943274/2147481231/810 extlink & oid = 84165509 & loc = d3e56426- 10- 45- 112766Reference-- 25Reference 3: http://www.xbrl.org/2003/role/disclosureRef- Publisher FASB- Topic 235- SubTopic 10- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1B- 1- Subparagraph (SX 210. 13-02 (a) (4) (i) (ii) (A))- Publisher FASB- URI https://asc.fasb.org/1943274/2147480678/235 extlink & oid = 126975872 & loc = SL124442526- 10- S99- 122756Reference-- 1Reference 4: http://www.xbrl.org/2003/role/disclosureRef- Publisher FASB- Topic 323- SubTopic 10- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 22- 3- Subparagraph (c)- Publisher FASB- URI https://asc.fasb.org/1943274/2147481687/323 extlink & oid = 126901519 & loc = d3e8736- 108599Reference 10- 50- 3Reference 5: http://www.xbrl.org/2003/role/disclosureRef- Publisher FASB- Topic 825- SubTopic 10- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- 50- Paragraph 1A- 28- Subparagraph (f) (SX 210. 13-01 (a))- Publisher FASB (4) (iv))- URI https://asc.fasb.org/1943274/2147482907/825 extlink & oid = 126975872 & loc = SL124442526- 10- 50- 122756Reference- 28Reference 6: http://fasb-www.xbrl.org/2003 us-gaap/role/exampleRef ref/legacyRef- Publisher FASB- Topic 852- SubTopic 10- Name Accounting Standards Codification- Topic 944- SubTopic 210- Section S99- 55- Paragraph 1- Subparagraph (SX 210- 10- 7- Publisher FASB 03 (a) (12))- URI https://asc.fasb.org/1943274/2147481372/852 extlink & oid = 126734703 & loc = d3e572229- 10- 55- 122910Reference-- 10Reference 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- Topic 470- SubTopic 10- Section S99- Paragraph 1B- 1- Subparagraph (SX 210. 13- 02- 03 (a) (4) (12) (i))- Publisher FASB- URI https://asc.fasb.org/1943274/2147479440/944 extlink & oid = 126975872 & loc = SL124442526- 210- S99- 122756Reference-- 1Reference 9: http://www.xbrl.org/2009 2003/role/commonPracticeRef disclosureRef- Publisher FASB- Topic 280- SubTopic 10- 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- 10- 50- 122756Reference-- 22Reference 10: http://www.xbrl.org/2003/role/disclosureRef- Publisher FASB- Topic 946- SubTopic 210- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- Paragraph 1A- 1- Subparagraph (f) (SX 210. 13-01 (a) (4) (i) (ii) (A))- Publisher FASB- URI https://asc.fasb.org/1943274/2147479617/946 extlink & oid = 126975872 & loc = SL124442526- 210- S99- 122756Reference-- 1Reference 11: http://www.xbrl.org/2003/role/disclosureRef- Publisher FASB- Topic 210- SubTopic 10- 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) (ii))- 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- Publisher FASB- Name Accounting Standards Codification- Topic 235- SubTopic 10- Section S99- Paragraph 1A- Subparagraph 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https://asc.fasb.org/1943274/2147480097/470-10- S99- 1AReference 17: 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 17: http://www.xbrl.org/2003/role/disclosureRef-Publisher FASB- Name Accounting Standards Codification- Topic 810-SubTopic 10-Section 50 S99- Paragraph 3-1A- Subparagraph (b) SX 210.13-01(a)(5)-Publisher FASB- URI https://asc.fasb.org/1943274/2147480097/470 extlink&oid=123419778&loc=d3e5710-10-S99-11685Reference 18: http://www.xbrl.org/2003/role/disclosureRef-Publisher FASB-Topic 470-SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1B-Subparagraph (SX 210.13-02(a)(4)(i))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 19: 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 19: http://www.xbrl.org/2003/role/disclosureRef-Publisher FASB- Name Accounting Standards Codification- Topic 280-SubTopic 10-Section 50 S99- Paragraph 32-1B- Subparagraph (d) SX 210.13-02(a)(4)(iii)(A))-Publisher FASB- URI https://asc.fasb.org/1943274/2147480097/470 extlink&oid=126901519&loc=d3e8933-10-S99-108599Reference 1BReference 20: http://www.xbrl.org/2003/role/disclosureRef-Publisher FASB-Topic 470-SubTopic 10- Name Accounting Standards Codification- Topic 810-SubTopic 10-Section 45 S99- Paragraph 25-1B- Subparagraph (SX 210.13-02(a)(4)(iii)(B))-Publisher FASB- URI https://asc.fasb.org/1943274/2147480097/470 extlink&oid=116870748&loc=SL6758485-10-S99-165988Reference 1BReference 21: http://www.xbrl.org/2003/role/disclosureRef-Publisher FASB-Topic 470-SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1B-Subparagraph (SX 210.13-02(a)(4)(iv))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 22: http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Section S99-Paragraph 1B-Subparagraph (SX 210.13-02(a)(4)(iv))-URI https://asc.fasb.org/extlink&oid=126975872&loc=SL124442552-122756Reference 22: http://www.xbrl.org/2003/role/disclosureRef-Publisher FASB- Name Accounting Standards Codification- Topic 210-SubTopic 10-Section S99- Paragraph 4-1B- Subparagraph (SX 210.13-02(a)(5-02(18)))-Publisher FASB- URI https://asc.fasb.org/1943274/2147480097/470 extlink&oid=120391452&loc=d3e13212-10-S99-122682Reference 1BReference 23: http://www.xbrl.org/2003/2009- role/disclosureRef-commonPracticeRef-Publisher FASB-Topic 852-SubTopic 10- Name Accounting Standards Codification- Topic 323-SubTopic 10-Section 50- Paragraph 3-7- Subparagraph (e-a) -Publisher FASB- URI https://asc.fasb.org/1943274/2147481404/852 extlink&oid=114001798&loc=d3e33918-10-50-11571Reference 7Reference 24: http://www.xbrl.org/2003/role/disclosureRef-Publisher FASB-Topic 280-SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 30- Subparagraph (c)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482810/280-10-50-30Reference 25: http://www.xbrl.org/2003/role/disclosureRef-Topic 280-SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 30-32- Subparagraph (e-d) -Publisher FASB- URI https://asc.fasb.org/1943274/2147482810/280 extlink&oid=126901519&loc=d3e8906-108599-10-50-32Reference 26: http://fasb.org/us-gaap/role/ref/legacyRef-Topic 942-SubTopic 210- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (SX 210.9-03(11))-Publisher FASB- URI https://asc.fasb.org/1943274/2147479853/942-210-S99-1-Details Name: us-gaap\_Assets Namespace Prefix: us-gaap\_Data Type: xbrl: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. Reference 1: http://www.xbrl.org/2003/role/disclosureRef-Publisher FASB-Topic 810-SubTopic 10- Name Accounting Standards Codification- Topic 210-SubTopic 10-Section 45-50- Paragraph 1-3- Subparagraph (bb)-Publisher FASB- URI https://asc.fasb.org/1943274/2147481203/810 extlink&oid=124098289&loc=d3e6676-107765Reference 10-50-3Reference 2: http://www.xbrl.org/2003/role/exampleRef-disclosureRef-Publisher FASB-Topic 810-SubTopic 10- Name Accounting Standards Codification- Topic 852-SubTopic 10-Section 55-45- Paragraph 10-25- Subparagraph (a)-Publisher FASB- URI https://asc.fasb.org/1943274/2147481231/810 extlink&oid=84165509&loc=d3e56426-10-45-112766Reference 25Reference 3: http://www.xbrl.org/20092003/role/commonPracticeRef-disclosureRef-Publisher FASB-Topic 235-SubTopic 10- Name Accounting Standards Codification- Topic 852-SubTopic 10-Section 50 S99- Paragraph 7-1- Subparagraph (a) SX 210.4-08(g)(1)(ii))-Publisher FASB- URI https://asc.fasb.org/1943274/2147480678/235 extlink&oid=124433192&loc=SL2890621-10-S99-112765Reference 1Reference 4: http://www.xbrl.org/2003/role/disclosureRef-Publisher FASB-Topic 323-SubTopic 10- Name Accounting Standards Codification- Topic 470-SubTopic 10-Section S99-50- Paragraph 1A-3- Subparagraph (c) SX 210.13-01(a)-Publisher FASB (4)(ii))-URI https://asc.fasb.org/1943274/2147481687/323 extlink&oid=126975872&loc=SL124442526-122756Reference 10-50-3Reference 5: http://www.xbrl.org/2003/role/disclosureRef-Publisher FASB-Topic 825-SubTopic 10- Name Accounting Standards Codification- Topic 470-SubTopic 10-Section S99-50- Paragraph 1B-28- Subparagraph (f) SX 210.13-02(a)-Publisher FASB (4)(iii)(A))- URI https://asc.fasb.org/1943274/2147482907/825 extlink&oid=126975872&loc=SL124442552-10-50-122756Reference 28Reference 6: http://www.xbrl.org/2003/role/disclosureRef-exampleRef-Publisher FASB-Topic 852-SubTopic 10- Name Accounting Standards Codification- Topic 470-SubTopic 10-Section S99-55- Paragraph 1A-Subparagraph (SX 210-10-13- Publisher FASB 01(a)(4)(iii)(A))- URI https://asc.fasb.org/1943274/2147481372/852 extlink&oid=126975872&loc=SL124442526-10-55-122756Reference 10Reference 7: http://www.xbrl.org/20092003/role/commonPracticeRef-disclosureRef-Publisher FASB-Topic 210-SubTopic 10- Name Accounting Standards Codification- Topic 470-SubTopic 10-Section S99-45- Paragraph 1A-1- Publisher FASB Subparagraph (SX 210.13-01(a)(4)(iii))- URI https://asc.fasb.org/1943274/2147483467/210 extlink&oid=126975872&loc=SL124442526-10-45-122756Reference 1Reference 8: http://www.xbrl.org/2003/role/disclosureRef-Publisher FASB-Topic 210-SubTopic 10- Name Accounting Standards Codification- Topic 825-SubTopic 10-Section 50 S99- Paragraph 28-1- Subparagraph (f) SX 210.5-02(9) -Publisher FASB- URI https://asc.fasb.org/1943274/2147480566/210 extlink&oid=123596393&loc=d3e14064-10-S99-108612Reference 1Reference 9: http://www.xbrl.org/2003/role/disclosureRef-Publisher FASB-Topic 470-SubTopic 10- Name Accounting Standards 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Subparagraph (SX 210.13-01(a)(4)(iii))-Publisher FASB- URI https://asc.fasb.org/1943274/2147480097/470 extlink&oid=116870748&loc=SL6758485-10-S99-165988Reference 1AReference 12: http://www.xbrl.org/2003/role/disclosureRef-Publisher FASB-Topic 470-SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1A-Subparagraph (SX 210.13-01(a)(4)(ii))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 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- Topic 323-SubTopic 10-Section 50 S99- Paragraph 3-1A- Subparagraph (e) SX 210.13-01(a)(4)(iv))-Publisher FASB- URI https://asc.fasb.org/1943274/2147480097/470 extlink&oid=114001798&loc=d3e33918-10-S99-11571Reference 1AReference 14: http://www.xbrl.org/20092003/role/commonPracticeRef-disclosureRef-Publisher FASB-Topic 470-SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1A-Subparagraph (SX 210.13-01(a)(5))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 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=SL124442526-122756Reference 16: http://www.xbrl.org/2003/role/disclosureRef-Publisher FASB- Name Accounting Standards Codification- Topic 810-SubTopic 10-Section 50 S99- Paragraph 3-1B- Subparagraph (bb) SX 210.13-02(a)(4)(iii)(A))-Publisher FASB- URI https://asc.fasb.org/1943274/2147480097/470 extlink&oid=123419778&loc=d3e5710-10-S99-11685Reference 1BReference 17: http://www.xbrl.org/2003/role/disclosureRef-Publisher FASB-Topic 470-SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1B-Subparagraph (SX 210.13-02(a)(4)(iii)(B))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 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- Topic 210-SubTopic 10-Section S99- Paragraph 1-1B- Subparagraph (SX 210.5-13-02(9-a)(4)(iv))-Publisher FASB- URI https://asc.fasb.org/1943274/2147480097/470 extlink&oid=120391452&loc=d3e13212-10-S99-122682Reference 1BReference 19: http://www.xbrl.org/2003/role/disclosureRef-Publisher FASB-Topic 470-SubTopic 10- Name Accounting Standards Codification- Topic 235-SubTopic 10-Section S99- Paragraph 1-1B- Subparagraph (SX 210.4-13-08(02)(g-a)(+5)(+)-Publisher FASB- URI https://asc.fasb.org/1943274/2147480097/470 extlink&oid=120395691&loc=d3e23780-10-S99-122690Reference 1BReference 20: http://www.xbrl.org/20092009/role/disclosureRef-commonPracticeRef-Publisher FASB-Topic 852-SubTopic 10- Name Accounting Standards Codification- Topic 470-SubTopic 10-Section S99-50- Paragraph 1B-7- Subparagraph (SX 210.13-02(a)-Publisher FASB (4)(ii))- URI https://asc.fasb.org/1943274/2147481404/852 extlink&oid=126975872&loc=SL124442552-122756Reference 10-50-7-Details Name: us-gaap\_AssetsCurrent Namespace Prefix: us-gaap\_Data Type: xbrl:monetaryItemType Balance Type: debit Period Type: instantX- References No definition available. Details Name: us-gaap\_AssetsCurrentAbstract Namespace Prefix: us-gaap\_Data Type: xbrl:stringItemType Balance Type: na Period Type: durationX- 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 after one year or beyond the normal operating cycle, if longer. Reference 1: http://www.xbrl.org/2003/role/disclosureRef-Publisher FASB-Topic 810-SubTopic 10- Name Accounting Standards Codification- Topic 235-SubTopic 10-Section S99-50- Paragraph 4-3- Subparagraph (bb) SX 210.4-08(g)-Publisher FASB (1)(iii))- URI https://asc.fasb.org/1943274/2147481203/810 extlink&oid=120395691&loc=d3e23780-122690Reference 10-50-3Reference 2: http://www.xbrl.org/20092003/role/commonPracticeRef-disclosureRef-Publisher FASB-Topic 810-SubTopic 10- Name Accounting Standards Codification- Topic 470-SubTopic 10-Section S99-45- Paragraph 1A-25- Subparagraph (SX 210.13-01(a)-Publisher FASB (4)(iii))- URI https://asc.fasb.org/1943274/2147481231/810 extlink&oid=126975872&loc=SL124442526-10-45-122756Reference 25Reference 3: http://www.xbrl.org/2003/role/disclosureRef-Publisher FASB-Topic 235-SubTopic 10- Name Accounting Standards Codification- Topic 470-SubTopic 10-Section S99- Paragraph 1B-1- Subparagraph (SX 210.13-02(a)(4)-08(g)(1)(iii)(ii)(B))-Publisher FASB- URI https://asc.fasb.org/1943274/2147480678/235 extlink&oid=126975872&loc=SL124442552-10-S99-122756Reference 1Reference 4: http://www.xbrl.org/20092003/role/commonPracticeRef-disclosureRef-Publisher FASB-Topic 323-SubTopic 10- Name Accounting Standards Codification- Topic 852-SubTopic 10-Section 50- Paragraph 7-3- Subparagraph (a-c) -Publisher FASB- URI https://asc.fasb.org/1943274/2147481687/323 extlink&oid=124433192&loc=SL2890621-

112765Reference 10-50-3Reference 5: [Details Name: us-gaap\\_CommitmentsAndContingencies Namespace Prefix: us-gaap\\_Data Type: xbrl: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: \[Details Name: us-gaap\\\_InventoriesNet gaap\\\_ContractWithCustomerAssetNetCurrent Namespace Prefix: us-gaap\\\_Data Type: xbrl:monetaryItemType Balance Type: debit Period Type: instantX-DefinitionAmount of obligation to transfer good or service to customer for which consideration has been received or is receivable, classified as current. ReferencesReference 1:\]\(http://www.xbrl.org/2003/role/exampleRef-PublisherFASB-Topic852-SubTopic10-NameAccountingStandardsCodification-Topic852-SubTopic10-Section55-Paragraph10-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147481372/852extlink&oid=84165509&loc=d3e56426-10-55-112766Reference10Reference2:http://fasb-www.xbrl.org/2003/us-gaap/role/disclosureRef-ref/legacyRef-PublisherFASB-Topic944-SubTopic210-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph\(SX210-7-03\(a\)\(22\)\)-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147479440/944-210-S99-1Reference3:http://fasb.org/us-gaap/role/ref/legacyRef-Topic210-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph\(SX210-5-02\(29\)\)-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147480566/210extlink&oid=120391452&loc=d3e13212-122682-10-S99-1</p><p>Details Name: us-gaap\_CommonStockValue Namespace Prefix: us-gaap\_Data Type: xbrl:monetaryItemType Balance Type: credit Period Type: instantX-DefinitionAmount, after valuation and LIFO reserves allowance for credit loss, of right inventory expected to be sold consideration in exchange for good or service transferred to customer when right is conditioned on something other than passage of time, classified as current or consumed within one year or operating cycle, if longer. ReferencesReference 1: <a href=\)](http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-Topic825-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph28-Subparagraph(f)-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147482907/825-10-50-28Reference6:http://www.xbrl.org/2003/role/disclosureRef-Topic470-SubTopic10-SectionS99-Paragraph1A-Subparagraph(SX210-13-01(a)(5))-URIhttps://asc.fasb.org/extlink&oid=126975872&loc=SL124442526-122756Reference6: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-S99-1AReference7:http://www.xbrl.org/2009/role/commonPracticeRef-Topic470-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-SectionS99-Paragraph1A-Subparagraph(SX210-13-01(a)(4)(ii))-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147480097/470-10-S99-1AReference8:http://www.xbrl.org/2009/role/commonPracticeRef-Topic470-SubTopic10-SectionS99-Paragraph1A-Subparagraph(SX210-13-02(a)(5))-URIhttps://asc.fasb.org/extlink&oid=126975872&loc=SL124442526-122756Reference8:http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-NameAccountingStandardsCodification-SectionS99-Paragraph1A-Subparagraph(SX210-13-01(a)(4)(iii))-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147480097/470-10-S99-1AReference9: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=SL124442526-122756Reference9:http://www.xbrl.org/2009/role/commonPracticeRef-PublisherFASB-NameAccountingStandardsCodification-SectionS99-Paragraph1A-Subparagraph(SX210-13-01(a)(4)(iii)(A))-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147480097/470-10-S99-1AReference10:http://www.xbrl.org/2003/role/disclosureRef-Topic470-SubTopic10-SectionS99-Paragraph1A-Subparagraph(SX210-13-01(a)(4)(ii))-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)(iv))-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147480097/470-10-S99-1AReference11:http://www.xbrl.org/2003/role/disclosureRef-Topic470-SubTopic10-SectionS99-Paragraph1B-Subparagraph(SX210-13-02(a)(4)(iii)(A))-URIhttps://asc.fasb.org/extlink&oid=126975872&loc=SL124442526-122756Reference11: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-S99-1AReference12:http://www.xbrl.org/2003/role/disclosureRef-Topic470-SubTopic10-SectionS99-Paragraph1A-Subparagraph(SX210-13-01(a)(4)(iv))-URIhttps://asc.fasb.org/extlink&oid=126975872&loc=SL124442526-122756Reference12:http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-NameAccountingStandardsCodification-SectionS99-Paragraph1B-Subparagraph(SX210-13-02(a)(4)(ii))-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147480097/470-10-S99-1BReference13:http://www.xbrl.org/2003/role/disclosureRef-Topic470-SubTopic10-SectionS99-Paragraph1A-Subparagraph(SX210-13-01(a)(4)(i))-URIhttps://asc.fasb.org/extlink&oid=126975872&loc=SL124442526-122756Reference13:http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-NameAccountingStandardsCodification-Topic825-SubTopic10-Section50-Paragraph28-Subparagraph(f)(SX210-13-02(a)(4)(iii)(A))-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147480097/470-10-S99-108612Reference14:http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147480097/470-10-S99-108612Reference14:http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-NameAccountingStandardsCodification-SectionS99-Paragraph1A-Subparagraph(SX210-13-02(a)(4)(iii)(B))-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147480097/470-10-S99-108612Reference15:http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-Topic470-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1B-Subparagraph(SX210-13-02(a)(4)(iv))-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147480097/470-10-S99-1BReference16:http://www.xbrl.org/2003/role/disclosureRef-Topic470-SubTopic10-SectionS99-Paragraph1B-Subparagraph(SX210-13-02(a)(4)(ii))-URIhttps://asc.fasb.org/extlink&oid=126975872&loc=SL124442526-122756Reference16:http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-NameAccountingStandardsCodification-Topic323-SubTopic10-Section50-Paragraph3-Subparagraph(e)(SX210-13-02(a)(5))-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147480097/470-10-S99-114001798&loc=d3e33918-10-S99-111571Reference17:http://www.xbrl.org/2003/2009/role/disclosureRef-commonPracticeRef-PublisherFASB-Topic852-SubTopic10-NameAccountingStandardsCodification-Topic810-SubTopic10-Section50-Paragraph3-7-Subparagraph(bb)-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147481404/852extlink&oid=123419778&loc=d3e5710-111685-10-50-7</p><p>Details Name: us-gaap_AssetsNoncurrent Namespace Prefix: us-gaap_Data Type: xbrl:monetaryItemType Balance Type: debit Period Type: instantX-ReferencesNo definition available. Details Name: us-gaap_AssetsNoncurrentAbstract Namespace Prefix: us-gaap_Data Type: xbrl:stringItemType Balance Type: na Period Type: durationX-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: <a href=)

year (or the operating cycle, if longer). Represents currently earned compensation under compensation arrangements that is not actually paid until a later date. ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-Publisher-FASB-Topic-710-SubTopic-10-Name-Accounting-Standards-Codification-Topic-710-SubTopic-10-Section-25-Paragraph-9-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147483070/710-extlink&oid=6409733&loc=d3e19512-408361Reference-10-25-9Reference-2>; <http://fasb.org/us-gaap/role/ref/legacyRef-Publisher-FASB-Name-Accounting-Standards-Codification-Topic-710-SubTopic-10-Section-30-Paragraph-2-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147483043/710-extlink&oid=6409875&loc=d3e20028-408363-10-30-2> Details Name: us-gaap\_DeferredCompensationLiabilityCurrent Namespace Prefix: us-gaap\_Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX- DefinitionCarrying value of amounts transferred to third parties for security purposes that are expected to be returned or applied towards payment after one year or beyond the operating cycle, if longer. ReferencesReference 1: [http://www.xbrl.org/2009/role/commonPracticeRef-Publisher-FASB-Topic-210-SubTopic-10-Name-Accounting-Standards-Codification-Topic-210-SubTopic-10-Section-599-Paragraph-1-Subparagraph-\(SX-210-5-02-\(17\)\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480566/210-extlink&oid=120391452&loc=d3e13212-122682-10-599-1](http://www.xbrl.org/2009/role/commonPracticeRef-Publisher-FASB-Topic-210-SubTopic-10-Name-Accounting-Standards-Codification-Topic-210-SubTopic-10-Section-599-Paragraph-1-Subparagraph-(SX-210-5-02-(17))-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147480566/210-extlink&oid=120391452&loc=d3e13212-122682-10-599-1) Details Name: us-gaap\_DepositsAssetsNoncurrent Namespace Prefix: us-gaap\_Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: instantX- DefinitionAmount-- DefinitionSum **asset of the carrying amounts of all intangible assets, excluding goodwill, as of the balance sheet date, net of accumulated amortization and impairment charges** loss of an asset representing future economic benefits arising from other assets acquired in a business combination that are not individually identified and separately recognized . ReferencesReference 1: [http://www.fasb.org/2009-us-gaap/role/ref/legacyRef-Publisher-FASB-Name-Accounting-Standards-Codification-Topic-350-SubTopic-20-30-Section-50-Paragraph-2-Subparagraph-\(a\)-\(1\)-Subparagraph-\(a\)-\(b\)\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482665/350-extlink&oid=121556970&loc=d3e13816-30-50-109267Reference-2](http://www.fasb.org/2009-us-gaap/role/ref/legacyRef-Publisher-FASB-Name-Accounting-Standards-Codification-Topic-350-SubTopic-20-30-Section-50-Paragraph-2-Subparagraph-(a)-(1)-Subparagraph-(a)-(b))-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482665/350-extlink&oid=121556970&loc=d3e13816-30-50-109267Reference-2); [http://www.fasb.org/2003-us-gaap/role/ref/legacyRef-disclosureRef-Publisher-FASB-Name-Accounting-Standards-Codification-Topic-942-350-SubTopic-210-30-Section-599-45-Paragraph-1-Publisher-FASB-Subparagraph-\(SX-210-9-03-\(10\)-\(1\)\)-URI-https://asc.fasb.org/extlink&oid=126897435&loc=d3e524808-122878Reference-3](http://www.fasb.org/2003-us-gaap/role/ref/legacyRef-disclosureRef-Publisher-FASB-Name-Accounting-Standards-Codification-Topic-942-350-SubTopic-210-30-Section-599-45-Paragraph-1-Publisher-FASB-Subparagraph-(SX-210-9-03-(10)-(1))-URI-https://asc.fasb.org/extlink&oid=126897435&loc=d3e524808-122878Reference-3); [http://www.fasb.org/2009/role/commonPracticeRef-Publisher-FASB-Name-Accounting-Standards-Codification-Topic-350-30-SubTopic-20-45-Section-50-Paragraph-1-Subparagraph-\(h\)-URI-https://asc.fasb.org/1943274/2147482686-6388964&loc=d3e16212-109274](http://www.fasb.org/2009/role/commonPracticeRef-Publisher-FASB-Name-Accounting-Standards-Codification-Topic-350-30-SubTopic-20-45-Section-50-Paragraph-1-Subparagraph-(h)-URI-https://asc.fasb.org/1943274/2147482686-6388964&loc=d3e16212-109274) Details Name: us-gaap\_IntangibleAssetsNetExcludingGoodwill Namespace Prefix: us-gaap\_Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: instantX- DefinitionAmount after valuation and LIFO reserves of inventory expected to be sold, or consumed within one year or operating cycle, if longer. 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Liabilities are probable future sacrifices of economic benefits arising from present obligations of an entity to transfer assets or provide services to other entities in the future. 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Details Name: us-gaap\_LiabilitiesCurrentAbstract Namespace Prefix: us-gaap\_Data Type: xbrl:stringItemType Balance Type: na Period Type: durationX-DefinitionAmount of obligation due after one year or beyond the normal operating cycle, if longer. 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1943274 / 2147480097 / 470 extlink & oid = 120391452 & loc = d3e13212- 10- S99- 122682Reference- 1AReference 9: http:// www. xbrl. org / 2003- 2009 / role / disclosureRef- commonPracticeRef- Publisher- FASB- Topic 470- SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (4) (ii))- Publisher FASB- URI https:// asc. fasb. org / 1943274 / 2147480097 / 470- 10- S99- 1AReference 10: 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 10: http:// www. xbrl. org / 2003 / role / disclosureRef- Publisher- FASB- Name Accounting Standards Codification- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (4) (iii) (A))- Publisher FASB- URI https:// asc. fasb. org / 1943274 / 2147480097 / 470- 10- S99- 1AReference 11: 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 11: 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 12: http:// www. xbrl. org / 2003 / role / disclosureRef- Topic 470- SubTopic 10- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (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) (5))- 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 1A- Subparagraph (SX 210. 13- 01 (a) (4) (iv))- URI https:// asc. fasb. org / extlink & oid = 126975872 & loc = SL124442526- 122756Reference 13: http:// www. xbrl. org / 2003 / role / disclosureRef- Publisher- FASB- Name Accounting Standards Codification- Topic 235- SubTopic 10- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (4) - 08 (e) - (+) (ii) -)- Publisher FASB- URI https:// asc. fasb. org / 1943274 / 2147480097 / 470 extlink & oid = 120395691 & loc = d3e23780- 10- S99- 122690Reference- 1BReference 14: http:// www. xbrl. org / 2003 / role / disclosureRef- Publisher- FASB- Topic 470- SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (4) (iii) (A))- Publisher FASB- URI https:// asc. fasb. org / 1943274 / 2147480097 / 470- 10- S99- 1BReference 15: http:// www. xbrl. org / 2003 / role / disclosureRef- Topic 470- SubTopic 10- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (4) (iv))- URI https:// asc. fasb. org / extlink & oid = 126975872 & loc = SL124442526- 122756Reference 15: http:// www. xbrl. org / 2009 / role / commonPracticeRef- 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 16: 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 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) (iv))- Publisher FASB- URI https:// asc. fasb. org / 1943274 / 2147480097 / 470- 10- S99- 1BReference 17: 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 = SL124442526- 122756Reference 17: 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) (5) - (+) -)- Publisher FASB- URI https:// asc. fasb. org / 1943274 / 2147480097 / 470 extlink & oid = 126975872 & loc = SL124442526- 10- S99- 122756Reference- 1BReference 18: http:// www. xbrl. org / 2003- 2009 / role / disclosureRef- commonPracticeRef- Publisher- FASB- Topic 852- SubTopic 10- Name Accounting Standards Codification- Topic 825- SubTopic 10- Section 50- Paragraph 28- 7- Subparagraph (a) -)- Publisher FASB- URI https:// asc. fasb. org / 1943274 / 2147481404 / 852 extlink & oid = 123596393 & loc = d3e14064- 108612Reference 10- 50- 7Reference 19: http:// www. xbrl. org / 2003- 2009 / role / disclosureRef- commonPracticeRef- Publisher FASB- Topic 852- SubTopic 10- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section S99- 50- Paragraph 1B- 7- Subparagraph (b) SX 210- 13- 02 (a) -)- Publisher FASB (5)- URI https:// asc. fasb. org / 1943274 / 2147481404 / 852 extlink & oid = 126975872 & loc = SL124442526- 10- 50- 122756Reference- 7Reference 20: http:// www. xbrl. org / 2003- us- gaap / role / disclosureRef- ref / legacyRef- Publisher- FASB- Topic 210- SubTopic 10- Name Accounting Standards Codification- Topic 810- SubTopic 10- Section 50- S99- Paragraph 3- 1- Subparagraph (b) SX 210. 5- 02 (23) -)- Publisher FASB- URI https:// asc. fasb. org / 1943274 / 2147480566 / 210 extlink & oid = 123419778 & loc = d3e5710- 10- S99- 11685Reference- 1Reference 21: http:// www. fasb. xbrl. org / 2003- us- gaap / role / disclosureRef- ref / legacyRef- Publisher- FASB- Topic 210- SubTopic 10- Name Accounting Standards Codification- Topic 223- SubTopic 10- Section 50- S99- Paragraph 3- 1- Subparagraph (e) SX 201. 5- 02 (24) -)- Publisher FASB- URI https:// asc. fasb. org / 1943274 / 2147480566 / 210 extlink & oid = 114001798 & loc = d3e33918- 10- S99- 11571Reference- 1Reference 22: http:// www. fasb. xbrl. org / 2003- us- gaap / role / disclosureRef- ref / legacyRef- Publisher- FASB- Topic 210- SubTopic 10- Name Accounting Standards Codification- Topic 810- SubTopic 10- Section 50- S99- Paragraph 3- 1- Subparagraph (e) SX 201. 5- 02 (25) -)- Publisher FASB- URI https:// asc. fasb. org / 1943274 / 2147480566 / 210 extlink & oid = 123419778 & loc = d3e5710- 10- S99- 11685Reference- 1Reference 23: http:// www. fasb. xbrl. org / 2003- us- gaap / role / disclosureRef- ref / legacyRef- Publisher- FASB- Topic 210- SubTopic 10- Name Accounting Standards Codification- Topic 810- SubTopic 10- Section 45- S99- Paragraph 25- 1- Subparagraph (b) SX 201. 5- 02 (26) -)- Publisher FASB- URI https:// asc. fasb. org / 1943274 / 2147480566 / 210 extlink & oid = 116870748 & loc = SL6758485- 165988- 10- S99- 1- Details Name: us- gaap\_ LiabilitiesNoncurrent Namespace Prefix: us- gaap\_ Data Type: xbrl: monetaryItemType Balance Type: credit Period Type: instantX- References No definition available. Details Name: us- gaap\_ LiabilitiesNoncurrentAbstract Namespace Prefix: us- gaap\_ Data Type: xbrl: stringItemType Balance Type: na Period Type: durationX- Definition Present value of lessee's discounted obligation for lease payments from operating lease, classified as current. ReferencesReference 1: http:// www. xbrl. org / 2003 / role / disclosureRef- Publisher- FASB- Topic 842- SubTopic 20- Name Accounting Standards Codification- Topic 842- SubTopic 20- Section 45- Paragraph 1- Subparagraph (b) -)- Publisher FASB- URI https:// asc. fasb. org / 1943274 / 2147479041 / 842 extlink & oid = 123391704 & loc = SL77918627- 209977- 20- 45- 1- Details Name: us- gaap\_ OperatingLeaseLiabilityCurrent Namespace Prefix: us- gaap\_ Data Type: xbrl: monetaryItemType Balance Type: credit Period Type: instantX- Definition Present value of lessee's discounted obligation for lease payments from operating lease, classified as noncurrent. ReferencesReference 1: http:// www. xbrl. org / 2003 / role / disclosureRef- Publisher- FASB- Topic 842- SubTopic 20- Name Accounting Standards Codification- Topic 842- SubTopic 20- Section 45- Paragraph 1- Subparagraph (b) -)- Publisher FASB- URI https:// asc. fasb. org / 1943274 / 2147479041 / 842 extlink & oid = 123391704 & loc = SL77918627- 209977- 20- 45- 1- Details Name: us- gaap\_ OperatingLeaseLiabilityNoncurrent Namespace Prefix: us- gaap\_ Data Type: xbrl: monetaryItemType Balance Type: credit Period Type: instantX- Definition Amount of lessee's right to use underlying asset under operating lease. ReferencesReference 1: http:// www. xbrl. org / 2003 / role / disclosureRef- Publisher- FASB- Topic 842- SubTopic 20- Name Accounting Standards Codification- Topic 842- SubTopic 20- Section 45- Paragraph 1- Subparagraph (a) -)- Publisher FASB- URI https:// asc. fasb. org / 1943274 / 2147479041 / 842 extlink & oid = 123391704 & loc = SL77918627- 209977- 20- 45- 1- Details Name: us- gaap\_ OperatingLeaseRightOfUseAsset Namespace Prefix: us- gaap\_ Data Type: xbrl: monetaryItemType Balance Type: debit Period Type: instantX- Definition Amount of..... xbrl: monetaryItemType Balance Type: credit Period Type: instantX- Definition Aggregate par or stated value of issued nonredeemable preferred stock (or preferred stock redeemable solely at the option of the issuer). This item includes treasury stock repurchased by the entity. Note: elements for number of nonredeemable preferred shares, par value and other disclosure concepts are in another section within stockholders' equity. ReferencesReference 1: http:// www. xbrl. org / 2003 / role / disclosureRef- ref / legacyRef- Publisher- FASB- Topic 852- SubTopic 10- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- 55- Paragraph 1- Subparagraph (SX 210- 10- 5- Publisher FASB 02 (28))- URI https:// asc. fasb. org / 1943274 / 2147481372 / 852 extlink & oid = 120391452 & loc = d3e13212- 10- 55- 122682Reference- 10Reference 2: http:// www. xbrl. org / 2003 / role / exampleRef- disclosureRef- Publisher- FASB- Topic 944- SubTopic 210- Name Accounting Standards Codification- Topic 852- SubTopic 10- Section 55- S99- Paragraph 1- Subparagraph (SX 210- 7- 03 (a) (21))- Publisher FASB- URI https:// asc. fasb. org / 1943274 / 2147479440 / 944 extlink & oid = 84165509 & loc = d3e56426- 112766 210- S99- 1Reference 3: http:// www. xbrl. org / us- gaap / role / ref / legacyRef- Topic 210- SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (28))- Publisher FASB- URI https:// asc. fasb. org / 1943274 / 2147480566 / 210- 10- S99- 1- Details Name: us- gaap\_ PreferredStockValue Namespace Prefix: us- gaap\_ Data Type: xbrl: monetaryItemType Balance Type: credit Period Type: instantX- Definition Amount of asset related to consideration paid in advance for costs that provide economic benefits in future periods, and amount of other assets that are expected to be realized or consumed within one year or the normal operating cycle, if longer. ReferencesReference 1: http:// www. xbrl. org / 2009 / role / commonPracticeRef- Publisher- FASB- Topic 210- SubTopic 10- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (9))- Publisher FASB- URI https:// asc. fasb. org / 1943274 / 2147480566 / 210 extlink & oid = 120391452 & loc = d3e13212- 122682- 10- S99- 1- Details Name: us- gaap\_ PrepaidExpenseAndOtherAssetsCurrent Namespace Prefix: us- gaap\_ Data Type: xbrl: monetaryItemType Balance Type: debit Period Type: instantX- Definition Amount after accumulated depreciation, depletion and amortization of physical assets used in the normal conduct of business to produce goods and services and not intended for resale. Examples include, but are not limited to, land, buildings, machinery and equipment, office equipment, and furniture and fixtures. ReferencesReference 1: http:// www. xbrl. org / us- gaap / role / ref / legacyRef- Publisher- FASB- Name Accounting Standards Codification- Section 50- Paragraph 1- SubTopic 10- Topic 360- Publisher FASB SubTopic 10- Section 50- Paragraph 1- URI https:// asc. fasb. org / 1943274 / 2147482099 / 360 extlink & oid = 6391035 & loc = d3e2868- 10- 50- 110229Reference- 1Reference 2: http:// www. xbrl. org / 2003- us- gaap / role / exampleRef- ref / legacyRef- Publisher- FASB- Topic 852- SubTopic 10- Name Accounting Standards Codification- Section 55- Paragraph 10- Publisher FASB- URI https:// asc. fasb. org / 1943274 / 2147481372 / 852- 10- 55- 10Reference 3: http:// www. xbrl. org / 2003 / role / disclosureRef- Topic 944- SubTopic 210- Section S99- Paragraph 1- Subparagraph (SX 210. 7- 03 (a) (8))- URI https:// asc. fasb. org / extlink & oid = 126734703 & loc = d3e572229- 122910Reference 3: http:// www. xbrl. org / 2003 / role / disclosureRef- Publisher- FASB- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (SX 210. 7- 03 (a) (8))- Publisher FASB- URI https:// asc. fasb. org / 1943274 / 2147479440 / 944- 210- S99- 1Reference 4: http:// www. xbrl. org / 2003 / role / disclosureRef- Topic 942- SubTopic 360- Section 50- Paragraph 1- URI https:// asc. fasb. org / extlink & oid = 124429447 & loc = SL124453093- 239630Reference 4: http:// www. xbrl. org / 2003 / role / exampleRef- Publisher- FASB- Name Accounting Standards Codification- Topic 852- SubTopic 10- Section 55- 50- Paragraph 10- 1- Publisher FASB- URI https:// asc. fasb. org / 1943274 / 2147480842 / 942 extlink & oid = 84165509 & loc = d3e56426- 112766 360- 50- 1- Details Name: us- gaap\_ PropertyPlantAndEquipmentNet Namespace Prefix: us- gaap\_ Data Type: xbrl: monetaryItemType Balance Type: debit Period Type: instantX- Definition Amount of accumulated undistributed earnings the reporting date, the aggregate carrying amount of all noncontrolling interests which are redeemable by the (parent deficit) entity (1) at a fixed or determinable price on a fixed or determinable date, (2) at the option of the holder of the noncontrolling interest, or (3) upon occurrence of an event that is not solely within the control of the (parent) entity. This item includes noncontrolling interest holder's ownership (or holders' ownership) regardless of the type of equity interest (common, preferred, other) including all potential organizational (legal) forms of the investee entity. ReferencesReference 1: http:// www. xbrl. org / 2003- us- gaap / role / exampleRef- ref / legacyRef- Publisher- FASB- Topic 852- SubTopic 10- Name Accounting Standards Codification- Topic 480- SubTopic 10- Section S99- 55- Paragraph 3A- 10- Publisher FASB Subparagraph (16) (e)- URI https:// asc. fasb. org / 1943274 / 2147481372 / 852 extlink & oid = 122040564 & loc = SL6540498- 10- 55- 122764Reference 10Reference 2: http:// www. xbrl. org / 2003- us- gaap / role / disclosureRef- ref / legacyRef- Publisher- FASB- Topic 944- SubTopic 40- Name Accounting Standards Codification- Topic 480- SubTopic 10- Section S99- 65- Paragraph 3A- 2- Subparagraph 15- (g) (2) (i)- Publisher FASB- URI https:// asc. fasb. org / 1943274 / 2147480016 / 944 extlink & oid = 122040564 & loc = SL6540498- 40- 65- 122764Reference

----- **2Reference 3:** <http://fasb-www.xbrl.org/2003-us-gaap/role/disclosureRef/ref/legacyRef-PublisherFASB-Topic944-SubTopic40> - Name Accounting Standards Codification-Topic 480-SubTopic 10-Section 599-65-Paragraph 3A-2-Subparagraph (12 h) (e 2) - Publisher FASB - URI <https://asc.fasb.org/1943274/2147480016/944-extlink&oid=122040564&loc=SL6540498-40-65-122764Reference> ----- **2Reference 4:** <http://fasb-www.xbrl.org/2003-us-gaap/role/disclosureRef/ref/legacyRef-PublisherFASB-Topic946-SubTopic20> - Name Accounting Standards Codification-Topic 480-SubTopic 10-Section 599-50-Paragraph 3A-11-Subparagraph 14-Publisher FASB - URI <https://asc.fasb.org/1943274/2147480990/946-extlink&oid=122040564&loc=SL6540498-20-122764DetailsName=us-50>

**gaap-RedeemableNoncontrollingInterestEquityCarryingAmountNamespace-Prefix: us-11Reference 5** **gaap-Data-Type: xbrli:monetaryItemType-Balance-Type: credit-Period-Type: instantX-Definition** As of the reporting date, the carrying amount of noncontrolling interests which are redeemable by the (parent) entity (1) at a fixed or determinable price on a fixed or determinable date, (2) at the option of the holder of the noncontrolling interest, or (3) upon occurrence of an event that is not solely within the control of the (parent) entity. The noncontrolling interest holder's ownership (or holders' ownership) may be in the form of preferred shares (regardless of class), preferred partnership units (regardless of class), preferential membership interests, or any other form of preferred equity regardless of investee entity legal form. ReferencesReference 1: <http://fasb-www.xbrl.org/2003-us-gaap/role/disclosureRef/ref/legacyRef-PublisherFASB-Topic944-SubTopic210> - Name Accounting Standards Codification-Topic 480-SubTopic 10-Section 599-Paragraph 3A-1-Subparagraph 14 (SX 210. 7-03 (a) (23) (a) (4)) - Publisher FASB - URI <https://asc.fasb.org/1943274/2147479440/944-extlink&oid=122040564&loc=SL6540498-210-599-122764Reference> ----- **1Reference 2-6:** <http://fasb-www.xbrl.org/2003-us-gaap/role/disclosureRef/ref/legacyRef-PublisherFASB-Topic946-SubTopic210> - Name Accounting Standards Codification-Topic 480-SubTopic 10-Section 599-Paragraph 3A-1-Subparagraph (12) SX 210. 6-04 (e-17) - Publisher FASB - URI <https://asc.fasb.org/1943274/2147479617/946-extlink&oid=122040564&loc=SL6540498-210-599-122764Reference> ----- **1Reference 3-7:** <http://fasb.org/us-gaap/role/ref/legacyRef-PublisherFASB-Topic505-SubTopic10> - Name Accounting Standards Codification-Topic 480-SubTopic 10-Section 599-Paragraph 3A-1-Subparagraph 45 (SX 210. 3-04) - Publisher FASB - URI <https://asc.fasb.org/1943274/2147480008/505-extlink&oid=122040564&loc=SL6540498-10-599-122764Reference> ----- **1Reference 4-8:** <http://fasb.org/us-gaap/role/ref/legacyRef-PublisherFASB-Topic210-SubTopic10> - Name Accounting Standards Codification-Topic 480-SubTopic 10-Section 599-Paragraph 3A-1-Subparagraph (46) SX 210. 5-02 (e 30 (a) (3)) - Publisher FASB - URI <https://asc.fasb.org/1943274/2147480566/210-extlink&oid=122040564&loc=SL6540498-122764-10-599-1> Details Name: us-gaap-RedeemableNoncontrollingInterestEquityPreferredCarryingAmount **gaap-RetainedEarningsAccumulatedDeficitNamespace-Prefix: us-gaap-Data-Type: xbrli:monetaryItemType-Balance-Type: credit-Period-Type: instantX-Definition** Amount Definition The cumulative amount of equity (the reporting entity's undistributed earnings or deficit) attributable to parent. Excludes temporary equity and equity attributable to noncontrolling interest. ReferencesReference 1: <http://fasb-www.xbrl.org/2003-us-gaap/role/exampleRef/ref/legacyRef-PublisherFASB-Topic852-SubTopic10> - Name Accounting Standards Codification-Topic 210-SubTopic 10-Section 599-55-Paragraph 1-Subparagraph (SX 210-10-5) - Publisher FASB 02 (30) (a) (3) - URI <https://asc.fasb.org/1943274/2147481372/852-extlink&oid=120391452&loc=d3e13212-10-55-122682Reference> ----- **1Reference 2:** <http://www.xbrl.org/2003/role/exampleRef-PublisherFASB-Topic946-SubTopic830> - Name Accounting Standards Codification-Topic 852-SubTopic 10-Section 55-Paragraph 10-12 - Publisher FASB - URI <https://asc.fasb.org/1943274/2147480167/946-extlink&oid=84165509&loc=d3e56426-830-55-122766Reference> ----- **1Reference 3:** <http://fasb-www.xbrl.org/2003-us-gaap/role/disclosureRef/ref/legacyRef-PublisherFASB-Topic946-SubTopic210> - Name Accounting Standards Codification-Section 599-Paragraph 1-Subparagraph (SX 210. 6-04 (19)) - Publisher FASB - URI <https://asc.fasb.org/1943274/2147479617/946-210-599-1Reference> ----- **1Reference 4:** [http://www.xbrl.org/2003/role/disclosureRef-Topic944-946-SubTopic210-Section599-Paragraph1-Subparagraph\(SX210-7-03\(a\)\(23\)\(a\)\(4\)\)](http://www.xbrl.org/2003/role/disclosureRef-Topic944-946-SubTopic210-Section599-Paragraph1-Subparagraph(SX210-7-03(a)(23)(a)(4))) - URI <https://asc.fasb.org/extlink&oid=126734703&loc=d3e572229-122910Reference> ----- **1Reference 4:** [http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-NameAccountingStandardsCodification-Topic944-SubTopic40-Section65-599-Paragraph2-SubParagraph\(h\)SX210.6-05\(2-4\)-PublisherFASB](http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-NameAccountingStandardsCodification-Topic944-SubTopic40-Section65-599-Paragraph2-SubParagraph(h)SX210.6-05(2-4)-PublisherFASB) - URI <https://asc.fasb.org/1943274/2147479617/946-extlink&oid=124501264&loc=SL117420844-210-599-207641Reference> ----- **2Reference 5:** <http://fasb-www.xbrl.org/2009-us-gaap/role/commonPracticeRef/ref/legacyRef-PublisherFASB-Topic946-SubTopic220> - Name Accounting Standards Codification-Topic 505-SubTopic 10-Section 599-Paragraph 1-Subparagraph (SX 210. 3-6-04-09 (4) (b)) - Publisher FASB - URI <https://asc.fasb.org/1943274/2147483575/946-extlink&oid=120397183&loc=d3e187085-122770Reference> ----- **2Reference 6:** <http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-Topic946-SubTopic220> - Name Accounting Standards Codification-Topic 944-SubTopic 40-Section 65-599-Paragraph 2-3-Subparagraph (g) SX 210. 6-09 (2-6) (i) - Publisher FASB - URI <https://asc.fasb.org/1943274/2147483575/946-extlink&oid=124501264&loc=SL117420844-220-207641DetailsName=us-599-gaap-RetainedEarningsAccumulatedDeficitNamespace-Prefix=us-3Reference> ----- **7 gaap-Data-Type: xbrli:monetaryItemType-Balance-Type: credit-Period-Type: instantX-Definition** Total 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/2009-2003/role/commonPracticeRef-disclosureRef-PublisherFASB-Topic946-SubTopic220> - Name Accounting Standards Codification-Section 599-Paragraph 3-Subparagraph (SX 210. 6-09 (7)) - Publisher FASB - URI <https://asc.fasb.org/1943274/2147483575/946-220-599-3Reference> ----- **1Reference 8:** [http://www.xbrl.org/2009/role/commonPracticeRef-Topic235-SubTopic10-Section599-Paragraph1-Subparagraph\(SX210.4-08\(g\)\(i\)\(ii\)\)](http://www.xbrl.org/2009/role/commonPracticeRef-Topic235-SubTopic10-Section599-Paragraph1-Subparagraph(SX210.4-08(g)(i)(ii))) - URI <https://asc.fasb.org/extlink&oid=120395691&loc=d3e23780-122690Reference> ----- **2:** [http://www.xbrl.org/2003/role/exampleRef-PublisherFASB-NameAccountingStandardsCodification-Topic852-SubTopic10-Section55-599-Paragraph1-Subparagraph\(SX40210.4-08\(g\)\(1\)\(ii\)\)](http://www.xbrl.org/2003/role/exampleRef-PublisherFASB-NameAccountingStandardsCodification-Topic852-SubTopic10-Section55-599-Paragraph1-Subparagraph(SX40210.4-08(g)(1)(ii))) - Publisher FASB - URI <https://asc.fasb.org/1943274/2147480678/235-extlink&oid=84165509&loc=d3e56426-10-599-122766Reference> ----- **1Reference 3-9:** <http://fasb-www.xbrl.org/2009-us-gaap/role/commonPracticeRef/ref/legacyRef-PublisherFASB-Topic323-SubTopic10> - Name Accounting Standards Codification-Topic 310-SubTopic 10-Section 599-50-Paragraph 2-3-Subparagraph (c) SAB-Topic 4-E - Publisher FASB - URI <https://asc.fasb.org/1943274/2147481687/323-extlink&oid=122038336&loc=d3e74512-122770Reference> ----- **4 10-50-3Reference 10:** <http://fasb-www.xbrl.org/2009-us-gaap/role/commonPracticeRef/ref/legacyRef-PublisherFASB-Topic825-SubTopic10> - Name Accounting Standards Codification-Section 50-Paragraph 28-Subparagraph (f) - Publisher FASB - URI <https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference> ----- **11:** [http://fasb.org/us-gaap/role/ref/legacyRef-Topic210-SubTopic10-Section599-Paragraph1-Subparagraph\(SX210.5-02\(31\)\)](http://fasb.org/us-gaap/role/ref/legacyRef-Topic210-SubTopic10-Section599-Paragraph1-Subparagraph(SX210.5-02(31))) - URI <https://asc.fasb.org/extlink&oid=120391452&loc=d3e13212-122682Reference> ----- **5:** [http://fasb.org/us-gaap/role/ref/legacyRef-PublisherFASB-NameAccountingStandardsCodification-Section599-Paragraph1-Subparagraph\(SX210.5-02\(29\)\)](http://fasb.org/us-gaap/role/ref/legacyRef-PublisherFASB-NameAccountingStandardsCodification-Section599-Paragraph1-Subparagraph(SX210.5-02(29))) - Publisher FASB - URI <https://asc.fasb.org/1943274/2147480566/210-10-599-1Reference> ----- **12:** [http://fasb.org/us-gaap/role/ref/legacyRef-Topic210-SubTopic10-Section599-Paragraph1-Subparagraph\(SX210.5-02\(29\)\)](http://fasb.org/us-gaap/role/ref/legacyRef-Topic210-SubTopic10-Section599-Paragraph1-Subparagraph(SX210.5-02(29))) - URI <https://asc.fasb.org/extlink&oid=120391452&loc=d3e13212-122682Reference> ----- **7:** <http://www.xbrl.org/2009/role/commonPracticeRef-PublisherFASB-NameAccountingStandardsCodification-Topic825-SubTopic10-Section50-599-Paragraph28-1> - Publisher FASB - URI <https://asc.fasb.org/1943274/2147480566/210-extlink&oid=123596393&loc=d3e14064-10-599-108612Reference> ----- **1Reference 8-14:** <http://www.fasb.xbrl.org/2009-us-gaap/role/commonPracticeRef/ref/legacyRef-PublisherFASB-Topic310-SubTopic10> - Name Accounting Standards Codification-Section 599-Paragraph 2-Subparagraph (SAB) Topic 4, E 323-SubTopic 10-Section 50-Paragraph 3-Subparagraph (c) - Publisher FASB - URI <https://asc.fasb.org/1943274/2147480418/310-extlink&oid=114001798&loc=d3e33918-111571-10-599-2> Details Name: us-gaap-StockholdersEquityNamespace-Prefix: us-gaap-Data-Type: xbrli:monetaryItemType-Balance-Type: credit-Period-Type: instantX-ReferencesNo definition available. Details Name: us-gaap-StockholdersEquityAbstractNamespace-Prefix: us-gaap-Data-Type: xbrli:stringItemType-Balance-Type: na-Period-Type: durationX-ReferencesNo definition available. Details Name: us-gaap-TemporaryEquityAbstractNamespace-Prefix: us-gaap-Data-Type: xbrli:stringItemType-Balance-Type: na-Period-Type: durationConsolidatedBalanceSheets(Parenthetical)-S/sharesDec.31,20222023Dec.31,2021Dec.30,2021Nov.03,2021Nov.02,2021Statement2022StatementofFinancialPosition[Abstract]TemporaryequityPreferredstock, par or stated value per share \$ 0.00001 \$ 0.00001Preferred stock 00001Temporary equity, shares issued 3 authorized 25 300 Temporary equity 000, 000 25, 000, 000 Preferred stock, shares issued Preferred stock, shares outstanding outstanding Common 3, 300 Preferred stock, par or stated value per share \$ 0.00001 \$ 0.00001 Preferred stock, shares authorized 25, 000, 000 150, 000, 000 Preferred stock, shares issued Preferred stock, shares outstanding Common stock, par or stated value per share \$ 0.00001 \$ 0.00001 Common stock, shares authorized 200, 000 850, 000 850, 000 850, 000 850, 000 350, 000 000 Common stock, shares issued 8, 076, 372, 7, 953, 974, 1, 600, 835 Common 974 Common stock, shares outstanding 8, 076, 372, 7, 953, 974 X 1, 600, 835 240, 125, 224 X - Definition Face amount or stated value per share of common stock. ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-PublisherFASB-Topic210-SubTopic10> - Name Accounting Standards Codification-Topic 210-SubTopic 10-Section 599-Paragraph 1-Subparagraph (SX 210. 5-02 (29)) - Publisher FASB - URI <https://asc.fasb.org/1943274/2147480566/210-extlink&oid=120391452&loc=d3e13212-122682-10-599-1> Details Name: us-gaap-CommonStockParOrStatedValuePerShareNamespace-Prefix: us-gaap-Data-Type: dtr-types: perShareItemType-Balance-Type: na-Period-Type: instantX-Definition The 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-PublisherFASB-Topic946-SubTopic210> - Name Accounting Standards Codification-Section 599-Paragraph 1-Subparagraph (SX 210. 6-04 (16) (a)) - Publisher FASB - URI <https://asc.fasb.org/1943274/2147479617/946-210-599-1Reference> ----- **2:** [http://fasb.org/us-gaap/role/ref/legacyRef-Topic210-SubTopic10-NameAccountingStandardsCodification-Section599-Paragraph1-Subparagraph\(SX210.5-02\(29\)\)](http://fasb.org/us-gaap/role/ref/legacyRef-Topic210-SubTopic10-NameAccountingStandardsCodification-Section599-Paragraph1-Subparagraph(SX210.5-02(29))) - Publisher FASB - URI <https://asc.fasb.org/1943274/2147480566/210-extlink&oid=120391452&loc=d3e13212-122682-10-599-1> Details Name: us-gaap-CommonStockSharesAuthorizedNamespace-Prefix: us-gaap-Data-Type: xbrli:sharesItemType-Balance-Type: na-Period-Type: instantX-Definition Total number of common shares of an entity that have been sold or granted to shareholders (includes common shares that were issued, repurchased and remain in the treasury). These shares represent capital invested by the firm's shareholders and owners, and may be all or only a portion of the number of shares authorized. Shares issued include shares outstanding and shares held in the treasury. ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-PublisherFASB-Topic210-SubTopic10> - Name Accounting Standards Codification-Topic 210-SubTopic 10-Section 599-Paragraph 1-Subparagraph (SX 210. 5-02 (29)) - Publisher FASB - URI <https://asc.fasb.org/1943274/2147480566/210-extlink&oid=120391452&loc=d3e13212-122682-10-599-1> Details Name: us-gaap-CommonStockSharesIssuedNamespace-Prefix: us-gaap-Data-Type: xbrli:sharesItemType-Balance-Type: na-Period-Type: instantX-Definition Number of shares of common stock outstanding. Common stock represent the ownership interest in a corporation. ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-PublisherFASB-NameAccountingStandardsCodification-Section50-Paragraph2-SubTopic10-Topic505-PublisherFASB-SubTopic10-Section50-Paragraph2> - 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-PublisherFASB-Topic946-SubTopic210> - Name Accounting Standards Codification-Subparagraph (SX 210. 6-3-04 05(4) -) - Publisher FASB - URI <https://asc.fasb.org/1943274/2147479617/946-extlink&oid=120397183&loc=d3e187085>

210-S99-2Reference 122770Reference 3-4 [http://fasb-www.xbrl.org/2009-us-gaap/role/commonPracticeRef-ref/legacyRef-PublisherFASB-Topic946-SubTopic220-NameAccountingStandardsCodification-Topic210-SubTopic10-SectionS99-Paragraph3-1-Subparagraph\(SX210.6-5-09-02\(28-4\)\(b\)\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147480566/210-extlink&oid=120391452&loc=d3e13212-122682](http://fasb-www.xbrl.org/2009-us-gaap/role/commonPracticeRef-ref/legacyRef-PublisherFASB-Topic946-SubTopic220-NameAccountingStandardsCodification-Topic210-SubTopic10-SectionS99-Paragraph3-1-Subparagraph(SX210.6-5-09-02(28-4)(b))-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147480566/210-extlink&oid=120391452&loc=d3e13212-122682) 210-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph(SX210.5-02(29))-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147480566/210-extlink&oid=120391452&loc=d3e13212-12268210-S99-1-DetailsName:us-gaap\_CommonStockSharesOutstandingNamespacePrefix:us-gaap\_DataType:xbrli:sharesItemTypeBalanceType:naPeriodType:instantX-DefinitionFace amount or stated value per share of preferred stock nonredeemable or redeemable solely at the option of the issuer. ReferencesReference 1: [http://fasb-www.xbrl.org/2003-us-gaap/role/disclosureRef-ref/legacyRef-PublisherFASB-Topic505-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph13-Subparagraph\(a\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147481112/505-10-50-13Reference2:https://fasb.org/us-gaap/role/ref/legacyRef-Topic210-SubTopic10-SectionS99-Paragraph1-Subparagraph\(SX210.5-02\(28\)\)-URIhttps://asc.fasb.org/1943274/2147480566/210-extlink&oid=126973232&loc=SL123496158-11264410-S99-1](http://fasb-www.xbrl.org/2003-us-gaap/role/disclosureRef-ref/legacyRef-PublisherFASB-Topic505-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph13-Subparagraph(a)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147481112/505-10-50-13Reference2:https://fasb.org/us-gaap/role/ref/legacyRef-Topic210-SubTopic10-SectionS99-Paragraph1-Subparagraph(SX210.5-02(28))-URIhttps://asc.fasb.org/1943274/2147480566/210-extlink&oid=120391452&loc=d3e13212-122682Reference2:https://www.xbrl.org/2003-role/disclosureRef-PublisherFASB-NameAccountingStandardsCodification-Topic505-SubTopic10-Section50-S99-Paragraph13-1-Subparagraph(a-SX210.5-02(28))-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147480566/210-extlink&oid=126973232&loc=SL123496158-11264410-S99-1) DetailsName:us-gaap\_PreferedStockParOrStatedValuePerShareNamespacePrefix:us-gaap\_DataType:dt:types:perShareItemTypeBalanceType:naPeriodType: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-PublisherFASB-Topic946-SubTopic210-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph\(SX210.6-04\(16\)\(a\)\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147479617/946-210-S99-1Reference2:https://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=d3e13212-12268210-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-S99-1Reference2:https://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=d3e13212-12268210-S99-1) DetailsName:us-gaap\_PreferedStockSharesAuthorizedNamespacePrefix:us-gaap\_DataType:xbrli:sharesItemTypeBalanceType:naPeriodType: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-PublisherFASB-Topic505-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph13-Subparagraph\(a\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147481112/505-10-50-13Reference2:https://fasb.org/us-gaap/role/ref/legacyRef-Topic210-SubTopic10-SectionS99-Paragraph1-Subparagraph\(SX210.5-02\(28\)\)-URIhttps://asc.fasb.org/1943274/2147480566/210-extlink&oid=120391452&loc=d3e13212-122682Reference2:https://www.xbrl.org/2003-role/disclosureRef-PublisherFASB-NameAccountingStandardsCodification-Topic505-SubTopic10-Section50-S99-Paragraph13-1-Subparagraph\(a-SX210.5-02\(28\)\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147480566/210-extlink&oid=126973232&loc=SL123496158-11264410-S99-1](http://fasb-www.xbrl.org/2003-us-gaap/role/disclosureRef-ref/legacyRef-PublisherFASB-Topic505-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph13-Subparagraph(a)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147481112/505-10-50-13Reference2:https://fasb.org/us-gaap/role/ref/legacyRef-Topic210-SubTopic10-SectionS99-Paragraph1-Subparagraph(SX210.5-02(28))-URIhttps://asc.fasb.org/1943274/2147480566/210-extlink&oid=120391452&loc=d3e13212-122682Reference2:https://www.xbrl.org/2003-role/disclosureRef-PublisherFASB-NameAccountingStandardsCodification-Topic505-SubTopic10-Section50-S99-Paragraph13-1-Subparagraph(a-SX210.5-02(28))-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147480566/210-extlink&oid=126973232&loc=SL123496158-11264410-S99-1) DetailsName:us-gaap\_PreferedStockSharesIssuedNamespacePrefix:us-gaap\_DataType:xbrli:sharesItemTypeBalanceType:naPeriodType: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/2009-us-gaap/role/commonPracticeRef-ref/legacyRef-PublisherFASB-Topic946-SubTopic220-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph\(27-SX210.6-04\(16\)\(a\)\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147479617/946-extlink&oid=120391452&loc=d3e13212-122682DetailsName:us-S99-gaap\\_TemporaryEquityParOrStatedValuePerShareNamespacePrefix:us-IReference4\\_DataType:dt:types:.....oftheissuer. ReferencesReference 1:](http://fasb-www.xbrl.org/2009-us-gaap/role/commonPracticeRef-ref/legacyRef-PublisherFASB-Topic946-SubTopic220-NameAccountingStandardsCodification-SectionS99-Paragraph3-Subparagraph(SX210.6-09(7))-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147483575/946-220-S99-3Reference5:https://fasb.org/us-gaap/role/ref/legacyRef-Topic210-SubTopic10-SectionS99-Paragraph1-3-Subparagraph(SX210.5-02(27-28)(b))-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147480566/210-extlink&oid=120391452&loc=d3e13212-12268210-S99-1)



[www.xbrl.org/2003/role/disclosureRef](http://www.xbrl.org/2003/role/disclosureRef): Topic 470- SubTopic 10 -Section 599- Paragraph 1B- Subparagraph (SX 210.13-02 (a) (4) (iii) (A)) -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 599- Paragraph 1B- Subparagraph (SX 210.13-02 (a) (4) (iii) (B)) - Publisher FASB- URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference-12>: <http://www.xbrl.org/2003/role/disclosureRef>- Topic 470- SubTopic 10 -Section 599- Paragraph 1A- Subparagraph (SX 210.13-01 (a) (4) (ii)) -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 599- Paragraph 1B- Subparagraph (SX 210.13-02 (a) (4) (iv)) - Publisher FASB- URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference-13>: <http://www.xbrl.org/2003/role/disclosureRef>- Topic 470- SubTopic 10 -Section 599- Paragraph 1A- Subparagraph (SX 210.13-01 (a) (4) (iii) (A)) -URI <https://asc.fasb.org/extlink&oid=126975872&loc=SL124442526-122756Reference-13>: <http://www.xbrl.org/2009/role/commonPracticeRef>- Publisher FASB- Name Accounting Standards Codification- Topic 470- SubTopic 10 -Section 599- Paragraph 1A- Subparagraph (SX 210.13-01-02 (a) (4-5) (ii)) - Publisher FASB- URI <https://asc.fasb.org/1943274/2147480097/470-extlink&oid=126975872&loc=SL124442526-10-S99-122756Reference-1BReference-14>: <http://www.fasb.org/2003-us-gaap/role/disclosureRef/legacyRef>- Publisher FASB- Topic 220- SubTopic 10 - Name Accounting Standards Codification- Topic 470- SubTopic 10 -Section 599- Paragraph 1B- Subparagraph (SX 210.13-02 (a) (4) (ii)) - Publisher FASB- URI <https://asc.fasb.org/1943274/2147483621/220-extlink&oid=126975872&loc=SL124442526-122756-10-S99-2> Details Name: us-gaap\_CostOfRevenue-Details Name: us-gaap\_StocksIssuedDuringPeriodSharesIssuedForServices- Namespace Prefix: us-gaap- Data Type: xbrl:sharesItem- monetaryItem Type: Balance Type: na-debit- Period Type: durationX- Definition: Amount of paid and unpaid preferred stock dividends declared with share options (or share units) exercised during the current period form of settlement in stock. References: Reference 1: <http://fasb.www.xbrl.org/2003-us-gaap/role/disclosureRef/legacyRef>- Publisher FASB- Topic 505- SubTopic 10 - Name Accounting Standards Codification- Topic 718- SubTopic 10 -Section 50- Paragraph 2- Subparagraph (e) (SX 210.3-04) - Publisher FASB (i) (iv) (02) - URI <https://asc.fasb.org/1943274/2147480008/505-extlink&oid=128089324&loc=d3e5070-10-S99-113901Reference-1>: <http://fasb.org/us-gaap/role/ref/legacyRef>- Publisher FASB- Name Accounting Standards Codification- Topic 505- Section 45- Paragraph 2- SubTopic 40-405 - Section 599- Topic 942 - Publisher FASB- Paragraph 1- Subparagraph (SX 210.3-04) - URI <https://asc.fasb.org/extlink&oid=1943274/2147481071/942-405-45-2-Details-Name-us-gaap-DividendsPreferredStockStock> Namespace Prefix: us-gaap- Data Type: xbrl:monetaryItem- Balance Type: debit- Period Type: durationX- Definition: The amount of net income (loss) for the period per each share of common stock or unit outstanding during the reporting period. References: Reference 1: <http://www.xbrl.org/2003/role/disclosureRef>- Publisher FASB- Topic 250- SubTopic 10 - Name Accounting Standards Codification- Topic 815- SubTopic 40 -Section 65-50- Paragraph 1-3 - Publisher FASB- Subparagraph (e) (4) - URI <https://asc.fasb.org/1943274/2147483443/250-extlink&oid=126732423&loc=SL123482106-10-50-238011Reference-1>: <http://www.xbrl.org/2003/role/disclosureRef>- Publisher FASB- Topic 260- SubTopic 10 - Name Accounting Standards Codification- Topic 250- SubTopic 10 -Section 50-55 - Paragraph 3-15 - Publisher FASB- URI <https://asc.fasb.org/1943274/2147482635/260-extlink&oid=124431687&loc=d3e22583-10-55-107794Reference-15Reference-3>: <http://www.xbrl.org/2003/role/disclosureRef>- Publisher FASB- Topic 815- SubTopic 40 - Name Accounting Standards Codification- Topic 250- SubTopic 10 -Section 50-65 - Paragraph 1-1 - Subparagraph (b) (e) (4) - Publisher FASB- URI <https://asc.fasb.org/1943274/2147480175/815-extlink&oid=124431687&loc=d3e22694-40-65-107794Reference-1>: <http://www.xbrl.org/2003/role/disclosureRef>- Publisher FASB- Topic 815- SubTopic 40 - 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Paragraph 7-10 - Publisher FASB- Subparagraph (a) - URI <https://asc.fasb.org/1943274/2147482689/260-extlink&oid=124431687&loc=d3e22644-10-45-107794Reference-10>: <http://www.xbrl.org/2003/role/disclosureRef>- Publisher FASB- Topic 220- SubTopic 10 - Name Accounting Standards Codification- Topic 50-599 - Paragraph 1-2 - Subparagraph (a) (SX 210.5-03 (25)) - Publisher FASB - URI <https://asc.fasb.org/1943274/2147483621/220-extlink&oid=124432515&loc=d3e3550-10-S99-109257Reference-2>: <http://www.xbrl.org/2003/role/disclosureRef>- Publisher FASB- Topic 942- SubTopic 220 - Name Accounting Standards Codification- Topic 220- SubTopic 10 -Section 599- Paragraph 2-1 - Subparagraph (SX 210.5-9-03-04 (25-27)) - Publisher FASB - URI <https://asc.fasb.org/1943274/2147483589/942-extlink&oid=126953954&loc=SL114868664-224227Reference-220-S99-1Reference-15>: <http://www.xbrl.org/2003/role/disclosureRef>- Publisher FASB- Topic 944- SubTopic 220 - Name Accounting Standards Codification- Section 599- Paragraph 1- Subparagraph (SX 210.7-04 (23)) - 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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-50-Paragraph-1-Subparagraph-\(SX-210-9-4-04-08-\(22-g\)-\(1\)-\(ii\)\)-Publisher-FASB-URI](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-50-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: 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& oid=124431687 & loc=d3e22595-107794Reference 10-50-28Reference 4: [http://fasb-www.xbrl.org/2003-us-gaap/role/disclosureRef-ref/legacyRef-Publisher-FASB-Topic-220-SubTopic-10-Name-Accounting-Standards-Codification-Topic-944-SubTopic-220-Section-50-Paragraph-4-6-Publisher-FASB-Subparagraph-\(SX-210-7-04-\(18\)\)-URI](http://fasb-www.xbrl.org/2003-us-gaap/role/disclosureRef-ref/legacyRef-Publisher-FASB-Topic-220-SubTopic-10-Name-Accounting-Standards-Codification-Topic-944-SubTopic-220-Section-50-Paragraph-4-6-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: 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of tax, noncontrolling interests, dividends on preferred stock and participating securities; of income (loss) available to common shareholders. ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-Topic250-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph3-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147483443/250-10-50-3Reference2>; <http://www.xbrl.org/2003/role/disclosureRef-Topic250-SubTopic10-Section50-Paragraph4-URIhttps://asc.fasb.org/extlink&oid=124431687&loc=d3e22595-107794Reference2>; [http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-NameAccountingStandardsCodification-Topic260-SubTopic10-Section4550-Paragraph40-11-Subparagraph\(a\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147483443/250-extlink&oid=126958026&loc=d3e1448-10-50-109256Reference11Reference3](http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-NameAccountingStandardsCodification-Topic260-SubTopic10-Section4550-Paragraph40-11-Subparagraph(a)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147483443/250-extlink&oid=126958026&loc=d3e1448-10-50-109256Reference11Reference3); [http://www.xbrl.org/2003/role/disclosureRef-Topic250-SubTopic10-Section50-Paragraph11-Subparagraph\(a\)-URIhttps://asc.fasb.org/extlink&oid=124431687&loc=d3e22694-107794Reference4](http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-Topic250-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph11-Subparagraph(b)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147483443/250-10-50-11Reference4); [http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-Topic220-SubTopic10-NameAccountingStandardsCodification-Section599-Paragraph5-Subparagraph\(SAB\)Topic6.B.260-SubTopic10-Section50-Paragraph1-Subparagraph\(a\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147483621/220-extlink&oid=124432515&loc=d3e3550-10-599-109257Reference5Reference6](http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-NameAccountingStandardsCodification-Topic260-SubTopic10-Section4550-Paragraph44-4-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147483443/250-extlink&oid=126958026&loc=d3e1377-109256Reference10-50-4Reference5); [http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-Topic260-SubTopic10-Section50-Paragraph11-Subparagraph\(b-a\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147482662/260-extlink&oid=124431687&loc=d3e22694-10-50-107794Reference8](http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-Topic280-SubTopic10-NameAccountingStandardsCodification-Topic280-SubTopic10-Section50-Paragraph22-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147482810/280-extlink&oid=126901519&loc=d3e8736-108599Reference10-50-22Reference7); [http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-Topic280-SubTopic10-Section50-Paragraph32-Subparagraph\(f\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147482810/280-extlink&oid=126901519&loc=d3e8933-108599Reference10-50-32Reference10](http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-Topic280-SubTopic10-NameAccountingStandardsCodification-Topic260-SubTopic10-Section4550-Paragraph60B.30-Subparagraph(e-b)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147482810/280-extlink&oid=126958026&loc=SL5780133-10-50-109256Reference9); [http://www.xbrl.org/2003/role/exampleRef-Topic280-SubTopic10-Section50-Paragraph31-URIhttps://asc.fasb.org/extlink&oid=126901519&loc=d3e8924-108599Reference11](http://www.xbrl.org/2003/role/exampleRef-disclosureRef-PublisherFASB-Topic260-SubTopic10-NameAccountingStandardsCodification-Section45-Paragraph10-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147482689/260-10-45-10Reference11); [http://www.xbrl.org/2003/role/disclosureRef-Topic280-SubTopic10-Section50-Paragraph30-Subparagraph\(b\)-URIhttps://asc.fasb.org/extlink&oid=126901519&loc=d3e8906-108599Reference12](http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-NameAccountingStandardsCodification-Section50-Paragraph31-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147482810/280-10-50-31Reference12); [http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-Topic260-SubTopic10-NameAccountingStandardsCodification-Topic280-SubTopic10-Section50-45-Paragraph32-11-PublisherFASB-Subparagraph\(c\)-URIhttps://asc.fasb.org/1943274/2147482689/260-extlink&oid=126901519&loc=d3e8933-108599-10-45-11Reference14](http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-NameAccountingStandardsCodification-Topic250-SubTopic10-Section50-Paragraph3-32-Subparagraph(c)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147482810/280-extlink&oid=124431687&loc=d3e22583-107794Reference10-50-32Reference13); [Details Name: us-gaap\\_NetIncomeLossAvailableToCommonStockholdersBasic Namespace Prefix: us-gaap\\_Data Type: xbrl:monetaryItemType Balance Type: credit Period Type: durationX-DefinitionThe aggregate amount of income or expense from ancillary business-related activities \(that is to say, excluding major activities considered part of the normal operations of the business\). ReferencesReference 1: \[http://fasb.org/us-gaap/role/ref/legacyRef-PublisherFASB-Topic220-SubTopic10-NameAccountingStandardsCodification-Topic220-SubTopic10-Section599-Paragraph2-Subparagraph\\(SX210.5-03.7\\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147483621/220-extlink&oid=126953954&loc=SL114868664-224227-10-599-2\]\(http://fasb.org/us-gaap/role/ref/legacyRef-PublisherFASB-Topic220-SubTopic10-NameAccountingStandardsCodification-Topic220-SubTopic10-Section599-Paragraph2-Subparagraph\(SX210.5-03.7\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147483621/220-extlink&oid=126953954&loc=SL114868664-224227-10-599-2\) Details Name: us-gaap\\_NonoperatingIncomeExpense Namespace Prefix: us-gaap\\_Data Type: xbrl:monetaryItemType Balance Type: credit Period Type: durationX-ReferencesNo definition available. Details Name: us-gaap\\_NonoperatingIncomeExpenseAbstract Namespace Prefix: us-gaap\\_Data Type: xbrl:stringItemType Balance Type: na Period Type: durationX-DefinitionGenerally recurring costs associated with normal operations except for the portion of these expenses which can be clearly related to production and included in cost of sales or services. Includes selling, general and administrative expense. ReferencesNo definition available. Details Name: us-gaap\\_OperatingExpenses Namespace Prefix: us-gaap\\_Data Type: xbrl:monetaryItemType Balance Type: debit Period Type: durationX-ReferencesNo definition available. Details Name: us-gaap\\_OperatingExpensesAbstract Namespace Prefix: us-gaap\\_Data Type: xbrl:stringItemType Balance Type: na Period Type: durationX-DefinitionThe net result for the period of deducting operating expenses from operating revenues. ReferencesReference 1: \[http://www.xbrl.org/2003/role/disclosureRef-Topic280-SubTopic10-Section50-Paragraph31-URIhttps://asc.fasb.org/extlink&oid=126901519&loc=d3e8924-108599Reference2\]\(http://www.xbrl.org/2003/role/exampleRef-disclosureRef-PublisherFASB-Topic280-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph22-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147482810/280-10-50-22Reference2\); \[http://www.xbrl.org/2003/role/disclosureRef-Topic280-SubTopic10-Section50-Paragraph30-Subparagraph\\(b\\)-URIhttps://asc.fasb.org/extlink&oid=126901519&loc=d3e8906-108599Reference3\]\(http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-NameAccountingStandardsCodification-Section50-Paragraph30-Subparagraph\(b\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147482810/280-10-50-30Reference3\); \[http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-NameAccountingStandardsCodification-Section50-Paragraph31-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147482810/280-10-50-31Reference5\]\(http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-NameAccountingStandardsCodification-Section50-Paragraph32-Subparagraph\(c\)-URIhttps://asc.fasb.org/extlink&oid=126901519&loc=d3e8933-108599Reference4\); \[http://www.xbrl.org/2003/role/disclosureRef-Topic280-SubTopic10-Section50-Paragraph32-Subparagraph\\(b\\)-URIhttps://asc.fasb.org/extlink&oid=126901519&loc=d3e8933-108599Reference5\]\(http://www.xbrl.org/2003/role/disclosureRef-Topic280-SubTopic10-Section50-Paragraph32-Subparagraph\(b\)-URIhttps://asc.fasb.org/extlink&oid=126901519&loc=d3e8933-108599Reference5\); \[Details Name: us-gaap\\\_OperatingIncomeLoss Namespace Prefix: us-gaap\\\_Data Type: xbrl:monetaryItemType Balance Type: credit Period Type: durationX-DefinitionAmount of income \\(expense\\) related to nonoperating activities, classified as other. ReferencesReference 1: \\[http://fasb.org/us-gaap/role/ref/legacyRef-PublisherFASB-Topic220-SubTopic10-NameAccountingStandardsCodification-Section599-Paragraph2-Subparagraph\\\(SX210.5-03.9\\\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147483621/220-extlink&oid=126953954&loc=SL114868664-224227-10-599-2\\]\\(http://fasb.org/us-gaap/role/ref/legacyRef-PublisherFASB-Topic220-SubTopic10-NameAccountingStandardsCodification-Section599-Paragraph2-Subparagraph\\(SX210.5-03.9\\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147483621/220-extlink&oid=126953954&loc=SL114868664-224227-10-599-2\\) Details Name: us-gaap\\\_OtherNonoperatingIncomeExpense Namespace Prefix: us-gaap\\\_Data Type: xbrl:monetaryItemType Balance Type: credit Period Type: durationX-DefinitionThe aggregate costs incurred \\(1\\) in a planned search or critical investigation aimed at discovery of new knowledge with the hope that such knowledge will be useful in developing a new product or service, a new process or technique, or in bringing about a significant improvement to an existing product or process; or \\(2\\) to translate research findings or other knowledge into a plan or design for a new product or process or for a significant improvement to an existing product or process whether intended for sale or the entity's use, during the reporting period charged to research and development projects, including the costs of developing computer software up to the point in time of achieving technological feasibility, and costs allocated in accounting for a business combination to in-process projects deemed to have no alternative future use. ReferencesReference 1: \\[http://www.xbrl.org/2009/2003/role/commonPracticeRef-Topic912-SubTopic730-Section25-Paragraph1-URIhttps://asc.fasb.org/extlink&oid=6472174&loc=d3e58812-109433Reference2\\]\\(http://www.xbrl.org/2009/2003/role/commonPracticeRef-disclosureRef-PublisherFASB-Topic730-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph1-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147482916/730-10-50-1Reference2\\); \\[http://fasb.org/us-gaap/role/ref/legacyRef-PublisherFASB-NameAccountingStandardsCodification-Topic730-985-SubTopic4020-Section50-Paragraph1-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147481283/985-extlink&oid=6420194&loc=d3e21568-108373-20-50-1">Details Name: us-gaap\\\\_ResearchAndDevelopmentExpense Namespace Prefix: us-gaap\\\\_Data Type: xbrl:monetaryItemType Balance Type: debit Period Type: durationX-DefinitionAmount, excluding tax collected from customer, of revenue from satisfaction of performance obligation by transferring promised good or service to customer. Tax collected from customer is tax assessed by governmental authority that is both imposed on and concurrent with specific revenue-producing transaction, including, but not limited to, sales, use, value added and excise. ReferencesReference 1: \\\[http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-Topic606-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph5-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147479806/606-10-50-5Reference3\\\]\\\(http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-Topic924-SubTopic10-NameAccountingStandardsCodification-Section599-Paragraph1-Subparagraph\\\(SAB\\\)Topic11.L.280-SubTopic10-Section50-Paragraph30-Subparagraph\\\(a\\\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147479941/924-extlink&oid=126901519&loc=d3e8906-10-599-108599Reference1Reference2\\\); \\\[http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-NameAccountingStandardsCodification-Section50-Paragraph30-Subparagraph\\\\(a\\\\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147482810/280-10-50-30Reference4\\\]\\\(http://www.xbrl.org/2003/role/disclosureRef-Topic280-SubTopic10-Section50-Paragraph40-URIhttps://asc.fasb.org/extlink&oid=126901519&loc=d3e9031-108599Reference3\\\); \\\[http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-NameAccountingStandardsCodification-Section50-Paragraph42-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147482810/280-10-50-42Reference5\\\]\\\(http://www.xbrl.org/2003/role/disclosureRef-Topic280-SubTopic10-Section50-Paragraph41-Subparagraph\\\(a\\\)-URIhttps://asc.fasb.org/extlink&oid=126901519&loc=d3e9038-108599Reference4\\\); \\\[http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-NameAccountingStandardsCodification-Section50-Paragraph22-Subparagraph\\\\(b\\\\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147482810/280-10-50-22Reference6\\\]\\\(http://www.xbrl.org/2003/role/disclosureRef-Topic280-SubTopic10-Section50-Paragraph32-Subparagraph\\\(b\\\)-URIhttps://asc.fasb.org/extlink&oid=126901519&loc=d3e8933-108599Reference5\\\); \\\[http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-NameAccountingStandardsCodification-Topic606-SubTopic10-Section50-Paragraph432-Subparagraph\\\\(a-b\\\\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147482810/280-extlink&oid=126920106&loc=SL49130543-10-50-203045Reference7\\\]\\\(http://www.xbrl.org/2003/role/disclosureRef-Topic280-SubTopic10-Section50-Paragraph32-Subparagraph\\\(a\\\)-URIhttps://asc.fasb.org/extlink&oid=126901519&loc=d3e8933-108599Reference6\\\);\\]\\(http://fasb.org/us-gaap/role/ref/legacyRef-PublisherFASB-NameAccountingStandardsCodification-Topic985-SubTopic20-Section5025-Paragraph1-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147482517/912-extlink&oid=6501960&loc=d3e128462-730-25-111756Reference1Reference3\\)\]\(http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-NameAccountingStandardsCodification-Topic280-SubTopic10-Section50-Paragraph22-32-Subparagraph\(c\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147482810/280-extlink&oid=126901519&loc=d3e8736-108599-10-50-32\)](http://www.xbrl.org/2003/role/disclosureRef-Topic260-SubTopic10-NameAccountingStandardsCodification-Section45-Paragraph60B-Subparagraph(c)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147482689/260-10-45-60B)

**SubTopic 10 - Name Accounting Standards Codification- Section 50- Paragraph 40- Publisher FASB- URI https://asc.fasb.org/1943274/2147482810/280-10-50-40Reference 8: http://www.xbrl.org/2003/role/disclosureRef- Topic 280- SubTopic 10 -Section 50- Paragraph 22- Subparagraph (b)- URI https://asc.fasb.org/extlink&oid=126901519&loc=d3e8736-108599Reference 8: http://www.xbrl.org/2003/role/disclosureRef- Publisher FASB- Name Accounting Standards Codification- Section 50- Paragraph 22- Subparagraph (a)- Publisher FASB- URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 9: http://www.xbrl.org/2003/role/disclosureRef- Topic 280- SubTopic 10 -Section 50- Paragraph 22- Subparagraph (a)- URI https://asc.fasb.org/extlink&oid=126901519&loc=d3e8736-108599Reference 9: http://www.xbrl.org/2003/role/disclosureRef- Publisher FASB- Name Accounting Standards Codification- Section 50- Paragraph 32- Subparagraph (a)- Publisher FASB- URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 10: http://www.xbrl.org/2003/role/disclosureRef- Topic 280- SubTopic 10 -Section 50- Paragraph 42- URI https://asc.fasb.org/extlink&oid=126901519&loc=d3e9054-108599Reference 10: http://www.xbrl.org/2003/role/disclosureRef- Publisher FASB- Name Accounting Standards Codification- Section 50- Paragraph 41- Subparagraph (a)- Publisher FASB- URI https://asc.fasb.org/1943274/2147482810/280-10-50-41Reference 11: http://www.xbrl.org/2003/role/disclosureRef- Topic 606- SubTopic 10 -Section 50- Paragraph 5- URI https://asc.fasb.org/extlink&oid=126920106&loc=SL491130545-203045Reference 11: http://www.xbrl.org/2003/role/disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 924- SubTopic 10- Section S99-50- Paragraph 1-4- Subparagraph (a) SAB-Topic 11-L- - Publisher FASB - URI https://asc.fasb.org/1943274/2147479806/606 extlink & oid = 6472922 & loc = d3e499488- 122856 10- 50- 4** Details Name: us- gaap\_ RevenueFromContractWithCustomerExcludingAssessedTax Namespace Prefix: us- gaap\_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionThe aggregate total costs related to selling a firm's product and services, as well as all other general and administrative expenses. Direct selling expenses (for example, credit, warranty, and advertising) are expenses that can be directly linked to the sale of specific products. Indirect selling expenses are expenses that cannot be directly linked to the sale of specific products, for example telephone expenses, Internet, and postal charges. General and administrative expenses include salaries of non- sales personnel, rent, utilities, communication, etc. ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef- Publisher FASB- Topic 220- SubTopic 10 - Name Accounting Standards Codification- Topic 220- SubTopic 10-Section S99- Paragraph 2- Subparagraph (SX 210. 5- 03. 4)- Publisher FASB- URI https://asc.fasb.org/1943274/2147483621/220 extlink & oid = 126953954 & loc = SL114868664- 224227 10- S99- 2 Details Name: us- gaap\_ SellingGeneralAndAdministrativeExpense Namespace Prefix: us- gaap\_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionThe average number of shares or units issued and outstanding that are used in calculating diluted EPS or earnings per unit (EPU) options; determined based on the timing that validly exist and are outstanding as of issuance of shares or units in the period balance sheet date. ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef- Publisher FASB- Topic 260- SubTopic 10 - Name Accounting Standards Codification- Topic 718- SubTopic 10-Section 50- Paragraph 2-1- Subparagraph (e-a) - Publisher FASB (2)-(ii)- URI https://asc.fasb.org/1943274/2147482662/260 extlink & oid = 128089324 & loc = d3e5070- 10- 50- 113901Reference 1: http://www.xbrl.org/2003/role/disclosureRef- Publisher FASB- Topic 260- SubTopic 10 - Name Accounting Standards Codification- Topic 718- SubTopic 10-Section 50-45- Paragraph 2-16- Publisher FASB Subparagraph (e) (2) (i)- URI https://asc.fasb.org/1943274/2147482689/260 extlink & oid = 128089324 & loc = d3e5070- 113901- 10- 45- 16 Details Name: us- gaap\_ ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsNonvestedNumber gaap\_ WeightedAverageNumberOfDilutedSharesOutstanding Namespace Prefix: us- gaap\_ Data Type: xbrli: sharesItemType Balance Type: na Period Type: instantX- DefinitionPer share or unit weighted average fair Period Type: durationX- DefinitionNumber of [ basic ] shares or units, after adjustment for contingently issuable shares or units and other shares or units not deemed outstanding, determined by relating the portion of time within a reporting period that common shares or units have been outstanding to the total time in that period. ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef- 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 10- Publisher FASB- URI https://asc.fasb.org/1943274/2147482689/260 extlink & oid = 126958026 & loc = d3e1448- 109256 10- 45- 10 Details Name: us- gaap\_ WeightedAverageNumberOfSharesOutstandingBasic Namespace Prefix: us- gaap\_ Data Type: xbrli: sharesItemType Balance Type: na Period Type: durationConsolidated Statements of Changes in Shareholders' Equity (Deficit)- USD (\$) Preferred Stock [Member]- Series A Preferred Stock [Member]- Common Stock [Member]- Additional Paid- in Capital [Member]- Retained Earnings [Member]- TotalBalance TotalBeginning balance, value at Dec. 31, 2020 2021 \$ 420 \$ 16 \$ 26 25 109 211 509 017 \$ (27 28 443 781) 643 566 \$ (1 3 333 570 698 533) Beginning balance, shares at Dec. 31, 2020 42, 030, 331 1, 576, 844 Common shares issued in settlement of legal dispute 67, 000 67, 000 Common shares issued in settlement of legal dispute, shares 6, 667 Fair value of vested stock options granted to employees 298, 040 298, 040 Fair value of vested stock options granted to directors 21, 174 21, 174 Issuance of series B preferred stock and warrants, net 927, 721 927, 721 Conversion of series A preferred stock to common \$ (420) Conversion of series A preferred stock to common, shares (42, 030, 331) 2, 802 Issuance of common stock in settlement of accrued interest 67, 447 67, 447 Issuance of common stock in settlement of accrued interest, shares 7, 719 Issuance of restricted common stock to employee 50, 000 50, 000 Issuance of restricted common stock to employee, shares 6, 803 Accrued interest on series B preferred stock (67, 447) (67, 447) Adjustment to redemption value of series B preferred stock (2, 262, 847) (2, 262, 847) Net loss (1, 337, 923) (1, 337, 923) Ending balance, value at Dec. 31, 2021 \$ 16 25, 211, 017 (28, 781, 566) (3, 570, 533) Ending balance, shares at Dec. 31, 2021 1, 600, 835 Net loss (5, 497, 175) (5, 497, 175) Fair value of vested stock options granted to employees 229, 423 229, 423 Fair value of vested stock options granted to directors 29, 656 29, 656 Common shares issued in settlement of restricted stock units issued to directors \$ 0 24, 994 24, 994 Common shares issued in settlement of restricted stock units issued to directors, shares 3, 367 Stock based compensation 23, 663 23, 663 Common shares and warrants issued for cash \$ 58 21, 711, 073 21, 711, 131 Common shares and warrants issued for cash, shares 5, 811, 138 Dividends on series B preferred stock (35, 984) (35, 984) Issuance of common shares to round up partial shares following reverse split Issuance of common shares to round up partial shares following reverse split, shares 6, 798 Common shares and warrants issued on conversion of series B preferred stock \$ 4 1, 979, 996 1, 980, 000 Common shares and warrants issued on conversion of series B preferred stock, shares 362, 306 Cashless exercise of prefunded warrants \$ 2 (2) Cashless exercise of prefunded warrants, shares 169, 530 Ending Net loss (5, 497, 175) (5, 497, 175) balance Balance, value at Dec. 31, 2022 \$ 80 \$ 49, 173, 836 \$ (34, 278, 741) \$ -14, 895 175 Balance 175 Ending balance, shares at Dec. 31, 2022 7, 953, 974 Fair value of vested X- DefinitionAccrued interest on Series B preferred stock options granted to employees 176 268 176, 268 Common shares issued in settlement ReferencesNo definition available. Details Name: CEAD- AccruedInterestOnSeriesBPreferredStock- Namespace Prefix: CEAD\_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionDividends on series B preferred stock ReferencesNo definition available. Details Name: CEAD- AdjustmentsToAdditionalPaidInCapitalDividendsOnPreferredStock- Namespace Prefix: CEAD\_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionFair value of restricted stock units issued to directors \$ 1 (1) ReferencesNo definition available. Details Name: CEAD- AdjustmentsToAdditionalPaidInCapitalFairValueOfRestrictedStockUnitsIssuedToDirectors- Namespace Prefix: CEAD\_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionFair value of vested stock options granted to employees ReferencesNo definition available. Details Name: CEAD- AdjustmentsToAdditionalPaidInCapitalFairValueOfVestedStockOptionsGrantedToDirectors- Namespace Prefix: CEAD\_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionFair value of vested stock options granted to employees. ReferencesNo definition available. Details Name: CEAD- AdjustmentsToAdditionalPaidInCapitalFairValueOfVestedStockOptionsGrantedToEmployees- Namespace Prefix: CEAD\_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionAdjustments to additional paid in capital issuance of series B preferred stock and warrants. ReferencesNo definition available. Details Name: CEAD- AdjustmentsToAdditionalPaidInCapitalIssuanceOfSeriesBPreferredStockAndWarrants- Namespace Prefix: CEAD\_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionAdjustments to additional paid in capital redemption value. ReferencesNo definition available. Details Name: CEAD- AdjustmentsToAdditionalPaidInCapitalRedemptionValue- Namespace Prefix: CEAD\_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionCommon shares and warrants issued shares for cash. ReferencesNo definition available. Details Name: CEAD- CommonSharesAndWarrantsIssuedSharesForCash- Namespace Prefix: CEAD\_ Data Type: xbrli: sharesItemType Balance Type: na Period Type: durationX- DefinitionCommon shares and warrants issued value for cash. ReferencesNo definition available. Details Name: CEAD- CommonSharesAndWarrantsIssuedValueForCash- Namespace Prefix: CEAD\_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionCommon shares issued in settlement of legal dispute. ReferencesNo definition available. Details Name: CEAD- CommonSharesIssuedInSettlementOfLegalDispute- Namespace Prefix: CEAD\_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionCommon shares issued in settlement of legal dispute, shares. ReferencesNo definition available. Details Name: CEAD- CommonSharesIssuedInSettlementOfLegalDisputeShares- Namespace Prefix: CEAD\_ Data Type: xbrli: sharesItemType Balance Type: na Period Type: durationX- DefinitionConversion of series A preferred stock to common. ReferencesNo definition available. Details Name: CEAD- ConversionOfSeriesPreferredStockToCommon- Namespace Prefix: CEAD\_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionConversion Of Series Preferred Stock To Common Shares. ReferencesNo definition available. Details Name: CEAD- ConversionOfSeriesPreferredStockToCommonShares- Namespace Prefix: CEAD\_ Data Type: xbrli: sharesItemType Balance Type: na Period Type: durationX- DefinitionFair value of vested stock options granted to directors. ReferencesNo definition available. Details Name: CEAD- FairValueOfVestedStockOptionsGrantedToDirectors- Namespace Prefix: CEAD\_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionFair value of vested stock options granted to employees. ReferencesNo definition available. Details Name: CEAD- FairValueOfVestedStockOptionsGrantedToEmployees- Namespace Prefix: CEAD\_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionIssuance of common stock in settlement of accrued interest. ReferencesNo definition available. Details Name: CEAD- IssuanceOfCommonStockInSettlementOfAccruedInterest- Namespace Prefix: CEAD\_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionIssuance of common stock in settlement of accrued interest, shares. ReferencesNo definition available. Details Name: CEAD- IssuanceOfCommonStockInSettlementOfAccruedInterestShares- Namespace Prefix: CEAD\_ Data Type: xbrli: sharesItemType Balance Type: na Period Type: durationX- DefinitionIssuance of restricted common stock to employee. ReferencesNo definition available. Details Name: CEAD- IssuanceOfRestrictedCommonStockToEmployee- Namespace Prefix: CEAD\_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionIssuance Of Restricted Common Stock To Employee Shares. ReferencesNo definition available. Details Name: CEAD- IssuanceOfRestrictedCommonStockToEmployeeShares- Namespace Prefix: CEAD\_ Data Type: xbrli: sharesItemType Balance Type: na Period Type: durationX- DefinitionCashless exercise of prefunded warrants. ReferencesNo definition available. Details Name: CEAD- StockIssuedDuringPeriodSharesCashlessExerciseOfPrefundedWarrants- Namespace Prefix: CEAD\_ Data Type: xbrli: sharesItemType Balance Type: na Period Type: durationX- DefinitionCommon shares issued in settlement of restricted stock units issued to directors ReferencesNo definition available. Details Name: CEAD- StockIssuedDuringPeriodSharesCommonSharesIssuedInSettlementOfRestrictedStockUnitsIssuedToDirectors- Namespace Prefix: CEAD\_ Data Type: xbrli: sharesItemType Balance Type: na Period Type: durationX- DefinitionCashless exercise of prefunded warrants. shares 122, 398 Net loss (2, 911, 551) (2, 911, 551) Fair value -ReferencesNo



loc=d3e8736-408599Reference-10-50-32Reference-31: http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-Topic 260-SubTopic 10-Name Accounting Standards Codification-Topic 470-SubTopic 10-Section 599-45-Paragraph 1A-60B-Subparagraph (SX 210.13-01(a)-Publisher FASB (5))-URI https://asc.fasb.org/1943274/2147482689/260 extlink & oid =126975872 & loc =SL124442526-122756Reference-10-45-60BReference-32: http://www.xbrl.org/2003/role/disclosureRef-exampleRef-PublisherFASB-Topic 280-SubTopic 10-Name Accounting Standards Codification-Topic 470-SubTopic 10-Section 599-50-Paragraph 4B-31-Publisher FASB Subparagraph (SX 210.13-02(a)-(4)(iii)(B))-URI https://asc.fasb.org/1943274/2147482810/280 extlink & oid =126975872 & loc =SL124442552-10-50-122756Reference-31Reference-33: http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-Topic 280-SubTopic 10-Name Accounting Standards Codification-Topic 470-SubTopic 10-Section 599-50-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-32Reference-34: http://www.xbrl.org/2003/role/disclosureRef-Publisher FASB-Topic 205-SubTopic 20-Name Accounting Standards Codification-Topic 280-SubTopic 10-Section 50-Paragraph 30-7-Publisher FASB Subparagraph (b)-URI https://asc.fasb.org/1943274/2147483499/205 extlink & oid =126901519 & loc =d3e8906-408599Reference-20-50-7Reference-35: http://www.fasb.xbrl.org/2003-us-gaap/role/disclosureRef-ref/legacyRef-PublisherFASB-Topic 230-SubTopic 10-Name Accounting Standards Codification-Topic 280-SubTopic 10-Section 50-45-Paragraph 32-28-Publisher FASB Subparagraph (c)-URI https://asc.fasb.org/1943274/2147482740/230 extlink & oid =126901519 & loc =d3e8933-408599-2-Subparagraph (SX 210.5-3-04 03(20))-Publisher FASB-URI https://asc.fasb.org/1943274/2147483621/220 extlink & oid =120397183 & loc =d3e187085-40-599-2Reference-122770Reference-39-4: http://fasb.org/us-gaap/role/ref/legacyRef-PublisherFASB-Topic 942-SubTopic 220-Name Accounting Standards Codification-Topic 210-SubTopic 10-Section 599-Paragraph 1-Subparagraph (SX 210.9-5-04-02-22-28))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480008/505 extlink & oid =120391452 & loc =d3e13212-122682-Details Name: us-gaap\_NetIncomeLoss Namespace Prefix: us-gaap\_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: durationX-DefinitionNumber of shares issued which are neither cancelled nor held in the treasury. ReferencesNo definition available. Details Name: us-gaap\_SharesOutstanding Namespace Prefix: us-gaap\_Data Type: xbrli:sharesItemType Balance Type: na Period Type: instantX-DefinitionNumber of shares issued during the period as a result of the conversion of convertible securities. ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef-PublisherFASB-Name Accounting Standards Codification-Section 50-Paragraph 2-SubTopic 10-Topic 505-Publisher FASB SubTopic 10-Section 599-Paragraph 1-Subparagraph (SX 210.3-04)-URI https://asc.fasb.org/1943274/2147481112/505 extlink & oid =120397183 & loc =d3e187085-10-50-122770Reference-2Reference-2: http://fasb-www.xbrl.org/2003-us-gaap/role/disclosureRef-ref/legacyRef-PublisherFASB-Topic 470-SubTopic 20-Name Accounting Standards Codification-Topic 210-SubTopic 10-Section 599-50-Paragraph 1E-Subparagraph (c SX 210.5-02-29-30)-Publisher FASB-URI https://asc.fasb.org/1943274/2147481139/470 extlink & oid =120391452 & loc =d3e13212-20-50-122682Reference-1EReference-3: http://www.fasb.xbrl.org/2003-us-gaap/role/disclosureRef-ref/legacyRef-PublisherFASB-Topic 505-SubTopic 10-Name Accounting Standards Codification-Topic 470-SubTopic 20-Section 50-599-Paragraph 4E-1-Subparagraph (c SX 210.3-04)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480008/505 extlink & oid =123466505 & loc =SL123495348-10-599-1H2611Reference-1Reference-4: http://fasb.org/us-gaap/role/ref/legacyRef-PublisherFASB-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 =d3e21463-112644Reference-10-50-3Reference-5: http://fasb.org/us-gaap/role/ref/legacyRef-PublisherFASB-Name Accounting Standards Codification-Topic 505-210-Section 50-599-Paragraph 2-1-Subparagraph (SX 210.5-02-29-30)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210 extlink & oid =126973232 & loc =d3e21463-112644-10-599-1-Details Name: us-gaap\_StockIssuedDuringPeriodSharesConversionOfConvertibleSecurities Namespace Prefix: us-gaap\_Data Type: xbrli:sharesItemType Balance Type: na Period Type: durationX-DefinitionReduction in the number of shares during the period as a result of a reverse stock split. ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef-PublisherFASB-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 =d3e21463-112644-10-50-2-Details Name: us-gaap\_StockIssuedDuringPeriodSharesReverseStockSplits Namespace Prefix: us-gaap\_Data Type: xbrli:sharesItemType Balance Type: na Period Type: durationX-DefinitionThe gross value of stock issued during the period upon the conversion of convertible securities. ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef-PublisherFASB-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.org/us-gaap/role/ref/legacyRef-Publisher FASB-Topic 505-SubTopic 10-Name Accounting Standards Codification-Topic 505-SubTopic 10-Section 599-Paragraph 1-Subparagraph (SX 210.3-04)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480008/505 extlink & oid =120397183 & loc =d3e187085-10-599-122770Reference-1Reference-3: http://fasb.org/us-gaap/role/ref/legacyRef-PublisherFASB-Name Accounting Standards Codification-Topic 210-SubTopic 10-Section 599-Paragraph 1-Subparagraph (SX 210.5-02-29-31)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210 extlink & oid =120391452 & loc =d3e13212-122682-10-599-1-Details Name: us-gaap\_StockIssuedDuringPeriodValueConversionOfConvertibleSecurities Namespace Prefix: us-gaap\_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: durationX-DefinitionTotal DefinitionEquity impact of all stockholders' equity (deficit) items, net of receivables from officers, directors, owners, and affiliates of the value entity which are attributable to the parent. The amount of new stock issued during the period, economic entity's stockholders' equity attributable to the parent excludes Includes shares issued 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 an is sometimes called permanent equity initial public offering or a secondary public offering. ReferencesReference 1: http://www.fasb.xbrl.org/2009-us-gaap/role/ref/legacyRef-commonPracticeRef-PublisherFASB-Name Accounting Standards Codification-Section 50-Paragraph 2-SubTopic 10-Topic 235-505-Publisher FASB SubTopic 10-Section 599-Paragraph 1-Subparagraph (SX 210.4-08(g)-(1)(ii))-URI https://asc.fasb.org/1943274/2147481112/505 extlink & oid =120395691 & loc =d3e23780-10-50-122690Reference-2Reference-2: http://www.xbrl.org/2003/role/exampleRef-PublisherFASB-Topic 946-SubTopic 830-Name Accounting Standards Codification-Topic 852-SubTopic 10-Section 55-Paragraph 40-11-Publisher FASB-URI https://asc.fasb.org/1943274/2147480167/946 extlink & oid =84165509 & loc =d3e56426-830-55-112766Reference-11Reference-3: http://fasb-www.xbrl.org/2003-us-gaap/role/disclosureRef-ref/legacyRef-PublisherFASB-Topic 946-SubTopic 205-Name Accounting Standards Codification-Topic 310-SubTopic 10-Section 599-45-Paragraph 2-4-Subparagraph (a SAB-Topic 4-E)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480767/946 extlink & oid =122083836 & loc =d3e74512-122707Reference-205-45-4Reference-4: http://fasb-www.xbrl.org/2003-us-gaap/role/disclosureRef-ref/legacyRef-PublisherFASB-Topic 946-SubTopic 505-Name Accounting Standards Codification-Topic 210-SubTopic 10-Section 599-50-Paragraph 2-Subparagraph (a SX 210.5-02(31))-Publisher FASB-URI https://asc.fasb.org/1943274/2147481004/946 extlink & oid =120391452 & loc =d3e13212-505-50-122682Reference-2Reference-5: http://fasb-www.xbrl.org/2003-us-gaap/role/disclosureRef-ref/legacyRef-PublisherFASB-Topic 946-SubTopic 220-Name Accounting Standards Codification-Section 599-Paragraph 3-Subparagraph (SX 210.6-09(4)(b))-Publisher FASB-URI https://asc.fasb.org/1943274/2147483575/946-220-599-3Reference-6: http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Section 599-Paragraph 1-Subparagraph (SX 210.5-02(29))-URI https://asc.fasb.org/1943274/2147480566/210 extlink & oid =120391452 & loc =d3e13212-122682Reference-6: http://fasb.org/us-gaap/role/ref/legacyRef-PublisherFASB-Name Accounting Standards Codification-Topic 210-SubTopic 10-Section 599-Paragraph 1-Subparagraph (SX 210.5-02(30 28))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210 extlink & oid =120391452 & loc =d3e13212-10-599-122682Reference-1Reference-7: http://www.fasb.xbrl.org/2009-us-gaap/role/commonPracticeRef-ref/legacyRef-PublisherFASB-Topic 505-SubTopic 10-Name Accounting Standards Codification-Topic 825-SubTopic 10-Section 50-599-Paragraph 28-1-Subparagraph (c SX 210.3-04)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480008/505 extlink & oid =123596393 & loc =d3e14064-10-599-108612Reference-1Reference-8: http://www.fasb.xbrl.org/2009-us-gaap/role/commonPracticeRef-ref/legacyRef-PublisherFASB-Topic 210-SubTopic 10-Name Accounting Standards Codification-Topic 223-SubTopic 10-Section 50-599-Paragraph 3-1-Subparagraph (c SX 210.5-02(29))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210 extlink & oid =114001798 & loc =d3e33918-111571-10-599-1-Details Name: us-Section 599-Paragraph 1-Subparagraph (SX 210.5-02(29 28))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210 extlink & oid =120391452 & loc =d3e13212-122682-40-599-1-Details Name: us-gaap\_StockIssuedDuringPeriodValueRestrictedStockAwardGross-gaap\_StockIssuedDuringPeriodSharesNewIssues Namespace Prefix: us-gaap\_Data Type: xbrli:monetaryItemType sharesItemType Balance Type: credit na Period Type: durationX-DefinitionAmount DefinitionAggregate value of stock related equity (deficit) attributable to Restricted Stock Awards issued during the period parent.Excludes temporary equity and equity attributable to noncontrolling interest. ReferencesReference 1: http://fasb-www.xbrl.org/us-gaap/role/ref/legacyRef-Publisher FASB-gaap\_StockholdersEquity Namespace Prefix: us-gaap\_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instantConsolidated Statements of Cash Flows-USD (\$ 12 Months EndedDec 31, 2022-2023 Dec. 31, 2021Cash 2022Cash Flows From Operating Activities: Net loss \$ (2, 911, 551) \$ (5, 497, 175) \$ (1, 337, 923) Adjustments to reconcile net loss to net cash provided by (used in) operating activities: Depreciation and intangible asset amortization expense 29, 655 32, 442 65 372Gain on forgiveness of note payable (517, 032) Share 442Share-based compensation 187, 615 307, 736 369, 214Common stock issued for other expense 67, 000Provision 736Provision for doubtful accounts (2, 056) (54, 708) 16, 844Provision- Provision for asset and obsolete inventory 121, 791 (20, 472) (1, 666) Gain on lease termination (15, 832) Loss on disposal of assets 4, 489 67, 567Amortization of operating 489Operating lease ROU asset expense 106, 765 103, 003Goodwill 903 204, 521Goodwill impairment charges 631, 064Changes 064Changes in operating assets and liabilities: Accounts receivable (13, 590) 231, 504 504Contract assets 162 224, 808 414) Inventory (69, 784) 50, 387 (49, 551) Prepaid 387Prepaid expenses and other 1, 176, 806 (216, 202) (235, 897) Accounts payable and accrued liabilities (582, 534) (175, 409) (476, 450) Deferred revenue (3, 838, 771) 1, 498, 732 (884, 350) Accrued interest 2, 832Deposits (14, 747) Operating 732Operating lease liability, net (108, 735) (91, 279) (259, 475) Accrued equity compensation 6, 345Net 345 (44, 809) Net cash used in operating activities (6, 129, 063) (3, 189, 543) (3, 207, 190) Cash Flows From Investing Activities Purchases of property and equipment (30, 348) (68, 657) Proceeds from the sale of property and equipment 2, 250 11, 500Net 250Net cash provided by (used in) investing activities (28, 098) (57, 157) Cash Flows From Financing Activities Payment of dividends on series B preferred stock (35, 984) Redemption of series B preferred stock (1, 980, 000) Net cash proceeds on sale of common stock and warrants, net of expenses 21, 711, 131Net 131 Cash proceeds from sale of preferred stock and warrants, net of issuance costs 2, 624, 874Proceeds from issuance of note payable 514, 200Net cash provided by financing activities 19, 695, 147Net 147 3, 129, 074Net change in cash and cash equivalents (6, 128, 863) 16, 477, 506Cash 506 (125, 273) Cash and cash equivalents, beginning of period 18, 637, 114 2, 159, 608Cash 608 2, 284, 881Cash and cash equivalents, end of period 12, 508, 251 18, 637, 114 2, 159, 608Supplemental-114Supplemental cash flow information: Interest paid Income taxes paid Non-cash investing and financing activities: Adjustment of carrying value of series B

preferred stock to redemption value 2,262,847Conversion of series B preferred stock 1,980,000 Accrued series B interest payable settled in shares of common stock 67,447Series A preferred stock converted into shares of common stock Deemed 000Deemed dividend on series B preferred stock arising on down round 439,999Cashless exercise 999-Dividend on redemption of series A preferred stock settled in shares of common stock 20,595Right of Use asset arising on new office lease 582,838Cashless exercise of prefunded-warrants net \$ 2 X- DefinitionCash proceeds from sale of common stock and 20,595Right of Use asset arising on new office lease 582,838Cashless exercise of prefunded-warrants net \$ 2 X- DefinitionAccrued series B dividend payable settled in shares of common stock issuance costs. ReferencesNo definition available. Details Name: CEAD\_AccruedSeriesBDividendPayableSettledInSharesOfCommonStock Namespace Prefix: CEAD\_Data Type: xbrli:monetaryItemType Balance Type: debitPeriod Type: durationX- DefinitionCash proceeds from sale of preferred stock and warrants, net of issuance costs. ReferencesNo definition available. Details Name: CEAD\_AdjustmentOfCarryingValueOfSeriesBPreferredStockToRedemptionValue Namespace Prefix: CEAD\_Data Type: xbrli:monetaryItemType Balance Type: debitPeriod Type: durationX- DefinitionCash proceeds from sale of common stock and warrants net of issuance costs. ReferencesNo definition available. Details Name: CEAD\_CashProceedsFromSaleOfCommonStockAndWarrantsNetOfIssuanceCosts Namespace Prefix: CEAD\_Data Type: xbrli:monetaryItemType Balance Type: debitPeriod Type: durationX- DefinitionCash proceeds from sale of preferred stock and warrants, net of issuance costs. ReferencesNo definition available. Details Name: CEAD\_CashProceedsFromSaleOfPreferredStockAndWarrantsNetOfIssuanceCosts Namespace Prefix: CEAD\_Data Type: xbrli:monetaryItemType Balance Type: debitPeriod Type: durationX- DefinitionCashless exercise or prepaid warrants. ReferencesNo definition available. Details Name: CEAD\_CashlessExerciseOrPrepaidWarrants Namespace Prefix: CEAD\_Data Type: xbrli:monetaryItemType Balance Type: creditPeriod Type: durationX- DefinitionCommon stock issued for other expense. ReferencesNo definition available. Details Name: CEAD\_CommonStockIssuedForOtherExpense Namespace Prefix: CEAD\_Data Type: xbrli:monetaryItemType Balance Type: debitPeriod Type: durationX- DefinitionGain on forgiveness of note payable. ReferencesNo definition available. Details Name: CEAD\_GainOnForgivenessOfNotePayable Namespace Prefix: CEAD\_Data Type: xbrli:monetaryItemType Balance Type: creditPeriod Type: durationX- DefinitionIncrease decrease in deferred compensation accrued equity compensation. ReferencesNo definition available. Details Name: CEAD\_IncreaseDecreaseInDeferredCompensationAccruedEquityCompensation Namespace Prefix: CEAD\_Data Type: xbrli:monetaryItemType Balance Type: debitPeriod Type: durationX- DefinitionIncrease decrease in operating deposit. ReferencesNo definition available. Details Name: CEAD\_IncreaseDecreaseInOperatingDeposit Namespace Prefix: CEAD\_Data Type: xbrli:monetaryItemType Balance Type: debitPeriod Type: durationX- DefinitionNoncash dividend on redemption of Series A Preferred Stock settled in shares of common stock. ReferencesNo definition available. Details Name: CEAD\_NoncashDividendOnRedemptionOfSeriesPreferredStockSettledInSharesOfCommonStock Namespace Prefix: CEAD\_Data Type: xbrli:monetaryItemType Balance Type: debitPeriod Type: durationX- DefinitionConversion of series B preferred stock. ReferencesNo definition available. Details Name: CEAD\_NoncashInvestingAndFinancingActivitiesConversionOfSeriesBPreferredStock Namespace Prefix: CEAD\_Data Type: xbrli:monetaryItemType Balance Type: creditPeriod Type: durationX- DefinitionDeemed dividend on series B preferred stock arising on down round. ReferencesNo definition available. Details Name: CEAD\_NoncashInvestingAndFinancingActivitiesDeemedDividendPreferredStockArisingOnDownRound Namespace Prefix: CEAD\_Data Type: xbrli:monetaryItemType Balance Type: creditPeriod Type: durationX- DefinitionOptions issued for accrued equity compensation liability. ReferencesNo definition available. Details Name: CEAD\_OptionsIssuedForAccruedEquityCompensationLiability Namespace Prefix: CEAD\_Data Type: xbrli:monetaryItemType Balance Type: creditPeriod Type: durationX- DefinitionRedemption of series B preferred stock. ReferencesNo definition available. Details Name: CEAD\_PaymentsForRedemptionOfPreferredStock Namespace Prefix: CEAD\_Data Type: xbrli:monetaryItemType Balance Type: creditPeriod Type: durationX- DefinitionRight of Use asset arising on new office lease. ReferencesNo definition available. Details Name: CEAD\_RightOfUseAssetArisingOnNewOfficeLease Namespace Prefix: CEAD\_Data Type: xbrli:monetaryItemType Balance Type: debitPeriod Type: durationX- DefinitionSeries A Preferred stock converted into shares of common stock. ReferencesNo definition available. Details Name: CEAD\_SeriesPreferredStockConvertedIntoSharesOfCommonStock Namespace Prefix: CEAD\_Data Type: xbrli:monetaryItemType Balance Type: debitPeriod Type: durationX- ReferencesNo definition available. Details Name: us-gaap\_AdjustmentsToReconcileNetIncomeLossToCashProvidedByUsedInOperatingActivitiesAbstract Namespace Prefix: us-gaap\_Data Type: xbrli:stringItemType Balance Type: naPeriod Type: durationX- DefinitionAmount of cash and cash equivalents, and cash and cash equivalents restricted to withdrawal or usage; including, but not limited to, disposal group and discontinued operations. Cash includes, but is not limited to, currency on hand, 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-PublisherFASB-Topic230-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph8-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147482913/230-10-50-8Reference2: http://fasb.org/us-gaap/role/ref/legacyRef-Topic230-SubTopic10-Section50-Paragraph8-URIhttps://asc.fasb.org/extlink&oid=126999549&loc=SL98516268-108586Reference3: http://fasb.org/us-gaap/role/ref/legacyRef-PublisherFASB-NameAccountingStandardsCodification-Topic230-SubTopic10-Section45-Paragraph24-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147482740/230-extlink&oid=126954810&loc=d3e3521-108585Reference10-45-24Reference3: http://fasb.org/us-gaap/role/ref/legacyRef-PublisherFASB-NameAccountingStandardsCodification-Topic230-SubTopic10-Section45-Paragraph4-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147482740/230-extlink&oid=126954810&loc=d3e3044-108585-10-45-4> Details Name: us-gaap\_CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsIncludingDisposalGroupAndDiscontinuedOperations Namespace Prefix: us-gaap\_Data Type: xbrli:monetaryItemType Balance Type: debitPeriod Type: instantX- DefinitionAmount of increase (decrease) in cash, cash equivalents, and cash and cash equivalents restricted to withdrawal or usage; including effect from exchange rate change. Cash includes, but is not limited to, currency on hand, demand deposits with banks or financial institutions, and other accounts with general characteristics of demand deposits. Cash equivalents include, but are not limited to, short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-PublisherFASB-Topic230-SubTopic10-NameAccountingStandardsCodification-Topic830-SubTopic230-Section45-Paragraph4-24-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147482740/230-extlink&oid=123444420&loc=d3e32268-110906Reference10-45-24Reference2: http://fasb.org/us-gaap/role/ref/legacyRef-PublisherFASB-NameAccountingStandardsCodification-Topic230-SubTopic10-Section45-Paragraph24-1-SubTopic230-Topic830-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147481877/830-extlink&oid=126954810&loc=d3e3521-108585-230-45-1> Details Name: us-gaap\_CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseIncludingExchangeRateEffect Namespace Prefix: us-gaap\_Data Type: xbrli:monetaryItemType Balance Type: debitPeriod Type: durationX- ReferencesNo definition available. Details Name: us-gaap\_CashFlowNoncashInvestingAndFinancingActivitiesDisclosureAbstract Namespace Prefix: us-gaap\_Data Type: xbrli:stringItemType Balance Type: naPeriod Type: durationX- DefinitionThe aggregate expense recognized in the current period that allocates the cost of tangible assets, intangible assets, or depleting assets to periods that benefit from use of the assets. ReferencesReference 1: [http://www.fasb.org/2003/us-gaap/role/ref/legacyRef-PublisherFASB-NameAccountingStandardsCodification-Section45-Paragraph28-Subparagraph\(b\)-SubTopic10-Topic230-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147482740/230-10-45-28Reference2: http://www.xbrl.org/2003/role/disclosureRef-Topic280-SubTopic10-Section50-Paragraph22-Subparagraph\(c\)-URIhttps://asc.fasb.org/extlink&oid=126901519&loc=d3e8736-108599Reference2: http://fasb.org/us-gaap/role/ref/legacyRef-PublisherFASB-NameAccountingStandardsCodification-Topic230-SubTopic10-Section45-50-Paragraph28-22-Subparagraph\(b\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147482810/280-extlink&oid=126954810&loc=d3e3602-108585-10-50-22](http://www.fasb.org/2003/us-gaap/role/ref/legacyRef-PublisherFASB-NameAccountingStandardsCodification-Section45-Paragraph28-Subparagraph(b)-SubTopic10-Topic230-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147482740/230-10-45-28Reference2: http://www.xbrl.org/2003/role/disclosureRef-Topic280-SubTopic10-Section50-Paragraph22-Subparagraph(c)-URIhttps://asc.fasb.org/extlink&oid=126901519&loc=d3e8736-108599Reference2: http://fasb.org/us-gaap/role/ref/legacyRef-PublisherFASB-NameAccountingStandardsCodification-Topic230-SubTopic10-Section45-50-Paragraph28-22-Subparagraph(b)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147482810/280-extlink&oid=126954810&loc=d3e3602-108585-10-50-22) Details Name: us-gaap\_DepreciationDepletionAndAmortization Namespace Prefix: us-gaap\_Data Type: xbrli:monetaryItemType Balance Type: debitPeriod Type: durationX- DefinitionAmount of gain (loss) on sale or disposal of property, plant and equipment assets, excluding oil and gas property and timber property. ReferencesReference 1: [http://www.xbrl.org/2009/role/commonPracticeRef-PublisherFASB-Topic230-SubTopic10-NameAccountingStandardsCodification-Topic230-SubTopic10-Section45-Paragraph28-Subparagraph\(b\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147482740/230-extlink&oid=126954810&loc=d3e3602-10-45-108585Reference---28Reference2: http://www.xbrl.org/2009/role/commonPracticeRef-PublisherFASB-Topic360-SubTopic10-NameAccountingStandardsCodification-Section45-Paragraph5-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147482130/360-10-45-5Reference3: http://www.xbrl.org/2009/role/commonPracticeRef-Topic360-SubTopic10-Section50-Paragraph3-Subparagraph\(c\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147482099/360-extlink&oid=109226691&loc=d3e2941-110230-10-50-3](http://www.xbrl.org/2009/role/commonPracticeRef-PublisherFASB-Topic230-SubTopic10-NameAccountingStandardsCodification-Topic230-SubTopic10-Section45-Paragraph28-Subparagraph(b)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147482740/230-extlink&oid=126954810&loc=d3e3602-10-45-108585Reference---28Reference2: http://www.xbrl.org/2009/role/commonPracticeRef-PublisherFASB-Topic360-SubTopic10-NameAccountingStandardsCodification-Section45-Paragraph5-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147482130/360-10-45-5Reference3: http://www.xbrl.org/2009/role/commonPracticeRef-Topic360-SubTopic10-Section45-Paragraph5-URIhttps://asc.fasb.org/extlink&oid=126905981&loc=d3e2443-110228Reference3: http://www.xbrl.org/2009/role/commonPracticeRef-PublisherFASB-NameAccountingStandardsCodification-Topic360-SubTopic10-Section50-Paragraph3-Subparagraph(c)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147482099/360-extlink&oid=109226691&loc=d3e2941-110230-10-50-3) Details Name: us-gaap\_GainLossOnDispositionOfAssets Namespace Prefix: us-gaap\_Data Type: xbrli:monetaryItemType Balance Type: creditPeriod Type: durationX- DefinitionAmount of gain (loss) on termination of lease before expiration of lease term. ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-NameAccountingStandardsCodification-Topic842-SubTopic20-Section40-Paragraph1-URIhttps://asc.fasb.org/extlink&oid=123386189&loc=SL77918607-209975> Details Name: us-gaap\_GainLossOnTerminationOfLease Namespace Prefix: us-gaap\_Data Type: xbrli:monetaryItemType Balance Type: creditPeriod Type: durationX- DefinitionTotal loss recognized during the period from the impairment of goodwill plus the loss recognized in the period resulting from the impairment of the carrying amount of intangible assets, other than goodwill. ReferencesNo definition available. Details Name: us-gaap\_GoodwillAndIntangibleAssetImpairment Namespace Prefix: us-gaap\_Data Type: xbrli:monetaryItemType Balance Type: debitPeriod Type: durationX- DefinitionThe amount of cash paid during the current period to foreign, federal, state, and local authorities as taxes on income, net of any cash received during the current period as refunds for the overpayment of taxes. ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-PublisherFASB-NameAccountingStandardsCodification-Topic230-SubTopic10-Section50-Paragraph2-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147482913/230-extlink&oid=126999549&loc=d3e4297-108586-10-50-2> Details Name: us-gaap\_IncomeTaxesPaidNet Namespace Prefix: us-gaap\_Data Type: xbrli:monetaryItemType Balance Type: creditPeriod Type: durationX- DefinitionThe increase (decrease) during the reporting period in the amounts payable to vendors for goods and services received and the amount of obligations and expenses incurred but not paid. ReferencesReference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-PublisherFASB-NameAccountingStandardsCodification-Section45-Paragraph28-Subparagraph\(a\)-SubTopic10-Topic230-PublisherFASB-SubTopic10-Section45-Paragraph28-Subparagraph\(a\)-URIhttps://asc.fasb.org/1943274/2147482740/230-extlink&oid=126954810&loc=d3e3602-108585-10-45-28](http://fasb.org/us-gaap/role/ref/legacyRef-PublisherFASB-NameAccountingStandardsCodification-Section45-Paragraph28-Subparagraph(a)-SubTopic10-Topic230-PublisherFASB-SubTopic10-Section45-Paragraph28-Subparagraph(a)-URIhttps://asc.fasb.org/1943274/2147482740/230-extlink&oid=126954810&loc=d3e3602-108585-10-45-28) Details Name: us-gaap\_IncreaseDecreaseInAccountsPayableAndAccruedLiabilities Namespace Prefix: us-gaap\_Data Type: xbrli:monetaryItemType Balance Type: debitPeriod Type: durationX- DefinitionThe increase (decrease) during the reporting period in amount due within one year (or one business cycle) from customers for the credit sale of goods and services. ReferencesReference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-PublisherFASB-NameAccountingStandardsCodification-Section45-Paragraph28-Subparagraph\(a\)-SubTopic10-Topic230-PublisherFASB-SubTopic10-Section45-Paragraph28-Subparagraph\(a\)-URIhttps://asc.fasb.org/1943274/2147482740/230-extlink&oid=126954810&loc=d3e3602-108585-10-45-28](http://fasb.org/us-gaap/role/ref/legacyRef-PublisherFASB-NameAccountingStandardsCodification-Section45-Paragraph28-Subparagraph(a)-SubTopic10-Topic230-PublisherFASB-SubTopic10-Section45-Paragraph28-Subparagraph(a)-URIhttps://asc.fasb.org/1943274/2147482740/230-extlink&oid=126954810&loc=d3e3602-108585-10-45-28) Details Name: us-gaap\_IncreaseDecreaseInAccountsReceivable - gaap\_StockIssuedDuringPeriodSharesIssuedForServices Namespace Prefix: us-gaap\_Data Type: xbrli:sharesItemType monetaryItemType Balance Type: na-creditPeriod



Type:durationX- DefinitionNumber DefinitionAmount of increase share options( decrease) in right to consideration in exchange for good or share units) exercised during service transferred to customer when right is conditioned on something the other current period than passage of time. ReferencesReference 1: http:// www.xbrl.org / 2003-2009 / role / disclosureRef commonPracticeRef - Publisher FASB- Topic 230- SubTopic 10 - Name Accounting Standards Codification- Topic 918- SubTopic 10- Section 50-45- Paragraph 2-28- Subparagraph (e-a) - Publisher FASB (i) (iv) (02)- URI https:// asc.fasb.org / 1943274 / 2147482740 / 230 extlink & oid = 128089324 & loc = d3e5070- 413901Reference 2- 10- 45- 28 Details Name: http:// fasb.org / us- gaap- gaap- IncreaseDecreaseInContractWithCustomerAsset Namespace Prefix: us- gaap\_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionAmount of increase (decrease) in obligation to transfer good or service to customer for which consideration has been received or is receivable. ReferencesReference 1: http:// www.xbrl.org / 2009-2003 / role / commonPracticeRef- disclosureRef- Publisher FASB- Topic 912- SubTopic 310 - Name Accounting Standards Codification- Section 45- Paragraph 11- Subparagraph (b)- Publisher FASB- URI https:// asc.fasb.org / 1943274 / 2147482312 / 912- 310- 45- 11Reference 2: http:// www.xbrl.org / 2009 / role / commonPracticeRef- Topic 230- SubTopic 10 - Section 45- Paragraph 28- Subparagraph (a)- URI https:// asc.fasb.org / extlink & oid = 126954810 & loc = d3e3602- 108585Reference 2: http:// www.xbrl.org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 912- SubTopic 310- Section 45- Paragraph 11- 28- Subparagraph (b-a) - Publisher FASB - URI https:// asc.fasb.org / 1943274 / 2147482740 / 230 extlink & oid = 126938201 & loc = d3e55415- 109406- 10- 45- 28 Details Name: us- gaap- IncreaseDecreaseInContractWithCustomerLiability Namespace Prefix: us- gaap\_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionThe increase (decrease) during the reporting period in the aggregate value of all inventory held by the reporting entity, associated with underlying transactions that are classified as operating activities. 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- IncreaseDecreaseInInventories Namespace Prefix: us- gaap\_ Data Type: xbrli: monetaryItemType Balance Type: credit 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- DefinitionAmount of increase (decrease) in obligation for operating lease. ReferencesReference 1: http:// www.xbrl.org / 2009 / role / commonPracticeRef- Publisher FASB- Topic 230- SubTopic 10 - Name Accounting Standards Codification- Topic 842- SubTopic 20- Section 50-45- Paragraph 4- 28- Subparagraph (g-a) (i)- Publisher FASB - URI https:// asc.fasb.org / 1943274 / 2147482740 / 230 extlink & oid = 128292326 & loc = SL77918686- 10- 45- 209980Reference 2: http:// www.xbrl.org / 2009 / role / commonPracticeRef- Publisher FASB- Name Accounting Standards Codification- Section 45- Paragraph 4- Subparagraph (g) (1)- SubTopic 20- Topic 230- 842- Publisher FASB SubTopic 10- Section 45- Paragraph 28- Subparagraph (a)- URI https:// asc.fasb.org / 1943274 / 2147478964 / 842 extlink & oid = 126954810 & loc = d3e3602- 108585- 20- 50- 4 Details Name: us- gaap- IncreaseDecreaseInOperatingLeaseLiability Namespace Prefix: us- gaap\_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionAmount of increase (decrease) of consideration paid in advance for other costs that provide economic benefits in 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- IncreaseDecreaseInPrepaidExpensesOther Namespace Prefix: us- gaap\_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionAmount of cash paid for interest, excluding capitalized interest, classified as operating activity. Includes, but is not limited to, payment to settle zero- coupon bond for accreted interest of debt discount and debt instrument with insignificant coupon interest rate in relation to effective interest rate of borrowing attributable to accreted interest of debt discount. ReferencesReference 1: http:// www.xbrl.org / 2003 / role / disclosureRef- Publisher FASB- Topic 230- SubTopic 10 - Name Accounting Standards Codification- Section 45- Paragraph 17- Subparagraph (d)- Publisher FASB- URI https:// asc.fasb.org / 1943274 / 2147482740 / 230- 10- 45- 17Reference 2: http:// www.xbrl.org / 2003 / role / disclosureRef- Topic 230- SubTopic 10 - Section 50- Paragraph 2- URI https:// asc.fasb.org / extlink & oid = 126999549 & loc = d3e4297- 108586Reference 2: http:// www.xbrl.org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Section 45- Paragraph 25- Subparagraph (e)- Publisher FASB- URI https:// asc.fasb.org / 1943274 / 2147482740 / 230- 10- 45- 25Reference 3: http:// www.xbrl.org / 2003 / role / disclosureRef- Topic 230- SubTopic 10 - Section 45- Paragraph 17- Subparagraph (d)- URI https:// asc.fasb.org / extlink & oid = 126954810 & loc = d3e3367- 108585Reference 3: http:// www.xbrl.org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 230- SubTopic 10- Section 45- 50- Paragraph 25- 2- Publisher FASB Subparagraph (e)- URI https:// asc.fasb.org / 1943274 / 2147482913 / 230 extlink & oid = 126954810 & loc = d3e3536- 108585- 10- 50- 2 Details Name: us- gaap- InterestPaidNet Namespace Prefix: us- gaap\_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionAmount of loss from reductions in inventory due to subsequent measurement adjustments, including, but not limited to, physical deterioration, obsolescence, or changes in price levels. ReferencesReference 1: http:// www.xbrl.org / 2003 / role / disclosureRef- Publisher FASB- Topic 330- SubTopic 10 - Name Accounting Standards Codification- Topic 330- SubTopic 10- Section 50- Paragraph 2- Publisher FASB- URI https:// asc.fasb.org / 1943274 / 2147483080 / 330 extlink & oid = 116847112 & loc = d3e4542- 108314- 10- 50- 2 Details Name: us- gaap- InventoryWriteDown Namespace Prefix: us- gaap\_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionAmount 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- DefinitionAmount of cash inflow (outflow) from investing activities, including discontinued operations. Investing activity cash flows include making and collecting loans and acquiring and disposing of debt or equity instruments and property, plant, and equipment and other productive assets. ReferencesReference 1: http:// www.xbrl.org / 2003 / role / disclosureRef- 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- DefinitionAmount of cash inflow (outflow) from operating activities, including discontinued operations. Operating activity cash flows include transactions, adjustments, and changes in value not defined as investing or financing activities. ReferencesReference 1: http:// fasb.org / us- gaap / role / ref / legacyRef- 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- DefinitionThe 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 / 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 ( I ( ii) )- Publisher FASB - URI https:// asc.fasb.org / 1943274 / 2147480678 / 235 extlink & oid = 120399700 & loc = SL114874048- 224260Reference 10- 599- 1Reference 2: http:// www.xbrl.org / 2003 / role / disclosureRef- Publisher FASB- Topic 323- SubTopic 10- Name Accounting Standards Codification- Topic 280- SubTopic 10- Section 50- Paragraph 32- 3- Subparagraph ( f-c )- Publisher FASB - URI https:// asc.fasb.org / 1943274 / 2147481687 / 323 extlink & oid = 126901519 & loc = d3e8933- 108599Reference 10- 50- 3Reference 3: http:// www.xbrl.org / 2003 / role / disclosureRef- Publisher FASB- Topic 825- SubTopic 10 - Name Accounting Standards Codification- Topic 250- SubTopic 10- Section 50- Paragraph 4- 28- Subparagraph (f)- Publisher FASB- URI https:// asc.fasb.org / 1943274 / 2147482907 / 825 extlink & oid = 124431687 & loc = d3e22595- 107794Reference 10- 50- 28Reference 4: http:// fasb- www xbrl.org / 2003 us- gaap / role / disclosureRef / legacyRef- Publisher FASB- Topic 220- SubTopic 10 - 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 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- 23801Reference 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- 227067Reference 10- 50- 1Reference 7: http:// www.xbrl.org / 2003 / role / disclosureRef- Publisher FASB- Topic 815- SubTopic 40- Name Accounting Standards Codification- Topic 470- SubTopic 10- Section 599- 65- Paragraph 1B- 1- Subparagraph ( f SX 210. 13- 02 (a)- Publisher FASB (5))- URI https:// asc.fasb.org / 1943274 / 2147480175 / 815 extlink & oid = 126975872 & loc = SL124442552- 40- 65- 122756Reference 8: http:// fasb- www xbrl.org / 2003 us- gaap / role / disclosureRef / legacyRef- Publisher FASB- Topic 250- SubTopic 10 - Name Accounting Standards Codification- Topic 220- SubTopic 10- Section 599- 50- Paragraph 2- 8- Publisher FASB Subparagraph (SX 210. 5- 03 (20))- URI https:// asc.fasb.org / 1943274 / 2147483443 / 250 extlink & oid = 126952954 & loc = SL114868664- 224227Reference 10- 50- 8Reference 9: http:// fasb- www xbrl.org / 2003 us- gaap / role / disclosureRef / legacyRef- Publisher FASB- Topic 250- SubTopic 10 - Name Accounting Standards Codification- Topic 230- SubTopic 10- Section 45- 50- Paragraph 28- 9- Publisher FASB - URI https:// asc.fasb.org / 1943274 / 2147483443 / 250 extlink & oid = 126954810 & loc = d3e3602- 108585Reference 10- 50- 9Reference 10: http:// www.xbrl.org / 2003 / role / disclosureRef- Publisher FASB- Topic 250- SubTopic 10 - Name Accounting Standards Codification- Section 50- Paragraph 11- Subparagraph (a)- Publisher FASB- URI https:// asc.fasb.org / 1943274 / 2147483443 / 250- 10- 50- 11Reference 11: http:// www.xbrl.org / 2003 / role / disclosureRef- Topic 250- SubTopic 10 - Section 50- Paragraph 1- Subparagraph (b) (2)- URI https:// asc.fasb.org / extlink

&oid=124431687&loc=d3e22499-107794Reference 11: http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-Name Accounting Standards Codification-Topic 470-SubTopic 10-Section 599-50-Paragraph 1A-11-Subparagraph (b) SX 210.13-01(a)-Publisher FASB (4) (iv)-URI https://asc.fasb.org/1943274/2147483443/250 extlink&oid=126975872&loc=SL124442526-10-50-122756Reference 11Reference 12: http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-Topic 250-SubTopic 10-Name Accounting Standards Codification-Topic 470-SubTopic 10-Section 599-50-Paragraph 1A-Subparagraph (SX 210.13-01(a)-4-Publisher FASB (3)(iii)(A))-URI https://asc.fasb.org/1943274/2147483443/250 extlink&oid=126975872&loc=SL124442526-122756Reference 10-50-4Reference 13: http://www.xbrl.org/2003/role/disclosureRef-exampleRef-PublisherFASB-Topic 946-SubTopic 830-Name Accounting Standards Codification-Topic 470-SubTopic 10-Section 599-55-Paragraph 1B-Subparagraph (SX 210.10-13-Publisher FASB 02(a)(4)(i))-URI https://asc.fasb.org/1943274/2147480167/946 extlink&oid=126975872&loc=SL124442526-830-55-122756Reference 10Reference 14: http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-Topic 946-SubTopic 220-Name Accounting Standards Codification-Topic 470-SubTopic 10-Section 599-45-Paragraph 1A-7-Publisher FASB Subparagraph (SX 210.13-01(a)(4)(i))-URI https://asc.fasb.org/1943274/2147483581/946 extlink&oid=126975872&loc=SL124442526-220-45-122756Reference 7Reference 15: http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-Topic 944-SubTopic 220-Name Accounting Standards Codification-Topic 250-SubTopic 10-Section 50-599-Paragraph 9-1-Subparagraph (SX 210.7-04(18))-Publisher FASB-URI https://asc.fasb.org/1943274/2147483586/944 extlink&oid=124431687&loc=d3e22663-220-599-107794Reference 16: http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-Topic 280-SubTopic 10-Name Accounting Standards Codification-Topic 470-SubTopic 10-Section 599-50-Paragraph 1B-22-Publisher FASB Subparagraph (SX 210.13-02(a)(4)(iv))-URI https://asc.fasb.org/1943274/2147482810/280 extlink&oid=126975872&loc=SL124442526-10-50-122756Reference 22Reference 17: http://www.xbrl.org/2009-2003/role/commonPracticeRef-disclosureRef-PublisherFASB-Topic 946-SubTopic 220-Name Accounting Standards Codification-Topic 470-SubTopic 10-Section 599-Paragraph 1A-1-Subparagraph (SX 210.13-6-01-01-01(a)(9)(4)-Publisher FASB (3))-URI https://asc.fasb.org/1943274/2147483575/946 extlink&oid=126975872&loc=SL124442526-220-599-122756Reference 11Reference 18: http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-Topic 946-SubTopic 220-Name Accounting Standards Codification-Topic 825-SubTopic 10-Section 50-599-Paragraph 28-3-Subparagraph (SX 210.6-09(1)(d))-Publisher FASB-URI https://asc.fasb.org/1943274/2147483575/946 extlink&oid=123596393&loc=d3e14064-108612Reference 220-599-3Reference 19: http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-Topic 470-SubTopic 10-Name Accounting Standards Codification-Topic 250-SubTopic 10-Section 50-599-Paragraph 3-1A-Subparagraph (SX 210.13-01(a)(4)(i))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480097/470 extlink&oid=124431687&loc=d3e22583-10-599-107794Reference 1AReference 20: http://www.xbrl.org/2003-2009/role/disclosureRef-commonPracticeRef-PublisherFASB-Topic 470-SubTopic 10-Name Accounting Standards Codification-Topic 235-SubTopic 10-Section 599-Paragraph 1A-Subparagraph (SX 210.13-01(a)(4-08(g)(1)(ii))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480097/470 extlink&oid=120395691&loc=d3e23780-10-599-122690Reference 1AReference 21: http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-Topic 470-SubTopic 10-Name Accounting Standards Codification-Topic 260-SubTopic 10-Section 45-599-Paragraph 60B-1A-Subparagraph (SX 210.13-01(a)(4)(iii)(A))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480097/470 extlink&oid=126958026&loc=SL5780123-10-599-109256Reference 1AReference 22: http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-Topic 470-SubTopic 10-Name Accounting Standards Codification-Topic 323-SubTopic 10-Section 50-599-Paragraph 3-1A-Subparagraph (e) SX 210.13-01(a)(4)(iv))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480097/470 extlink&oid=114001798&loc=d3e33918-10-599-11571Reference 1AReference 23: http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-Topic 470-SubTopic 10-Name Accounting Standards Codification-Topic 250-SubTopic 10-Section 50-599-Paragraph 8-1A-Subparagraph (SX 210.13-01(a)(5))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480097/470 extlink&oid=124431687&loc=d3e22658-10-599-107794Reference 1AReference 24: http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-Topic 470-SubTopic 10-Name Accounting Standards Codification-Topic 220-SubTopic 10-Section 45-599-Paragraph 1A-1B-Subparagraph (SX 210.13-02(a)(4)(i))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480097/470 extlink&oid=126968391&loc=SL7669619-10-599-108580Reference 1BReference 25: http://www.xbrl.org/2003/role/exampleRef-disclosureRef-PublisherFASB-Topic 470-SubTopic 10-Name Accounting Standards Codification-Topic 280-SubTopic 10-Section 50-599-Paragraph 34-1B-Subparagraph (SX 210.13-02(a)(4)(iii)(A))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480097/470 extlink&oid=126901519&loc=d3e8924-10-599-108599Reference 1BReference 26: http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-Topic 470-SubTopic 10-Name Accounting Standards Codification-Topic 250-SubTopic 10-Section 50-599-Paragraph 11-1B-Subparagraph (b) SX 210.13-02(a)(4)(iii)(B))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480097/470 extlink&oid=124431687&loc=d3e22694-10-599-107794Reference 1BReference 27: http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-Topic 470-SubTopic 10-Name Accounting Standards Codification-Topic 250-SubTopic 10-Section 50-599-Paragraph 11-1B-Subparagraph (SX 210.13-02(a)(4)(iv))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480097/470 extlink&oid=124431687&loc=d3e22694-10-599-107794Reference 1BReference 28: http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-Topic 470-SubTopic 10-Name Accounting Standards Codification-Topic 205-SubTopic 20-Section 50-599-Paragraph 7-1B-Subparagraph (SX 210.13-02(a)(5))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480097/470 extlink&oid=109222650&loc=SL51721683-10-599-107760Reference 1BReference 29: http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-Topic 280-SubTopic 10-Name Accounting Standards Codification-Topic 220-SubTopic 10-Section 50-599-Paragraph 22-32-Subparagraph (f)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482810/280 extlink&oid=126901519&loc=d3e8736-108599Reference 10-50-32Reference 31: http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-Topic 260-SubTopic 10-Name Accounting Standards Codification-Topic 470-SubTopic 10-Section 599-45-Paragraph 1A-60B-Subparagraph (SX 210.13-01(a)-Publisher FASB (5))-URI https://asc.fasb.org/1943274/2147482689/260 extlink&oid=126975872&loc=SL124442526-122756Reference 10-45-60BReference 32: http://www.xbrl.org/2003/role/disclosureRef-exampleRef-PublisherFASB-Topic 280-SubTopic 10-Name Accounting Standards Codification-Topic 470-SubTopic 10-Section 599-50-Paragraph 1B-31-Publisher FASB Subparagraph (SX 210.13-02(a)(4)(iii)(B))-URI https://asc.fasb.org/1943274/2147482810/280 extlink&oid=126975872&loc=SL124442526-10-50-122756Reference 31Reference 33: http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-Topic 280-SubTopic 10-Name Accounting Standards Codification-Topic 470-SubTopic 10-Section 599-50-Paragraph 1B-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=SL124442526-10-50-122756Reference 32Reference 34: http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-Topic 205-SubTopic 20-Name Accounting Standards Codification-Topic 280-SubTopic 10-Section 50-Paragraph 30-7-Publisher FASB Subparagraph (b)-URI https://asc.fasb.org/1943274/2147483499/205 extlink&oid=126901519&loc=d3e8906-108599Reference 20-50-7Reference 35: http://www.fasb.org/2003-us-gaap/role/disclosureRef-ref/legacyRef-PublisherFASB-Topic 230-SubTopic 10-Name Accounting Standards Codification-Topic 280-SubTopic 10-Section 50-45-Paragraph 32-28-Publisher FASB Subparagraph (e)-URI https://asc.fasb.org/1943274/2147482740/230 extlink&oid=126901519&loc=d3e8933-108599Details Name: us-gaap\_NetIncomeLossNamespace-Prefix: us-28Reference 36 gaap-Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: durationX-Definition Amount of amortization expense for right-of-use asset from operating lease. ReferencesReference 1: http://www.xbrl.org/2009-2003/role/commonPracticeRef-disclosureRef-PublisherFASB-Topic 220-SubTopic 10-Name Accounting Standards Codification-Topic 230-SubTopic 10-Section 45-Paragraph 28-1A-Subparagraph (b a)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482790/220 extlink&oid=126954810&loc=d3e3602-108585-10-45-1AReference 37 exercised during the current period. ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-Topic 220-SubTopic 10-Name Accounting Standards Codification-Topic 718-SubTopic 10-Section 50-45-Paragraph 2-1B-Subparagraph (e a)-Publisher FASB (4)(iv)(02)-URI https://asc.fasb.org/1943274/2147482790/220 extlink&oid=128089324&loc=d3e5070-10-45-113901Reference 1BReference 2-38 http://fasb.org/us-gaap/role/ref/legacyRef-PublisherFASB-Topic 220-SubTopic 10-Name Accounting Standards Codification-Topic 505-SubTopic 10-Section 599-Paragraph 1-2-Subparagraph (SX 210.3-5-04-03(20))-Publisher FASB-URI https://asc.fasb.org/1943274/2147483621/220 extlink&oid=120397183&loc=d3e187085-10-599-122770Reference 2Reference 3-39 http://fasb.org/us-gaap/role/ref/legacyRef-PublisherFASB-Topic 942-SubTopic 220-Name Accounting Standards Codification-Topic 210-SubTopic 10-Section 599-Paragraph 1-Subparagraph (SX 210.5-9-02-04(28-22))-Publisher FASB-URI https://asc.fasb.org/extlink&oid=1943274/2147483589/942-220-599-1 Details Name: us-gaap\_OperatingLeaseRightOfUseAssetAmortizationExpense gaap\_NetIncomeLoss Namespace Prefix: us-gaap\_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: durationX-Definition Amount of operating lease expense. Excludes sublease income. ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef-Topic 842-SubTopic 20-Name Accounting Standards Codification-Section 45-Paragraph 4-Subparagraph (b)-Publisher FASB-URI https://asc.fasb.org/1943274/2147479041/842-20-45-4 Details Name: us-gaap\_OperatingLeaseExpense Namespace Prefix: us-gaap\_Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: durationX-Definition Amount of cash outflow in the form of ordinary dividends to preferred shareholders of the parent entity. ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef-PublisherFASB-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=126954810&loc=d3e3291-108585-10-45-15 Details Name: us-gaap\_PaymentsOfDividendsPreferredStockAndPreferenceStock Namespace Prefix: us-gaap\_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: durationX-Definition The cash outflow associated with the acquisition of long-lived, physical assets that are used in the normal conduct of business to produce goods and services and not intended for resale; includes cash outflows to pay for construction of self-constructed assets. ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef-PublisherFASB-Topic 230-SubTopic 10-Name Accounting Standards Codification-Topic 230-SubTopic 10-Section 45-Paragraph 13-Subparagraph (c)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482740/230 extlink&oid=126954810&loc=d3e3213-108585-10-45-13 Details Name: us-gaap\_PaymentsToAcquirePropertyPlantAndEquipment Namespace Prefix: us-gaap\_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: durationX-Definition The cash..... xbrli:monetaryItemType Balance Type: debit Period Type: durationX-Definition The cash inflow from the sale of long-lived, physical assets that are used in the normal conduct of business to produce goods and services and not intended for resale. ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef-PublisherFASB-Topic 230-SubTopic 10-Name Accounting Standards Codification-Topic 230-SubTopic 10-Section 45-Paragraph 12-Subparagraph (c)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482740/230 extlink&oid=126954810&loc=d3e3179-108585-10-45-12 Details Name: us-gaap\_ProceedsFromSaleOfPropertyPlantAndEquipment Namespace Prefix: us-gaap\_Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: durationX-Definition Amount of expense (reversal of expense) for expected credit loss on accounts receivable. ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-Topic 326-SubTopic 20-Name Accounting Standards Codification-Topic 326-SubTopic 20-Section 50-Paragraph 13-Subparagraph (b)-Publisher FASB-URI https://asc.fasb.org/1943274/2147479319/326 extlink&oid=124255953&loc=SL82919249-20-50-210447Reference 13Reference 2: http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-Topic 220-SubTopic 10-Name

Accounting Standards Codification- Topic 220- SubTopic 10- Section S99- Paragraph 2- Subparagraph (SX 210. 5- 03 (5))- **Publisher FASB-** URI https://asc.fasb.org/1943274/2147483621/220 extlink & oid=126953954 & loc=SL114868664- 22422710- S99- 2 Details Name: us- gaap\_ProvisionForDoubtfulAccounts Namespace Prefix: us- gaap\_Data Type: xbrli: monetaryItem Type Balance Type: debit Period Type: durationX- DefinitionAmount of noncash expense for share- based payment arrangement. 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=433602- 408585- 10- 45- 28 Details Name: us- gaap\_ShareBasedCompensation Namespace Prefix: us- gaap\_Data Type: xbrli: monetaryItem Type Balance Type: debit Period Type: durationX- ReferencesNo definition available. Details Name: us- gaap\_SupplementalCashFlowInformationAbstract Namespace Prefix: us- gaap\_Data Type: xbrli: stringItem Type Balance Type: na Period Type: durationOrganization and Description of Business 12 Months Ended Dec. 31, 2022- 2023 Accounting Policies [ Abstract ] Organization and Description of Business Note 1 – Organization and Description of Business CEA Industries Inc., formerly Sunma Inc. (the “ Company ”), was incorporated in Nevada on October 15, 2009. We design, engineer and sell environmental control and other technologies for the Controlled Environment Agriculture (“ CEA ”) industry. The CEA industry is one of the fastest- growing sectors of the United States’ economy. From leafy greens (kale, Swiss chard, mustard, cress), microgreens (leafy greens harvested at the first true leaf stage), ethnic vegetables, ornamentals, and small fruits (such as strawberries, blackberries and raspberries) to bell peppers, cucumbers, tomatoes and cannabis and hemp, more and more producers consider or act to grow crops indoors in response to market dynamics or as part of their preferred farming practice. In service of the CEA industry, we provide: (i) architectural design and licensed engineering of commercial scale thermodynamic systems specific to cultivation facilities, (ii) liquid- based process cooling systems and other climate control systems, (iii) air handling equipment and systems, (iv) air sanitation products, (v) LED lighting, (vi) benching and racking solutions for indoor cultivation, (vii) proprietary and third party controls systems and technologies used for environmental, lighting, and climate control, and (viii) preventive maintenance services, through our partnership with a certified service contractor network, for CEA facilities. Our customers include commercial, state- and provincial- regulated CEA growers in the U. S. and Canada. Customers are those growers building new facilities and those expanding or retrofitting existing facilities. Currently, our revenue stream is derived primarily from supplying our products, services, and technologies to commercial indoor facilities ranging from several thousand to more than 100,000 square feet. Headquartered in Louisville, Colorado, we leverage our experience in this space to bring value- added climate control solutions to our customers that help improve their overall crop quality and yield, optimize energy and water efficiency, and satisfy the evolving state and local codes, permitting and regulatory requirements. Although most of our customers do, we neither produce nor sell cannabis or its related products. Impact of the COVID- 19 Pandemic on Our Business The impact of the government and the business economic response to the COVID- 19 pandemic has affected demand across the majority of our markets and disrupted workflow and completion schedules on projects. **We believe we continue** The COVID- 19 pandemic is expected to **see** have continued- adverse effects on our sales, project implementation, supply chain infrastructure, operating margins, **costs**, and working capital. **Due** The resulting effects and uncertainties from the COVID- 19 pandemic, including the depth and duration of the disruptions to customers and suppliers, its future effect on our business, on our results of operations, and on our financial condition, cannot be predicted. **We expect that the economic disruptions will continue to have an effect on our business over the longer term.** Despite this uncertainty, we continue to monitor costs and continue to take actions to reduce costs in order to mitigate the **long- term** impact of the COVID- 19 pandemic to the best of our ability. However, these actions may not be sufficient in the long run to avoid reduced sales, increased losses, and reduced operating cash flows in our business. During the year ended December 31, 2022- 2023, the Company experienced **significant** delays in the receipt of equipment it had ordered to meet its customer orders due to disruption and delays in its supply chain **arising from the long- term effects of the COVID- 19 pandemic.** Consequently, our revenue recognition of **these some** customer sales has been delayed until future periods when the shipment of **these orders** can be completed. Refer to Risk Factors, included in Part I, Item 1A of this Annual Report on Form 10- K above, for further discussion of the possible impact of the COVID- 19 pandemic on our business. Impact of Ukrainian and Israeli Conflict **Conflicts We** Currently, we believe that the **conflict conflicts between involving** Ukraine and Russia **does Israel do** not have any direct impact on our operations, financial condition, or financial reporting. We believe the **conflict conflicts** will have only a general impact on our operations in the same manner as it **has is having** a general impact on all businesses that have their operations limited to North America resulting from international sanction and embargo regulations, possible shortages of goods and goods incorporating parts that may be supplied from **countries involved in** the **conflicts** Ukraine or Russia, supply chain challenges, and the international and US domestic **inflationary** --- **inflation** results **resulting of from** the conflict and government spending **in relation to the conflicts** for and funding of our country’ s response. As our operations are related only to the North American controlled **environment** agricultural industry, largely within the cannabis space, we do not believe we will be targeted for cyber- attacks related to **this the conflict conflicts**. We have no operations in the countries directly involved in the conflict or are specifically impacted by any of the sanctions and embargoes, as we principally operate in the United States and Canada. We do not believe that the **conflict conflicts** will have any impact on our internal control over financial reporting. Other than general securities market trends, we do not have reason to believe that investors will evaluate the company as having special risks or exposures related to the **Ukrainian conflict conflicts**. CEA Industries Inc. Notes to Consolidated Financial Statements December 31, 2022- 2023 (in US Dollars except share numbers) X- ReferencesNo definition available. Details Name: us- gaap\_AccountingPoliciesAbstract Namespace Prefix: us- gaap\_Data Type: xbrli: stringItem Type Balance Type: na Period Type: durationX- DefinitionThe entire disclosure for the business description and basis of presentation concepts. Business description describes the nature and type of organization including but not limited to organizational structure as may be applicable to holding companies, parent and subsidiary relationships, business divisions, business units, business segments, affiliates and information about significant ownership of the reporting entity. Basis of presentation describes the underlying basis used to prepare the financial statements (for example, US Generally Accepted Accounting Principles, Other Comprehensive Basis of Accounting, IFRS). ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef- **Publisher FASB- Topic 235- Name Accounting Standards Codification- Topic 235- Publisher FASB** URI https://asc.fasb.org/235/tableOfContentReference **topic & trid=2122369**Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef- **Publisher FASB- Topic 275- Name Accounting Standards Codification- Publisher FASB- URI https://asc.fasb.org/275/tableOfContentReference 3: http://fasb.org/us-gaap/role/ref/legacyRef- Topic 205 - URI https://asc.fasb.org/topic & trid=2122149**Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef- **Publisher FASB- Name Accounting Standards Codification- Topic 275- Publisher FASB** URI https://asc.fasb.org/205/tableOfContent **topic & trid=2134479**Details Name: us- gaap\_BusinessDescriptionAndBasisOfPresentationTextBlock Namespace Prefix: us- gaap\_Data Type: dt- types: textBlockItem Type Balance Type: na Period Type: durationBasis of Presentation; Summary of Significant Accounting Policies 12 Months Ended Dec. 31, 2022- 2023 Accounting Policies [ Abstract ] Basis of Presentation; Summary of Significant Accounting Policies Note 2 – Basis of Presentation; Summary of Significant Accounting Policies Financial Statement Presentation The preparation of the consolidated financial statements in conformity with accounting principles generally accepted in the United States of America (“ GAAP ”) requires management to make estimates and assumptions that affect reported amounts and related disclosures. Liquidity The accompanying consolidated financial statements have been prepared on a going concern basis, which contemplates the realization of assets and the satisfaction of liabilities in the normal course of business within one year after the date the consolidated financial statements are available to be issued. The Company continues to experience recurring losses since its inception. As a result, in order to continue as a going concern, the Company has been reliant on the ability to obtain additional sources of financing to fund growth. As indicated in Note 42- 11] - Preferred and Common Stock below, on February 15, 2022, the Company received approximately \$ 22- 21, 000- 711, 000 in **net** proceeds from completion of an equity offering. Based on management’ s evaluation, the proceeds from the Offering will be more than sufficient to fund any deficiencies in working capital or cash flow from operations, and the Company is confident that it will be able to meet its obligations as they come due, and fund operations for at least 12 months after the issuance of these consolidated financial statements. Accordingly, the conditions around liquidity and limited working capital necessary to fund operations have been addressed. Reverse Stock Split On January 17, 2022, the Company’ s Board of Directors approved a reverse stock split at a ratio of one- for- one hundred and fifty. Such reverse stock split was implemented effective January 27, 2022. The par value for the Common Stock was not affected. As a result of this reverse stock split, the number of the Company’ s shares of common stock issued and outstanding as of December 31, 2021, was reduced from 240, 125, 224 to 1, 600, 835. All Common Stock, warrants, options and per share amounts set forth herein are presented to give retroactive effect to the Reverse Split for all periods presented. Principles of Consolidation The consolidated financial statements include the accounts of the Company and its controlled and wholly owned subsidiary, Hydro Innovations, LLC (“ Hydro ”). Intercompany transactions, profit, and balances are eliminated in consolidation. Use of Estimates Management makes estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements and that affect the reported amounts of revenue and expenses during the reporting period. The Company bases its estimates on historical experience and on various other assumptions that it believes to be reasonable under the circumstances, the results of which form the basis for making judgments about the carrying values of assets and liabilities that are not readily apparent from other sources. Actual results could differ from those estimates. Key estimates include: allocation of transaction prices to performance obligations under contracts with customers, standalone selling prices, timing of expected revenue recognition on remaining performance obligations under contracts with customers, valuation of intangible assets as it applies to impairment analysis, valuation of equity- based compensation, valuation of deferred tax assets and liabilities, warranty accruals, inventory allowances, and legal contingencies. CEA Industries Inc. Notes to Consolidated Financial Statements December 31, 2022- 2023 (in US Dollars except share numbers) Cash and Cash Equivalents All highly liquid investments with original maturities of three months or less at the date of purchase are considered to be cash equivalents. The Company **maintains may, from time to time, have** deposits in financial institutions that exceed the federally insured amount of \$ 250, 000. As of December 31, 2022- 2023, the Company held cash in bank depository accounts of approximately \$ 48- 12, 637- 508, 000, consequently \$ 48- 12, 387- 258, 000 of this balance was not insured by the FDIC. The Company has not experienced any losses to date on depository accounts. Accounts Receivable and Allowance for Doubtful Accounts Accounts receivables are recorded at the invoiced amount **or based on revenue earned for items not yet invoiced**, and generally do not bear interest. **An In accordance with ASU No. 2016- 13 (as amended), Measurement of Credit Losses on Financial Instruments, which the Company adopted on a prospective basis effective January 1, 2023, an** allowance for doubtful accounts is **recorded against** established, as necessary, based on past experience and other factors, which, in management’ s judgment, **deserve current recognition in estimating bad debts.** Based on the Company’ s review **receivables by applying an expected credit loss model. Each period, management assesses it establishes or adjusts the appropriateness of the level of allowance for specific customers and credit losses by considering credit risk inherent within its receivables as of the accounts- end of the period. The Company considers a receivable portfolio- past due when a debtor has not paid us by the contractually specified payment due date. Account balances are written off against the allowance for credit losses if collection efforts are unsuccessful and the receivable balance is deemed uncollectible (debtor default), based on factors such as a whole the debtor’ s credit rating as well as the length of time the amounts are past due.** As of December 31, 2022- 2023, and December 31, 2021- 2022, the allowance for doubtful accounts was \$ 125, 177 and \$ 127, 233 and \$ 181, 942, respectively. If the financial condition of our customers were to deteriorate, resulting in an impairment of their ability to make payments, additional allowances may be required. Inventory Inventory is stated at the lower of cost or net realizable value. The inventory is valued based on a first- in, first- out (“ FIFO ”) basis. Lower of cost or net realizable value is evaluated by considering obsolescence, excessive levels of inventory, deterioration and other factors. Adjustments to reduce the cost of inventory to its net realizable value, if required, are made for estimated excess, obsolescence or impaired inventory. Excess and obsolete inventory is charged to cost of revenue and a new lower- cost basis for that inventory is established and subsequent changes in facts and circumstances do not result in the restoration or increase in that newly established cost basis. As of December 31, 2022- 2023, and December 31, 2021- 2022, the allowance for excess

and obsolete inventory was \$ 192,698 and \$ 70,907 and \$ 91,379, respectively. Property and Equipment Property and equipment are stated at cost. For financial statement purposes, property and equipment are recorded at cost and depreciated using the straight-line method over their estimated useful lives as disclosed in the table below. Leasehold improvements are amortized on a straight-line basis over the lesser of their useful lives or the life of the lease. Upon sale or retirement of assets, the cost and related accumulated depreciation and amortization are removed from the balance sheet and the resulting gain or loss is reflected in operations. Maintenance and repairs are charged to operations as incurred. Schedule of Property and Equipment Asset Estimated Useful Life Asset Type Estimated Useful Life Furniture and fixtures 5 Computers 3 Equipment 5 Vehicles 5 Long-lived Assets Long-lived tangible assets, including property and equipment and intangible assets, are reviewed for impairment whenever events or changes in business circumstances indicate the carrying value of the assets may not be recoverable. When such an event occurs, management determines whether there has been impairment by comparing the anticipated undiscounted future net cash flows to the related asset's carrying value. If an asset is considered impaired, the asset is written down to fair value, which is determined based either on discounted cash flows or appraised value, depending on the nature of the asset. The Company has not identified any indicators of impairment during the years ended December 31, 2023 and 2022 and. **CEA Industries Inc. Notes to Consolidated Financial Statements December 31, 2021-2023 - (in US Dollars except share numbers)** Goodwill and Intangible Assets **Goodwill** The Company recorded goodwill in connection with its acquisition of Hydro Innovations, LLC in July 2014. Goodwill is reviewed for impairment annually or more frequently when events or changes in circumstances indicate that fair value of the reporting unit has been reduced to less than its carrying value. The Company performs a quantitative impairment test annually on December 31 by comparing the fair value of the reporting unit with its carrying amount, including goodwill. The Company's fair value is calculated using a market valuation technique whereby an appropriate control premium is applied to the Company's market capitalization as calculated by applying its publicly quoted share price to the number of its common shares issued and outstanding. If the fair value of the reporting unit exceeds its carrying amount, goodwill is considered not impaired. An impairment charge would be recognized for the amount by which the carrying amount exceeds the reporting unit's fair value. The Company determined that it has one reporting unit. **CEA Industries Inc. Notes to Consolidated Financial Statements December 31, 2022 (in US Dollars except share numbers)** As of June 30, 2022, the Company experienced a triggering event due to a drop in its stock price and performed a quantitative analysis for potential impairment of its goodwill. As of June 30, 2022, the Company performed a quantitative analysis for potential impairment of its goodwill, by comparing the Company's fair value to its carrying value as of June 30, 2022. Based on this analysis, the Company determined that its carrying value exceeded its fair value. As a result, the Company recorded a non-cash goodwill impairment charge of \$ 631,064 at June 30, 2022. No income tax benefit related to this goodwill impairment charge was recorded at June 30, 2022. **Intangible Assets Intangible assets consist of website development costs and trademarks. Website development costs are amortized over five years. Trademarks are not amortized since they have an indefinite life.** Fair Value Measurement The Company records its financial assets and liabilities at fair value. The accounting standard for fair value provides a framework for measuring fair value, clarifies the definition of fair value, and expands disclosures regarding fair value measurements. Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability (an exit price) in an orderly transaction between market participants at the reporting date. The accounting standard establishes a three-tier hierarchy, which prioritizes the inputs used in the valuation methodologies in measuring fair value: Level 1- inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities. Level 2- inputs are quoted prices for similar assets and liabilities in active markets or inputs that are observable for the asset or liability, either directly or indirectly through market corroboration, for substantially the full term of the financial instrument. Level 3- inputs are unobservable inputs based on the Company's assumptions used to measure assets and liabilities at fair value. A financial asset or liability's classification within the hierarchy is determined based on the lowest level of input that is significant to the fair value measurement. The Company's assessment of the significance of a particular input to the fair value measurement in its entirety requires management to make judgments and consider factors specific to the asset or liability. Due to their short-term nature, the carrying values of accounts receivable, contract assets, accounts payable, and accrued expenses, approximate fair value. Leases The Company accounts for leases in accordance with ASC 842. The Company determines whether a contract is a lease at contract inception or for a modified contract at the modification date. At inception or modification, the Company recognizes right-of-use ("ROU") assets and related lease liabilities on the balance sheet for all leases greater than one year in duration. Lease liabilities and their corresponding ROU assets are initially measured at the present value of the unpaid lease payments as of the lease commencement date. If the lease contains a renewal and/or termination option, the exercise of the option is included in the term of the lease if the Company is reasonably certain that a renewal or termination option will be exercised. As the Company's leases do not provide an implicit rate, the Company uses an estimated incremental borrowing rate ("IBR") based on the information available at the commencement date of the respective lease to determine the present value of future payments. The IBR is determined by estimating what it would cost the Company to borrow a collateralized amount equal to the total lease payments over the lease term based on the contractual terms of the lease and the location of the leased asset. **CEA Industries Inc. Notes to Consolidated Financial Statements December 31, 2023 (in US Dollars except share numbers)** Operating lease payments are recognized as an expense on a straight-line basis over the lease term in equal amounts of rent expense attributed to each period during the term of the lease, regardless of when actual payments are made. This generally results in rent expense in excess of cash payments during the early years of a lease and rent expense less than cash payments in later years. The difference between rent expense recognized and actual rental payments is typically represented as the spread between the ROU asset and lease liability. **CEA Industries Inc. Notes to Consolidated Financial Statements December 31, 2022 (in US Dollars except share numbers)** The Company's facilities operating leases have lease and non-lease fixed cost components, which we account for as one single lease component in calculating the present value of minimum lease payments. Variable lease and non-lease cost components are expensed as incurred. The Company does not recognize ROU assets and lease liabilities for short-term leases that have an initial lease term of 12 months or less. The Company recognizes the lease payments associated with short-term leases as an expense on a straight-line basis over the lease term. Revenue Recognition On January 1, 2018, the Company adopted Accounting Standards Update ("ASU") 2014-09 (Topic 606), Revenue from Contracts with Customers and all the related amendments ("ASC 606" or the "revenue standard") to all contracts and elected the modified retrospective method. **The following table sets forth the Company's revenue by source: Schedule of Revenue by Source 2022-2021 For the Twelve Months Ended December 31, 2022-2021 Equipment and systems sales \$ 10,737,875 \$ 12,754,131 Engineering and other services 472,464 683,689 Shipping and handling 72,850 200,738 Total revenue \$ 11,283,189 \$ 13,638,558** Revenue Recognition Accounting Policy Summary The Company accounts for revenue in accordance with ASC 606. Under the revenue standard, a performance obligation is a promise in a contract with a customer to transfer a distinct good or service to the customer. Most of the Company's contracts contain multiple performance obligations that include engineering and technical services as well as the delivery of a diverse range of climate control system equipment and components, which can span multiple phases of a customer's project life cycle from facility design and construction to equipment delivery and system installation and start-up. The Company does not provide construction services or system installation services. Some of the Company's contracts with customers contain a single performance obligation, typically engineering only services contracts. **CEA Industries Inc. Notes to Consolidated Financial Statements December 31, 2022 (in US Dollars except share numbers)** A contract's transaction price is allocated to each distinct performance obligation and recognized as revenue when, or as, the performance obligation is satisfied. When there are multiple performance obligations within a contract, the Company allocates the transaction price to each performance obligation based on standalone selling price. When estimating the selling price, the Company uses various observable inputs. The best observable input is the Company's actual selling price for the same good or service, however, this input is generally not available for the Company's contracts containing multiple performance obligations. For engineering services, the Company estimates the standalone selling price by reference to certain physical characteristics of the project, such as facility size and mechanical systems involved, which are indicative of the scope and complexity of the mechanical engineering services to be provided. For equipment sales, the standalone selling price is determined by forecasting the expected costs of the equipment and components and then adding an appropriate margin, based on a range of acceptable margins established by management. Depending on the nature of the performance obligations, the Company may use a combination of different methods and observable inputs if certain performance obligations have highly variable or uncertain standalone selling prices. Once the selling prices are determined, the Company applies the relative values to the total contract consideration and estimates the amount of the transaction price to be recognized as each promise is fulfilled. **CEA Industries Inc. Notes to Consolidated Financial Statements December 31, 2023 (in US Dollars except share numbers)** Generally, satisfaction occurs when control of the promised goods is transferred to the customer or as services are rendered or completed in exchange for consideration in an amount for which the Company expects to be entitled. The Company recognizes revenue for the sale of goods when control transfers to the customer, which primarily occurs at the time of shipment. The Company's historical rates of return are insignificant as a percentage of sales and, as a result, the Company does not record a reserve for returns at the time the Company recognizes revenue. The Company has elected to exclude from the measurement of the transaction price all taxes (e.g., sales, use, value added, and certain excise taxes) that are assessed by a governmental authority in connection with a specific revenue-producing transaction and collected by the Company from the customer. Accordingly, the Company recognizes revenue net of sales taxes. The revenue and cost for freight and shipping is recorded when control over the sale of goods passes to the Company's customers. The Company also has performance obligations to perform certain engineering services that are satisfied over a period of time. Revenue is recognized from this type of performance obligation as services are rendered based on the percentage completion towards certain specified milestones. The Company offers assurance-type warranties for its products and products manufactured by others to meet specifications defined by the contracts with customers and does not have any material separate performance obligations related to these warranties. The Company maintains a warranty reserve based on historical warranty costs. Disaggregation of Revenue In accordance with ASC 606-10-50-5 through 6, the Company considered the appropriate level of disaggregated revenue information that depicts how the nature, amount, timing, and uncertainty of revenue and cash flows are affected by economic factors. Additionally, per the implementation guidance in ASC 606-10-55-90 through 91, the Company also considered (a) disclosures presented outside of the financial statements such as earnings releases and investor presentations, (b) information regularly reviewed by the Chief Operating Decision Maker for evaluating the financial performance of operating segments and (c) other information that is similar to the types of information identified in (a) and (b) and that is used by the Company or users of the Company's financial statements to evaluate financial performance or make resource allocation decisions. Finally, we considered the examples of categories found in the guidance that might be appropriate, including: (a) type of good or service (major product lines), (b) geographical region (country or region), (c) market or type of customer (government or non-government customers), (d) type of contract (fixed-price or time-and-materials), (e) contract duration (short- or long-term), (f) timing of transfer of goods or services (point-in-time or over time) and (g) sales channels (direct to customers or through intermediaries). Based on the aforementioned guidance and considerations, the Company determined that disaggregation of revenue by equipment sales, engineering and other services and, shipping and handling, and forfeited non-refundable customer deposits was required. **The following table sets forth the Company's revenue by source: Schedule of Revenue by Source 2023 2022 For the Twelve Months Ended December 31, 2023 2022 Equipment and systems sales \$ 6,153,322 \$ 10,737,875 Engineering and other services 501,921 472,464 Shipping and handling 21,573 72,850 Forfeited non-refundable customer deposits 234,135- Total revenue \$ 6,910,951 \$ 11,283,189** Other Judgments and Assumptions The Company typically receives customer payments in advance of its performance of services or transfers of goods. Applying the practical expedient in ASC 606-10-32-18, which the Company has elected, the Company does not adjust the promised amount of consideration for the effects of a significant financing component since the Company expects, at contract inception, that the period between when the Company transfers a promised good or service to a customer and when the customer pays for that good or service will be one year or less. Accordingly, the remaining performance obligations related to customer contracts does not consider the effects of the time value of money. **CEA Industries Inc. Notes to Consolidated Financial Statements December 31, 2023 (in US Dollars except share numbers)** Applying the practical expedient in ASC 340-40-25-4, the Company recognizes the incremental costs of

obtaining contracts as an expense when incurred since the amortization period of the assets that the Company otherwise would have recognized is one year or less. These costs include certain sales commissions and incentives, which are included in selling, general and administrative expenses, and are payable only when associated revenue has been collected and earned by the Company. Contract Assets and Contract Liabilities Contract assets reflect revenue recognized and performance obligations satisfied in advance of customer billing. Contract liabilities relate to payments received in advance of the satisfaction of performance under the contract. The Company receives payments from customers based on the terms established in its contracts. Contract assets include unbilled amounts where revenue recognized exceeds the amount billed to the customer and the right of payment is conditional, subject to completing a milestone, such as a phase of a project. The Company typically does not have material amounts of contract assets since revenue is recognized as control of goods are transferred or as services are performed. **Contract assets increased by \$ 224, 414 in 2023, due to revenue recognition related to the partial satisfaction of performance obligations, on three contracts with one customer, for which we have not yet billed our customer. In accordance with ASU No. 2016- 13 (as amended), Measurement of Credit Losses on Financial Instruments, which the Company adopted on a prospective basis effective January 1, 2023, an allowance for doubtful accounts is recorded against the Company's contract assets by applying an expected credit loss model. Each period, management assesses the appropriateness of the level of allowance for credit losses by considering credit risk inherent within its contract assets as of the end of the period. As of December 31, 2023, and December 31, 2022, the allowance for doubtful accounts was \$ 1, 436 and \$ 0, respectively. If the financial condition of our customers were to deteriorate, resulting in an impairment of their ability to make payments, additional allowances may be required. We expect to complete our performance obligations and bill the customer for this contract asset during 2024. As of December 31, 2023, and 2022,** the Company had ~~no contract assets of \$ 224, 414~~ **CEA Industries Inc. Notes to Consolidated Financial Statements December 31, 414 and \$ 0, respectively, 2022 (in US Dollars except share numbers)** Contract liabilities consist of advance payments in excess of revenue recognized. The Company's contract liabilities are recorded as a current liability in deferred revenue in the consolidated balance sheets since the timing of when the Company expects to recognize revenue is generally less than one year. As of December 31, 2022-2023, and December 31, 2021-2022, deferred revenue, which was classified as a current liability, was \$ 499, 800 and \$ 4, 338, 570 ~~and \$ 2, 839, 838~~, respectively. For the year ended December 31, 2022-2023, the Company recognized revenue of \$ ~~2-3, 318-911, 935-083~~ related to the deferred revenue at January 1, 2022-2023, or ~~82-90~~ **%**. For the year ended December 31, 2021-2022, the Company recognized revenue of \$ ~~3-2, 358-318, 578-935~~ related to the deferred revenue at January 1, 2021-2022, or ~~90-82~~ **%**. Remaining Performance Obligations Remaining performance obligations, or backlog, represents the aggregate amount of the transaction price allocated to the remaining obligations that the Company has not performed under its customer contracts. The Company has elected not to use the optional exemption in ASC 606- 10- 50- 14, which exempts an entity from such disclosures if a performance obligation is part of a contract with an original expected duration of one year or less. Accordingly, the information disclosed about remaining performance obligations includes all customer contracts, including those with an expected duration of one year or less. Industry uncertainty, project financing concerns, and the licensing and qualification of our prospective customers, which are out of the Company's control, make it difficult for the Company to predict when it will recognize revenue on its remaining performance obligations. There are risks that the Company may not realize the full contract value on customer projects in a timely manner or at all, and completion of a customer's cultivation facility project is dependent upon the customer's ability to secure funding and real estate, obtain a license and then build their cultivation facility so they can take possession of the equipment. Accordingly, the time it takes for customers to complete a project, which corresponds to when the Company is able to recognize revenue, is driven by numerous factors including: (i) the large number of first-time participants interested in the indoor cannabis cultivation business; (ii) the complexities and uncertainties involved in obtaining state and local licensure and permitting; (iii) local and state government delays in approving licenses and permits due to lack of staff or the large number of pending applications, especially in states where there is no cap on the number of cultivators; (iv) the customer's need to obtain cultivation facility financing; (v) the time needed, and coordination required, for our customers to acquire real estate and properly design and build the facility (to the stage when climate control systems can be installed); (vi) the large price tag and technical complexities of the climate control and air sanitation system; (vii) the availability of power; and (viii) delays that are typical in completing any construction project. Further, based on the current economic climate, the uncertainty regarding the COVID- 19 virus, and the Company's recent cost cutting measures, there is no assurance that the Company will be able to fulfill its backlog, and the Company may experience contract cancellations, project scope reductions and project delays. **As of CEA Industries Inc. Notes to Consolidated Financial Statements December 31, 2022-2023 (in US Dollars except share numbers) As of December 31, 2023,** the Company's remaining performance obligations, or backlog, was \$ 435 ~~5, -577, -000~~. There is significant uncertainty regarding the timing of the Company's recognition of revenue on its remaining performance obligations, and there is no certainty that these will result in actual revenues. The backlog at December 31, 2022-2023, contains a booked sales order of \$ 35-39, 000 ~~(9 less than 1%~~ of the total backlog) from one customer that we believe is at risk of cancellation based on conversations with this customer. ~~Given the current supply chain and bottleneck issues that are still being worked through by the Company's supply chain partners, the Company believes that some of its current contracts could be delayed.~~ The remaining performance obligations expected to be recognized through 2024 are as follows: Schedule of Remaining Performance Obligations Expected to be Recognized 2023-2024 Total Remaining performance obligations related to engineering only paid contracts \$ - \$ - Remaining performance obligations related to partial equipment paid contracts ~~435 5, -577, -000~~ **435 5, -577, -000** Total remaining performance obligations \$ ~~435 5, -577, -000~~ **435 5, -577, -000** **CEA Industries Inc. Notes to Consolidated Financial Statements December 31, 2022 (in US Dollars except share numbers)** Product Warranty The Company warrants the products that it manufactures for a warranty period equal to the lesser of 12 months from start-up or 18 months from shipment. The Company's warranty provides for the repair, rework, or replacement of products (at the Company's option) that fail to perform within stated specification. The Company's third-party suppliers also warrant their products under similar terms, which are passed through to the Company's customers. The Company assesses the historical warranty claims on its manufactured products and, since 2016, warranty claims have been approximately 1 % of annual revenue generated on these products. Based on the Company's warranty policy, an accrual is established at 1 % of the trailing 18 months revenue. The Company continues to assess the need to record a warranty reserve at the time of sale based on historical claims and other factors. As of December 31, 2022-2023, and December 31, 2021-2022, the Company had an accrued warranty reserve amount of \$ 191, 338 and \$ 180, 457 ~~and \$ 186, 605~~, respectively, which are included in accounts payable and accrued liabilities on the Company's consolidated balance sheets. Cost of Revenue Cost of revenue includes product costs (material, direct labor and overhead costs), shipping and handling expense, outside engineering costs, engineering, project management and service salaries and benefits, client visits and warranty. Concentrations Three customers accounted for ~~27-37~~ **%**, ~~26-21~~ **%** and ~~11-12~~ **%** of the Company's revenue for the year ended December 31, 2022-2023. Three customers accounted for ~~24-27~~ **%**, ~~40-26~~ **%** and ~~10-11~~ **%** of the Company's revenue for the year ended December 31, 2021-2022. **The Company's accounts receivable from three customers made up 59 %, 29 %, and 12 %, respectively, of the total balance as of December 31, 2023.** The Company's accounts receivable from two customers made up 57 % and 43 %, respectively, of the total balance as of December 31, 2022. **The Three suppliers accounted for 34 %, 17 %, and 16 % of the Company's purchases accounts receivable from two customers made up 68 %, and 23 %, respectively, of inventory for the year ended total balance as of December 31, 2021-2023, and Four four suppliers accounted for 30 %, 17 %, 16 %, and 11 % of the Company's purchases of inventory for the year ended December 31, 2022, and three suppliers accounted for 29 %, 11 % and 10 % of the Company's purchases of inventory for the year ended December 31, 2021.** Product Development The Company expenses product development costs as incurred. Internal product development costs are expensed as incurred, and third-party product development costs are expensed when the contracted work has been performed or as milestone results have been achieved. For the years ended December 31, 2022-2023 and December 31, 2021-2022, the Company incurred \$ 76, 487 and \$ 319, 987 ~~and \$ 469, 703~~, respectively, on product development. **CEA Industries Inc. Notes to Consolidated Financial Statements December 31, 2023 (in US Dollars except share numbers)** Accounting for Share- Based Compensation The Company recognizes the cost resulting from all share-based compensation arrangements, including stock options, restricted stock awards and restricted stock units that the Company grants under its equity incentive plan in its consolidated financial statements based on their grant date fair value. For awards subject to service conditions, compensation expense is recognized over the vesting period on a straight-line basis. Awards subject to performance conditions are attributed separately for each vesting tranche of the award and are recognized ratably from the service inception date to the vesting date for each tranche, based on the probability of vesting. The probability of awards with future performance conditions is evaluated each reporting period and compensation expense is adjusted based on the probability assessment. Awards are considered granted, and the service inception date begins, when mutual understanding of the key terms and conditions of the award between the Company and the recipient has been established. For awards that provide discretion to adjust the amount of the award, the service inception date for such awards could precede the grant date as a mutual understanding of the key terms and conditions of the award between the Company and the recipient has not yet been established. For awards in which the service inception date precedes the grant date, compensation cost is accrued beginning on the service inception date. **CEA Industries Inc. Notes to Consolidated Financial Statements December 31, 2022 (in US Dollars except share numbers)** On March 16, 2022, the Company's Board of Directors (the "Board") approved annual incentive compensation awards to certain employees payable in non-qualified stock options, based on the Company's performance and each employee's contributions to such performance for the 2021 year. The non-qualified stock options were granted, were not subject to an additional service requirement and were immediately vested at the date of the grant. The final amount of the annual incentive compensation award, and number of non-qualified stock options granted, were determined, and communicated to the employees. The estimated compensation expense of \$ 83, 625 related to the 2021 incentive awards was accrued as of December 31, 2021. Since such incentive awards were settled in non-qualified stock options, the accrued compensation expense was classified as a current liability until the number of non-qualified stock options was fixed pursuant to a grant by the Board. At that time, the incentive awards of \$ 78, 938 were classified to equity as stock options issued and recorded to paid-in capital on April 1, 2022. For the year ended December 31, 2022, \$ 89, 970 was recorded in respect of the 2022 annual incentive compensation awards. The final amount of the awards was approved by the Compensation Committee and Board of Directors on March 22, 2023. The number of non-qualified stock options to be granted will be determined on March 31, 2023, and communicated to the employees. The estimated expense was accrued as accrued equity compensation in current liabilities at December 31, 2022. The grant date fair value of stock options is based on the Black-Scholes Model. The Black-Scholes Model requires judgmental assumptions including volatility and expected term, both based on historical experience. The risk-free interest rate is based on U. S. Treasury interest rates whose term is consistent with the expected term of the option. The grant date fair value of restricted stock units is based on the closing price of the underlying stock on the date of the grant. The Company has elected to reduce share-based compensation expense for forfeitures as the forfeitures occur since the Company does not have historical data or other factors to appropriately estimate the expected employee terminations and to evaluate whether particular groups of employees have significantly different forfeiture expectations. **Share-based compensation costs (including..... 314, 081 \$ 324, 405** **CEA Industries Inc. Notes to Consolidated Financial Statements December 31, 2022-2023 (in US Dollars except share numbers)** Income Taxes The Company accounts for income taxes under the asset and liability method, which requires the recognition of deferred tax assets and liabilities for the expected future tax consequences of events that have been included in the financial statements. Under this method, the Company determines deferred tax assets and liabilities on the basis of the differences between the financial statement and tax bases of assets and liabilities by using enacted tax rates in effect for the year in which the differences are expected to reverse. The effect of a change in tax rates on deferred tax assets and liabilities is recognized in income in the period that includes the enactment date. The Company recognizes deferred tax assets to the extent that the Company believes that these assets are more likely than not to be realized. In making such a determination, the Company considers all available positive and negative evidence, including future reversals of existing taxable temporary differences, projected future taxable income, tax-planning strategies, and results of recent operations. If the Company determines that it would be able to realize its deferred tax assets in the future in excess of their net recorded amount, the Company would

make an adjustment to the deferred tax asset valuation allowance, which would reduce the provision for income taxes. The Company records uncertain tax positions on the basis of a two-step process in which: (i) the Company determines whether it is more likely than not that the tax positions will be sustained on the basis of the technical merits of the position, and (ii) for those tax positions that meet the more-likely-than-not recognition threshold, the Company recognizes the largest amount of tax benefit that is more likely than not to be realized upon ultimate settlement with the related tax authority. Basic and Diluted Net Loss per Common Share Basic income (loss) per common share is computed by dividing net income (loss) attributable to common stockholders by the weighted-average number of common shares outstanding during the period without consideration of common stock equivalents. Diluted net income (loss) per common share is computed by dividing net income (loss) by the weighted-average number of common shares outstanding and potentially dilutive common stock equivalents, including stock options, warrants and restricted stock units and other equity-based awards, except in periods when losses are reported where the effect of the common stock equivalents would be antidilutive. Potential common stock equivalents consist of common stock issuable upon exercise of stock options and warrants and the vesting of restricted stock units using the treasury method. As of December 31, 2022-2023, and December 31, 2021-2022, 7,982,916 and 7,876,334 and 115,684 potential common share equivalents from ~~warrants Series B Preferred Stock, options, and restricted stock units, warrants, and options~~, respectively, were excluded from the diluted EPS calculations as their effect is anti-dilutive. Commitments and Contingencies In the normal course of business, the Company is subject to loss contingencies, such as legal proceedings and claims arising out of its business, that cover a wide range of matters, including, among others, customer disputes, government investigations and tax matters. An accrual for a loss contingency is recognized when it is probable that an asset had been impaired, or a liability had been incurred and the amount of loss can be reasonably estimated. **CEA Industries Inc. Notes to Consolidated Financial Statements December 31, 2023 (in US Dollars except share numbers)** Other Risks and Uncertainties To achieve profitable operations, the Company must successfully develop, manufacture and market its products. There can be no assurance that any such products can be developed or manufactured at an acceptable cost and with appropriate performance characteristics, or that such products will be successfully marketed. These factors could have a material adverse effect upon the Company's financial results, financial position, and future cash flows. The Company is subject to risks common to similarly-situated companies including, but not limited to, general economic conditions, its customers' operations and access to capital, and market and business disruptions including severe weather conditions, natural disasters, health hazards, terrorist activities, financial crises, political crises or other major events, or the prospect of these events, new technological innovations, dependence on key personnel, protection of proprietary technology, compliance with government regulations, uncertainty of market acceptance of products, product liability, and the need to obtain additional financing. As a supplier of services and equipment to cannabis cultivators, the Company is also subject to risks related to the cannabis industry. Although certain states have legalized medical and / or recreational cannabis, U. S. federal laws continue to prohibit marijuana in all its forms as well as its derivatives. Any changes in the enforcement of U. S. federal laws may adversely affect the implementation of state and local cannabis laws and regulations that permit medical or recreational cannabis and, correspondingly, may adversely impact the Company's customers. The Company's success is also dependent upon its ability to raise additional capital and to successfully develop and market its products. **CEA Industries Inc. Notes to Consolidated Financial Statements December 31, 2022 (in US Dollars except share numbers)** Segment Information Operating segments are defined as components of an enterprise about which separate financial information is available that is evaluated regularly by the Company's senior management team in deciding how to allocate resources and in assessing performance. The Company has one operating segment that is dedicated to the manufacture and sale of its products. Recently Issued Accounting Pronouncements **In December 2023, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update 2023-09, Improvements to Income Tax Disclosures (ASU 2023-09).** ASU 2023-09 includes requirements that an entity disclose specific categories in the rate reconciliation and provide additional information for reconciling items that are greater than five percent of the amount computed by multiplying pretax income (or loss) by the applicable statutory income tax rate. The standard also requires that entities disclose income (or loss) from continuing operations before income tax expense (or benefit) and income tax expense (or benefit) each disaggregated between domestic and foreign. ASU 2023-09 is effective for annual periods beginning after December 15, 2024. The Company is currently assessing the impact of ASU 2023-09 on its disclosures. **In November 2023, the FASB issued Accounting Standards Update 2023-07, Improvements to Reportable Segment Disclosures (ASU 2023-07).** ASU 2023-07 includes requirements that an entity disclose the title of the chief operating decision maker (CODM) and on an interim and annual basis, significant segment expenses and the composition of other segment items for each segment's reported profit. The standard also permits disclosure of additional measures of segment profit. ASU 2023-07 is effective for fiscal years beginning after December 15, 2023, and interim periods within fiscal years beginning after December 15, 2024. The Company is currently assessing the impact of ASU 2023-07 on its disclosures. **In December 2022, the FASB issued ASU No. 2022-06, which defers the sunset date of Reference Rate Reform (Topic 848): Facilitation of the Effects of Reference Rate Reform on Financial Reporting ("ASU 2020-04")** from December 31, 2022 to December 31, 2024. ASU No. 2022-06 was effective upon issuance. Topic 848 provides temporary optional guidance for a limited period of time to ease the potential burden in accounting for (or recognizing the effects of) reference rate reform on financial reporting, providing optional expedients and exceptions for applying GAAP to contracts, hedging relationships, and other transactions affected by reference rate reform if certain criteria are met. The Company does not expect this ASU to have a material impact on its consolidated results of operations, cash flows and financial position. **CEA Industries Inc. Notes to Consolidated Financial Statements December 31, 2023 (in US Dollars except share numbers)** **In September 2022, the FASB issued Update 2022-04, "Supplier Finance Programs (Subtopic 405-50): Disclosure of Supplier Finance Program Obligations".** The update was issued in response to requests from financial statement users for increased transparency surrounding the use of supplier finance programs. The amendments in Update 2022-04 require that a buyer in a supplier finance program disclose sufficient information about the program to allow a user of financial statements to understand the program's nature, activity during the period, changes from period to period, and potential magnitude. The amendments in this update do not affect the recognition, measurement, or financial statement presentation of obligations covered by supplier finance programs. The amendments in this update are effective for fiscal years beginning after December 15, 2022, including interim periods within those fiscal years, except for the amendment on ~~roll forward~~ **forward** information, which is effective for fiscal years beginning after December 15, 2023. Early adoption is permitted. The Company does not expect this ASU to have a material impact on its consolidated results of operations, cash flows and financial position. **In October 2021, the FASB issued ASU 2021-08, "Business Combinations (Topic 805): Accounting for Contract Assets and Contract Liabilities from Contracts with Customers",** which requires companies to apply ASC 606, "Revenue from Contracts with Customers" to recognize and measure contract assets and contract liabilities from contracts with customers acquired in a business combination. This creates an exception to the general recognition and measurement principle in ASC 805, which uses fair value. The guidance is effective for fiscal years beginning after December 15, 2022 and interim periods within those fiscal years. Early adoption is permitted, and the guidance should be applied prospectively. The impact of the standard on Company's consolidated financial statements is dependent on the size and frequency of any future acquisitions the Company may complete. **In May 2021, the FASB issued ASU 2021-04, Issuer's Accounting for Certain Modifications or Exchanges of Freestanding Equity-Classified Written Call Options.** This guidance clarifies and reduces diversity in an issuer's accounting for modifications or exchanges of freestanding equity-classified written call options due to a lack of explicit guidance in the FASB Codification. The guidance is effective for interim and annual periods beginning after December 15, 2021. Early adoption is permitted. The guidance is to be applied prospectively to modifications or exchanges occurring on or after the effective date. The adoption of this guidance has not had a material impact on the Company's consolidated financial statements. **In March 2020, the FAS issued ASU No. 2020-04 "Reference Rate Reform (Topic 848) Facilitation of the Effects of Reference Rate Reform on Financial Reporting" ("ASU 2020-04").** ASU 2020-04 provides optional guidance for a limited period of time to ease the potential burden in accounting for (or recognizing the effects of) reference rate reform on financial reporting. The amendments are effective for the Company as of March 12, 2020 through December 31, 2022. The adoption of this guidance has not had a material impact on the Company's consolidated financial statements. **CEA Industries Inc. Notes to Consolidated Financial Statements December 31, 2022 (in US Dollars except share numbers)** Other accounting standards that have been issued or proposed by FASB that do not require adoption until a future date are not expected to have a material impact on the financial statements upon adoption. The Company does not discuss recent pronouncements that are not anticipated to have an impact on or are unrelated to its financial condition, results of operations, cash flows or disclosures. X-ReferencesNo definition available. Details Name: us-gaap\_AccountingPoliciesAbstract Namespace Prefix: us-gaap\_ Data Type: xbrl:stringItemType Balance Type: na Period Type: durationX- Definition The entire disclosure for the basis of presentation and significant accounting policies concepts. Basis of presentation describes the underlying basis used to prepare the financial statements (for example, US Generally Accepted Accounting Principles, Other Comprehensive Basis of Accounting, IFRS). Accounting policies describe all significant accounting policies of the reporting entity. ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-PublisherFASB-Topic235> - Name Accounting Standards Codification- **Topic 235 Publisher FASB** - URI <https://asc.fasb.org/235/tableOfContent-topic&trid=2122369> Details Name: us-gaap\_BasisOfPresentationAndSignificantAccountingPoliciesTextBlock Namespace Prefix: us-gaap\_ Data Type: textBlockItemType Balance Type: na Period Type: durationLeases 12 Months Ended Dec. 31, 2022-2023 Leases Leases Note 3 - Leases The **Boulder-Louisville** Facility Lease On **June 27 July 28, 2017- 2021**, the Company entered into **a an agreement to lease for its 11,491 square feet of office and manufacturing and office space (the "Boulder-New Facility Lease"), which in Louisville, CO. The New Facility lease commenced September 29 on November 1, 2017- 2021 and continued continues through August January 31, 2027. From November 2021 through January 2022** -The Company occupied a 12,700 square foot space for \$ 12,967 per month until January 1, 2018. On January 2, 2018, the leased space was expanded to 18,952 square feet, and the monthly rental rate increased to \$ 18,979 until August 31, 2018. Beginning September 1, 2018 and 2019, the monthly rent increased to \$ 19,549 and \$ 20,135, respectively. On each September 1 through the end of the lease, the monthly rent was to be abated. Beginning February 2022, the monthly rent is \$ 10,055 and will increase by 3% annually every November through the end of the New Facility Lease term. Pursuant to the Boulder-New Facility Lease, the Company made a security deposit of \$ 51,141,747,000 on July 31, 2017. The deposit of \$ 1,600 paid to the previous owner of the property was forwarded to the current landlord. The Company had has the option to renew the Boulder-New Facility Lease for an additional five years. Additionally, the Company was to pay pays the actual amounts for property taxes, insurance, and common area maintenance. The Boulder-New Facility Lease agreement contained contains customary events of default, representations, warranties, and covenants. Under Upon commencement of the Boulder-New Facility Lease, the landlord agreed to pay the Company or the Company's contractors for tenant improvements made by the Company not to exceed \$ 100,000, which were used for normal tenant improvements. The Company determined that these improvements were not specialized and could be utilized by a subsequent tenant and, as such, the improvements were considered assets of the lessor. As of January 1, 2019, the unamortized amount of tenant improvement allowance of \$ 81,481 was treated as a reduction in measuring the right-of-use asset. Upon adoption of ASC 842 on January 1, 2019, the Company recognized its Boulder Facility Lease on the balance sheet as an operating lease right-of-use asset in the amount of \$ 714,416 and as a lease liability in the amount of \$ 822,582,374,838. The lease liability was initially measured as the present value of the unpaid lease payments at adoption commencement and the ROU asset was initially measured at cost, which comprises the initial amount of the lease liability adjusted for lease payments made at or before the lease adoption commencement date, plus any initial direct costs incurred less any lease incentives received. The renewal option to extend the Boulder Facility Lease was not included in the right-of-use asset or lease liability, as the option was not reasonably certain to be exercised. The Company regularly evaluated the renewal option and if it is reasonably certain of exercise, the Company would have included the renewal period in its lease term. During 2020, the Company entered into an agreement with its landlord to apply its rent deposit of \$ 52,600 to rent payments due during the period. The deposit required on the lease will be reduced to approximately \$ 32,000 and will be payable in 12 monthly installments from January through December of 2021. Further, the landlord also agreed to defer payment of fifty percent of the three months of lease payments (base rent only) for the

period July to September 2020. The deferred lease payments amount to approximately \$30,000 and were payable in 12 monthly installments from January to December 2021. On April 30, 2021, the Company entered into an agreement to sublease approximately 6,900 square feet of its office and manufacturing space. The sublease commenced on April 30, 2021 and was to continue on a month-to-month basis until either party gives 30 days' notice. Subject to the provision to terminate on 30 days' notice, the sublease was to end upon termination of the Company's Boulder Facility Lease Agreement with the landlord. Rent was initially charged at \$5,989 per month and increased to \$11,978 per month effective July 1, 2021. The Sublessor was also responsible for its prorated share of utilities and other related costs. This new sublease did not change the Company's legal relationship or financial obligations with its landlord. Consequently, the Company continued to be responsible for all the remaining financial obligations under the Boulder Facility Lease agreement with the landlord. Accordingly, entering into the new sublease did not impact the carrying value of the Company's operating lease right-of-use asset or operating lease liability. Moreover, after an initial two-month transitional period, the rental rate per square foot under the new sublease was identical to the rental rate per square foot for the Company's existing lease with its landlord which indicated that there was no impairment to the carrying value of the Company's operating lease right-of-use asset. CEA Industries Inc. Notes to Consolidated Financial Statements December 31, 2022 (in US Dollars except share numbers) On July 27, 2021, the Company entered into a Boulder Facility Lease Termination Agreement with its landlord for the 18,952 square foot office and manufacturing facility in Boulder, CO, which was previously contracted to expire on August 31, 2022. The termination provided for the Company to vacate the facility no later than November 15, 2021. In exchange for early termination from its lease obligation, the Company paid a nominal lease termination fee on July 28, 2021. The termination was also contingent upon a successor tenant executing a new lease with the landlord and the Company paying the remaining deferred rent and security deposit amounts. The landlord and successor tenant entered into a lease agreement on July 27, 2021. The remaining deferred rent and security deposit was paid in conjunction with the final rent payment. As a result of the lease termination, effective November 15, 2021, the Company removed the outstanding balances relating to the Boulder Facility Lease right-of-use asset and lease liability from its balance sheet and recorded a \$15,832 gain on lease extinguishment which has been recognized in other income. The New Facility Lease On July 28, 2021, the Company entered into an agreement to lease 11,491 square feet of office and manufacturing space (the "New Facility Lease"), in Louisville, CO. The New Facility Lease commenced on November 1, 2021 and continues through January 31, 2027. From November 2021 through January 2022, the monthly rent was abated. Beginning February 2022, the monthly rent is \$10,055 and will increase by 3% annually every November through the end of the New Facility Lease term. Pursuant to the New Facility Lease, the Company made a security deposit of \$14,747. The Company has the option to renew the New Facility Lease for an additional five years. Additionally, the Company pays the actual amounts for property taxes, insurance, and common area maintenance. The New Facility Lease agreement contains customary events of default, representations, warranties, and covenants. Upon commencement of the New Facility Lease, the Company recognized on the balance sheet an operating lease right-of-use asset and lease liability in the amount of \$582,838. The lease liability was initially measured as the present value of the unpaid lease payments at commencement and the ROU asset was initially measured at cost, which comprises the initial amount of the lease liability adjusted for lease payments made at or before the lease commencement date, plus any initial direct costs incurred less any lease incentives received. The renewal option to extend the New Facility Lease is not included in the right-of-use asset or lease liability, as the option is not reasonably certain to be exercised. The Company regularly evaluates the renewal option and when it is reasonably certain of exercise, the Company will include the renewal period in its lease term. The Company's operating and finance right-of-use assets and lease liabilities are as follows: Schedule of Lease Cost As of December 31, 2022 2023 As of December 31, 2021 2022 Operating lease right-of-use asset \$ 356,109 \$ 462,874 \$ 565,877 Operating lease liability, current \$ 126,724 \$ 118,235 \$ 100,139 Operating lease liability, long-term \$ 259,627 \$ 376,851 \$ 486,226 Remaining lease term 4.3, 1 years 5-4.1 years Discount rate 3.63 % 3.63 % Cash paid during the year for amounts included in the measurement of lease liabilities is as follows: For the Twelve Months Ended December 31, 2022 For the Twelve Months Ended December 31, 2021 Operating cash outflow from operating lease \$ 111,204 \$ 257,961 CEA Industries Inc. Notes to Consolidated Financial Statements December 31, 2022 2023 (in US Dollars except share numbers) Cash paid during the year for amounts included in the measurement of lease liabilities is as follows: For the Year Ended December 31, 2023 For the Year Ended December 31, 2022 Cash paid for operating lease \$ 124,897 \$ 111,204 Future annual minimum under non-cancellable operating leases as of December 31, 2022 2023 were as follows: Schedule of Future Annual Minimum Lease Payments Years ended December 31, 2023 \$ 124,897 2024 128,643 2025 132,503 2026 136,473 Thereafter 11,654 Total minimum lease payments 534,409 470,273 Less imputed interest (39,22 084,922 ) Present value of minimum lease payments \$ 495,386 086,351 X-References No definition available. Details Name: CEAD\_DisclosureLeasesAbstract Namespace Prefix: CEAD\_Data Type: xbrl:stringItem Type Balance Type: na Period Type: durationX-Definition The entire disclosure for operating leases of lessee. Includes, but is not limited to, description of operating lease and maturity analysis of operating lease liability. References Reference 1: http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-Topic842-SubTopic20-Name Accounting Standards Codification-PublisherFASB-Topic842-SubTopic20-URI https://asc.fasb.org/subtopic&trid=77888251/842-20/tableOfContent Details Name: us-gaap\_LesseeOperatingLeasesTextBlock Namespace Prefix: us-gaap\_Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: durationInventory 12 Months Ended Dec. 31, 2022 2023 Inventory Disclosure [ Abstract ] Inventory Note 4 - Inventory Inventory consisted of the following: Schedule of Inventory 2023 2022 2021 December 31, 2023 2022 2021 Finished goods \$ 366,844 \$ 270,555 \$ 272,199 Work in progress \$ 155,141 \$ 1,050 Raw materials \$ 122,258 148,608 496,456 Allowance for excess & obsolete inventory (192,698) (70,907) (91,379) Inventory, net \$ 296,404 \$ 348,411 \$ 378,326 Overhead expenses of \$ 13,679 and \$ 12,770 and \$ 13,589 were included in the inventory balance as of December 31, 2023 and 2022 and 2021, respectively. X-References No definition available. Details Name: us-gaap\_InventoryDisclosureAbstract Namespace Prefix: us-gaap\_Data Type: xbrl:stringItem Type Balance Type: na Period Type: durationX-Definition The entire disclosure for inventory. Includes, but is not limited to, the basis of stating inventory, the method of determining inventory cost, the classes of inventory, and the nature of the cost elements included in inventory. References Reference 1: http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-Topic330-Name Accounting Standards Codification-Topic330-PublisherFASB-URI https://asc.fasb.org/330/tableOfContent topic & trid = 2126998 Details Name: us-gaap\_InventoryDisclosureTextBlock Namespace Prefix: us-gaap\_Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: durationProperty and Equipment 12 Months Ended Dec. 31, 2022 2023 Property, Plant and Equipment [ Abstract ] Property and Equipment Note 5 - Property and Equipment Property and equipment consisted of the following: Schedule of Property and Equipment 2023 2022 2021 December 31, 2023 2022 2021 Furniture and equipment \$ 275,994 \$ 278,389 \$ 274,472 Vehicles 15,000 15,000 Property and equipment, gross 290,994 293,389 289,472 Accumulated depreciation (252,436) (224,876) (212,126) Property and equipment, net \$ 38,558 \$ 68,513 \$ 77,346 Depreciation expense amounted to \$ 32,442 for the year ended December 31, 2022, of which \$ 4,856 was allocated to cost of revenue, \$ 1,214 was allocated to inventory, with the remainder recorded as selling, general and administrative expense. Depreciation expense amounted to \$ 64,937 for the year ended December 31, 2021, of which \$ 6,109 was allocated to cost of revenue, \$ 1,527 was allocated to inventory, with the remainder recorded as selling, general and administrative expense. CEA Industries Inc. Notes to Consolidated Financial Statements December 31, 2022 2023 (in US Dollars except share numbers) Depreciation expense amounted to \$ 29,655 for the year ended December 31, 2023, of which \$ 2,818 was allocated to cost of revenue, \$ 705 was allocated to inventory, with the remainder recorded as selling, general and administrative expense. Depreciation expense amounted to \$ 32,442 for the year ended December 31, 2022, of which \$ 4,856 was allocated to cost of revenue, \$ 1,214 was allocated to inventory, with the remainder recorded as selling, general and administrative expense. X-References No definition available. Details Name: us-gaap\_PropertyPlantAndEquipmentAbstract Namespace Prefix: us-gaap\_Data Type: xbrl:stringItem Type Balance Type: na Period Type: durationX-Definition The entire disclosure for long-lived, physical asset used in normal conduct of business and not intended for resale. Includes, but is not limited to, work of art, historical treasure, and similar asset classified as collections. References Reference 1: http://www.fasb.org/2003/us-gaap/role/disclosureRef/ref/legacyRef-PublisherFASB-Topic360-Name Accounting Standards Codification-PublisherFASB-Topic958-SubTopic360-Section50-Paragraph6-URI https://asc.fasb.org/360/tableOfContentReference extlink & oid = 126982197 & loc = d3e99893-112916 Reference 2: http://fasb-www.xbrl.org/2003/us-gaap/role/disclosureRef/ref/legacyRef-PublisherFASB-Name Accounting Standards Codification-Section50-Paragraph6-SubTopic360-Topic360-958-PublisherFASB-URI https://asc.fasb.org/topic&trid=2155823 Reference-1943274/2147480321/958-360-50-6 Reference 3: http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-Name Accounting Standards Codification-Section50-Paragraph1-Subparagraph(d)-SubTopic360-Topic958-PublisherFASB-SubTopic360-Section50-Paragraph7-URI https://asc.fasb.org/1943274/2147480321/958 extlink & oid = 126982197 & loc = SL120174063-360-50-112916 Reference 4: http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-Name Accounting Standards Codification-Section50-Paragraph7-SubTopic360-Topic958-PublisherFASB-SubTopic360-Section50-Paragraph1-Subparagraph(d)-URI https://asc.fasb.org/1943274/2147480321/958 extlink & oid = 126982197 & loc = d3e99779-112916 360-50-7 Details Name: us-gaap\_PropertyPlantAndEquipmentDisclosureTextBlock Namespace Prefix: us-gaap\_Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: durationIntangible Assets 12 Months Ended Dec. 31, 2022 2023 Goodwill and Intangible Assets Disclosure [ Abstract ] Intangible Assets Note 6 - Intangible Assets Intangible assets consisted of the following: Schedule of Intangible Assets 2023 2022 As of December 31, 2023 2022 Patents \$ - Website development costs \$ 22,713 \$ 22,713 Trademarks 1,830 1,830 Intangible assets, gross 24,543 24,543 Accumulated amortization (22,713) (22,713) Intangible assets, net \$ 1,830 \$ 1,830 Patents when issued are amortized over 14 years, and website Website development costs are amortized over five years. Trademarks are not amortized since they have an indefinite life. No Amortization amortization expense was recorded during for intangibles amounted to \$ 0 and \$ 434 for the years ended December 31, 2022 2023 and 2021, respectively. During the years ended December 31, 2022 and 2021, the website development costs have Company wrote-off \$ 0 and \$ 8,110, respectively, related to patents that had been abandoned fully amortized. X-References No definition available. Details Name: us-gaap\_GoodwillAndIntangibleAssetsDisclosureAbstract Namespace Prefix: us-gaap\_Data Type: xbrl:stringItem Type Balance Type: na Period Type: durationAccounts Payable and Accrued Liabilities 12 Months Ended Dec. 31, 2022 2023 Payables and Accruals [ Abstract ] Accounts Payable and Accrued Liabilities Note 7 - Accounts Payable and Accrued Liabilities Accounts payable and accrued liabilities consisted of the following: Schedule of Accounts Payable and Accrued Liabilities 2022 2021 December 31, 2023 2022 2021 Accounts payable \$ 183,359 \$ 311,162 \$ 616,056 Sales commissions payable 1,710 25,951 27,592 Accrued payroll liabilities 189,829 465,094 322,873 Product warranty accrual 191,338 180,457 486,605 Other accrued expenses 58,488 224,594 492,463 Total \$ 624,724 207,258 \$ 1,345,207 589,258 X-Definition The entire disclosure for accounts payable and accrued liabilities at the end of the reporting period. References Reference 1: http://fasb.org/us-gaap/role/ref/legacyRef-PublisherFASB-Name Accounting Standards Codification-Topic210-SubTopic10-Section599-Paragraph1-Subparagraph(SX210.5-02.19(a),20,24)-PublisherFASB-URI https://asc.fasb.org/1943274/2147480566/210 extlink & oid = 120391452 & loc = d3e13212-22682-10-S99-1 Details Name: us-gaap\_AccountsPayableAndAccruedLiabilitiesDisclosureTextBlock Namespace Prefix: us-gaap\_Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: durationX-References No definition available. Details Name: us-gaap\_PayablesAndAccrualsAbstract Namespace Prefix: us-gaap\_Data Type: xbrl:stringItem Type Balance Type: na Period Type: durationTemporary Equity 12 Months Ended Dec. 31, 2022 2023 Temporary Equity Temporary Equity Note 9-8 - Temporary Equity On September 28, As of December 31, 2021, the Company sold to an institutional investor (the "Investor"), 3,300 shares of Series B Convertible

Preferred Stock ("Series B Preferred Stock"), stated were issued and outstanding and recognized in the financial statements at their redemption value \$1,000 per share, convertible into shares of common stock, for an aggregate purchase price of \$ 3,960,000 - 000 ("Consideration"). The Company received net proceeds of approximately \$ 1,260,000 on September 28, 2021, and the balance of approximately \$ 1,365,000 on November 4, 2021. The Series B Preferred Stock had an annual dividend of 8% and an initial common stock conversion price of \$ 8.55. The conversion rate was subject to adjustment in various circumstances, including stock splits, stock dividends, pro rata distributions, fundamental transactions and upon a triggering event and subject to reset if the common stock of the Company sold in any subsequent equity transaction, including a qualified offering, was sold at a price below the then conversion price. **CEA Industries Inc. Notes to Consolidated Financial Statements December 31, 2023 (in US Dollars except share numbers)** The Series B Preferred Stock was mandatorily convertible on the third anniversary of its issuance. All conversions of the Series B Preferred Stock were subject to a blocker provision of 4.99%. **Probability of Redemption:** As it was considered probable the Series B Preferred stock would become redeemable outside of the Company's control, the Series B Preferred stock was disclosed as temporary equity and was initially adjusted as of September 30, 2021 to its redemption value of 120% of the stated value of \$ 1,000 per share, or \$ 3,960,000. As a result, the Company recorded a \$ 2,262,847 non-cash redemption value adjustment during 2021. This redemption value adjustment is treated as similar to a dividend on the preferred stock for GAAP purposes; accordingly, the redemption value adjustment was therefore added to the "Net Loss" to arrive at "Net Loss Attributable to Common Shareholders" on the Company's Consolidated Statements of Operations. In addition, since the Company did not have a balance of retained earnings, the redemption value adjustment of \$ 67,000 was recorded against additional paid-in capital. On February 16, 2022, the Company redeemed 1,650 shares of its Series B Preferred Stock for payment of \$ 2 - 016 million, 015,984 in cash, which included both principal of \$ 1 -, 98,980 million, 000 and accrued dividends of approximately \$ 36-35, 000-984. On February 16, 2022, the remaining 1,650 shares of the Company's Series B Preferred Stock were converted into 362,306 shares of common stock and 703,069 warrants; 170,382 of the warrants vested immediately, had an indefinite term and an exercise price of \$ 0.01 ("pre-funded conversion warrants"), the balance of 532,688 warrants also vested immediately, have a term of 5 years and have an exercise price of \$ 5.00. The initial common stock conversion price for the shares of Series B Preferred Stock was \$ 8.55. However, the terms of the Series B preferred stock were such that the stock conversion price was to be reduced to 75% of the offering price in any subsequent qualified public offering of Company equity instruments, if lower than the common stock conversion price of \$ 8.55. The Company's public offering that closed on February 15, 2022, was completed at an offering price of \$ 4.13. Accordingly, the initial common stock conversion price for the shares of Series B Preferred Stock was reduced from \$ 8.55 to \$ 3.0975, representing 75% of the offering price of \$ 4.13. As a result, the Company recognized a deemed dividend of \$ 439,999 to Series B Shareholders in respect of the additional shares of common stock and warrants they received on the conversion of their shares of Series B Preferred stock. As the Company does not have a balance of retained earnings, the deemed dividend was recorded against additional paid-in capital. The Company has no shares of Series B Preferred Stock issued or outstanding as of December 31, 2022 2023 or. **CEA Industries Inc. Notes to Consolidated Financial Statements December 31, 2022 (in US Dollars except share numbers)**-X- ReferencesNo definition available. Details Name: CEAD\_DisclosureTemporaryEquityAbstract Namespace Prefix: CEAD\_Data Type: xbrli:stringItemType Balance Type: na Period Type: durationX- DefinitionTemporary Equity [Text Block] ReferencesNo definition available. Details Name: CEAD\_TemporaryEquityTextBlock Namespace Prefix: CEAD\_Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: durationRelated Party Agreements and Transactions 12 Months Ended Dec. 31, 2022 2023 Related Party Transactions [Abstract] Related Party Agreements and Transactions Note 40-9 - Related Party Agreements and Transactions Agreements and Transaction with a Company Director On January 7, 2021, the Company entered into a consulting agreement with RSX Enterprises, Inc. (RSX), a company controlled by Mr. James R. Shipley, a director of the Company. RSX provided consulting services to the Company focused on product offerings, engineering requirements, key customer marketing outreach, and related matters, as mutually determined by the Company and RSX. The Company paid a monthly consulting fee of \$ 6,500 for up to 50 hours per month for the various consulting activities undertaken and provide for reimbursement of expenses. The total amount paid on this agreement was \$ 19,500. The term of the agreement was set for three months. Any intellectual property developed by RSX will belong to the Company, and the contract provides for typical indemnification obligations and confidentiality provisions. The company entered into a manufacturer representative agreement with RSX Enterprises ("RSX") in March 2021 to become a non-exclusive representative for the Company to assist in marketing and soliciting orders. James R. Shipley, a current one of our independent director-directors of the Company, has a significant ownership interest in RSX. Under the manufacturer representative agreement, RSX will act as a non-exclusive representative for the Company within the United States, Canada and Mexico and may receive a commission for qualified customer leads. The agreement has had an initial term through December 31, 2021 with automatic one-year renewal terms unless prior notice is given 90 days prior to each annual expiration. During the year-years ended December 31, 2023 and December 31, 2022, the Company paid \$ 18,273 and \$ 9,884 in commissions under this agreement. During the year ended December 31, 2021 respectively, the Company paid \$ 42,639 in commissions under this agreement. On October 13, 2022, the Company entered into an agreement with Lone Star Bioscience, Inc. (Lone Star) to provide engineering design services. Nicholas Etten, one of our independent directors, is the Chief Executive Officer of Lone Star. The balance due under this agreement totaled \$ 2,500 with \$ 1,250 received as a deposit in 2022. Another agreement for engineering services was signed on December 20, 2022, in the amount of \$ 10,900. **We entered into positive change orders in March 2023 of \$ 3,577 increasing the total of the second sales order to \$ 14,477. Revenue and cash deposit for this agreement of \$ 16,977 was received recorded in January of the year ended December 31, 2023 in respect of these agreements.**-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. 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gaap\_CommitmentsAndContingenciesDisclosureTextBlock Namespace Prefix: us-gaap\_ Data Type: dt- types: textBlockItem Type Balance Type: na Period Type: durationPreferred  
and Common Stock 12 Months Ended Dec. 31, 2022-2023 Equity [ Abstract ] Preferred and Common Stock Note 12-11 - Preferred and Common Stock Preferred Stock Authorized  
Preferred Stock As of December 31, 2022-2023 , and December 31, 2021-2022 , the Company had was authorized to issue 25,000,000 and 150,000,000 shares of Preferred  
preferred Stock authorized, with respectively, at a par value of \$ 0.00001 per par value. Effective January 17, 2022, the Board of Directors approved a reduction in the number  
of authorized shares - share of preferred stock from 150,000,000 to 25,000,000 shares of preferred stock. No shares of preferred stock were issued or outstanding as of December 31,  
2022-2023 and 3,300 shares of Series B Preferred Stock was issued and outstanding at December 31, 2021. Series A Preferred Stock As of December 31, 2022 , and December 31,  
2021, the Company has 0 shares of Series A Preferred Stock issued and outstanding, respectively. Effective November 4, 2021, the Company redeemed all 42,030,331 shares of Series  
A Preferred Stock issued and outstanding for the issuance of 2,802 shares of common stock. The \$ 20,595 excess in the fair value of the 2,802 shares of common stock (\$ 21,015)  
issued over the book value of the 42,030,331 shares of Series A Preferred Stock (\$ 420) redeemed has been accounted for as a deemed dividend to Series A Preferred shareholders.  
Series B Preferred Stock As of December 31, 2022, and December 31, 2021, the Company has 0 and 3,300 shares of Series B Preferred Stock issued and outstanding, respectively. As  
further described in Note 9-8 - Temporary Equity above, on September 28 as of December 31, 2021, the Company entered into a Securities Purchase Agreement ("Purchase  
Agreement") with an institutional investor (the "Investor"), pursuant to which the Investor purchased from the Company 3,300 shares of Series B Convertible Preferred Stock with a  
stated value of \$ 1,000 per share, or \$ 3,300,000 of stated value in the aggregate ("Series B Preferred Stock") were issued, and a warrant to purchase up to 192,982 shares of  
common stock of the Company ("Investor Warrant"), for an aggregate purchase price outstanding and recognized in the financial statements at their redemption value of \$ 3,  
960,000,000 ("Consideration"). On February 16, 2022, the Company redeemed 1,650 shares of its Series B Preferred Stock for payment of \$ 2.016 million, 015,984 in cash,  
which included both principal of \$ 1.98 million, 000 and accrued dividends of approximately \$ 3635,000,984. On February 16, 2022, the remaining 1,650 shares of the  
Company's Series B Preferred Stock were converted into 362,306 shares of common stock and 703,069 warrants; 170,382 of the warrants vested immediately, had an indefinite term  
and an exercise price of \$ 0.01 ("pre-funded conversion warrants"), the balance of 532,688 warrants also vested immediately, have a term of 5 years and have an exercise price of \$  
5.00. Consequently, as of December 31, 2023 and December 31, 2022, no shares of Series B Preferred Stock were issued and outstanding - Common Stock Authorized Common Stock  
As of December 31, 2022, and December 31, 2021, the Company was authorized to issue 200,000,000 and 850,000,000 shares of common stock, respectively, with a par value of \$ 0.  
00001 per share. Effective November 3, 2021, the Company increased the number of authorized shares of common stock from 350,000,000 to 850,000,000. Effective January 17,  
2022, the Company's Board of Directors approved a reduction in the number of authorized shares of common stock from 850,000,000 to 200,000,000 shares of common stock. CEA  
Industries Inc. Notes to Consolidated Financial Statements December 31, 2022-2023 (in US Dollars except share numbers) Common Stock Authorized Common Stock As of  
December 31, 2023, and December 31, 2022, the Company was authorized to issue 200,000,000 shares of common stock with a par value of \$ 0.00001 per share. Effective  
January 17, 2022, the Company's Board of Directors approved a reduction in the number of authorized shares of common stock from 850,000,000 to 200,000,000 shares of  
common stock. Reverse Split On January 17, 2022, the Company's Board of Directors approved a reverse stock split at a ratio of one-for-one hundred and fifty. Such reverse stock  
split was implemented effective January 27, 2022. The par value for the Common Stock was not affected. As a result of this reverse stock split, the number of the Company's shares of  
common stock issued and outstanding as of December 31, 2021, was reduced from 240,125,224 to 1,600,835. All Common Stock, warrants, options and per share amounts set forth  
herein are presented to give retroactive effect to the Reverse Split for all periods presented. Issued Common Stock As of December 31, 2022-2023 , and December 31, 2021-2022 ,  
the Company has had 8,076,372 and 7,953,974 and 1,600,835 shares of common stock issued and outstanding, respectively. During the year ended December 31, 2023, the  
Company issued shares of its common stock as follows: • On January 3, 2023, the Company issued 119,032 shares of common stock in settlement of restricted stock units  
issued to directors pursuant to the director compensation plan. • Effective January 17, 2023, the Company issued 3,366 shares of common stock in settlement of restricted  
stock units that vested to two independent directors. Consequently, effective December 31, 2023, 8,076,372 shares of common stock were issued and outstanding. During the  
year ended December 31, 2022, the Company issued shares of its common stock as follows: • On January 17, 2022, the Company issued 3,367 shares of common stock in settlement  
of restricted stock units issued to newly appointed directors. • Effective January 27, 2022, the Company issued 6,798 shares of common stock to round up partial shares resulting from  
the reverse share split described above • On February 15, 2022, the Company issued 5,811,138 shares of common stock and 6,572,808 warrants, each warrant to purchase one share  
of common stock for five years, exercisable immediately, at an exercise price of \$ 5.00, for net proceeds of approximately \$ 22 million. • On February 16, 2022, the Company issued  
362,306 shares of common stock and 703,069 warrants; 170,382 of the warrants vested immediately, had an indefinite term and an exercise price of \$ 0.01 ("pre-funded conversion  
warrants"), the balance of 532,688 warrants also vested immediately, have a term of 5 years and have an exercise price of \$ 5.00, on conversion of 1,650 shares of the Company's  
Series B Preferred Stock. • On June 21, 2022, the Company issued 169,530 shares on of common stock on the cashless exercise of 170,382 pre-funded conversion warrants.  
Consequently, effective December 31, 2022, 7,953,974 shares of common stock were issued and outstanding. During the year ended December 31, 2021, the Company issued shares  
of its common stock as follows: • On April 8, 2021, the Company issued 6,667 shares of common stock, valued at \$ 67,000 as part of a legal settlements as further described in Note  
11 - Commitments and Contingencies - Litigation above. • On November 4, 2021, the Company issued 2,802 shares of common stock, valued at \$ 21,015 to redeem 42,303,331  
shares of Series A Preferred Stock as further described in Note 12 - Preferred and Common Stock - Series A Preferred Stock above. • On November 24, 2021, the Company issued 6,  
802 shares of its common stock, valued at \$ 50,000, to the CEO, pursuant to a new Executive Employment Agreement, under the 2021 Equity Incentive Plan as further described in  
Note 14 Equity Incentive Plans below. • On December 30, 2021, the Company issued 7,719 shares of its common stock, valued at \$ 39,368 in settlement of \$ 67,448 dividends that  
had accrued on the Series A Preferred Stock. The \$ 28,080 gain on settlement of this related party liability has been recognized in additional paid-in capital. Consequently, effective  
December 31, 2021, 1,600,835 shares of common stock were issued and outstanding. As further discussed in Note 16: Subsequent Events below: Effective January 3, 2023, the  
Company issued 119,032 shares of common stock in settlement of restricted stock units issued to directors that vested immediately. Effective January 17, 2023, the Company issued 3,  
366 shares of common stock in settlement of restricted stock units issued to newly appointed directors in 2022 that vested one year after issuance. Consequently, as of the date of the  
issuance of these financial statements 8,076,372 shares of our common stock are issued and outstanding. CEA Industries Inc. Notes to Consolidated Financial Statements December  
31, 2022-2023 (in US Dollars except share numbers) Consequently, effective December 31, 2022, 7,953,974 shares of common stock were issued and outstanding. As further  
discussed in Note 15, Subsequent Events below: Effective January 2, 2024, the Company issued 136,365 shares of common stock in settlement of restricted stock units issued  
to three directors that vested immediately. Consequently, as of the date of the issuance of these financial statements 8,212,737 shares of our common stock are issued and  
outstanding. X- References No definition available. Details Name: us-gaap\_EquityAbstract Namespace Prefix: us-gaap\_ Data Type: xbrl:stringItemType Balance Type: na Period  
Type: durationX-Definition The entire disclosure for shareholders' equity comprised of portions attributable to the parent entity and noncontrolling interest, including other  
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**disclosureRef**. Topic 505-SubTopic 10-Section 50-Paragraph 13-Subparagraph (h)-URI https://asc.fasb.org/extlink&oid=126973232&loc=SL123496158-112644Reference 11: http://www.xbrl.org/2003/role/disclosureRef-Publisher FASB- Name Accounting Standards Codification- **Section 50-Paragraph 13- Publisher FASB-URI https://asc.fasb.org/1943274/2147481112/505-10-50-13Reference 12: http://www.xbrl.org/2003/role/disclosureRef**. Topic 505-SubTopic 10-Section 50-Paragraph 14-Subparagraph (a)-URI https://asc.fasb.org/extlink&oid=126973232&loc=SL123496171-112644Reference 12: http://www.xbrl.org/2003/role/disclosureRef-Publisher FASB- Name Accounting Standards Codification- **Section 50-Paragraph 13-Subparagraph (g)- Publisher FASB-URI https://asc.fasb.org/1943274/2147481112/505-10-50-13Reference 13: http://www.xbrl.org/2003/role/disclosureRef**. Topic 505-SubTopic 10-Section 50-Paragraph 18-Subparagraph (b)-URI https://asc.fasb.org/extlink&oid=126973232&loc=SL123496189-112644Reference 13: http://www.xbrl.org/2003/role/disclosureRef-Publisher FASB- Name Accounting Standards Codification- **Section 50-Paragraph 13-Subparagraph (i)- Publisher FASB-URI https://asc.fasb.org/1943274/2147481112/505-10-50-13Reference 14: http://www.xbrl.org/2003/role/disclosureRef**. Topic 505-SubTopic 10-Section 50-Paragraph 16-Subparagraph (b)-URI https://asc.fasb.org/extlink&oid=126973232&loc=SL123496180-112644Reference 14: http://www.xbrl.org/2003/role/disclosureRef-Publisher FASB- Name Accounting Standards Codification- **Section 50-Paragraph 14-Subparagraph (a)- Publisher FASB-URI https://asc.fasb.org/1943274/2147481112/505-10-50-14Reference 15: http://www.xbrl.org/2003/role/disclosureRef**. Topic 505-SubTopic 10-Section 50-Paragraph 13-Subparagraph (j)-URI https://asc.fasb.org/extlink&oid=126973232&loc=SL123496158-112644Reference 15: http://www.xbrl.org/2003/role/disclosureRef-Publisher FASB- Name Accounting Standards Codification- **Topic 235-SubTopic 10-Section 899-50-Paragraph 4-14-Subparagraph (c) SX-210-4-08 (e)- Publisher FASB (4)-URI https://asc.fasb.org/1943274/2147481112/505-extlink&oid=120395691&loc=d3e23780-10-50-122690Reference 14Reference 16: http://www.xbrl.org/2003/role/disclosureRef-Publisher FASB-Topic 505-SubTopic 10-Name Accounting Standards Codification-Topic 815-SubTopic 40-Section 50-Paragraph 6-16-Subparagraph (a-b)-Publisher FASB-URI https://asc.fasb.org/1943274/2147481112/505-extlink&oid=126731327&loc=SL126732271-114008-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 18-Subparagraph (a-SX 210.3-04)-Publisher FASB-URI https://asc.fasb.org/1943274/2147481112/505-extlink&oid=120397183&loc=d3e187085-10-50-18Reference 122770Reference 18-4: http://www.xbrl.org/2003-us-gaap/role/disclosureRef-ref/legacyRef- Publisher FASB-Topic 505-SubTopic 10-Name Accounting Standards Codification-Topic 210-SubTopic 10-Section 50-999-Paragraph 48-1-Subparagraph (b-SX 210.5-02 (28) )-Publisher FASB-URI https://asc.fasb.org/1943274/2147481112/505-extlink&oid=120391452&loc=d3e13212-10-122682** Details Name: us-gaap\_StockholdersEquityNoteDisclosureTextBlock Namespace Prefix: us-gaap\_Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: durationOutstanding Warrants 12 Months Ended Dec. 31, 2022 2023 Outstanding Warrants Outstanding Warrants Note 43-12 Outstanding Warrants The following table summarizes information with respect to outstanding warrants to purchase common stock during the years ended December 31, 2023 and 2022 and 2021. Schedule of Outstanding Warrants to Purchase Common Stock Weighted Average Remaining Aggregate Warrants Average Exercise Remaining Life Aggregate Intrinsic Outstanding Exercisable Price In Months Value Outstanding at December 31, 2020 2021 227,50, 417,50, 417,50-6-Granted 222-, 719 227 227, 719 \$ 9. 59 36-Exercised- \$ 0.00-Expired (50, 417) (50, 417) \$ 37.50- Outstanding at December 31, 2021 227, 719 227, 719 \$ 9. 59 33- \$ 0-Granted 7, 566, 435 7, 566, 435 \$ 4. 89 50 \* \$ 141, 434 Exercised (170, 382) (170, 382) \$ 0. 01- \* ( \$ 141, 434) Expired - - \$ 0 \$ 0. 00 - Outstanding at December 31, 2022 7, 623, 772 7, 623, 772 \$ 5. 14 49- -Granted----- Exercised----- Expired----- Outstanding at December 31, 2023 7, 623, 772 7, 623, 772 \$ 5. 14 37- \* Includes 170, 382 warrants with an indefinite life. The following table summarizes information about warrants outstanding at December 31, 2022 2023. Schedule of Warrants Outstanding Warrants Weighted Average Exercise price Outstanding Exercisable Months Outstanding \$ 9. 45 192, 982 192, 982 21-9 \$ 10. 40 34, 737 34, 737 22 10 \$ 5. 00 7, 105, 496 7, 105, 496 50-38 \$ 5. 16 290, 557 290, 557 50-38 7, 623, 772 7, 623, 772 49-37 CEA Industries Inc. Notes to Consolidated Financial Statements December 31, 2022 2023 (in US Dollars except share numbers) Q1 2022 Investor Warrants On February 15, 2022, the Company issued 5, 811, 138 investment units for aggregate gross proceeds of \$ 24, 000, 000, or \$ 4. 13 per unit. Each unit consisted of one share of the Company's common stock and one warrant for the purchase of one share of the Company's common stock. The warrants vested immediately, have a term of 5 years and an exercise price of \$ 5. 00. Q1 2022 Overallotment Warrants Further on February 15, 2022, in connection with the Company's issuance of 5, 811, 138 investment units for aggregate gross proceeds of \$ 24, 000, 000, or \$ 4. 13 per unit as described above, a further 761, 670 warrants were issued in connection with the subscription for substantially all of the available 15% overallotment warrants. The warrants were acquired for consideration of \$ 0. 01 per warrant, vested immediately, have a term of 5 years and an exercise price of \$ 5. 00. Q1 2022 Underwriter Warrants Further on February 15, 2022, in connection with the Company's issuance of 5, 811, 138 investment units for aggregate gross proceeds of \$ 24, 000, 000, or \$ 4. 13 per unit described above, the Company also issued representatives of the underwriters 290, 557 warrants. Each warrant entitles the holder to purchase one share of common stock at an exercise price of \$ 5. 1625, during the period commencing August 9, 2022, and expiring on February 10, 2027. Q1 2022 Series B Preferred Shares Pre-Funded Conversion Warrants On February 16, 2022, in connection with the conversion of 1, 650 shares of Series B Preferred Stock into 362, 306 shares of the Company's common stock, the Series B Preferred Shareholder was issued 170, 382 pre-funded conversion warrants. Each warrant entitled the holder to purchase one share of common stock at an exercise price of \$ 0. 01, vested immediately and had an indefinite life. On June 21, 2022, the holder of all 170, 382 pre-funded conversion warrants exercised all of their warrants on a cashless basis and received 169, 530 shares of the Company's common stock as a result of the exercise. No pre-funded conversion warrants remained outstanding at December 31, 2023 or December 31, 2022. Q1 2022 Series B Preferred Shares Conversion Warrants Further on February 16, 2022, in connection with the conversion of 1, 650 shares of Series B Preferred Stock into 362, 306 shares of the Company's common stock, the Series B Preferred Shareholder was also issued with 532, 688 Series B Preferred shares conversion warrants. Each warrant entitled the holder to purchase one share of common stock at an exercise price of \$ 5. 00, vested immediately and had a term of 5 years. Q3 2021 Warrants Issued to Series B Preferred Stockholder On September 28, 2021, the Company entered into a Securities Purchase Agreement with an institutional investor, pursuant to which the investor purchased from the Company 3, 300 shares of convertible Series B Preferred Stock with a stated value of \$ 1, 000 per share, or \$ 3, 300, 000 of stated value in the aggregate, and a warrant to purchase up to 192, 982 shares of common stock of the Company for an aggregate purchase price of \$ 3, 000, 000. The warrant is exercisable until September 28, 2024, at an exercise price of \$ 9. 45, subject to adjustment for stock splits, stock dividends and other typical adjustments and changes in capitalization, including mergers and acquisitions and distribution of rights. Q3 2021 Warrants Issued to Series B Preferred Placement Agent In connection with the sale of the shares of convertible Series B Preferred Stock described above, the Company issued 34, 737 warrants to the placement agent and its designees. Half of the warrants were issued on September 28, 2021, and the second half were issued on November 3, 2021, and are exercisable commencing February 28, 2022 and May 3, 2022, respectively, until September 28, 2024 and November 3, 2024, respectively. The exercise price per share of the warrants is \$ 10. 40, subject to adjustment for stock splits, stock dividends and other typical adjustments and changes in capitalization, including mergers and acquisitions and distribution of rights. CEA Industries Inc. Notes to Consolidated Financial Statements December 31, 2022 2023 (in US Dollars except share numbers) X-References No definition available. Details Name: CEAD\_DisclosureOutstandingWarrantsAbstract Namespace Prefix: CEAD\_Data Type: xbrli:stringItemType Balance Type: na Period Type: durationX-Definition Warrants Disclosure [Text Block] References No definition available. Details Name: CEAD\_WarrantsDisclosureTextBlock Namespace Prefix: CEAD\_Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: durationEquity Incentive Plans 12 Months Ended Dec. 31, 2022 2023 Share-Based Payment Arrangement [Abstract] Equity Incentive Plans Note 14-13 Equity Incentive Plans Revised Compensation Plan On January 17, 2022, the Board of Directors revised the previously adopted compensation plan. This plan supersedes the plan adopted on August 20, 2021, the Board of Directors revised the previously adopted equity-based compensation plan and adopted a new compensation plan for independent directors (the "Plan"). The Plan is effective retroactively for the current independent directors and for independent directors elected or appointed after the Effective Date of the Plan. The Company will pay its independent directors an annual cash fee of \$ 15, 000, payable quarterly in advance on the first business day of each calendar quarter, retroactive commencing July 1, 2021, as consideration for their participation in: (i) any regular and special meetings of the Board and any committee participation and meetings thereof that are attended in person, (ii) any telephonic and other forms of electronic meetings of the Board or of any committee thereof in which the director is a member, (iii) any non-meeting consultations with the Company's management, and (iv) any other services provided by them in their capacities as directors. In addition, on the first business day of January each year after the Effective Date, each independent director will receive a grant of Non-Qualified Stock Options valued at \$ 15, 000. As part of the retroactive compensation, each independent director on the Board as of the Effective Date will receive an additional grant of Non-Qualified Stock Options valued at \$ 7, 500 for service in 2021. On January 17, 2022, the Board of Directors revised the previously adopted compensation plan. This plan supersedes the plan adopted on August 20, 2021. The Plan is effective retroactively for the current independent directors and for independent directors elected or appointed after the Effective Date. The plan is divided into two phases: from the Effective Date of the Plan until February 9, 2022, the day prior to the uplisting of the Company to Nasdaq ("Pre-uplist") and from February 10, 2022, the uplist date forward ("Post-uplist"). Pre-uplist phase: The Company paid its independent directors an annual cash fee of \$ 15, 000, payable quarterly in advance on the first business day of each quarter, as consideration for their participation in: (i) any regular or special meetings of the Board or any committee thereof attended in person, (ii) any telephonic meeting of the Board or any committee thereof in which the director is a member, (iii) any non-meeting consultations with the Company's management, and (iv) any other services provided by them in their capacities as directors (other than services as the Chairman of the Board, the Chairman of the Company's Audit Committee, and the Committee Chairman). At the time of initial election or appointment, each independent director received an equity retention award in the form of restricted stock units ("RSUs"). The aggregate value of the RSUs at the time of grant was to be \$ 25, 000, with the number of shares underlying the RSUs to be determined based on the closing price of the Company's common stock on the date immediately prior to the date of grant. Vesting of the RSUs was as follows: (i) 50% at the time of grant, and (ii) 50% on the first anniversary of the grant date. In addition, on the first business day of January each year, each independent director will also receive an equity retention award in the form of RSUs. The aggregate value of the RSUs at the time of grant will be \$ 25, 000, with the number of shares underlying the RSUs to be determined based on the closing price of the Company's common stock on the date immediately prior to the date of grant. These RSUs will be fully vested at date of grant. The Company pays the Audit Committee Chairman an additional annual fee of \$ 10, 000, payable quarterly in advance, for services as the Audit Committee Chairman. The Company pays the Chairmen of any other committees of the Board an additional annual fee of \$ 5, 000, payable quarterly in advance, for services as a Committee Chairman. There is no additional compensation paid to members of any committee of the Board. Interested (i.e. Executive directors) serving on the Board do not receive compensation for their Board service. All Post-uplist phase: The Company will pay its independent directors, Messrs. Shipley, Etten, Reisner, and Mariathan are subject to annual cash fee of \$ 25, 000, payable quarterly in advance on the first business day of each quarter. All other the Plan terms remain the same. Each independent director is responsible for the payment of any and all income taxes arising with respect to the issuance of common stock and the vesting and settlement of RSUs. CEA Industries Inc. Notes to Consolidated Financial Statements December 31, 2022 (in US Dollars except share numbers) The Company reimburses independent directors for out-of-pocket expenses incurred in attending Board and committee meetings and undertaking certain matters on the Company's behalf. All independent directors, Messrs. Shipley, Etten, Reisner, and Mariathan are subject to the Plan. Each independent director is responsible for the payment of any and all income taxes arising with respect to the issuance of any equity awarded under the plan, including the exercise of any non-qualified stock options. Employee directors do not receive separate fees for their services as directors. Equity Incentive Plan Under the Company's 2017 Equity Incentive Plan, as may be modified and amended by the Company from time to time (the "2017 Equity Plan"), the Board of Directors (the "Board") (or the compensation committee of the Board, if one is established) may award stock options, stock appreciation rights ("SARs"), restricted stock awards ("

RSAs”), restricted stock unit awards (“RSUs”), shares granted as a bonus or in lieu of another award, and other stock-based performance awards. The 2017 Equity Plan allocates 333, 333 shares of the Company’s common stock (“Plan Shares”) for issuance of equity awards under the 2017 Equity Plan. If any shares subject to an award are forfeited, expire, or otherwise terminate without issuance of such shares, the shares will, to the extent of such forfeiture, expiration, or termination, again be available for awards under the 2017 Equity Plan. As of December 31, 2022-2023, of the 333, 333 shares authorized under the 2017 Equity Plan, 163, 692 relate to restricted shares issued, 447-145, 177-512 relate to outstanding non-qualified stock options and 22-24, 464-129 shares remain available for future equity awards. Equity Incentive Plan On March 22, 2021, the Board approved the 2021 Equity Incentive Plan (the “2021 Equity Plan”), which was approved by the stockholders on July 22, 2021. The 2021 Equity Plan permits the Board to grant awards of up to 666, 667 shares of common stock. The 2021 Plan provides for the grant of incentive stock options intended to qualify under Section 422 of the Internal Revenue Code of 1986, as amended (the “Code”), non-qualified stock options, stock appreciation rights (“SARs”), restricted stock awards and restricted stock unit awards and other equity linked awards to our employees, consultants and directors. If an equity award (i) expires or otherwise terminates without having been exercised in full or (ii) is settled in cash (i.e., the holder of the award receives cash rather than stock), such expiration, termination or settlement will not reduce (or otherwise offset) the number of shares of common stock that may be issued pursuant to this Plan.

~~Equity Incentive Plan Issuances During 2022- Issued 3,367 shares of its common stock to two new independent directors under the 2021 Equity Incentive Plan, pursuant to the Director Compensation plan adopted in January 2022. Granted awards for 22,167 non-qualified stock options to newly hired employees and 5,000 stock options were cancelled under the 2021 Equity Incentive Plan. Granted awards for 6,250 non-qualified stock options to directors under the 2021 Equity Incentive Plan, pursuant to the Director Compensation plan adopted in August of 2021. Issued 31,793 non-qualified stock options were issued to 21 employees in respect of the Company’s 2021 Equity Incentive Plan. The options vested immediately, have a term of 10 years and an exercise price of \$ 2.51. The expense in respect of this issuance had been fully accrued in 2021. As of December 31, 2022, of the 666, 667 shares authorized under the 2021 Equity Plan, 10,170 relate to restricted shares issued, 61,201 relate to outstanding non-qualified stock options, 40,816 relate to outstanding incentive stock options, 3,367 relate to outstanding restricted stock units and 551,113 shares remain available for future equity awards. There was \$ 65,087 in unrecognized compensation expense for unvested non-qualified stock options, incentive stock options and restricted stock units at December 31, 2022 which will be recognized over approximately 2 years. CEA Industries Inc. Notes to Consolidated Financial Statements December 31, 2022-2023 (in US Dollars except share numbers) Equity Incentive Plan Issuances During As further discussed in Note 16 Subsequent Events below, effective January 3, 2023, the Company issued Issued 119,032 shares of common stock in settlement of restricted stock units issued to directors that vested immediately. Further Issued 3,366 shares of its common stock to two independent directors under the 2021 Equity Incentive Plan, pursuant to the Director Compensation plan adopted in January 2022. Issued 138,489 non-qualified stock options under the 2021 Equity Incentive Plan as annual incentive compensation awards to 8 employees, based on Schedule of Share-based Compensation Costs~~

The following is a summary of such share-based compensation costs included in the Company’s consolidated statements of operations for the years ended December 31, 2023-2022 and 2022-2021: Schedule of Share-based Compensation Costs 2023-2022 2021 For the Twelve Months Ended December 31, 2023-2022 2021 Share-based compensation expense included in: Cost of revenue \$ 4,898 \$-12,403 \$ 17,331 Advertising and marketing expenses 1,143 13,921 7,938 Product development costs 3,570 7,442 11,025 Selling, general and administrative expenses 178,033 280,315 288,111 Total share-based compensation expense included in consolidated statement of operations \$ 187,614 \$-314,081 \$ 324 As of December 31, 2023-405 January 17-3, 2023-2024, the Company issued 136 a further 3,366-365 shares of common stock in settlement of restricted stock units issued to three newly appointed directors in 2022 that vested immediately one year after issuance. Restricted Stock Awards No shares of restricted stock were issued during the year ended December 31, 2022-2023 or. During the year ended December 31, 2021-2022, the Company awarded 6,803 shares of restricted stock under the 2021 Equity Incentive Plan with a value of \$ 50,000 to the Chief Executive Officer in accordance with a new Executive Employment Agreement effective November 24, 2021. Stock Options The Company uses the Black-Scholes Model to determine the fair value of options granted. Option-pricing models require the input of highly subjective assumptions, particularly for the expected stock price volatility and the expected term of options. Changes in the subjective input assumptions can materially affect the fair value estimate. The expected stock price volatility assumptions are based on the historical volatility of the Company’s common stock over periods that are similar to the expected terms of grants and other relevant factors. The Company derives the expected term based on an average of the contract term and the vesting period taking into consideration the vesting schedules and future employee behavior with regard to option exercise. The risk-free interest rate is based on U.S. Treasury yields for a maturity approximating the expected term calculated at the date of grant. The Company has never paid any cash dividends on its common stock and the Company has no intention to pay a dividend at this time; therefore, the Company assumes that no dividends will be paid over the expected terms of option awards. The Company determines the assumptions used in the valuation of option awards as of the date of grant. Differences in the expected stock price volatility, expected term or risk-free interest rate may necessitate distinct valuation assumptions at those grant dates. As such, the Company may use different assumptions for options granted throughout the year. The valuation assumptions used to determine the fair value of each option award on the date of grant were: expected stock price volatility 157-152, 23-27 % -158, 7%; expected term of 5-10 years and risk-free interest rate 1-3, 48-52 % -2, 73%. CEA Industries Inc. Notes to Consolidated Financial Statements December 31, 2022-2023 (in US Dollars except share numbers) Employee and Consultant Options A summary of the stock options granted to employees and consultants under the 2017 Equity Plan and the 2021 Equity Incentive Plan during the years ended December 31, 2023 and 2022 and 2021 are presented in the table below: Schedule of Stock Option Activity Number of Options Weighted Average Exercise Price Weighted Average Remaining Contractual Term Aggregate Intrinsic Value Outstanding, December 31, 2020 95,007 \$ 12.45 7.1 \$ - Granted 65,508 \$ 9.00 10.0 \$ - Exercised \$ - Forfeited (2,341) \$ 16.83 7.0 \$ - Expired \$ - Outstanding, December 31, 2021 158,174 \$ 10.99 7.6 \$ - Granted 53,960 \$ 2.90 9.2 \$ - Exercised \$ - Forfeited (20,061) \$ 8.85 8.6 \$ - Expired \$ - Outstanding, December 31, 2022 192,073 \$ 8.94 7.6 \$ - Granted 138,489 \$ 0.90 6.9 \$ - Exercisable \$ - Exercised \$ - Forfeited (20,296) \$ 2.98 9.1 \$ - Expired (8,244) \$ 0.89 \$ - Outstanding, December 31, 2023 302,2022- 022 148,227 \$ 9.5, 86-787 6, 2-6 \$ - Exercisable, December 31, 2023 292,022 \$ 5.99 6.5 \$ - A summary of non-vested stock options activity for employees and consultants under the 2017 Equity Plan and the 2021 Equity Plan for the years ended December 31, 2023 and 2022 and 2021 are presented in the table below: Summary of Non-vested Non-qualified Stock Option Activity Number of Options Weighted Average Grant-Date Fair Value Aggregate Intrinsic Value Grant-Date Fair Value Nonvested, December 31, 2020 \$ - \$ - Granted 65,508 \$ 8.85 \$ - \$ 575,711 Vested (23,662) \$ 10.65 \$ - \$ (252,571) Forfeited \$ - \$ - Expired \$ - \$ - Nonvested, December 31, 2021 41,846 \$ 7.65 \$ - \$ 320,122 Granted 53,960 \$ 2.86 \$ - \$ 154,555 Vested (36,52, 960-049) \$ 3.89 \$ - \$ - Forfeited (15,000) \$ 8.52 \$ - \$ - Expired \$ - \$ - Nonvested, December 31, 2022 28,756 \$ 5.03 \$ - \$ 144,541 Granted 138,489 \$ 0.88 \$ - \$ 122,344 Vested (156,912) \$ 0.92 \$ - \$ (241,247) Forfeited (333) \$ 6.67 \$ - \$ (2,225) Expired \$ - \$ - Nonvested, December 31, 2023 10,000 \$ 2.68 18 \$ - \$ 22 - Forfeited (15,000) \$ 8.52 \$ - \$ - Expired \$ - \$ - Nonvested, December 31, 2022 43,846 \$ 5.65 \$ - \$ 247,739 For the years ended December 31, 2023 and 2022 and 2021, the Company recorded \$ 86,298 and \$ 149,081 and \$ 169,746 as compensation expense related to vested options issued to employees and consultants, net of forfeitures, respectively. The expense for 2022-2023 was comprised of \$ 1844, 942-263 for non-qualified stock options and \$ 130-42, 139-035 for incentive stock options. As of December 31, 2022-2023, there was \$ 63-5, 770-398 in unrecognized share-based compensation related to unvested options. CEA Industries Inc. Notes to Consolidated Financial Statements December 31, 2022-2023 (in US Dollars except share numbers) Director Options A summary of the non-qualified stock options granted to directors under the 2017 Equity Plan and 2021 Equity Plan during the years ended December 31, 2023 and 2022 and 2021 are presented in the table below: Schedule of Stock Option Activity Number of Options Weighted Average Exercise Price Weighted Average Remaining Contractual Term Aggregate Intrinsic Value Outstanding, December 31, 2020 49,333 \$ 10.05 4.5 \$ - Granted 1,539 \$ 9.75 10.0 \$ - Exercised \$ - Forfeited / Cancelled \$ - Expired \$ - Outstanding, December 31, 2021 50,872 \$ 10.02 6.6 \$ - Granted 6,250 \$ 4.80 9.0 \$ - Exercised \$ - Forfeited / Cancelled \$ - Expired \$ - Outstanding, December 31, 2022 57,122 \$ 9.44 6.0 \$ - Granted \$ - Exercisable \$ - Exercised \$ - Forfeited / Cancelled \$ - Expired \$ - Outstanding, December 31, 2023 57,122 \$ 9.44 5.0 \$ - A summary of non-vested non-qualified stock options activity for directors under the 2017 Equity Plan and the 2021 Equity Plan for the years ended December 31, 2023 and 2022 and 2021 are presented in the table below: Summary of Non-vested Non-qualified Stock Option Activity Number of Options Weighted Average Grant-Date Fair Value Aggregate Intrinsic Value Grant-Date Fair Value Nonvested, December 31, 2020 2021 - 6,666 \$ 4-35 \$ 3,400 \$ 29,000 Vested 1,539 \$ 9.75 \$ - \$ 15,000 Vested (8,205) \$ 5.40 \$ 4,431 \$ (44,000) Forfeited \$ - \$ - Expired \$ - \$ - Nonvested, December 31, 2021 \$ - \$ - Granted 6,250 \$ 4.75 \$ - \$ 29,656 Vested (6,250) \$ 4.75 \$ - \$ - Forfeited \$ - \$ - Expired \$ - \$ - Nonvested, December 31, 2022 \$ - \$ - Vested \$ - \$ - Forfeited \$ - \$ - Expired \$ - \$ - Nonvested, December 31, 2023 \$ - \$ - During the years ended December 31, 2023 and 2022 and 2021, the Company incurred \$ 0 and \$ 29,656 and \$ 21,174, respectively, as compensation expense related to 0 and 6,250 and 8,205 vested options, respectively, issued to directors. As of December 31, 2022-2023, there was no unrecognized share-based compensation related to unvested options. Effective January 3, 2022, the Company issued 6,250 non-qualified stock options under the 2021 Equity Plan to its then-current directors. The options vested upon grant. The options have a term of 10 years and an exercise price equal to the closing price of the Company’s common stock on the OTC Markets on the day immediately preceding the grant date. Effective August 20, 2021, the Company issued 1,539 non-qualified stock options under the 2021 Equity Plan to its directors. The options vested upon grant. The options have a term of 10 years and an exercise price equal to the closing price of the Company’s common stock on the OTC Markets on the day immediately preceding the grant date of \$ 9.75. CEA Industries Inc. Notes to Consolidated Financial Statements December 31, 2022-2023 (in US Dollars except share numbers) Restricted Stock Units A summary of the RSUs awarded to employees, directors and consultants under the 2017-2021 Equity Plan during the years ended December 31, 2023 and 2022 and 2021 are presented in the table below: Schedule of Restricted Stock Units Activity Number of Units Weighted Average Grant-Date Fair Value Aggregate Intrinsic Value Outstanding, December 31, 2020 2021 - 50,333 \$ - \$ -19,50 \$ - Granted - 6,734 \$ 7.42 \$ - Vested and settled with share issuance (453,000-367) \$ 187.45 42 \$ - Forfeited / canceled (45,333) \$ - 23-10 \$ - Outstanding, December 31, 2021 2022 3 \$ - \$ - Granted 6,734 366 \$ 7.42 \$ - Granted 119,032 \$ 0.84 \$ - Vested and settled with share issuance (3-122, 267-398) \$ 7-1, 42-02 \$ - Forfeited / canceled \$ - \$ - Outstanding, December 31, 2022-2023 - 3,367 \$ - 7-42 \$ - For the years ended December 31, 2023 and 2022 and 2021, the Company recorded \$ 101,316 and \$ 18,736 and \$ 0 as compensation expense related to vested RSUs issued to employees, directors and consultants. As of December 31, 2022-2023, there was \$ 0, 317 in unrecognized share-based compensation related to unvested RSUs. As further discussed in Note 16-15 Subsequent Events below, effective January 3-2, 2023-2024, the Company issued 119-136, 032-365 shares of common stock in settlement of restricted stock units issued to three directors that vested immediately. Further on January 17, 2023, the Company issued a further 3,366 shares of common stock in settlement of restricted stock units issued to newly appointed directors in 2022 that vested one year after issuance. X- Definition The entire disclosure for share-based payment arrangement. References Reference 1: <http://www.xbrl.org/2003/role/disclosureRef-exampleRef> - Publisher FASB- Topic 718- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 2- Subparagraph (a) (1)- Publisher FASB- URI <https://asc.fasb.org//1943274/2147480429/718-10-50-2Reference-2>: [http://www.xbrl.org/2003/role/disclosureRef-Topic-718-SubTopic-10-Section-50-Paragraph-2-Subparagraph-\(a\)-URI](http://www.xbrl.org/2003/role/disclosureRef-Topic-718-SubTopic-10-Section-50-Paragraph-2-Subparagraph-(a)-URI) <https://asc.fasb.org/extlink&oid=128089324&loc=d3e5070-113901> Reference 2: <http://www.xbrl.org/2003/role/disclosureRef-Publisher-FASB-Name-Accounting-Standards-Codification-Publisher-FASB-URI> <https://asc.fasb.org//718/tableOfContentReference-3>: <http://www.xbrl.org/2003/role/disclosureRef-Topic-718-SubTopic-10-URI> <https://asc.fasb.org/topic&trid=2228938Reference-3>: [http://www.xbrl.org/2003/role/disclosureRef-Publisher-FASB-Name-Accounting-Standards-Codification-Section-50-Paragraph-2-Subparagraph-\(a\)-Publisher-FASB-URI](http://www.xbrl.org/2003/role/disclosureRef-Publisher-FASB-Name-Accounting-Standards-Codification-Section-50-Paragraph-2-Subparagraph-(a)-Publisher-FASB-URI) <https://asc.fasb.org//1943274/2147480429/718-10-50-2Reference-4>: [http://www.xbrl.org/2003/role/disclosureRef-Topic-718-SubTopic-10-Section-50-Paragraph-2-Subparagraph-\(1\)-URI](http://www.xbrl.org/2003/role/disclosureRef-Topic-718-SubTopic-10-Section-50-Paragraph-2-Subparagraph-(1)-URI) <https://asc.fasb.org/extlink&oid=128089324&loc=d3e5070-113901> Reference 4:

[http://www.xbrl.org/2003/role/exampleRef-PublisherFASB-NameAccountingStandardsCodification-Section50-Paragraph2-Subparagraph\(h\)\(2\)-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147480429/718-10-50-2Reference5](http://www.xbrl.org/2003/role/exampleRef-PublisherFASB-NameAccountingStandardsCodification-Section50-Paragraph2-Subparagraph(h)(2)-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147480429/718-10-50-2Reference5); [http://www.xbrl.org/2003/role/disclosureRef-Topic718-SubTopic10-Section50-Paragraph2-Subparagraph\(a\)\(1\)-URIhttps://asc.fasb.org/extlink&oid=128089324&loc=d3e5070-113901Reference5](http://www.xbrl.org/2003/role/disclosureRef-Topic718-SubTopic10-Section50-Paragraph2-Subparagraph(a)(1)-URIhttps://asc.fasb.org/extlink&oid=128089324&loc=d3e5070-113901Reference5); [http://www.xbrl.org/2003/role/disclosureRef-Topic718-SubTopic10-Section50-Paragraph2-Subparagraph\(h\)\(2\)\(i\)-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147480429/718-10-50-2Reference6](http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-NameAccountingStandardsCodification-Section50-Paragraph2-Subparagraph(h)(2)(i)-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147480429/718-10-50-2Reference6); [http://www.xbrl.org/2003/role/disclosureRef-Topic718-SubTopic10-Section50-Paragraph2-Subparagraph\(h\)\(2\)\(i\)-URIhttps://asc.fasb.org/extlink&oid=128089324&loc=d3e5070-113901Reference6](http://www.xbrl.org/2003/role/disclosureRef-Topic718-SubTopic10-Section50-Paragraph2-Subparagraph(h)(2)(i)-URIhttps://asc.fasb.org/extlink&oid=128089324&loc=d3e5070-113901Reference6); [http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-NameAccountingStandardsCodification-Topic718-SubTopic10-Section50-Paragraph2-Subparagraph\(h\)\(1\)\(2\)-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147480429/718-10-50-2](http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-NameAccountingStandardsCodification-Topic718-SubTopic10-Section50-Paragraph2-Subparagraph(h)(1)(2)-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147480429/718-10-50-2) Details Name: us-gaap\_DisclosureOfCompensationRelatedCostsShareBasedPaymentsTextBlock Namespace Prefix: us-gaap\_Data Type: dt- types: textBlockItemType Balance Type: na Period Type: durationX-ReferencesNo definition available. Details Name: us-gaap\_DisclosureOfCompensationRelatedCostsShareBasedPaymentsAbstract Namespace Prefix: us-gaap\_Data Type: xbrli:stringItemType Balance Type: na Period Type: durationIncome Taxes 12 Months Ended Dec. 31, 2022-2023 Income Tax Disclosure [ Abstract ] Income Taxes Note 15-14 - Income Taxes For financial reporting purposes, there were no provisions for U. S. federal, state or international income taxes for the years ended December 31, 2023 or 2022 or 2021 due to the Company's net operating losses ("NOLs") in such periods and full valuation allowance recorded against the net deferred tax assets. The differences between income taxes expected at the U. S. federal statutory income tax rate and the reported provision for income taxes are summarized as follows: Schedule of U. S. Federal Statutory Income Tax Rate and Reported Provision for Income Taxes 2023 2022 2021 Income taxes computed at the federal statutory rate \$ ( 611,000 ) \$ ( 1,154,000 ) \$ ( 281,000 ) States taxes, net of federal benefits ( 115,000 ) ( 217,000 ) ( 53,000 ) Permanent differences 2,000 7,000 ( 124,000 ) True-up adjustments ( 89,000 ) 164,000 9,000 Adjustment to net operating loss ( 45,000 ) ( 30,000 ) ( 13,000 ) Change in valuation allowance 858,000 1,230,000 462,000 Reported income tax (benefit) expense \$- \$- \$- CEA Industries Inc. Notes to Consolidated Financial Statements December 31, 2022-2023 in US Dollars except share numbers) The components of the net deferred tax assets as of December 31, 2023 and 2022 and 2021 are as follows: Schedule of Deferred Tax Assets 2023 2022 2021 Deferred tax assets: Net operating losses \$ 67,474 195,000 \$ 56,262 474,000 Equity compensation 268,000 252,000 177,000 Other deferred tax assets 127,000 94,000 141,000 Total deferred tax assets 7,590,000 6,820,000 5,580,000 Deferred tax liabilities: Other deferred tax liabilities 2,88,000 ( 78,000 ) Total deferred tax liabilities ( 88,000 ) ( 78,000 ) ( 78,000 ) Net deferred tax assets before valuation allowance 7,590,000 6,732,000 5,502,000 Less valuation allowance ( 7,590,000 ) ( 6,732,000 ) ( 5,502,000 ) Net deferred tax assets \$- \$- As of December 31, 2022-2023, the Company has U. S. federal and state net operating losses ("NOLs") of approximately \$ 25-28,949-840,000, of which \$ 11,196,000 will expire, if not utilized, in the years 2034 through 2037. The balance of \$ 14-17,753-644,000 NOLs generated subsequent to December 31, 2017 do not expire but may only be used against taxable income to 80%. In addition, pursuant to Section 382 of the Internal Revenue Code of 1986, as amended, use of the Company's NOLs carryforwards may be limited in the event of cumulative changes in ownership of more than 50% within a three-year period. In addition, under Section 382 of the Internal Revenue Code of 1986, as amended (the "Code"), and corresponding provisions of state law, if a corporation undergoes an "ownership change," which is generally defined as a greater than 50% change, by value, in its equity ownership over a three-year period, the corporation's ability to use its pre-change net operating loss carryforwards and other pre-change tax attributes to offset its post-change income or taxes may be limited. As further discussed in Note 12 Preferred and Common Stock in our consolidated financial statements below, effective February 15, 2022, the Company received net proceeds of approximately \$ 22 million in respect to the sale of 5,811,138 shares of its common stock together with 5,811,138 warrants. The Company issued a further 1,052,227 warrants to its placement agent; 290,557 in respect of their fees and 761,670 on the exercise of the substantial majority of the 15% overallocation available to them. The 290,557 warrants issued in respect of the placement agent's fees vest after six months, have a term of 5 years and an exercise price of \$ 5.1625. The 761,670 warrants issued in respect of the overallocation vest immediately, have a term of 5 years and an exercise price of \$ 5.00. These securities sales and our we completed in September 2021 securities sales and February 2022, as described in Note 9-8 Temporary Equity and Note 11 Preferred and Common Stock above will need also have to be evaluated taken into account for determination of any "ownership change" that we may have undergone during a determination period. If an ownership change occurs and has occurred, our ability to use our net operating loss carryforwards is materially limited, and it would harm our future post tax results by effectively increasing our future tax obligations. The Company must assess the likelihood that its net deferred tax assets will be recovered from future taxable income, and to the extent the Company believes that recovery is not likely, the Company establishes a valuation allowance. Management's judgment is required in determining the Company's provision for income taxes, deferred tax assets and liabilities, and any valuation allowance recorded against the net deferred tax assets. The Company recorded a full valuation allowance as of December 31, 2023 and 2022 and 2021. Based on the available evidence, the Company believes it is more likely than not that it will not be able to utilize its net deferred tax assets in the foreseeable future. The Company intends to maintain valuation allowances until sufficient evidence exists to support the reversal of such valuation allowances. The Company makes estimates and judgments about its future taxable income that are based on assumptions that are consistent with the Company's plans. Should the actual amounts differ from the Company's estimates, the carrying value of the Company's deferred tax assets could be materially impacted. The Company is subject to examination by the IRS for the calendar year 2018-2019 and thereafter. These examinations may lead to ordinary course adjustments or proposed adjustments to the Company's taxes or the Company's net operating losses with respect to years under examination as well as subsequent periods. CEA Industries Inc. Notes to Consolidated Financial Statements December 31, 2022 (in US Dollars except share numbers) The Company recognizes in its consolidated financial statements the impact of a tax position, if that position is more likely than not of being sustained on audit, based on the technical merits of the position. The Company's policy is to recognize interest and penalties accrued on any unrecognized tax benefits as a component of operating expense. The Company does not believe there are any tax positions for which it is reasonably possible that the total amounts of unrecognized tax benefits will significantly increase or decrease within twelve months of the reporting date. There were no penalties or interest liabilities accrued as of December 31, 2023 or 2022 or 2021, nor were any penalties or interest costs included in expense for the years ended December 31, 2023 and 2022 and . CEA Industries Inc. Notes to Consolidated Financial Statements December 31, 2021-2023 -(in US Dollars except share numbers) X-ReferencesNo definition available. Details Name: us-gaap\_IncomeTaxDisclosureAbstract Namespace Prefix: us-gaap\_Data Type: xbrli:stringItemType Balance Type: na Period Type: durationX-DefinitionThe entire disclosure for income taxes. Disclosures may include net deferred tax liability or asset recognized in an enterprise's statement of financial position, net change during the year in the total valuation allowance, approximate tax effect of each type of temporary difference and carryforward that gives rise to a significant portion of deferred tax liabilities and deferred tax assets, utilization of a tax carryback, and tax uncertainties information. ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-Topic946-SubTopic20-NameAccountingStandardsCodification-Topic740-SubTopic10-Section50-Paragraph21-13-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147480990/946-extlink&oid=121826272&loc=d3e32857-20-50-109319Reference1>; [http://www.xbrl.org/2003/role/disclosureRef-Topic740-SubTopic10-SectionS99-Paragraph2-Subparagraph\(SABTOPIC11.C\)-URIhttps://asc.fasb.org/extlink&oid=122134291&loc=d3e330215-122817Reference3](http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-Topic235-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph(SX210.4-08(h)(2))-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147480678/235-10-S99-1Reference3); [http://www.xbrl.org/2003/role/disclosureRef-Topic740-SubTopic10-Section50-Paragraph17-Subparagraph\(b\)-URIhttps://asc.fasb.org/extlink&oid=121826272&loc=d3e32809-109319Reference4](http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-NameAccountingStandardsCodification-PublisherFASB-URIhttps://asc.fasb.org//740/tableOfContentReference4); [http://www.xbrl.org/2003/role/disclosureRef-Topic740-SubTopic10-SectionS99-Paragraph1-Subparagraph\(SABTOPIC6.I.5.Q1\)-URIhttps://asc.fasb.org/extlink&oid=122134291&loc=d3e330036-122817Reference5](http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-NameAccountingStandardsCodification-Section50-Paragraph14-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147482685/740-10-50-14Reference5); [http://www.xbrl.org/2003/role/disclosureRef-Topic740-SubTopic270-Section50-Paragraph14-URIhttps://asc.fasb.org/extlink&oid=121826272&loc=d3e32705-109319Reference6](http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-NameAccountingStandardsCodification-Section50-Paragraph21-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147482685/740-10-50-21Reference6); [http://www.xbrl.org/2003/role/disclosureRef-Topic740-SubTopic10-270-Section50-Paragraph1-URIhttps://asc.fasb.org/extlink&oid=6424409&loc=d3e44925-109338Reference7](http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-NameAccountingStandardsCodification-Section50-Paragraph1-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147482526/740-270-50-1Reference7); [http://www.xbrl.org/2003/role/disclosureRef-Topic740-SubTopic10-URIhttps://asc.fasb.org/Topic&trid=2144680Reference8](http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-NameAccountingStandardsCodification-Section50-Paragraph17-Subparagraph(b)-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147482685/740-10-50-17Reference8); [http://www.xbrl.org/2003/role/disclosureRef-Topic740-SubTopic10-Section50-Paragraph2-Subparagraph\(a\)-URIhttps://asc.fasb.org/extlink&oid=6424122&loc=d3e41874-109331Reference9](http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph(SABTOPIC6.I.5.Q1)-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147479360/740-10-S99-1Reference9); [http://www.xbrl.org/2003/role/disclosureRef-Topic740-SubTopic30-NameAccountingStandardsCodification-Section50-Paragraph2-Subparagraph\(a\)-PublisherFASB-URIhttps://asc.fasb.org//1943274/2147482603/740-30-50-2](http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-NameAccountingStandardsCodification-Topic235-SubTopic10-SectionS99-Paragraph1-2-Subparagraph(SX210.SABTopic11.C.4-08(h))-PublisherFASB(2)-URIhttps://asc.fasb.org//1943274/2147479360/740-extlink&oid=120395691&loc=d3e23780-122690-10-S99-2Reference10) Details Name: us-gaap\_IncomeTaxDisclosureTextBlock Namespace Prefix: us-gaap\_Data Type: dt- types: textBlockItemType Balance Type: na Period Type: durationSubsequent Events 12 Months Ended Dec. 31, 2022-2023 Subsequent Events [ Abstract ] Subsequent Events Note 16-15 - Subsequent Events In accordance with ASC 855, Subsequent Events, the Company has evaluated all subsequent events through the date the financial statements were available to be issued. The following events occurred after December 31, 2022-2023. Issuance of Common Stock Effective January 3-2, 2023-2024, the Company issued 419-136,932-365 shares of common stock in settlement of restricted stock units issued to three directors that vested immediately. Effective January 17, pursuant 2023, the Company issued 3,366 shares of common stock in settlement of restricted stock units issued to newly appointed the 2021 directors - director compensation plan in 2022 that vested one year after issuance. Consequently, as of the date of the issuance of these financial statements 8,076,372 shares of our common stock are issued and outstanding . Workforce Reduction The Company has experienced a decline in activity, as indicated in its 2022-2023 sales and the substantially reduced level of its current backlog. This decline is due to many factors, including (i) recent challenges in the cannabis market, (ii) continued supply chain-related delays and cancellations that have affected many of its vendors and partners, and (iii) a broader slowdown in the macroeconomic environment. As a result of this decline in activity, the Company evaluated its current operations, personnel needs and liquidity to make sure our personnel levels match the activity we expect to service over the next several months. On February 21-January 5, 2023-2024, we implemented a downsizing of our operations, including a 32-23% reduction in our workforce, and significant non-personnel cost reductions in order to preserve our cash resources and better reflect our activity levels. We believe these efforts are necessary and will help focus our existing operations on delivering value for customers of both our equipment sales and project management activities. In the meantime, we continue aggressive efforts to increase liquidity and reduce costs and will take additional actions as market conditions warrant. X-

ReferencesNo definition available. Details Name: us-gaap\_SubsequentEventsAbstract Namespace Prefix: us-gaap\_Data Type: xbrli:stringItemType Balance Type: na Period Type: durationX- DefinitionThe entire disclosure for significant events or transactions that occurred after the balance sheet date through the date the financial statements were issued or the date the financial statements were available to be issued. Examples include: the sale of a capital stock issue, purchase of a business, settlement of litigation, catastrophic loss, significant foreign exchange rate changes, loans to insiders or affiliates, and transactions not in the ordinary course of business. ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef-Publisher-FASB-Topic-855> - Name Accounting Standards Codification- **Publisher FASB- URI https://asc.fasb.org//855/tableOfContentReference 2: http://www.xbrl.org/2003/role/disclosureRef-Topic-855-SubTopic-10** URI https://asc.fasb.org/topic&trid=2122774Reference 2- <http://www.xbrl.org/2003/role/disclosureRef-Publisher-FASB-Topic-855-SubTopic-10> - Section 50- Paragraph 2- Subparagraph (a)- **Publisher FASB- URI https://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:textBlockItemType Balance Type: na Period Type: durationBasis of Presentation; Summary of Significant Accounting Policies (Policies) 12 Months Ended Dec. 31, 2022-2023 Accounting Policies [ Abstract ] Financial Statement Presentation Financial Statement Presentation The preparation of the consolidated financial statements in conformity with accounting principles generally accepted in the United States of America (" GAAP ") requires management to make estimates and assumptions that affect reported amounts and related disclosures. Liquidity Liquidity The accompanying consolidated financial statements have been prepared on a going concern basis, which contemplates the realization of assets and the satisfaction of liabilities in the normal course of business within one year after the date the consolidated financial statements are available to be issued. The Company continues to experience recurring losses since its inception. As a result, in order to continue as a going concern, the Company has been reliant on the ability to obtain additional sources of financing to fund growth. As indicated in Note 12-11 - Preferred and Common Stock below, on February 15, 2022, the Company received approximately \$ 22-21,000-711,000 in net proceeds from completion of an equity offering. Based on management's evaluation, the proceeds from the Offering will be more than sufficient to fund any deficiencies in working capital or cash flow from operations, and the Company is confident that it will be able to meet its obligations as they come due, and fund operations for at least 12 months after the issuance of these consolidated financial statements. Accordingly, the conditions around liquidity and limited working capital necessary to fund operations have been addressed. Reverse Stock Split Reverse Stock Split On January 17, 2022, the Company's Board of Directors approved a reverse stock split at a ratio of one- for- one hundred and fifty. Such reverse stock split was implemented effective January 27, 2022. The par value for the Common Stock was not affected. As a result of this reverse stock split, the number of the Company's shares of common stock issued and outstanding as of December 31, 2021, was reduced from 240, 125, 224 to 1, 600, 835. All Common Stock, warrants, options and per share amounts set forth herein are presented to give retroactive effect to the Reverse Split for all periods presented. Principles of Consolidation Principles of Consolidation The consolidated financial statements include the accounts of the Company and its controlled and wholly owned subsidiary, Hydro Innovations, LLC (" Hydro "). Intercompany transactions, profit, and balances are eliminated in consolidation. Use of Estimates Use of Estimates Management makes estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements and that affect the reported amounts of revenue and expenses during the reporting period. The Company bases its estimates on historical experience and on various other assumptions that it believes to be reasonable under the circumstances, the results of which form the basis for making judgments about the carrying values of assets and liabilities that are not readily apparent from other sources. Actual results could differ from those estimates. Key estimates include: allocation of transaction prices to performance obligations under contracts with customers, standalone selling prices, timing of expected revenue recognition on remaining performance obligations under contracts with customers, valuation of intangible assets as it applies to impairment analysis, valuation of equity- based compensation, valuation of deferred tax assets and liabilities, warranty accruals, inventory allowances, and legal contingencies. CEA Industries Inc. Notes to Consolidated Financial Statements December 31, 2022-2023 (in US Dollars except share numbers) Cash and Cash Equivalents Cash and Cash Equivalents All highly liquid investments with original maturities of three months or less at the date of purchase are considered to be cash equivalents. The Company maintains may, from time to time, have deposits in financial institutions that exceed the federally insured amount of \$ 250, 000. As of December 31, 2022-2023, the Company held cash in bank depository accounts of approximately \$ 48-12, 637-508, 000, consequently \$ 48-12, 387-258, 000 of this balance was not insured by the FDIC. The Company has not experienced any losses to date on depository accounts. Accounts Receivable and Allowance for Doubtful Accounts Accounts Receivable and Allowance for Doubtful Accounts Accounts receivables are recorded at the invoiced amount or based on revenue earned for items not yet invoiced, and generally do not bear interest. An- In accordance with ASU No. 2016- 13 (as amended), Measurement of Credit Losses on Financial Instruments, which the Company adopted on a prospective basis effective January 1, 2023, an allowance for doubtful accounts is recorded against established, as necessary, based on past experience and other factors, which, in management's judgment, deserve current recognition in estimating bad debts. Based on the Company's review receivables by applying an expected credit loss model. Each period, management assesses it establishes or adjusts the appropriateness of the level of allowance for specific customers and credit losses by considering credit risk inherent within its receivables as of the accounts end of the period. The Company considers a receivable portfolio past due when a debtor has not paid us by the contractually specified payment due date. Account balances are written off against the allowance for credit losses if collection efforts are unsuccessful and the receivable balance is deemed uncollectible (debtor default), based on factors such as a whole the debtor's credit rating as well as the length of time the amounts are past due. As of December 31, 2022-2023, and December 31, 2021-2022, the allowance for doubtful accounts was \$ 125, 177 and \$ 127, 233 and \$ 181, 942, respectively. If the financial condition of our customers were to deteriorate, resulting in an impairment of their ability to make payments, additional allowances may be required. Inventory Inventory Inventory is stated at the lower of cost or net realizable value. The inventory is valued based on a first- in, first- out (" FIFO ") basis. Lower of cost or net realizable value is evaluated by considering obsolescence, excessive levels of inventory, deterioration and other factors. Adjustments to reduce the cost of inventory to its net realizable value, if required, are made for estimated excess, obsolescence or impaired inventory. Excess and obsolete inventory is charged to cost of revenue and a new lower- cost basis for that inventory is established and subsequent changes in facts and circumstances do not result in the restoration or increase in that newly established cost basis. As of December 31, 2022-2023, and December 31, 2021-2022, the allowance for excess and obsolete inventory was \$ 192, 698 and \$ 70, 907 and \$ 91, 379, respectively. Property and Equipment Property and Equipment Property and equipment are stated at cost. For financial statement purposes, property and equipment are recorded at cost and depreciated using the straight- line method over their estimated useful lives as disclosed in the table below. Leasehold improvements are amortized on a straight- line basis over the lesser of their useful lives or the life of the lease. Upon sale or retirement of assets, the cost and related accumulated depreciation and amortization are removed from the balance sheet and the resulting gain or loss is reflected in operations. Maintenance and repairs are charged to operations as incurred. Schedule of Property and Equipment Asset- Estimated Useful Life Asset Type Estimated Useful Life Furniture and fixtures 5 Computers 3 Equipment 5 Vehicles 5 Long- lived Assets Long- lived Assets Long- lived tangible assets, including property and equipment and intangible assets, are reviewed for impairment whenever events or changes in business circumstances indicate the carrying value of the assets may not be recoverable. When such an event occurs, management determines whether there has been impairment by comparing the anticipated undiscounted future net cash flows to the related asset's carrying value. If an asset is considered impaired, the asset is written down to fair value, which is determined based either on discounted cash flows or appraised value, depending on the nature of the asset. The Company has not identified any indicators of impairment during the years ended December 31, 2023 and 2022 and, CEA Industries Inc. Notes to Consolidated Financial Statements December 31, 2021-2023 - (in US Dollars except share numbers) Goodwill and Intangible Assets Goodwill and Intangible Assets Goodwill The Company recorded goodwill in connection with its acquisition of Hydro Innovations, LLC in July 2014. Goodwill is reviewed for impairment annually or more frequently when events or changes in circumstances indicate that fair value of the reporting unit has been reduced to less than its carrying value. The Company performs a quantitative impairment test annually on December 31 by comparing the fair value of the reporting unit with its carrying amount, including goodwill. The Company's fair value is calculated using a market valuation technique whereby an appropriate control premium is applied to the Company's market capitalization as calculated by applying its publicly quoted share price to the number of its common shares issued and outstanding. If the fair value of the reporting unit exceeds its carrying amount, goodwill is considered not impaired. An impairment charge would be recognized for the amount by which the carrying amount exceeds the reporting unit's fair value. The Company determined that it has one reporting unit. CEA Industries Inc. Notes to Consolidated Financial Statements December 31, 2022 (in US Dollars except share numbers) As of June 30, 2022, the Company experienced a triggering event due to a drop in its stock price and performed a quantitative analysis for potential impairment of its goodwill. As of June 30, 2022, the Company performed a quantitative analysis for potential impairment of its goodwill, by comparing the Company's fair value to its carrying value as of June 30, 2022. Based on this analysis, the Company determined that its carrying value exceeded its fair value. As a result, the Company recorded a non- cash goodwill impairment charge of \$ 631, 064 at June 30, 2022. No income tax benefit related to this goodwill impairment charge was recorded at June 30, 2022. Intangible Assets Intangible assets consist of website development costs and trademarks. Website development costs are amortized over five years. Trademarks are not amortized since they have an indefinite life. Fair Value Measurement Fair Value Measurement The Company records its financial assets and liabilities at fair value. The accounting standard for fair value provides a framework for measuring fair value, clarifies the definition of fair value, and expands disclosures regarding fair value measurements. Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability (an exit price) in an orderly transaction between market participants at the reporting date. The accounting standard establishes a three- tier hierarchy, which prioritizes the inputs used in the valuation methodologies in measuring fair value: Level 1- inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities. Level 2- inputs are quoted prices for similar assets and liabilities in active markets or inputs that are observable for the asset or liability, either directly or indirectly through market corroboration, for substantially the full term of the financial instrument. Level 3- inputs are unobservable inputs based on the Company's assumptions used to measure assets and liabilities at fair value. A financial asset or liability's classification within the hierarchy is determined based on the lowest level of input that is significant to the fair value measurement. The Company's assessment of the significance of a particular input to the fair value measurement in its entirety requires management to make judgments and consider factors specific to the asset or liability. Due to their short- term nature, the carrying values of accounts receivable, contract assets, accounts payable, and accrued expenses, approximate fair value. Leases Leases The Company accounts for leases in accordance with ASC 842. The Company determines whether a contract is a lease at contract inception or for a modified contract at the modification date. At inception or modification, the Company recognizes right- of- use (" ROU ") assets and related lease liabilities on the balance sheet for all leases greater than one year in duration. Lease liabilities and their corresponding ROU assets are initially measured at the present value of the unpaid lease payments as of the lease commencement date. If the lease contains a renewal and / or termination option, the exercise of the option is included in the term of the lease if the Company is reasonably certain that a renewal or termination option will be exercised. As the Company's leases do not provide an implicit rate, the Company uses an estimated incremental borrowing rate (" IBR ") based on the information available at the commencement date of the respective lease to determine the present value of future payments. The IBR is determined by estimating what it would cost the Company to borrow a collateralized amount equal to the total lease payments over the lease term based on the contractual terms of the lease and the location of the leased asset. CEA Industries Inc. Notes to Consolidated Financial Statements December 31, 2023 (in US Dollars except share numbers) Operating lease payments are recognized as an expense on a straight- line basis over the lease term in equal amounts of rent expense attributed to each period during the term of the lease, regardless of when actual payments are made. This generally results in rent expense in excess of cash payments during the early years of a lease and rent expense less than cash payments in later years. The difference between rent expense recognized and actual rental payments is typically represented as the spread between the ROU asset and lease liability. CEA Industries Inc. Notes to Consolidated

**Financial Statements December 31, 2022 (in US Dollars except share numbers)**—The Company’s facilities operating leases have lease and non-lease fixed cost components, which we account for as one single lease component in calculating the present value of minimum lease payments. Variable lease and non-lease cost components are expensed as incurred. The Company does not recognize ROU assets and lease liabilities for short-term leases that have an initial lease term of 12 months or less. The Company recognizes the lease payments associated with short-term leases as an expense on a straight-line basis over the lease term. Revenue Recognition Revenue Recognition On January 1, 2018, the Company adopted Accounting Standards Update (“ASU”) 2014-09 (Topic 606), Revenue from Contracts with Customers and all the related amendments (“ASC 606” or the “revenue standard”) to all contracts and elected the modified retrospective method. **The following table sets forth the Company’s revenue by source: Schedule of Revenue by Source 2022-2021 For the Twelve Months Ended December 31, 2022-2021 Equipment and systems sales \$ 10,737,875 \$ 12,754,131 Engineering and other services 472,464 683,689 Shipping and handling 72,850 200,738 Total revenue \$ 11,283,189 \$ 13,638,558** Revenue Recognition Accounting Policy Summary The Company accounts for revenue in accordance with ASC 606. Under the revenue standard, a performance obligation is a promise in a contract with a customer to transfer a distinct good or service to the customer. Most of the Company’s contracts contain multiple performance obligations that include engineering and technical services as well as the delivery of a diverse range of climate control system equipment and components, which can span multiple phases of a customer’s project life cycle from facility design and construction to equipment delivery and system installation and start-up. The Company does not provide construction services or system installation services. Some of the Company’s contracts with customers contain a single performance obligation, typically engineering only services contracts. **CEA Industries Inc. Notes to Consolidated Financial Statements December 31, 2022 (in US Dollars except share numbers)**—A contract’s transaction price is allocated to each distinct performance obligation and recognized as revenue when, or as, the performance obligation is satisfied. When there are multiple performance obligations within a contract, the Company allocates the transaction price to each performance obligation based on standalone selling price. When estimating the selling price, the Company uses various observable inputs. The best observable input is the Company’s actual selling price for the same good or service, however, this input is generally not available for the Company’s contracts containing multiple performance obligations. For engineering services, the Company estimates the standalone selling price by reference to certain physical characteristics of the project, such as facility size and mechanical systems involved, which are indicative of the scope and complexity of the mechanical engineering services to be provided. For equipment sales, the standalone selling price is determined by forecasting the expected costs of the equipment and components and then adding an appropriate margin, based on a range of acceptable margins established by management. Depending on the nature of the performance obligations, the Company may use a combination of different methods and observable inputs if certain performance obligations have highly variable or uncertain standalone selling prices. Once the selling prices are determined, the Company applies the relative values to the total contract consideration and estimates the amount of the transaction price to be recognized as each promise is fulfilled. **CEA Industries Inc. Notes to Consolidated Financial Statements December 31, 2023 (in US Dollars except share numbers)** Generally, satisfaction occurs when control of the promised goods is transferred to the customer or as services are rendered or completed in exchange for consideration in an amount for which the Company expects to be entitled. The Company recognizes revenue for the sale of goods when control transfers to the customer, which primarily occurs at the time of shipment. The Company’s historical rates of return are insignificant as a percentage of sales and, as a result, the Company does not record a reserve for returns at the time the Company recognizes revenue. The Company has elected to exclude from the measurement of the transaction price all taxes (e.g., sales, use, value added, and certain excise taxes) that are assessed by a governmental authority in connection with a specific revenue-producing transaction and collected by the Company from the customer. Accordingly, the Company recognizes revenue net of sales taxes. The revenue and cost for freight and shipping is recorded when control over the sale of goods passes to the Company’s customers. The Company also has performance obligations to perform certain engineering services that are satisfied over a period of time. Revenue is recognized from this type of performance obligation as services are rendered based on the percentage completion towards certain specified milestones. The Company offers assurance-type warranties for its products and products manufactured by others to meet specifications defined by the contracts with customers and does not have any material separate performance obligations related to these warranties. The Company maintains a warranty reserve based on historical warranty costs. Disaggregation of Revenue In accordance with ASC 606-10-50-5 through 6, the Company considered the appropriate level of disaggregated revenue information that depicts how the nature, amount, timing, and uncertainty of revenue and cash flows are affected by economic factors. Additionally, per the implementation guidance in ASC 606-10-55-90 through 91, the Company also considered (a) disclosures presented outside of the financial statements such as earnings releases and investor presentations, (b) information regularly reviewed by the Chief Operating Decision Maker for evaluating the financial performance of operating segments and (c) other information that is similar to the types of information identified in (a) and (b) and that is used by the Company or users of the Company’s financial statements to evaluate financial performance or make resource allocation decisions. Finally, we considered the examples of categories found in the guidance that might be appropriate, including: (a) type of good or service (major product lines), (b) geographical region (country or region), (c) market or type of customer (government or non-government customers), (d) type of contract (fixed-price or time-and-materials), (e) contract duration (short- or long-term), (f) timing of transfer of goods or services (point-in-time or over time) and (g) sales channels (direct to customers or through intermediaries). Based on the aforementioned guidance and considerations, the Company determined that disaggregation of revenue by **equipment sales, engineering and other services and, shipping and handling, and forfeited non-refundable customer deposits** was required. **The following table sets forth the Company’s revenue by source: Schedule of Revenue by Source 2023 2022 For the Twelve Months Ended December 31, 2023 2022 Equipment and systems sales \$ 6,153,322 \$ 10,737,875 Engineering and other services 501,921 472,464 Shipping and handling 21,573 72,850 Forfeited non-refundable customer deposits 234,135 Total revenue \$ 6,910,951 \$ 11,283,189** Other Judgments and Assumptions The Company typically receives customer payments in advance of its performance of services or transfers of goods. Applying the practical expedient in ASC 606-10-32-18, which the Company has elected, the Company does not adjust the promised amount of consideration for the effects of a significant financing component since the Company expects, at contract inception, that the period between when the Company transfers a promised good or service to a customer and when the customer pays for that good or service will be one year or less. Accordingly, the remaining performance obligations related to customer contracts does not consider the effects of the time value of money. **CEA Industries Inc. Notes to Consolidated Financial Statements December 31, 2023 (in US Dollars except share numbers)** Applying the practical expedient in ASC 340-40-25-4, the Company recognizes the incremental costs of obtaining contracts as an expense when incurred since the amortization period of the assets that the Company otherwise would have recognized is one year or less. These costs include certain sales commissions and incentives, which are included in selling, general and administrative expenses, and are payable only when associated revenue has been collected and earned by the Company. Contract Assets and Contract Liabilities Contract assets reflect revenue recognized and performance obligations satisfied in advance of customer billing. Contract liabilities relate to payments received in advance of the satisfaction of performance under the contract. The Company receives payments from customers based on the terms established in its contracts. Contract assets include unbilled amounts where revenue recognized exceeds the amount billed to the customer and the right of payment is conditional, subject to completing a milestone, such as a phase of a project. The Company typically does not have material amounts of contract assets since revenue is recognized as control of goods are transferred or as services are performed. **Contract assets increased by \$ 224,414 in 2023, due to revenue recognition related to the partial satisfaction of performance obligations, on three contracts with one customer, for which we have not yet billed out customer. In accordance with ASU No. 2016-13 (as amended), Measurement of Credit Losses on Financial Instruments, which the Company adopted on a prospective basis effective January 1, 2023, an allowance for doubtful accounts is recorded against the Company’s contract assets by applying an expected credit loss model. Each period, management assesses the appropriateness of the level of allowance for credit losses by considering credit risk inherent within its contract assets as of the end of the period. As of December 31, 2023, and December 31, 2022, the allowance for doubtful accounts was \$ 1,436 and \$ 0, respectively. If the financial condition of our customers were to deteriorate, resulting in an impairment of their ability to make payments, additional allowances may be required. We expect to complete our performance obligations and bill the customer for this contract asset during 2024. As of December 31, 2023, and 2022, the Company had no contract assets of \$ 224,414.** **CEA Industries Inc. Notes to Consolidated Financial Statements December 31, 2023 (in US Dollars except share numbers)** Contract liabilities consist of advance payments in excess of revenue recognized. The Company’s contract liabilities are recorded as a current liability in deferred revenue in the consolidated balance sheets since the timing of when the Company expects to recognize revenue is generally less than one year. As of December 31, 2022-2023, and December 31, 2021-2022, deferred revenue, which was classified as a current liability, was \$ 499,800 and \$ 4,338,570 and \$ 2,839,838, respectively. For the year ended December 31, 2022-2023, the Company recognized revenue of \$ 2,318,911, 935-083 related to the deferred revenue at January 1, 2022-2023, or 82-90%. For the year ended December 31, 2021-2022, the Company recognized revenue of \$ 3-2,358-318, 578-935 related to the deferred revenue at January 1, 2021-2022, or 90-82%. Remaining Performance Obligations Remaining performance obligations, or backlog, represents the aggregate amount of the transaction price allocated to the remaining obligations that the Company has not performed under its customer contracts. The Company has elected not to use the optional exemption in ASC 606-10-50-14, which exempts an entity from such disclosures if a performance obligation is part of a contract with an original expected duration of one year or less. Accordingly, the information disclosed about remaining performance obligations includes all customer contracts, including those with an expected duration of one year or less. Industry uncertainty, project financing concerns, and the licensing and qualification of our prospective customers, which are out of the Company’s control, make it difficult for the Company to predict when it will recognize revenue on its remaining performance obligations. There are risks that the Company may not realize the full contract value on customer projects in a timely manner or at all, and completion of a customer’s cultivation facility project is dependent upon the customer’s ability to secure funding and real estate, obtain a license and then build their cultivation facility so they can take possession of the equipment. Accordingly, the time it takes for customers to complete a project, which corresponds to when the Company is able to recognize revenue, is driven by numerous factors including: (i) the large number of first-time participants interested in the indoor cannabis cultivation business; (ii) the complexities and uncertainties involved in obtaining state and local licensure and permitting; (iii) local and state government delays in approving licenses and permits due to lack of staff or the large number of pending applications, especially in states where there is no cap on the number of cultivators; (iv) the customer’s need to obtain cultivation facility financing; (v) the time needed, and coordination required, for our customers to acquire real estate and properly design and build the facility (to the stage when climate control systems can be installed); (vi) the large price tag and technical complexities of the climate control and air sanitation system; (vii) the availability of power; and (viii) delays that are typical in completing any construction project. Further, based on the current economic climate, the uncertainty regarding the COVID-19 virus, and the Company’s recent cost cutting measures, there is no assurance that the Company will be able to fulfill its backlog, and the Company may experience contract cancellations, project scope reductions and project delays. **As of CEA Industries Inc. Notes to Consolidated Financial Statements December 31, 2022-2023 (in US Dollars except share numbers) As of December 31, 2023,** the Company’s remaining performance obligations, or backlog, was \$ 435,577,000. There is significant uncertainty regarding the timing of the Company’s recognition of revenue on its remaining performance obligations, and there is no certainty that these will result in actual revenues. The backlog at December 31, 2022-2023, contains a booked sales order of \$ 35-39,000 (9 less than 1% of the total backlog) from one customer that we believe is at risk of cancellation based on conversations with this customer. **Given the current supply chain and bottleneck issues that are still being worked through by the Company’s supply chain partners, the Company believes that some of its current contracts could be delayed.** The remaining performance obligations expected to be recognized through 2024 are as follows: Schedule of Remaining Performance Obligations Expected to be Recognized 2023-2024 Total Remaining performance obligations related to engineering only paid contracts \$ — \$ — Remaining performance obligations related to partial equipment paid contracts 435,577,000 435,577,000 Total remaining performance obligations \$ 435,577,000 \$ 435,577,000 **CEA Industries Inc. Notes to Consolidated Financial Statements December 31,**

2022 (in US Dollars except share numbers) Product Warranty Product Warranty The Company warrants the products that it manufactures for a warranty period equal to the lesser of 12 months from start-up or 18 months from shipment. The Company's warranty provides for the repair, rework, or replacement of products (at the Company's option) that fail to perform within stated specification. The Company's third-party suppliers also warrant their products under similar terms, which are passed through to the Company's customers. The Company assesses the historical warranty claims on its manufactured products and, since 2016, warranty claims have been approximately 1% of annual revenue generated on these products. Based on the Company's warranty policy, an accrual is established at 1% of the trailing 18 months revenue. The Company continues to assess the need to record a warranty reserve at the time of sale based on historical claims and other factors. As of December 31, 2022-2023, and December 31, 2021-2022, the Company had an accrued warranty reserve amount of \$ 191,338 and \$ 180,457 and \$ 186,605, respectively, which are included in accounts payable and accrued liabilities on the Company's consolidated balance sheets. Cost of Revenue Cost of Revenue Cost of revenue includes product costs (material, direct labor and overhead costs), shipping and handling expense, outside engineering costs, engineering, project management and service salaries and benefits, client visits and warranty. Concentrations Concentrations Three customers accounted for 27-37%, 26-21% and 41-12% of the Company's revenue for the year ended December 31, 2022-2023. Three customers accounted for 24-27%, 40-26% and 40-11% of the Company's revenue for the year ended December 31, 2021-2022. The Company's accounts receivable from three customers made up 59%, 29%, and 12%, respectively, of the total balance as of December 31, 2023. The Company's accounts receivable from two customers made up 57% and 43%, respectively, of the total balance as of December 31, 2022. The Three suppliers accounted for 34%, 17%, and 16% of the Company's purchases accounts receivable from two customers made up 68%, and 23%, respectively, of inventory for the year ended total balance as of December 31, 2021-2023. Four suppliers accounted for 30%, 17%, 16%, and 11% of the Company's purchases of inventory for the year ended December 31, 2022, and three suppliers accounted for 29%, 11% and 10% of the Company's purchases of inventory for the year ended December 31, 2021. Product Development Product Development The Company expenses product development costs as incurred. Internal product development costs are expensed as incurred, and third-party product developments costs are expensed when the contracted work has been performed or as milestone results have been achieved. For the years ended December 31, 2022-2023 and December 31, 2021-2022, the Company incurred \$ 76,487 and \$ 319,987 and \$ 469,703, respectively, on product development. CEA Industries Inc. Notes to Consolidated Financial Statements December 31, 2023 (in US Dollars except share numbers) Accounting for Share-Based Compensation Accounting for Share-Based Compensation The Company recognizes the cost resulting from all share-based compensation arrangements, including stock options, restricted stock awards and restricted stock units that the Company grants under its equity incentive plan in its consolidated financial statements based on their grant date fair value. For awards subject to service conditions, compensation expense is recognized over the vesting period on a straight-line basis. Awards subject to performance conditions are attributed separately for each vesting tranche of the award and are recognized ratably from the service inception date to the vesting date for each tranche, based on the probability of vesting. The probability of awards with future performance conditions is evaluated each reporting period and compensation expense is adjusted based on the probability assessment. Awards are considered granted, and the service inception date begins, when mutual understanding of the key terms and conditions of the award between the Company and the recipient has been established. For awards that provide discretion to adjust the amount of the award, the service inception date for such awards could precede the grant date as a mutual understanding of the key terms and conditions of the award between the Company and the recipient has not yet been established. For awards in which the service inception date precedes the grant date, compensation cost is accrued beginning on the service inception date. CEA Industries Inc. Notes to Consolidated Financial Statements December 31, 2022 (in US Dollars except share numbers) On March 16, 2022, the Company's Board of Directors (the "Board") approved annual incentive compensation awards to certain employees payable in non-qualified stock options, based on the Company's performance and each employee's contributions to such performance for the 2021 year. The non-qualified stock options were granted, were not subject to an additional service requirement and were immediately vested at the date of the grant. The final amount of the annual incentive compensation award, and number of non-qualified stock options granted, were determined, and communicated to the employees. The estimated compensation expense of \$ 83,625 related to the 2021 incentive awards was accrued as of December 31, 2021. Since such incentive awards were settled in non-qualified stock options, the accrued compensation expense was classified as a current liability until the number of non-qualified stock options was fixed pursuant to a grant by the Board. At that time, the incentive awards of \$ 78,938 were classified to equity as stock options issued and recorded to paid-in capital on April 1, 2022. For the year ended December 31, 2022, \$ 89,970 was recorded in respect of the 2022 annual incentive compensation awards. The final amount of the awards was approved by the Compensation Committee and Board of Directors on March 22, 2023. The number of non-qualified stock options to be granted will be determined on March 31, 2023, and communicated to the employees. The estimated expense was accrued as accrued equity compensation in current liabilities at December 31, 2022. The grant date fair value of stock options is based on the Black-Scholes Model. The Black-Scholes Model requires judgmental assumptions including volatility and expected term, both based on historical experience. The risk-free interest rate is based on U. S. Treasury interest rates whose term is consistent with the expected term of the option. The grant date fair value of restricted stock and restricted stock units is based on the closing price of the underlying stock on the date of the grant. The Company has elected to reduce share-based compensation expense for forfeitures as the forfeitures occur since the Company does not have historical data or other factors to appropriately estimate the expected employee terminations and to evaluate whether particular groups of employees have significantly different forfeiture expectations. Share-based compensation costs (including..... 314,081 \$ 324,405) CEA Industries Inc. Notes to Consolidated Financial Statements December 31, 2022-2023 (in US Dollars except share numbers) Income Taxes Income Taxes The Company accounts for income taxes under the asset and liability method, which requires the recognition of deferred tax assets and liabilities for the expected future tax consequences of events that have been included in the financial statements. Under this method, the Company determines deferred tax assets and liabilities on the basis of the differences between the financial statement and tax bases of assets and liabilities by using enacted tax rates in effect for the year in which the differences are expected to reverse. The effect of a change in tax rates on deferred tax assets and liabilities is recognized in income in the period that includes the enactment date. The Company recognizes deferred tax assets to the extent that the Company believes that these assets are more likely than not to be realized. In making such a determination, the Company considers all available positive and negative evidence, including future reversals of existing taxable temporary differences, projected future taxable income, tax-planning strategies, and results of recent operations. If the Company determines that it would be able to realize its deferred tax assets in the future in excess of their net recorded amount, the Company would make an adjustment to the deferred tax asset valuation allowance, which would reduce the provision for income taxes. The Company records uncertain tax positions on the basis of a two-step process in which: (i) the Company determines whether it is more likely than not that the tax positions will be sustained on the basis of the technical merits of the position, and (ii) for those tax positions that meet the more-likely-than-not recognition threshold, the Company recognizes the largest amount of tax benefit that is more likely than not to be realized upon ultimate settlement with the related tax authority. Basic and Diluted Net Loss per Common Share Basic and Diluted Net Loss per Common Share Basic income (loss) per common share is computed by dividing net income (loss) attributable to common stockholders by the weighted-average number of common shares outstanding during the period without consideration of common stock equivalents. Diluted net income (loss) per common share is computed by dividing net income (loss) by the weighted-average number of common shares outstanding and potentially dilutive common stock equivalents, including stock options, warrants and restricted stock units and other equity-based awards, except in periods when losses are reported where the effect of the common stock equivalents would be antidilutive. Potential common stock equivalents consist of common stock issuable upon exercise of stock options and warrants and the vesting of restricted stock units using the treasury method. As of December 31, 2022-2023, and December 31, 2021-2022, 7,982,916 and 7,876,334 and 145,684 potential common share equivalents from warrants Series B Preferred Stock, options, and restricted stock units, warrants, and options, respectively, were excluded from the diluted EPS calculations as their effect is anti-dilutive. Commitments and Contingencies Commitments and Contingencies In the normal course of business, the Company is subject to loss contingencies, such as legal proceedings and claims arising out of its business, that cover a wide range of matters, including, among others, customer disputes, government investigations and tax matters. An accrual for a loss contingency is recognized when it is probable that an asset had been impaired, or a liability had been incurred and the amount of loss can be reasonably estimated. CEA Industries Inc. Notes to Consolidated Financial Statements December 31, 2023 (in US Dollars except share numbers) Other Risks and Uncertainties Other Risks and Uncertainties To achieve profitable operations, the Company must successfully develop, manufacture and market its products. There can be no assurance that any such products can be developed or manufactured at an acceptable cost and with appropriate performance characteristics, or that such products will be successfully marketed. These factors could have a material adverse effect upon the Company's financial results, financial position, and future cash flows. The Company is subject to risks common to similarly-situated companies including, but not limited to, general economic conditions, its customers' operations and access to capital, and market and business disruptions including severe weather conditions, natural disasters, health hazards, terrorist activities, financial crises, political crises or other major events, or the prospect of these events, new technological innovations, dependence on key personnel, protection of proprietary technology, compliance with government regulations, uncertainty of market acceptance of products, product liability, and the need to obtain additional financing. As a supplier of services and equipment to cannabis cultivators, the Company is also subject to risks related to the cannabis industry. Although certain states have legalized medical and / or recreational cannabis, U. S. federal laws continue to prohibit marijuana in all its forms as well as its derivatives. Any changes in the enforcement of U. S. federal laws may adversely affect the implementation of state and local cannabis laws and regulations that permit medical or recreational cannabis and, correspondingly, may adversely impact the Company's customers. The Company's success is also dependent upon its ability to raise additional capital and to successfully develop and market its products. CEA Industries Inc. Notes to Consolidated Financial Statements December 31, 2022 (in US Dollars except share numbers) Segment Information Segment Information Operating segments are defined as components of an enterprise about which separate financial information is available that is evaluated regularly by the Company's senior management team in deciding how to allocate resources and in assessing performance. The Company has one operating segment that is dedicated to the manufacture and sale of its products. Recently Issued Accounting Pronouncements Recently Issued Accounting Pronouncements In December 2023, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update 2023-09, Improvements to Income Tax Disclosures (ASU 2023-09). ASU 2023-09 includes requirements that an entity disclose specific categories in the rate reconciliation and provide additional information for reconciling items that are greater than five percent of the amount computed by multiplying pretax income (or loss) by the applicable statutory income tax rate. The standard also requires that entities disclose income (or loss) from continuing operations before income tax expense (or benefit) and income tax expense (or benefit) each disaggregated between domestic and foreign. ASU 2023-09 is effective for annual periods beginning after December 15, 2024. The Company is currently assessing the impact of ASU 2023-09 on its disclosures. In November 2023, the FASB issued Accounting Standards Update 2023-07, Improvements to Reportable Segment Disclosures (ASU 2023-07). ASU 2023-07 includes requirements that an entity disclose the title of the chief operating decision maker (CODM) and on an interim and annual basis, significant segment expenses and the composition of other segment items for each segment's reported profit. The standard also permits disclosure of additional measures of segment profit. ASU 2023-07 is effective for fiscal years beginning after December 15, 2023, and interim periods within fiscal years beginning after December 15, 2024. The Company is currently assessing the impact of ASU 2023-07 on its disclosures. In December 2022, the FASB issued ASU No. 2022-06, which defers the sunset date of Reference Rate Reform (Topic 848): Facilitation of the Effects of Reference Rate Reform on Financial Reporting ("ASU 2020-04") from December 31, 2022 to December 31, 2024. ASU No. 2022-06 was effective upon issuance. Topic 848 provides temporary optional guidance for a limited period of time to ease the potential burden in accounting for (or recognizing the effects of) reference rate reform on financial reporting, providing optional expedients and exceptions for applying GAAP to contracts, hedging relationships, and other transactions affected by reference rate reform if certain criteria are met. The

Company does not expect this ASU to have a material impact on its consolidated results of operations, cash flows and financial position. **CEA Industries Inc. Notes to Consolidated Financial Statements December 31, 2023 (in US Dollars except share numbers)** In September 2022, the FASB issued Update 2022-04, "Supplier Finance Programs (Subtopic 405-50): Disclosure of Supplier Finance Program Obligations". The update was issued in response to requests from financial statement users for increased transparency surrounding the use of supplier finance programs. The amendments in Update 2022-04 require that a buyer in a supplier finance program disclose sufficient information about the program to allow a user of financial statements to understand the program's nature, activity during the period, changes from period to period, and potential magnitude. The amendments in this update do not affect the recognition, measurement, or financial statement presentation of obligations covered by supplier finance programs. The amendments in this update are effective for fiscal years beginning after December 15, 2022, including interim periods within those fiscal years, except for the amendment on **roll forward** information, which is effective for fiscal years beginning after December 15, 2023. Early adoption is permitted. The Company does not expect this ASU to have a material impact on its consolidated results of operations, cash flows and financial position. In October 2021, the FASB issued ASU 2021-08, "Business Combinations (Topic 805): Accounting for Contract Assets and Contract Liabilities from Contracts with Customers", which requires companies to apply ASC 606, "Revenue from Contracts with Customers" to recognize and measure contract assets and contract liabilities from contracts with customers acquired in a business combination. This creates an exception to the general recognition and measurement principle in ASC 805, which uses fair value. The guidance is effective for fiscal years beginning after December 15, 2022 and interim periods within those fiscal years. Early adoption is permitted, and the guidance should be applied prospectively. The impact of the standard on Company's consolidated financial statements is dependent on the size and frequency of any future acquisitions the Company may complete. In May 2021, the FASB issued ASU 2021-04, "Issuer's Accounting for Certain Modifications or Exchanges of Freestanding Equity-Classified Written Call Options". This guidance clarifies and reduces diversity in an issuer's accounting for modifications or exchanges of freestanding equity-classified written call options due to a lack of explicit guidance in the FASB Codification. The guidance is effective for interim and annual periods beginning after December 15, 2021. Early adoption is permitted. The guidance is to be applied prospectively to modifications or exchanges occurring on or after the effective date. The adoption of this guidance has not had a material impact on the Company's consolidated financial statements. In March 2020, the FAS issued ASU No. 2020-04 "Reference Reform (Topic 848) Facilitation of the Effects of Reference Rate Reform on Financial Reporting" ("ASU 2020-04"). ASU 2020-04 provides optional guidance for a limited period of time to ease the potential burden in accounting for (or recognizing the effects of) reference rate reform on financial reporting. The amendments are effective for the Company as of March 12, 2020 through December 31, 2022. The adoption of this guidance has not had a material impact on the Company's consolidated financial statements. CEA Industries Inc. Notes to Consolidated Financial Statements December 31, 2022 (in US Dollars except share numbers) Other accounting standards that have been issued or proposed by FASB that do not require adoption until a future date are not expected to have a material impact on the financial statements upon adoption. The Company does not discuss recent pronouncements that are not anticipated to have an impact on or are unrelated to its financial condition, results of operations, cash flows or disclosures. X- Definition Liquidity [ Policy Text Block ] References No definition available. Details Name: CEAD\_LiquidityPolicyTextBlock Namespace Prefix: CEAD\_Data Type: dtr-types: textBlockItem Type Balance Type: na Period Type: durationX- Definition Other Risks and Uncertainties [ Policy Text Block ] References No definition available. Details Name: CEAD\_OtherRisksAndUncertaintiesPolicyTextBlock Namespace Prefix: CEAD\_Data Type: dtr-types: textBlockItem Type Balance Type: na Period Type: durationX- Definition Reverse Stock Split [ Policy Text Block ] References No definition available. Details Name: CEAD\_ReverseStockSplitPolicyTextBlock Namespace Prefix: CEAD\_Data Type: dtr-types: textBlockItem Type Balance Type: na Period Type: durationX- Definition Other Risks and Uncertainties [ Policy Text Block ] References No definition available. Details Name: us-gaap\_AccountingPoliciesAbstract Namespace Prefix: us-gaap\_Data Type: xbrli:stringItem Type 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\_BasisOfAccountingPolicyTextBlock Namespace Prefix: us-gaap\_Data Type: dtr-types: textBlockItem Type Balance Type: na Period Type: durationX- Definition Entity's cash and cash equivalents accounting policy with respect to restricted balances. Restrictions may include legally restricted deposits held as compensating balances against short-term borrowing arrangements, contracts entered into with others, or company statements of intention with regard to particular deposits; however, time deposits and short-term certificates of deposit are not generally included in legally restricted deposits. References Reference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-PublisherFASB-Topic942-SubTopic210-NameAccountingStandardsCodification-Topic942-SubTopic210-SectionS99-Paragraph1-Subparagraph\(SX210.9-03\(1\)\(a\)\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147479853/942](http://fasb.org/us-gaap/role/ref/legacyRef-PublisherFASB-Topic942-SubTopic210-NameAccountingStandardsCodification-Topic942-SubTopic210-SectionS99-Paragraph1-Subparagraph(SX210.9-03(1)(a))-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147479853/942) extlink & oid = 126897435 & loc = d3e534808-210-S99-122878Reference 2: <http://fasb.org/us-gaap/role/ref/legacyRef-PublisherFASB-NameAccountingStandardsCodification-Topic230-SubTopic10-Section50-Paragraph1-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147482913/230> extlink & oid = 126999549 & loc = d3e4273-108586-10-50-1Details Name: us-gaap\_CashAndCashEquivalentsRestrictedCashAndCashEquivalentsPolicy Namespace Prefix: us-gaap\_Data Type: dtr-types: textBlockItem Type Balance Type: na Period Type: durationX- Definition Disclosure of accounting policy for commitments and contingencies, which may include policies for recognizing and measuring loss and gain contingencies. References Reference 1: [http://fasb-www.xbrl.org/2003-us-gaap/role/disclosureRef/ref/legacyRef-PublisherFASB-Topic954-SubTopic450-NameAccountingStandardsCodification-Topic460-SubTopic10-Section50-Paragraph8-1-PublisherFASB-Subparagraph\(b\)-URIhttps://asc.fasb.org/1943274/2147480598/954](http://fasb-www.xbrl.org/2003-us-gaap/role/disclosureRef/ref/legacyRef-PublisherFASB-Topic954-SubTopic450-NameAccountingStandardsCodification-Topic460-SubTopic10-Section50-Paragraph8-1-PublisherFASB-Subparagraph(b)-URIhttps://asc.fasb.org/1943274/2147480598/954) extlink & oid = 126907703 & loc = d3e12565-450-50-110249Reference 2: [http://www.fasb.xbrl.org/2003-us-gaap/role/ref/legacyRef/disclosureRef-PublisherFASB-NameAccountingStandardsCodification-Topic954460-SubTopic45010-Section50-Paragraph1-8-Subparagraph\(b\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147482425/460](http://www.fasb.xbrl.org/2003-us-gaap/role/ref/legacyRef/disclosureRef-PublisherFASB-NameAccountingStandardsCodification-Topic954460-SubTopic45010-Section50-Paragraph1-8-Subparagraph(b)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147482425/460) extlink & oid = 6491354 & loc = d3e6049-115624-10-50-8Details Name: us-gaap\_CommitmentsAndContingenciesPolicyTextBlock Namespace Prefix: us-gaap\_Data Type: dtr-types: textBlockItem Type Balance Type: na Period Type: durationX- Definition Disclosure of accounting policy for credit risk. References Reference 1: [http://www.fasb.xbrl.org/2003-us-gaap/role/ref/legacyRef/disclosureRef-PublisherFASB-NameAccountingStandardsCodification-Topic275942-SubTopic40825-Section50-Paragraph1-PublisherFASB-Subparagraph\(d\)-URIhttps://asc.fasb.org/1943274/2147480981/942](http://www.fasb.xbrl.org/2003-us-gaap/role/ref/legacyRef/disclosureRef-PublisherFASB-NameAccountingStandardsCodification-Topic275942-SubTopic40825-Section50-Paragraph1-PublisherFASB-Subparagraph(d)-URIhttps://asc.fasb.org/1943274/2147480981/942) extlink & oid = 99393423 & loc = d3e5967-825-50-108592Reference 2: [http://fasb-www.xbrl.org/2003-us-gaap/role/disclosureRef/ref/legacyRef-PublisherFASB-NameAccountingStandardsCodification-Topic942-SubTopic825-Section50-Paragraph1-Subparagraph\(d\)-SubTopic10-Topic275-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147482861/275](http://fasb-www.xbrl.org/2003-us-gaap/role/disclosureRef/ref/legacyRef-PublisherFASB-NameAccountingStandardsCodification-Topic942-SubTopic825-Section50-Paragraph1-Subparagraph(d)-SubTopic10-Topic275-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147482861/275) extlink & oid = 126941378 & loc = d3e61044-112788-10-50-1Details Name: us-gaap\_ConcentrationRiskCreditRisk Namespace Prefix: us-gaap\_Data Type: dtr-types: textBlockItem Type 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-PublisherFASB-Topic235-SubTopic10-NameAccountingStandardsCodification-Topic235-SubTopic10-Section50-Paragraph4-Subparagraph\(a\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147483426/235](http://www.xbrl.org/2003/role/exampleRef-PublisherFASB-Topic235-SubTopic10-NameAccountingStandardsCodification-Topic235-SubTopic10-Section50-Paragraph4-Subparagraph(a)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147483426/235) extlink & oid = 126899994 & loc = d3e18823-107790Reference 2: <http://fasb.org/us-gaap/role/ref/legacyRef-PublisherFASB-NameAccountingStandardsCodification-Topic810-SubTopic10-Section50-Paragraph1-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147481203/810> extlink & oid = 109239629 & loc = d3e5614-111684-10-50-1Details Name: us-gaap\_ConsolidationPolicyTextBlock Namespace Prefix: us-gaap\_Data Type: dtr-types: textBlockItem Type Balance Type: na Period Type: durationX- Definition Disclosure of accounting policy for cost of product sold and service rendered. References Reference 1: <http://www.xbrl.org/2009/role/commonPracticeRef-PublisherFASB-NameAccountingStandardsCodification-Topic705-PublisherFASB-URIhttps://asc.fasb.org/705/tableOfContentTopic&trid=2122478> Details Name: us-gaap\_CostOfSalesPolicyTextBlock determination of past due status and nonaccrual status. References Reference 1: <http://www.xbrl.org/2003-us-gaap/role/disclosureRef/ref/legacyRef-PublisherFASB-Topic326-SubTopic20-NameAccountingStandardsCodification-Topic505-SubTopic10-Section50-Paragraph2-14-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147479319/326> extlink & oid = 126973232 & loc = d3e21463-20-50-14Reference 2: [http://fasb-www.xbrl.org/2003-us-gaap/role/disclosureRef/ref/legacyRef-PublisherFASB-Topic326-SubTopic20-NameAccountingStandardsCodification-Topic210-SubTopic10-Section30S99-Paragraph5A-1-PublisherFASB-Subparagraph\(SX210.5-02\(29\)\)-URIhttps://asc.fasb.org/1943274/2147479391/326](http://fasb-www.xbrl.org/2003-us-gaap/role/disclosureRef/ref/legacyRef-PublisherFASB-Topic326-SubTopic20-NameAccountingStandardsCodification-Topic210-SubTopic10-Section30S99-Paragraph5A-1-PublisherFASB-Subparagraph(SX210.5-02(29))-URIhttps://asc.fasb.org/1943274/2147479391/326) extlink & oid = 120391452 & loc = d3e13212-20-122682 Namespace Prefix: us-gaap\_Data Type: dtr-types: textBlockItem Type 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-PublisherFASB-NameAccountingStandardsCodification-Topic260-SubTopic10-Section50-Paragraph1-Subparagraph\(c\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147482662/260](http://fasb.org/us-gaap/role/ref/legacyRef-PublisherFASB-NameAccountingStandardsCodification-Topic260-SubTopic10-Section50-Paragraph1-Subparagraph(c)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147482662/260) extlink & oid = 124432515 & loc = d3e3550-10-50-109257Reference 2: <http://fasb.org/us-gaap/role/ref/legacyRef-PublisherFASB-NameAccountingStandardsCodification-Topic260-SubTopic10-Section50-Paragraph2-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147482662/260> extlink & oid = 124432515 & loc = d3e3630-409257-10-50-2Details Name: us-gaap\_EarningsPerSharePolicyTextBlock Namespace Prefix: us-gaap\_Data Type: dtr-types: textBlockItem Type Balance Type: na Period Type: durationX- Definition Disclosure of accounting policy for fair value measurements of financial and non-financial assets, liabilities and instruments classified in shareholders' equity. Disclosures include, but are not limited to, how an entity that manages a group of financial assets and liabilities on the basis of its net exposure measures the fair value of those assets and liabilities. References No definition available. Details Name: us-gaap\_FairValueMeasurementPolicyTextBlock Namespace Prefix: us-gaap\_Data Type: dtr-types: textBlockItem Type Balance Type: na Period Type: durationX- Definition Disclosure of accounting policy for goodwill and intangible assets. This accounting policy also may address how an entity assesses and measures impairment of goodwill and intangible assets. References Reference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-PublisherFASB-NameAccountingStandardsCodification-Topic350-SubTopic20-Section50-Paragraph1-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147482573/350> extlink & oid = 121556970 & loc = d3e13816-20-50-109267Reference 2: <http://fasb.org/us-gaap/role/ref/legacyRef-PublisherFASB-NameAccountingStandardsCodification-Section50-Paragraph1-SubTopic30-Topic350-PublisherFASB-SubTopic30-Section50-Paragraph1-URIhttps://asc.fasb.org/1943274/2147482665/350> extlink & oid = 66006027 & loc = d3e16265-409275-30-50-1Details Name: us-gaap\_GoodwillAndIntangibleAssetsPolicyTextBlock Namespace Prefix: us-gaap\_Data Type: dtr-types: textBlockItem Type Balance Type: na Period Type: durationX- Definition Disclosure of accounting policy for recognizing and measuring the impairment of long-lived assets. An entity also may disclose its accounting policy for long-lived assets to be sold. This policy excludes goodwill and intangible assets. References Reference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-PublisherFASB-Topic360-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph2-Subparagraph\(SABTopic360.5.CC\)-PublisherFASB-SubTopic10-Section05-Paragraph4-URIhttps://asc.fasb.org/1943274/2147480091/360](http://fasb.org/us-gaap/role/ref/legacyRef-PublisherFASB-Topic360-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph2-Subparagraph(SABTopic360.5.CC)-PublisherFASB-SubTopic10-Section05-Paragraph4-URIhttps://asc.fasb.org/1943274/2147480091/360) extlink & oid = 109226317 & loc = d3e202-10-S99-110218Reference 2: [http://fasb.org/us-gaap/role/ref/legacyRef-PublisherFASB-NameAccountingStandardsCodification-Section05-Paragraph4-SubTopic10-Topic360-PublisherFASB-SubTopic10-SectionS99-Paragraph2-Subparagraph\(SABTopic5.CC\)-URIhttps://asc](http://fasb.org/us-gaap/role/ref/legacyRef-PublisherFASB-NameAccountingStandardsCodification-Section05-Paragraph4-SubTopic10-Topic360-PublisherFASB-SubTopic10-SectionS99-Paragraph2-Subparagraph(SABTopic5.CC)-URIhttps://asc)





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ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef-exampleRef-Publisher FASB- SubTopic 280- SubTopic 10- Name Accounting Standards Codification- Section 55- Paragraph 47- Subparagraph (b)- Publisher FASB- URI https://asc.fasb.org/1943274/2147482785/280-10-55-47Reference 2: http://www.xbrl.org/2003/role/disclosureRef-Topic 280- SubTopic 10- Section 50- Paragraph 29- Subparagraph (e)- URI https://asc.fasb.org/extlink & oid =126901519 & loc =d3e8864-108599Reference 2: http://www.xbrl.org/2003/role/disclosureRef-Publisher FASB- Name Accounting Standards Codification- Section 50- Paragraph 29- Subparagraph (d)- Publisher FASB- URI https://asc.fasb.org/1943274/2147482810/280-10-50-29Reference 3: http://www.xbrl.org/2003/role/disclosureRef-Topic 280- SubTopic 10- Section 50- Paragraph 29- Subparagraph (a)- URI https://asc.fasb.org/extlink & oid =126901519 & loc =d3e8864-108599Reference 4: http://www.xbrl.org/2003/role/disclosureRef-Publisher FASB- Name Accounting Standards Codification- Section 50- Paragraph 29- Subparagraph (a)- URI https://asc.fasb.org/1943274/2147482810/280-10-50-29Reference 5: http://www.xbrl.org/2003/role/disclosureRef-Topic 280- SubTopic 10- Section 50- Paragraph 29- Subparagraph (c)- URI https://asc.fasb.org/1943274/2147482810/280-10-50-29Reference 6: http://www.xbrl.org/2003/role/disclosureRef-Topic 280- SubTopic 10- Section 50- Paragraph 29- Subparagraph (b)- Publisher FASB- URI https://asc.fasb.org/1943274/2147482810/280-10-50-29Reference 7: http://www.xbrl.org/2003/role/disclosureRef-Topic 280- SubTopic 10- Section 50- Paragraph 29- Subparagraph (b)- Publisher FASB- URI https://asc.fasb.org/1943274/2147482810/280-10-50-29Reference 8: http://www.xbrl.org/2003/role/disclosureRef-Topic 280- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 29- Subparagraph (d-e)- Publisher FASB- URI https://asc.fasb.org/1943274/2147482810/280 extlink & oid =126901519 & loc =d3e8864-108599-10-50-29-Details Name: us-gaap\_SegmentReportingPolicyPolicyTextBlock Namespace Prefix: us-gaap\_Data Type: dt- types: textBlockItem Type Balance Type: na Period Type: durationX- DefinitionDisclosure of accounting policy for award under share-based payment arrangement. Includes, but is not limited to, methodology and assumption used in measuring cost. ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef-Publisher FASB- Topic 718- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 2- Subparagraph (f) (2) (ii)- Publisher FASB- URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef-Topic 718- SubTopic 10- Section 50- Paragraph 2- Subparagraph (f) (2) (ii)- URI https://asc.fasb.org/extlink & oid =128089324 & loc =d3e5070-113901Reference 2: http://www.xbrl.org/2003/role/disclosureRef-Publisher FASB- Name Accounting Standards Codification- Section 50- Paragraph 2- Subparagraph (f) (2) (ii)- Publisher FASB- URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 3: http://www.xbrl.org/2003/role/disclosureRef-Topic 718- SubTopic 10- Section 50- Paragraph 2- Subparagraph (f) (1)- URI https://asc.fasb.org/extlink & oid =128089324 & loc =d3e5070-113901Reference 3: http://www.xbrl.org/2003/role/disclosureRef-Publisher FASB- Name Accounting Standards Codification- Section 50- Paragraph 2- Subparagraph (f) (2) (v)- Publisher FASB- URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 4: http://www.xbrl.org/2003/role/disclosureRef-Topic 718- SubTopic 10- Section 50- Paragraph 2- Subparagraph (b)- URI https://asc.fasb.org/extlink & oid =128089324 & loc =d3e5070-113901Reference 4: http://www.xbrl.org/2003/role/disclosureRef-Publisher FASB- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (SAB Topic 14. C. Q3)- Publisher FASB- URI https://asc.fasb.org/1943274/2147479830/718-10-50-1Reference 5: http://www.xbrl.org/2003/role/disclosureRef-Topic 718- SubTopic 10- Section 50- Paragraph 2- Subparagraph (f) (2) (v)- URI https://asc.fasb.org/extlink & oid =128089324 & loc =d3e5070-113901Reference 5: http://www.xbrl.org/2003/role/disclosureRef-Publisher FASB- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (SAB Topic 14. D. 1. Q5)- Publisher FASB- URI https://asc.fasb.org/1943274/2147479830/718-10-50-1Reference 6: http://www.xbrl.org/2003/role/disclosureRef-Topic 718- SubTopic 10- URI https://asc.fasb.org/topic & trid =2228938Reference 6: http://www.xbrl.org/2003/role/disclosureRef-Publisher FASB- Name Accounting Standards Codification- Topic 718- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SAB Topic 14. D. 2. Q6-Q2)- Publisher FASB- URI https://asc.fasb.org/1943274/2147479830/718 extlink & oid =122041274 & loc =d3e301413-10-50-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef-Publisher FASB- SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (SAB Topic 14. D. 2. Q6)- Publisher FASB- URI https://asc.fasb.org/1943274/2147479830/718-10-50-1Reference 8: http://www.xbrl.org/2003/role/disclosureRef-Topic 718- SubTopic 10- Section 50- Paragraph 2- Subparagraph (f) (2)- URI https://asc.fasb.org/extlink & oid =128089324 & loc =d3e5070-113901Reference 8: http://www.xbrl.org/2003/role/disclosureRef-Publisher FASB- Name Accounting Standards Codification- Publisher FASB- URI https://asc.fasb.org/718/tableOfContentReference 9: http://www.xbrl.org/2003/role/disclosureRef-Topic 718- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 2- Subparagraph (f) (b)- Publisher FASB (2)(f)- URI https://asc.fasb.org/1943274/2147480429/718 extlink & oid =128089324 & loc =d3e5070-113901Reference 10-50-2Reference 10: http://www.xbrl.org/2003/role/disclosureRef-Publisher FASB- SubTopic 10- Name Accounting Standards Codification- Topic 718- SubTopic 10- Section 50- Paragraph 2- Subparagraph (e-f) (1)- Publisher FASB (iv)(02)- URI https://asc.fasb.org/1943274/2147480429/718 extlink & oid =128089324 & loc =d3e5070-113901Reference 11: http://www.xbrl.org/2003/us-gaap/role/disclosureRef-ref/legacyRef-Publisher FASB- SubTopic 10- Name Accounting Standards Codification- Topic 505- SubTopic 10- Section S99- Paragraph 2- Subparagraph (SX 210.3-f) (2)- Publisher FASB- URI https://asc.fasb.org/extlink & oid =1943274/2147480429/718-10-50-2-Details Name: us-gaap\_ShareBasedCompensationOptionAndIncentivePlansPolicy Namespace Prefix: us-gaap\_Data Type: dt- types: textBlockItem Type Balance Type: na Period Type: durationX- DefinitionDisclosure of accounting policy for standard warranties including the methodology for measuring the liability. ReferencesReference 1: http://www.xbrl.org/2009/us-gaap/role/commonPracticeRef-ref/legacyRef-Publisher FASB- SubTopic 460- SubTopic 10- Name Accounting Standards Codification- Topic 460- SubTopic 10- Section 50- Paragraph 8- Subparagraph (b)- Publisher FASB- URI https://asc.fasb.org/1943274/2147482425/460 extlink & oid =126907703 & loc =d3e12565-110249-10-50-8-Details Name: us-gaap\_StandardProductWarrantyPolicy Namespace Prefix: us-gaap\_Data Type: dt- types: textBlockItem Type 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://www.fasb.org/2003-us-gaap/role/ref/legacyRef-disclosureRef-Publisher FASB- Name Accounting Standards Codification- Topic 275- SubTopic 10- Section 50- Paragraph 12-9- Publisher FASB- URI https://asc.fasb.org/1943274/2147482861/275 extlink & oid =99393423 & loc =d3e6141-10-50-108592Reference-----9Reference 2: http://www.fasb.org/2003-us-gaap/role/ref/legacyRef-disclosureRef-Publisher FASB- Name Accounting Standards Codification- Topic 275- SubTopic 10- Section 50- Paragraph 11-4- Publisher FASB- URI https://asc.fasb.org/1943274/2147482861/275 extlink & oid =99393423 & loc =d3e6141-108592Reference 10-50-4Reference 3: http://www.fasb.org/2003-us-gaap/role/disclosureRef-ref/legacyRef-Publisher FASB- Name Accounting Standards Codification- Section 50- Paragraph 1- Subparagraph (b)- SubTopic 10- Topic 275- Publisher FASB SubTopic 10- Section 50- Paragraph 9- URI https://asc.fasb.org/1943274/2147482861/275 extlink & oid =99393423 & loc =d3e6141-10-50-108592Reference-----1Reference 4: http://www.xbrl.org/2003/role/disclosureRef-Publisher FASB- Name Accounting Standards Codification- Section 50- Paragraph 1- Subparagraph (c)- SubTopic 10- Topic 275- Publisher FASB SubTopic 10- Section 50- Paragraph 1- Subparagraph (b)- URI https://asc.fasb.org/1943274/2147482861/275 extlink & oid =99393423 & loc =d3e5967-10-50-108592Reference-----1Reference 5: http://www.fasb.org/2003-us-gaap/role/disclosureRef-ref/legacyRef-Publisher FASB- Name Accounting Standards Codification- Section 50- Paragraph 12- SubTopic 10- Topic 275- Publisher FASB SubTopic 10- Section 50- Paragraph 8- URI https://asc.fasb.org/1943274/2147482861/275 extlink & oid =99393423 & loc =d3e6132-10-50-108592Reference-----12Reference 7: http://www.fasb.org/2003-us-gaap/role/ref/legacyRef-disclosureRef-Publisher FASB- Name Accounting Standards Codification- Topic 275- SubTopic 10- Section 50- Paragraph 1-8- Publisher FASB Subparagraph (e)- URI https://asc.fasb.org/1943274/2147482861/275 extlink & oid =99393423 & loc =d3e5967-108592-10-50-8-Details Name: us-gaap\_UserOfEstimates Namespace Prefix: us-gaap\_Data Type: dt- types: textBlockItem Type Balance Type: na Period Type: durationBasis of Presentation: Summary of Significant Accounting Policies (Tables) 12 Months Ended Dec. 31, 2022-2023 Accounting Policies [ Abstract ] Schedule of Property and Equipment Estimated Useful Life Schedule of Property and Equipment Asset-Estimated Useful LifeAsset Type Estimated Useful Life Furniture and fixtures 5 Computers 3 Equipment 5 Vehicles 5 Schedule of Revenue by Source Remaining Performance Obligations Expected to be Recognized The following table sets forth the Company's revenue by source: Schedule of Revenue by Source 2023 2022 2021 For the Twelve Months Ended December 31, 2023 2022 2021 Equipment and systems sales \$ 6, 153, 322 \$ 10, 737, 875 \$ 12, 754, 131 Engineering and other services \$ 51, 921 472, 464 683, 689 Shipping and handling 21, 573 72, 850 200 Forfeited non-refundable customer deposits 234, 738 135- Total revenue \$ 6, 910, 951 \$ 11, 283, 189 Other Judgments and Assumptions The Company typically receives customer payments in advance of its performance of services or transfers of goods. Applying the practical expedient in ASC 606-10-32-18, which the Company has elected, the Company does not adjust the promised amount of consideration for the effects of a significant financing component since the Company expects, at contract inception, that the period between when the Company transfers a promised good or service to a customer and when the customer pays for that good or service will be one year or less. Accordingly, the remaining performance obligations related to customer contracts does not consider the effects of the time value of money. CEA Industries Inc. Notes to Consolidated Financial Statements December 31, 2023 (in US Dollars except share numbers) Applying the practical expedient in ASC 340-40-25-4, the Company recognizes the incremental costs of obtaining contracts as an expense when incurred since the amortization period of the assets that the Company otherwise would have recognized is one year or less. These costs include certain sales commissions and incentives, which are included in selling, general and administrative expenses, and are payable only when associated revenue has been collected and earned by the Company. Contract Assets and Contract Liabilities Contract assets reflect revenue recognized and performance

obligations satisfied in advance of customer billing. Contract liabilities relate to payments received in advance of the satisfaction of performance under the contract. The Company receives payments from customers based on the terms established in its contracts. Contract assets include unbilled amounts where revenue recognized exceeds the amount billed to the customer and the right of payment is conditional, subject to completing a milestone, such as a phase of a project. The Company typically does not have material amounts of contract assets since revenue is recognized as control of goods are transferred or as services are performed. Contract assets increased by \$ 224, 414 in 2023, due to revenue recognition related to the partial satisfaction of performance obligations, on three contracts with one customer, for which we have not yet billed out customer. In accordance with ASU No. 2016-13 (as amended), 638-Measurement of Credit Losses on Financial Instruments, 558 which the Company adopted on a prospective basis effective January 1, 2023, an allowance for doubtful accounts is recorded against the Company's contract assets by applying an expected credit loss model. Each period, management assesses the appropriateness of the level of allowance for credit losses by considering credit risk inherent within its contract assets as of the end of the period. As of December 31, 2023, and December 31, 2022, the allowance for doubtful accounts was \$ 1, 436 and \$ 0, respectively. If the financial condition of our customers were to deteriorate, resulting in an impairment of their ability to make payments, additional allowances may be required. We expect to complete our performance obligations and bill the customer for this contract asset during 2024. As of December 31, 2023, and 2022, the Company had contract assets of \$ 224, 414 and \$ 0, respectively. Contract liabilities consist of advance payments in excess of revenue recognized. The Company's contract liabilities are recorded as a current liability in deferred revenue in the consolidated balance sheets since the timing of when the Company expects to recognize revenue is generally less than one year. As of December 31, 2023, and December 31, 2022, deferred revenue, which was classified as a current liability, was \$ 499, 800 and \$ 4, 338, 570, respectively. For the year ended December 31, 2023, the Company recognized revenue of \$ 3, 911, 083 related to the deferred revenue at January 1, 2023, or 90 %. For the year ended December 31, 2022, the Company recognized revenue of \$ 2, 318, 935 related to the deferred revenue at January 1, 2022, or 82 %. Remaining Performance Obligations Remaining performance obligations, or backlog, represents the aggregate amount of the transaction price allocated to the remaining obligations that the Company has not performed under its customer contracts. The Company has elected not to use the optional exemption in ASC 606-10-50-14, which exempts an entity from such disclosures if a performance obligation is part of a contract with an original expected duration of one year or less. Accordingly, the information disclosed about remaining performance obligations includes all customer contracts, including those with an expected duration of one year or less. Industry uncertainty, project financing concerns, and the licensing and qualification of our prospective customers, which are out of the Company's control, make it difficult for the Company to predict when it will recognize revenue on its remaining performance obligations. There are risks that the Company may not realize the full contract value on customer projects in a timely manner or at all, and completion of a customer's cultivation facility project is dependent upon the customer's ability to secure funding and real estate, obtain a license and then build their cultivation facility so they can take possession of the equipment. Accordingly, the time it takes for customers to complete a project, which corresponds to when the Company is able to recognize revenue, is driven by numerous factors including: (i) the large number of first-time participants interested in the indoor cannabis cultivation business; (ii) the complexities and uncertainties involved in obtaining state and local licensure and permitting; (iii) local and state government delays in approving licenses and permits due to lack of staff or the large number of pending applications, especially in states where there is no cap on the number of cultivators; (iv) the customer's need to obtain cultivation facility financing; (v) the time needed, and coordination required, for our customers to acquire real estate and properly design and build the facility (to the stage when climate control systems can be installed); (vi) the large price tag and technical complexities of the climate control and air sanitation system; (vii) the availability of power; and (viii) delays that are typical in completing any construction project. Further, based on the current economic climate, the uncertainty regarding the COVID-19 virus, and the Company's recent cost cutting measures, there is no assurance that the Company will be able to fulfill its backlog, and the Company may experience contract cancellations, project scope reductions and project delays. CEA Industries Inc. Notes to Consolidated Financial Statements December 31, 2023 (in US Dollars except share numbers) As of December 31, 2023, the Company's remaining performance obligations, or backlog, was \$ 435, 000. There is significant uncertainty regarding the timing of the Company's recognition of revenue on its remaining performance obligations, and there is no certainty that these will result in actual revenues. The backlog at December 31, 2023, contains a booked sales order of \$ 39, 000 (9 % of the total backlog) from one customer that we believe is at risk of cancellation based on conversations with this customer. The remaining performance obligations expected to be recognized through 2024 are as follows: Schedule of Remaining Performance Obligations Expected to be Recognized 2024 Total Remaining performance obligations related to partial equipment paid contracts 435, 000 435, 000 Total remaining performance obligations \$ 435, 000 \$ 435, 000 Schedule of Remaining Performance Obligations Expected to be Recognized The remaining performance obligations expected to be recognized through 2024 are as follows: Schedule of Remaining Performance Obligations Expected to be Recognized 2023-2024 Total Remaining performance obligations related to engineering only paid contracts \$ - \$ - Remaining performance obligations related to partial equipment paid contracts 435, 577, 000 435, 577, 000 Total remaining performance obligations \$ 435, 577, 000 \$ 435, 577, 000 Schedule of Share-based Compensation Costs..... 314, 081 \$ 324, 405 X- Definition Schedule of Property and Equipment [ Table Text Block ] ReferencesNo definition available. Details Name: CEAD\_ScheduleOfPropertyAndEquipmentTableTextBlock Namespace Prefix: CEAD\_Data Type: dtr-types: textBlockItemType Balance Type: na Period Type: durationX-ReferencesNo definition available. Details Name: us-gaap\_AccountingPoliciesAbstract Namespace Prefix: us-gaap\_Data Type: xbrli:stringItemType Balance Type: na Period Type: durationX-DefinitionTabular disclosure of disaggregation of revenue into categories depicting how nature, amount, timing, and uncertainty of revenue and cash flows are affected by economic factor. ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef-PublisherFASB-Topic 606-SubTopic 10-Name Accounting Standards Codification-Topic 606-SubTopic 10-Section 50-Paragraph 5-PublisherFASB-URI https://asc.fasb.org//1943274/2147479806/606 extlink & oid =126920106 & loc = SL49130545-203045-10-50-5 Details Name: us-gaap\_DisaggregationOfRevenueTableTextBlock Namespace Prefix: us-gaap\_Data Type: dtr-types: textBlockItemType Balance Type: na Period Type: durationX-DefinitionTabular disclosure of expected timing for satisfying remaining performance obligation. ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef-PublisherFASB-Name Accounting Standards Codification-Section 50-Paragraph 13-Subparagraph (b) (1)-SubTopic 10-Topic 606-Publisher FASB-SubTopic 10-Section 50-Paragraph 13-Subparagraph (b) (1)-URI https://asc.fasb.org//1943274/2147479806/606 extlink & oid =126920106 & loc = SL49130556-203045-10-50-13 Details Name: us-gaap\_RevenueRemainingPerformanceObligationExpectedTimingOfSatisfactionTableTextBlock Namespace Prefix: us-gaap\_Data..... Details Name: us-gaap\_ScheduleOfShareBasedCompensationActivityTableTextBlock Namespace Prefix: us-gaap\_Data Type: dtr-types: textBlockItemType Balance Type: na Period Type: durationLeases (Tables) 12 Months Ended Dec. 31, 2022-2023 Leases Schedule of Lease Cost The Company's operating and finance right-of-use assets and lease liabilities are as follows: Schedule of Lease Cost As of December 31, 2022-2023 As of December 31, 2021-2022 Operating lease right-of-use asset \$ 356, 109 \$ 462, 874 \$ 565, 877 Operating lease liability, current \$ 126, 724 \$ 118, 235 \$ 100, 139 Operating lease liability, long-term \$ 259, 627 \$ 376, 851 \$ 486, 226 Remaining lease term 4.3, 1 years 5.4, 1 years Discount rate 3.63 % 3.63 % CEA Industries Inc. Notes to Consolidated Financial Statements December 31, 2023 (in US Dollars except share numbers) Cash paid during the year for amounts included in the measurement of lease liabilities is as follows: For the Year Twelve Months Ended December 31, 2022-2023 For the Year Twelve Months Ended December 31, 2021-2022 Operating cash outflow from paid for operating lease \$ 124, 897 \$ 111, 204 \$ 257, 961 Schedule of Future Annual Minimum Lease Payments Future annual minimum under non-cancellable operating leases as of December 31, 2022-2023 were as follows: Schedule of Future Annual Minimum Lease Payments Years ended December 31, 2023 \$ 124, 897 2024 128, 643 2025 132, 503 2026 136, 473 Thereafter 11, 654 Total minimum lease payments \$ 344, 409 \$ 470, 273 Less imputed interest ( 39, 221 ) ( 84, 922 ) Present value of minimum lease payments \$ 495, 386 \$ 686, 351 X-ReferencesNo definition available. Details Name: CEAD\_DisclosureLeasesAbstract Namespace Prefix: CEAD\_Data Type: xbrli:stringItemType Balance Type: na Period Type: durationX-DefinitionTabular disclosure of lessee's lease cost. Includes, but is not limited to, interest expense for finance lease, amortization of right-of-use asset for finance lease, operating lease cost, short-term lease cost, variable lease cost and sublease income. ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef-PublisherFASB-Topic 842-SubTopic 20-Name Accounting Standards Codification-Topic 842-SubTopic 20-Section 50-Paragraph 4-Publisher FASB-URI https://asc.fasb.org//1943274/2147478964/842 extlink & oid =128292326 & loc = SL77918686-209980-20-50-4 Details Name: us-gaap\_LeaseCostTableTextBlock Namespace Prefix: us-gaap\_Data Type: dtr-types: textBlockItemType Balance Type: na Period Type: durationX-DefinitionTabular disclosure of undiscounted cash flows of lessee's operating lease liability. Includes, but is not limited to, reconciliation of undiscounted cash flows to operating lease liability recognized in statement of financial position. ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef-PublisherFASB-Topic 842-SubTopic 20-Name Accounting Standards Codification-Topic 842-SubTopic 20-Section 50-Paragraph 6-Publisher FASB-URI https://asc.fasb.org//1943274/2147478964/842 extlink & oid =128292326 & loc = SL77918701-209980-20-50-6 Details Name: us-gaap\_LesseeOperatingLeaseLiabilityMaturityTableTextBlock Namespace Prefix: us-gaap\_Data Type: dtr-types: textBlockItemType Balance Type: na Period Type: durationInventory (Tables) 12 Months Ended Dec. 31, 2022-2023 Inventory Disclosure [ Abstract ] Schedule of Inventory Inventory consisted of the following: Schedule of Inventory 2023 2022 2021-Finished goods \$ 366, 844 \$ 270, 555 \$ 272, 199 Work in progress \$ 155, 105 Raw materials \$ 122, 258 \$ 148, 608 \$ 196, 456 Allowance for excess & obsolete inventory ( 192, 698 ) ( 70, 907 ) ( 91, 379 ) Inventory, net \$ 296, 404 \$ 348, 411 \$ 378, 326 X-ReferencesNo definition available. Details Name: us-gaap\_InventoryDisclosureAbstract Namespace Prefix: us-gaap\_Data Type: xbrli:stringItemType Balance Type: na Period Type: durationX-DefinitionTabular disclosure of the carrying amount as of the balance sheet date of merchandise, goods, commodities, or supplies held for future sale or to be used in manufacturing, servicing or production process. ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef-PublisherFASB-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210. 5-02 (6) (a))-Publisher FASB-URI https://asc.fasb.org//1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Section S99-Paragraph 1-Subparagraph (SX 210. 5-02 (6) (c))-URI https://asc.fasb.org/extlink & oid =120391452 & loc = d3e13212-122682Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef-PublisherFASB-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210. 5-02 (6) (b))-Publisher FASB-URI https://asc.fasb.org//1943274/2147480566/210-10-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Section S99-Paragraph 1-Subparagraph (SX 210. 5-02 (6) (b))-URI https://asc.fasb.org/extlink & oid =120391452 & loc = d3e13212-122682Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef-PublisherFASB-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210. 5-02 (6) (a & c))-Publisher FASB-URI https://asc.fasb.org//1943274/2147480566/210 extlink & oid =120391452 & loc = d3e13212-10-S99-122682Reference-----Reference 4: http://fasb.org/us-gaap/role/ref/legacyRef-PublisherFASB-Name Accounting Standards Codification-Topic 210-SubTopic 10-Section 50-Paragraph 1-Publisher FASB-URI https://asc.fasb.org//1943274/2147483489/210 extlink & oid =61739 & loc = d3e7789-107766-10-50-1 Details Name: us-gaap\_ScheduleOfInventoryCurrentTableTextBlock Namespace Prefix: us-gaap\_Data Type: dtr-types: textBlockItemType Balance Type: na Period Type: durationProperty and Equipment (Tables) 12 Months Ended Dec. 31, 2022-2023 Property, Plant and Equipment [ Abstract ] Schedule of Property and Equipment Property and equipment consisted of the following: Schedule of Property and Equipment 2023 2022 2021-Furniture and equipment \$ 275, 994 \$ 278, 389 \$ 274, 472 Vehicles 15, 000 15, 000 Property and equipment, gross \$ 290, 994 \$ 293, 389 \$ 289, 472 Accumulated depreciation ( 252, 436 ) ( 224, 876 ) ( 212, 126 ) Property and equipment, net \$ 38, 558 \$ 68, 513 \$ 77, 346 X-ReferencesNo definition available. Details Name: us-gaap\_PropertyPlantAndEquipmentAbstract Namespace Prefix: us-gaap\_

Data Type: xbrli:stringItemType Balance Type: na Period Type: durationX- DefinitionTabular disclosure of physical assets used in the normal conduct of business and not intended for resale. Includes, but is not limited to, balances by class of assets, depreciation and depletion expense and method used, including composite depreciation, and accumulated depreciation. ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-PublisherFASB-NameAccountingStandardsCodification-Topic350-SubTopic10-Section50-Paragraph1-SubParagraph1> URI <https://asc.fasb.org/1943274/2147482099/360> extlink & oid = 6391035 & loc = d3e2868-110229-10-50-1

Details Name: us-gaap\_PropertyPlantAndEquipmentTextBlock Namespace Prefix: us-gaap\_Data Type: dtr-types: textBlockItemType Balance Type: na Period Type: durationIntangible Assets (Tables) 12 Months Ended Dec. 31, 2022-2023 Goodwill and Intangible Assets Disclosure [ Abstract ] Schedule of Intangible Assets Intangible assets consisted of the following: Schedule of Intangible Assets 2023 2022 As of December 31, 2023 2022 2021 Patents \$ - Website development costs \$ 22,713 Trademarks 1,830 1,830 Intangible assets, gross 24,543 24,543 Accumulated amortization (22,713) (22,713) Intangible assets, net \$ 1,830 \$ 1,830 X- ReferencesNo definition available. Details Name: us-gaap\_GoodwillAndIntangibleAssetsDisclosureAbstract Namespace Prefix: us-gaap\_Data Type: xbrli:stringItemType Balance Type: na Period Type: durationX- DefinitionTabular disclosure of assets, excluding financial assets and goodwill and intangible assets, which may be broken down lacking physical substance with a finite life, by either segment or major class or business segment. ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-PublisherFASB-NameAccountingStandardsCodification-Topic350-SubTopic10-Section50-Paragraph1-SubParagraph1> URI <https://asc.fasb.org/1943274/2147482665/350> extlink & oid = 121556970 & loc = d3e13816-109267-30-50-1

Reference 2: <http://fasb.org/us-gaap/role/ref/legacyRef-NameAccountingStandardsCodification-Topic350-SubTopic30-Section50-Paragraph2-SubParagraph1> URI <https://asc.fasb.org/1943274/2147482665/350-30-50-2> Details Name: us-gaap\_ScheduleOfIntangibleAssetsAndGoodwillTableTextBlock Namespace Prefix: us-gaap\_Data Type: dtr-types: textBlockItemType Balance Type: na Period Type: durationAccounts Payable and Accrued Liabilities (Tables) 12 Months Ended Dec. 31, 2022-2023 Payables and Accruals [ Abstract ] Schedule of Accounts Payable and Accrued Liabilities Accounts payable and accrued liabilities consisted of the following: Schedule of Accounts Payable and Accrued Liabilities 2022-2021 December 31, December 31, 2023 2022 2021 Accounts payable \$ 183,359 \$ 311,162 \$ 616,056 Sales commissions payable 1,710 25,951 27,592 Accrued payroll liabilities 189,829 465,094 322,873 Product warranty accrual 191,338 180,457 486,605 Other accrued expenses 58,488 224,594 492,463 Total \$ 4,624, 724 207,258 \$ 1,345-207, 772 7, 623, 772 \$ 5, 14 49 -

Granted- Exercised- Expired- Outstanding at December 31, 2023 7, 623, 772 \$ 5, 14 49 - \* Includes 170, 382 warrants with an indefinite life. Schedule of Warrants Outstanding The following table summarizes information about warrants outstanding at December 31, 2022-2023. Schedule of Warrants Outstanding Warrants Weighted Average Exercise price Outstanding Exercisable Months Outstanding \$ 9.45 192,982 192,982 21-9 \$ 10.40 34,737 34,737 22-10 \$ 5.00 7,105,496 7,105,496 50-38 \$ 5.16 290,557 290,557 50-38 7,623,772 7,623,772 49-37 X- ReferencesNo definition available. Details Name: CEAD\_DisclosureOutstandingWarrantsAbstract Namespace Prefix: CEAD\_Data Type: xbrli:stringItemType Balance Type: na Period Type: durationX- DefinitionTabular disclosure of warrants or rights issued. Warrants and rights outstanding are derivative securities that give the holder the right to purchase securities (usually equity) from the issuer at a specific price within a certain time frame. Warrants are often included in a new debt issue to entice investors by a higher return potential. The main difference between warrants and call options is that warrants are issued and guaranteed by the company, whereas options are exchange instruments and are not issued by the company. Also, the lifetime of a warrant is often measured in years, while the lifetime of a typical option is measured in months. Disclose the title of issue of securities called for by warrants and rights outstanding, the aggregate amount of securities called for by warrants and rights outstanding, the date from which the warrants or rights are exercisable, and the price at which the warrant or right is exercisable. ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-PublisherFASB-NameAccountingStandardsCodification-Topic718-SubTopic10-Section50-Paragraph1-SubParagraph1> URI <https://asc.fasb.org/1943274/2147484029> extlink & oid = 128089324 & loc = d3e5047-113901

Reference 2: <http://fasb.org/us-gaap/role/ref/legacyRef-PublisherFASB-NameAccountingStandardsCodification-Topic505-SubTopic50-Section599-Paragraph1> URI <https://asc.fasb.org/1943274/2147484029> extlink & oid = 6784392 & loc = d3e188667-122775

Details Name: us-gaap\_ScheduleOfStockholdersEquityNoteWarrantsOrRightsTextBlock Namespace Prefix: us-gaap\_Data Type: dtr-types: textBlockItemType Balance Type: na Period Type: durationEquity Incentive Plans (Tables) 12 Months Ended Dec. 31, 2022-2023 Share-Based Compensation Arrangement by Share-Based Payment Award [ Line Items ] Schedule of Schedule of Share-based Compensation Costs The following is a summary of such share-based compensation costs included in the Company's consolidated statements of operations for the years ended December 31, 2023-2022 and 2022-2021: Schedule of Share-based Compensation Costs 2023-2022 2021 For the Twelve Months Ended December 31, 2023-2022 2021 Share-based compensation expense included in: Cost of revenue \$ 4,898 \$ 12,403 \$ 17,331 Advertising and marketing expenses 1,113 13,921 7,938 Product development costs 3,570 7,442 11,025 Selling, general and administrative expenses 178,033 280,315 288,111 Total share-based compensation expense included in consolidated statement of operations \$ 487,614 \$ 314,081 Schedule of \$ 324,405 Restricted Stock Units Activity A summary of the RSUs awarded to employees, directors and consultants under the 2017-2021 Equity Plan during the years ended December 31, 2023 and 2022 and 2021 are presented in the table below: Schedule of Restricted Stock Units Activity Number of Units Weighted Average Grant-Date Fair Value Aggregate Intrinsic Value Outstanding, December 31, 2020 2021 - 50,333 \$ - 19-50 \$ - Granted - 6,734 \$ 7.42 \$ - Vested and settled with share issuance ( 45 3, 090 367 ) \$ 18 7, 45 42 \$ - Forfeited / canceled ( 5, 333 ) \$ - 23-10 \$ - Outstanding, December 31, 2021 2022 3 - \$ - Granted 6, 734 366 \$ 7.42 \$ - Granted 119, 032 \$ 0.84 \$ - Vested and settled with share issuance ( 3 122, 367 398 ) \$ 7 1, 42 02 \$ - Forfeited / canceled - \$ - Outstanding, December 31, 2022 2023 - 3, 367 \$ - 7.42 \$ - 2017 and 2021 Equity Plan [ Member ] Employees And Consultants [ Member ] Share-Based Compensation Arrangement by Share-Based Payment Award [ Line Items ] Schedule of Stock Option Activity A summary of the stock options granted to employees and consultants under the 2017 Equity Plan and the 2021 Equity Incentive Plan during the years ended December 31, 2023 and 2022 and 2021 are presented in the table below: Schedule of Stock Option Activity Number of Options Weighted Average Exercise Price Weighted Average Remaining Contractual Term Aggregate Intrinsic Value Outstanding, December 31, 2020 95, 007 \$ 12.45 7.1 \$ - Granted 65, 508 \$ 9.00 10.0 \$ - Exercised - \$ - Forfeited ( 2, 341 ) \$ 16.83 7.9 \$ - Expired - \$ - Outstanding, December 31, 2021 158, 174 \$ 10.99 7.6 \$ - Granted 53, 960 \$ 2.90 9.2 \$ - Exercised - \$ - Forfeited ( 20, 061 ) \$ 8.85 8.6 \$ - Expired - \$ - Outstanding, December 31, 2022 192, 073 \$ 8.94 7.6 \$ - Granted 138, 489 \$ 0.90 6.9 \$ - Exercisable - \$ - Exercised - \$ - Forfeited ( 20, 296 ) \$ 2.98 9.1 \$ - Expired ( 8, 244 ) \$ 0.89 \$ - Outstanding, December 31, 2023 302, 022 148, 227 \$ 9 5, 86 7 87 6 - 2 6 5 - Exercisable, December 31, 2023 292, 022 \$ 5.99 6.5 \$ - Summary of Non-vested Non-qualified Stock Option Activity A summary of non-vested stock options activity for employees and consultants under the 2017 Equity Plan and the 2021 Equity Plan for the years ended December 31, 2023 and 2022 and 2021 are presented in the table below: Summary of Non-vested Non-qualified Stock Option Activity Number of Options Weighted Average Grant-Date Fair Value Aggregate Intrinsic Value Grant-Date Fair Value Nonvested, December 31, 2020 \$ - \$ - Granted 65, 508 \$ 8.85 \$ - \$ 575, 711 Vested ( 23, 662 ) \$ 10.65 \$ - \$ ( 252, 571 ) Forfeited - \$ - Expired - \$ - Nonvested, December 31, 2021 41, 846 \$ 7.65 \$ - \$ 320, 122 Granted 53, 960 \$ 2.86 \$ - \$ 154, 555 Vested ( 36 52, 960 049 ) \$ 3.89 \$ - \$ - Forfeited ( 15, 000 ) \$ 8.52 \$ - \$ - Expired - \$ - Nonvested, December 31, 2022 28, 756 \$ 5.03 \$ - \$ 144, 541 Granted 138, 489 \$ 0.88 \$ - \$ 122, 344 Vested ( 156, 912 ) \$ 0.92 \$ - \$ ( 241, 247 ) Forfeited ( 333 ) \$ 6.67 \$ - \$ ( 2, 225 ) Expired - \$ - Nonvested, December 31, 2023 10, 000 \$ 2.68 18 \$ - \$ 22 - Forfeited ( 15, 000 ) \$ 8.52 \$ - \$ - Expired - \$ - Nonvested, December 31, 2022 43, 846 \$ 5.65 \$ - \$ 247, 739 2017 and 2021 Equity Plan [ Member ] Directors [ Member ] Share-Based Compensation Arrangement by Share-Based Payment Award [ Line Items ] Schedule of Stock Option Activity A summary of the non-qualified stock options granted to directors under the 2017 Equity Plan and 2021 Equity Plan during the years ended December 31, 2023 and 2022 and 2021 are presented in the table below: Schedule of Stock Option Activity Number of Options Weighted Average Exercise Price Weighted Average Remaining Contractual Term Aggregate Intrinsic Value ( \$ 000 ) Outstanding, December 31, 2020 49, 333 \$ 10.05 4.5 \$ - Granted 1, 539 \$ 9.75 10.0 \$ - Exercised - \$ - Forfeited / Cancelled - \$ - Expired - \$ - Outstanding, December 31, 2021 50, 872 \$ 10.02 6.6 \$ - Granted 6, 250 \$ 4.80 9.0 \$ - Exercised - \$ - Forfeited / Cancelled - \$ - Expired - \$ - Outstanding, December 31, 2022 57, 122 \$ 9.44 6.0 \$ - Granted - \$ - Exercisable - \$ - Exercised - \$ - Forfeited / Cancelled - \$ - Expired - \$ - Outstanding, December 31, 2023 57, 122 \$ 9.44 6.0 \$ - Summary of Non-vested Non-qualified Stock Option Activity A summary of non-vested non-qualified stock options activity for directors under the 2017 Equity Plan and the 2021 Equity Plan for the years ended December 31, 2023 and 2022 and 2021 are presented in the table below: Summary of Non-vested Non-qualified Stock Option Activity Number of Options Weighted Average Grant-Date Fair Value Aggregate Intrinsic Value Grant-Date Fair Value Nonvested, December 31, 2020 2021 - 6, 666 \$ 4.35 \$ 3, 400 \$ 29, 000 Granted 1, 539 \$ 9.75 \$ 15, 000 Vested ( 8, 205 ) \$ 5.40 \$ 4, 431 \$ ( 44, 000 ) Forfeited - \$ - Expired - \$ - Nonvested, December 31, 2021 - \$ - Granted 6, 250 \$ 4.75 \$ 29, 656 Vested ( 6, 250 ) \$ 4.75 \$ - Forfeited - \$ - Expired - \$ - Nonvested, December 31, 2022 - \$ - Granted - \$ - Vested - \$ - Forfeited - \$ - Expired - \$ - Nonvested, December 31, 2023 - \$ - X- DefinitionTabular disclosure of the changes in outstanding nonvested shares. ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-PublisherFASB-NameAccountingStandardsCodification-Topic718-SubTopic10-Section50-Paragraph2-SubParagraph1> URI <https://asc.fasb.org/1943274/2147480429/718> extlink & oid = 128089324 & loc = d3e5070-113901

10-50-2 Details Name: us-gaap\_ScheduleOfNonvestedShareActivityTableTextBlock 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:dtr-types: sharesItemType textBlockItemType Balance Type: na Period Type: durationX- DefinitionTabular disclosure of activity for award under share options (or share units)- based payment arrangement. Includes, but is not limited to, outstanding award at beginning and end of year, granted, exercised during the current period, forfeited, and weighted-average grant date fair value. ReferencesReference 1: <http://www.fasb.org/xbrl-org/2003-us-gaap/role/ref/legacyRef-PublisherFASB-NameAccountingStandardsCodification-Topic718-SubTopic10-Section50-Paragraph2-SubParagraph1> ( + 2 - Publisher FASB (iv) (02) - URI <https://asc.fasb.org/1943274/2147480429/718> extlink & oid = 128089324 & loc = d3e5070-113901

Reference 2: <http://fasb.org/us-gaap/role/ref/legacyRef-PublisherFASB-Name>

Accounting Standards Codification- **Section 50- Paragraph 2- Subparagraph (d)- SubTopic 10-** Topic 505-718- **Publisher FASB** SubTopic 10- Section 599- Paragraph 1- Subparagraph (SX 210.3- 04)- URI https:// asc.fasb.org / /1943274 / 2147480429 / 718 extlink & oid = 120397183 & loc = d3e187085- 10- 50- 122770Reference ---- 2Reference 3: http:// fasb.org / us- gaap / role / ref / legacyRef- **Publisher FASB**- Name Accounting Standards Codification- **Section 50- Paragraph 2- Subparagraph (e)- SubTopic 10-** Topic 210- 718- **Publisher FASB** SubTopic 10- Section 599- Paragraph 1- Subparagraph (SX 210.5- 02 (28))- URI https:// asc.fasb.org / / 1943274 / 2147480429 / 718 extlink & oid = 120391452 & loc = d3e13212- 122682Reference 10- 50- 2 Details Name: us- gaap\_ ScheduleOfShareBasedCompensationActivityTableTextBlock Namespace Prefix: us- gaap\_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- DefinitionTabular disclosure of the number and weighted- average grant date fair value for restricted stock units that were outstanding at the beginning and end of the year, and the number of restricted stock units that were granted, vested, or forfeited during the year. ReferencesReference 1: http:// fasb.org / us- gaap / role / ref / legacyRef- **Publisher FASB**- Name Accounting Standards Codification- Topic 718- SubTopic 10- Section 50- Paragraph 2- Subparagraph (c) (1)- **Publisher FASB**- URI https:// asc.fasb.org / /1943274 / 2147480429 / 718 extlink & oid = 128089324 & loc = d3e5070- 113901- 10- 50- 2 Details Name: us- gaap\_ ScheduleOfShareBasedCompensationRestrictedStockUnitsAwardActivityTableTextBlock Namespace Prefix: us- gaap\_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- DefinitionTabular disclosure for stock option plans. Includes, but is not limited to, outstanding awards at beginning and end of year, grants, exercises, forfeitures, and weighted- average grant date fair value. ReferencesReference 1: http:// fasb.org / us- gaap / role / ref / legacyRef- **Publisher FASB**- Name Accounting Standards Codification- Topic 718- SubTopic 10- Section 50- Paragraph 2- Subparagraph (d- c) (1)- **Publisher FASB**- URI https:// asc.fasb.org / / 1943274 / 2147480429 / 718 extlink & oid = 128089324 & loc = d3e5070- 113901Reference 10- 50- 2Reference 2: http:// fasb.org / us- gaap / role / ref / legacyRef- **Publisher FASB**- Name Accounting Standards Codification- **Section 50- Paragraph 2- Subparagraph (d)- SubTopic 10-** Topic 718- **Publisher FASB** SubTopic 10- Section 50- Paragraph 2- Subparagraph (e)- URI https:// asc.fasb.org / / 1943274 / 2147480429 / 718 extlink & oid = 128089324 & loc = d3e5070- 113901Reference 10- 50- 2Reference 3: http:// fasb.org / us- gaap / role / ref / legacyRef- **Publisher FASB**- Name Accounting Standards Codification- **Section 50- Paragraph 2- Subparagraph (e)- SubTopic 10-** Topic 718- **Publisher FASB** SubTopic 10- Section 50- Paragraph 2- Subparagraph (c) (1)- URI https:// asc.fasb.org / / 1943274 / 2147480429 / 718 extlink & oid = 128089324 & loc = d3e5070- 113901- 10- 50- 2 Details Name: us- gaap\_ ScheduleOfShareBasedCompensationStockOptionsActivityTableTextBlock Namespace Prefix: us- gaap\_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- DefinitionTabular disclosure for stock option plans. Includes, but is not limited to, outstanding awards at beginning and end of year, grants, exercises, forfeitures, and weighted- average grant date fair value. ReferencesReference 1: http:// www.xbrl.org / 2003 / role / disclosureRef- **Publisher FASB** Topic 718- **SubTopic 10**- Name Accounting Standards Codification- Topic 718- SubTopic 10- Section 50- Paragraph 2- **ID- Publisher FASB** Subparagraph (c) (1) (iv) (02)- URI https:// asc.fasb.org / / 1943274 / 2147480483 / 718 extlink & oid = 128089324 & loc = d3e5070- 10- 35- 113901Reference 1DReference 2: http:// fasb.www.xbrl.org / 2003 us- gaap / role / disclosureRef ref / legacyRef- **Publisher FASB** Topic 718- SubTopic 10- Name Accounting Standards Codification- Topic 505 Section 35- SubTopic Paragraph 3- **Publisher FASB**- URI https:// asc.fasb.org / / 1943274 / 2147480483 / 718- 10- 35 Section 599- Paragraph 1- ReferencesNo --- 3Reference definition available 3: http:// www - Section 50- Paragraph 2- Subparagraph (a- SX 210.3- 04) (1)- **Publisher FASB**- URI https:// asc.fasb.org / / 1943274 / 2147480429 / 718 extlink & oid = 120397183 & loc = d3e187085- 10- 50- 2Reference 122770Reference 4: http:// fasb.www.xbrl.org / 2003 us- gaap / role / disclosureRef ref / legacyRef- **Publisher FASB** Topic 718- SubTopic 10- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section 50- Paragraph 2- Subparagraph (a- SX 210.5- 02 (28) (2)- **Publisher FASB**- URI https:// asc.fasb.org / / 1943274 / 2147480429 / 718 extlink & oid = 120391452 & loc = d3e13212- 122682 10- 50- 2 Details Name: us- gaap\_ ShareBasedCompensationArrangementByShareBasedPaymentAwardLineItems Namespace Prefix: us- gaap\_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- Details Name: us- gaap\_ PlanNameAxis = CEAD\_ TwoThousandSeventeenAndTwoThousandTwentyOneEquityPlanMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: srt\_ TitleOfIndividualAxis = CEAD\_ EmployeesAndConsultantsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: srt\_ TitleOfIndividualAxis = CEAD\_ DirectorsMember Namespace Prefix: Data Type: na Balance Type: Period Type: Income Taxes (Tables) 12 Months Ended Dec. 31, 2022 2023 Income Tax Disclosure [ Abstract ] Schedule of U. S Federal Statutory Income Tax Rate and Reported Provision for Income Taxes The differences between income taxes expected at the U. S. federal statutory income tax rate and the reported provision for income taxes are summarized as follows: Schedule of U. S Federal Statutory Income Tax Rate and Reported Provision for Income Taxes 2023 2022 2021 Income taxes computed at the federal statutory rate \$ ( 611, 000 ) \$ ( 1, 154, 000 ) \$ ( 281, 000 ) States taxes, net of federal benefits ( 115, 000 ) ( 217, 000 ) ( 53, 000 ) Permanent differences 2, 000 7, 000 ( 124, 000 ) True- up adjustments ( 89, 000 ) 164, 000 9, 000 Adjustment to net operating loss ( 45, 000 ) ( 30, 000 ) ( 13, 000 ) Change in valuation allowance 858, 000 1, 230, 000 462, 000 Reported income tax (benefit) expense \$- \$- Schedule of Deferred Tax Assets The components of the net deferred tax assets as of December 31, 2023 and 2022 and 2021 are as follows: Schedule of Deferred Tax Assets 2023 2022 2021 Deferred tax assets: Net operating losses \$ 6- 7, 474, 195, 000 \$ 5- 6, 262, 474, 000 Equity compensation 268, 000 252, 000 177, 000 Other deferred tax assets 127, 000 94, 000 141, 000 Total deferred tax assets 7, 590, 000 6, 820, 000 5, 580, 000 Deferred tax liabilities: Other deferred tax liabilities ( 88, 000 ) ( 78, 000 ) Total deferred tax liabilities ( 88, 000 ) ( 78, 000 ) Net deferred tax assets before valuation allowance 7, 590, 000 6, 732, 000 5, 502, 000 Less valuation allowance ( 7, 590, 000 ) ( 6, 732, 000 ) ( 5, 502, 000 ) Net deferred tax assets \$- \$- X- ReferencesNo definition available. Details Name: us- gaap\_ IncomeTaxDisclosureAbstract Namespace Prefix: us- gaap\_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionTabular disclosure of the components of net deferred tax asset or liability recognized in an entity's statement of financial position, including the following: the total of all deferred tax liabilities, the total of all deferred tax assets, the total valuation allowance recognized for deferred tax assets. ReferencesReference 1: http:// fasb.org / us- gaap / role / ref / legacyRef- **Publisher FASB** Topic 740- SubTopic 10- Name Accounting Standards Codification- Paragraph 2 Topic 740- SubTopic 10- Section 50- Paragraph 2- **Publisher FASB**- URI https:// asc.fasb.org / / 1943274 / 2147482685 / 740 extlink & oid = 121826272 & loc = d3e32537- 109319 10- 50- 2 Details Name: us- gaap\_ ScheduleOfDeferredTaxAssetsAndLiabilitiesTableTextBlock Namespace Prefix: us- gaap\_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- DefinitionTabular disclosure of the reconciliation using percentage or dollar amounts of the reported amount of income tax expense attributable to continuing operations for the year to the amount of income tax expense that would result from applying domestic federal statutory tax rates to pretax income from continuing operations. ReferencesReference 1: http:// fasb.org / us- gaap / role / ref / legacyRef- **Publisher FASB** Topic 740- SubTopic 10- Name Accounting Standards Codification- Paragraph 12 Topic 740- SubTopic 10- Section 50- Paragraph 12- **Publisher FASB**- URI https:// asc.fasb.org / / 1943274 / 2147482685 / 740 extlink & oid = 121826272 & loc = d3e32687- 109319 10- 50- 12 Details Name: us- gaap\_ ScheduleOfEffectiveIncomeTaxRateReconciliationTableTextBlock Namespace Prefix: us- gaap\_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- DefinitionSchedule of Property and Equipment **Estimated Useful Life** (Details) Dec -USD (\$) 12 Months Ended Dec. 31, 2022 Dec. 31, 2021 Property, Plant and Equipment [ Line Items ] Property and equipment, gross \$ 293, 389 \$ 289, 472 Accumulated depreciation (224, 876) (212, 126) Property and equipment, net \$ 68, 513 \$ 77, 346 Furniture-- 2023 Furniture and Fixtures [ Member ] Property, Plant and Equipment [ Line Items ] Property plant and equipment useful life 5 years Computer years Property and equipment, gross \$ 278, 389 274, 472 Computer Equipment [ Member ] Property, Plant and Equipment [ Line Items ] Property plant and equipment useful life 3 years Equipment years Equipment [ Member ] Property, Plant and Equipment [ Line Items ] Property plant and equipment useful life 5 years Vehicles years Vehicles [ Member ] Property, Plant and Equipment [ Line Items ] Property plant and equipment useful life 5 years yearsX Property and equipment, gross \$ 15,..... 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\_ PropertyPlantAndEquipmentLineItems Namespace Prefix: us- gaap\_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionAmount after accumulated depreciation, depletion and..... debit Period Type: instantX - DefinitionUseful life of long lived, physical assets used in the normal conduct of business and not intended for resale, in 'PnYnMndTnHnMns' format, for example, 'P1Y5M13D' represents the reported fact of one year, five months, and thirteen days. Examples include, but not limited to, land, buildings, machinery and equipment, office equipment, furniture and fixtures, and computer equipment. ReferencesNo definition available. Details Name: us- gaap\_ PropertyPlantAndEquipmentUsefulLife Namespace Prefix: us- gaap\_ Data Type: xbrli: durationItemType Balance Type: na Period Type: durationX- instantX - Details Name: us- gaap\_ PropertyPlantAndEquipmentByTypeAxis = us- gaap\_ FurnitureAndFixturesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us- gaap\_ PropertyPlantAndEquipmentByTypeAxis = us- gaap\_ ComputerEquipmentMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us- gaap\_ PropertyPlantAndEquipmentByTypeAxis = us- gaap\_ VehiclesMember Namespace Prefix: Data Type: na Balance Type: Period Type: Schedule of Revenue by Source **Remaining Performance Obligations Expected to be Recognized** (Details)- USD (\$) 12 Months Ended Dec. 31, 2022 2023 Dec. 31, 2021 Product 2022 Product Information [ Line Items ] Total revenue \$ 6, 910, 951 \$ 11, 283, 489 \$ 13- 189 Remaining performance obligations related to partial equipment paid contracts 435, 638- 000 Total remaining performance obligations 435, 000 2024 [ Member ] Product Information [ Line Items ] Remaining performance obligations related to partial equipment paid contracts 435, 000 Total remaining performance obligations 435, 000 558 Equipment -- Equipment and Systems Sales [ Member ] Product Information [ Line Items ] Total revenue 6, 153, 322 10, 737, 875 12, 754, 131 Engineering 875 Engineering and Other Services [ Member ] Product Information [ Line Items ] Total revenue 501, 921 472, 464 683, 689 Shipping 464 Shipping and Handling [ Member ] Product Information [ Line Items ] Total revenue 21, 573 72, 850 Forfeited Non Refundable Customer Deposits [ Member ] Product Information [ Line Items ] Total revenue \$ 72- 234, 850 \$ 200, 738 X- DefinitionRemaining performance obligations related to partial equipment paid contracts. ReferencesNo definition available. Details Name: CEAD\_ RemainingPerformanceObligationsRelatedToPartialEquipmentPaidContracts Namespace Prefix: CEAD\_ Data Type: xbrli: monetaryItemType Balance Type: credit 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\_ ProductInformationLineItems Namespace Prefix: us- gaap\_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionAmount, excluding tax collected from customer, of revenue from satisfaction of performance obligation by transferring promised good or service to customer. Tax collected from customer is tax assessed by governmental authority that is both imposed on and concurrent with specific revenue- producing transaction, including, but not limited to, sales, use, value added and excise. ReferencesReference 1: http:// www.xbrl.org / 2003 / role / disclosureRef- **Publisher FASB** Topic 924- SubTopic 10- Name Accounting Standards Codification- Section 599- Paragraph 1- Subparagraph (SAB) Topic 11. L 280- SubTopic 10- Section 50- Paragraph 30- Subparagraph (a)- **Publisher FASB**- URI https:// asc.fasb.org / / 1943274 / 2147479941 / 924 extlink & oid = 126901519 & loc = d3e8906- 10- 599- 108599Reference ---- 1Reference 2: http:// www.xbrl.org / 2003 / role / disclosureRef- **Publisher FASB** Topic 606- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 5- **Publisher FASB**- URI https:// asc.fasb.org / / 1943274 / 2147479806 / 606- 10- 50- 5Reference 3: http:// www.xbrl.org / 2003 / role / disclosureRef- Topic 280- SubTopic 10- Section 50- Paragraph 40- URI https:// asc.fasb.org / extlink & oid = 126901519 & loc = d3e9031- 108599Reference 3: http:// www.xbrl.org / 2003 / role / disclosureRef- **Publisher FASB**- Name Accounting Standards Codification- Section 50- Paragraph 30- Subparagraph (a)- **Publisher FASB**- URI https:// asc.fasb.org / / 1943274 / 2147482810 / 280- 10- 50- 30Reference 4: http:// www.xbrl.org / 2003 / role / disclosureRef- Topic 280- SubTopic 10- Section 50- Paragraph 41- Subparagraph (a)- URI https:// asc.fasb.org / extlink & oid = 126901519 & loc = d3e9038- 108599Reference 4: http:// www-

xbri.org/2003/role/disclosureRef-PublisherFASB-NameAccountingStandardsCodification-Section50-Paragraph42-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147482810/280-10-50-42Reference5:http://www.xbri.org/2003/role/disclosureRef-Topic280-SubTopic10-Section50-Paragraph32-Subparagraph(b)-URIhttps://asc.fasb.org/extlink&oid=126901519&loc=d3e8933-108599Reference5:http://www.xbri.org/2003/role/disclosureRef-PublisherFASB-NameAccountingStandardsCodification-Section50-Paragraph22-Subparagraph(b)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147482810/280-10-50-22Reference6:http://www.xbri.org/2003/role/disclosureRef-Topic280-SubTopic10-Section50-Paragraph32-Subparagraph(a)-URIhttps://asc.fasb.org/extlink&oid=126901519&loc=d3e8933-108599Reference6:http://www.xbri.org/2003/role/disclosureRef-PublisherFASB-NameAccountingStandardsCodification-Topic606-SubTopic10-Section50-Paragraph4-32-Subparagraph(a-b)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147482810/280-extlink&oid=126920106&loc=SL49130543-10-50-203045Reference-----32Reference7:http://www.xbri.org/2003/role/disclosureRef-PublisherFASB-Topic280-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph40-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147482810/280-10-50-40Reference8:http://www.xbri.org/2003/role/disclosureRef-Topic280-SubTopic10-Section50-Paragraph22-Subparagraph(b)-URIhttps://asc.fasb.org/extlink&oid=126901519&loc=d3e8736-108599Reference8:http://www.xbri.org/2003/role/disclosureRef-PublisherFASB-NameAccountingStandardsCodification-Section50-Paragraph22-Subparagraph(a)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147482810/280-10-50-32Reference10:http://www.xbri.org/2003/role/disclosureRef-Topic280-SubTopic10-Section50-Paragraph42-URIhttps://asc.fasb.org/extlink&oid=126901519&loc=d3e9054-108599Reference10:http://www.xbri.org/2003/role/disclosureRef-PublisherFASB-NameAccountingStandardsCodification-Section50-Paragraph41-Subparagraph(a)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147482810/280-10-50-41Reference11:http://www.xbri.org/2003/role/disclosureRef-Topic606-SubTopic10-Section50-Paragraph5-URIhttps://asc.fasb.org/extlink&oid=126920106&loc=SL49130545-203045Reference11:http://www.xbri.org/2003/role/disclosureRef-PublisherFASB-NameAccountingStandardsCodification-Topic924-SubTopic10-Section599-50-Paragraph1-4-Subparagraph(a)-SAB-Topic11-L-)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147479806/606-extlink&oid=6472922&loc=d3e499488-122856-10-50-4-DetailsName:us-gaap-RevenueFromContractWithCustomerExcludingAssessedTax-namespace-prefix:us-gaap-Data-Type:xbri:monetaryItemType-Balance-Type:credit-Period-Type:durationX-DetailsName:srt-ProductOrServiceAxis-CEAD-EquipmentAndSystemsSalesMember-namespace-prefix:Data-Type:na-Balance-Type:Period-Type:X-DetailsName:srt-ProductOrServiceAxis-CEAD-EngineeringAndOtherServicesMember-namespace-prefix:Data-Type:na-Balance-Type:Period-Type:X-DetailsName:srt-ProductOrServiceAxis-us-gaap-ShippingAndHandlingMember-namespace-prefix:Data-Type:na-Balance-Type:Period-Type:ScheduleofRemainingPerformanceObligations-ExpectedtoBeRecognized-(Details)Dec.31,2022USD(\$)-Share-BasedCompensationArrangementbyShare-BasedPaymentAward[LineItems]-Remainingperformanceobligationsrelatedtoengineeringonlypaidcontracts-Remainingperformanceobligationsrelatedtopartialequipmentpaidcontracts5,577,000Totalremainingperformanceobligations5,577,0002023[Member]-Share-BasedCompensationArrangementbyShare-BasedPaymentAward[LineItems]-Remainingperformanceobligationsrelatedtoengineeringonlypaidcontracts-Remainingperformanceobligationsrelatedtopartialequipmentpaidcontracts5,577,000Totalremainingperformanceobligations5,577,0002024[Member]-Share-BasedCompensationArrangementbyShare-BasedPaymentAward[LineItems]-Remainingperformanceobligationsrelatedtoengineeringonlypaidcontracts-RemainingperformanceobligationsrelatedtopartialequipmentpaidcontractsTotalremainingperformanceobligationsX-DefinitionRemainingperformanceobligationsrelatedtoengineeringonlypaidcontracts-ReferencesNo definition available. Details Name: CEAD-RemainingPerformanceObligationsRelatedToEngineeringOnlyPaidContracts-namespace-prefix:CEAD-Data-Type:xbri:monetaryItemType-Balance-Type:credit-Period-Type:instantX-DefinitionRemainingperformanceobligationsrelatedtopartialequipmentpaidcontracts-ReferencesNo definition available. Details Name: CEAD-RemainingPerformanceObligationsRelatedToPartialEquipmentPaidContracts-namespace-prefix:CEAD-Data-Type:xbri:monetaryItemType-Balance-Type:credit-Period-Type:instantX-DefinitionAmountoftransactionpriceallocatedtoperformanceobligationthathasnotbeenrecognizedasrevenue. ReferencesReference1:http://www.xbri.org/2003/role/disclosureRef-PublisherFASB-NameAccountingStandardsCodification-Section50-Paragraph13-Subparagraph(a)-SubTopic10-Topic606-PublisherFASB-SubTopic10-Section50-Paragraph13-Subparagraph(a)-URIhttps://asc.fasb.org/1943274/2147479806/606-extlink&oid=126920106&loc=SL49130556-203045-10-50-13-DetailsName:us-gaap-RevenueRemainingPerformanceObligation-namespace-prefix:us-gaap-Data-Type:xbri:monetaryItemType-Balance-Type:credit-Period-Type:instantX-DefinitionLineitemsrepresentfinancialconceptsincludedinatable.Theseconceptsareusedtodisclosereportableinformationassociatedwithdomainmembersdefinedinoneormanyaxes to the table. ReferencesNo definition available. Details Name: us-gaap-ShareBasedCompensationArrangementByShareBasedPaymentAwardLineItems-namespace-prefix:us-gaap-Data-Type:xbri:stringItemType-Balance-Type:na-Period-Type:durationX-DetailsName:us-gaap-AwardDateAxis-CEAD-TwoThousandAndTwentyFourMember-namespace-prefix:Data-Type:na-Balance-Type:Period-Type:X-DetailsName:us-gaap-AwardDateAxis-CEAD-TwoThousandAndTwentyFourMember-namespace-prefix:Data-Type:na-Balance-Type:Period-Type:X-ScheduleofShare-basedCompensationCosts-(Details)-USD(\$)-12MonthsEndedDec.31,2022Dec.31,2021Totalshare-basedcompensationexpenseincludedinconsolidatedstatementofoperations\$314,081\$324,405CostofSales[Member]-Totalshare-basedcompensationexpenseincludedinconsolidatedstatementofoperations12,40317,331AdvertisingandMarketingExpenses[Member]-Totalshare-basedcompensationexpenseincludedinconsolidatedstatementofoperations13,9217,938ProductDevelopmentCosts[Member]-Totalshare-basedcompensationexpenseincludedinconsolidatedstatementofoperations7,44211,025Selling,GeneralandAdministrativeExpenses[Member]-Totalshare-basedcompensationexpenseincludedinconsolidatedstatementofoperations\$280,315\$288,111X-DefinitionAmountofexpenseforawardundershare-basedpaymentarrangement.Excludesamountcapitalized. ReferencesReference1:http://www.xbri.org/2003/role/disclosureRef-PublisherFASB-NameAccountingStandardsCodification-Topic718-SubTopic10-Section50-Paragraph2-Subparagraph(h)-(i)-(j)-URIhttps://asc.fasb.org/extlink&oid=128089324&loc=d3e5070-113901-DetailsName:srt-ProductOrServiceAxis-us-gaap-AllocatedShareBasedCompensationExpense-namespace-prefix:us-gaap-Data-Type:xbri:monetaryItemType-Balance-Type:debit-Period-Type:durationX-DetailsName:us-gaap-IncomeStatementLocationAxis-CEAD-EquipmentAndSystemsSalesMember-us-gaap-CostOfSalesMember-namespace-prefix:Data-Type:na-Balance-Type:Period-Type:X-DetailsName:srt-ProductOrServiceAxis-us-gaap-IncomeStatementLocationAxis-CEAD-AdvertisingAndMarketingExpensesMember-namespace-prefix:Data-Type:na-Balance-Type:Period-Type:X-DetailsName:srt-ProductOrServiceAxis-us-gaap-ShippingAndHandlingMember-us-gaap-IncomeStatementLocationAxis-CEAD-ProductDevelopmentCostsMember-namespace-prefix:Data-Type:na-Balance-Type:Period-Type:X-DetailsName:srt-ProductOrServiceAxis-us-gaap-IncomeStatementLocationAxis-CEAD-ForfeitedNonRefundableCustomerDepositsMember-us-gaap-SellingGeneralAndAdministrativeExpensesMember-namespace-prefix:Data-Type:na-Balance-Type:Period-Type:BasisofPresentation;SummaryofSignificantAccountingPolicies-(DetailsNarrative)6MonthsEnded12MonthsEndedFeb.15,2022USD(\$)Jan.27,2022sharesJan.17,2022Jun.30,2022USD(\$)Dec.31,2023USD(\$)SegmentsharesDec.31,2022USD(\$)SegmentsharesDec.31,2021USD(\$)sharesDec.30,2021sharesProductInformation[LineItems]Proceedsfromissuanceofcommonstock\$22-21,000-711,000Reversestocksplitdescriptionone-for-onehundredandfiftyEffectiveJanuary27,2022,theCompanyissued6,798sharesofcommonstocktoround-uppartialsharesresultingfromthereverse-stock-splitdescribedaboveOnJanuary17,2022,theCompany'sBoardofDirectorsapprovedareverse-stock-splitataratioofone-for-onehundredandfifty.SuchreversestocksplitwasimplementedeffectiveJanuary27,2022.Commonstocksharesoutstanding-issuedshares7,953,9741,600,835-240,125,224Federal224FDICinsuredamount\$250,000Cashbalanceheldinbankdeposits12,508,251\$18,637,114FDICuninsuredamount18-12,258637,000Cash-equivalentbalance,amount18,387,000Allowancefordoubtfulaccounts125,177127,233\$181Allowanceforexcessandobsoleteinventory192,942-69870,907Goodwillandintangibleassetimpairment\$631,064631,064Initialleaseterm12monthsContractassets\$224,414Allowancefordoubtfulaccounts1,436Contractwithcustomerliabilitycurrent499,8004,338,5702,839,838Revenue recognized\$3,911,083\$2,318,935\$3,358,578Revenue recognized,percentage82-9000%90-8200%Revenue remaining performance obligation\$4355,577,000ProductwarrantydescriptionTheCompanyassessesthehistoricalwarrantyclaimsonitsmanufacturedproductsand,since2016,warrantyclaimshavebeenapproximately1%ofannualrevenuegeneratedontheseproducts.BasedontheCompany'swarrantypolicy,anaccrualisestablishedat1%ofthetrailing18monthsrevenueProductwarrantyaccrualclassifiedcurrent\$191,338\$180,457\$186,605-Productdevelopmentcosts\$76,487\$319,987469,703Share-basedcompensationcost314,081\$324,405Share-basedcompensation,incentivecompensationawards\$89,970Numberofoperatingsegments|SegmentWarrant[Member]-ProductInformation[LineItems]-Antidilutive securities excluded from computation of earnings per share, amount | shares 7,982,916 7,876,334 Number 115,684 Restricted Stock Units (RSUs) [Member]-Product Information [Line Items]-Antidilutive securities excluded from computation of operating segments earnings per share, amount - Segment shares 7,876,334 115,684 Share-Based Payment Arrangement, Option [Member]-Product Information [Line Items]-Antidilutive securities excluded from computation of earnings per share, amount | shares 7,876,334 115,684 Series B Preferred Stock [Member]-Product Information [Line Items]-Antidilutive securities excluded from computation of earnings per share, amount | shares 7,876,334 115,684 Customer Concentration Risk [Member]-Revenue Benchmark [Member]-Customer One [Member]-Product Information [Line Items]-Concentration risk percentage 27.00% 24.00% Customer Concentration Risk [Member]-Revenue Benchmark [Member]-Customer Two [Member]-Product Information [Line Items]-Concentration risk percentage 26.00% 10.00% Customer Concentration Risk [Member]-Revenue Benchmark [Member]-Customer Three [Member]-Product Information [Line Items]-Concentration risk percentage 11.00% 10.00% Customer Concentration Risk [Member]-Accounts Receivable [Member]-Customer One [Member]-Product Information [Line Items]-Concentration risk percentage 57.00% 68.00% Customer Concentration Risk [Member]-Accounts Receivable [Member]-Customer Two [Member]-Product Information [Line Items]-Concentration risk percentage 43.00% 23.00% Supplier Concentration Risk [Member]-Purchases of Inventory [Member]-Supplier One [Member]-Product Information [Line Items]-Concentration risk percentage 30.00% 29.00% Supplier Concentration Risk [Member]-Purchases of Inventory [Member]-Supplier Two [Member]-Product Information [Line Items]-Concentration risk percentage 17.00% 11.00% Supplier Concentration Risk [Member]-Purchases of Inventory [Member]-Supplier Three [Member]-Product Information [Line Items]-Concentration risk percentage 16.00% 10.00% Supplier Concentration Risk [Member]-Purchases of Inventory [Member]-Supplier Four [Member]-Product Information [Line Items]-Concentration risk percentage 11.00% One Customer [Member]-Product Information [Line Items]-Revenue remaining performance obligation \$ 35-39,000 Board of Directors Revenue remaining performance obligation in percentage 9.00% Customer One [Member]-Customer Concentration Risk [Member]-Revenue Benchmark [Member]-Product Information [Line Items]-Share-based compensation cost \$ 83,625 Share-based compensation, incentive compensation awards 78,938 Concentration risk percentage 37.00% 27.00% Customer One [Member]-Customer Concentration Risk [Member]-Accounts Receivable [Member]-Product Information [Line Items]-Concentration risk percentage 59.00% 57.00% Customer Two [Member]-Customer Concentration Risk [Member]-Revenue Benchmark [Member]-Product Information [Line Items]-Concentration risk percentage 21.00% 26.00% Customer Two [Member]-Customer Concentration Risk [Member]-Accounts Receivable [Member]-Product Information [Line Items]-Concentration risk percentage 29.00% 43.00% Customer Three [Member]-Customer Concentration Risk [Member]-Revenue Benchmark [Member]-Product Information [Line Items]-Concentration risk percentage 12.00% 11.00% Customer Three [Member]-

Member | Customer Concentration Risk | Member | Accounts Receivable | Member | Product Information | Line Items | Concentration risk percentage 12.00 %  
Supplier One | Member | Supplier Concentration Risk | Member | Purchases of Inventory | Member | Product Information | Line Items | Concentration risk percentage  
34.00 % 30.00 % Supplier Two | Member | Supplier Concentration Risk | Member | Purchases of Inventory | Member | Product Information | Line Items |  
Concentration risk percentage 17.00 % 17.00 % Supplier Three | Member | Supplier Concentration Risk | Member | Purchases of Inventory | Member | Product  
Information | Line Items | Concentration risk percentage 16.00 % 16.00 % Supplier Four | Member | Supplier Concentration Risk | Member | Purchases of Inventory |  
Member | Product Information | Line Items | Concentration risk percentage 11.00 % Inventory Valuation and Obsolescence | Member | Product Information | Line Items |  
Allowance for excess and obsolete inventory inventory adjustments \$ 192,698 \$ 70,907 \$ 91 Common Stock | Member | Product Information | Line Items | Reverse stock split  
379 X shares issued | shares 6,798 6,798 Common stock shares outstanding | shares 8,076,372 7,953,974 1,600,835X - Definition Contract with customer liability revenue  
recognized percentage. References No definition available. Details Name: CEAD\_ContractWithCustomerLiabilityRevenueRecognizedPercentage Namespace Prefix: CEAD Data  
Type: dtr-types: percentItem Type Balance Type: na Period Type: durationX- Definition Amount Definition The valuation allowance as of the balance sheet date to reduce the gross  
expense for award under share-based payment arrangement. Excludes amount capitalized of receivables to estimated net realizable value, which would be presented in  
parentheses on the face of the balance sheet. References Reference 1: http://www.xbrl.org/2003/2009/role/disclosureRef commonPracticeRef - Publisher FASB-Topic 310-  
SubTopic 10 - Name Accounting Standards Codification- Topic 718-SubTopic 10-Section 50- Paragraph 2-4 - Publisher FASB Subparagraph (b)(1)(i)- URI https://asc.fasb.org/  
1943274/2147481962/310 extlink & oid = 128089324 & loc = d3e5070-113901-10-50-4 Details Name: us-gaap-AllocatedShareBasedCompensationExpense  
gaap-AllowanceForDoubtfulAccountsPremiumsAndOtherReceivables Namespace Prefix: us-gaap Data Type: xbrli:monetaryItem Type Balance Type: debit credit Period Type:  
durationX-InstantX- Definition Amount of allowance for credit loss on accounts receivable, classified as current. References Reference 1: http://www.xbrl.org/2003/2009/role/  
disclosureRef commonPracticeRef - Publisher FASB-Topic 944-SubTopic 210 - Name Accounting Standards Codification- Topic 310-SubTopic 10-Section 50-S99- Paragraph 4-1-  
Subparagraph (SX 210.7-03 (a) (5))- Publisher FASB - URI https://asc.fasb.org/1943274/2147479440/944 extlink & oid = 123577603 & loc = d3e5074-210-S99-  
11524Reference 2: http://www.xbrl.org/2003/role/disclosureRef- Publisher FASB-Topic 210-SubTopic 10 - Name Accounting Standards Codification-  
Section S99- Paragraph 1-Subparagraph (SX 210.5-02 (4))- Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://www.  
xbrl.org/2003/role/disclosureRef- Topic 326-SubTopic 20 -Section 45- Paragraph 1- URI https://asc.fasb.org/extlink & oid = 124255206 & loc = SL82895884-  
210446Reference 3: http://www.xbrl.org/2003/role/disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 210-SubTopic 10-Section S99-45-  
Paragraph 1- Publisher FASB Subparagraph (SX 210.5-02 (4))- URI https://asc.fasb.org/1943274/2147479344/326 extlink & oid = 120391452 & loc = d3e13212-122682  
period-References Reference 1- 20-45-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef- Publisher FASB-Topic 310-SubTopic 10 - Name Accounting Standards  
Codification- Topic 718-SubTopic 10-Section 50- Paragraph 2-4 - Publisher FASB Subparagraph (c)(1)(iv)(02)- URI https://asc.fasb.org/1943274/2147481962/310 extlink &  
oid = 128089324 & loc = d3e5070-113901Reference 2- 10-50-4Reference 5: http://fasb.www.xbrl.org/2003/us-gaap/role/disclosureRef ref/legacyRef- Publisher FASB  
Topic 326-SubTopic 20 - Name Accounting Standards Codification- Topic 505-SubTopic 10-Section S99-50- Paragraph 1-13- Subparagraph (a) SX 210.3-04) Publisher FASB -  
URI https://asc.fasb.org/1943274/2147479319/326 extlink & oid = 120397183 & loc = d3e187085-20-50-122770Reference 13Reference 3-6: http://fasb.www.xbrl.org/2003  
us-gaap/role/disclosureRef ref/legacyRef- Publisher FASB-Topic 326-SubTopic 20 - Name Accounting Standards Codification- Topic 210-SubTopic 10-Section S99-50-  
Paragraph 1-13- Subparagraph (SX 210.4)- Publisher FASB-URI https://asc.fasb.org/1943274/2147479319/326-02-20-50-13 Details Name: us-  
gaap-AllowanceForDoubtfulAccountsReceivableCurrent----- gaap-AllowanceForDoubtfulAccountsReceivable----- gaap\_Data Type: xbrli:monetaryItem Type  
Balance Type: credit Period Type: instantX- Definition Securities (including those issuable pursuant to contingent stock agreements) that could potentially dilute basic earnings per  
share (EPS) or earnings per unit (EPU) in the future that were not included in the computation of diluted EPS or EPU because to do so would increase EPS or EPU amounts or decrease  
loss per share or unit amounts for the period presented. References Reference 1: http://www.xbrl.org/2003/role/disclosureRef- Publisher FASB-Topic 260-SubTopic 10 - Name  
Accounting Standards Codification- Topic 260-SubTopic 10-Section 50- Paragraph 1-Subparagraph (c)- Publisher FASB-URI https://asc.fasb.org/1943274/2147482662/260  
extlink & oid = 124432515 & loc = d3e3550-109257-10-50-1 Details Name: us-gaap-AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareAmount Namespace  
Prefix: us-gaap Data Type: xbrli:sharesItem Type Balance Type: na Period Type: durationX- Definition Amount of currency on hand as well as demand deposits with banks or  
financial institutions. Includes other kinds of accounts that have the general characteristics of demand deposits. Also Excludes includes cash and cash equivalents within disposal  
group..... Period Type: instantX- Definition Amount of short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that  
they present insignificant risk of changes in value because of changes in interest rates. Excludes cash and cash equivalents within disposal group and discontinued operation.  
References Reference 1: http://www.xbrl.org/2009/2003/role/commonPracticeRef-disclosureRef- Publisher FASB-Topic 210-SubTopic 10 - Name Accounting Standards  
Codification- Section S99- Paragraph 1-Subparagraph (SX 210.5-02 (1))- Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2:  
http://www.xbrl.org/2003/role/exampleRef- Topic 210-SubTopic 10- Name Accounting Standards Codification- Section S99-45- Paragraph 1-Subparagraph (a) (SX 210.5-  
02 (1))- Publisher FASB -URI https://asc.fasb.org/1943274/2147483467/210 extlink & oid = 120391452 & loc = d3e13212-122682-10-45-1Reference 3: http://fasb.  
org/us-gaap/role/ref/legacyRef- Name Accounting Standards Codification- Topic 230-SubTopic 10-Section 45- Paragraph 4- Publisher FASB-URI https://asc.fasb.  
org/1943274/2147482740/230-10-45-4 Details Name: us-gaap-CashEquivalentsAtCarryingValue gaap\_CashAndCashEquivalentsAtCarryingValue Namespace Prefix: us-  
gaap Data Type: xbrli:monetaryItem Type Balance Type: debit Period Type: instantX- Definition The amount of cash deposited in financial institutions as of the balance sheet date that  
is insured by the Federal Deposit Insurance Corporation. References No definition available. Details Name: us-gaap\_CashFDICInsuredAmount Namespace Prefix: us-gaap Data  
Type: xbrli:monetaryItem Type Balance Type: debit Period Type: instantX- Definition Number- Definition The amount of shares cash as of common stock outstanding- Common  
stock represent the ownership interest in a balance sheet date that is not insured by the Federal Deposit Insurance Corporation. References No definition available  
References Reference 1: http://fasb.org/us-gaap/role..... 120391452 & loc = d3e13212-122682 Details Name: us-gaap-CommonStockSharesOutstanding  
gaap\_CashUninsuredAmount Namespace Prefix: us-gaap Data Type: xbrli:sharesItem Type monetaryItem Type Balance Type: na debit Period Type: instantX- Definition For an  
entity that discloses a concentration risk in relation to quantitative amount, which serves as the "benchmark" (or denominator) in the equation, this concept represents the concentration  
percentage derived from the division. References Reference 1: http://www.xbrl.org/2003/role/disclosureRef- Publisher FASB-Topic 280-SubTopic 10 - Name Accounting  
Standards Codification- Topic 280-SubTopic 10-Section 50- Paragraph 42- Publisher FASB-URI https://asc.fasb.org/1943274/2147482810/280 extlink & oid = 126901519 &  
loc = d3e9054-108599Reference 10-50-42Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 275-  
825- SubTopic 10-Section 50- Paragraph 48-21- Subparagraph (a)- Publisher FASB-URI https://asc.fasb.org/1943274/2147482907/825 extlink & oid = 99393423 & loc =  
d3e6351-10-50-108592Reference 21Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 825-  
SubTopic 10-Section 50- Paragraph 20- Publisher FASB-URI https://asc.fasb.org/1943274/2147482907/825 extlink & oid = 123594938 & loc = d3e13531-10-50-  
108611Reference 4: http://fasb.org/us-gaap/role/ref/legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 825-275- SubTopic 10-  
Section 50- Paragraph 21-18- Publisher FASB Subparagraph (a)- URI https://asc.fasb.org/1943274/2147482861/275 extlink & oid = 123594938 & loc = d3e13537-10-50-  
108611Reference 5: http://fasb.org/us-gaap/role/ref/legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 275-SubTopic 10-Section  
50- Paragraph 20- Publisher FASB-URI https://asc.fasb.org/1943274/2147482861/275 extlink & oid = 99393423 & loc = d3e6404-108592-10-50-20 Details Name: us-  
gaap\_ConcentrationRiskPercentage1 Namespace Prefix: us-gaap Data Type: dtr-types: percentItem Type Balance Type: na Period Type: durationX-InstantX- Definition Amount,  
after valuation and LIFO reserves allowance for credit loss, of right inventory expected to be sold considering in exchange for good or service transferred to customer when  
right is conditioned on something other than passage of time, classified as current or consumed within one year or operating cycle, if longer. References Reference 1: http://  
www.xbrl.org/2003/role/disclosureRef- Publisher FASB-Topic 606-SubTopic 10 - Name Accounting Standards Codification- Topic 210-SubTopic 10-Section S99-45- Paragraph  
1-3- Publisher FASB Subparagraph (SX 210.5-02 (6))- URI https://asc.fasb.org/1943274/2147479837/606 extlink & oid = 120391452 & loc = d3e13212-122682Reference  
10-45-3Reference 2: http://www.xbrl.org/2003/role/exampleRef-disclosureRef- Publisher FASB-Topic 606-SubTopic 10 - Name Accounting Standards Codification- Topic  
210-SubTopic 10-Section 45- Paragraph 1- Publisher FASB Subparagraph (b)- URI https://asc.fasb.org/1943274/2147479837/606 extlink & oid = 124098289 & loc = d3e6676-  
10-45-107765Reference 3: http://www.xbrl.org/2003/role/exampleRef-disclosureRef- Publisher FASB-Topic 606-SubTopic 10 - Name Accounting Standards  
Codification- Topic 852-SubTopic 10-Section 55-50- Paragraph 10-8- Subparagraph (a)- Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606 extlink & oid =  
84165509 & loc = d3e56426-112766-10-50-8 Details Name: us-gaap-InventoriesNet gaap\_ContractWithCustomerAssetNetCurrent Namespace Prefix: us-gaap Data  
Type: xbrli:monetaryItem Type Balance Type: debit Period Type: instantX- Definition Amount of obligation to transfer good or service to customer for which consideration has been  
received or is receivable, classified as current. References Reference 1: http://www.xbrl.org/2003/role/disclosureRef- Publisher FASB-Topic 606-SubTopic 10 - Name  
Accounting Standards Codification- Section 45- Paragraph 1- Publisher FASB-URI https://asc.fasb.org/1943274/2147479837/606-10-45-1Reference 2: http://www.  
xbrl.org/2003/role/disclosureRef- Topic 606-SubTopic 10-Section 45- Paragraph 1- URI https://asc.fasb.org/extlink & oid = 126919976 & loc = SL49130531-  
203044Reference 2: http://www.xbrl.org/2003/role/disclosureRef- Publisher FASB- Name Accounting Standards Codification- Section 50- Paragraph 8- Subparagraph (a)-  
Publisher FASB-URI https://asc.fasb.org/1943274/2147479806/606-10-50-8Reference 3: http://www.xbrl.org/2003/role/disclosureRef- Topic 606-SubTopic 10-  
Section 45- Paragraph 2- URI https://asc.fasb.org/extlink & oid = 126919976 & loc = SL49130532-203044Reference 3: http://www.xbrl.org/2003/role/disclosureRef-  
Publisher FASB- Name Accounting Standards Codification- Topic 606-SubTopic 10-Section 50- Paragraph 8-2- Publisher FASB Subparagraph (a)- URI https://asc.fasb.org/  
1943274/2147479837/606 extlink & oid = 126920106 & loc = SL49130549-203045-10-45-2 Details Name: us-gaap\_ContractWithCustomerLiabilityCurrent Namespace Prefix:  
us-gaap Data Type: xbrli:monetaryItem Type Balance Type: credit Period Type: instantX- Definition Amount of revenue recognized that was previously included in balance of  
obligation to transfer good or service to customer for which consideration from customer has been received or is due. References Reference 1: http://www.xbrl.org/2003/role/  
disclosureRef- Publisher FASB-Topic 606-SubTopic 10 - Name Accounting Standards Codification- Topic 606-SubTopic 10-Section 50- Paragraph 8- Subparagraph (b)- Publisher  
FASB-URI https://asc.fasb.org/1943274/2147479806/606 extlink & oid = 126920106 & loc = SL49130549-203045-10-50-8 Details Name: us-  
gaap\_ContractWithCustomerLiabilityRevenueRecognized Namespace Prefix: us-gaap Data Type: xbrli:monetaryItem Type Balance Type: credit Period Type: durationX-  
Definition Total loss recognized during the period from the impairment of goodwill plus the loss recognized in the period resulting from the impairment of the carrying amount of  
intangible assets, other than goodwill. References No definition available. Details Name: us-gaap\_GoodwillAndIntangibleAssetImpairment Namespace Prefix: us-gaap Data Type:  
xbrli:monetaryItem Type Balance Type: debit Period Type: durationX- Definition Amount of valuation reserve for inventory reserves for last-in-first-out (LIFO) and other inventory

valuation methods. ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef-Publisher-FASB-Topic 210-SubTopic 10-Name Accounting Standards Codification-Topic 210-SubTopic 10-Section S99-Paragraph 1-Subparagraph (SX 210.5-02 (6))-Publisher-FASB-URI https://asc.fasb.org/1943274/2147480566/210 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 330-SubTopic 10-Section 50-S99-Paragraph 4-2-Subparagraph (SAB TOPIC 5.BB)-Publisher-FASB-URI https://asc.fasb.org/1943274/2147480581/330 extlink & oid = 116847112 & loc = d3e4492-408314-10-S99-2-Details Name: us-gaap-InventoryAdjustments-gaap-InventoryValuationReserves Namespace Prefix: us-gaap\_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instantX-DefinitionTerm of lessee's operating lease in PnYnMnDtHnMnS format, for example, 'P1Y5M13D' represents reported data of one year, five months, and thirteen days. Includes but is not limited to combination of market performance or service condition. ReferencesReference 1: http://www.xbrl.org/2003/2009/role/exampleRef-commonPracticeRef-Publisher-FASB-Topic 842-SubTopic 20-Name Accounting Standards Codification-Topic 718-SubTopic 10-Section 50-Paragraph 2-3-Subparagraph (a) (1-3)-Publisher-FASB-URI https://asc.fasb.org/1943274/2147478964/842 extlink & oid = 128089324 & loc = d3e5070-413901-20-50-3-Details Name: us-gaap-ShareBasedCompensationArrangementByShareBasedPaymentAwardAwardVestingPeriod-gaap-LesseeOperatingLeaseTermOfContract Namespace Prefix: us-gaap\_Data Type: xbrli:durationItemType Balance Type: na Period Type: instantX-DefinitionNumber of operating segments. An operating segment is a component of an enterprise: (a) that engages in business activities from which it may earn revenues and incur expenses (including revenues and expenses relating to transactions with other components of the same enterprise), (b) whose operating results are regularly reviewed by the enterprise's chief operating decision maker to make decisions about resources to be allocated to the segment and assess its performance, and (c) for which discrete financial information is available. An operating segment may engage in business activities for which it has yet to earn revenues, for example, start-up operations may be operating segments before earning revenues. ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef-Publisher-FASB-Topic 280-SubTopic 10-Name Accounting Standards Codification-Topic 280-SubTopic 10-Section 50-Paragraph 18-Publisher-FASB-URI https://asc.fasb.org/1943274/2147482810/280 extlink & oid = 126901519 & loc = d3e8672-408599-10-50-18-Details Name: us-gaap-NumberOfOperatingSegments Namespace Prefix: us-gaap\_Data Type: xbrli:integerItemType Balance Type: na Period Type: durationX-DefinitionThe cash inflow from the additional capital contribution to the entity. ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef-Publisher-FASB-Name Accounting Standards Codification-Section 45-Paragraph 14-Subparagraph (a)-SubTopic 10-Topic 230-Publisher-FASB-SubTopic 10-Section 45-Paragraph (a)-URI https://asc.fasb.org/1943274/2147482740/230 extlink & oid = 126954810 & loc = d3e3255-408585-10-45-14-Details Name: us-gaap-ProceedsFromIssuanceOfCommonStock Namespace Prefix: us-gaap\_Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: durationX-DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. ReferencesNo definition available. Details Name: us-gaap-ProductInformationLineItems Namespace Prefix: us-gaap\_Data Type: xbrli:stringItemType Balance Type: na Period Type: durationX-DefinitionCarrying value as of the balance sheet date of obligations incurred through that date and payable for estimated claims under standard and extended warranty protection rights granted to customers. For classified balance sheets, represents the current portion of the liabilities (due within one year or within the normal operating cycle if longer). ReferencesReference 1: http://fasb.org/us-gaap/role/commonPracticeRef-ref/legacyRef-Publisher-FASB-Topic 460-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 8-Subparagraph (c) (1)-Publisher-FASB-URI https://asc.fasb.org/1943274/2147482425/460-10-50-8Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef-Topic 460-SubTopic 10-Section 50-Paragraph 7-URI https://asc.fasb.org/extlink & oid = 126907703 & loc = d3e12524-110249Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef-Publisher-FASB-Name Accounting Standards Codification-Topic 210-SubTopic 10-Section S99-50-Paragraph 1-8-Subparagraph (SX 210.C) (5-02-20)-Publisher-FASB-URI https://asc.fasb.org/1943274/2147482425/460 extlink & oid = 120391452 & loc = d3e13212-10-50-122682Reference-----8Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef-Publisher-FASB-Name Accounting Standards Codification-Topic 460-210-SubTopic 10-Section 25-S99-Paragraph 1-Subparagraph (SX 210.5-02.20)-Publisher-FASB-URI https://asc.fasb.org/1943274/2147480566/210 extlink & oid = 126907644 & loc = d3e11281-110244-10-S99-1-Details Name: us-gaap-ProductWarrantyAccrualClassifiedCurrent Namespace Prefix: us-gaap\_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instantX-DefinitionThe aggregate costs incurred (1) in a planned search or critical investigation aimed at discovery of new knowledge with the hope that such knowledge will be useful in developing a new product or service, a new process or technique, or in bringing about a significant improvement to an existing product or process; or (2) to translate research findings or other knowledge into a plan or design for a new product or process or for a significant improvement to an existing product or process whether intended for sale or the entity's use, during the reporting period charged to research and development projects, including the costs of developing computer software up to the point in time of achieving technological feasibility, and costs allocated in accounting for a business combination to in-process projects deemed to have no alternative future use. ReferencesReference 1: http://www.xbrl.org/2009/2003/role/commonPracticeRef-disclosureRef-Publisher-FASB-Topic 730-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 1-Publisher-FASB-URI https://asc.fasb.org/1943274/2147482916/730-10-50-1Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef-Topic 912-SubTopic 730-Section 25-Paragraph 1-URI https://asc.fasb.org/extlink & oid = 6472174 & loc = d3e58812-109433Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef-Publisher-FASB-Name Accounting Standards Codification-Topic 985-SubTopic 20-Section 50-25-Paragraph 1-Publisher-FASB-URI https://asc.fasb.org/1943274/2147482517/912 extlink & oid = 6501960 & loc = d3e128462-730-25-11756Reference-----1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef-Publisher-FASB-Name Accounting Standards Codification-Topic 730-985-SubTopic 40-20-Section 50-Paragraph 1-Publisher-FASB-URI https://asc.fasb.org/1943274/2147481283/985 extlink & oid = 6420194 & loc = d3e21568-408373-20-50-1-Details Name: us-gaap-ResearchAndDevelopmentExpense Namespace Prefix: us-gaap\_Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: durationX-DefinitionAmount of transaction price allocated to performance obligation that has not been recognized as revenue. ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef-Publisher-FASB-Name Accounting Standards Codification-Section 50-Paragraph 13-Subparagraph (a)-SubTopic 10-Topic 606-Publisher-FASB-SubTopic 10-Section 50-Paragraph 13-Subparagraph (a)-URI https://asc.fasb.org/1943274/2147479806/606 extlink & oid = 126920106 & loc = SL49130556-203045-10-50-13-Details Name: us-gaap-RevenueRemainingPerformanceObligation Namespace Prefix: us-gaap\_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instantX-DefinitionPercentage DefinitionAn excess of remaining performance obligation to total remaining performance obligation not recognized as revenue the fair value of the modified award over the fair value of the award immediately before the modification. ReferencesReference 1: http://www.xbrl.org/2003/2009/role/commonPracticeRef-disclosureRef-Publisher-FASB-Name Accounting Standards Codification-Topic 718-SubTopic 10-Section 50-Paragraph 2-13-Subparagraph (h-b) (2-1) (iii)-SubTopic 10-Topic 606-Publisher-FASB-URI https://asc.fasb.org/1943274/2147479806/606 extlink & oid = 128089324 & loc = d3e5070-413901-10-50-13-Details Name: us-gaap-ShareBasedCompensationArrangementByShareBasedPaymentAwardPlanModificationIncrementalCompensationCost-gaap-RevenueRemainingPerformanceObligationPercentage Namespace Prefix: us-gaap\_Data Type: xbrli:dtr-types:monetaryItemType percentItemType Balance Type: debit na Period Type: durationX-instantX-DefinitionNumber of shares issued which are neither cancelled nor held in the treasury. ReferencesNo definition available. Details Name: us-gaap-SharesOutstanding Namespace Prefix: us-gaap\_Data Type: xbrli:sharesItemType Balance Type: na Period Type: instantX-DefinitionDescribes the nature of the product warranty, including the approximate term of the product warranty, how the product warranty arose, and the events or circumstances that would require the warrant to perform under the product warranty. ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef-Publisher-FASB-Name Accounting Standards Codification-Topic 460-SubTopic 10-Section 50-Paragraph 4-Subparagraph (a)-Publisher-FASB-URI https://asc.fasb.org/1943274/2147482425/460 extlink & oid = 124440162 & loc = d3e12069-10-50-110248Reference-----4Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef-Publisher-FASB-Name Accounting Standards Codification-Topic 460-SubTopic 10-Section 50-Paragraph 8-Subparagraph (a)-Publisher-FASB-URI https://asc.fasb.org/1943274/2147482425/460 extlink & oid = 126907703 & loc = d3e12565-110249-10-50-8-Details Name: us-gaap-StandardProductWarrantyDescription Namespace Prefix: us-gaap\_Data Type: xbrli:stringItemType Balance Type: na Period Type: durationX-DefinitionReduction in DefinitionThe cash inflow from the additional capital contribution to number of shares during the entity period as a result of a reverse stock split. ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef-Publisher-FASB-Name Accounting Standards Codification-Topic 230-Section 50-Paragraph 2-SubTopic 10-Section 45-Topic 505-Publisher-FASB-Paragraph 14-Subparagraph (a)-URI https://asc.fasb.org/1943274/2147481112/505 extlink & oid = 126954810 & loc = d3e3255-408585-10-50-2-Details Name: us-gaap-ProceedsFromIssuanceOfCommonStock-gaap-StockIssuedDuringPeriodSharesReverseStockSplits Namespace Prefix: us-gaap\_Data Type: xbrli:sharesItemType Balance Type: debit Period Type: durationX-DefinitionDescription of the reverse stock split arrangement. Also provide the retroactive effect given by the reverse split that occurs after the balance sheet date but before the release of financial statements. ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef-Publisher-FASB-Topic 505-SubTopic 10-Name Accounting Standards Codification-Topic 505-SubTopic 10-Section S99-Paragraph 4-Subparagraph (SAB Topic 4.C)-Publisher-FASB-URI https://asc.fasb.org/1943274/2147480008/505 extlink & oid = 120397183 & loc = d3e187143-122770-10-S99-4-Details Name: us-gaap-StockholdersEquityReverseStockSplit Namespace Prefix: us-gaap\_Data Type: xbrli:stringItemType Balance Type: na Period Type: durationX-Details Name: srt-MajorCustomersAxis-us-gaap-StatementEquityComponentsAxis-CEAD-OneCustomerMember-us-gaap-WarrantMember Namespace Prefix: Data..... us-gaap-ConcentrationRiskByBenchmarkAxis = us-gaap-SalesRevenueNetMember Namespace Prefix: Data Type: na Balance Type: Period Type: X-Details Name: srt-MajorCustomersAxis = CEAD-CustomerOneMember Namespace Prefix: Data Type: na Balance Type: Period Type: X-Details Name: us-gaap-ConcentrationRiskByTypeAxis = us-gaap-CustomerConcentrationRiskMember Namespace Prefix: Data Type: na Balance Type: Period Type: X-Details Name: us-gaap-ConcentrationRiskByBenchmarkAxis = us-gaap-SalesRevenueNetMember Namespace Prefix: Data Type: na Balance Type: Period Type: X-Details Name: us-gaap-ConcentrationRiskByBenchmarkAxis = us-gaap-AccountsReceivableMember Namespace Prefix: Data Type: na Balance Type: Period Type: X-Details Name: srt-MajorCustomersAxis = CEAD-CustomerTwoMember Namespace Prefix: Data Type: na Balance Type: Period Type: X-Details Name: srt-MajorCustomersAxis = CEAD-CustomerThreeMember Namespace Prefix: Data Type: na Balance Type: Period Type: X-Details Name: srt-MajorCustomersAxis-us-gaap-ConcentrationRiskByBenchmarkAxis-CEAD-SupplierOneMember-us-gaap-AccountsReceivableMember Namespace Prefix: Data Type: na Balance Type: Period Type: X-Details Name: us-gaap-ConcentrationRiskByTypeAxis = us-gaap-SupplierConcentrationRiskMember Namespace Prefix: Data Type: na Balance Type: Period Type: X-Details Name: us-gaap-ConcentrationRiskByBenchmarkAxis = CEAD-PurchasesOfInventoryMember Namespace Prefix: Data Type: na Balance Type: Period Type: X-Details Name: srt-MajorCustomersAxis = CEAD-SupplierOneMember Namespace Prefix: Data Type: na Balance Type: Period Type: X-Details Name: srt-MajorCustomersAxis = CEAD-SupplierTwoMember Namespace Prefix: Data Type: na Balance Type: Period Type: X-Details Name: srt-MajorCustomersAxis = CEAD-SupplierThreeMember Namespace Prefix: Data Type: na Balance Type: Period Type: X-Details Name: srt-MajorCustomersAxis = CEAD-SupplierFourMember Namespace Prefix: Data Type: na Balance Type: Period Type: X-Details Name: srt-TitleOfIndividualAxis-us-gaap-ChangeInAccountingEstimateByTypeAxis = CEAD-OneCustomerMember-us-gaap-InventoryValuationAndObsolescenceMember Namespace Prefix: Data Type: na Balance Type: Period Type: X-Details Name: srt-TitleOfIndividualAxis-us-gaap-StatementEquityComponentsAxis = CEAD-BoardOfDirectorsMember-us-gaap-CommonStockMember Namespace Prefix: Data Type: na Balance Type: Period Type: X-



Details Name: us-gaap\_ChangeInAccountingEstimateByTypeAxis = us-gaap\_InventoryValuationAndObsolescenceMember Namespace Prefix: Data Type: na Balance Type: Period Type: Schedule of Lease Cost (Details) USD (\$) 12 Months Ended Dec. 31, 2022-2023 Dec. 31, 2021 Leases 2022 Leases Operating lease right-of-use asset \$ 356,109 \$ 462,874 \$ 565,877 Operating 874 Operating lease liability, current 126,724 118,235 100,139 Operating 235 Operating lease liability, long-term \$ 259,675 \$ 376,851 \$ 486,226 Remaining 851 Remaining lease term 4.3 years 1 month 6 days 5.4 years 1 month 6 days Discount rate 3.63 % 3.63 % Operating cash Cash outflow from paid for operating lease \$ 124,897 \$ 111,204 204X \$ 257,961X - References No definition available. Details Name: CEAD\_DisclosureLeasesAbstract Namespace Prefix: CEAD\_Data Type: xbrli:stringItemType Balance Type: na Period Type: durationX-Definition Present value of lessee's discounted obligation for lease payments from operating lease, classified as current. References Reference 1: http://www.xbrl.org/2003/role/disclosureRef-Publisher-FASB-Topic 842-SubTopic 20 -Name Accounting Standards Codification-Topic 842-SubTopic 20-Section 45-Paragraph 1-Subparagraph (b)-Publisher FASB-URI https://asc.fasb.org//1943274/2147479041/842 extlink & oid = 123391704 & loc = SL77918627-209977-20-45-1

Details Name: us-gaap\_OperatingLeaseLiabilityCurrent Namespace Prefix: us-gaap\_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instantX-Definition Present value of lessee's discounted obligation for lease payments from operating lease, classified as noncurrent. References Reference 1: http://www.xbrl.org/2003/role/disclosureRef-Publisher-FASB-Topic 842-SubTopic 20 -Name Accounting Standards Codification-Topic 842-SubTopic 20-Section 45-Paragraph 1-Subparagraph (b)-Publisher FASB-URI https://asc.fasb.org//1943274/2147479041/842 extlink & oid = 123391704 & loc = SL77918627-209977-20-45-1

Details Name: us-gaap\_OperatingLeaseLiabilityNoncurrent Namespace Prefix: us-gaap\_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instantX-Definition Amount of cash outflow from operating lease, excluding payments to bring another asset to condition and location necessary for its intended use. References Reference 1: http://www.xbrl.org/2003/role/disclosureRef-Publisher-FASB-Topic 842-SubTopic 20 -Name Accounting Standards Codification-Section 45-Paragraph 5-Subparagraph (c)-Publisher FASB-URI https://asc.fasb.org//1943274/2147479041/842-20-45-5Reference 2: http://www.xbrl.org/2003/role/disclosureRef-Publisher FASB-URI https://asc.fasb.org//1943274/2147479041/842 extlink & oid = 128292326 & loc = SL77918686-209980-20-50-4

Details Name: us-gaap\_OperatingLeasePayments Namespace Prefix: us-gaap\_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: durationX-Definition Amount of lessee's right to use underlying asset under operating lease. References Reference 1: http://www.xbrl.org/2003/role/disclosureRef-Publisher-FASB-Topic 842-SubTopic 20 -Name Accounting Standards Codification-Topic 842-SubTopic 20-Section 45-Paragraph 1-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org//1943274/2147479041/842 extlink & oid = 123391704 & loc = SL77918627-209977-20-45-1

Details Name: us-gaap\_OperatingLeaseRightOfUseAsset Namespace Prefix: us-gaap\_Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instantX-Definition Weighted average discount rate for operating lease calculated at point in time. References Reference 1: http://www.xbrl.org/2003/role/disclosureRef-exampleRef-Publisher-FASB-Topic 842-SubTopic 20 -Name Accounting Standards Codification-Section 55-Paragraph 53-Publisher FASB-URI https://asc.fasb.org//1943274/2147479589/842-20-55-53Reference 2: http://www.xbrl.org/2003/role/disclosureRef-Topic 842-SubTopic 20 -Section 50-Paragraph 4-Subparagraph (g) (1)-Publisher FASB-URI https://asc.fasb.org//1943274/2147478964/842 extlink & oid = 128292326 & loc = SL77918686-209980-20-50-4

Details Name: us-gaap\_OperatingLeaseWeightedAverageDiscountRatePercent Namespace Prefix: us-gaap\_Data Type: dt:types:percentItemType Balance Type: na Period Type: instantX-Definition Weighted average remaining lease term for operating lease, in 'PnYnMndTnHnMns' format, for example, 'P1Y5M13D' represents reported fact of one year, five months, and thirteen days. References Reference 1: http://www.xbrl.org/2003/role/exampleRef-Publisher-FASB-Topic 842-SubTopic 20 -Name Accounting Standards Codification-Section 55-Paragraph 53-Publisher FASB-URI https://asc.fasb.org//1943274/2147479589/842-20-55-53Reference 2: http://www.xbrl.org/2003/role/disclosureRef-Topic 842-SubTopic 20 -Section 50-Paragraph 4-Subparagraph (g) (3)-Publisher FASB-URI https://asc.fasb.org//1943274/2147478964/842 extlink & oid = 128292326 & loc = SL77918686-209980-20-50-4

Details Name: us-gaap\_OperatingLeaseWeightedAverageRemainingLeaseTerm Namespace Prefix: us-gaap\_Data Type: xbrli:durationItemType Balance Type: na Period Type: instantSchedule of Future Annual Minimum Lease Payments (Details) Dec. 31, 2022-2023 USD (\$) Leases \$ 128,124,897 128,643,132,503,136,473 Thereafter 11,654 Total minimum lease payments 534,409,470 Less 273 Less imputed interest (39,22,084,922) Present value of minimum lease payments \$ 495,386,086X 351X - References No definition available. Details Name: CEAD\_DisclosureLeasesAbstract Namespace Prefix: CEAD\_Data Type: xbrli:stringItemType Balance Type: na Period Type: durationX-Definition Thereafter-Definition Lessee operating lease liability payments due after year three. References No definition available. Details Name: CEAD\_LesseeOperatingLeaseLiabilityPaymentsDueAfterYearFour-CEAD\_LesseeOperatingLeaseLiabilityPaymentsDueAfterYearThree Namespace Prefix: CEAD\_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instantX-Definition Amount of lessee's discounted obligation for lease payment for operating lease. References Reference 1: http://www.xbrl.org/2003/role/disclosureRef-Publisher-FASB-Topic 842-SubTopic 20 -Name Accounting Standards Codification-Topic 842-SubTopic 20-Section 50-Paragraph 6-Publisher FASB-URI https://asc.fasb.org//1943274/2147478964/842 extlink & oid = 128292326 & loc = SL77918701-209980-20-50-6

Details Name: us-gaap\_LesseeOperatingLeaseLiabilityPaymentsDue Namespace Prefix: us-gaap\_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instantX-Definition Amount of lessee's discounted obligation for lease payment for operating lease to be paid in next fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). References Reference 1: http://www.xbrl.org/2003/role/disclosureRef-Publisher-FASB-Topic 842-SubTopic 20 -Name Accounting Standards Codification-Topic 842-SubTopic 20-Section 50-Paragraph 6-Publisher FASB-URI https://asc.fasb.org//1943274/2147478964/842 extlink & oid = 128292326 & loc = SL77918701-209980-20-50-6

Details Name: us-gaap\_LesseeOperatingLeaseLiabilityPaymentsDueNextTwelveMonths Namespace Prefix: us-gaap\_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instantX-Definition Amount of lessee's discounted obligation for lease payment for operating lease to be paid in third fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). References Reference 1: http://www.xbrl.org/2003/role/disclosureRef-Publisher-FASB-Topic 842-SubTopic 20 -Name Accounting Standards Codification-Topic 842-SubTopic 20-Section 50-Paragraph 6-Publisher FASB-URI https://asc.fasb.org//1943274/2147478964/842 extlink & oid = 128292326 & loc = SL77918701-209980-20-50-6

Details Name: us-gaap\_LesseeOperatingLeaseLiabilityPaymentsDueYearThree Namespace Prefix: us-gaap\_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instantX-Definition Amount of lessee's discounted obligation for lease payment for operating lease to be paid in second fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). References Reference 1: http://www.xbrl.org/2003/role/disclosureRef-Publisher-FASB-Topic 842-SubTopic 20 -Name Accounting Standards Codification-Topic 842-SubTopic 20-Section 50-Paragraph 6-Publisher FASB-URI https://asc.fasb.org//1943274/2147478964/842 extlink & oid = 128292326 & loc = SL77918701-209980-20-50-6

Details Name: us-gaap\_LesseeOperatingLeaseLiabilityPaymentsDueYearTwo Namespace Prefix: us-gaap\_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instantX-Definition Amount of lessee's discounted obligation for lease payments in excess of discounted obligation for lease payments for operating lease. References Reference 1: http://www.xbrl.org/2003/role/disclosureRef-Publisher-FASB-Topic 842-SubTopic 20 -Name Accounting Standards Codification-Topic 842-SubTopic 20-Section 50-Paragraph 6-Publisher FASB-URI https://asc.fasb.org//1943274/2147478964/842 extlink & oid = 128292326 & loc = SL77918701-209980-20-50-6

Details Name: us-gaap\_LesseeOperatingLeaseLiabilityUndiscountedExcessAmount Namespace Prefix: us-gaap\_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instantX-Definition Present value of lessee's discounted obligation for lease payments from operating lease. References Reference 1: http://www.xbrl.org/2003/role/disclosureRef-Publisher-FASB-Topic 842-SubTopic 20 -Name Accounting Standards Codification-Topic 842-SubTopic 20-Section 45-Paragraph 1-Subparagraph (b)-Publisher FASB-URI https://asc.fasb.org//1943274/2147479041/842 extlink & oid = 123391704 & loc = SL77918627-209977-20-45-1

Details Name: us-gaap\_OperatingLeaseLiability Namespace Prefix: us-gaap\_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instantLeases (Details Narrative) Jul-12-Months Ended Jul-28, 2021 USD (\$) # Jul # Dec 27-31, 2021-2023 USD (\$) Dec # Jul-01, 2021 USD (\$) Apr-30, 2021 USD (\$) # Sep-02, 2019 USD (\$) Sep-02, 2018 USD (\$) Jan-02, 2018 USD (\$) # Jun-27, 2017 USD (\$) # Dec-31, 2022 USD (\$) Collaborative Arrangement Dec-31, 2021 USD (\$) Dec-31, 2020 USD (\$) Jan-02, 2019 USD (\$) Jan-02, 2019 USD (\$) Jul-31, 2017 USD (\$) Area of land - and Arrangement Other than Collaborative [ Line Items ] # 6,900 Lease rental expense \$ 11,978 \$ 5,989 Increase in rent percent 3.00 % Operating lease ROU \$ 356,109 right-of-use asset \$ 462,874 \$ 565,877 Operating 874 Operating lease liability 495,086 The Boulder Facility Lease [ Member ] Area of land | # 18,952-12,700 Lease rental expense \$ 20,386,135 \$ 19,549 \$ 18,979 \$ 12,967 Operating lease term description until August 31 351, 2018 until January 1, 2018 Security deposit \$ 51,000 Payment to deposit \$ 1,600 The Boulder Facility Lease [ Member ] Accounting Standards Update 2016-02 [ Member ] Unamortized amount of tenant improvement allowance \$ 81,481 Operating lease right-of-use asset 714,416 Operating lease liability 822,374 The Boulder Facility Lease [ Member ] Accounting Standards Update 2016-02 [ Member ] Minimum [ Member ] Tenant improvements \$ 100,000 Agreement with Landlord [ Member ] Lease rental expense \$ 52,600 Operating lease term description The deposit required on the lease will be reduced to approximately \$ 32,000 and will be payable in 12 monthly installments from January through December of 2021. Further, the landlord also agreed to defer payment of fifty percent of the three months of lease payments (base rent only) for the period July to September 2020. The deferred lease payments amount to approximately \$ 30,000 and were payable in 12 monthly installments from January to December 2021 Boulder Facility Lease Termination Agreement [ Member ] Area of land | # 18,952 Gain on lease extinguishment \$ 15,832 New Facility Lease [ Member ] Collaborative Arrangement and Arrangement Other than Collaborative [ Line Items ] Area of land | # 11,491 Lease rental expense \$ 10,055 Operating lease term description The New Facility lease commenced on November 1, 2021 and continues through January 31, 2027, Lease rental expense \$ 10,055 increase in rent percent 3.00 % Security deposit \$ 14,747 Lease renew term 5 years Operating lease ROU \$ 582,838 Operating lease liability \$ 582,838 X-Definition Gain on lease extinguishment-Definition Increase in rent percent -References No definition available. Details Name: CEAD\_GainsOnExtinguishmentOnLease-CEAD\_IncreaseInRentPercent Namespace Prefix: CEAD\_Data Type: xbrli:dt:types:monetaryItemType percentItemType Balance Type: credit na Period Type: durationX-Definition Increase in rent percent-Definition Area in rent percent of land held -References No definition available. Details Name: CEAD\_IncreaseInRentPercent-us-gaap\_AreaOfLand Namespace Prefix: CEAD-us-gaap\_Data Type: dt:types:percentItemType arealItemType Balance Type: na Period Type: durationX-Definition Unamortized amount of tenant improvement allowance. References No definition available. Details Name: CEAD\_UnamortizedAmountOfTenantImprovementAllowance Namespace Prefix: CEAD\_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instantX-Definition Area of land held, Type: debit Period Type: durationX-Definition Line items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. -Name Accounting Standards Codification- Section 45-S99- Paragraph 1-

Subparagraph (a) **SX 210.5-02 (28)** - Publisher FASB - URI <https://asc.fasb.org/1943274/2147479041/842-extlink&oid=120391452&loc=d3e13212-122682-10-45-1>  
Details Name: us-gaap-OperatingLeaseRightOfUseAsset-gaap-StockIssuedDuringPeriodSharesNewIssues Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType  
sharesItemType Balance Type: debit Period Type: instantX durationX- DefinitionCash payments DefinitionAggregate value of stock related to Restricted Stock Awards  
issued during the period lessor's for use of assets under operating leases. ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef> Name: Publisher FASB  
ReferencesNo definition available. Details Name: us-gaap-PropertyPlantAndEquipmentLineItems-gaap-InventoryDisclosureAbstract Namespace Prefix: us-gaap Data Type:  
xbrli:stringItemType Balance Type: na Period Type: durationX- DefinitionAmount before valuation Includes stock with put option held by ESOP and LIFO reserves stock  
redeemable by holder only in the event of a change in control of the issuer completed merchandise or goods expected to be sold within one year or operating cycle, if longer.  
ReferencesReference 1: <http://fasb-www.xbrl.org/2009-us-gaap/role/commonPracticeRef> ref/legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic  
210- SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (SX 210.5-02 (27-6) (b-a) (1)) - Publisher FASB - URI <https://asc.fasb.org/1943274/2147480566/210-extlink&oid=120391452&loc=d3e13212-122682-10-S99-1> Details-Details Name: us-gaap-InventoryFinishedGoods  
gaap-PropertyPlantAndEquipmentByTypeAxis = us-gaap-PropertyPlantAndEquipmentMember- Namespace Prefix: us-gaap Data Type: na xbrli:monetaryItemType Balance  
Type: debit Period Type: X-instantX- DefinitionNumber DefinitionAmount after valuation and LIFO reserves of share options (inventory expected to be sold, or share units)  
exercised during the current period- consumed within one year or operating cycle, if longer. ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef> exampleRef-  
Publisher FASB- Topic 852- SubTopic 10- Name Accounting Standards Codification- Topic 718- SubTopic 10- Section 50-55- Paragraph 2-10- Publisher FASB Subparagraph (e)  
(1)(iv)(02)- URI <https://asc.fasb.org/1943274/2147481372/852-extlink&oid=128089324&loc=d3e5070-10-55-113901Reference-10Reference-2> <http://fasb-www.xbrl.org/2003-us-gaap/role/exampleRef> ref/legacyRef- Publisher FASB- Topic 210- SubTopic 10- Name Accounting Standards Codification- Topic 505- SubTopic 10- Section  
S99-45- Paragraph 1- Subparagraph (b) SX 210.3-04 - Publisher FASB - URI <https://asc.fasb.org/1943274/2147483467/210-extlink&oid=120391452&loc=d3e187085-10-45-122770Reference-1Reference-3> <http://fasb-www.xbrl.org/2003-us-gaap/role/disclosureRef> 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 (28-6) - Publisher FASB - URI <https://asc.fasb.org/extlink/1943274/2147480566/210-10-S99-1> Details Name: us-gaap-InventoryNet-gaap-IncomeStatementLocationAxis = us-gaap-CostOfSalesMember- Namespace Prefix: us-gaap  
Data Type: na xbrli:monetaryItemType Balance Type: debit Period Type: X-instantX- DefinitionAmount before valuation and LIFO reserves na Period Type: instantX-  
DefinitionThe number of equity-based payment instruments raw materials expected to be sold, excluding stock (or unit) options consumed within one year or operating cycle, if  
longer that vested during the reporting period. ReferencesReference 1: <http://www.xbrl.org/2003/2009/role/disclosureRef> commonPracticeRef- Publisher FASB- Topic 210-  
SubTopic 10- Name Accounting Standards Codification- Topic 718- SubTopic 10- Section 50-599- Paragraph 2-1- Subparagraph (e) SX 210.5-02 (2-2) (iii-4) (02) - Publisher  
FASB - URI <https://asc.fasb.org/1943274/2147480566/210-extlink&oid=128089324&loc=d3e5070-113901-10-S99-1> Details-Details Name: us-  
gaap-InventoryRawMaterials-gaap-IncomeStatementLocationAxis = CEAD-InventoryMember- Namespace Prefix: us-gaap Data Type: na xbrli:monetaryItemType Balance  
Type: debit Period Type: Schedule-InstantX- DefinitionAmount of Intangible Assets- valuation reserve for inventory. ReferencesReference 1: <http://www.xbrl.org/2009/role/commonPracticeRef> Topic 210- SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (Subparagraph (SX 210.5-02 (28-6)) -  
Publisher FASB - URI <https://asc.fasb.org/1943274/2147480566/210-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 210-330- SubTopic 10- Section S99- Paragraph 1-2- Subparagraph (SX  
210-SAB TOPIC 5-5-BB) - Publisher FASB 02 (29)- URI <https://asc.fasb.org/1943274/2147480581/330-extlink&oid=120391452&loc=d3e13212-122682Reference-10-S99-2> Details & loc = d3e5070-113901-Details-Name: us-  
gaap-ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsNonvestedWeightedAverageGrantDateFairValue  
gaap-InventoryValuationReserves Namespace Prefix: us-gaap Data Type: xbrli:durationX- DefinitionThe number DefinitionAmount before valuation and LIFO reserves of equity-based payment instruments merchandise or goods in the production process expected to  
be completed within one year or operating cycle, if longer excluding stock (or unit) options that vested during the reporting period. ReferencesReference 1: <http://www.xbrl.org/2003/2009/role/disclosureRef> commonPracticeRef- Publisher FASB- Topic 210- SubTopic 10- Name Accounting Standards Codification- Topic 718- SubTopic 10- Section 50  
S99- Paragraph 2-1- Subparagraph (e) SX 210.5-02 (6) (2-a) (iii-3) (02)- Publisher FASB - URI <https://asc.fasb.org/1943274/2147480566/210-extlink&oid=128089324&loc=d3e5070-113901-10-S99-1> Details Name: us-gaap-ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsVestedInPeriod  
gaap-InventoryWorkInProgress Namespace Prefix: us-gaap Data Type: xbrli:sharesItemType-monetaryItemType Balance Type: na debit Period Type: durationX- DefinitionThe  
weighted-instantInventory (Details Narrative) - USD (\$) 12 Months Ended Dec. 31, 2023 Dec. 31, 2022-2022Inventory Disclosure [Abstract] Overhead expenses \$ 13  
performance or 679 \$ 12,770X- DefinitionIndirect cost incurred related to good produced and service condition rendered. ReferencesReference 1: <http://www.xbrl.org/2003/2009/role/exampleRef> commonPracticeRef- Publisher FASB- Topic 220- SubTopic 10- Name Accounting Standards Codification- Topic 718- SubTopic 10- Section 50-599-  
Paragraph 2- Subparagraph (a) SX 210.5-03 (b) (+-2) - Publisher FASB - URI <https://asc.fasb.org/1943274/2147483621/220-extlink&oid=128089324&loc=d3e5070-113901-10-S99-2> Details Name: us-gaap-ShareBasedCompensationArrangementByShareBasedPaymentAwardAwardVestingPeriod1  
gaap-CostOfGoodsAndServicesSoldOverhead Namespace Prefix: us-gaap Data Type: xbrli:durationX- DefinitionThe number DefinitionAmount before valuation and LIFO reserves of shares issued for services contributed by vendors  
and founders-ReferencesNo definition available. Details Name: us-gaap-StockIssuedDuringPeriodSharesIssuedForServices-gaap-InventoryDisclosureAbstract Namespace  
Prefix: us-gaap Data Type: xbrli:sharesItemType-stringItemType Balance Type: na Period Type: durationX- durationSchedule of Property and Equipment (Details)  
DefinitionNumber of share options: USD (\$) Dec. 31, 2024Finite-Lived Intangible Assets 2023 Dec. 31, 2022Property, Plant and Equipment [Line Items] Intangible assets  
Property and equipment, gross \$ 24,290, 543,994 \$ 24,293, 543Accumulated-- 389Accumulated amortization-depreciation ( 22,252, 743436) ( 22,224, 743876) Intangible  
assets-Property and equipment, net +38, 830+558 68, 830Patents-513Furniture and fixtures [Member] Finite-Lived Intangible Assets-Property, Plant and Equipment [Line  
Items] Intangible assets-Property and equipment, gross WebSite-Development-Costs 275, 994 278, 389Vehicles [Member] Finite-Lived Intangible Assets-Property, Plant and  
Equipment [Line Items] Property and equipment Intangible assets, gross 22, 713 22, 713Trademarks [Member] Finite-Lived Intangible Assets [Line Items] Intangible assets,  
gross \$ +15, 830-000 \$ +15, 830X-000X- DefinitionAmount DefinitionAccumulated amount of accumulated depreciation, depletion and amortization of for physical assets;  
excluding financial assets used in the normal conduct of business to produce goods and services goodwill, lacking physical substance with a finite life. ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef> Publisher FASB- Topic 944- SubTopic 210- Name Accounting Standards Codification- Topic 350- SubTopic 30- Section 50-599-  
Paragraph 2-1- Subparagraph (SX 210.7-03 (a) (+-8) (b)) - Publisher FASB - URI <https://asc.fasb.org/1943274/2147479440/944-extlink&oid=66006027&loc=d3e16323-210-S99-109275Reference-1Reference-2> <http://www.xbrl.org/2003/role/disclosureRef> Publisher FASB- Topic 210- SubTopic 10- Name Accounting  
Standards Codification- Topic 210- SubTopic 10- Section S99- Paragraph 1- Subparagraph (SX 210.5-02 (46-14) ) - Publisher FASB - URI <https://asc.fasb.org/1943274/2147480566/210-extlink&oid=120391452&loc=d3e13212-122682-Details-Name-10-S99-1Reference-3> <http://fasb.org/us-gaap-FiniteLivedIntangibleAssetsAccumulatedAmortization> Namespace Prefix: us-gaap- gaap Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instantX-  
DefinitionAmount before amortization of assets, excluding financial assets and goodwill, lacking physical substance with a finite life. ReferencesReference 1: <http://www.xbrl.org/2003/role/ref/legacyRef> disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 928-360- SubTopic 340-10- Section 50- Paragraph 1- Subparagraph  
(c)- Publisher FASB - URI <https://asc.fasb.org/1943274/2147482099/360-extlink&oid=6473545&loc=d3e61844-408004Reference-2> 10- 50- 1 Details Name: us-  
gaap-AccumulatedDepreciationDepletionAndAmortizationPropertyPlantAndEquipment Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: credit  
Period Type: instantX- DefinitionAmount before accumulated depreciation, depletion and amortization of physical assets used in the normal conduct of business and  
not intended for resale. Examples include, but are not limited to, land, buildings, machinery and equipment, office equipment, and furniture and fixtures.  
ReferencesReference 1: <http://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) (8)) - Publisher FASB - URI <https://asc.fasb.org/1943274/2147479440/944-210-S99-1Reference-2> <http://www.xbrl.org/2003/role/disclosureRef> Topic 350-210- SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1-  
Subparagraph (SX 210.5-02 (13)) - Publisher FASB - URI <https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference-3> <http://fasb.org/us-gaap/role/ref/legacyRef> Topic 30-360- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 2-1- Subparagraph (a-b) (+) - Publisher FASB - URI <https://asc.fasb.org/1943274/2147482099/360-extlink&oid=66006027&loc=d3e16323-109275-10-50-1> Details Name: us-gaap-FiniteLivedIntangibleAssetsGross  
gaap-PropertyPlantAndEquipmentGross 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-FiniteLivedIntangibleAssetsLineItems-gaap-PropertyPlantAndEquipmentLineItems Namespace Prefix: us-gaap Data  
Type: xbrli:stringItemType Balance Type: na Period Type: durationX- DefinitionAmount after accumulated depreciation, depletion and amortization of physical assets used in the  
normal conduct of business to produce goods and services and not intended for resale. Examples include, excluding financial assets but are not limited to, and land goodwill,  
lacking physical substance with a finite life buildings, machinery and equipment, office equipment, and furniture and fixtures. ReferencesReference 1: <http://www.fasb-xbrl.org/2003-us-gaap/role/ref/legacyRef> disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 926- SubTopic 20- Section 50-1- SubTopic  
10- Topic 360- Publisher FASB - URI <https://asc.fasb.org/1943274/2147482099/360-extlink&oid=120154696&loc=d3e54445-10-50-107959Reference-1Reference-2> <http://fasb-www.xbrl.org/2003-us-gaap/role/exampleRef> ref/legacyRef- Publisher FASB- Topic 852- SubTopic 10- Name Accounting Standards Codification-  
Section 55- Paragraph 10- Publisher FASB - URI <https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference-3> <http://www.xbrl.org/2003/role/disclosureRef> Topic 350-944- SubTopic 210- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (SX 210.7-03 (a) (8)) - Publisher FASB-  
URI <https://asc.fasb.org/1943274/2147479440/944-210-S99-1Reference-4> <http://www.xbrl.org/2003/role/disclosureRef> Topic 942- SubTopic 30-360- Name  
Accounting Standards Codification- Section 50- Paragraph 2- Subparagraph (a) (-1) - Publisher FASB - URI <https://asc.fasb.org/1943274/2147480842/942-extlink&oid=66006027&loc=d3e16323-109275-360-50-1> Details Name: us-gaap-FiniteLivedIntangibleAssetsNet-gaap-PropertyPlantAndEquipmentNet Namespace Prefix: us-gaap Data  
Type: xbrli:monetaryItemType Balance Type: debit Period Type: instantX- Details Name: us-gaap-FiniteLivedIntangibleAssetsByMajorClassAxis  
gaap-PropertyPlantAndEquipmentByTypeAxis = us-gaap-PatentsMember-gaap-FurnitureAndFixturesMember Namespace Prefix: Data Type: na Balance Type: Period Type:

X- Details Name: us-gaap-FiniteLivedIntangibleAssetsByMajorClassAxis-gaap\_PropertyPlantAndEquipmentByTypeAxis-CEAD-WebSiteDevelopmentCostsMember-us-gaap\_VehiclesMember Namespace Prefix: Data Type: na Balance Type: Period Type: Property and Equipment X-Details Name: us-gaap-FiniteLivedIntangibleAssetsByMajorClassAxis-us-gaap-TrademarksMember Namespace Prefix: Data Type: na Balance Type: Period Type: Intangible Assets (Details Narrative)-USD \$ 12 Months Ended Dec. 31, 2022-2023 Dec. 31, 2021 Finite-Lived Intangible Assets 2022 Property, Plant and Equipment [ Line Items ] Amortization Depreciation expense expenses \$ 0.29, 655 \$ 32.434 Written-off intangible assets \$ 0.5 \$ 110 Patents 442 Property, Plant and Equipment [ Member ] Finite-Lived Intangible Assets [ Cost of Sales [ Member ] Property, Plant and Equipment [ Line Items ] Intangible assets amortization period 14 years WebSite Development Costs Depreciation expenses 2, 818 4, 856 Property, Plant and Equipment [ Member ] Finite-Lived Intangible Assets [ Inventory [ Member ] Property, Plant and Equipment [ Line Items ] Depreciation expenses \$ 705 \$ 1, 214 X- Definition The amount of expense recognized in the current period that reflects the allocation of the cost of intangible-- tangible assets over the amortization period 5 years X- Definition Impairment of intangible assets [ useful lives Includes References No definition available. Details Name: CEAD-ImpairmentOfIntangibleAssets Namespace Prefix: CEAD- Data Type: xbrli: monetaryItem Type Balance Type: debit Period Type: duration X- Definition The aggregate expense charged against earnings to allocate the cost of intangible assets (nonphysical assets not used in production ) in a systematic and non- production related depreciation rational manner to the periods expected to benefit from such assets. As a noncash expense, this element is added back to net income when calculating cash provided by or used in operations using the indirect method. References Reference 1: http://fasb.org/us-gaap/role/ref/legacyRef-PublisherFASB-Name Accounting Standards Codification-Section 45- Paragraph 28- Subparagraph (b)- SubTopic 10- Topic 230- Publisher FASB SubTopic 10- Section 45- Paragraph 28- Subparagraph (b)- URI https://asc.fasb.org//1943274/214748274/230 extlink & oid=126954810 & loc=d3e3602-10-45-108588 Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef-PublisherFASB-Name Accounting Standards Codification-Topic 350-360- SubTopic 30-10- Section 50- Paragraph 2-1- Subparagraph (a) (2)- Publisher FASB- URI https://asc.fasb.org/extlink & oid=66006027 & loc=d3e16323-109275 Reference 3: http://1943274/2147482099 fasb.org/us-gaap/role/ref/legacyRef-PublisherFASB-Name Accounting Standards Codification-Topic 350- SubTopic 30-360-10 Section 45- 50 Paragraph 2- 1 URI https://asc.fasb.org/extlink & oid=6388964 & loc=d3e16225-109274 Details Name: us-gaap-AmortizationOfIntangibleAssets-gaap-Depreciation Namespace Prefix: us-gaap\_ Data Type: xbrli: monetaryItem Type Balance Type: debit Period Type: duration X- 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- Codification- Section 50- S99- Paragraph 2-1- Subparagraph (a) SX 210.5- 02 (28) (+)- Publisher FASB - URI https://asc.fasb.org//1943274/2147482665/350 extlink & oid=120391452 & loc=d3e13212-122682 30-50-2 Details Name: us-gaap-FiniteLivedIntangibleAssetsAccumulatedAmortization-gaap-StockIssuedDuringPeriodSharesNewIssues Namespace Prefix: us-gaap\_ Data Type: xbrli: monetaryItem Type sharesItem Type Balance Type: credit na Period Type: instant X duration X- Definition Aggregate value Definition Amount before amortization of stock related to Restricted Stock Awards issued during the period assets, excluding financial assets and goodwill, lacking physical substance with a finite life. References Reference 1: http://fasb.org/2003 us-gaap/role/ref/legacyRef-PublisherFASB-FiniteLivedIntangibleAssetsLineItems Namespace Prefix: us-gaap\_ Data Type: xbrli: stringItem Type Balance Type: na Period Type: duration X- Definition Remaining amortization period of finite-lived intangible assets, in PnYnMnDnTnHnMnS format, for example, P1Y5M13D represents the reported fact of one year, five months, and thirteen days. References Reference 1: http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-Topic 926- SubTopic 20- Name Accounting Standards Codification- Topic 926- SubTopic 20- Section 50- Paragraph 5- Publisher FASB- URI https://asc.fasb.org//1943274/2147483154/926 extlink & oid=120154696 & loc=d3e54445-107959-20-50-5 Details Name: us-gaap-FiniteLivedIntangibleAssetsRemainingAmortizationPeriod1 Namespace Prefix: us-gaap\_ Data Type: xbrli: durationItem Type Balance Type: na Period Type: duration X instant X- Details Name: us-gaap-FiniteLivedIntangibleAssetsByMajorClassAxis = CEAD-WebSiteDevelopmentCostMember-us-gaap-PatentsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X-Details Name: us-gaap-FiniteLivedIntangibleAssetsByMajorClassAxis-CEAD-WebSiteDevelopmentCostsMember Namespace Prefix: Data Type: na Balance Type: Period Type: Schedule of Accounts Payable and Accrued Liabilities (Details)-USD (\$) Dec. 31, 2022-2023 Dec. 31, 2021 Payables 2022 Payables and Accruals [ Abstract ] Accounts payable \$ 183, 359 \$ 311, 162 \$ 616.056 Sales 162 Sales commissions payable 1, 710 25, 951 27, 592 Accrued 951 Accrued payroll liabilities 189, 829 465, 094 Product 094 322, 873 Product warranty accrual 191, 338 180, 457 186, 605 Other 457 Other accrued expenses 58, 488 224, 594 192, 463 Total 594 Total \$ 624, 724 \$ 1, 207, 258 258 X- Definition Sum of the carrying values as of the balance sheet date of obligations incurred through that date and due within one year (or the operating cycle, if longer), including liabilities incurred (and for which invoices have typically been received) and payable to vendors for goods and services received, taxes, interest, rent and utilities, accrued salaries and bonuses, payroll taxes and fringe benefits. References Reference 1: http://fasb.org/us-gaap/role/ref/legacyRef-PublisherFASB-Name Accounting Standards Codification- Topic 210- SubTopic 10- Section 599- Paragraph 1- Subparagraph (SX 210. 5- 02. 19, 20)- Publisher FASB- URI https://asc.fasb.org//1943274/2147480566/210 extlink & oid=120391452 & loc=d3e13212-122682-10- S99- 1 Details Name: us-gaap-AccountsPayableAndAccruedLiabilitiesCurrent Namespace Prefix: us-gaap\_ Data Type: xbrli: monetaryItem Type Balance Type: credit Period Type: instant X- Definition Carrying value as of the balance sheet date of liabilities incurred (and for which invoices have typically been received) and payable to vendors for goods and services received that are used in an entity's business. Used to reflect the current portion of the liabilities (due within one year or within the normal operating cycle if longer). References Reference 1: http://fasb.org/2003 us-gaap/role/exampleRef/ref/legacyRef-PublisherFASB-Topic 852- SubTopic 10- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section 599- 55- Paragraph 1- Subparagraph (SX 210- 10- 5)- Publisher FASB 02- 19 (a)- URI https://asc.fasb.org//1943274/2147481372/852 extlink & oid=120391452 & loc=d3e13212-10- 55-122682 Reference 10 Reference 2: http://www.fasb.org/2003 us-gaap/role/ref/legacyRef-exampleRef-PublisherFASB-Name Accounting Standards Codification- Topic 852-210- SubTopic 10- Section 55- S99- Paragraph 1- Subparagraph (SX 10-210. 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: monetaryItem Type Balance Type: credit Period Type: instant X- Definition Carrying value as of the balance sheet date of obligations incurred through that date and payable for sales commissions. Used to reflect the current portion of the liabilities (due within one year or within the normal operating cycle if longer). References Reference 1: http://www.xbrl.org/2003/role/exampleRef-PublisherFASB-Topic 210- SubTopic 10- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section 45- Paragraph 8- Subparagraph (c)- Publisher FASB- URI https://asc.fasb.org//1943274/2147483467/210 extlink & oid=124098289 & loc=d3e6935-107765 Reference 10- 45- 8 Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef-PublisherFASB-Name Accounting Standards Codification- Topic 210- SubTopic 10- Section 599- 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-AccruedSalesCommissionCurrent Namespace Prefix: us-gaap\_ Data Type: xbrli: monetaryItem Type Balance Type: credit Period Type: instant X- Definition Total of the carrying values as of the balance sheet date of obligations incurred through that date and payable for obligations related to services received from employees, such as accrued salaries and bonuses, payroll taxes and fringe benefits. 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-PublisherFASB-Name Accounting Standards Codification- Topic 210- SubTopic 10- Section 599- 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-EmployeeRelatedLiabilitiesCurrent Namespace Prefix: us-gaap\_ Data Type: xbrli: monetaryItem Type Balance Type: credit Period Type: instant X- Definition Amount of expenses incurred but not yet paid classified as other, due within one year or the normal operating cycle, if longer. References Reference 1: http://fasb.org/us-gaap/role/ref/legacyRef-PublisherFASB-Name Accounting Standards Codification- Topic 210- SubTopic 10- Section 599- 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-OtherAccruedLiabilitiesCurrent Namespace Prefix: us-gaap\_ Data Type: xbrli: monetaryItem Type Balance Type: credit Period Type: instant X- References No definition available. Details Name: us-gaap-PayablesAndAccrualsAbstract Namespace Prefix: us-gaap\_ Data Type: xbrli: stringItem Type Balance Type: na Period Type: duration X- Definition Carrying value as of the balance sheet date of obligations incurred through that date and payable for estimated claims under standard and extended warranty protection rights granted to customers. For classified balance sheets, represents the current portion of the liabilities (due within one year or within the normal operating cycle if longer). References Reference 1: http://fasb.org/2009 us-gaap/role/commonPracticeRef/ref/legacyRef-PublisherFASB-Topic 460- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 8- Subparagraph (c) (1)- Publisher FASB- URI https://asc.fasb.org//1943274/2147482425/460-10-50-8 Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef-Topic 460- SubTopic 10- Section 50- Paragraph 7- URI https://asc.fasb.org/extlink & oid=126907703 & loc=d3e12524-110249 Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef-PublisherFASB-Name Accounting Standards Codification- Topic 210- SubTopic 10- Section 599- 50- Paragraph 1- 8- Subparagraph (SX 210. 5- 02. 20)- Publisher FASB- URI https://asc.fasb.org//1943274/2147482425/460 extlink & oid=120391452 & loc=d3e13212-10- 50-122682 Reference 8 Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef-PublisherFASB-Name Accounting Standards Codification- Topic 460-210- SubTopic 10- Section 25- S99- Paragraph 1- Subparagraph (SX 210. 5- 02. 20)- Publisher FASB- URI https://asc.fasb.org//1943274/2147480566/210 extlink & oid=126907644 & loc=d3e11281-110244-10- S99- 1 Details Name: us-gaap-ProductWarrantyAccrualClassifiedCurrent Namespace Prefix: us-gaap\_ Data Type: xbrli: monetaryItem Type Balance Type: credit Period Type: instant Temporary Equity instant Note Payable and Accrued Interest (Details Narrative)-USD (\$) 12 Months Ended Nov-Ended Jun 30 21, 2022 Feb. 16, 2022 Dec. 31, 2022 Dec. 31, 2021 Feb. 16, 2021 2022 Preferred stock 2021 Dec. 31, 2021 Debt Disclosure [ Abstract ] Note payable principal principal redeemed, amount \$ 514, 200 \$ 514, 200 Loan interest rate 1-, 980, 00-000 Principal and % Loan due date Feb. 05, 2022 Period Type: instant X- Definition Increase for accrued dividends, but unpaid interest on the debt instrument,.... \$ 0.00001 Aggregate purchase price amount \$ 3, 960, 000 Proceeds from issuance of redeemable convertible preferred stock \$ 1, 365- 35 984 000 \$ 1, 260, 000 Common stock, conversion price \$ 8. 55 Redemption value adjustment \$ 67, 000 Exercise price per share \$ 5. 14 \$ 5. 14 \$ 9. 59 \$ 37. 50 Recognized-- Recognized deemed dividend \$ 439, 999 \$ 439, 999 Preferred stock, shares issued Preferred stock, shares outstanding Common Stock [ Member ] Preferred Stock stock principal redeemed issued during period, amount \$ 4 Exercise price per shares-- share \$ 5. -, conversion 362, 306 362, 306 Warrant 00 Warrant [ Member ] Number of shares vested in period 532, 688 532, 688 Exercise price per share \$ 5. 00 \$ 5. 00 \$ 5. 00 Vesting period 5 years Series B Redeemable-Convertible Preferred Stock [ Member ] Investor [ Member ] Temporary equity shares issued 3, 300 Temporary equity, stated shares outstanding 3, 300 Temporary equity redemption value per share \$ 1, 000 Aggregate purchase price amount \$ 3, 000 960, 000 Series B Preferred Stock [ Member ] Dividend rate percentage 8. 00 % Common stock conversion price \$ 8. 55 Percentage of preferred stock conversion provision 4. 99 % Probability of redemption description Probability of Redemption: As it was considered probable the Series B Preferred stock would become redeemable outside of the Company's control, the Series B Preferred stock was disclosed as temporary equity and was initially adjusted as of September 30, 2021 to its redemption value of 120 % of the stated value of \$ 1, 000 per share, or \$ 3, 960, 000 Non-cash redemption value adjustment \$ 2, 262, 847 Shares redeemed or called during period, shares 1, 650 Shares redeemed or called during period, value \$ 2, 016 015 984 000 000 preferred Preferred stock principal redeemed, amount 1, 980, 000 Principal and accrued dividends, amount \$ 36 35, 000 984 Preferred Stock stock convertible issued during period, shares, conversion 1, 650 price \$ 8. 55 Conversion price reduced offering price





/ disclosureRef ref/legacyRef- Publisher FASB- Topic 946- SubTopic 220 - Name Accounting Standards Codification- Section 999- Paragraph 1- Subparagraph (SX 210. 6- 07 (2) (c) (2) (ii))- Publisher FASB- URI https://asc.fasb.org//1943274/2147483575/946-220-999-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef- Topic 946- SubTopic 220 -Section 999- Paragraph 1- Subparagraph (SX 210. 6- 07. 2 (a); (b); (c); (d))- URI https://asc.fasb.org/extlink&oid=124041555&loc=SL114874292-224272Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 946- SubTopic 220- Section 45 S99- Paragraph 1- Subparagraph (SX 210. 6- 07 (2) (g) (3)- Subparagraph (k))- Publisher FASB- URI https://asc.fasb.org//1943274/2147483575/946 extlink&oid=124433917&loc=SL114874205-224268-220-999-1 Details Name: us-gaap-ProfessionalFees-gaap\_RelatedPartyTransactionLineItems Namespace Prefix: us-gaap- Data Type: xbrli: -Section 50- Paragraph 28- Subparagraph (a) (SX 210.3- 04) -Publisher FASB- URI https://asc.fasb.org//1943274/2147482907/825 extlink&oid=120397183&loc=d3e187085-40-50-28Reference 122770Reference 4: http://fasb.www.xbrl.org/2003-us-gaap/role/disclosureRef ref/legacyRef- Publisher FASB- Topic 220- SubTopic 10- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section 999- Paragraph 2-1- Subparagraph (SX 210.5- 03-02 (1-28)) -Publisher FASB- URI https://asc.fasb.org//1943274/2147483621/220 extlink&oid=120391452&loc=d3e13212-40122682 monetaryItemType Balance Type: debit credit Period Type: durationX- Details Name: us-gaap\_RelatedPartyTransactionsByRelatedPartyAxis gaap\_TypeOfArrangementAxis=CEAD-ConsultingAgreementMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: srt-TitleOfIndividualAxis=srt-ChiefExecutiveOfficerMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: dei-LegalEntityAxis=CEAD-LoneStarBioscienceIncMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: srt-RangeAxis=srt-MaximumMember Namespace Prefix: Data Type: na Balance Type: Period Type: Commitments and Contingencies (Details Narrative) 450-SubTopic 20- Name Accounting Standards Codification-Section 50- Paragraph 4- Subparagraph (a) (SX 210.3- 04) -Publisher FASB- URI https://asc.fasb.org//1943274/2147483076/450 extlink&oid=120391452&loc=d3e187085-122770Reference 4 20-50-4Reference 3: http://fasb.www.xbrl.org/2009-us-gaap/role/commonPracticeRef ref/legacyRef- Publisher FASB- Topic 450-SubTopic 20- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section 50 S99- Paragraph 9-1- Subparagraph (a) (SX 210.5- 02 (28)) -Publisher FASB- URI https://asc.fasb.org//1943274/2147483076/450 extlink&oid=120391452&loc=d3e13212-122682- USD (\$) 12 Months Ended Apr. 08, 2021, 2024 Jan. 17, 2023 Jan. 03, 2023 Jun. 21, 2022 Feb. 16, 2022 Feb. 15, 2022 Jan. 27, 2022 Jan. 17, 2022 Dec. 31, 2021 Loss Contingencies 2023 Dec. 31, 2022 Dec. 31, 2021 Class of Stock | Line Items | Common Preferred stock, shares authorized 25,000,000 25,000,000 Preferred stock, par value \$ 0.00001 \$ 0.00001 Preferred stock, shares issued Preferred stock in settlement of legal dispute, shares outstanding Preferred stock principal redeemed, amount \$ 1,980,000 Principal and accrued dividends, amount \$ 35,984 Exercise price per share \$ 5.14 \$ 5.14 \$ 9.59 Common stock, shares authorized 200,000,000 200,000,000 Common stock, par value \$ 67-0.00001 \$ 0.00001 Reverse stock split one-for-one hundred and fifty Issuance of common shares to round up partial shares following reverse split, shares 240,125,224 Common stock, shares issued 8,076,372 7,953,974 Common stock, shares outstanding 8,076,372 7,953,974 Number of shares issued 169,530 Net proceeds from sale of common stock \$ 21,711,000 \$ 67-Pre-funded conversion warrants 170,000 Other Expense 382 Restricted Stock Units (RSUs) | Member | Loss Contingencies Class of Stock | Line Items | Cost Number of settlement \$ 107 shares issued 119,032 Directors | Member | | Subsequent Event | Member | Class of Stock | Line Items | Number of restricted shares issued 136,365 000 Common --- Common Stock | Member | Loss Contingencies Class of Stock | Line Items | Preferred stock principal redeemed, amount \$ 4 Exercise price per share \$ 5.00 Common stock, shares authorized 850,000,000 200,000,000 Issuance of common shares to round up partial shares following reverse split, shares 6,798 6,798 Common stock shares outstanding 8,076,372 7,953,974 1,600,835 Common stock, shares issued in settlement of legal dispute 8,212,737 Common stock shares outstanding 8,212,667-6,667 Common 737 Number of restricted shares issued 122 in settlement of legal dispute. value X-Definition Common 398 3,367 Number of shares issued in settlement 5,811,138 5,811,138 Common Stock | Member | | Directors | Member | | Restricted Stock Units (RSUs) | Member | Class of Stock | Line Items | Number of restricted legal dispute. References No definition available. Details Name: CEAD-CommonSharesIssuedInSettlementOfLegalDispute Namespace Prefix: CEAD- Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX-Definition Common shares issued 3,366 3,367 Common Stock | Member | | Directors | Member | | Director Compensation Plan | Member | Class of Stock | Line Items | Number of restricted shares issued 119,032 Warrant | Member | Class of Stock | Line Items | Number of shares vested in period 532 settlement of legal dispute. 688 Exercise price per share \$ 5.00 Vesting period 5 years Number of shares -References No definition available. Details Name: CEAD-CommonSharesIssuedInSettlementOfLegalDispute Shares Namespace Prefix: CEAD- Data Type: xbrli: sharesItemType Balance Type: na issued 6,572,808 Series B Convertible Preferred Stock | Member | Class of Stock | Line Items | Temporary equity, shares issued 3,300 Temporary equity, shares outstanding 3,300 Temporary equity redemption value \$ 3,960,000 Series B Preferred Stock | Member | Class of Stock | Line Items | Preferred stock, shares issued Preferred stock, shares outstanding Shares redeemed or called during Period period Type: durationX-Definition Amount of litigation expense- shares 1 including but not limited to legal, 650 Shares redeemed or called during forensic, accounting, and investigative fees. References No definition available. Details Name: us-gaap-LitigationSettlementExpense Namespace Prefix: us-gaap- Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX, value \$ 2,015,984 Preferred stock principal redeemed, amount 1,980,000 Principal and accrued dividends, amount \$ 35,984 Series B Preferred Stock | Member | | Common Stock | Member | Class of Stock | Line Items | Conversion of stock shares converted 362,306 Series B Preferred Stock | Member | | Warrant | Member | Class of Stock | Line Items | Warrants issued 703,069 Series B Preferred Stock | Member | | Pre Funded Conversion Warrants | Member | Class of Stock | Line Items | Number of shares vested in period 170,382 170,382 Exercise price per share \$ 0.01 X -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. Section 999- Paragraph 3-1- Subparagraph (SX 210. 6-5- 03-02 (2) (ii))- Publisher FASB- URI https://asc.fasb.org//1943274/2147479886-946 extlink&oid=120391452&loc=d3e13212-122682 40-599-3 Details Name: us-gaap-ClassOfStockLineItems-gaap\_StockIssuedDuringPeriodSharesNewIssues Namespace Prefix: us-gaap- Data Type: xbrli: stringItemType sharesItemType Balance Type: na Period Type: durationX- Definition Aggregate value Definition Exercise price per share or per unit of warrants or rights outstanding stock related to Restricted Stock Awards issued during the period. References Reference 1: http://fasb.www.xbrl.org/2003-us-gaap/role/ref/legacyRef- Publisher FASB- References No definition available. Details Name: us-gaap-LossContingenciesLineItems gaap\_ClassOfWarrantOrRightNumberOfSecuritiesCalledByEachWarrantOrRight Namespace Prefix: us-gaap- Data Type: xbrli: stringItemType sharesItemType Balance Type: na Period Type: durationX-InstantX- Definition Face amount or stated value per share of common stock. References Reference 1: http://fasb.org/us-gaap/role/ref/legacyRef- Topic 210- SubTopic 10- Name Accounting Standards Codification- Section 999- Paragraph 1- Subparagraph (SX 210. 5- 02 (29))- Publisher FASB- URI https://asc.fasb.org//1943274/2147480566/210-10-599-1 Details Name: us-gaap-CommonStockParOrStatedValuePerShare gaap\_IncomeStatementLocationAxis=us-gaap-OtherExpenseMember Namespace Prefix: us-gaap- Data Type: na-dtr- types: perShareItemType Balance Type: na Period Type: X-InstantX- ) exercised during the current period Definition The maximum number of common shares permitted to be issued by an entity's charter and bylaws. References Reference 1: http://www.xbrl.org/2003/role/disclosureRef- Publisher FASB- Topic 946- SubTopic 10- Name Accounting Standards Codification- Topic 718- SubTopic 10- Section 50 S99- Paragraph 2-1- Subparagraph (e) (SX 210.6- 04 (16) (1-a) (iv) (02))- Publisher FASB- URI https://asc.fasb.org//1943274/2147479617/946 extlink&oid=128089324&loc=d3e5070-210-599-113901Reference 1- Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef- Publisher FASB- Topic 210- SubTopic 10- Name Accounting Standards Codification- Topic 505- SubTopic 10- Section 999- Paragraph 1- Subparagraph (SX 210. 3-5- 04-02 (29)) -Publisher FASB- URI https://asc.fasb.org//1943274/2147480566/210 extlink&oid=120397183&loc=d3e187085-10-122770Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef-1 Details Name: us-gaap-CommonStockSharesAuthorized gaap-StatementEquityComponentsAxis=us-gaap-CommonStockMember Namespace Prefix: us-gaap- Data Type: na xbrli: sharesItemType Balance Type: na Period Type: Preferred and InstantX- Definition Total number of Common common shares of Stock (Details Narrative)- USD (\$) 12 Months Ended Jan. 17, 2023 Jan. an -03 entity that have been sold or granted to shareholders (includes common shares that were issued, 2023 Jun repurchased and remain in the treasury). 21- These shares represent capital invested by the firm's shareholders and owners, and may be all or only a portion 2022 Feb. 16, 2022 Feb. 16, 2022 Feb. 16, 2022 Feb. 16, 2022 Feb. 16, 2022 Jan. 27, 2022 Jan. 17, 2022 Nov. 24, 2021 Nov. 04, 2021 Sep. 28, 2021 Apr. 08, 2021 Dec. 31, 2022 Dec. 31, 2021 Dec. 30, 2021 Jan. 16, 2022 Nov. 03, 2021 Nov. 02, 2021 Dec. 31, 2020 Class of the number of Stock | Line Items | Preferred stock, shares authorized 25,000,000. Shares issued include shares outstanding and shares held in the treasury. References Reference 1: http://fasb.org/us-gaap/role/ref/legacyRef- Topic 210- SubTopic 10- Name Accounting Standards Codification- Section 999- Paragraph 1- Subparagraph (SX 210. 5- 02 (29))- Publisher FASB- URI https://asc.fasb.org//1943274/2147480566/210-10-599-1 Details Name: us-gaap-CommonStockSharesIssued Namespace Prefix: us-gaap- Data Type: xbrli: sharesItemType Balance Type: na Period Type: InstantX- Definition Number of shares of common stock - Subparagraph (SX 210. 6-3- 04 09 (7)) -Publisher FASB- URI https://asc.fasb.org//1943274/2147483575/946 extlink&oid=120397183&loc=d3e187085-122770Reference 4 220-599-3Reference 6: http://fasb.org/us-gaap/role/ref/legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Name Accounting Standards Codification- Section 999- Paragraph 1- Subparagraph (SX 210.5- 02 (29-28)) -Publisher FASB- URI https://asc.fasb.org//1943274/2147482913/230 extlink&oid=120391452&loc=d3e13212-122682Reference 4 10-50-3Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 210-230- SubTopic 10- Section 999-50- Paragraph 1- Subparagraph (SX 210.5- 02 (29))- Publisher FASB- URI https://asc.fasb.org//1943274/2147482913/230 extlink&oid=120391452&loc=d3e13212-122682Reference 10-50-5 Details Name: us-gaap-ConversionOfStockSharesConverted1 Namespace Prefix: us-gaap- Data Type: xbrli: sharesItemType Balance Type: na Period Type: durationX- Definition Amount of cash outflow in the form of ordinary dividends to preferred shareholders of the parent entity. References Reference 1: http://fasb.org/us-gaap/role/ref/legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 505-230- SubTopic 10- Section 50-45- Paragraph 2-15- Subparagraph (a)- Publisher FASB- URI https://asc.fasb.org//1943274/2147482740/230 extlink&oid=126973232&loc=d3e21463-112644-10-45-15 Details Name: us-gaap-StockIssuedDuringPeriodSharesStockOptionsExercised gaap\_PaymentsOfDividendsPreferredStockAndPreferenceStock Namespace Prefix: us-gaap- Data Type: xbrli: sharesItemType monetaryItemType Balance Type: na credit Period Type: durationX- Definition Face amount or stated Details Name: us-gaap-StatementEquityComponentsAxis=us-gaap-CommonStockMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: value per share of \$ 0-

00001-\$0.00001-Preferred-preferred stock 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 = d3e13212-122682-40-S99-1-Details Name: us-gaap-PreferredStockSharesAuthorized-gaap-StockIssuedDuringPeriodSharesNewIssues Namespace Prefix: us-gaap-Data Type: xbrli:sharesItem Type Balance Type: na Period Type: instantX-durationX-Definition Total number Definition Aggregate value of nonredeemable preferred shares (or preferred stock) redeemable solely at related to Restricted Stock Awards issued during the period. References Reference 1: http://fasb.org/us-gaap/role/ref/legacyRef-Publisher FASB-Section S99-Paragraph 1-Subparagraph (SX 210.5-02(28))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-extlink & oid = 120391452 & loc = d3e13212-122682-40-S99-1-Details Name: us-gaap-PreferredStockSharesOutstanding-gaap-StockIssuedDuringPeriodSharesNewIssues Namespace Prefix: us-gaap-Data Type: xbrli:sharesItem Type Balance Type: na Period Type: instantX-durationX-Definition The cash inflow from Definition Aggregate value of stock related to Restricted Stock Awards issued during the period additional capital contribution to the entity. References Reference 1: http://fasb.org/us-gaap/role/ref/legacyRef-Publisher FASB-shares issued Preferred which are neither cancelled nor held in the treasury. References No definition available. Details Name: us-gaap-SharesOutstanding Namespace Prefix: us-gaap-Data Type: xbrli:sharesItem Type Balance Type: na Period Type: instantX-Definition Number of new stock -+Reference 7: http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.5-02(29-28))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-extlink & oid = 120391452 & loc = d3e13212-122682-40-S99-1-Details Name: us-gaap-StockIssuedDuringPeriodSharesNewIssues Namespace Prefix: us-gaap-Data Type: xbrli:sharesItem Type Balance Type: na Period Type: durationX-Definition Total number Definition Aggregate value of stock related to Restricted Stock Awards issued during the period. References Reference 1: http://fasb.org/us-gaap/role/ref/legacyRef-Publisher FASB-shares outstanding issued during the period, including Shares forfeited, as a result of restricted Restricted stock award 169,530.7, 719 Share-Based Payment Arrangement, Plan Modification, Incremental Cost \$ 89,970-Stock Issued During 4 Awards. 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 = d3e13212-10-50-122682Reference-----2Reference 5-2: http://fasb.org/us-gaap/role/ref/legacyRef-Publisher FASB-Topic 505-SubTopic 10-Name Accounting Standards Codification-Topic 505-SubTopic 10-Section 50-S99-Paragraph 2-1-Subparagraph (SX 210.3-04)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480008/505-extlink & oid = 126973232 & loc = d3e21463-112644-10-S99-1-Details Name: us-gaap-StockIssuedDuringPeriodSharesStockOptionsExercised-gaap-StockIssuedDuringPeriodSharesRestrictedStockAwardGross Namespace Prefix: us-gaap-Data Type: xbrli:sharesItem Type Balance Type: na Period Type: Period Type: duringX-Definition Reduction in the number of Value, New Issues \$ 39,368 Temporary equity, shares during outstanding 3,300 Prefunded conversion warrants 170,382 Common shares and conversion of series B preferred stock \$ 1,980,000 Exercise price per share \$ 5.14 \$ 0.59 \$ 37.50 Common stock, shares authorized 200,000,000 850,000,000 850,000,000 350,000,000 Common stock, par value \$ 0.00001 \$ 0.00001 Reverse stock split description Effective January 27, 2022, the period as a Company issued 6,798 shares of common stock to round up partial shares resulting result from the reverse share split described above On January 17, 2022, the Company's Board of Directors approved a reverse stock split Standards Codification-Section 50-S99-Paragraph 2-1-SubTopic Subparagraph (SX 10.210.5-Topic 505-Publisher FASB 02(28)))-URI https://asc.fasb.org/1943274/2147481112/505-extlink & oid = 120391452 & loc = d3e13212-122682-40-50-2-Details Name: us-gaap-StockIssuedDuringPeriodSharesReverseStockSplits-----gaap-StockIssuedDuringPeriodSharesNewIssues Namespace Prefix: us-gaap-Data Type: xbrli:sharesItem Type Balance Type: na Period Type: durationX-Definition Aggregate Definition The gross value of stock related to Restricted Stock Awards issued during the period upon the conversion of convertible securities. References Reference 1: http://fasb.org/us-gaap/role/ref/legacyRef-Name Publisher FASB at the exercise price a ratio of one-for-one redemption price -one hundred and fifty. Such Codification-Section 50-S99-Paragraph 2-1-SubTopic Subparagraph (SX 10.210.5-Topic 505-Publisher FASB 02(28)))-URI https://asc.fasb.org/1943274/2147481112/505-extlink & oid = 120391452 & loc = d3e13212-122682-40-50-2-Details Name: us-gaap-StockRedeemedOrCalledDuringPeriodShares-gaap-StockIssuedDuringPeriodSharesNewIssues Namespace Prefix: us-gaap-Data Type: xbrli:sharesItem Type Balance Type: na Period Type: durationX-Definition Aggregate Definition Equity impact of the value of stock bought back by related to Restricted Stock Awards issued during the period entity at the exercise price or redemption price. References Reference 1: http://fasb.org/us-gaap/role/ref/legacyRef-Publisher FASB-reverse stock split was implemented arrangement. Also provide the retroactive effective effect January Accounting Standards Codification-Section S99-Paragraph 4-1-Subparagraph (SX 210 SAB-Topic 4-C-5-02(28))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480008/505-extlink & oid = 120391452 & loc = d3e13212-122682-40-S99-4-Details Name: us-gaap-StockholdersEquityReverseStockSplit-gaap-StockIssuedDuringPeriodSharesNewIssues Namespace Prefix: us-gaap-Data Type: xbrli:stringItem Type sharesItem Type Balance Type: na Period Type: durationX-Definition Aggregate Definition Value of stock related accretion of temporary equity to its redemption value Restricted Stock Awards issued during the period. References No definition available. References Reference 1: http://fasb.org/Details Name: us-gaap-TemporaryEquityAccretionToRedemptionValue Namespace Prefix: us-gaap/role/ref/legacyRef-Publisher FASB-gaap-Data Type: 27-us-gaap-SubsequentEventMember-gaap-PlanNameAxis = CEAD\_TwoThousandTwentyOneEquityIncentivePlanMember Namespace Prefix: Data Type: na Balance Type: Period Type: X-Details Name: us-gaap-StatementEquityComponentsAxis-gaap-RelatedPartyTransactionsByRelatedPartyAxis = CEAD\_EmployeesAndConsultantsMember us-gaap-CommonStockMember Namespace Prefix: Data Type: na Balance Type: Period Type: X-Details Name: us-gaap-PlanNameAxis = CEAD\_DirectorCompensationPlanMember CEAD\_TwoThousandAndSeventeenEquityPlanAndTwoThousandTwentyOneEquityPlanMember Namespace Prefix: Data Type: na Balance Type: Period Type: X-Details Name: us-gaap-StatementEquityComponentsAxis-gaap-PlanNameAxis = CEAD\_TwoThousandAndTwentyOneEquityPlanMember us-gaap-WarrantMember Namespace Prefix: Data Type: na Balance Type: Period Type: X-Details Name: us-gaap-StatementClassOfStockAxis-gaap-AwardTypeAxis = CEAD-SeriesBConvertiblePreferredStockMember us-gaap-RestrictedStockUnitsRSUMember Namespace Prefix: Data Type: na Balance Type: Period Type: X-Details Name: us-gaap-StatementClassOfStockAxis-gaap-AwardTypeAxis = us-gaap-SeriesBPreferredStockMember-gaap-RestrictedStockMember Namespace Prefix: Data Type: na Balance Type: Period Type: X-Details Name: us-2022 Shares Indefinite Life-Common stock, shares outstanding 7,953,974 1,600,825 240,125,224 Net proceeds from sale of common stock \$ 22,000,000 Common stock, shares issued 7,953,974 1,600,825 Common shares issued in settlement of legal dispute, value \$ 67,000 \$ 67,000 Gain (Loss) Related to Litigation Settlement \$ 28,080 2021 Plan [Member] Indefinite Class of Stock [Line Items] Shares of restricted stock award 6,803-6,803-2021 Equity Plan [Member] Class of Stock [Line Items] Shares of restricted stock award 3,367 Common Stock [Member] Class of Stock [Line Items] Shares of restricted stock award 2,802-2,802 Stock Issued During Period, Value, New Issues \$ 21,015 \$ 21,015 Stock issued during period, shares, conversion 362,306 362,306 Common shares and conversion of series B preferred stock \$ 4 Common stock, shares authorized 200,000,000 850,000,000 000 Common stock, shares outstanding 8,076,372 Common stock, shares issued 8,076,372 Common shares issued in settlement of legal dispute, shares 6,667 6,667 Common shares issued in settlement of legal dispute, value Warrant [Member] Class of Stock [Line Items] Number of shares vested in period 532,688 532,688 Exercise price per share \$ 5.00 \$ 5.00 \$ 5.00 Vesting period 5 years 2022 Investor Warrants [Member] Class of Stock [Line Items] Exercise price per share \$ 5.00 Number of warrant issuance 5,811,138 Series B Preferred Shares Conversion Warrants [Member] Class of Stock [Line Items] Stock issued during period, shares, conversion 532,688 Exercise price per share \$ 5.00 \$ 5.00 \$ 5.00 \$ 5.00 Preferred Class B [Member] Class of Stock [Line Items] Preferred stock, shares issued 3,300 Preferred stock, shares outstanding 3,300 Series A Preferred Stock [Member] Class of Stock [Line Items] Preferred stock, shares issued Preferred stock, shares outstanding 42,030,331 Shares of restricted stock award 42,303,331 42,030,331 Share-Lived Intangible Assets Based Payment Arrangement, Plan Modification, Incremental Cost \$ 20,595 Shares redeemed or called during period, value \$ 420 Dividends accrued on preferred stock \$ 67,448 Common Stock [Member] Class of Stock [Line Items] Shares of restricted stock award 2,802 Series B Preferred Stock [Member] Class of Stock [Line Items] Preferred stock, par value \$ 1,000 Preferred stock, shares issued Preferred stock, shares outstanding Shares redeemed or called during period, value \$ 2,016,000-000 Temporary equity, shares outstanding 3,300 Stock repurchased during period, value \$ 3,300,000 Temporary equity aggregate amount of redemption requirement \$ 3,000,000 Shares redeemed or called during period, shares 1,650 preferred stock principal redeemed, amount \$ 1,980,000 Principal and accrued dividends, amount \$ 36,000 Stock issued during period, shares, conversion 1,650 Common shares and conversion of series B preferred stock \$ 362,306 Number of shares issued upon conversion 1,650 Series B Preferred Stock [Member] Maximum [Member] Class of Stock [Line Items] Prefunded conversion warrants 192,982 Series B Preferred Stock [Member] Purchase Agreement [Member] Class of Stock [Line Items] Stock repurchased during period, shares 3,300 Series B Preferred Stock [Member] Common Stock [Member] Class of Stock [Line Items] Conversion of stock shares converted 1 362,306 Series B Preferred Stock [Member] Warrant [Member] Class of Stock [Line Items] Warrants issued 703,069 703,069 6,572,808 Number of shares vested in period 170,382 382X-Definition Number Series B Preferred Stock [Member] Warrant One [Member] Indefinite Term [Member] Class of Stock [Line Items] Number of shares vested in period 170,382 Series B Preferred Stock [Member] Pre-Funded Conversion Warrants-warrants or rights outstanding [Member] Class of Stock [Line Items] Exercise price per share \$ 0.01 \$ 0.01 \$ 0.01 Board Of Directors [Member] Class of Stock [Line Items] Preferred stock, shares authorized 25,000,000 000,000 Share-Based Payment Arrangement, Plan Modification, Incremental Cost \$ 78,938 Directors [Member] Restricted Stock Units (RSUs) [Member] Class of Stock [Line Items] Warrants issued 3,367 Directors [Member] Restricted Stock Units (RSUs) [Member] 2021 Equity Plan [Member] Class of Stock [Line Items] Number of shares vested in period 119,032 Directors [Member] Restricted Stock Units (RSUs) [Member] 2021 Equity Plan [Member] Subsequent Event [Member] Class of Stock [Line Items] Warrants issued 3,366 Number of shares vested in period 3,366 119,032 Chief Executive Officer [Member] 2021 Equity Incentive Plan [Member] Class of Stock [Line Items] Value of restricted stock award \$ 50,000 \$ 50,000 X-Definition Common shares issued in settlement of legal dispute. References No definition available. Details Name: CEAD-CommonSharesIssuedInSettlementOfLegalDispute-us-gaap-ClassOfWarrantOrRightOutstanding Namespace Prefix: us-CEAD-Data Type: xbrli:monetaryItem Type Balance Type: credit Period Type: durationX-gaap-Definition Common shares issued in settlement of legal dispute, shares. References No definition available. Details Name: CEAD-CommonSharesIssuedInSettlementOfLegalDisputeShares Namespace Prefix: CEAD-Data Type: xbrli:sharesItem Type Balance Type: na Period Type: instantX-durationX-Definition Preferred stock principal redeemed amount. References No definition available. Details Name: CEAD-PreferredStockPrincipalRedeemedAmount Namespace Prefix: CEAD-Data Type: xbrli:monetaryItem Type Balance Type: debit Period Type: durationX-Definition Principal and accrued dividends. References No definition available. Details Name: CEAD-PrincipalAndAccruedDividends Namespace Prefix: CEAD-Data Type: xbrli:monetaryItem Type Balance Type: debit Period Type: durationX-Definition Line items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. References No definition available. Details Name: us-gaap-ClassOfStockLineItems-gaap-IndefiniteLivedIntangibleAssetsByMajorClassLineItems Namespace Prefix: us-gaap-Data Type: xbrli:stringItem Type Balance Type: na Period Type: durationX-Details Name: us-gaap-IndefiniteLivedIntangibleAssetsByMajorClassAxis = CEAD-IndefiniteLifeMember Namespace Prefix: Data Type: na Balance Type: Period Type: Schedule of Warrants Outstanding (Details)-\$/shares 12 Months Ended Dec.31, 2023 Dec.31, 2022 Dec.31, 2021 Dec.31, 2020 Share 2021 Share -Based Payment Arrangement, Option, Exercise Price Range [Line Items] Exercise price \$ 5.14 \$ 5.14 \$ 9.59 \$ 37.50 Warrants 59 Warrants Outstanding 7,623,772 7,623,772 227,719 50,417 Warrants 719 Warrants Exercisable 7,623,772 7,623,772 227,719 50,417 Weighted 719 Weighted Average Life of Outstanding Warrants in Months 49 months Months 37 months Warrants Range One [Member] Share-Based Payment Arrangement, Option, Exercise Price Range [

Line Items ] Exercise price \$ 9.45 Warrants Outstanding 192,982 Warrants Exercisable 192,982 Weighted Average Life of Outstanding Warrants in Months **21-9** months Warrants Range **One-Two** [ Member ] Share- Based Payment Arrangement,Option,Exercise Price Range [ Line Items ] Exercise price \$ 10.40 Warrants Outstanding 34,737 Warrants Exercisable 34,737 Weighted Average Life of Outstanding Warrants in Months **22-10** months Warrants Range **Two-Three** [ Member ] Share- Based Payment Arrangement,Option,Exercise Price Range [ Line Items ] Exercise price \$ 5.00 Warrants Outstanding 7,105,496 Warrants Exercisable 7,105,496 Weighted Average Life of Outstanding Warrants in Months **50-38** months Warrants Range **Three-Four** [ Member ] Share- Based Payment Arrangement,Option,Exercise Price Range [ Line Items ] Exercise price \$ 5.16 Warrants Outstanding 290,557 Warrants Exercisable 290,557 Weighted Average Life of Outstanding Warrants in Months **50-38** months X- DefinitionNumber of equity instruments other than options exercisable,including both vested and non- vested instruments. ReferencesNo definition available. Details Name:CEAD\_ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionEquityInstrumentsExercisableNumber Namespace Prefix:CEAD\_Data Type:xbrli:sharesItemBalance Type:na Period Type:instantX- DefinitionExercise price per share- DefinitionExercise price per share or per unit of warrants or rights outstanding. 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\_ClassOfWarrantOrRightExercisePriceOfWarrantsOrRightsI Namespace Prefix: us- gaap\_Data Type: dtr- types: perShareItemBalance Type: na Period Type: instantX- DefinitionNumber of securities into which each warrant..... na Period Type: instantX- DefinitionThe DefinitionWeighted average maximum number of common shares permitted to..... that were issued, repurchased and remain remaining contractual term in the treasury) These shares..... Type: instantX- DefinitionAggregate share number for equity all nonredeemable preferred stock (or preferred..... s right to exercise award under share- based awards excluding options payment arrangement is no longer contingent on satisfaction of service or performance condition- in 'PnYnMnDnTnHnMnS' format, for example, 'P1Y5M13D' represents the reported fact of one year, five months, and thirteen days - Includes, but is not limited to, combination of market, performance or service condition- ReferencesReference 1: http://www.fasb.org/2003-us-gaap/role/exampleRef/ref/legacyRef- Publisher-FASB- Topic 718- SubTopic 10- Subparagraph (e) (1)- Name Accounting Standards Codification- Paragraph 2- Topic 718- SubTopic 10- Section 50- Publisher FASB Paragraph 2- Subparagraph (a) (1)- URI https://asc.fasb.org//1943274/2147480429/718 extlink & oid = 128089324 & loc = d3e5070- 113901 10- 50- 2 Details Name: us- gaap\_ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsOutstandingWeightedAverageRemainingContractualTerms Namespace Prefix: us- gaap\_Data Type: xbrli: durationItemBalance Type: na Period Type:..... gaap\_Data Type: xbrli: sharesItemBalance Type: na Period Type: durationX- DefinitionNumber of equity instruments other than options outstanding, including both vested and non- vested instruments. ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef- Publisher-FASB- Name Accounting Standards Codification- Section 50- Paragraph 2- Subparagraph (c) (1) (i)- SubTopic 10- Topic 718- Publisher FASB SubTopic 10- Section 50- Paragraph 2- Subparagraph (e) (1) (ii)- URI https://asc.fasb.org//1943274/2147480429/718 extlink & oid = 128089324 & loc = d3e5070- 113901 Reference 10- 50- 2 Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef- Publisher-FASB- Name Accounting Standards Codification- Section 50- Paragraph 2- Subparagraph (c) (1) (ii)- SubTopic 10- Topic 718- Publisher FASB SubTopic 10- Section 50- Paragraph 2- Subparagraph (e) (1) (i)- URI https://asc.fasb.org//1943274/2147480429/718 extlink & oid = 128089324 & loc = d3e5070- 113901 10- 50- 2 Details Name: us- gaap\_ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionEquityInstrumentsOutstandingNumber Namespace Prefix: us- gaap\_Data..... Details Name: us- gaap\_ClassOfWarrantOrRightOutstanding Namespace Prefix: us- gaap\_Data Type: xbrli: sharesItemBalance 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: us- gaap\_IndefiniteLivedIntangibleAssetsByMajorClassLinItems Namespace Prefix: us- gaap\_Data Type: xbrli: stringItemBalance Type: na Period Type: durationX- Details Name: us- gaap\_IndefiniteLivedIntangibleAssetsByMajorClassAxis..... Balance Type: Period Type: X- Details Name: us- gaap\_ShareBasedCompensationSharesAuthorizedUnderStockOptionPlansByExercisePriceRangeAxis = CEAD\_WarrantsRangeOneMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us- gaap\_ShareBasedCompensationSharesAuthorizedUnderStockOptionPlansByExercisePriceRangeAxis = CEAD\_WarrantsRangeTwoMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us- gaap\_ShareBasedCompensationSharesAuthorizedUnderStockOptionPlansByExercisePriceRangeAxis = CEAD\_WarrantsRangeThreeMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us- gaap\_ShareBasedCompensationSharesAuthorizedUnderStockOptionPlansByExercisePriceRangeAxis = CEAD\_WarrantsRangeFourMember Namespace Prefix: Data Type: na Balance Type: Period Type: Outstanding Warrants (Details Narrative)- USD (\$) 12 Months Ended Jun. 21, 2022 Feb. 16, 2022 Feb. 15, 2022 Nov. 04, 2021 Sep. 28, 2021 Dec. 31, 2022 Dec. 30-31 2021-2023 Dec. 31, 2021 Dec. 31, 2020 Class of Warrant or Right, Exercise 2021 Exercise Price price of Warrants or Rights \$ 5. 14 \$ 9. 59 \$ 37- 50 Stock Issued During Period, Shares 59 Shares - New Issues issued during the period 169, 530 7, 719 Class of Warrant or Right, Number of Securities Called by Each Warrant or Right 170, 382 Preferred Stock stock par - Par or Stated Value value Per Share \$ 0. 00001 \$ 0. 00001 Stock Issued During Period, Value value New Issues issues \$ 39. 21 368 711, 131 Series B Preferred Stock [ Member ] Shares Issued, Price Per Share \$ 4. 13 \$ 4. 13 \$ 4. 13 Stock Issued During Period, Shares redeemed or called during period shares Conversion of Convertible Securities - 1, 650 Preferred Stock - Par or Stated Value Per Share \$ 1, 000 Series B Preferred Stock [ Member ] Maximum [ Member ] Class of Warrant or Right, Number of Securities Called by Each Warrant or Right 192, 982 Series B Preferred Stock [ Member ] Securities Purchase Agreement [ Member ] Class of Warrant or Right, Exercise Price price of Warrants or Rights \$ 9. 45 Stock Issued During Period, Shares - New Issues issued during the period 3, 300 Preferred Stock stock par - Par or Stated Value value Per Share \$ 1, 000 Stock Issued During Period, Value value New Issues issues \$ 3, 300, 000 Aggregate purchase price Stock and Warrants Issued During Period, Value, Preferred Stock and Warrants \$ 3, 000, 000 Series B Preferred Stock [ Member ] Securities Purchase Agreement [ Member ] Maximum [ Member ] Class of Warrant or Right, Number of Securities Called by Warrants or Rights to purchase common stock 192, 982 2022 Investor Warrants [ Member ] Class of Warrant or Right, Number of Securities Called by Warrants to purchase common stock or Rights 5, 811, 138 5, 811, 138 Proceeds from Issuance issuance of Warrants warrants \$ 24, 000, 000 Shares Issued, Price Per Share \$ 4. 13 \$ 4. 13 Warrants and Rights outstanding outstanding - Term term 5 years 5 years Class of Warrant or Right, Exercise Price price of Warrants or Rights \$ 5. 00 \$ 5. 00 2022 Underwriter warrants Over Allotment Warrants [ Member ] Class of Warrant or Right, Number of Securities Called by Warrants to purchase common stock or Rights 5, 811, 138 5, 811, 138 Proceeds from Issuance issuance of Warrants warrants \$ 24, 000, 000 Shares Issued, Price Per Share \$ 4. 13 \$ 4. 13 Warrants and Rights Outstanding, Term 5 years 5 years Class of Warrant or Right, Exercise Price price of Warrants or Rights \$ 5. 1625 00 \$ 5. 00 Stock Issued During Period, Shares issued during the period 290, 557 New Issues 761, 670 Exercise price, per share 0. 01 \$ 0. 01 Common Stock [ Member ] Exercise price \$ 5. 00 Shares issued during the period 5, 811, 138 5, 811, 138 Cashless exercise of prefunded warrants, shares 169, 530 Stock Issued During Period, Value, New Issues issues \$ 58 Common 2, 802 2, 802 Stock Issued During Period, Shares, [ Member ] Series B Preferred Stock [ Member ] Conversion of Convertible Securities stock shares converted 362, 306 362, 306 Pre Funded Conversion Warrants [ Member ] Series B Preferred Stock [ Member ] Exercise price Issued During Period, Value, New Issues \$ 21, 0 015- 01 \$ 21 Number of shares vested in period 170, 015 382 170, 382 Series B Preferred Shares Pre Funded Conversion Warrants [ Member ] Class Cashless exercise of prefunded warrants, shares 169, 530 Warrant or Right, Exercise Price of Warrants or Rights \$ 0. 01 Stock Issued During Period, Shares, New Issues 169, 530 Stock Issued During Period, Shares, Conversion of Convertible Securities 170, 382 Class of Warrant or Right, Number of Securities Called by Each Warrant or Right 170, 382 Series B Preferred Shares Conversion Warrants [ Member ] Warrants and Rights Outstanding Exercise price \$ 5. 00 Shares issued during the period 6, Term 572, 808 Number of shares vested in period 532, 688 Vesting period 5 years Class of Warrant or Right, Exercise Price of Warrants or Rights \$ 5. 00 \$ 5. 00 \$ 5. 00 Stock Issued During Period, Shares; Conversion of Convertible Securities 532, 688 Placement Agent Warrants [ Member ] Private Placement [ Member ] Class of Warrant or Right, Exercise Price price of Warrants or Rights \$ 10. 40 Class Number of Warrant warrants issued or Right, Outstanding 34, 737 X- DefinitionExercise price, per share ReferencesNo definition available. Details Name: CEAD\_ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsExercisePriceOfWarrantsVested Namespace Prefix: CEAD\_Data Type: dtr- types: perShareItemBalance Type: na Period Type: instantX- DefinitionCashless exercise of prefunded warrants. ReferencesNo definition available. Details Name: CEAD\_StockIssuedDuringPeriodSharesCashlessExerciseOfPrefundedWarrants Namespace Prefix: CEAD\_Data Type: xbrli: sharesItemBalance Type: na Period Type: durationX- DefinitionExercise price per share or per unit of warrants or rights outstanding. 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\_ClassOfWarrantOrRightExercisePriceOfWarrantsOrRightsI Namespace Prefix: us- gaap\_Data Type: dtr- types: perShareItemBalance Type: na Period Type: instantX- DefinitionNumber of securities into which each warrant or right may be converted. For example, but not limited to, each warrant may be converted into two shares. ReferencesNo definition available. Details Name: us- gaap\_ClassOfWarrantOrRightNumberOfSecuritiesCalledByEachWarrantOrRight Namespace Prefix: us- gaap\_Data Type: xbrli: sharesItemBalance Type: na Period Type: instantX- 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: sharesItemBalance Type: na Period Type: instantX- DefinitionNumber of warrants or rights outstanding. ReferencesNo definition available. Details Name: us- gaap\_ClassOfWarrantOrRightOutstanding Namespace Prefix: us- gaap\_Data Type: xbrli: sharesItemBalance Type: na Period Type: instantX- Section 599- Paragraph DefinitionThe number of shares converted in a noncash (or part noncash) transaction.Noncash is defined as transactions during a period that do not result in cash receipts or cash payments in the period." "Part noncash" refers to that portion of the transaction not resulting in cash receipts or cash payments in the period. ReferencesReference 1- Subparagraph (SX-210.3-04)- URI https://asc.fasb.org/extlink & oid = 120397183 & loc = d3e187085- 122770 Reference 3- http://fasb.org/us-gaap/role/ref/legacyRef- Publisher-FASB- Name Accounting Standards Codification- Topic 210- 230 SubTopic 10- Section 599- 50- Paragraph 1- 4- Publisher FASB Subparagraph (SX-210.5-02 (29))- URI https://asc.fasb.org//1943274/2147482913/230 extlink & oid = 120391452 & loc = d3e13212- 122682 Reference 4 10- 50- 4 Reference 2- http://fasb.org/us-gaap/role/ref/legacyRef- Publisher-FASB- Name Accounting Standards Codification- Topic 210- 230- SubTopic 10- Section 599- 50- Paragraph 1- 3- Publisher FASB Subparagraph (SX-210.5-02 (29))- URI https://asc.fasb.org//1943274/



[1943274/2147482913/230](http://1943274/2147482913/230) extlink & oid = 120391452 & loc = d3e13212-122682Reference 5-10-50-3Reference 3 http://fasb.org/us-gaap/role/ref/legacyRef-Publisher-FASB-Name Accounting Standards Codification-Topic 505-230-SubTopic 10-Section 50-Paragraph 2-5-Publisher FASB-URI https://asc.fasb.org//1943274/2147482913/230 extlink & oid = 126973232 & loc = d3e21463-112644-10-50-5 Details Name: us-gaap-StockIssuedDuringPeriodSharesStockOptionsExercised-gaap-ConversionOfStockSharesConverted-1 Namespace Prefix: us-gaap\_Data Type: xbrli:sharesItemType Balance Type: na Period Type: durationX- Definition Face amount or stated value per share of preferred stock nonredeemable or redeemable solely at the option of the issuer. ReferencesReference 1: http://fasb-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 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-PreferredStockParOrStatedValuePerShare Namespace Prefix: us-gaap\_Data Type: dtr-types: perShareItemType Balance Type: na Period Type: instantX- Definition The cash inflow from issuance of rights to purchase common shares at predetermined price (usually issued together with corporate debt). ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef-Publisher FASB-Name Accounting Standards Codification-Section 45-Paragraph 14-Subparagraph (a)-SubTopic 10-Topic 230-Publisher FASB SubTopic 10-Section 45-Paragraph 14-Subparagraph (a)-URI https://asc.fasb.org//1943274/2147482740/230 extlink & oid = 126954810 & loc = d3e3255-108585-10-45-14 Details Name: us-gaap-ProceedsFromIssuanceOfWarrants Namespace Prefix: us-gaap\_Data Type: xbrli:monetaryItemType Balance Type: debit instantX-Period Type: durationX- Definition Period over which grantee's right to exercise award under share-based payment arrangement is no longer contingent on satisfaction of service or performance condition, in' PnYnMnDTnHnMnS' format, for example, 'P1Y5M13D' represents reported fact of one year, five months, and thirteen days. Includes, but is not limited to, combination of market, performance or service condition. ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef-Publisher FASB-Topic 718-SubTopic 10-Name Accounting Standards Codification-Topic 718-SubTopic 10-Section 50-Paragraph 2-Subparagraph (a) (1)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480429/718 extlink & oid = 128089324 & loc = d3e5070-113901-10-50-2 Details Name: us-gaap-ShareBasedCompensationArrangementByShareBasedPaymentAwardAwardVestingPeriod1 Namespace Prefix: us-gaap\_Data Type: xbrli:durationItemType Balance Type: na Period Type: durationX- Definition Number-Definition The of shares issued in lieu of cash for services contributed to the entity. Number- number of shares includes equity-based payment instruments, excluding stock (but is not limited to, shares issued for or unit) services contributed by vendors and founders. ReferencesNo definition available. Details Name: us-gaap-StockIssuedDuringPeriodSharesIssuedForServices Namespace Prefix: us-gaap\_Data Type: xbrli:sharesItemType Balance Type: na Period Type: durationX- Definition Number of share options, (that vested, (or share units) exercised during the current reporting period. ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef-Publisher FASB-Topic 718-SubTopic 10-Name Accounting Standards Codification-Topic 718-SubTopic 10-Section 50-Paragraph 2-Subparagraph (c) (2) (iii) (02)-Publisher FASB-URI https://asc.fasb.org//1943274/2147480429/718-10-50-2 Details Name: us-gaap-ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsVestedInPeriod Namespace Prefix: us-gaap\_Data Type: xbrli:sharesItemType Balance Type: na Period Type: durationX- Definition Number of equity securities issued. ReferencesNo definition available. Details Name: us-gaap-SharesIssuedPricePerShare Namespace Prefix: us-gaap\_Data Type: dtr-types: perShareItemType Balance Type: na Period Type: instantX- Definition Value of preferred stock and warrants for common stock issued. ReferencesNo definition available. Details Name: us-gaap-StockAndWarrantsIssuedDuringPeriodValuePreferredStockAndWarrants Namespace Prefix: us-gaap\_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: durationX- Definition Number of shares new stock issued during the period as a result of the conversion of convertible securities. 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 S99-Paragraph 1-Subparagraph (SX 210.3-04)-URI https://asc.fasb.org//1943274/2147481112/505 extlink & oid = 120397183 & loc = d3e187085-10-50-122770Reference-----2Reference 2: http://fasb-www.xbrl.org/2003-us-gaap/role/disclosureRef-ref/legacyRef-Publisher FASB-Topic 946-SubTopic 505-Name Accounting Standards Codification-Topic 210-SubTopic 10-Section S99-50-Paragraph 4-2-Subparagraph (a SX 210.5-02-29-30)-Publisher FASB-URI https://asc.fasb.org//1943274/2147481004/946 extlink & oid = 120391452 & loc = d3e13212-505-50-122682Reference-----2Reference 3: http://www.xbrl.org/2003/role/disclosureRef-Publisher FASB-Topic 946-SubTopic 220-Name Accounting Standards Codification-Topic 470-SubTopic 20-Section 50-S99-Paragraph 4E 3-Subparagraph (e SX 210.6-09(4)(b))-Publisher FASB-URI https://asc.fasb.org//1943274/2147483575/946 extlink & oid = 123466505 & loc = SL123495348-112611Reference 220-S99-3Reference 4: http://fasb-www.xbrl.org/2003-us-gaap/role/disclosureRef-ref/legacyRef-Publisher FASB-Topic 946-SubTopic 10-Name Accounting Standards Codification-Topic 505-SubTopic 10-Section 50-S99-Paragraph 3-Subparagraph (SX 210.6-03(i)(1))-Publisher FASB-URI https://asc.fasb.org//1943274/2147479886/946 extlink & oid = 126973232 & loc = d3e21475-112644Reference 10-S99-3Reference 5: http://fasb.org/us-gaap/role/ref/legacyRef-Publisher FASB-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.5-02(28))-Publisher FASB-URI https://asc.fasb.org//1943274/2147480566/210-10-S99-1Reference 6: http://fasb.org/us-gaap/role/ref/legacyRef-Topic 505-SubTopic 10-Section 50-Paragraph 2-URI https://asc.fasb.org/extlink & oid = 126973232 & loc = d3e21463-112644 Details Name: us-gaap-StockIssuedDuringPeriodSharesConversionOfConvertibleSecurities Namespace Prefix: us-gaap\_Data Type: xbrli:sharesItemType Balance Type: na Period Type: durationX- Definition Number of new stock issued during the period. ReferencesReference 1: 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 7: 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-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 = d3e21463-112644Reference 3: http://1943274/2147480566.fasb.org/us-gaap/role/ref/legacyRef-Publisher FASB-Name Accounting Standards Codification-Topic 505-SubTopic 10-210-Section 10-S99-Paragraph 1-Subparagraph (SX 210.3.....120391452 & loc = d3e13212-122682 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. 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 S99-Paragraph 1-Subparagraph (SX 210.3-04)-URI https://asc.fasb.org//1943274/2147481112/505 extlink & oid = 120397183 & loc = d3e187085-10-50-122770Reference-----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 505-SubTopic 10-Section 50-55-Paragraph 2-11-Subparagraph (a SX 210.6-09(4)(2)(b))-Publisher FASB-URI https://asc.fasb.org//1943274/2147480167/946 extlink & oid = 126973232 & loc = d3e21463-830-55-112644Reference-----11Reference 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 4-Subparagraph (a SX 210.5-02(29))-Publisher FASB-URI https://asc.fasb.org//1943274/2147480767/946 extlink & oid = 120391452 & loc = d3e13212-122682Reference 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-Name Accounting Standards Codification-Topic 718-SubTopic 10-Section 50-Paragraph 2-Subparagraph (e a)-Publisher FASB (2)-(ii)-URI https://asc.fasb.org//1943274/2147481004/946 extlink & oid = 128089324 & loc = d3e5070-113901Reference 2-505-50-2Reference 5 :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)(2)(b))-Publisher FASB-URI https://asc.fasb.org//1943274/2147483575/946 extlink & oid = 128089324 & loc = d3e5070-113901 Details Name: 220-S99-3Reference 6: http://fasb.org/us-gaap-ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsNonvestedNumber Namespace Prefix: us-gaap/role/ref/legacyRef-gaap-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-d3e5070-S99-113901Reference-----1Reference 2-7 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-S99-122770Reference-----1Reference 3-8 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 = d3e13212-122682Reference 4 http 10-S99-1 Details Name: us-gaap-StockIssuedDuringPeriodValueNewIssues Namespace Prefix: us-gaap\_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: durationX- Definition The Definition Number of stock bought back by cash inflow from the additional capital contribution to the entity at the exercise price or redemption price. ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef-Publisher FASB-Name Accounting Standards Codification-Topic 230-Section 50-Paragraph 2-SubTopic 10-Section 45-Topic 505-Publisher FASB Paragraph 14-Subparagraph (a)-URI https://asc.fasb.org//1943274/2147481112/505 extlink & oid = 126954810 & loc = d3e3255-108585-10-50-2 Details Name: us-gaap-ProceedsFromIssuanceOfCommonStock-gaap-StockRedeemedOrCalledDuringPeriodShares Namespace Prefix: us-gaap\_Data Type: xbrli:monetaryItemType sharesItemType Balance Type: na debit Period Type: durationX-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' PnYnMnDTnHnMnS' 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 = d3e19207-110258-10-50-2 Details Name: us-gaap-WarrantsAndRightsOutstanding Term Namespace Prefix: us-gaap\_Data Type: xbrli:durationItemType Balance Type: na Period Type: instantX- Details Name: us-gaap-StatementClassOfStockAxis = us-gaap-SeriesBPreferredStockMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us-gaap-TypeOfArrangementAxis = CEAD\_SecuritiesPurchaseAgreementMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: srt\_RangeAxis = srt\_MaximumMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us-gaap-TypeOfArrangementAxis = CEAD\_SecuritiesPurchaseAgreementMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us-gaap-StatementEquityComponentsAxis = CEAD\_TwoThousandTwentyTwoInvestorWarrantsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us-gaap-StatementEquityComponentsAxis = CEAD\_TwoThousandTwentyTwoOverAllotmentWarrantsMember Namespace Prefix: Data Type: na Balance Type: Period Type:

**X- Details Name: us-gaap\_StatementEquityComponentsAxis = CEAD\_TwoThousandTwentyTwoUnderwriterWarrantsMember** Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us-gaap\_StatementEquityComponentsAxis = **CEAD\_TwoThousandTwentyTwoOverAllotmentWarrantsMember-us-gaap\_CommonStockMember** Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us-gaap\_StatementEquityComponentsAxis = **CEAD\_PreFundedConversionWarrantsMember-us-gaap\_CommonStockMember** Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us-gaap\_StatementEquityComponentsAxis = CEAD\_SeriesBPreferredSharesPrefundedConversionWarrantsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us-gaap\_StatementEquityComponentsAxis = **CEAD\_SeriesBPreferredSharesConversionWarrantsMember-us-gaap\_WarrantMember** Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us-gaap\_StatementEquityComponentsAxis = CEAD\_PlacementAgentWarrantsMember 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: Schedule of Stock Option Activity **Share-based Compensation Costs (Details) - USD (\$)** 12 Months Ended Feb 2023 Dec 31, 2022 Dec 31, 2021 **Share-based Compensation Arrangement by Share-based Payment Award Arrangement, Expensed and Capitalized, Amount** [ Line Items ] Number **Total share-based compensation expense included in consolidated statement of operations \$ 187**, Exercised 761 614 \$ 314, 081 **Cost of Sales** 670 **Employees And Consultants** [ Member ] | 2017 **Equity Plan and 2021 Equity Plan** [ Member ] Share-Based Compensation **Payment Arrangement by Share-based Payment Award, Expensed and Capitalized, Amount** [ Line Items ] Number **Total share-based compensation expense included in consolidated statement of operations** Options, Outstanding Beginning 158, 174 95, 007 **Weighted Average Exercise Price, Outstanding Beginning \$ 10. 99 \$ 12. 45** **Weighted Average Remaining Contractual Term, Beginning 7 years 7 months 6 days 7 years 1 month 6 days** **Aggregate Intrinsic Value, 113 13** **Outstanding Beginning Number of Options - 921** **Product Development Costs** Granted 53, 960 65, 508 **Weighted Average Exercise Price, Granted \$ 2. 90 \$ 9. 00** **Weighted Average Remaining Contractual Term, Granted 9 years 2 months 12 days 10 years** **Number of Options, Exercised Weighted Average Exercise Price, Exercised Number of Options, Forfeited / Cancelled (20, 061) (2, 341)** **Weighted Average Exercise Price, Forfeited / Cancelled \$ 8. 85 \$ 16. 83** **Weighted Average Remaining Contractual Term, Forfeited 8 years 7 months 6 days 7 years 7 months 6 days** **Number of Options, Expired Weighted Average Exercise Price, Expired Number of Options, Outstanding Ending 192, 073 158, 174** **Weighted Average Exercise Price, Outstanding Ending \$ 8. 94 \$ 10. 99** **Weighted Average Remaining Contractual Term, Outstanding Ending 7 years 7 months 6 days** **Aggregate Intrinsic Value, Outstanding Ending Number of Options, Exercisable Ending 148, 227** **Weighted Average Exercise Price, Exercisable Ending \$ 9. 86** **Aggregate Intrinsic Value, Exercisable Ending Employees And Consultants** [ Member ] | **Non-Qualified Stock Options** [ Member ] | **2017 Equity Incentive Plan** [ Member ] Share-Based Compensation **Payment Arrangement by Share-based Payment Award, Expensed and Capitalized, Amount** [ Line Items ] **Weighted Average Remaining Contractual Term Total share-based compensation expense included in consolidated statement of operations 3**, 570 **Exercisable Ending 7**, 442 **Selling, General years 2 months 12 days** **Directors** [ Member ] | **2017 Equity Plan** and **Administrative Expenses** 2021 **Equity Plan** [ Member ] Share-Based Compensation **Payment Arrangement by Share-based Payment Award, Expensed and Capitalized, Amount** [ Line Items ] Number **Total share-based compensation expense included in consolidated statement of operations \$ 178**, Granted 6 033 \$ 280, 250 315X, **Definition Amount of expense for award under share-based payment arrangement, Excludes amount capitalized, References** Reference 1, 539 **Directors** [ Member ] | **Non-** <http://www.xbrl.org/2003/role/disclosureRef> **Topic 718** **Qualified Stock Options** [ Member ] | **2017 Equity Plan and 2021 Equity Plan** [ Member ] Share-SubTopic 10 **Based Compensation Arrangement by Share-based Payment Award** [ Line Items ] **Number of Options, Outstanding Beginning Name Accounting Standards Codification-Section 599-Paragraph 1-Subparagraph (SAB Topic 14. F)-Publisher FASB-URI** <https://asc.fasb.org/1943274/2147479830/718-10-S99-1> **Reference 2:** [http://www.xbrl.org/2003/role/disclosureRef-Topic718-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph2-Subparagraph\(h\)](http://www.xbrl.org/2003/role/disclosureRef-Topic718-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph2-Subparagraph(h)) ( - 872 49, 333 **Weighted Average Exercise Price, Outstanding Beginning \$ 10. 02 \$ 10. 05** **Weighted Average Remaining Contractual Term, Beginning 6 years 7 months 6 days 4 years 6 months** **Aggregate Intrinsic Value, Outstanding Beginning Number of Options, Granted 6, 250** ) **(i)-Publisher FASB-URI** <https://asc.fasb.org/1943274/2147479830/718-10-S99-1> **Weighted Average Exercise Price, Granted \$ 4. 80 \$ 9. 75** **Weighted Average Remaining Contractual Term, Granted 9 years 10 years** **Number of Options, Exercised Weighted Average Exercise Price, Exercised Number of Options, Forfeited - Cancelled Weighted Average Exercise Price, Forfeited -** [asc.fasb.org/1943274/2147480429/718-10](https://asc.fasb.org/1943274/2147480429/718-10) **Cancelled Number of Options, Expired Weighted Average Exercise Price, Expired Number of Options, Outstanding Ending 57, 122 50**, 872 **Weighted Average Exercise Price, Outstanding Ending \$ 9. 44 \$ 10. 02** **Weighted Average Remaining Contractual Term, Outstanding Ending 6 years** **Aggregate Intrinsic Value, Outstanding Ending Number of Options, Exercisable Ending 57, 122** **Weighted Average Exercise Price, Exercisable Ending \$ 9. 44** **Weighted Average Remaining Contractual Term, Exercisable Ending 6 years** **Aggregate Intrinsic Value, Exercisable Ending X - 2** **Definition Weighted Average Remaining Contractual Term, Ending-References** No definition available. **Details Name: CEAD - Share based Compensation Arrangement by Share based Payment Award Options Outstanding Weighted Average Remaining Contractual Term - us-gaap\_AllocatedShareBasedCompensationExpense** Namespace Prefix: CEAD-us-gaap [ Data Type: xbrl: durationItem Type monetaryItem Type Balance Type: debit na Period Type: durationX-Definition Weighted Average Remaining Contractual Term, Forfeited-References No definition available. **Details Name: CEAD - Share based Compensation Arrangement by Share based Payment Award Options Outstanding Weighted Average Remaining Contractual Term Forfeited** Namespace Prefix: CEAD- Data Type: xbrl: durationItem Type Balance Type: na Period Type: durationX-Definition Weighted average remaining contractual term, granted. **References** No definition available. **Details Name: CEAD - Share based Compensation Arrangement by Share based Payment Award Options Outstanding Weighted Average Remaining Contractual Term Granted** Namespace Prefix: CEAD- Data Type: xbrl: durationItem Type Balance Type: na Period Type: durationX-Definition Line items represent financial concepts included in a table. **These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. References** No definition available. **Details Name: us-gaap - Share Based Compensation Arrangement by Share Based Payment Award Line Items** **us-gaap\_EmployeeServiceShareBasedCompensationAllocationOfRecognizedPeriodCostsLineItems** Namespace Prefix: us-gaap- Data Type: xbrl: stringItem Type Balance Type: na Period Type: durationX-Definition **The number of shares into which fully or partially vested stock options outstanding as of the balance sheet date can be currently converted under the option plan.** **References** Reference 1: [http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-NameAccountingStandardsCodification-Topic718-SubTopic10-Section50-Paragraph2-Subparagraph\(e\)\(1\)\(iii\)-URI](http://www.xbrl.org/2003/role/disclosureRef-PublisherFASB-NameAccountingStandardsCodification-Topic718-SubTopic10-Section50-Paragraph2-Subparagraph(e)(1)(iii)-URI) <https://asc.fasb.org/extlink&oid=128089324&loc=d3e5070-113901> **Details Name: us-gaap\_IncomeStatementLocationAxis = us-gaap - Share Based Compensation Arrangement by Share Based Payment Award Options Exercisable Number** Namespace Prefix: us-gaap- **CostOfSalesMember** us-gaap- **Data Type: xbrl: sharesItem Type, - Details Name: ShareTitleOfIndividualAxis = CEAD - EmployeesAndConsultantsMember** Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us-gaap\_PlanNameAxis **us-gaap\_IncomeStatementLocationAxis = CEAD - TwoThousandAndSeventeenEquityPlanAndTwoThousandAndTwentyOneEquityPlanMember** Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us-gaap\_AwardTypeAxis **us-gaap\_IncomeStatementLocationAxis = CEAD - NonQualifiedStockOptionsMember** **CEAD\_ProductDevelopmentCostsMember** Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us-gaap\_PlanNameAxis **us-gaap\_IncomeStatementLocationAxis = CEAD - TwoThousandAndSeventeenEquityPlanMember-us-gaap\_SellingGeneralAndAdministrativeExpensesMember** Namespace Prefix: Data Type: na Balance Type: Period Type: **Schedule X-Details Name: xbrl: TitleOfIndividualAxis = CEAD - DirectorsMember** Namespace Prefix: Data Type: na Balance Type: Period Type: **Summary of Non-vested Non-qualified Stock Option Activity (Details) - 2017 Equity Plan and 2021 Equity Plan** [ Member ] - **USD (\$)** 12 Months Ended Dec 31, 2023 Dec 31, 2022 Dec 31, 2021 **Employees And Consultants** [ Member ] Share-Based Compensation Arrangement by Share-Based Payment Award [ Line Items ] **Number of Options Nonvested, Beginning 41, 846** **Weighted Average Grant-Granted 138 - Date Fair Value, Nonvested 489 53**, 960 **Employees and Consultants** [ Member ] | **Non-Qualified Stock** **Beginning \$ 7. 65** **Aggregated Intrinsic Value, Nonvested Beginning Grant-Date Fair Value Nonvested, Beginning \$ 320, 122** **Number of Options Nonvested, Granted 53, 960 65, 508**, 247, 739 \$ 320, 122 **Directors** [ Member ] Share-Based Compensation Arrangement by Share-Based Payment Award [ Line Items ] **Number of Options Nonvested, Outstanding Beginning 6 192, 073 158, 174** **Weighted Average Exercise Price Grant-Date Fair Value, Outstanding Nonvested, Beginning \$ 4. 81 \$ 10. 99** **Weighted Average Remaining Contractual Term, Outstanding Ending 7 years 7 months 6 days 7 years 7 months 6 days** **Aggregate Intrinsic Value, Nonvested Outstanding Beginning Number of Options, Granted 138, 489 53, 960** **Weighted Average Exercise Price, Granted \$ 0. 90 3, 400** **Grant-Date Fair Value Nonvested, Beginning \$ 29, 000** **Number of Options Nonvested 2. 90** **Weighted Average Remaining Contractual Term, Granted 6 years 10 months 24 days - 250 1, 539** **Weighted Average Grant-Date Fair Value, Nonvested, Granted \$ 4. 75 \$ 9. 75** **Number of Options Nonvested, Exercised Vested \$ (6, 250) \$ 15, 000** **Number of Options Nonvested, Vested (8, 205)** **Weighted Average Exercise Price Grant-Date Fair Value, Nonvested Exercised Number of Options, Vested Forfeited / Cancelled (20, 296) (20, 061)** **Weighted Average Exercise Price, Forfeited / Cancelled \$ 4. 21 \$ 8. 85** **Weighted Average Remaining Contractual Term, Forfeited 9 years 1 month 6 days 8 years 7 months 6 days** **Number of Options, Expired (8, 244)** **Weighted Average Exercise Price, Expired \$ 0. 89** **Number of Options, Outstanding Ending 302, 022 192, 073 158, 174** **Weighted Average Exercise Price, Outstanding Ending \$ 5. 40** **Grant-Date Fair 87 \$ 8. 94 \$ 10. 99** **Weighted Average Remaining Contractual Term, Outstanding 6 years 7 months 6 days** **Aggregate Intrinsic Value Nonvested, Vested Outstanding Ending Number of Options Nonvested, Forfeited Exercisable Ending 292, 022** **Weighted Average Exercise Price Grant-Date Fair Value, Exercisable Ending \$ 5. 99** **Nonvested, Forfeited Number of Options Nonvested, Expired Weighted Average Remaining Contractual Term Grant-Date Fair Value, Exercisable Nonvested, Expired Number of Options Nonvested, Ending 6 years 6 months** **Weighted Average Grant-Date Fair Value, Ending Aggregated - Aggregate** **Intrinsic Value, Nonvested Exercisable Ending Number of Options Grant-Date Fair Value Nonvested, Expired 8** **Ending Aggregated Intrinsic Value, Nonvested Grant-Date Fair Value Nonvested, Vested 4, 431** **Grant-Date Fair Value Nonvested, Vested \$ (44 244** **Directors** [ Member ] Share- (000) **Grant-Date Fair Value Nonvested, Granted \$ 29, 656** X-Definition **Share-based Compensation Arrangement by Share-based Payment Award** [ Line Items ] **Number of Options, Nonvested Granted 6, 250** **Directors** [ Member ] | **Non-Qualified Stock Options** [ Member ] Share-Based Compensation Arrangement by Share-Based Payment Award [ Line Items ] **Number of Options, Outstanding Beginning 57, 122 50, 872** **Weighted Average Exercise Price, Outstanding Beginning \$ 9. 44 \$ 10. 02** **Weighted Average Remaining Contractual Term, Outstanding Ending 5 years 6 years 6 years 7 months 6 days** **Aggregate Intrinsic Value, Outstanding Beginning Number of Options, Granted 6, 250** **Weighted Average Exercise Price, Granted \$ 4. 80** **Weighted Average Remaining Contractual Term, Granted 9 years** **Number of Options, Exercised Weighted Average Exercise Price, Exercised Number of Options, Forfeited / Cancelled Weighted Average Exercise Price, Forfeited / Cancelled Number of Options, Expired Weighted Average Exercise Price, Expired Number of Options, Outstanding Ending 57, 122 57, 122 50, 872** **Weighted Average Exercise Price, Outstanding Ending \$ 9. 44 \$ 9. 44 \$ 10. 02** **Aggregate Intrinsic Value, Outstanding Ending Number of Options, Exercisable Ending 57, 122** **Weighted Average Exercise Price, Exercisable Ending \$ 9. 44** **Weighted Average Remaining Contractual Term, Exercisable Ending 5 years** **Aggregate Intrinsic Value, Exercisable Ending Number of Options, Expired X-Definition Weighted Average Remaining Contractual Term, Ending**. **References** No definition available. **Details Name:**



**Date Fair Value Nonvested, Vested \$ (241, 247)** Number of Units-Options Nonvested, Forfeited Vested and settled with share issuance ( 333 3,367-) ( 45-15 , 000) Weighted Average Grant- Date Fair Value, Nonvested, Forfeited Vested and settled with share issuance \$ 7.6, 42-67 \$ 18.8, 15Number of Units 52Grant Date Fair Value Nonvested, Forfeited \$ / canceled- ( 5-2 , 333-225 ) Number of Options Nonvested, Expired Weighted Average Grant- Date Fair Value, Forfeited / Canceled-Nonvested, Expired Grant Date Fair Value Nonvested, Expired Number of Options Nonvested, Ending 10, 000 28, 756Weighted Average Grant- Date Fair Value, Nonvested \$ 23.2, 18 \$ 40Number of Units, Forfeited / canceled- 5 , 03Aggregated Intrinsic Value, Nonvested 333Number of Units Outstanding, ending Ending 2-Grant Date Fair Value Nonvested, 367-Ending \$ 22, 000 \$ 144, 541Directors [ Member ] Share-Based Compensation Arrangement by Share- Based Payment Award [ Line Items ] Number of Options Nonvested, Beginning Weighted Average Grant- Date Fair Value Outstanding, Nonvested, Beginning ending 5-7-42 Aggregate Aggregated Intrinsic Value, Nonvested Beginning Grant Date Fair Value Nonvested, Beginning 85Number-- Number of Options Nonvested, Vested-Granted 6,250Weighted Average Grant- Date Fair Value, Nonvested, Granted \$ 154.4, 75Grant Date Fair Value Nonvested, 555-Granted \$ 575.29, 71-Number 656Number of Options Nonvested, Vested ( 36.6, 250 960) (23,662-) Weighted Average Grant- Date Fair Value, Nonvested, Vested \$ 2.4, 68 \$ 10.65Grant 75Grant Date Fair Value Nonvested, Vested \$ (252,574)-Number of Options Nonvested, Forfeited (15,000)-Weighted Average Grant- Date Fair Value, Nonvested, Forfeited \$ 8.52 Grant Date Fair Value Nonvested, Forfeited / Canceled-Number of Options Nonvested, Expired Weighted Average Grant- Date Fair Value, Nonvested, Expired Number of Options Nonvested, Ending Balance Weighted Average Grant- Date Fair Value, Nonvested Aggregated Intrinsic Value, Nonvested Ending Grant Date Fair Value Nonvested, Ending X- DefinitionThe-DefinitionShare number of equity-- based Compensation Arrangement by Share- based payment Payment instruments Award , excluding stock (or unit) options Options , that were Nonvested, forfeited Forfeited during the reporting period- ReferencesNo definition available ReferencesReference 1: http://www. xbrli.org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 718- SubTopic 10- Section 50- Paragraph 2- Subparagraph (c) (2) (iii) (03)- URI https://asc.fasb.org / extlink & oid = 128089324 & loc = d3e5070- 113901-Details Name: CEAD\_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsGrantDateFairValueForfeited us- gaap\_ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsForfeitedInPeriod- Namespace Prefix: CEAD\_ us- gaap- Data Type: xbrli: monetaryItem Type Balance Type: credit Period Type: durationX- DefinitionFair value of options nonvested. Excludes equity instruments other than options, for example, but not limited to, share units, stock appreciation rights, restricted stock. ReferencesNo definition available. Details Name: CEAD\_SharebasedCompensationArrangementBySharebasedPaymentAwardOptionsNonVestedInPeriodFairValueI Namespace Prefix: CEAD\_ Data Type: xbrli: monetaryItem Type Balance Type: credit Period Type: instantX- DefinitionShare- based Compensation Arrangement by Share- based Payment Award, Options, Nonvested. ReferencesNo definition available. Details Name: CEAD\_SharebasedCompensationArrangementBySharebasedPaymentAwardOptionsNonvested Namespace Prefix: CEAD\_ Data Type: xbrli: monetaryItem Type Balance Type: credit Period Type: instantX- DefinitionShare based compensation arrangement by sharebased payment award options nonvested grant date fair value expired. ReferencesNo definition available. Details Name: CEAD\_SharebasedCompensationArrangementBySharebasedPaymentAwardOptionsNonvestedGrantDateFairValueExpired Namespace Prefix: CEAD\_ Data Type: xbrli: monetaryItem Type Balance Type: credit Period Type: durationX- DefinitionShare based Compensation Arrangement by Share- based Payment Award, Options, Nonvested, Vested. ReferencesNo definition available. Details Name: CEAD\_SharebasedCompensationArrangementBySharebasedPaymentAwardOptionsNonvestedGrantDateFairValueVested Namespace Prefix: CEAD\_ Data Type: xbrli: monetaryItem Type Balance Type: credit Period Type: durationX- DefinitionSharebased compensation arrangement by sharebased payment award options nonvested grant date fair values ReferencesNo definition available. Details Name: CEAD\_SharebasedCompensationArrangementBySharebasedPaymentAwardOptionsNonvestedGrantDateFairValues Namespace Prefix: CEAD\_ Data Type: xbrli: monetaryItem Type Balance Type: credit Period Type: durationX- DefinitionNumber of DefinitionShare- based Compensation Arrangement by Share- based Payment Award, Options, Nonvested-Granted price per share. ReferencesNo definition available. Details Name: CEAD\_SharebasedCompensationArrangementBySharebasedPaymentAwardOptionsNonvestedGrantDateFairValuesGranted Namespace Prefix: CEAD\_ Data Type: xbrli: monetaryItem Type Balance Type: credit Period Type: durationX- DefinitionSharebased compensation arrangement by sharebased payment award options nonvested grant date fair values vested. ReferencesNo definition available. Details Name: CEAD\_SharebasedCompensationArrangementBySharebasedPaymentAwardOptionsNonvestedGrantDateFairValuesVested----- CEAD\_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsNonvestedOptionsExpiredWeightedAverageGrantDateFairValue Namespace Prefix: CEAD\_ Data Type: dtr- types: sharesItem Type perShareItem Type Balance Type: na Period Type: durationX- DefinitionNumber DefinitionWeighted average fair value as of the grant date of equity- based award plans other than stock (unit) option Options , Expired plans that were not exercised or put into effect as a result of the occurrence of a terminating event- ReferencesNo definition available ReferencesReference 1: http://www. xbrli.org / 2003 / role / disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 718- SubTopic 10- Section 50- Paragraph 2- Subparagraph (c) (2) (iii) (03)- URI https://asc.fasb.org / extlink & oid = 128089324 & loc = d3e5070- 113901-Details Name: CEAD\_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsNonvestedOptionsNonVestedOptionsExpired us- gaap\_ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsForfeituresWeightedAverageGrantDateFairValue Namespace Prefix: CEAD\_ us- gaap- Data Type: dtr- types: perShareItem Type Balance Type:..... us- gaap\_ Data Type: xbrli: sharesItem Type Balance Type: na Period Type:..... Type: dtr- types: perShareItem Type 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. exercised during the current period- ReferencesReference 1: http://www.xbrli.org / 2003 / role / disclosureRef- Publisher FASB- Topic 718- SubTopic 10- Name Accounting Standards Codification- Topic 718- SubTopic 10- Section 50-35, Paragraph 2-1D- Publisher FASB Subparagraph (c) (1) (iv) (02)- URI https://asc.fasb.org / 1943274 / 2147480483 / 718 extlink & oid = 128089324 & loc = d3e5070- 10- 35- 113901-Reference 1DReference 2: http://fasb.www.xbrli.org / 2003 us- gaap/ role / disclosureRef/ legacyRef- Publisher FASB- Topic 718- SubTopic 10- Name Accounting Standards Codification- Topic 505 Section 35- SubTopic-Paragraph 3- Publisher FASB- URI https://asc.fasb.org / 1943274 / 2147480483 / 718- 10- 35 Section S99- Paragraph 1-ReferencesNo-- 3Reference definition available 3: http://www. -Section 50- Paragraph 2- Subparagraph ( a-SX 210.3- 04 ) (4)- Publisher FASB- URI https://asc.fasb.org / 1943274 / 2147480429 / 718 extlink & oid = 120397183 & loc = d3e187085- 40- 50- 2Reference 122770Reference 4: http:// fasb www.xbrli.org / 2003 us- gaap/ role / disclosureRef / legacyRef- Publisher FASB- Topic 718- SubTopic 10- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section 50- S99- Paragraph 2-1- Subparagraph ( a-SX 210.5- 02 (28 ) (2) - Publisher FASB- URI https://asc.fasb.org / 1943274 / 2147480429 / 718 extlink & oid = 120391452 & loc = d3e13212, 122682 40- 50-Details Name: us- gaap\_ShareBasedCompensationArrangementByShareBasedPaymentAwardLineItems Namespace Prefix: us- gaap\_ Data Type: xbrli: stringItem Type Balance Type: na Period Type: durationX- DefinitionIntrinsic DefinitionGross number one year, five months, and thirteen days. Includes, but is not limited to, combination of market performance share options ( or service condition share units) granted during the period. ReferencesReference 1: http://www.xbrli.org / 2003 us- gaap/ role / disclosureRef exampleRef- Publisher FASB- Name Accounting Standards Codification- Topic 718- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 2- Subparagraph ( a-c ) (1) (iv) (01)- Publisher FASB- URI https://asc.fasb.org / 1943274 / 2147480429 / 718 extlink & oid = 128089324 & loc = d3e5070- 113901- 10- 50- 2 Details Name: us- gaap\_ShareBasedCompensationArrangementByShareBasedPaymentAwardAwardVestingPeriod+ gaap\_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsGrantsInPeriodGross Namespace Prefix: us- gaap\_ Data Type: xbrli: durationItem Type sharesItem Type Balance Type: na Period Type: durationX- DefinitionNumber- DefinitionThe of weighted average grant- date fair value of options granted during the reporting period as calculated by applying the disclosed option pricing methodology thirteen days. Includes, but is not limited to, combination of market performance or service condition- ReferencesReference 1: http://www.xbrli.org / 2003 / role / disclosureRef exampleRef- Publisher FASB- Name Accounting Standards Codification- Topic 718- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 2- Subparagraph ( a-d ) (1) - Publisher FASB- URI https://asc.fasb.org / 1943274 / 2147480429 / 718 extlink & oid = 128089324 & loc = d3e5070- 113901- 10- 50- 2 Details Name: us- gaap\_ShareBasedCompensationArrangementByShareBasedPaymentAwardAwardVestingPeriod+ gaap\_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsGrantsInPeriodWeightedAverageGrantDateFairValue Namespace Prefix: us- gaap\_ Data Type: xbrli dtr- types: durationItem Type perShareItem Type Balance Type: na Period Type: durationX- DefinitionNumber of shares issued in non- vested options outstanding award under share- based payment arrangement- Excludes share and unit options- ReferencesNo definition available. Details Name: us- gaap\_SharebasedCompensationArrangementBySharebasedPaymentAwardEquityInstrumentsOtherThanOptionsAggregateIntrinsicValueOutstanding gaap\_ShareBasedCompensationArrangementBySharebasedPaymentAwardOptionsNonvestedNumberOfShares Namespace Prefix: us- gaap\_ Data Type: xbrli: monetaryItem Type sharesItem Type Balance Type: debit na Period Type: instantX- DefinitionNumber of non- vested options forfeited. ReferencesNo definition available. Details Name: us- gaap\_PlanNameAxis gaap\_SharebasedCompensationArrangementBySharebasedPaymentAwardOptionsNonvestedOptionsForfeitedNumberOfShares Namespace Prefix: us- gaap\_ Data Type: xbrli: sharesItem Type Balance Type: na Period Type: durationX- instantX- DefinitionIntrinsic DefinitionWeighted average grant- date fair value of non- outstanding award under share- vested based payment arrangement. Excludes share and unit options forfeited. ReferencesNo definition available. Details Name: us- gaap\_SharebasedCompensationArrangementBySharebasedPaymentAwardOptionsNonvestedOptionsForfeitedWeightedAverageGrantDateFairValue gaap\_ShareBasedCompensationArrangementBySharebasedPaymentAwardEquityInstrumentsOtherThanOptionsAggregateIntrinsicValueOutstanding Namespace Prefix: us- gaap\_ Data Type: xbrli dtr- types: perShareItem Type monetaryItem Type Balance Type: na Period Type: durationX- instantSchedule of Outstanding Warrants to Purchase Common Stock (Details) (Parenthetical) Dec.31, 2022 shares Indefinite Life [ Member ] Indefinite- DefinitionWeighted average grant Lived Intangible Assets [ Line Items ] Warrants 170,382X- DefinitionNumber date fair value of warrants or rights non- vested options outstanding. ReferencesNo definition available. Details Name: us- gaap\_ClassOfWarrantOrRightOutstanding gaap\_SharebasedCompensationArrangementBySharebasedPaymentAwardOptionsNonvestedWeightedAverageGrantDateFairValue Namespace Prefix: us- gaap\_ Data Type: dtr- types: perShareItem Type Balance Type: na Period Type: instantX- DefinitionNumber of options vested. ReferencesNo-- CEAD\_TwoThousandAndSeventeenEquityPlanMember CEAD\_EmployeesAndConsultantsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: srt TitleOfIndividualAxis us- gaap\_PlanNameAxis CEAD\_EmployeesDirectorsandConsultantsMember CEAD\_TwoThousandAndSeventeenEquityPlanAndTwoThousandAndTwentyOneEquityPlanMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: srt TitleOfIndividualAxis us- gaap\_AwardTypeAxis CEAD\_DirectorsMember us- gaap\_RestrictedStockUnitsRSUMember Namespace Prefix: Data Type: na Balance Type: Period Type: Equity Incentive Plans Schedule of Restricted Units Activity (Details Narrative)- USD (\$) 12 Months Ended Jan Ended Dec 17-31, 2023 Jan. 03, 2023 Jun. 21, 2022 Jan. 17, 2022 Jan. 03, 2022 Nov. 24, 2021 Aug. 20, 2021 Aug. 20, 2021 Dec. 31, 2022 Dec. 31, 2021 Dec. 30, 2021 Mar. 22, 2021 Dec. 31, 2020Share 2022Share- Based Compensation Arrangement by Share- Based Payment Award [ Line Items ] Aggregate Intrinsic Value Outstanding Shares of restricted stock award 169, Granted 530-7,719

Share-based compensation \$ 307,141. 434 Aggregate Intrinsic Value \$ 369,214 Minimum [Member] Share-Based Compensation Arrangement by Share-Based Payment Award [Line Items] Stock price volatility 157.27% Fair value Value assumptions of expected term 5 years Interest rate 1.52% Maximum [Member] Share-Based Compensation Arrangement by Share-Based Payment Award [Line Items] Stock price volatility 158.70% Fair value assumptions of expected term 10 years Interest rate 2.73% 2017 Equity Incentive Plan [Member] Share-Based Compensation Arrangement by Share-Based Payment Award [Line Items] Number of options to purchase shares 333. Ending Balance 333 Number of shares authorized 333..... Qualified Stock Options [Member] 2017 Equity Incentive Plan [Member] Employees And, Directors and Consultants [Member] Share-Based Compensation Arrangement by Share-Based Payment Award [Line Items] Unrecognized share-based compensation 63,770 Non-Qualified Stock Options [Member] 2017 Equity Plan and 2021 Equity Plan [Member] Employees And Consultants [Member] Share-Based Compensation Arrangement by Share-Based Payment Award [Line Items] Share-based compensation \$ 149,081 \$ 169,746 Non-Qualified Stock Options [Member] 2021 Equity Plan [Member] Share-Based Compensation Arrangement by Share-Based Payment Award [Line Items] Expected term years 10 years 10 years Restricted Stock Units (RSUs) [Member] Share-Based Compensation Arrangement by Share-Based Payment Award [Line Items] Vesting rights description Vesting of the RSUs was as follows: (i) 50% at the time of grant, and (ii) 50% on the first anniversary of the grant date Restricted Stock Units (RSUs) [Member] 2021 Equity Plan [Member] Share-Based Compensation Arrangement by Share-Based Payment Award [Line Items] Number of Units option remain outstanding Outstanding, beginning 3,366 Weighted Average Grant 367 Restricted Stock [Member] 2017 Equity Incentive Plan [Member] Share-Based Compensation Arrangement by Share-Based Payment Award [Line Items] Date Fair Value Outstanding Based Compensation Arrangement by Share-Based Payment Award [Line Items] Number of shares issued 163. Beginning 692 Restricted Stock [Member] 2021 Equity Plan [Member] Share-Based Compensation Arrangement by Share-Based Payment Award [Line Items] Number of shares issued 10,170 Incentive Qualified Stock Options [Member] 2017 Equity Incentive Plan [Member] Share-Based Compensation Arrangement by Share-Based Payment Award [Line Items] Stock option plan expense \$ 130,139 Director [Member] Share-Based Compensation Arrangement by Share-Based Payment Award [Line Items] Management fee expense \$ 15,000 Director [Member] 2017 Equity Incentive Plan [Member] Share-Based Compensation Arrangement by Share-Based Payment Award [Line Items] Share-based compensation \$ 29,656 \$ 21,174 Number of options to purchase shares 6,250 8,205 Director [Member] Non-Qualified Stock Options [Member] 2021 Plan [Member] Share-Based Compensation Arrangement by Share-Based Payment Award [Line Items] Number of options to purchase shares 6,250 1,539 Number of options to purchase shares \$ 9.75 \$ 9.75 Director [Member] Pre-Uplift Phase [Member] Share-Based Compensation Arrangement by Share-Based Payment Award [Line Items] Management fee expense \$ 15,000 Director [Member] Restricted Stock Units (RSUs) [Member] Share-Based Compensation Arrangement by Share-Based Payment Award [Line Items] Share-based compensation arrangement payment 25,000 Director [Member] Post-Uplift [Member] Share-Based Compensation Arrangement by Share-Based Payment Award [Line Items] Management fee expense 25,000 Board of Directors Chairman [Member] Non-Qualified Stock Options [Member] Share-Based Compensation Arrangement by Share-Based Payment Award [Line Items] Share-based compensation arrangement payment \$ 7.42 Aggregate Intrinsic Value Outstanding, Beginning Number of Units 500 Audit Committee Chairman [Member] Share-Based Compensation Arrangement by Share-Based Payment Award [Line Items] Management fee expense 10,000 Committee Chairman [Member] Share-Granted 119,032 6,734 Weighted Average Grant - Date Fair Value, Granted Based Compensation Arrangement by Share-Based Payment Award [Line Items] Management fee expense \$ 50.84 \$ 7.42 Aggregate Intrinsic Value Outstanding, 000 Employees [Member] 2021 Equity Plan [Member] Share-Based Compensation Arrangement by Share-Based Payment Award [Line Items] Shares, granted 22,167 Number of Units, Vested and settled with share issuance (awards granted \$ 5,000 Directors..... Number of option remain outstanding 57,122 50,872-49,398) (3,333 Shares 367) Weighted Average Grant- Date Fair Value, Vested and settled with granted 6,250 1,539 Expected term years 6 years 7 months 6 days 4 years 6 months Exercise price per share issuance \$ 4.80 \$ 9.75 Directors [Member] Restricted Stock Units (RSUs) [Member] Share-Based Compensation Arrangement by Share-Based Payment Award [Line Items] Number of shares granted 3,367 Directors [Member] Restricted Stock Units (RSUs) [Member] 2021 Equity Plan [Member] Share-Based Compensation Arrangement by Share-Based Payment Award [Line Items] Number of shares vested in period 119,032 Unrecognized share-based compensation \$ 1,02 \$ 7.42 Aggregate Intrinsic Value Outstanding, 317 Directors [Member] Restricted Stock Vested and settled with share issuance Number of Units, Forfeited / canceled Weighted Average Grant (RSUs) [Member] 2021 Equity Plan [Member] Subsequent Event [Member] Share-Based Compensation Arrangement by Share-Based Payment Award [Line Items] Date Fair Value, Forfeited / Canceled Aggregate Intrinsic Value Outstanding, Forfeited / canceled Number of shares vested in period Units Outstanding, ending 3,366 Weighted Average Grant 366 119,032 Number of shares granted 3,366 21 Employees [Member] 2021 Equity Incentive Plan [Member] Share- Date Fair Value Outstanding Based Compensation Arrangement by Share-Based Payment Award [Line Items] Shares, granted 31 ending \$ 7.42 Aggregate Intrinsic Value, 793 Expected term years 10 years Exercise price per Ending Balance X Definition Intrinsic value of forfeited under share \$ 2.51 Chief Executive Officer [Member] 2021 Equity Incentive Plan [Member] Share-Based Compensation Arrangement by Share-Based Payment Award [Line Items] Value of restricted stock award \$ 50,000 \$ 50,000 Employees, Directors and Consultants [Member] Restricted Stock Units (RSUs) [Member] Share-Based Compensation Arrangement by Share-Based Payment Award [Line Items] Share-based payment compensation \$ 18,736 \$ 0 Employees, Directors and Consultants [Member] Restricted Stock Units (RSUs) [Member] 2017 Equity Incentive Plan [Member] Share-Based Compensation Arrangement arrangement. Excludes by Share-Based Payment Award [Line Items] Number of shares vested in period 3,367 45,000 Number of shares granted 6,734 X-Definition Employee benefits and share based compensation cancelled and unit options. References No definition available. Details Name: CEAD-EmployeeBenefitsAndShareBasedCompensationCancelled CEAD\_ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsAggregateIntrinsicValueForfeited Namespace Prefix: CEAD- Data Type: xbrli: monetaryItem Type Balance Type: debit Period Type: durationX- Definition Intrinsic value of granted under Definition Share-based compensation arrangement by share-based payment arrangement. Excludes award, number of shares- share authorized and unit options. References No definition available. Details Name: CEAD\_ShareBasedCompensationArrangementByShareBasedPaymentAwardNumberOfSharesAuthorized CEAD\_ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsAggregateIntrinsicValueGranted Namespace Prefix: CEAD- Data Type: xbrli: sharesItem Type Balance Type: na Period Type: instantX- Definition Share-based compensation arrangement by share-based payment award value issued period. References No definition available. Details Name: CEAD\_ShareBasedCompensationArrangementByShareBasedPaymentAwardValueIssuedPeriod Namespace Prefix: CEAD- Data Type: xbrli: monetaryItem Type Balance Type: debit Period Type: durationX- Definition Aggregate Definition The number of common shares reserved equity-based payment instruments, excluding stock (for- or future issuance unit) options, that were forfeited during the reporting period. References Reference 1: http://www.xbrl.org/2003/us-gaap/role/disclosureRef-legacyRef- Publisher FASB- Topic 718- SubTopic 10- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section 599 50- Paragraph 1- Subparagraph (c) (5) 210-5-02-29) (2) (iii) (03)- Publisher FASB- URI https://asc.fasb.org/1943274/2147480429/718 extlink&oid=120391452&loc=d3e13212-122682-10-50-2 Details Name: us-gaap-CommonStockCapitalSharesReservedForFutureIssuance gaap\_ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsForfeitedInPeriod Namespace Prefix: us-gaap\_ Data Type: xbrli: sharesItem Type Balance Type: na Period Type: instantX durationX- Definition Amount Definition Weighted average fair value as of cost the grant date of equity-based award plans other than stock (unit) option plans that were not exercised yet recognized for- or nonvested award under share-based payment arrangement put into effect as a result of the occurrence of a terminating event. References Reference 1: http://www.xbrl.org/2003/role/disclosureRef- Publisher FASB- Topic 718- SubTopic 10- Name Accounting Standards Codification- Topic 718- SubTopic 10- Section 50- Paragraph 2- Subparagraph (i) (e) (2) (iii) (03)- Publisher FASB- URI https://asc.fasb.org/1943274/2147480429/718 extlink&oid=128089324&loc=d3e5070-113901-10-50-2 Details Name: us-gaap-EmployeeServiceShareBasedCompensationNonvestedAwardsTotalCompensationCostNotYetRecognized gaap\_ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsForfeituresWeightedAverageGrantDateFairValue Namespace Prefix: us-gaap\_ Data Type: dtr xbrli: monetaryItem Type Balance Type: debit Period Type: instantX- types Definition Amount of cost to be recognized for option under share-based payment arrangement. References Reference 1: perShareItem Type http://www.xbrl.org/2003/us-gaap\_ Data Type: xbrli: stringItem Type Balance Type: na Period Type: durationX- Definition The number of grants made during the period on other than stock (or unit) option plans (for example, phantom stock or unit plan, stock or unit appreciation rights plan, performance target plan). References Reference 1: http://www.xbrl.org/2003/role/disclosureRef- Publisher FASB- Topic 718- SubTopic 10- Name Accounting Standards Codification- Topic 718- SubTopic 10- Section 50- Paragraph 2- Subparagraph (c) (2) (iii) (01)- Publisher FASB- URI https://asc.fasb.org/1943274/2147480429/718 extlink&oid=128089324&loc=d3e5070-113901-10-50-2 Details Name: us-gaap\_ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsGrantsInPeriod Namespace Prefix: us-gaap\_ Data Type: xbrli: sharesItem Type Balance Type: na Period Type: durationX- Definition The number of weighted average fair value at grant date for nonvested equity-based payment instruments, excluding awards issued during the period on other than stock (or unit) options- option plans (for example, that vested during the reporting period phantom stock or unit plan, stock or unit appreciation rights plan, performance target plan). References Reference 1: http://www.xbrl.org/2003/role/disclosureRef- Publisher FASB- Topic 718- SubTopic 10- Name Accounting Standards Codification- Topic 718- SubTopic 10- Section 50- Paragraph 2- Subparagraph (c) (2) (iii) (02-01)- Publisher FASB- URI https://asc.fasb.org/1943274/2147480429/718 extlink&oid=128089324&loc=d3e5070-113901-10-50-2 Details Name: us-gaap\_ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsVestedInPeriod gaap\_ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsGrantsInPeriodWeightedAverageGrantDateFairValue Namespace Prefix: us-gaap\_ Data Type: xbrli: dtr- types: sharesItem Type perShareItem Type Balance Type: na Period Type: durationX- Definition The number estimated measure of the maximum percentage by which a non-vested equity-based payment instruments, excluding stock (or unit) options, that validly exist and share- are outstanding 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. References No definition available. Details Name: us-gaap\_ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsExpectedVolatilityRateMaximum Namespace Prefix: us-gaap\_ Data Type: dtr- types: percentItem Type Balance balance sheet Type: na Period Type: durationX..... Definition The risk-free interest rate date assumption that is used in valuing an option on its own shares. References Reference 1: http://www.xbrl.org/2003/role/disclosureRef- Publisher FASB- Topic 718- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 2- Subparagraph (c) (2) (i)- Publisher FASB- URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 Reference 2: http://www.xbrl.org/2003/role/disclosureRef- Topic 718- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 2- Subparagraph (f) (e) (2) (iv-ii)- Publisher FASB- URI https://asc.fasb.org/1943274/2147480429/718 extlink&oid=128089324&loc=d3e5070-113901-10-50-2 Details Name: us-gaap\_ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsRiskFreeInterestRate gaap\_ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsNonvestedNumber Namespace Prefix: us-gaap\_ Data Type:

gaap\_Data Type: xbrli:sharesItemType Balance Type: na Period Type: durationX- instantX- DefinitionNumber DefinitionPer share or unit weighted- average fair value of nonvested award under share - based payment arrangement.Excludes share and unit options (or share units) exercised during the current period. ReferencesReference 1:http://www.xbrl.org/2003/role/disclosureRef- Publisher FASB Topic 718- SubTopic 10- Name Accounting Standards Codification- Topic 718- SubTopic 10- Section 50- Paragraph 2- Subparagraph (c) (1) (iv) (02)- Publisher FASB- URI https://asc.fasb.org//1943274/2147480429/718 extlink & oid=128089324 & loc=d3e5070-113901-10-50-2 Reference 2:http://fasb-www.xbrl.org/2003 us-gaap/role/disclosureRef-ref/legacyRef- Publisher FASB Topic 718- SubTopic 10- Name Accounting Standards Codification- Topic 505- SubTopic 10- Section 599-50- Paragraph 2- Subparagraph (SX 210.3 c) (2) (ii)- 04)- Publisher FASB- URI https://asc.fasb.org//1943274/2147480429/718 extlink & oid=120397183 & loc=d3e187085-122770Reference 3:10-50-2 Details Name: http://fasb.org/us-gaap\_ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsNonvestedWeightedAverageGrantDateFairValue Namespace Prefix:us-gaap\_Data Type: xbrli:sharesItemType Balance Type: na Period Type: durationX- DefinitionThe number of equity- based payment instruments,excluding stock (or unit) options,that vested during the reporting period. ReferencesReference 1:http://www.xbrl.org/2003/role/disclosureRef- Publisher FASB Topic 718- SubTopic 10- Name Accounting Standards Codification- Topic 718- SubTopic 10- Section 50- Paragraph 2- Subparagraph (c) (2) (iii) (02)- Publisher FASB- URI https://asc.fasb.org//1943274/2147480429/718 extlink & oid=128089324 & loc=d3e5070-113901-10-50-2 Details Name:us-gaap\_ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsVestedInPeriod Namespace Prefix:us-gaap\_Data Type: xbrli:sharesItemType Balance Type: na Period Type: durationX- DefinitionThe weighted average fair value as of grant date pertaining to an equity- based award plan other than a stock (or unit) option plan for which the grantee gained the right during the reporting period,by satisfying service and performance requirements to receive or retain shares or units,other instruments,or cash in accordance with the terms of the arrangement. ReferencesReference 1:http://www.xbrl.org/2003/role/disclosureRef- Publisher FASB Topic 718- SubTopic 10- Name Accounting Standards Codification- Topic 718- SubTopic 10- Section 50- Paragraph 2- Subparagraph (c) (2) (iii) (02)- Publisher FASB- URI https://asc.fasb.org//1943274/2147480429/718 extlink & oid=128089324 & loc=d3e5070-113901-10-50-2 Details Name:us-gaap\_ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsVestedInPeriodWeightedAverageGrantDateFairValue Namespace Prefix:us-gaap\_Data Type: xbrli:sharesItemType 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. Section 50- Paragraph 2- Subparagraph (a) SX 210.3-04 (1)- Publisher FASB- URI https://asc.fasb.org//1943274/2147480429/718 extlink & oid=120397183 & loc=d3e187085-40-50-2Reference 122770Reference 4:http://fasb-www.xbrl.org/2003 us-gaap/role/disclosureRef-ref/legacyRef- Publisher FASB Topic 718- SubTopic 10- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section 50- S99- Paragraph 2-1- Subparagraph (a) SX 210.5-02 (28) (2)- Publisher FASB- URI https://asc.fasb.org//1943274/2147480429/718 extlink & oid=120391452 & loc=d3e13212-122682-40-50-2Reference 5:Section 50- S99- Paragraph 2-1- Subparagraph (h) SX 210.5-02 (28) (1)- Publisher FASB- URI https://asc.fasb.org//1943274/2147480429/718 extlink & oid=120391452 & loc=d3e13212-122682-40-50-2 Details Name:us-gaap\_AllocatedShareBasedCompensationExpense\_gaap\_StockIssuedDuringPeriodSharesNewIssues Namespace Prefix:us-gaap\_Data Type: xbrli:monetaryItemType sharesItemType Balance Type: debit na Period Type: durationX- DefinitionAggregate number value of common shares reserved for future issuance- stock locked to Restricted Stock Awards issued during the period. ReferencesReference 1:http://fasb.org/us-gaap/role/ref/legacyRef- Publisher FASB Details Name: us-gaap\_ShareBasedCompensationArrangementByShareBasedPaymentAwardLineItems Namespace Prefix: us-gaap\_Data Type: xbrli:stringItemType Balance Type: na Period Type: durationX- DefinitionNumber of additional shares authorized for issuance under share- based payment arrangement. ReferencesNo definition available. Details Name: us-gaap\_ShareBasedCompensationArrangementByShareBasedPaymentAwardNumberOfAdditionalSharesAuthorized Namespace Prefix: us-gaap\_Data Type: xbrli:sharesItemType Balance Type: na Period Type: durationX- DefinitionThe difference between the maximum number of shares (or other type of equity) authorized for issuance under the plan (including the effects of amendments and adjustments), and the sum of: 1) the number of shares (or other type of equity) already issued upon exercise of options or other equity- based awards under the plan; and 2) shares (or other type of equity) reserved for issuance on granting of outstanding awards, net of cancellations and forfeitures, if applicable. ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 718- SubTopic 10- Section 50- Paragraph 2- Publisher FASB- URI https://asc.fasb.org//1943274/2147480429/718 extlink & oid=128089324 & loc=d3e5070-113901-10-50-2 Details Name: us-gaap\_ShareBasedCompensationArrangementByShareBasedPaymentAwardNumberOfSharesAvailableForGrant Namespace Prefix: us-gaap\_Data Type: xbrli:sharesItemType Balance Type: na Period Type: instantX- DefinitionGross number of share options (or share units) granted during the period outstanding, including both vested and non-vested options. ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef- Publisher FASB Topic 718- SubTopic 10- Section 50- Paragraph 2- Subparagraph (c) (1) (i)- Publisher FASB- URI https://asc.fasb.org//1943274/2147480429/718-10-50-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef- Publisher FASB Topic 718- SubTopic 10- Section 50- Paragraph 2- Subparagraph (c) (1) (iv) (01)- URI https://asc.fasb.org/extlink & oid=128089324 & loc=d3e5070-113901-10-50-2 Details Name: us-gaap\_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsGrantsInPeriodGross Namespace Prefix: us-gaap\_Data Type: xbrli:sharesItemType Balance Type: na Period Type: durationX- DefinitionNumber of options outstanding, including both vested and non-vested options. ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 718- SubTopic 10- Section 50- Paragraph 2- Subparagraph (c) (1) (ii)- Publisher FASB- URI https://asc.fasb.org//1943274/2147480429/718 extlink & oid=128089324 & loc=d3e5070-113901-10-50-2 Details Name: us-gaap\_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingNumber Namespace Prefix: us-gaap\_Data Type: xbrli:sharesItemType Balance Type: na Period Type: instantX- DefinitionNumber of shares issued under share- based payment arrangement. ReferencesReference 1: http://www.fasb-www.xbrl.org/2003 us-gaap/role/ref/legacyRef disclosureRef- Publisher FASB- Name Accounting Standards Codification- Topic 718- SubTopic 10- Section 50- Paragraph 2- Subparagraph 2- Publisher FASB Subparagraph (e) (1) (i)- URI https://asc.fasb.org/extlink & oid=128089324 & loc=d3e5070-113901-10-50-2 Details Name: us-gaap\_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingNumber Namespace Prefix: us-gaap\_Data Type: xbrli:sharesItemType Balance Type: na Period Type: instantX- DefinitionNumber of shares issued under share- based payment arrangement. ReferencesReference 1: http://1943274/2147480429 fasb.org/us-gaap/role/ref/legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 718- SubTopic 10- Section 50- Paragraph 2- URI https://asc.fasb.org/extlink & oid=128089324 & loc=d3e5070-113901-10-50-2 Details Name: us-gaap\_ShareBasedCompensationArrangementByShareBasedPaymentAwardSharesIssuedInPeriod Namespace Prefix: us-gaap\_Data Type: xbrli:sharesItemType Balance Type: na Period Type: durationX- DefinitionNumber of shares purchased for issuance under share- based payment arrangement. ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef- Publisher FASB Topic 718- SubTopic 10- Name Accounting Standards Codification- Topic 718- SubTopic 10- Section 50- Paragraph 2- Subparagraph (1)- Publisher FASB- URI https://asc.fasb.org//1943274/2147480429/718 extlink & oid=128089324 & loc=d3e5070-113901-10-50-2 Details Name: us-gaap\_ShareBasedCompensationArrangementByShareBasedPaymentAwardSharesPurchasedForAward Namespace Prefix: us-gaap\_Data Type: xbrli:sharesItemType Balance Type: na Period Type: durationX- DefinitionWeighted average per share amount at..... Type: na Period Type: instantX- DefinitionExpected term of award under share- based payment arrangement, in 'PnYnMnDnHnMnS' format, for example, 'P1Y5M13D' represents reported fact of one year, five months, and thirteen days. ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef- Publisher FASB Topic 718- SubTopic 10- Name Accounting Standards Codification- Topic 718- SubTopic 10- Section 50- Paragraph 2- Subparagraph (f) (2) (i)- Publisher FASB- URI https://asc.fasb.org//1943274/2147480429/718 extlink & oid=128089324 & loc=d3e5070-113901-10-50-2 Details Name: us-gaap\_ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsExpectedTerm1 Namespace Prefix: us-gaap\_Data Type: xbrli:durationItemType Balance Type: na Period Type: durationX- DefinitionWeighted average remaining contractual term for option awards outstanding, in 'PnYnMnDnHnMnS' format, for example, 'P1Y5M13D' represents the reported fact of one year, five months, and thirteen days. ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef- Publisher FASB Topic 718- SubTopic 10- Subparagraph (e) (1)- URI https://asc.fasb.org//1943274/2147480429/718 extlink & oid=128089324 & loc=d3e5070-113901-10-50-2 Section 50- Publisher FASB Paragraph 2- Subparagraph (e) (1)- URI https://asc.fasb.org//1943274/2147480429/718 extlink & oid=128089324 & loc=d3e5070-113901-10-50-2 Details Name: us-gaap\_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingWeightedAverageRemainingContractualTerm2 Namespace Prefix: us-gaap\_Data Type: xbrli:durationItemType Balance Type: na Period Type: durationX- DefinitionNumber of options vested. ReferencesNo definition available. Details Name: us-gaap\_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsVestedNumberOfShares Namespace Prefix: us-gaap\_Data Type: xbrli:sharesItemType Balance Type: na Period Type: durationX- DefinitionNumber of new stock issued during the period. ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef- Publisher FASB- Name Accounting Standards Codification- Section 50- Paragraph 2- SubTopic 10- Topic 210-505- Publisher FASB SubTopic 10- Section 599- Paragraph 1- Subparagraph (SX 210-5-02 (29))- URI https://asc.fasb.org//1943274/2147481112/505 extlink & oid=120391452 & loc=d3e13212-10-50-122682Reference 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- Paragraph 2- Subparagraph (a)- Publisher FASB- URI https://asc.fasb.org//1943274/2147481004/946 extlink & oid=126973232 & loc=d3e21463-505-50-112644Reference 3: http://fasb-www.xbrl.org/2003 us-gaap/role/disclosureRef-ref/legacyRef- Publisher FASB Topic 946- SubTopic 220- Name Accounting Standards Codification- Topic 505- SubTopic 10- Section 599- Paragraph 1- Subparagraph (SX 210.3-6-04 09 (4) (b))- Publisher FASB- URI https://asc.fasb.org//1943274/2147483575/946 extlink & oid=120397183 & loc=d3e187085-122770Reference 220- S99- 3Reference 4: http://fasb-www.xbrl.org/2003 us-gaap/role/disclosureRef-ref/legacyRef- Publisher FASB Topic 946- SubTopic 10- Name Accounting Standards Codification- Section 599- Paragraph 3- Subparagraph (SX 210.6-03 (i) (1))- Publisher FASB- URI https://asc.fasb.org//1943274/2147479886/946-10-50- S99- 3Reference 5: http://fasb.org/us-gaap/role/ref/legacyRef- Topic 210- SubTopic 10- Section 599- Paragraph 1-..... /ref/legacyRef- Publisher FASB- Name Accounting Standards Codification- Section 599- Paragraph 1- Subparagraph (SX 210.5-02 (28))- Publisher FASB- URI https://asc.fasb.org//1943274/2147480566/210-10- S99- 1Reference 6: http://fasb.org/us-gaap/role/ref/legacyRef- Topic 505- SubTopic 10- Section 599- Paragraph 1- Subparagraph (SX 210.3-04)- URI https://asc.fasb.org/extlink & oid=120397183 & loc=d3e187085-122770Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef- Publisher FASB- Name Accounting Standards Codification- Section 599- Paragraph 1- Subparagraph (SX 210.3-04)- Publisher FASB- URI https://asc.fasb.org//1943274/2147480008/505-10- S99- 1Reference 7: http://fasb.org/us-gaap/role/ref/legacyRef- Topic 210- SubTopic 10- Section 599- Paragraph 1- Subparagraph (SX 210.5-02 (28))- URI https://asc.fasb.org/extlink & oid=120391452 & loc=d3e13212-122682Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef- Publisher FASB- Name Accounting Standards Codification- Topic 210- SubTopic 10- Section 599- Paragraph 1- Subparagraph (SX 210.5-02 (29))- Publisher FASB- URI https://asc.fasb.org//1943274/2147480566/210 extlink & oid=120391452 & loc=d3e13212-122682Reference 4:10- S99- 1 Details Name: us-gaap\_StockIssuedDuringPeriodSharesNewIssues Namespace Prefix: us-gaap\_Data Type: xbrli:sharesItemType Balance Type: na Period Type: durationX- DefinitionEquity impact of the value of new stock issued during the period. Includes shares issued in an initial public offering or a secondary public offering.

**References**  
**Reference 1**:

expenses other adjustments. ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef-PublisherFASB-Topic 740-SubTopic 10-Name Accounting Standards Codification-Topic 740-SubTopic 10-Section 50-Paragraph 12-Publisher FASB-URI https://asc.fasb.org/1943274/2147482685/740 extlink & oid=121826272 & loc=d3e32687-409319-10-50-12 Details Name: us-gaap-IncomeTaxReconciliationNondeductibleExpense-gaap-IncomeTaxReconciliationOtherAdjustments Namespace Prefix: us-gaap\_Data Type: xbrl:monetaryItemType Balance Type: debit Period Type: durationX-DefinitionAmount of the difference between reported income tax expense (benefit) and expected income tax expense (benefit) computed by applying the domestic federal statutory income tax rates to pretax income (loss) from continuing operations attributable to Period Type: durationX-DefinitionThe cash inflow from a borrowing supported by a written promise to pay enacted tax rate, prior year income taxes, increase (decrease) in deferred tax asset valuation allowance, and an obligation other adjustments. ReferencesReference 1: http://fasb-www.xbrl.org/2009-us-gaap/role/commonPracticeRef-ref/legacyRef-Publisher FASB-Topic 740-SubTopic 10-Name Accounting Standards Codification-Topic 230-SubTopic 10-Section 50-45-Paragraph 42-14-Publisher FASB Subparagraph (b)-URI https://asc.fasb.org/1943274/2147482685/740 extlink & oid=126954810 & loc=d3e32555-108585-10-50-12 Details Name: us-gaap-IncomeTaxReconciliationOtherReconcilingItems-gaap-ProceedsFromNotesPayable Namespace Prefix: us-gaap\_Data Type: xbrl:monetaryItemType Balance Type: debit Period Type: state and local income tax expense (benefit). ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef-Publisher FASB-Topic 740-SubTopic 10-Name Accounting Standards Codification-Topic 740-SubTopic 10-Section 50-Paragraph 12-Publisher FASB-URI https://asc.fasb.org/1943274/2147482685/740 extlink & oid=121826272 & loc=d3e32687-409319-10-50-12 Details Name: us-gaap-IncomeTaxReconciliationStateAndLocalIncomeTaxes Namespace Prefix: us-gaap\_Data Type: xbrl:monetaryItemType Balance Type: debit Period Type: durationSchedule of Deferred Tax Assets (Details)-USD (\$) Dec. 31, 2022-2023 Dec. 31, 2021-Deferred 2022-Deferred tax assets: Net operating losses \$ 67,474,195, 000 \$ 5-6,262,474, 000 Equity compensation 268,000,252-000-177,000 Other deferred tax assets 127,000,94-000-141,000 Total deferred tax assets 7,590,000,6,820-000-5,580,000 Deferred tax liabilities: Other deferred tax liabilities (88,000) (78,000) Total deferred tax liabilities (88-000) (78,000) Net deferred tax assets before valuation allowance 7,590,000,6,732-000-5,502,000 Less valuation allowance (7,590,000) (6,732-000) (5,502,000) Net deferred tax assets X-ReferencesNo definition available. Details Name: us-gaap-ComponentsOfDeferredTaxAssetsAbstract Namespace Prefix: us-gaap\_Data Type: xbrl:stringItemType Balance Type: na Period Type: durationX-ReferencesNo definition available. Details Name: us-gaap-ComponentsOfDeferredTaxLiabilitiesAbstract Namespace Prefix: us-gaap\_Data Type: xbrl:stringItemType Balance Type: na Period Type: durationX-DefinitionAmount before allocation of valuation allowances of deferred tax asset attributable to deductible temporary differences and carryforwards. ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef-Publisher FASB-Topic 740-SubTopic 10-Name Accounting Standards Codification-Topic 740-SubTopic 10-Section 50-Paragraph 2-Subparagraph (b)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482685/740 extlink & oid=121826272 & loc=d3e32537-409319-10-50-2 Details Name: us-gaap-DeferredTaxAssetsGross Namespace Prefix: us-gaap\_Data Type: xbrl:monetaryItemType Balance Type: debit Period Type: instantX-DefinitionAmount, after allocation of valuation allowances and deferred tax liability, of deferred tax asset attributable to deductible differences and carryforwards, without jurisdictional netting. ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef-Publisher FASB-Topic 740-SubTopic 10-Name Accounting Standards Codification-Topic 740-SubTopic 10-Section 50-Paragraph 2-Publisher FASB-URI https://asc.fasb.org/1943274/2147482685/740 extlink & oid=121826272 & loc=d3e32537-409319-10-50-2 Details Name: us-gaap-DeferredTaxAssetsLiabilitiesNet Namespace Prefix: us-gaap\_Data Type: xbrl:monetaryItemType Balance Type: debit Period Type: instantX-DefinitionAmount after allocation of valuation allowances of deferred tax asset attributable to deductible temporary differences and carryforwards. ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef-Publisher FASB-Topic 740-SubTopic 10-Name Accounting Standards Codification-Topic 740-SubTopic 10-Section 50-Paragraph 2-Publisher FASB-URI https://asc.fasb.org/1943274/2147482685/740 extlink & oid=121826272 & loc=d3e32537-409319-10-50-2 Details Name: us-gaap-DeferredTaxAssetsNet Namespace Prefix: us-gaap\_Data Type: xbrl:monetaryItemType Balance Type: instantX-DefinitionAmount before allocation of valuation allowances of deferred tax asset attributable to deductible operating loss carryforwards. ReferencesReference 1: http://fasb-www.xbrl.org/2009-us-gaap/role/commonPracticeRef-ref/legacyRef-Publisher FASB-Topic 740-SubTopic 10-Name Accounting Standards Codification-Topic 740-SubTopic 10-Section 50-Paragraph 8-6-Publisher FASB-URI https://asc.fasb.org/1943274/2147482685/740 extlink & oid=121826272 & loc=d3e32632-409319-Reference 10-50-6-Reference 2: http://www.fasb.xbrl.org/2009-us-gaap/role/ref/legacyRef-commonPracticeRef-Publisher FASB-Name Accounting Standards Codification-Topic 740-SubTopic 10-Section 50-Paragraph 6-8-Publisher FASB-URI https://asc.fasb.org/1943274/2147482685/740 extlink & oid=121826272 & loc=d3e32621-409319-10-50-8 Details Name: us-gaap-DeferredTaxAssetsOperatingLossCarryforwards Namespace Prefix: us-gaap\_Data Type: xbrl:monetaryItemType Balance Type: debit Period Type: instantX-DefinitionAmount, before allocation of valuation allowance, of deferred tax asset attributable to deductible temporary differences, classified as other. ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef-Publisher FASB-Topic 740-SubTopic 10-Name Accounting Standards Codification-Topic 740-SubTopic 10-Section 50-Paragraph 6-Publisher FASB-URI https://asc.fasb.org/1943274/2147482685/740 extlink & oid=121826272 & loc=d3e32621-409319-Reference 10-50-6-Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef-Publisher FASB-Name Accounting Standards Codification-Topic 740-SubTopic 10-Section 50-Paragraph 8-Publisher FASB-URI https://asc.fasb.org/1943274/2147482685/740 extlink & oid=121826272 & loc=d3e32632-409319-10-50-8 Details Name: us-gaap-DeferredTaxAssetsTaxDeferredExpenseCompensationAndBenefitsShareBasedCompensationCost Namespace Prefix: us-gaap\_Data Type: xbrl:monetaryItemType Balance Type: debit Period Type: instantX-DefinitionAmount of deferred tax assets for which it is more likely than not that a tax benefit will not be realized. ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef-Publisher FASB-Topic 740-SubTopic 10-Name Accounting Standards Codification-Topic 740-SubTopic 10-Section 50-Paragraph 2-Subparagraph (c)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482685/740 extlink & oid=121826272 & loc=d3e32537-409319-10-50-2 Details Name: us-gaap-DeferredTaxAssetsValuationAllowance Namespace Prefix: us-gaap\_Data Type: xbrl:monetaryItemType Balance Type: credit Period Type: instantX-DefinitionAmount, after deferred tax asset, of deferred tax liability attributable to taxable differences without jurisdictional netting. ReferencesReference 1: http://fasb-www.xbrl.org/2009-us-gaap/role/commonPracticeRef-ref/legacyRef-Publisher FASB-Topic 740-SubTopic 10-Name Accounting Standards Codification-Topic 740-SubTopic 10-Section 45-50-Paragraph 6-2-Publisher FASB-URI https://asc.fasb.org/1943274/2147482685/740 extlink & oid=123427490 & loc=d3e31931-409318-Reference 10-50-2-Reference 2: http://www.fasb.xbrl.org/2009-us-gaap/role/ref/legacyRef-commonPracticeRef-Publisher FASB-Name Accounting Standards Codification-Topic 740-SubTopic 10-Section 50-45-Paragraph 2-6-Publisher FASB-URI https://asc.fasb.org/1943274/2147482525/740 extlink & oid=121826272 & loc=d3e32537-409319-10-45-6 Details Name: us-gaap-DeferredTaxLiabilities Namespace Prefix: us-gaap\_Data Type: xbrl:monetaryItemType Balance Type: credit Period Type: instantX-DefinitionAmount of deferred tax liability attributable to taxable temporary differences classified as other. ReferencesReference 1: http://fasb-www.xbrl.org/2009-us-gaap/role/commonPracticeRef-ref/legacyRef-Publisher FASB-Topic 740-SubTopic 10-Name Accounting Standards Codification-Topic 740-SubTopic 10-Section 50-Paragraph 8-6-Publisher FASB-URI https://asc.fasb.org/1943274/2147482685/740 extlink & oid=121826272 & loc=d3e32621-409319-10-50-8 Details Name: us-gaap-DeferredTaxLiabilitiesOther Namespace Prefix: us-gaap\_Data Type: xbrl:monetaryItemType Balance Type: credit Period Type: instantIncome Taxes (Details Narrative)-USD (\$) 12 Months Ended Feb. Ended Dec. 46,311, 2022-2023 Feb. 15, 2022-Dec. 31, 2022 Operating loss carryforward \$ 25,288,949,840, 000 \$ 44,171,753,644, 000 Net operating loss carry forward expected to expire amount \$ 11,196,000 Net operating loss expiration term 2034 through 2037 NOLs usage against taxable income, percentage 80.00% NOLs carryforwards term three-year period Penalties or interest liabilities accrue Proceeds from issuance of common stock \$ 0,22,000,000 Number of warrants issued 290,557 Exercises in period 761,670 Percentage of overallotment 15.00% Common Stock [Member] Number of warrants issued 5,811,138 Warrant [Member] Number of warrants issued 5,811,138 Vesting period, term 5 years Warrant [Member] Private Placement [Member] Number of warrants issued 1,052,227 Number of warrants issued 290,557 Vesting period, term 5 years Exercise price per share \$ 0.5-1625 Warrant [Member] Over-Allotment Option [Member] Number of warrants issued 761,670 Vesting period, term 5 years Exercise price per share \$ 5.00 Ownership [Member] Percentage of ownership change 50.00% X-DefinitionNet operating loss carry forward expected to expire amount. ReferencesNo definition available. Details Name: CEAD\_NetOperatingLossCarryForwardExpectedToExpireAmount Namespace Prefix: CEAD\_Data Type: xbrl:monetaryItemType Balance Type: debit Period Type: instantX-DefinitionNet operating loss expiration term. ReferencesNo definition available. Details Name: CEAD\_NetOperatingLossExpirationTerm Namespace Prefix: CEAD\_Data Type: xbrl:stringItemType Balance Type: na Period Type: durationX-DefinitionNOLs carryforwards term description. ReferencesNo definition available. Details Name: CEAD\_NolsCarryforwardsTermDescription Namespace Prefix: CEAD\_Data Type: xbrl:stringItemType Balance Type: na Period Type: durationX-DefinitionNOLs usage against taxable income percentage. ReferencesNo definition available. Details Name: CEAD\_NolsUsageAgainstTaxableIncomePercentage Namespace Prefix: CEAD\_Data Type: dtr-types: percentItemType Balance Type: na Period Type: instantX-DefinitionPercentage of overallotment. ReferencesNo definition available. Details Name: CEAD\_PercentageOfOverallotment Namespace Prefix: CEAD\_Data Type: dtr-types: percentItemType Balance Type: na Period Type: durationX-DefinitionThe percentage of ownership of common stock or equity participation in the investee accounted for under the equity method of accounting. ReferencesReference 1: http://fasb-www.xbrl.org/2003-us-gaap/role/disclosureRef-ref/legacyRef-Publisher FASB-Topic 323-SubTopic 10-Name Accounting Standards Codification-Topic 323-SubTopic 10-Section 50-Paragraph 3-Subparagraph (a) (1)-Publisher FASB-URI https://asc.fasb.org/1943274/2147481687/323 extlink & oid=114001798 & loc=d3e33918-111571-10-50-3 Details Name: us-gaap-EquityMethodInvestmentOwnershipPercentage Namespace Prefix: us-gaap\_Data Type: dtr-types: percentItemType Balance Type: na five months, Period Type: instantX-DefinitionThe amount of estimated penalties and interest accrued as thirteen days includes, but is not limited to, combination of market performance or service condition the balance sheet date arising from income tax examinations. ReferencesReference 1: http://www.xbrl.org/2003-2009/role/exampleRef-commonPracticeRef-Publisher FASB-Topic 740-SubTopic 10-Name Accounting Standards Codification-Topic 718-SubTopic 10-Section 50-Paragraph 2-15-Subparagraph (a-c) (1)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482685/740 extlink & oid=128089324 & loc=d3e5070-113901-10-50-15 Details Name: us-gaap-ShareBasedCompensationArrangementByShareBasedPaymentAwardAwardVestingPeriod-gaap-IncomeTaxExaminationPenaltiesAndInterestAccrued Namespace Prefix: us-gaap\_Data Type: xbrl:durationItemType monetaryItemType Balance Type: credit Period Type: instantX-DefinitionAmount of operating loss carryforward, before tax effects, available to reduce future taxable income under enacted tax laws. ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef-Publisher FASB-Name



Accounting Standards Codification- Topic 740- SubTopic 10- Section 50- Paragraph 3- Subparagraph (a)- **Publisher FASB-** URI <https://asc.fasb.org/1943274/2147482685/740>  
**extlink & oid = 121826272 & loc = d3e32559- 409319- 10- 50- 3** Details Name: us- gaap- OperatingLossCarryforwards Namespace Prefix: us- gaap\_ Data Type: xbrli:  
monetaryItemType Balance Type: debit Period Type: instantX- **Definition**The cash inflow from the additional..... Balance Type: Period Type: X- Details Name:  
srt\_ScheduleOfEquityMethodInvestmentEquityMethodInvesteeNameAxis = CEAD\_OwnershipMember Namespace Prefix: Data Type: na Balance Type: Period Type: Subsequent  
Events (Details Narrative)- **Subsequent Event [ Member ]-** shares Jan. **17-03, 2023-2024** Jan. **03-02, 2023-2024 Dec-Jan, 31-05, 2022 Dec-31, 2021**Subsequent **2024Subsequent**  
Event [ Line Items ] **Common stock Number of options positions eliminated outstanding 7- percent 23, 953, 974 1, 600- 00 % 3 - 835**Common Stock [ Member ]Subsequent Event [ **Line Items** ] **Common stock options outstanding 8- 076, 372** Directors [ Member ] 2021 **Equity Plan [ Member ]** Restricted Stock Units (RSUs) [ Member ] Subsequent Event [ Line  
Items ] Number of shares vested in period **119- 136, 032** Directors [ Member ] 2021 **Equity Plan [ Member ]** Restricted Stock Units (RSUs) [ Member ] Subsequent Event [ Member ]  
Subsequent Event [ Line Items ] **365 136, 365 X- Definition**Number of positions eliminated or furloughed percent. ReferencesNo definition available. Details Name:  
**CEAD\_NumberOfPositionsEliminatedOrFurloughedPercent** Namespace Prefix: CEAD\_ Data Type: dtr- types: percentItemType Balance Type: na Period Type: instantX-  
**Definition**The number number of shares equity- based payment instruments, excluding stock (or unit) options, that vested in during the reporting period 3- 366 119- 032 X-  
**Definition**Total number of common shares of an entity that have been sold or granted to shareholders (includes common shares that were issued, repurchased and remain in the  
treasury). These shares represent capital invested by the firm's shareholders and owners, and may be all or only a portion of the number of shares authorized. Shares issued include  
shares outstanding and shares held in the treasury-. ReferencesReference 1: [http://fasb-www.xbrl.org/2003-us-gaap/role/disclosureRef/ref/legacyRef-PublisherFASB-Topic](http://fasb-www.xbrl.org/2003-us-gaap/role/disclosureRef/ref/legacyRef-PublisherFASB-Topic718-SubTopic10)  
**718- SubTopic 10-** Name Accounting Standards Codification- Topic 210- SubTopic 10- Section S99- 50- Paragraph 1- 2- Subparagraph (SX- 210- 5- c) (2) (iii) (02 (29- ))- **Publisher**  
**FASB-** URI <https://asc.fasb.org/extlink&oid=120391452&loc=d3e13212-122682> Details Name: us- gaap- CommonStockSharesIssued Namespace Prefix: us- gaap\_ Data  
Type: xbrli: sharesItemType Balance Type: na Period Type: instantX- **Definition**The number of equity- based payment instruments, excluding stock (or unit) options, that vested during  
the reporting period. ReferencesReference 1: <http://1943274/2147480429> www. xbrl. org/ 2003/ role/ disclosureRef- **Publisher FASB- Name** Accounting Standards Codification-  
Topic- 718- SubTopic- 10- Section- 50- Paragraph- 2- Subparagraph (e) (2) (iii) (02)- URI <https://asc.fasb.org/extlink&oid=128089324&loc=d3e5070-113901> Details Name: us-  
gaap\_ ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsVestedInPeriod Namespace Prefix: us- gaap\_ Data Type: 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. **ReferencesReference 1:**  
[http://www.xbrl.org/2003/role/disclosureRef- Topic 830- SubTopic 30- Name Accounting Standards Codification- Section 50- Paragraph 2- Publisher FASB- URI](http://www.xbrl.org/2003/role/disclosureRef-Topic830-SubTopic30-NameAccountingStandardsCodification-Section50-Paragraph2-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147481674/830-30-50-ReferencesNo---2Referencedefinitionavailable2:http://www.xbrl.org/2003/role/disclosureRef-Topic855-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph2-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147483399/855-10-50-2)  
[https://asc.fasb.org/1943274/2147481674/830-30-50-ReferencesNo--- 2Reference definition available 2: \[http://www.xbrl.org/2003/role/disclosureRef- Topic 855-\]\(http://www.xbrl.org/2003/role/disclosureRef-Topic855-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph2-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147483399/855-10-50-2\)  
\*\*SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 2- Publisher FASB- URI https://asc.fasb.org/1943274/2147483399/855-10-50-2\*\*  
Details Name: us- gaap\\_ SubsequentEventLineItems Namespace Prefix: us- gaap\\_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- Details Name: us-  
gaap\\_ StatementEquityComponentsAxis \*\*gaap\\_ SubsequentEventTypeAxis\*\* = us- gaap\\_ CommonStockMember \*\*gaap\\_ SubsequentEventMember\*\* Namespace Prefix: Data Type: na  
Balance Type: Period Type: X- Details Name: srt\\_ TitleOfIndividualAxis = \*\*CEAD\\_ DirectorsMember CEAD\\_ ThreeDirectorsMember\*\* Namespace Prefix: Data Type: na Balance  
Type: Period Type: X- Details Name: us- gaap\\_ PlanNameAxis \*\*gaap\\_ AwardTypeAxis\*\* = \*\*CEAD\\_ TwoThousandTwentyOneEquityPlanMember us-\*\*  
\*\*gaap\\_ RestrictedStockUnitsRSUMember\*\* Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us- gaap\\_ AwardTypeAxis = us-  
\*\*gaap\\_ RestrictedStockUnitsRSUMember\*\* Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us- gaap\\_ SubsequentEventTypeAxis = us-  
\*\*gaap\\_ SubsequentEventMember\*\* Namespace Prefix: Data Type: na Balance Type: Period Type:](https://asc.fasb.org/1943274/2147481674/830-30-50-ReferencesNo---2Referencedefinitionavailable2:http://www.xbrl.org/2003/role/disclosureRef-Topic855-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph2-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147483399/855-10-50-2)