

Risk Factors Comparison 2025-04-04 to 2024-04-01 Form: 10-K

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

An investment in our securities involves a high degree of risk. You should consider carefully all of the risks described below, together with the other information contained in this filing, before making a decision to invest in our Units. If any of the following events occur, our business, financial condition and operating results may be materially adversely affected. In that event, the trading price of our securities could decline, and you could lose all or part of your investment. Risks Relating to Our Search For, Consummation of, or Inability to Consummate, our Initial Business Combination We may engage our underwriters or one of their respective affiliates to provide additional services to us, which may include acting as financial advisor in connection with an Initial Business Combination or as placement agent in connection with a related financing transaction. These financial incentives may cause our underwriters to have potential conflicts of interest in rendering any such additional services to us, including, for example, in connection with the sourcing and consummation of an Initial Business Combination. We may engage our underwriters or one of their respective affiliates to provide additional services to us, including, for example, identifying potential targets, providing financial advisory services, acting as a placement agent in a private offering or arranging debt financing transactions. We may pay such underwriters or their respective affiliate fair and reasonable fees or other compensation that would be determined at that time in an arm's length negotiation. Such underwriters or their respective affiliates' financial interests tied to the consummation of a business combination transaction may give rise to potential conflicts of interest in providing any such additional services to us, including potential conflicts of interest in connection with the sourcing and consummation of an Initial Business Combination. We may not be able to complete an Initial Business Combination with certain potential target companies if a proposed transaction with the target company may be subject to review or approval by regulatory authorities pursuant to certain U. S. or foreign laws or regulations. Certain acquisitions or business combinations may be subject to review or approval by regulatory authorities pursuant to certain U. S. or foreign laws or regulations. In the event that such regulatory approval or clearance is not obtained, or the review process is extended beyond the period of time that would permit an Initial Business Combination to be consummated with us, we may not be able to consummate a business combination with such target. Among other things, the U. S. Federal Communications Act prohibits foreign individuals, governments, and corporations from owning more than a specified percentage of the capital stock of a broadcast, common carrier, or aeronautical radio station licensee. In addition, U. S. law currently restricts foreign ownership of U. S. airlines. In the United States, certain mergers that may affect competition may require certain filings and review by the Department of Justice and the Federal Trade Commission, and investments or acquisitions that may affect national security are subject to review by the Committee on Foreign Investment in the United States ("CFIUS"). CFIUS is an interagency committee authorized to review certain transactions involving foreign investment in the United States by foreign persons in order to determine the effect of such transactions on the national security of the United States. Outside the United States, laws or regulations may affect our ability to consummate our Initial Business Combination with potential target companies incorporated or having business operations in jurisdiction where national security considerations, involvement in regulated industries (including telecommunications), or in businesses relating to a country's culture or heritage may be implicated. Our Sponsor is a U. S. entity, and the managing member of our Sponsor is a U. S. person. Our Sponsor is not controlled by and does not have substantial ties with a non-U. S. person. U. S. and foreign regulators generally have the power to deny the ability of the parties to consummate a transaction or to condition approval of a transaction on specified terms and conditions, which may not be acceptable to us or a target. In such event, we may not be able to consummate a transaction with that potential target. As a result of these various restrictions, the pool of potential targets with which we could complete an Initial Business Combination could be limited and we may be adversely affected in terms of competing with other SPACs which do not have similar foreign ownership issues. Moreover, the process of government review, whether by CFIUS or otherwise, could be lengthy. Because we have only a limited time to complete our Initial Business Combination, our failure to obtain any required approvals within the requisite time period may require us to liquidate. If we liquidate, our public stockholders may only receive \$ 10. 15 per share **(not including interest which may have been earned on the Trust Account)**, and our warrants and rights will expire worthless. This will also cause you to lose any potential investment opportunity in a target company and the chance of realizing future gains on your investment through any price appreciation in the combined company I- Bankers and Dawson James may have a conflict of interest in rendering services to us in connection with our Initial Business Combination. We have engaged I- Bankers and Dawson James to assist us in connection with our Initial Business Combination. We will pay I- Bankers and Dawson James the marketing fee for such services upon the consummation of our Initial Business Combination in an aggregate amount equal to \$ 0. 35 per unit, or \$ 3, 500, 000 in the aggregate (or up to 4, 025, 000 if the underwriters' over- allotment option is exercised in full). In addition, we will pay I- Bankers a finder's fee equal to 1. 0 % of the consideration issued to a target if the Initial Business Combination is consummated with a target introduced by I- Bankers. The Representative Shares and the Private Placement Warrants owned by I- Bankers and Dawson James will also be worthless if we do not consummate an Initial Business Combination. These financial interests may result in I- Bankers and Dawson James having a conflict of interest when providing the services to us in connection with an Initial Business Combination. Changes in the market for directors and officers' liability insurance could make it more difficult and more expensive for us to negotiate and complete an Initial Business Combination. In recent months, the market for directors and officers' liability insurance for blank check companies has changed in ways adverse to us and our officers and directors. Fewer insurance companies are offering quotes for directors and officers liability coverage, the premiums charged for such policies have generally increased and the terms of such policies have generally become less favorable. These trends may continue into the future. The increased cost and decreased availability of directors and officers' liability insurance could make it more difficult and more expensive for us to negotiate and consummate an Initial Business Combination. In order to obtain directors and officers liability insurance or modify its coverage as a result of becoming a public company, the post- business combination entity might need to incur greater expense, accept less favorable terms or both. However, any failure to obtain adequate directors and officers liability insurance could have an adverse impact on the post business combination entity's ability to attract and retain qualified officers and directors. In addition, even after we were to complete an Initial Business Combination, our directors and officers could still be subject to potential liability from claims arising from conduct alleged to have occurred prior to the Initial Business Combination. As a result, in order to protect our directors and officers, the post- business combination entity may need to purchase additional insurance with respect to any such claims ("Run- Off Insurance"). The need for Run- Off Insurance would be an added expense for the post- business combination entity, and could interfere with or frustrate our ability to consummate an Initial Business Combination on terms favorable to our stockholders. We may issue our shares to investors in connection with our Initial Business Combination at a price that

is less than the prevailing market price of our shares at that time. In connection with our Initial Business Combination, we may issue shares to investors in private placement transactions (so-called PIPE transactions) at a price of \$ 10.15 per share or which approximates the per-share amounts in our Trust Account at such time, which is generally approximately \$ 10.15 **(not including interest which may have been earned on the Trust Account)**. The purpose of such issuances will be to enable us to provide sufficient liquidity to the post-business combination entity. The price of the shares we issue may therefore be less, and potentially significantly less, than the market price for our shares at such time. Our public stockholders may not be afforded an opportunity to vote on our proposed Initial Business Combination, and even if we hold a vote, holders of our Founder Shares will participate in such vote, which means we may complete our Initial Business Combination even though a majority of our public stockholders do not support such a combination. We may not hold a stockholder vote to approve our Initial Business Combination unless the business combination would require stockholder approval under applicable state law or the rules of Nasdaq or if we decide to hold a stockholder vote for business or other reasons. For instance, the Nasdaq rules currently allow us to engage in a tender offer in lieu of a stockholder meeting but would still require us to obtain stockholder approval if we were seeking to issue more than 20% of our outstanding shares to a target business as consideration in any business combination. Therefore, if we were structuring a business combination that required us to issue more than 20% of our outstanding shares, we would seek stockholder approval of such business combination. However, except for as required by law, the decision as to whether we will seek stockholder approval of a proposed business combination or will allow stockholders to sell their shares to us in a tender offer will be made by us, solely in our discretion, and will be based on a variety of factors, such as the timing of the transaction and whether the terms of the transaction would otherwise require us to seek stockholder approval. Even if we seek stockholder approval, the holders of our Founder Shares will participate in the vote on such approval. Accordingly, we may consummate our Initial Business Combination even if holders of a majority of the outstanding shares of our Class A common stock do not approve of the business combination we consummate. Please see the section entitled “Proposed Business — Stockholders May Not Have the Ability to Approve Our Initial Business Combination” in the Prospectus for additional information. If we seek stockholder approval of our Initial Business Combination, our Sponsor, officers and directors have agreed to vote in favor of such Initial Business Combination, regardless of how our public stockholders vote. Unlike many other blank check companies in which the Initial Stockholders agree to vote their Founder Shares in accordance with the majority of the votes cast by the public stockholders in connection with an Initial Business Combination, our Sponsor, officers and directors have agreed to vote their Founder Shares, as well as any Public Shares they may purchase, in favor of our Initial Business Combination. Our Sponsor will own 20% of our outstanding shares of common stock (excluding the Representative shares). As a result, in addition to the **2,875,000** Founder Shares held by our Sponsor and the **250,287,000-500** Representative ~~shares~~ **Shares**, we ~~would do not need any 3,625,001, or approximately 36.3%, of the 10 of the 739,881,000,000~~ **Public Shares sold in remaining after the IPO, 2024 Redemption** to be voted in favor of a transaction (assuming all outstanding shares are voted) in order to have our Initial Business Combination approved ~~(assuming the underwriters’ over-allotment option is not exercised)~~. Furthermore, assuming only the minimum number of stockholders required to be present at the stockholders’ meeting held to approve our Initial Business Combination are present at such meeting, in addition to the Founder Shares held by our Sponsor and the **250,287,000-500** Representative ~~shares~~ **Shares**, we would ~~not need any only 437,501 of the 10-739,881,000,000~~ **Public Shares**, or approximately 4.4% of the shares sold as part of the Units in the IPO, to be voted in favor of our Initial Business Combination in order to have such transaction approved ~~(assuming the underwriters’ over-allotment option is not exercised)~~. In addition, in the event that our Board of Directors amends our bylaws to reduce the number of shares required to be present at a meeting of our stockholders, we would need even fewer Public Shares to be voted in favor of our Initial Business Combination to have such transaction approved. Accordingly, if we seek stockholder approval of our Initial Business Combination, it is more likely that the necessary stockholder approval will be received than would be the case if our Initial Stockholders, I-Bankers and Dawson James agreed to vote their shares in accordance with the majority of the votes cast by our public stockholders. Your only opportunity to affect the investment decision regarding a potential business combination may be limited to the exercise of your right to redeem your shares from us for cash, unless we seek stockholder approval of the business combination. At the time of your investment in us, you may not be provided with an opportunity to evaluate the specific merits or risks of one or more target businesses. Since our Board of Directors may complete a business combination without seeking stockholder approval, public stockholders may not have the right or opportunity to vote on the business combination, unless we seek such stockholder vote. Accordingly, if we do not seek stockholder approval, your only opportunity to affect the investment decision regarding a potential business combination may be limited to exercising your redemption rights within the period of time (which will be at least 20 business days) set forth in our tender offer documents mailed to our public stockholders in which we describe our Initial Business Combination. The ability of our public stockholders to redeem their shares for cash may make our financial condition unattractive to potential business combination targets, which may make it difficult for us to enter into a business combination with a target. We may seek to enter into a business combination transaction agreement with a prospective target that requires as a closing condition that we have a minimum net worth or a certain amount of cash. If too many public stockholders exercise their redemption rights, we would not be able to meet such closing condition and, as a result, would not be able to proceed with the business combination. The amount of the marketing fee payable to I-Bankers, Dawson James and an advisor of our choice (who is a member of FINRA or regulated broker-dealer) will not be adjusted for any shares that are redeemed in connection with a business combination and such amount of the marketing fee is not available for us to use as consideration in an Initial Business Combination. Furthermore, in no event will we redeem our Public Shares in an amount that would cause our net tangible assets to be less than \$ 5,000,001 both immediately before and after the consummation of our Initial Business Combination (so that we are not subject to the SEC’s “penny stock” rules) or any greater net tangible asset or cash requirement which may be contained in the agreement relating to our Initial Business Combination. Consequently, if accepting all properly submitted redemption requests would cause our net tangible assets to be less than \$ 5,000,001 both immediately before and after the consummation of our Initial Business Combination or such greater amount necessary to satisfy a closing condition as described above, we would not proceed with such redemption and the related business combination and may instead search for an alternate business combination. Prospective targets will be aware of these risks and, thus, may be reluctant to enter into a business combination transaction with us. If we are able to consummate an Initial Business Combination, the per-share value of shares held by non-redeeming stockholders will reflect our obligation to pay the marketing fee. The ability of our public stockholders to exercise redemption rights with respect to a large number of our shares may not allow us to complete the most desirable business combination or optimize our capital structure. At the time we enter into an agreement for our Initial Business Combination, we will not know how many stockholders may exercise their redemption rights, and therefore will need to structure the transaction based on our expectations as to the number of shares that will be submitted for redemption. If our business combination agreement requires us to use a portion of the cash in the Trust Account to pay the purchase price, or requires us to have a minimum amount of cash at closing, we will need to reserve a portion of the cash in the Trust Account to meet such requirements, or arrange for third party financing. In addition, if a larger number of shares is submitted for redemption

than we initially expected, we may need to restructure the transaction to reserve a greater portion of the cash in the Trust Account or arrange for third party financing. Raising additional third- party financing may involve dilutive equity issuances or the incurrence of indebtedness at higher than desirable levels. Furthermore, this dilution would increase to the extent that the anti- dilution provision of the Class B common stock results in the issuance of Class A shares on a greater than one- to- one basis upon conversion of the Class B common stock at the time of our business combination. The amount of the marketing fee payable to I- Bankers and Dawson James will not be adjusted for any shares that are redeemed in connection with an Initial Business Combination. The above considerations may limit our ability to complete the most desirable business combination available to us or optimize our capital structure, or may incentivize us to structure a transaction whereby we issue shares to new investors and not to sellers of target businesses. The ability of our public stockholders to exercise redemption rights with respect to a large number of our shares could increase the probability that our Initial Business Combination would be unsuccessful and that you would have to wait for liquidation in order to redeem your stock. If our Initial Business Combination agreement requires us to use a portion of the cash in the Trust Account to pay the purchase price, or requires us to have a minimum amount of cash at closing, the probability that our Initial Business Combination would be unsuccessful is increased. If our Initial Business Combination is unsuccessful, you would not receive your pro rata portion of the Trust Account until we liquidate the Trust Account. If you are in need of immediate liquidity, you could attempt to sell your stock in the open market; however, at such time our stock may trade at a discount to the pro rata amount per share in the Trust Account. In either situation, you may suffer a material loss on your investment or lose the benefit of funds expected in connection with our redemption until we liquidate or you are able to sell your stock in the open market. The requirement that we complete our Initial Business Combination within the prescribed time frame may give potential target businesses leverage over us in negotiating a business combination and may decrease our ability to conduct due diligence on potential business combination targets as we approach our dissolution deadline, which could undermine our ability to complete our business combination on terms that would optimize value for our stockholders. Any potential target business with which we enter into negotiations concerning a business combination will be aware that we must complete our Initial Business Combination within the Combination Period. Consequently, such target business may obtain leverage over us in negotiating a business combination, knowing that if we do not complete our Initial Business Combination with that particular target business, we may be unable to complete our Initial Business Combination with any target business. This risk will increase as we get closer to the timeframe described above. In addition, we may have limited time to conduct due diligence and may enter into our Initial Business Combination on terms that we would have rejected upon a more comprehensive investigation. We may not be able to complete our Initial Business Combination within the prescribed time frame, in which case we would cease all operations except for the purpose of winding up and we would redeem our Public Shares and liquidate, in which case our public stockholders may only receive \$ 10. 15 per share, or less than such amount in certain circumstances. We must complete our Initial Business Combination within the Combination Period. We may not be able to find a suitable target business and complete our Initial Business Combination within such time period. Furthermore, our ability to complete our Initial Business Combination may be negatively impacted by general market conditions, volatility in the capital and debt markets and the other risks described herein, including the impact of events such as the war between Russia and the Ukraine. If we have not completed our Initial Business Combination within such time period, we will: (i) cease all operations except for the purpose of winding up, (ii) as promptly as reasonably possible but not more than ten business days thereafter, redeem the Public Shares, at a per- share price, payable in cash, equal to the aggregate amount then on deposit in the Trust Account, including interest (which interest shall be net of taxes payable, and less up to \$ 100, 000 of interest to pay dissolution expenses) divided by the number of then outstanding Public Shares, which redemption will completely extinguish public stockholders' rights as stockholders (including the right to receive further liquidation distributions, if any), subject to applicable law, and (iii) as promptly as reasonably possible following such redemption, subject to the approval of our remaining stockholders and our Board of Directors, dissolve and liquidate, subject in each case to our obligations under Delaware law to provide for claims of creditors and the requirements of other applicable law. In such case, our public stockholders may only receive \$ 10. 15 per share and our rights will expire worthless. In certain circumstances, our public stockholders may receive less than \$ 10. 15 per share on the redemption of their shares. If we seek stockholder approval of our Initial Business Combination, our Initial Stockholders, directors, executive officers, advisors and their affiliates may elect to purchase shares from public stockholders, which may influence a vote on a proposed business combination and reduce the public " float " of our Class A common stock. If we seek stockholder approval of our Initial Business Combination and we do not conduct redemptions in connection with our business combination pursuant to the tender offer rules, our Initial Stockholders, directors, executive officers, advisors or their affiliates may purchase shares in privately negotiated transactions or in the open market either prior to or following the completion of our Initial Business Combination, although they are under no obligation to do so. However, they have no current commitments, plans or intentions to engage in such transactions and have not formulated any terms or conditions for any such transactions. None of the funds in the Trust Account will be used to purchase shares in such transactions. Such a purchase may include a contractual acknowledgement that such stockholder, although still the record holder of our shares is no longer the beneficial owner thereof and therefore agrees not to exercise its redemption rights. In the event that our Initial Stockholders, directors, executive officers, advisors or their affiliates purchase shares in privately negotiated transactions from public stockholders who have already elected to exercise their redemption rights, such selling stockholders would be required to revoke their prior elections to redeem their shares. The purpose of such purchases could be to vote such shares in favor of the business combination and thereby increase the likelihood of obtaining stockholder approval of the business combination or to satisfy a closing condition in an agreement with a target that requires us to have a minimum net worth or a certain amount of cash at the closing of our business combination, where it appears that such requirement would otherwise not be met. This may result in the completion of a business combination that may not otherwise have been possible. Any such purchases of our securities may result in the completion of our Initial Business Combination that may not otherwise have been possible. Any such purchases will be reported pursuant to Section 13 and Section 16 of the Exchange Act to the extent such purchasers are subject to such reporting requirements. In addition, if such purchases are made, the public " float " of our Class A common stock and the number of beneficial holders of our securities may be reduced, possibly making it difficult to maintain or obtain the quotation, listing or trading of our securities on a national securities exchange. However, in the event we conduct redemptions in connection with our Initial Business Combination pursuant to the tender offer rules, if our Initial Stockholders, I- Bankers, Dawson James, directors, executive officers, advisors or their affiliates were to purchase shares or warrants from public stockholders, such purchases would be structured in compliance with the requirements of Rule 14e- 5 under the Exchange Act including, in pertinent part, through adherence to the following: • the Company' s registration statement / proxy statement filed for its business combination transaction would disclose the possibility that the Company' s Initial Stockholders, I- Bankers, Dawson James, directors, officers, advisors or their or its respective affiliates may purchase shares from public stockholders outside the redemption process, along with the purpose of such purchases; • if the Company' s Initial Stockholders, I- Bankers, Dawson James, directors, officers, advisors or their or its respective affiliates were to purchase shares from public stockholders, they would do so at a price no higher than the price

offered through the Company's redemption process; ● the Company's registration statement / proxy statement filed for its business combination transaction would include a representation that any of the Company's securities purchased by the Company's Initial Stockholders, I- Bankers, Dawson James, directors, officers, advisors or their or its respective affiliates would not be voted in favor of approving the business combination transaction; ● the Company's Initial Stockholders, I- Bankers, Dawson James, directors, officers, advisors or their or its respective affiliates would not possess any redemption rights with respect to the Company's securities or, if they do acquire and possess redemption rights, they would waive such rights; and ● the Company would disclose in its Form 8- K, before to the Company's security holder meeting to approve the business combination transaction, the following material items: ● the amount of the Company's securities purchased outside of the redemption offer by the Company's Sponsor, directors, officers, advisors or their affiliates, along with the purchase price; ● the purpose of the purchases by the Company's Initial Stockholders, I- Bankers, Dawson James, directors, officers, advisors or their or its respective affiliates; ● the impact, if any, of the purchases by the Company's Initial Stockholders, I- Bankers, Dawson James, directors, officers, advisors or their or its respective affiliates on the likelihood that the business combination transaction will be approved; ● the identities of Company security holders who sold to the Company's Sponsor, directors, officers, advisors or their affiliates (if not purchased on the open market) or the nature of Company security holders (e. g., 5 % security holders) who sold to the Company's Initial Stockholders, I- Bankers, Dawson James, directors, officers, advisors or their or its respective affiliates; and ● the number of Company securities for which the Company has received redemption requests pursuant to its redemption offer. If a stockholder fails to receive notice of our offer to redeem our Public Shares in connection with our business combination, or fails to comply with the procedures for tendering its shares, such shares may not be redeemed. We will comply with the tender offer rules or proxy rules, as applicable, when conducting redemptions in connection with our business combination. Despite our compliance with these rules, if a stockholder fails to receive our tender offer or proxy materials, as applicable, such stockholder may not become aware of the opportunity to redeem its shares. In addition, the tender offer documents or proxy materials, as applicable, that we will furnish to holders of our Public Shares in connection with our Initial Business Combination will describe the various procedures that must be complied with in order to validly tender or redeem Public Shares. In the event that a stockholder fails to comply with these procedures, its shares may not be redeemed. See the section in the Prospectus titled " Proposed Business — Business Strategy — Tendering stock certificates in connection with a tender offer or redemption rights. " You will not be entitled to protections normally afforded to investors of many other blank check companies. Since the net proceeds of the IPO and the sale of the Private Placement Warrants are intended to be used to complete an Initial Business Combination with a target business that has not been identified, we may be deemed to be a " blank check " company under the United States securities laws. However, because we have net tangible assets in excess of \$ 5, 000, 000 and we have filed a Current Report on Form 8- K, including an audited balance sheet demonstrating this fact, we are exempt from rules promulgated by the SEC to protect investors in blank check companies, such as Rule 419. Accordingly, investors will not be afforded the benefits or protections of those rules. Among other things, if we were subject to Rule 419, that rule would prohibit the release of any interest earned on funds held in the Trust Account to us unless and until the funds in the Trust Account were released to us in connection with our completion of an Initial Business Combination. For a more detailed comparison of our offering to offerings that comply with Rule 419, please see the section in the Prospectus titled " Proposed Business — Comparison of Our initial offering to Those of Blank Check Companies Subject to Rule 419. " If we seek stockholder approval of our Initial Business Combination and we do not conduct redemptions pursuant to the tender offer rules, and if you or a " group " of stockholders are deemed to hold 15 % or more of our Class A common stock, you will lose the ability to redeem all such shares equal to or in excess of 15 % of our Class A common stock. If we seek stockholder approval of our Initial Business Combination and we do not conduct redemptions in connection with our Initial Business Combination pursuant to the tender offer rules, our **Charter amended and restated certificate of incorporation** provides that a public stockholder, together with any affiliate of such stockholder or any other person with whom such stockholder is acting in concert or as a " group " (as defined under Section 13 of the Exchange Act), will be restricted from seeking redemption rights with respect to an aggregate of 15 % or more of the shares sold in the IPO, which we refer to as the " Excess Shares. " However, we would not be restricting our stockholders' ability to vote all of their shares (including Excess Shares) for or against our business combination. Your inability to redeem the Excess Shares will reduce your influence over our ability to complete our business combination and you could suffer a material loss on your investment in us if you sell Excess Shares in open market transactions. Additionally, you will not receive redemption distributions with respect to the Excess Shares if we complete our business combination. And as a result, you will continue to hold that number of shares equal to or exceeding 15 % and, in order to dispose of such shares, would be required to sell your stock in open market transactions, potentially at a loss. Because of our limited resources and the significant competition for business combination opportunities, it may be more difficult for us to complete our Initial Business Combination. If we are unable to complete our Initial Business Combination, our public stockholders may receive only approximately \$ 10. 15 per share, on our redemption, and our rights will expire worthless. We expect to encounter intense competition from other entities having a business objective similar to ours, including private investors (which may be individuals or investment partnerships), other blank check companies and other entities, domestic and international, competing for the types of businesses we intend to acquire. Many of these individuals and entities are well- established and have extensive experience in identifying and effecting, directly or indirectly, acquisitions of companies operating in or providing services to various industries. Many of these competitors possess greater technical, human and other resources or more local industry knowledge than we do and our financial resources will be relatively limited when contrasted with those of many of these competitors. While we believe there are numerous target businesses we could potentially acquire with the net proceeds of the IPO and the sale of the Private Placement Warrants, our ability to compete with respect to the acquisition of certain target businesses that are sizable will be limited by our available financial resources. This inherent competitive limitation gives others an advantage in pursuing the acquisition of certain target businesses. Furthermore, if we are obligated to pay cash for the shares of Class A common stock redeemed and, in the event we seek stockholder approval of our business combination, we make purchases of our Class A common stock, the resources available to us for our Initial Business Combination will potentially be reduced. Any of these obligations may place us at a competitive disadvantage in successfully negotiating a business combination. If we are unable to complete our Initial Business Combination, our public stockholders may receive only approximately \$ 10. 15 per share on the liquidation of our Trust Account **(not including interest which may have been earned on the Trust Account)** and our rights will expire worthless. In certain circumstances, our public stockholders may receive less than \$ 10. 15 per share upon our liquidation. If the net proceeds of the IPO and the sale of the Private Placement Warrants not being held in the Trust Account are insufficient to allow us to operate for at least the duration of the Combination Period, we may be unable to complete our Initial Business Combination, in which case our public stockholders may only receive \$ 10. 15 per share, or less than such amount in certain circumstances, and our rights will expire worthless. We believe that the funds available to us outside of the Trust Account will be sufficient to allow us to operate for at least the duration of the Combination Period; however, we cannot assure you that our estimate is accurate. Of the funds available to us, we could use a portion of the funds available to us to pay fees

to consultants to assist us with our search for a target business. We could also use a portion of the funds as a down payment or to fund a “no-shop” provision (a provision in letters of intent designed to keep target businesses from “shopping” around for transactions with other companies on terms more favorable to such target businesses) with respect to a particular proposed business combination, although we do not have any current intention to do so. If we entered into a letter of intent where we paid for the right to receive exclusivity from a target business and were subsequently required to forfeit such funds (whether as a result of our breach or otherwise), we might not have sufficient funds to continue searching for, or conduct due diligence with respect to, a target business. If we are unable to complete our Initial Business Combination, our public stockholders may receive only approximately \$ 10.15 per share on the liquidation of our Trust Account **(not including interest which may have been earned on the Trust Account)** and our rights will expire worthless. In certain circumstances, our public stockholders may receive less than \$ 10.15 per share upon our liquidation. If the net proceeds of the IPO and the sale of the Private Placement Warrants not being held in the Trust Account are insufficient, it could limit the amount available to fund our search for a target business or businesses and complete our Initial Business Combination and we will depend on loans from our Initial Stockholders or management team to fund our search, to pay our taxes and to complete our business combination. If we are required to seek additional capital, we would need to borrow funds from our Initial Stockholders, management team or other third parties to operate or may be forced to liquidate. None of our Initial Stockholders, members of our management team or any of their affiliates is under any obligation to advance funds to us in such circumstances. Any such advances would be repaid only from funds held outside the Trust Account or from funds released to us upon completion of our Initial Business Combination. Up to \$ 1,500,000 of such working capital loans may be convertible into private placement-equivalent warrants at a price of \$ 1.00 per warrant at the option of the lender. Such warrants would be identical to the Private Placement Warrants, including as to exercise price, exercisability and exercise period of the underlying warrants. We do not expect to seek loans from parties other than our Initial Stockholders or an affiliate of our Initial Stockholders as we do not believe third parties will be willing to loan such funds and provide a waiver against any and all rights to seek access to funds in our Trust Account. If we are unable to complete our Initial Business Combination because we do not have sufficient funds available to us, we will be forced to cease operations and liquidate the Trust Account. Consequently, our public stockholders may only receive approximately \$ 10.15 per share on our redemption of our Public Shares **(not including interest which may have been earned on the Trust Account)**, and our rights will expire worthless. In certain circumstances, our public stockholders may receive less than \$ 10.15 per share upon our liquidation. We may seek acquisition opportunities in companies that may be outside of our management’s areas of expertise. We will consider a business combination outside of our management’s areas of expertise if a business combination candidate is presented to us and we determine that such candidate offers an attractive acquisition opportunity for our Company. In the event we elect to pursue an acquisition outside of the areas of our management’s expertise, our management’s expertise may not be directly applicable to its evaluation or operation, and the information contained in this filing regarding the areas of our management’s expertise would not be relevant to an understanding of the business that we elect to acquire. As a result, our management may not be able to adequately ascertain or assess all of the significant risk factors. Accordingly, any stockholders who choose to remain stockholders following our business combination could suffer a reduction in the value of their shares. Such stockholders are unlikely to have a remedy for such reduction in value unless they are able to successfully claim that the reduction was due to the breach by our officers or directors of a duty of care or other fiduciary duty owed to them, or if they are able to successfully bring a private claim under securities laws that the tender offer materials or proxy statement relating to the business combination contained an actionable material misstatement or material omission. Although we have identified general criteria and guidelines that we believe are important in evaluating prospective target businesses, we may enter into our Initial Business Combination with a target that does not meet such criteria and guidelines, and as a result, the target business with which we enter into our Initial Business Combination may not have attributes entirely consistent with our general criteria and guidelines. Although we have identified general criteria and guidelines for evaluating prospective target businesses, it is possible that a target business with which we enter into our Initial Business Combination will not have all of these positive attributes. If we complete our Initial Business Combination with a target that does not meet some or all of these guidelines, such combination may not be as successful as a combination with a business that does meet all of our general criteria and guidelines. In addition, if we announce a prospective business combination with a target that does not meet our general criteria and guidelines, a greater number of stockholders may exercise their redemption rights, which may make it difficult for us to meet any closing condition with a target business that requires us to have a minimum net worth or a certain amount of cash. In addition, if stockholder approval of the transaction is required by law, or we decide to obtain stockholder approval for business or other legal reasons, it may be more difficult for us to attain stockholder approval of our Initial Business Combination if the target business does not meet our general criteria and guidelines. If we are unable to complete our Initial Business Combination, our public stockholders may receive only approximately \$ 10.15 per share on the liquidation of our Trust Account **(not including interest which may have been earned on the Trust Account)** and our rights will expire worthless. In certain circumstances, our public stockholders may receive less than \$ 10.15 per share upon our liquidation. **We may seek business combination opportunities with an early stage company, a financially unstable business or an entity lacking an established record of revenue, cash flow or earnings, which could subject us to volatile revenues, cash flows or earnings or difficulty in retaining key personnel. To the extent we complete our Initial Business Combination with an early stage company, a financially unstable business or an entity lacking an established record of sales or earnings, we may be affected by numerous risks inherent in the operations of the business with which we combine. These risks include investing in a business without a proven business model and with limited historical financial data, volatile revenues or earnings, intense competition and difficulties in obtaining and retaining key personnel. Although our officers and directors will endeavor to evaluate the risks inherent in a particular target business, we may not be able to properly ascertain or assess all of the significant risk factors and we may not have adequate time to complete due diligence. Furthermore, some of these risks may be outside of our control and leave us with no ability to control or reduce the chances that those risks will adversely impact a target business.** We are not required to obtain an opinion from an independent investment banking firm or from an independent accounting firm, and consequently, you may have no assurance from an independent source that the price we are paying for the business is fair to our Company from a financial point of view. Unless we complete our business combination with an affiliated entity, or our board cannot independently determine the fair market value of the target business or businesses, we are not required to obtain an opinion from an independent investment banking firm that is a member of FINRA or from an independent accounting firm that the price we are paying for a target is fair to our Company from a financial point of view. If no opinion is obtained, our stockholders will be relying on the judgment of our Board of Directors, who will determine fair market value based on standards generally accepted by the financial community. Such standards used will be disclosed in our tender offer documents or proxy solicitation materials, as applicable, related to our Initial Business Combination. Resources could be wasted in researching acquisitions that are not completed, which could materially adversely affect subsequent attempts to locate and acquire or merge with another business. If we are unable to complete our Initial Business Combination, our public stockholders may receive only

approximately \$ 10.15 per share on the liquidation of our Trust Account and our rights will expire worthless. We anticipate that the investigation of each specific target business and the negotiation, drafting and execution of relevant agreements, disclosure documents and other instruments will require substantial management time and attention and substantial costs for accountants, attorneys and others. If we decide not to complete a specific Initial Business Combination, the costs incurred up to that point for the proposed transaction likely would not be recoverable. Furthermore, if we reach an agreement relating to a specific target business, we may fail to complete our Initial Business Combination for any number of reasons including those beyond our control. Any such event will result in a loss to us of the related costs incurred which could materially adversely affect subsequent attempts to locate and acquire or merge with another business. If we are unable to complete our Initial Business Combination, our public stockholders may receive only approximately \$ 10.15 per share on the liquidation of our Trust Account **(not including interest which may have been earned on the Trust Account)** and our rights will expire worthless. In certain circumstances, our public stockholders may receive less than \$ 10.15 per share upon our liquidation. We may have a limited ability to assess the management of a prospective target business and, as a result, may affect our Initial Business Combination with a target business whose management may not have the skills, qualifications or abilities to manage a public company. When evaluating the desirability of effecting our Initial Business Combination with a prospective target business, our ability to assess the target business' management may be limited due to a lack of time, resources or information. Our assessment of the capabilities of the target' s management, therefore, may prove to be incorrect and such management may lack the skills, qualifications or abilities we suspected. Should the target' s management not possess the skills, qualifications or abilities necessary to manage a public company, the operations and profitability of the post-combination business may be negatively impacted. Accordingly, any stockholders who choose to remain stockholders following the business combination could suffer a reduction in the value of their shares. Such stockholders are unlikely to have a remedy for such reduction in value unless they are able to successfully claim that the reduction was due to the breach by our officers or directors of a duty of care or other fiduciary duty owed to them, or if they are able to successfully bring a private claim under securities laws that the tender offer materials or proxy statement relating to the business combination contained an actionable material misstatement or material omission. The officers and directors of an acquisition candidate may resign upon completion of our Initial Business Combination. The departure of a business combination target' s key personnel could negatively impact the operations and profitability of our post-combination business. The role of an acquisition candidate' s key personnel upon the completion of our Initial Business Combination cannot be ascertained at this time. Although we contemplate that certain members of an acquisition candidate' s management team will remain associated with the acquisition candidate following our Initial Business Combination, it is possible that members of the management of an acquisition candidate will not wish to remain in place. We may engage in a business combination with one or more target businesses that have relationships with entities that may be affiliated with our Sponsor, executive officers and directors which may raise potential conflicts of interest. In light of the involvement of our Sponsor, executive officers and directors with other entities, we may decide to acquire one or more businesses affiliated with our Sponsor, executive officers and directors. Our directors also serve as officers and board members for other entities, including, without limitation, those described under the Prospectus section titled " Management — Conflicts of Interest. " Such entities may compete with us for business combination opportunities. Our Sponsor, officers and directors are not currently aware of any specific opportunities for us to complete our Initial Business Combination with any entities with which they are affiliated, and there have been no preliminary discussions concerning a business combination with any such entity or entities. Although we will not be specifically focusing on, or targeting, any transaction with any affiliated entities, we would pursue such a transaction if we determined that such affiliated entity met our criteria for a business combination as set forth in " Proposed Business — Effecting our Initial Business Combination — Selection of a target business and structuring of our Initial Business Combination " and such transaction was approved by a majority of our disinterested directors. Despite our agreement to obtain an opinion from an independent investment banking firm, or from an independent accounting firm, regarding the fairness to our Company from a financial point of view of a business combination with one or more domestic or international businesses affiliated with our executive officers or directors, potential conflicts of interest still may exist and, as a result, the terms of the business combination may not be as advantageous to our public stockholders as they would be absent any conflicts of interest. We will likely only be able to complete one business combination with the proceeds of the IPO and the sale of the Private Placement Warrants, which will cause us to be solely dependent on a single business which may have a limited number of products or services. This lack of diversification may negatively impact our operations and profitability. We may effectuate our Initial Business Combination with a single target business or multiple target businesses simultaneously or within a short period of time. However, we may not be able to effectuate our Initial Business Combination with more than one target business because of various factors, including the existence of complex accounting issues and the requirement that we prepare and file pro forma financial statements with the SEC that present operating results and the financial condition of several target businesses as if they had been operated on a combined basis. By completing our Initial Business Combination with only a single entity, our lack of diversification may subject us to numerous economic, competitive and regulatory risks. Further, we would not be able to diversify our operations or benefit from the possible spreading of risks or offsetting of losses, unlike other entities which may have the resources to complete several business combinations in different industries or different areas of a single industry. Accordingly, the prospects for our success may be: ● solely dependent upon the performance of a single business, property or asset, or ● dependent upon the development or market acceptance of a single or limited number of products, processes or services. This lack of diversification may subject us to numerous economic, competitive and regulatory risks, any or all of which may have a substantial adverse impact upon the particular industry in which we may operate subsequent to our Initial Business Combination. We may attempt to simultaneously complete business combinations with multiple prospective targets, which may hinder our ability to complete our Initial Business Combination and give rise to increased costs and risks that could negatively impact our operations and profitability. If we determine to simultaneously acquire several businesses that are owned by different sellers, we will need for each of such sellers to agree that our purchase of its business is contingent on the simultaneous closings of the other business combinations, which may make it more difficult for us, and delay our ability, to complete our Initial Business Combination. With multiple business combinations, we could also face additional risks, including additional burdens and costs with respect to possible multiple negotiations and due diligence investigations (if there are multiple sellers) and the additional risks associated with the subsequent assimilation of the operations and services or products of the acquired companies in a single operating business. If we are unable to adequately address these risks, it could negatively impact our profitability and results of operations. We may attempt to complete our Initial Business Combination with a private company about which little information is available, which may result in an Initial Business Combination with a company that is not as profitable as we suspected, if at all. In pursuing our Initial Business Combination strategy, we may seek to effectuate our Initial Business Combination with a privately held company. Very little public information generally exists about private companies, and we could be required to make our decision on whether to pursue a potential Initial Business Combination on the basis of limited information, which may result in an Initial Business Combination with a company that is not as profitable as we suspected, if at all. We may reincorporate in another jurisdiction in connection

with an Initial Business Combination and such reincorporation may result in taxes imposed on stockholders. We may effect a business combination with a target company in another jurisdiction, reincorporate in the jurisdiction in which the target company or business is located or reincorporate in another jurisdiction. Such transactions may result in tax liability for a stockholder in the jurisdiction in which the stockholder is a tax resident (or in which its members are resident if it is a tax transparent entity), in which the target company is located, or in which we reincorporate. We do not intend to make any cash distribution to shareholders to pay such taxes. Stockholders may be subject to withholding taxes or other taxes with respect to their ownership of us after the reincorporation. Our management may not be able to maintain control of a target business after our Initial Business Combination. We cannot provide assurance that, upon loss of control of a target business, new management will possess the skills, qualifications or abilities necessary to profitably operate such business. We may structure our Initial Business Combination so that the post- transaction company in which our public stockholders own shares will own less than 100 % of the equity interests or assets of a target business, but we will only complete such business combination if the post- transaction company owns or acquires 50 % or more of the outstanding voting securities of the target or otherwise acquires a controlling interest in the target sufficient for us not to be required to register as an investment company under the Investment Company Act. We will not consider any transaction that does not meet such criteria. Even if the post- transaction company owns 50 % or more of the voting securities of the target, our stockholders prior to the business combination may collectively own a minority interest in the post business combination company, depending on valuations ascribed to the target and us in the business combination transaction. For example, we could pursue a transaction in which we issue a substantial number of new shares of Class A common stock in exchange for all of the outstanding capital stock of a target. In this case, we would acquire a 100 % interest in the target. However, as a result of the issuance of a substantial number of new shares of Class A common stock, our stockholders immediately prior to such transaction could own less than a majority of our outstanding shares of Class A common stock subsequent to such transaction. In addition, other minority stockholders may subsequently combine their holdings resulting in a single person or group obtaining a larger share of the company' s stock than we initially acquired. Accordingly, this may make it more likely that our management will not be able to maintain our control of the target business. We cannot provide assurance that, upon loss of control of a target business, new management will possess the skills, qualifications or abilities necessary to profitably operate such business. We do not have a specified maximum redemption threshold, except that in no event will we redeem our Public Shares in an amount that would cause our net tangible assets to be less than \$ 5, 000, 001 both immediately before and after the consummation of our Initial Business Combination. The absence of such a redemption threshold may make it possible for us to complete our Initial Business Combination with which a substantial majority of our stockholders do not agree. Our **Charter amended and restated certificate of incorporation** does not provide a specified maximum redemption threshold, except that in no event will we redeem our Public Shares in an amount that would cause our net tangible assets to be less than \$ 5, 000, 001 both immediately before and after the consummation of our Initial Business Combination (such that we become subject to the SEC' s " penny stock " rules) or any greater net tangible asset or cash requirement which may be contained in the agreement relating to our Initial Business Combination. As a result, we may be able to complete our Initial Business Combination even though a substantial majority of our public stockholders do not agree with the transaction and have redeemed their shares or, if we seek stockholder approval of our Initial Business Combination and do not conduct redemptions in connection with our Initial Business Combination pursuant to the tender offer rules, have entered into privately negotiated agreements to sell their shares to our Initial Stockholders, including our officers or directors, or their advisors or their affiliates. In the event the aggregate cash consideration we would be required to pay for all shares of Class A common stock that are validly submitted for redemption plus any amount required to satisfy cash conditions pursuant to the terms of the proposed business combination exceed the aggregate amount of cash available to us, we will not complete the business combination or redeem any shares, all shares of Class A common stock submitted for redemption will be returned to the holders thereof, and we instead may search for an alternate business combination. We may be unable to obtain additional financing to complete our Initial Business Combination or to fund the operations and growth of a target business, which could compel us to restructure or abandon a particular business combination. Although we believe that the net proceeds of the IPO and the sale of the Private Placement Warrants is sufficient to allow us to complete our Initial Business Combination, because we have not yet identified any prospective target business we cannot ascertain the capital requirements for any particular transaction. If the net proceeds of the IPO and the sale of the Private Placement Warrants prove to be insufficient, either because of the size of our Initial Business Combination, the depletion of the available net proceeds in search of a target business, the obligation to repurchase for cash a significant number of shares from stockholders who elect redemption in connection with our Initial Business Combination or the terms of negotiated transactions to purchase shares in connection with our Initial Business Combination, we may be required to seek additional financing or to abandon the proposed business combination. We cannot assure you that such financing will be available on acceptable terms, if at all. To the extent that additional financing proves to be unavailable when needed to complete our Initial Business Combination, we would be compelled to either restructure the transaction or abandon that particular business combination and seek an alternative target business candidate. In addition, even if we do not need additional financing to complete our business combination, we may require such financing to fund the operations or growth of the target business. The failure to secure additional financing could have a material adverse effect on the continued development or growth of the target business. None of our officers, directors or stockholders is required to provide any financing to us in connection with or after our business combination. If we are unable to complete our Initial Business Combination, our public stockholders may only receive approximately \$ 10. 15 per share on the liquidation of our Trust Account **(not including interest which may have been earned on the Trust Account)**, and our rights will expire worthless. In certain circumstances, our public stockholders may receive less than \$ 10. 15 per share upon our liquidation. Because we must furnish our stockholders with target business financial statements, we may lose the ability to complete an otherwise advantageous Initial Business Combination with some prospective target businesses. The federal proxy rules require that a proxy statement with respect to a vote on a business combination meeting certain financial significance tests include historical and / or pro forma financial statement disclosure. We will include the same financial statement disclosure in connection with our tender offer documents, whether or not they are required under the tender offer rules. These financial statements may be required to be prepared in accordance with, or be reconciled to, accounting principles generally accepted in the United States of America (" GAAP "), or international financial reporting standards depending on the circumstances and the historical financial statements may be required to be audited in accordance with the standards of the Public Company Accounting Oversight Board (United States) (the " PCAOB "). These financial statement requirements may limit the pool of potential target businesses we may acquire because some targets may be unable to provide such financial statements in time for us to disclose such financial statements in accordance with federal proxy rules and complete our Initial Business Combination within the prescribed time frame. Risks Relating to the Post- Initial Business Combination Company Subsequent to the completion of our Initial Business Combination, we may be required to take write-downs or write- offs, restructuring and impairment or other charges that could have a significant negative effect on our financial condition, results of operations and our stock price, which could cause you to lose some or all of your investment. Even if we conduct extensive due

diligence on a target business with which we combine, we cannot assure you that this diligence will surface all material issues that may be present inside a particular target business, that it would be possible to uncover all material issues through a customary amount of due diligence, or that factors outside of the target business and outside of our control will not later arise. As a result of these factors, we may be forced to later write-down or write-off assets, restructure our operations, or incur impairment or other charges that could result in our reporting losses. Even if our due diligence successfully identifies certain risks, unexpected risks may arise and previously known risks may materialize in a manner not consistent with our preliminary risk analysis. Even though these charges may be non-cash items and not have an immediate impact on our liquidity, the fact that we report charges of this nature could contribute to negative market perceptions about us or our securities. In addition, charges of this nature may cause us to violate net worth or other covenants to which we may be subject as a result of assuming pre-existing debt held by a target business or by virtue of our obtaining post-combination debt financing. Accordingly, any stockholders who choose to remain stockholders following the business combination could suffer a reduction in the value of their shares. Such stockholders are unlikely to have a remedy for such reduction in value unless they are able to successfully claim that the reduction was due to the breach by our officers or directors of a duty of care or other fiduciary duty owed to them, or if they are able to successfully bring a private claim under securities laws that the tender offer materials or proxy statement relating to the business combination contained an actionable material misstatement or material omission. Because we are not limited to a particular industry or any specific target businesses with which to pursue our Initial Business Combination, you will be unable to ascertain the merits or risks of any particular target business' operations. Although we expect to focus our search for a target business on entities in the global entertainment, sports and hospitality ("ESH") sectors, we may seek to complete a business combination with an operating company in any industry or sector. However, we are not, under our ~~Charter amended and restated certificate of incorporation~~, permitted to effectuate our business combination with another blank check company or similar company with nominal operations. Because we have not yet identified or approached any specific target business with respect to a business combination, there is no basis to evaluate the possible merits or risks of any particular target business' operations, results of operations, cash flows, liquidity, financial condition or prospects. To the extent we complete our business combination, we may be affected by numerous risks inherent in the business operations with which we combine. For example, if we combine with a financially unstable business or an entity lacking an established record of sales or earnings, we may be affected by the risks inherent in the business and operations of a financially unstable or a development stage entity. These risks include investing in a business without a proven business model and with limited historical financial data, volatile revenues or earnings, intense competition and difficulties in obtaining and retaining key personnel. Although our officers and directors will endeavor to evaluate the risks inherent in a particular target business, we cannot assure you that we will properly ascertain or assess all of the significant risk factors or that we will have adequate time to complete due diligence. Furthermore, some of these risks may be outside of our control and leave us with no ability to control or reduce the chances that those risks will adversely impact a target business. We also cannot assure you that an investment in our Units will ultimately prove to be more favorable to investors than a direct investment, if such opportunity were available, in a business combination target. Accordingly, any stockholders who choose to remain stockholders following the business combination could suffer a reduction in the value of their shares. Such stockholders are unlikely to have a remedy for such reduction in value unless they are able to successfully claim that the reduction was due to the breach by our officers or directors of a duty of care or other fiduciary duty owed to them, or if they are able to successfully bring a private claim under securities laws that the tender offer materials or proxy statement relating to the business combination contained an actionable material misstatement or material omission. We may face risks related to companies in the global ESH sectors. Business combinations with companies in the global ESH sectors entail special considerations and risks. If we are successful in completing a business combination with such a target business, we may be subject to, and possibly adversely affected by, the following risks: ● an inability to build or maintain strong brand identity and reputation and to improve customer and supporter satisfaction and loyalty; ● a dependence in part on relationships with third parties and an inability to attract or retain Sponsorships, advertisers, or partners; ● changes in pricing, including changes in the demand for tickets, media rights or consumer products associated with our target business; ● an inability to sell, license, market, protect and enforce the intellectual property and other rights on which our target business may depend; ● seasonality and weather conditions that may cause our operating results to vary from quarter to quarter; ● potential liability for negligence, copyright, or trademark infringement or other claims based on the nature and content of materials that we may distribute; and ● business interruptions due to natural disasters, terrorist incidents, outbreak of disease (including the recent COVID-19 pandemic and related shelter-in-place orders, travel, social distancing and quarantine policies, boycotts, curtailment of trade and other business restrictions), and other events. ● Business combinations with companies in the global sports sector entail special considerations and risks, including potential limitations and restrictions on our ability to complete business combinations imposed by professional sports leagues with which prospective target businesses may be associated: ● the popularity of any sports franchises that we control or with whom we partner, and, in varying degrees, the ability of those franchises to achieve competitive success, depends on the viability and the popularity of the sports leagues and sports with which such franchises are associated, which can generate or impact supporter enthusiasm, resulting in increased or decreased revenues; ● an inability to attract or retain key personnel, including players for any sports franchises we may control, and an inability of professional sports leagues to maintain labor relations or successfully negotiate new collective bargaining agreements with unionized players, referees or other employees on favorable terms; ● an inability to negotiate and control pricing of key media contracts for any sports franchises we may control; ● an inability of any sports franchises that we control or with which we have partnerships to qualify for playoffs or certain competitions; ● special rules and regulations imposed by sports leagues on franchises, including rules and regulations regarding confidentiality, investments and sales of interests in sports franchises, financing transactions (including the ability to incur indebtedness, make distributions or engage in other liquidity transactions) and insolvency and bankruptcy; ● the ability of the member teams of sports leagues to take actions contrary to the interests of sports franchises, including asserting control over certain matters such as telecast rights, licensing rights, the length and format of the playing season, the operating territories of member teams, admission of new members, franchise relocations, labor relations with players associations, collective bargaining, free agency, and luxury taxes and revenue sharing, and the imposition of sanctions or suspension on sports franchises; and Any of the foregoing, and others, could have an adverse impact on our operations following a business combination. However, our efforts in identifying prospective target businesses will not be limited to the sports and entertainment sectors. Accordingly, if we acquire a target business in another industry, these risks will likely not affect us and we will be subject to other risks attendant with the specific industry in which we operate or target business which we acquire, none of which can be presently ascertained. We may issue notes or other debt securities, or otherwise incur substantial debt, to complete a business combination, which may adversely affect our leverage and financial condition and thus negatively impact the value of our stockholders' investment in us. Although we have no commitments as of the date of this filing to issue any notes or other debt securities, or to otherwise incur outstanding debt following the IPO, we may choose to incur substantial debt to complete our Initial Business Combination. We have agreed that we will not incur any indebtedness unless we have obtained from the lender a waiver of any right, title, interest or claim of any

kind in or to the monies held in the Trust Account. As such, no issuance of debt will affect the per- share amount available for redemption from the Trust Account. Nevertheless, the incurrence of debt could have a variety of negative effects, including: ● default and foreclosure on our assets if our operating revenues after an Initial Business Combination are insufficient to repay our debt obligations; ● acceleration of our obligations to repay the indebtedness even if we make all principal and interest payments when due if we breach certain covenants that require the maintenance of certain financial ratios or reserves without a waiver or renegotiation of that covenant; ● our immediate payment of all principal and accrued interest, if any, if the debt security is payable on demand; ● our inability to obtain necessary additional financing if the debt security contains covenants restricting our ability to obtain such financing while the debt security is outstanding; ● our inability to pay dividends on our Class A common stock; ● using a substantial portion of our cash flow to pay principal and interest on our debt, which will reduce the funds available for dividends on our Class A common stock if declared, expenses, capital expenditures, acquisitions and other general corporate purposes; ● limitations on our flexibility in planning for and reacting to changes in our business and in the industry in which we operate; ● increased vulnerability to adverse changes in general economic, industry and competitive conditions and adverse changes in government regulation; ● limitations on our ability to borrow additional amounts for expenses, capital expenditures, acquisitions, debt service requirements, execution of our strategy and other purposes and other disadvantages compared to our competitors who have less debt; and ● other disadvantages compared to our competitors who have less debt. If we effect our Initial Business Combination with a company with operations or opportunities outside of the United States, we would be subject to a variety of additional risks that may negatively impact our operations. If we effect our Initial Business Combination with a company with operations or opportunities outside of the United States, we would be subject to any special considerations or risks associated with companies operating in an international setting, including any of the following: ● higher costs and difficulties inherent in managing cross- border business operations and complying with different commercial and legal requirements of overseas markets; ● rules and regulations regarding currency redemption; ● laws governing the manner in which future business combinations may be affected; ● tariffs and trade barriers; ● regulations related to customs and import / export matters; ● local or regional economic policies and market conditions; ● unexpected changes in regulatory requirements; ● longer payment cycles; ● tax issues, such as tax law changes and variations in tax laws as compared to the United States; ● currency fluctuations and exchange controls; ● rates of inflation; ● challenges in collecting accounts receivable; ● cultural and language differences; ● employment regulations; ● underdeveloped or unpredictable legal or regulatory systems; ● corruption; ● protection of intellectual property; ● social unrest, crime, strikes, riots, civil disturbances, regime changes, political upheaval, terrorist attacks, natural disasters and wars; ● deterioration of political relations with the United States; and ● government appropriation of assets. We may not be able to adequately address these additional risks. If we were unable to do so, our operations might suffer, which may adversely impact our results of operations and financial condition. If our management following our Initial Business Combination is unfamiliar with U. S. securities laws, they may have to expend time and resources becoming familiar with such laws, which could lead to various regulatory issues. Following our Initial Business Combination, any or all of our management could resign from their positions as officers of the Company, and the management of the target business at the time of the business combination could remain in place. Management of the target business may not be familiar with U. S. securities laws. If new management is unfamiliar with U. S. securities laws, they may have to expend time and resources becoming familiar with such laws. This could be expensive and time- consuming and could lead to various regulatory issues which may adversely affect our operations. Risks Relating to our Management and Directors Past performance by our management team, including investments and transactions which they have participated in and businesses with which they have been associated, may not be indicative of future performance of an investment in us. Information regarding performance by, or businesses associated with, our management team is presented for informational purposes only. Any past experience and performance of our management team is not a guarantee either: (a) that we will be able to successfully identify a suitable candidate for our Initial Business Combination; or (b) of any results with respect to any Initial Business Combination we may consummate. You should not rely on the historical record of our management team' s performance as indicative of the future performance of an investment in us or the returns we will, or are likely to, generate going forward. The market price of our securities may be influenced by numerous factors, many of which are beyond our control, and our stockholders may experience losses on their investment in our securities. We are dependent upon our executive officers and directors and their departure could adversely affect our ability to operate. Our operations are dependent upon a relatively small group of individuals. We believe that our success depends on the continued service of our executive officers and directors, at least until we have completed our business combination. In addition, our executive officers and directors are not required to commit any specified amount of time to our affairs and, accordingly, will have conflicts of interest in allocating management time among various business activities, including identifying potential business combinations and monitoring the related due diligence. We do not have an employment agreement with, or key- man insurance on the life of, any of our directors or executive officers. The unexpected loss of the services of one or more of our directors or executive officers could have a detrimental effect on us. Our ability to successfully effect our Initial Business Combination and to be successful thereafter will be totally dependent upon the efforts of our key personnel, some of whom may join us following our Initial Business Combination. The loss of key personnel could negatively impact the operations and profitability of our post- combination business. Our ability to successfully effect our Initial Business Combination is dependent upon the efforts of our key personnel. The role of our key personnel in the target business, however, cannot presently be ascertained. Although some of our key personnel may remain with the target business in senior management or advisory positions following our Initial Business Combination, it is likely that some or all of the management of the target business will remain in place. While we intend to closely scrutinize any individuals we engage after our Initial Business Combination, we cannot assure you that our assessment of these individuals will prove to be correct. These individuals may be unfamiliar with the requirements of operating a company regulated by the SEC, which could cause us to have to expend time and resources helping them become familiar with such requirements. Our key personnel may negotiate employment or consulting agreements with a target business in connection with a particular business combination. These agreements may provide for them to receive compensation following our Initial Business Combination and as a result, may cause them to have conflicts of interest in determining whether a particular business combination is the most advantageous. Our key personnel may be able to remain with the company after the completion of our Initial Business Combination only if they are able to negotiate employment or consulting agreements in connection with the business combination. Such negotiations would take place simultaneously with the negotiation of the business combination and could provide for such individuals to receive compensation in the form of cash payments and / or our securities for services they would render to us after the completion of the business combination. The personal and financial interests of such individuals may influence their motivation in identifying and selecting a target business. However, we believe the ability of such individuals to remain with us after the completion of our Initial Business Combination will not be the determining factor in our decision as to whether or not we will proceed with any potential business combination. There is no certainty, however, that any of our key personnel will remain with us after the completion of our business combination. We cannot assure you that any of our key personnel will remain in senior management or advisory positions with us. The

determination as to whether any of our key personnel will remain with us will be made at the time of our Initial Business Combination. Our executive officers and directors will allocate their time to other businesses thereby causing conflicts of interest in their determination as to how much time to devote to our affairs. This conflict of interest could have a negative impact on our ability to complete our Initial Business Combination. Our executive officers and directors are not required to, and will not, commit their full time to our affairs, which may result in a conflict of interest in allocating their time between our operations and our search for a business combination and their other businesses. We do not intend to have any full-time employees prior to the completion of our Initial Business Combination. Each of our executive officers is engaged in several other business endeavors for which he may be entitled to substantial compensation and our executive officers are not obligated to contribute any specific number of hours per week to our affairs. In particular, certain members of our management team are officers and directors of Twelve Seas Investment Company II and Isleworth Healthcare Acquisition Corp. In addition, our Sponsor, officers and directors may Sponsor, form or participate in other blank check companies similar to ours during the period in which we are seeking an Initial Business Combination. Such entities, including Twelve Seas Investment Company II and Isleworth Healthcare Acquisition Corp., may compete with us for business combination opportunities. Our independent directors also serve as officers and board members for other entities. If our executive officers' and directors' other business affairs require them to devote substantial amounts of time to such affairs in excess of their current commitment levels, it could limit their ability to devote time to our affairs which may have a negative impact on our ability to complete our Initial Business Combination. For a complete discussion of our executive officers' and directors' other business affairs, please see the Prospectus section titled "Management — Directors and Executive Officers." Certain of our executive officers and directors are now, and all of them may in the future become, affiliated with entities engaged in business activities similar to those intended to be conducted by us following our Initial Business Combination and, accordingly, may have conflicts of interest in determining to which entity a particular business opportunity should be presented. Until we consummate our Initial Business Combination, we intend to engage in the business of identifying and combining with one or more businesses. Our executive officers and directors are, or may in the future become, affiliated with entities that are engaged in business activities similar to those intended to be conducted by us following our Initial Business Combination. See a description of our executive officers' and directors' current affiliations under the Prospectus headings "Management" and "Management — Conflicts of Interest." Our officers and directors also may become aware of business opportunities which may be appropriate for presentation to us and the other entities to which they owe certain fiduciary or contractual duties. For example, certain members of our management team presently have, and in the future may have, additional fiduciary or contractual obligations to other entities, including fiduciary and contractual duties to Twelve Seas Investment Company II and Isleworth Healthcare Acquisition Corp. Accordingly, they may have conflicts of interest in determining to which entity a particular business opportunity should be presented. These conflicts may not be resolved in our favor and a potential target business may be presented to another entity prior to its presentation to us. Our ~~Charter amended and restated certificate of incorporation~~ provides that we renounce our interest in any corporate opportunity offered to any director or officer unless such opportunity is expressly offered to such person solely in his or her capacity as a director or officer of our Company and such opportunity is one we are legally and contractually permitted to undertake and would otherwise be reasonable for us to pursue. For a complete discussion of our executive officers' and directors' business affiliations and the potential conflicts of interest that you should be aware of, please see the Prospectus sections titled "Management — Directors and Executive Officers," "Management — Conflicts of Interest" and "Certain Relationships and Related Party Transactions." Our executive officers, directors, security holders and their respective affiliates may have competitive pecuniary interests that conflict with our interests. We have not adopted a policy that expressly prohibits our executive officers, directors, security holders and their respective affiliates from having a direct or indirect pecuniary or financial interest in any investment to be acquired or disposed of by us or in any transaction to which we are a party or have an interest. In fact, we may enter into a business combination with a target business that is affiliated with our directors or executive officers, although we do not currently intend to do so. Nor do we have a policy that expressly prohibits any such persons from engaging for their own account in business activities of the types conducted by us. Accordingly, such persons or entities may have a conflict between their interests and ours. Since our Initial Stockholders, including our Sponsor, executive officers and directors, will lose their entire investment in us if our Initial Business Combination is not completed, a conflict of interest may arise in determining whether a particular business combination target is appropriate for our Initial Business Combination. Our Sponsor holds 2,875,000 Founder Shares (**held as 2,865,000 Class A common stock and 10,000 Class B common stock**) for an aggregate purchase price of \$25,000, or approximately \$0.009 per share (~~up to 375,000 of which are subject to forfeiture~~). Certain members of our management team also have a financial interest in our Sponsor. The Founder Shares held by our Sponsor will be worthless if we do not complete an Initial Business Combination. In addition, our Sponsor has purchased 6,320,000 Private Placement Warrants, for an aggregate purchase price of \$6,320,000. All of the foregoing Private Placement Warrants will also be worthless if we do not consummate our Initial Business Combination. The personal and financial interests of our Sponsor, executive officers and directors may influence their motivation in identifying and selecting a target business combination, completing an Initial Business Combination and influencing the operation of the business following the Initial Business Combination. This risk may become more acute as the end of the Combination Period nears. Since our Sponsor, executive officers and directors will not be eligible to be reimbursed for their out-of-pocket expenses if our business combination is not completed, a conflict of interest may arise in determining whether a particular business combination target is appropriate for our Initial Business Combination. At the closing of our Initial Business Combination, our Sponsor, executive officers and directors, or any of their respective affiliates, will be reimbursed for any out-of-pocket expenses incurred in connection with activities on our behalf such as identifying potential target businesses and performing due diligence on suitable business combinations. There is no cap or ceiling on the reimbursement of out-of-pocket expenses incurred in connection with activities on our behalf. These financial interests of our Sponsor, executive officers and directors, may influence their motivation in identifying and selecting a target business combination and completing an Initial Business Combination. Risks Relating to Our Securities You will not have any rights or interests in funds from the Trust Account, except under certain limited circumstances. To liquidate your investment, therefore, you may be forced to sell your Public Shares or rights, potentially at a loss. Our public stockholders will be entitled to receive funds from the Trust Account only upon the earliest to occur of: (i) the completion of our Initial Business Combination, (ii) the redemption of any Public Shares properly tendered in connection with a stockholder vote to amend our ~~Charter amended and restated certificate of incorporation~~ (A) to modify the substance or timing of our obligation to redeem 100% of our Public Shares if we do not complete our Initial Business Combination within the Combination Period or (B) with respect to any other provision relating to stockholders' rights or pre-business combination activity and (iii) the redemption of all of our Public Shares if we are unable to complete our business combination within the Combination Period, subject to applicable law and as further described herein. Stockholders who do not exercise their rights to the funds in connection with an amendment to our certificate of incorporation would still have rights to the funds in connection with a subsequent business combination. In no other circumstances will a public stockholder have any right or interest of any kind in the Trust Account. Accordingly, to liquidate your investment, you may be forced

to sell your Public Shares or rights, potentially at a loss. Holders of rights will not have redemption rights. If we are unable to complete an Initial Business Combination within the required time period and we redeem the funds held in the Trust Account, the rights will expire and holders will not receive any of the amounts held in the Trust Account in exchange for such rights. If third parties bring claims against us, the proceeds held in the Trust Account could be reduced and the per-share redemption amount received by stockholders may be less than \$ 10.15 per share. Our placing of funds in the Trust Account may not protect those funds from third-party claims against us. Although we will seek to have all vendors, service providers, prospective target businesses or other entities with which we do business execute agreements with us waiving any right, title, interest or claim of any kind in or to any monies held in the Trust Account for the benefit of our public stockholders, such parties may not execute such agreements, or even if they execute such agreements they may not be prevented from bringing claims against the Trust Account, including, but not limited to, fraudulent inducement, breach of fiduciary responsibility or other similar claims, as well as claims challenging the enforceability of the waiver, in each case in order to gain advantage with respect to a claim against our assets, including the funds held in the Trust Account. If any third party refuses to execute an agreement waiving such claims to the monies held in the Trust Account, our management will perform an analysis of the alternatives available to it and will only enter into an agreement with a third party that has not executed a waiver if management believes that such third party's engagement would be significantly more beneficial to us than any alternative. We are not aware of any product or service providers who have not or will not provide such waiver other than the underwriters of the IPO. Examples of possible instances where we may engage a third party that refuses to execute a waiver include the engagement of a third-party consultant whose particular expertise or skills are believed by management to be significantly superior to those of other consultants that would agree to execute a waiver or in cases where management is unable to find a service provider willing to execute a waiver. In addition, there is no guarantee that such entities will agree to waive any claims they may have in the future as a result of, or arising out of, any negotiations, contracts or agreements with us and will not seek recourse against the Trust Account for any reason. Upon redemption of our Public Shares, if we are unable to complete our business combination within the prescribed timeframe, or upon the exercise of a redemption right in connection with our business combination, we will be required to provide for payment of claims of creditors that were not waived that may be brought against us within the 10 years following redemption. Accordingly, the per-share redemption amount received by public stockholders could be less than the \$ 10.15 per share initially held in the Trust Account, due to claims of such creditors. Our Sponsor has agreed that it will be liable to us if and to the extent any claims by a vendor for services rendered or products sold to us, or a prospective target business with which we have discussed entering into a transaction agreement, reduce the amount of funds in the Trust Account to below (i) \$ 10.15 per public share or (ii) such lesser amount per public share held in the Trust Account as of the date of the liquidation of the Trust Account due to reductions in the value of the trust assets, in each case net of the interest which may be withdrawn to pay taxes, except as to any claims by a third party who executed a waiver of any and all rights to seek access to the Trust Account and except as to any claims under indemnity of the underwriters of the IPO against certain liabilities, including liabilities under the Securities Act. Moreover, in the event that an executed waiver is deemed to be unenforceable against a third party, our Sponsor will not be responsible to the extent of any liability for such third-party claims. We have not asked our Sponsor to reserve for such indemnification obligations, and our Sponsor's only assets are securities of our Company. Therefore, we cannot assure you that our Sponsor would be able to satisfy those obligations. None of our officers or directors will indemnify us for claims by third parties including, without limitation, claims by vendors and prospective target businesses. A provision of our warrant agreement for our Private Placement Warrants may make it more difficult for us to consummate an Initial Business Combination. If (x) we issue additional shares of Class A common stock or equity-linked securities for capital raising purposes in connection with the closing of our Initial Business Combination at an issue price or effective issue price of less than \$ 9.20 per share of Class A common stock (with such issue price or effective issue price to be determined in good faith by our Board of Directors and, in the case of any such issuance to our Sponsor or its affiliates, without taking into account any Founder Shares held by our Sponsor or its affiliates, as applicable, prior to such issuance) (the "Newly Issued Price"), (y) the aggregate gross proceeds from such issuances represent more than 60% of the total equity proceeds, and interest thereon, available for the funding of our Initial Business Combination on the date of the completion of our Initial Business Combination (net of redemptions), and (z) the volume weighted average trading price of our Class A common stock during the 20 trading day period starting on the trading day prior to the day on which we complete our Initial Business Combination (such price, the "Market Value") is below \$ 9.20 per share, the exercise price of the Private Placement Warrants will be adjusted (to the nearest cent) to be equal to 115% of the higher of the Market Value and the Newly Issued Price, and the \$ 18.00 per share redemption trigger price will be adjusted (to the nearest cent) to be equal to 180% of the higher of the Market Value and the Newly Issued Price. This may make it more difficult for us to consummate an Initial Business Combination with a target business. Our directors may decide not to enforce the indemnification obligations of our Sponsor, resulting in a reduction in the amount of funds in the Trust Account available for distribution to our public stockholders. In the event that the proceeds in the Trust Account are reduced below the lesser of (i) \$ 10.15 per share or (ii) other than due to the failure to obtain a waiver from a vendor waiving any right, title, interest or claim of any kind in or to any monies held in the Trust Account for the benefit of our public stockholders, such lesser amount per share held in the Trust Account as of the date of the liquidation of the Trust Account due to reductions in the value of the trust assets, in each case net of the interest which may be withdrawn to pay taxes, and our Sponsor asserts that it is unable to satisfy its obligations or that it has no indemnification obligations related to a particular claim, our independent directors would determine whether to take legal action against our Sponsor to enforce its indemnification obligations. While we currently expect that our independent directors would take legal action on our behalf against our Sponsor to enforce its indemnification obligations to us, it is possible that our independent directors in exercising their business judgment may choose not to do so in any particular instance. If our independent directors choose not to enforce these indemnification obligations, the amount of funds in the Trust Account available for distribution to our public stockholders may be reduced below \$ 10.15 per share. We may not have sufficient funds to satisfy indemnification claims of our directors and officers. We have agreed to indemnify our officers and directors to the fullest extent permitted by law. However, our officers and directors have agreed to waive any right, title, interest or claim of any kind in or to any monies in the Trust Account and to not seek recourse against the Trust Account for any reason whatsoever. Accordingly, any indemnification provided will be able to be satisfied by us only if (i) we have sufficient funds outside of the Trust Account or (ii) we consummate an Initial Business Combination. Our obligation to indemnify our officers and directors may discourage stockholders from bringing a lawsuit against our officers or directors for breach of their fiduciary duty. These provisions also may have the effect of reducing the likelihood of derivative litigation against our officers and directors, even though such an action, if successful, might otherwise benefit us and our stockholders. Furthermore, a stockholder's investment may be adversely affected to the extent we pay the costs of settlement and damage awards against our officers and directors pursuant to these indemnification provisions. If, after we distribute the proceeds in the Trust Account to our public stockholders, we file a bankruptcy petition or an involuntary bankruptcy petition is filed against us that is not dismissed, a bankruptcy court may seek to recover such proceeds, and the members of our Board of Directors may be viewed as having breached their fiduciary duties to

our creditors, thereby exposing the members of our Board of Directors and us to claims of punitive damages. If, after we distribute the proceeds in the Trust Account to our public stockholders, we file a bankruptcy petition or an involuntary bankruptcy petition is filed against us that is not dismissed, any distributions received by stockholders could be viewed under applicable debtor / creditor and / or bankruptcy laws as either a “ preferential transfer ” or a “ fraudulent conveyance. ” As a result, a bankruptcy court could seek to recover all amounts received by our stockholders. In addition, our Board of Directors may be viewed as having breached its fiduciary duty to our creditors and / or having acted in bad faith, thereby exposing itself and us to claims of punitive damages, by paying public stockholders from the Trust Account prior to addressing the claims of creditors. If, before distributing the proceeds in the Trust Account to our public stockholders, we file a bankruptcy petition or an involuntary bankruptcy petition is filed against us that is not dismissed, the claims of creditors in such proceeding may have priority over the claims of our stockholders and the per- share amount that would otherwise be received by our stockholders in connection with our liquidation may be reduced. If, before distributing the proceeds in the Trust Account to our public stockholders, we file a bankruptcy petition or an involuntary bankruptcy petition is filed against us that is not dismissed, the proceeds held in the Trust Account could be subject to applicable bankruptcy law, and may be included in our bankruptcy estate and subject to the claims of third parties with priority over the claims of our stockholders. To the extent any bankruptcy claims deplete the Trust Account, the per- share amount that would otherwise be received by our stockholders in connection with our liquidation may be reduced. Our stockholders may be held liable for claims by third parties against us to the extent of distributions received by them upon redemption of their shares. Under the DGCL, stockholders may be held liable for claims by third parties against a corporation to the extent of distributions received by them in a dissolution. The pro rata portion of our Trust Account distributed to our public stockholders upon the redemption of our Public Shares in the event we do not complete our Initial Business Combination within the Combination Period may be considered a liquidation distribution under Delaware law. If a corporation complies with certain procedures set forth in Section 280 of the DGCL intended to ensure that it makes reasonable provision for all claims against it, including a 60- day notice period during which any third- party claims can be brought against the corporation, a 90- day period during which the corporation may reject any claims brought, and an additional 150- day waiting period before any liquidating distributions are made to stockholders, any liability of stockholders with respect to a liquidating distribution is limited to the lesser of such stockholder’ s pro rata share of the claim or the amount distributed to the stockholder, and any liability of the stockholder would be barred after the third anniversary of the dissolution. However, it is our intention to redeem our Public Shares as soon as reasonably possible following the end of the Combination Period in the event we do not complete our business combination and, therefore, we do not intend to comply with those procedures. Because we will not be complying with Section 280, Section 281 (b) of the DGCL requires us to adopt a plan, based on facts known to us at such time that will provide for our payment of all existing and pending claims or claims that may be potentially brought against us within the 10 years following our dissolution. However, because we are a blank check company, rather than an operating company, and our operations will be limited to searching for prospective target businesses to acquire, the only likely claims to arise would be from our vendors (such as lawyers, investment bankers, etc.) or prospective target businesses. If our plan of distribution complies with Section 281 (b) of the DGCL, any liability of stockholders with respect to a liquidating distribution is limited to the lesser of such stockholder’ s pro rata share of the claim or the amount distributed to the stockholder, and any liability of the stockholder would likely be barred after the third anniversary of the dissolution. We cannot assure you that we will properly assess all claims that may be potentially brought against us. As such, our stockholders could potentially be liable for any claims to the extent of distributions received by them (but no more) and any liability of our stockholders may extend beyond the third anniversary of such date. Furthermore, if the pro rata portion of our Trust Account distributed to our public stockholders upon the redemption of our Public Shares in the event we do not complete our Initial Business Combination within the Combination Period is not considered a liquidation distribution under Delaware law and such redemption distribution is deemed to be unlawful (potentially due to the imposition of legal proceedings that a party may bring or due to other circumstances that are currently unknown), then pursuant to Section 174 of the DGCL, the statute of limitations for claims of creditors could then be six years after the unlawful redemption distribution, instead of three years, as in the case of a liquidation distribution. We may not hold an annual meeting of stockholders until after our consummation of a business combination and you will not be entitled to any of the corporate protections provided by such a meeting. In accordance with the Nasdaq corporate governance requirements, we are not required to hold an annual meeting until one year after our first fiscal year end following our listing on Nasdaq. Under Section 211 (b) of the DGCL, we are, however, required to hold an annual meeting of stockholders for the purposes of electing directors in accordance with a company’ s bylaws unless such election is made by written consent in lieu of such a meeting. We may not hold an annual meeting of stockholders to elect new directors prior to the consummation of our Initial Business Combination, and thus, we may not be in compliance with Section 211 (b) of the DGCL, which requires an annual meeting. Therefore, if our stockholders want us to hold an annual meeting prior to our consummation of a business combination, they may attempt to force us to hold one by submitting an application to the Delaware Court of Chancery in accordance with Section 211 (c) of the DGCL. Until we hold an annual meeting of stockholders, public stockholders may not be afforded the opportunity to discuss company affairs with management. Accordingly, you may not have any say in the management of our Company prior to the completion of an Initial Business Combination. The grant of registration rights to our Initial Stockholders and holders of our Private Placement Warrants may make it more difficult to complete our Initial Business Combination, and the future exercise of such rights may adversely affect the market price of our Class A common stock. Pursuant to an agreement to be entered into concurrently with the issuance and sale of the securities in the IPO, our Initial Stockholders and their permitted transferees can demand that we register their shares of our Class A common stock at the time of our Initial Business Combination. In addition, holders of our Private Placement Warrants and their permitted transferees can demand that we register the Private Placement Warrants and the shares of Class A common stock issuable upon exercise of the Private Placement Warrants, and holders of securities that may be issued upon conversion of working capital loans may demand that we register such warrants or the Class A common stock issuable upon exercise of such warrants. We will bear the cost of registering these securities. The registration and availability of such a significant number of securities for trading in the public market may have an adverse effect on the market price of our Class A common stock. In addition, the existence of the registration rights may make our Initial Business Combination more costly or difficult to conclude. This is because the stockholders of the target business may increase the equity stake they seek in the combined entity or ask for more cash consideration to offset the negative impact on the market price of our Class A common stock that is expected when the Class A common stock owned by our Initial Stockholders, holders of our Private Placement Warrants or holders of our working capital loans or their respective permitted transferees are registered. We may issue additional shares of Class A common stock or preferred stock to complete our Initial Business Combination or under an employee incentive plan after completion of our Initial Business Combination, and any such issuances would dilute the interest of our stockholders and likely present other risks. Our **Charter** amended and restated certificate of incorporation authorizes the issuance of up to 100, 000, 000 shares of Class A common stock, par value \$ 0. 0001 per share, 10, 000, 000 shares of Class B common stock, par value \$ 0. 0001 per share, and 1, 000, 000 shares of undesignated preferred stock, par value \$ 0. 0001

per share. Immediately after the IPO, there were 89, 750, 000 and 7, 500, 000 authorized but unissued shares of Class A common stock and Class B common stock, respectively, available for issuance, which amount does not take into account the shares of Class A common stock reserved for issuance upon conversion of outstanding rights and / or exercise of outstanding Private Placement Warrants. Shares of Class B common stock are convertible into shares of our Class A common stock initially at a one- for- one ratio but subject to adjustment as set forth herein, including in certain circumstances in which we issue Class A common stock or equity- linked securities related to our Initial Business Combination. Shares of Class B common stock are also convertible at the option of the holder at any time. We may issue a substantial number of additional shares of Class A common stock, and may issue shares of preferred stock, in order to complete our Initial Business Combination or under an employee incentive plan after completion of our Initial Business Combination (although **Charter** ~~our amended and restated certificate of incorporation~~ provides that we may not issue securities that can vote with Class A common stockholders on matters related to our pre- business combination activity). The price at which we issue any shares may be lower than the price you paid for the Units in the IPO or at a price lower than the trading price of our common stock at the time we commit to such issuance or at the actual issuance of such shares. However, our **Charter** ~~amended and restated certificate of incorporation~~ provides, among other things, that prior to our Initial Business Combination, we may not issue additional shares of capital stock that would entitle the holders thereof to (i) receive funds from the Trust Account or (ii) vote on any Initial Business Combination. These provisions of our **Charter** ~~amended and restated certificate of incorporation~~, like all provisions of our **Charter** ~~amended and restated certificate of incorporation~~, may be amended with a stockholder vote. However, our Sponsor, executive officers and directors have agreed, pursuant to a written agreement with us, that they will not propose any amendment to our **Charter** ~~amended and restated certificate of incorporation~~ (A) to modify the substance or timing of our obligation to redeem 100 % of our Public Shares if we do not complete our Initial Business Combination within the Combination Period or (B) with respect to any other provision relating to stockholders' rights or pre- business combination activity, unless we provide our public stockholders with the opportunity to redeem their shares of Class A common stock upon approval of any such amendment at a per- share price, payable in cash, equal to the aggregate amount then on deposit in the Trust Account, including interest (which interest shall be net of taxes payable), divided by the number of then outstanding Public Shares. The issuance of additional shares of common or preferred stock: • may significantly dilute the equity interest of investors in the IPO; • may subordinate the rights of holders of Class A common stock if preferred stock is issued with rights senior to those afforded our Class A common stock; • could cause a change in control if a substantial number of Class A common stock is issued, which may affect, among other things, our ability to use our net operating loss carry forwards, if any, and could result in the resignation or removal of our present officers and directors; and • may adversely affect prevailing market prices for our Units, Class A common stock and / or rights. In order to effectuate an Initial Business Combination, blank check companies have, in the recent past, amended various provisions of their charters and modified governing instruments. We cannot assure you that we will not seek to amend our **Charter** ~~amended and restated certificate of incorporation~~ or governing instruments in a manner that will make it easier for us to complete our Initial Business Combination than our stockholders may not support. In order to effectuate a business combination, blank check companies have, in the recent past, amended various provisions of their charters and modified governing instruments. For example, blank check companies have amended the definition of business combination, increased redemption thresholds and extended the time period in which the company must consummate its Initial Business Combination. We cannot assure you that we will not seek to amend our charter or governing instruments in order to effectuate our Initial Business Combination. Certain agreements related to the IPO may be amended without stockholder approval. Certain agreements, including the underwriting agreement relating to the IPO, the investment management trust agreement between us and Continental Stock Transfer & Trust Company, the letter agreements and the registration rights agreement among us and our Sponsor, executive officers and directors, and the administrative services agreement between us and an affiliate of our officers may be amended without stockholder approval. These agreements contain various provisions that our public stockholders might deem to be material. While we do not expect our Board of Directors to approve any amendment to any of these agreements prior to our Initial Business Combination, it may be possible that our Board of Directors, in exercising its business judgment and subject to its fiduciary duties, chooses to approve one or more amendments to any such agreement in connection with the consummation of our Initial Business Combination. Any such amendment may have an adverse effect on the value of an investment in our securities. Our Initial Stockholders control a substantial interest in us and thus may exert a substantial influence on actions requiring a stockholder vote, potentially in a manner that you do not support. Upon the closing of the IPO, our Initial Stockholders owned 20 % of our issued and outstanding shares of common stock (excluding the Representative shares). Accordingly, they may exert a substantial influence on actions requiring a stockholder vote, potentially in a manner that you do not support, including amendments to our **Charter** ~~amended and restated certificate of incorporation~~ and approval of major corporate transactions. If our Initial Stockholders purchase any additional shares of Class A common stock in the aftermarket or in privately negotiated transactions, this would increase their influence. Our Sponsor paid an aggregate of \$ 25, 000 for the Founder Shares, or approximately \$ 0. 009 per founder share. As a result of this low initial price, our Sponsor, its affiliates and our management team and advisors stand to make a substantial profit even if an Initial Business Combination subsequently declines in value or is unprofitable for our public stockholders. As a result of the low acquisition cost of our Founder Shares, our Sponsor, its affiliates and our management team and advisors could make a substantial profit even if we select and consummate an Initial Business Combination with an acquisition target that subsequently declines in value or is unprofitable for our public stockholders. Thus, such parties may have more of an economic incentive for us to enter into an Initial Business Combination with a riskier, weaker- performing or financially unstable business, or an entity lacking an established record of revenues or earnings, than would be the case if such parties had paid the full offering price for their Founder Shares. Unlike many other similarly structured blank check companies, our Initial Stockholders will receive additional shares of Class A common stock if we issue shares to consummate an Initial Business Combination. The **10, 000 remaining Class B common stock** Founder Shares will automatically convert into Class A common stock at the time of our Initial Business Combination, or earlier at the option of the holders, on a one- for- one basis, subject to adjustment as provided herein. In the case that additional shares of Class A common stock, or equity- linked securities convertible or exercisable for Class A common stock, are issued or deemed issued in excess of the amounts offered in this filing and related to the closing of the Initial Business Combination, the ratio at which Founder Shares shall convert into Class A common stock will be adjusted so that the number of Class A common stock issuable upon conversion of all Founder Shares will equal, in the aggregate, on an as- converted basis, 20 % of the total number of all outstanding shares of common stock upon completion of the Initial Business Combination, excluding any shares or equity- linked securities issued, or to be issued, to any seller in the business combination and any private placement- equivalent warrants issued to our Sponsor or its affiliates upon conversion of loans made to us. This is different from most other similarly structured blank check companies in which the initial stockholder will only be issued an aggregate of 20 % of the total number of shares to be outstanding prior to the Initial Business Combination. Additionally, the aforementioned adjustment will not take into account any shares of Class A common stock redeemed in connection with the business combination. Accordingly, the holders of the Founder Shares could

receive additional shares of Class A common stock even if the additional shares of Class A common stock, or equity-linked securities convertible or exercisable for Class A common stock, are issued or deemed issued solely to replace those shares that were redeemed in connection with the business combination. The foregoing may make it more difficult and expensive for us to consummate an Initial Business Combination. We may amend the terms of the rights in a manner that may be adverse to holders of rights with the approval by the holders of at least 65 % of the then outstanding rights. Our rights will be issued in registered form under a rights agreement between Continental Stock Transfer & Trust Company, as rights agent, and us. The rights agreement provides that the terms of the rights may be amended without the consent of any holder to cure any ambiguity or correct any defective provision, but requires the approval by the holders of at least 65 % of the then outstanding rights to make any change that adversely affects the interests of the registered holders of rights. Accordingly, we may amend the terms of the rights in a manner adverse to a holder if holders of at least 65 % of the then outstanding rights approve of such amendment. Although our ability to amend the terms of the rights with the consent of at least 65 % of the then outstanding rights is unlimited, examples of such amendments could be amendments to, among other things, adjust the conversion ratio of such rights. Our rights and Private Placement Warrants may have an adverse effect on the market price of our Class A common stock and make it more difficult to effectuate our Initial Business Combination. To the extent we issue shares of Class A common stock to effectuate a business combination, the potential for the issuance of a substantial number of additional shares of Class A common stock upon exercise of these rights and Private Placement Warrants could make us a less attractive acquisition vehicle to a target business. Such rights and warrants, if and when exercised, would increase the number of issued and outstanding shares of our Class A common stock and reduce the value of the shares of Class A common stock issued to complete the business combination. Therefore, our rights and Private Placement Warrants may make it more difficult to effectuate a business combination or increase the cost of acquiring the target business. The nominal purchase price paid by our Sponsor for the Founder Shares may result in significant dilution to the implied value of your Public Shares upon the consummation of our Initial Business Combination. The value of your Public Shares may be significantly diluted upon the consummation of our Initial Business Combination, when the Founder Shares are converted into Public Shares. For example, the following table shows the dilutive effect of the Founder Shares on the implied value of the Public Shares upon the consummation of our Initial Business Combination, assuming that our equity value at that time is \$ 98.4, 000.039, 000.792, which is the amount we would have for our Initial Business Combination in the Trust Account after payment of \$ 3, 500, 000 for the marketing fee, ~~assuming the underwriters' over-allotment option is not exercised~~, none of the rights are converted into Class A common stock, no interest is earned on the funds held in the Trust Account, and no Public Shares are redeemed in connection with our Initial Business Combination, and without taking into account any other potential impacts on our valuation at such time, such as the trading price of our Public Shares, the business combination transaction costs, any equity issued or cash paid to the target's sellers or other third parties, or the target's business itself, including its assets, liabilities, management and prospects, as well as the value of our private warrants. At such valuation, each of our shares of common stock would have an implied value of \$ 7.1, 69.04 per share upon consummation of our Initial Business Combination, which would be a 23.81% decrease as compared to the initial implied value per public share of \$ 10.5, 46 as of December 31, 2024 (the price per unit in the IPO, 2024) (assuming no value to the rights). Public Shares 739, 881 Founder Shares (Consisting of 2, 865, 000 shares of Class A common stock and 10, 000, 000 Founder shares (plus 250 of Class B common stock) 2, 875, 000 Representative shares Shares 287) 2, 500, 750, 000 Total shares 12, 3, 750, 902, 000.381 Total funds in Trust available for Initial Business Combination (less the marketing fee) \$ 98.4, 000.039, 000.792 Initial implied value per Public share \$ 10.5, 45.46 Implied value per share upon consummation of Initial Business Combination \$ 7.1, 69.04 The value of the Founder Shares following completion of our Initial Business Combination is likely to be substantially higher than the nominal price paid for them, even if the trading price of our common stock at such time is substantially less than \$ 10.00 per share. Assuming a trading price of \$ 10.00 per share upon consummation of our Initial Business Combination, the 2, 500, 875, 000 Founder Shares would have an aggregate implied value of \$ 25.28, 000.750, 000. Even if the trading price of our common stock was as low as \$ 2.54 per share, and the Private Placement Warrants were worthless, the value of the Founder Shares would be approximately equal to the Sponsor's initial investment in us. As a result, our Sponsor is likely to be able to recoup its investment in us and make a substantial profit on that investment, even if our Public Shares have lost significant value. Accordingly, our management team, which owns interests in our Sponsor, may have an economic incentive that differs from that of the public shareholders to pursue and consummate an Initial Business Combination rather than to liquidate and to return all of the cash in the trust to the public shareholders, even if that business combination were with a riskier or less-established target business. For the foregoing reasons, you should consider our management team's financial incentive to complete an Initial Business Combination when evaluating whether to redeem your shares prior to or in connection with the Initial Business Combination. Provisions in our ~~Charter amended and restated certificate of incorporation~~ and Delaware law may inhibit a takeover of us, which could limit the price investors might be willing to pay in the future for our Class A common stock and could entrench management. Our ~~Charter amended and restated certificate of incorporation~~ contains provisions that may discourage unsolicited takeover proposals that stockholders may consider to be in their best interests. These provisions include the ability of the Board of Directors to designate the terms of and issue new series of preferred stock, which may make more difficult the removal of management and may discourage transactions that otherwise could involve payment of a premium over prevailing market prices for our securities. We are also subject to anti-takeover provisions under Delaware law, which could delay or prevent a change of control. Together these provisions may make more difficult the removal of management and may discourage transactions that otherwise could involve payment of a premium over prevailing market prices for our securities. Provisions in our ~~Charter amended and restated certificate of incorporation~~ and Delaware law may have the effect of discouraging lawsuits against our directors and officers. Our ~~Charter amended and restated certificate of incorporation~~ requires, unless we consent in writing to the selection of an alternative forum, that (i) any derivative action or proceeding brought on our behalf, (ii) any action asserting a claim of breach of a fiduciary duty owed by any director, officer or other employee to us or our stockholders, (iii) any action asserting a claim against us, our directors, officers or employees arising pursuant to any provision of the DGCL or our ~~Charter amended and restated certificate of incorporation~~ or bylaws, or (iv) any action asserting a claim against us, our directors, officers or employees governed by the internal affairs doctrine may be brought only in the Court of Chancery in the State of Delaware, except any claim (A) as to which the Court of Chancery of the State of Delaware determines that there is an indispensable party not subject to the jurisdiction of the Court of Chancery (and the indispensable party does not consent to the personal jurisdiction of the Court of Chancery within ten days following such determination), (B) which is vested in the exclusive jurisdiction of a court or forum other than the Court of Chancery, (C) for which the Court of Chancery does not have subject matter jurisdiction, or (D) any action arising under the Securities Act, as to which the Court of Chancery and the federal district court for the District of Delaware shall have concurrent jurisdiction. If an action is brought outside of Delaware, the stockholder bringing the suit will be deemed to have consented to service of process on such stockholder's counsel. Although we believe this provision benefits us by providing increased consistency in the application of Delaware law in the types of lawsuits to which it applies, a court may determine that this provision is unenforceable, and

to the extent it is enforceable, the provision may have the effect of discouraging lawsuits against our directors and officers, although our stockholders will not be deemed to have waived our compliance with federal securities laws and the rules and regulations thereunder. Notwithstanding the foregoing, our **Charter amended and restated certificate of incorporation** provides that the exclusive forum provision will not apply to suits brought to enforce a duty or liability created by the Exchange Act or any other claim for which the federal courts have exclusive jurisdiction. Section 27 of the Exchange Act creates exclusive federal jurisdiction over all suits brought to enforce any duty or liability created by the Exchange Act or the rules and regulations thereunder. Although we believe this provision benefits us by providing increased consistency in the application of Delaware law in the types of lawsuits to which it applies, the provision may have the effect of discouraging lawsuits against our directors and officers. We may be subject to a 1 % excise tax in connection with redemptions of our shares. On August 16, 2022, the Inflation Reduction Act of 2022 was signed into federal law. The Inflation Reduction Act provides for, among other things, a U. S. federal 1 % excise tax on certain repurchases of stock by publicly traded U. S. domestic corporations and certain U. S. domestic subsidiaries of publicly traded foreign corporations, with certain exceptions. The excise tax is imposed on the repurchasing corporation itself, not its stockholders from which shares are repurchased. The amount of the excise tax is generally 1 % of the fair market value of the shares repurchased at the time of the repurchase. However, for purposes of calculating the excise tax, repurchasing corporations are permitted to net the fair market value of certain new stock issuances against the fair market value of stock repurchases during the same taxable year. In addition, certain exceptions apply to the excise tax. Because we are a Delaware corporation and our securities trade on the Nasdaq we are a “ covered corporation ” within the meaning of the Inflation Reduction Act ~~and~~ **and it** is possible that the excise tax will apply to any redemptions of our shares, including redemptions in connection with an Initial Business Combination, extension vote or otherwise, unless an exemption is available. Whether and to what extent the Company would be subject to the excise tax in connection with a business combination, extension vote or otherwise would depend on a number of factors, including (i) the fair market value of the redemptions and repurchases in connection with the business combination, extension or otherwise, (ii) the structure of a business combination, (iii) the nature and amount of any “ PIPE ” or other equity issuances in connection with a business combination (or otherwise issued not in connection with a “ business combination ” but issued within the same taxable year of a business combination) and (iv) the content of regulations and other guidance from the Treasury. The excise tax could cause a reduction in the cash available on hand to complete a business combination and in the Company’ s ability to complete a business combination. Consequently, the value of your investment in our securities may decrease as a result of the excise tax. In addition, the excise tax may make a transaction with us less appealing to potential business combination targets, and thus, potentially hinder our ability to enter into and consummate an Initial Business Combination. The U. S. Department of the Treasury has been given authority to provide regulations and other guidance to carry out and prevent the abuse or avoidance of the excise tax and, on December 27, 2022, released Notice 2023- 2, which provides taxpayers with interim guidance on the 1 % excise tax that may be relied upon until the U. S. Internal Revenue Service issues proposed Treasury regulations on such matter. Notice 2023- 2 includes as one of its exceptions to the 1 % excise tax, a distribution in complete liquidation of a “ covered corporation ” to which Section 331 of the Code applies (so long as Section 332 (a) of the Code also does not apply). Consequently, we would not expect the 1 % excise tax to apply to redemptions of our shares that occur during a taxable year in which we completely liquidate under Section 331 of the Code. Nonetheless, we are not permitted to use the proceeds placed in the Trust Account and the interest earned thereon to pay any excise taxes or any other similar fees or taxes in nature that may be imposed on the company pursuant to any current, pending or future rules or laws, including without limitation any excise tax imposed under the Inflation Reduction Act on any redemptions or stock buybacks by our Company. General Risks We are a newly formed company with no operating history and no revenues, and you have no basis on which to evaluate our ability to achieve our business objective. We are a newly formed company with no operating results, and we will not commence operations until obtaining funding through the IPO. Because we lack an operating history, you have no basis upon which to evaluate our ability to achieve our business objective of completing our Initial Business Combination with one or more target businesses. We have no plans, arrangements or understandings with any prospective target business concerning a business combination and may be unable to complete our Initial Business Combination. If we fail to complete our Initial Business Combination, we will never generate any operating revenues. If we are deemed to be an investment company under the Investment Company Act, we may be required to institute burdensome compliance requirements and our activities may be restricted, which may make it difficult for us to complete our business combination. If we are deemed to be an investment company under the Investment Company Act, our activities may be restricted, including, without limitation, restrictions on the nature of our investments, and restrictions on the issuance of our securities, each of which may make it difficult for us to complete our business combination. In addition, we may have imposed upon us burdensome requirements, including, without limitation, registration as an investment company; adoption of a specific form of corporate structure; and reporting, record keeping, voting, proxy and disclosure requirements and other rules and regulations to which they are not currently subject. In order not to be regulated as an investment company under the Investment Company Act, unless we can qualify for an exclusion, we must ensure that we are engaged primarily in a business other than investing, reinvesting or trading in securities and that our activities do not include investing, reinvesting, owning, holding or trading “ investment securities ” constituting more than 40 % of our total assets (exclusive of U. S. government securities and cash items) on an unconsolidated basis. Our business will be to identify and complete a business combination and thereafter to operate the post- transaction business or assets for the long term. We do not plan to buy businesses or assets with a view to resale or profit from their resale. We do not plan to buy unrelated businesses or assets or to be a passive investor. We do not believe that our anticipated principal activities will subject us to the Investment Company Act. The proceeds held in the Trust Account may be invested by the trustee only in United States government treasury bills with a maturity of 185 days or less or in money market funds investing solely in United States Treasuries and meeting certain conditions under Rule 2a- 7 under the Investment Company Act. Because the investment of the proceeds will be restricted to these instruments, we believe we will meet the requirements for the exemption provided in Rule 3a- 1 promulgated under the Investment Company Act. Pursuant to the trust agreement, the trustee is not permitted to invest in other securities or assets. By restricting the investment of the proceeds to these instruments, and by having a business plan targeted at acquiring and growing businesses for the long term (rather than on buying and selling businesses in the manner of a merchant bank or private equity fund), we intend to avoid being deemed an “ investment company ” within the meaning of the Investment Company Act. The Trust Account is intended as a holding place for funds pending the earliest to occur of: (i) the completion of our Initial Business Combination; (ii) the redemption of any Public Shares properly submitted in connection with a stockholder vote to amend our **Charter amended and restated certificate of incorporation** (A) to modify the substance or timing of our obligation to offer redemption rights in connection with any proposed Initial Business Combination or certain amendments to our charter prior thereto or to redeem 100 % of our Public Shares if we do not complete our Initial Business Combination within the ~~combination~~ **Combination period** ~~Period~~ ; (B) with respect to any other provision relating to stockholders’ rights or pre- Initial Business Combination activity; or (iii) absent an Initial Business Combination within the ~~combination~~ **Combination period** ~~Period~~ , our return of the funds held in the Trust Account to our public stockholders as part of our

redemption of the Public Shares. Stockholders who do not exercise their redemption rights in connection with an amendment to our certificate of incorporation would still be able to exercise their redemption rights in connection with a subsequent business combination. If we do not invest the proceeds as discussed above, we may be deemed to be an investment company and this to be subject to the Investment Company Act. We are aware of litigation against certain SPACs asserting that, notwithstanding the foregoing, those special purpose acquisition companies should be considered investment companies. Although we believe that these claims are without merit, we cannot guarantee that we will not be considered an investment company and thus be subject to the Investment Company Act. If we were deemed to be an investment company for purposes of the Investment Company Act, compliance with these additional regulatory burdens would require additional expenses for which we have not allotted funds and could increase the costs and time needed to complete a business combination or impair our ability to consummate a business combination. If we have not completed our Initial Business Combination within the ~~combination~~ **Combination period Period**, our public stockholders may receive only approximately \$ 10. 15 per share, or less in certain circumstances, on the liquidation of our Trust Account and our rights will expire worthless. An investment in our Company may result in uncertain or adverse U. S. federal income tax consequences. An investment in our Company may result in uncertain U. S. federal income tax consequences. For instance, because there are no authorities that directly address instruments similar to the Units we have issued, the allocation an investor makes with respect to the purchase price of a unit among the share of Class A common stock and the right included in each unit could be challenged by the Internal Revenue Service (“ IRS ”) or the courts. It is unclear whether the redemption rights with respect to our shares of Class A common stock suspend the running of a U. S. holder’ s holding period for purposes of determining whether any gain or loss realized by such holder on the sale or exchange of common stock is long- term capital gain or loss and for determining whether any dividend we pay would be considered “ qualified dividends ” for U. S. federal income tax purposes. See the section in the Prospectus titled “ United States Federal Income Tax Considerations ” for a summary of certain material U. S. federal income tax consequences of an investment in our securities. Prospective investors are urged to consult their tax advisors with respect to these and other tax consequences when purchasing, holding or disposing of our securities. Market conditions, economic uncertainty or downturns could adversely affect our business, financial condition, operating results and our ability to consummate a business combination. In recent years, the United States and other markets have experienced cyclical or episodic downturns, and worldwide economic conditions remain uncertain, including as a result of the ongoing COVID- 19 pandemic, supply chain disruptions, the Ukraine- Russia conflict, instability in the U. S. and global banking systems, rising fuel prices, increasing interest rates or foreign exchange rates and high inflation and the possibility of a recession. A significant downturn in economic activity, particular affecting the real estate market, may cause potential targets to react by reducing their capital and operating expenditures in general or by specifically reducing their spending on their real estate development plans and related technologies. We cannot predict the timing, strength, or duration of any economic slowdown or any subsequent recovery generally, or in any industry. If the conditions in the general economy and the markets in which we operate worsen from present levels, our business, financial condition, and operating results and our ability to consummate a business combination could be adversely affected. For example, in January 2023, the outstanding national debt of the U. S. government reached its statutory limit. The U. S. Treasury Department has announced that, since then, it has been using extraordinary measures to prevent the U. S. government’ s default on its payment obligations, and to extend the time that the U. S. government has to raise its statutory debt limit or otherwise resolve its funding situation. The failure by Congress to raise the federal debt ceiling could have severe repercussions within the U. S. and to global credit and financial markets. If Congress does not raise the debt ceiling, the U. S. government could default on its payment obligations, or experience delays in making payments when due. A payment default or delay by the U. S. government, or continued uncertainty surrounding the U. S. debt ceiling, could result in a variety of adverse effects for financial markets, market participants and U. S. and global economic conditions. In addition, U. S. debt ceiling and budget deficit concerns have increased the possibility a downgrade in the credit rating of the U. S. government and could result in economic slowdowns or a recession in the U. S. Although U. S. lawmakers have passed legislation to raise the federal debt ceiling on multiple occasions, ratings agencies have lowered or threatened to lower the long- term sovereign credit rating on the United States as a result of disputes over the debt ceiling. The impact of a potential downgrade to the U. S. government’ s sovereign credit rating or its perceived creditworthiness could adversely affect economic conditions, as well as our business, financial condition, operating results and our ability to consummate a business combination. Changes in laws or regulations, or a failure to comply with any laws and regulations, may adversely affect our business, investments and results of operations. We are subject to laws and regulations enacted by national, regional and local governments. In particular, we will be required to comply with certain SEC and other legal requirements. Compliance with, and monitoring of, applicable laws and regulations may be difficult, time consuming and costly. Those laws and regulations and their interpretation and application may also change from time to time and those changes could have a material adverse effect on our business, investments and results of operations. In addition, a failure to comply with applicable laws or regulations, as interpreted and applied, could have a material adverse effect on our business and results of operations. On January 24, 2024, the SEC issued a final rule relating to, among other items, enhancing disclosures in business combination transactions involving SPACs and private operating companies; amending the financial statement requirements applicable to transactions involving shell companies; effectively limiting the use of projections in SEC filings in connection with proposed business combination transactions; and increasing the potential liability of certain participants in proposed business combination transactions. This rule may materially adversely affect our ability to negotiate and complete our Initial Business Combination and may increase the costs and time related thereto. We are an emerging growth company within the meaning of the Securities Act, and we intend to take advantage of certain exemptions from disclosure requirements available to emerging growth companies, which could make our securities less attractive to investors and may make it more difficult to compare our performance with other public companies. We are an “ emerging growth company ” within the meaning of the Securities Act, as modified by the JOBS Act, and we intend to take advantage of certain exemptions from various reporting requirements that are applicable to other public companies that are not emerging growth companies including, but not limited to, not being required to comply with the auditor attestation requirements of Section 404 of the Sarbanes- Oxley Act, reduced disclosure obligations regarding executive compensation in our periodic reports and proxy statements, and exemptions from the requirements of holding a nonbinding advisory vote on executive compensation and stockholder approval of any golden parachute payments not previously approved. As a result, our stockholders may not have access to certain information they may deem important. We could be an emerging growth company for up to five years, although circumstances could cause us to lose that status earlier, including if the market value of our Class A common stock held by non-affiliates exceeds \$ 700 million as of any June 30 before that time, in which case we would no longer be an emerging growth company as of the following December 31. We cannot predict whether investors will find our securities less attractive because we will rely on these exemptions. If some investors find our securities less attractive as a result of our reliance on these exemptions, the trading prices of our securities may be lower than they otherwise would be, there may be a less active trading market for our securities and the trading prices of our securities may be more volatile. Further, Section 102 (b) (1) of the JOBS Act exempts emerging growth companies from being required

to comply with new or revised financial accounting standards until private companies (that is, those that have not had a Securities Act registration statement declared effective or do not have a class of securities registered under the Exchange Act) are required to comply with the new or revised financial accounting standards. The JOBS Act provides that a company can elect to opt out of the extended transition period and comply with the requirements that apply to non-emerging growth companies but any such an election to opt out is irrevocable. We have elected not to opt out of such extended transition period which means that when a standard is issued or revised and it has different application dates for public or private companies, we, as an emerging growth company, can adopt the new or revised standard at the time private companies adopt the new or revised standard. This may make comparison of our financial statements with another public company which is neither an emerging growth company nor an emerging growth company which has opted out of using the extended transition period difficult or impossible because of the potential differences in accounting standards used. Compliance obligations under the Sarbanes-Oxley Act may make it more difficult for us to effectuate our Initial Business Combination, require substantial financial and management resources, and increase the time and costs of completing an acquisition. Section 404 of the Sarbanes-Oxley Act requires that we evaluate and report on our system of internal controls beginning with our Annual Report on Form 10-K for the year ending December 31, 2024. Only in the event we are deemed to be a large accelerated filer or an accelerated filer will we be required to comply with the independent registered public accounting firm attestation requirement on our internal control over financial reporting. Further, for as long as we remain an emerging growth company, we will not be required to comply with the independent registered public accounting firm attestation requirement on our internal control over financial reporting. The fact that we are a blank check company makes compliance with the requirements of the Sarbanes-Oxley Act particularly burdensome on us as compared to other public companies because a target company with which we seek to complete our Initial Business Combination may not be in compliance with the provisions of the Sarbanes-Oxley Act regarding adequacy of its internal controls. The development of the internal control of any such entity to achieve compliance with the Sarbanes-Oxley Act may increase the time and costs necessary to complete any such acquisition. **Our independent registered public accounting firm's report contains an explanatory paragraph that expresses substantial doubt about our ability to continue as a "going concern."** In connection with the Company's assessment of going concern considerations in accordance with FASB Accounting Standards Update 2014-15, "Disclosures of Uncertainties about an Entity's Ability to Continue as a Going Concern," management has determined that if the Company is unable to complete an Initial Business Combination by December 16, 2025, then the Company will cease all operations except for the purpose of liquidating. The Company's liquidity and the date for mandatory liquidation and subsequent dissolution raises substantial doubt about the Company's ability to continue as a going concern.

ITEM 1B. UNRESOLVED STAFF COMMENTS Not applicable. Item 1C. Cybersecurity We are not presently engaged in, and we will not engage in, any operations until after the consummation of the Initial Business Combination that could face material cybersecurity threats. However, we do depend on the digital technologies of third parties, including information systems, infrastructure and cloud applications and services. Any sophisticated and deliberate attacks on, or security breaches in, systems or infrastructure or the cloud that we utilize, including those of third parties, could lead to corruption or misappropriation of our assets, proprietary information and sensitive or confidential data. Because of our reliance on the technologies of third parties, we also depend upon the personnel and the processes of third parties to protect against cybersecurity threats, and we have no personnel or processes of our own for this purpose. In the event of a cybersecurity incident impacting us, the Board of Directors will address and mitigate any risks associated with such an incident. As an early-stage company without significant investments in data security protection, we may not be sufficiently protected against such occurrences. We also lack sufficient resources to adequately protect against, or to investigate and remediate any vulnerability to, cyber incidents. It is possible that any of these occurrences, or a combination of them, could have material adverse consequences on our business and lead to financial loss.

ITEM 2. PROPERTY Our executive offices are located at 228 Park Avenue S, Suite 89898, New York, NY 10003 and our telephone number is 212-287-5022. Our executive offices are provided to us by an affiliate of one of our officers. Effective as of June 13, 2023, we agreed to pay a total of \$ 5,000 per month for office space, utilities and secretarial and administrative support. We consider our current office space adequate for our current operations.

ITEM 3. LEGAL PROCEEDINGS To the knowledge of our management team, there is no litigation currently pending, or contemplated by governmental authorities, against us, any of our officers or directors in their capacity as such or against any of our property.

ITEM 4. MINE SAFETY DISCLOSURES PART II

ITEM 5. MARKET FOR COMMON EQUITY AND RELATED SHAREHOLDER MATTERS AND ISSUER PURCHASES OF EQUITY SECURITIES

Market Information Our Units, Class A common stock and warrants are listed on the Nasdaq under the symbols ESHAU, ESHA and ESHAR, respectively. As of December 31, 2023-2024, there were **4 holders of record of the Class A common stock, 1 holder of record of the Class B common stock, 3 holders of record of the Warrants, our Class A ordinary shares and 3-1 holders - holder of record of our warrants the Rights.** Dividends We have not paid any cash dividends on our common stock to date and do not intend to pay cash dividends prior to the completion of our Initial Business Combination. The payment of cash dividends in the future will be dependent upon our revenues and earnings, if any, capital requirements and general financial condition subsequent to completion of our Initial Business Combination. If we incur any indebtedness in connection with our Initial Business Combination, our ability to declare dividends may be limited by restrictive covenants we may agree to in connection therewith. Recent Sales of Unregistered Securities There were no unregistered securities to report which have not been previously included in a Quarterly Report on Form 10-Q or a Current Report on Form 8-K.

Use of Proceeds from Registered Securities The registration statement for the IPO was declared effective on June 13, 2023. On June 16, 2023, we consummated an IPO of 11,500,000 Units at an offering price of \$ 10.00 per Unit, generating gross proceeds of approximately \$ 115 million, and incurring offering costs of approximately \$ 5.3 million, inclusive of \$ 2.3 million in cash underwriting discount. Following the IPO, the full exercise of the over-allotment option, and the sale of the Private Placement Warrants, a total of \$ 116,725,000 (\$ 10.15 per Unit) was placed in the Trust Account. We incurred \$ 5,368,092 in IPO related costs, consisting of \$ 2,300,000 of cash underwriting discount, \$ 2,239,466 fair value of Representative Shares, and \$ 828,626 of other offering costs. **Pursuant to the 2024 Redemption, a total of \$ 115,691,579.50 was withdrawn from the Trust Account to pay for redemptions of Class A common stock. For the year ended December 31, 2024, cash used in operating activities was \$ 2,219,753. Net income of \$ 3,878,173 was affected by interest earned on investments held in the Trust Account of \$ 5,942,677. Changes in operating assets and liabilities used \$ 155,249 of cash for operating activities.** For the year ended December 31, 2023, cash used in operating activities was \$ 796,580. Net income of \$ 1,946,899 was affected by interest earned on investments held in the Trust Account of \$ 3,275,366. Changes in operating assets and liabilities provided \$ 531,887 of cash for operating activities. **As of For the year ended December 31, 2022-2024, cash used in operating activities was \$ 43,418. Net loss of \$ 19,468 was affected by changes in operating assets and liabilities which used \$ 23,950 of cash for operating activities. As of December 31, 2023, we had investments held in the Trust Account of \$ 120,800,485, 366,212 (including approximately \$ 3,945,420 of interest income) consisting of U. S. Treasury securities. Interest income on the balance in the Trust Account may be used by us to pay taxes. Through December 31, 2023-2024, we have not withdrawn any \$ 1,796,252 interest earned from**

the Trust Account **of which all of the amounts withdrawn was used to pay taxes**. We intend to use substantially all of the funds held in the Trust Account, including any amounts representing interest earned on the Trust Account (less income taxes payable), to complete our Initial Business Combination. To the extent that our capital stock or debt is used, in whole or in part, as consideration to complete our Initial Business Combination, the remaining proceeds held in the Trust Account will be used as working capital to finance the operations of the target business or businesses, make other acquisitions and pursue our growth strategies. As of December 31, ~~2023~~ **2024**, we had cash of \$ ~~1, 879,346, 227,843~~. We intend to use the funds held outside the Trust Account primarily to identify and evaluate target businesses, perform business due diligence on prospective target businesses, travel to and from the offices, plants or similar locations of prospective target businesses or their representatives or owners, review corporate documents and material agreements of prospective target businesses, and structure, negotiate and complete ~~an~~ **the** Initial Business Combination. ITEM 6. [RESERVED] ITEM 7. MANAGEMENT' S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONS The following discussion and analysis of the Company' s financial condition and results of operations should be read in conjunction with our audited consolidated financial statements and the notes related thereto which are included in " Item 8. Financial Statements and Supplementary Data " of this Annual Report on Form 10- K. Certain information contained in the discussion and analysis set forth below includes forward- looking statements. Our actual results may differ materially from those anticipated in these forward- looking statements as a result of many factors, including those set forth under " Cautionary Note Regarding Forward- Looking Statements and Risk Factor Summary, " " Item 1A. Risk Factors " and elsewhere in this Annual Report on Form 10- K. Overview We are a blank check company formed under the laws of the State of Delaware on November 17, 2021 for the purpose of effecting a merger, capital stock exchange, asset acquisition, stock purchase, reorganization or similar business combination with one or more businesses or entities. We intend to effectuate ~~our~~ **the** Initial Business Combination using cash from the proceeds of the IPO and the sale of the Private Placement Warrants, our capital stock, debt or a combination of cash, stock and debt. We expect to continue to incur significant costs in the pursuit of our acquisition plans. We cannot assure you that our plans to complete an Initial Business Combination will be successful. Results of Operations We have neither engaged in any operations nor generated any revenues to date. Our only activities from November 17, 2021 (inception) through December 31, ~~2023~~ **2024** were organizational activities, those necessary to prepare for the IPO, described below, and identifying a target company for ~~our~~ **the** Initial Business Combination. We do not expect to generate any operating revenues until after the completion of ~~our~~ **the** Initial Business Combination. We generate non- operating income in the form of interest income on investments held in the Trust Account. We incur expenses as a result of being a public company (for legal, financial reporting, accounting and auditing compliance), as well as for due diligence expenses. For the year ended December 31, ~~2023~~ **2024**, we had a net income of \$ ~~+ \$ 3, 946,878, 899,173~~, which consists of interest income on investments held in the Trust Account of \$ ~~3-5, 275,942, 366,677~~, offset by operating costs of \$ ~~393,882, 732,103~~, provision for income taxes of \$ ~~819-1, 453,068, 183~~, and franchise tax expense of \$ ~~+15,114, 282,218~~. For the year ended December 31, ~~2022~~ **2023**, we had a net ~~loss~~ **income** of \$ ~~+1, 468,946, 899~~, which consists of **interest income on investments held in the Trust Account of \$ 3, 275, 366, offset by operating costs of \$ 393, 732, provision for income taxes of \$ 819, 453, and franchise tax expense of \$ 115, 282**. Liquidity and Capital Resources On June 16, 2023, we consummated the IPO of 11, 500, 000 Units at \$ 10. 00 per Unit, which includes the full exercise by the underwriters of their over- allotment option in the amount of 1, 500, 000 Units, at \$ 10. 00 per Unit, generating gross proceeds of \$ 115, 000, 000. Simultaneously with the closing of the IPO, we consummated the sale of 7, 470, 000 Private Placement Warrants at a price of \$ 1. 00 per warrant, in a private placement to the Sponsor and I- Bankers Securities, Inc. and Dawson James, generating gross proceeds of \$ 7, 470, 000. ~~As of December 31, 2023, we had cash of \$ 1, 879, 227.~~ We intend to use **substantially all of** the funds held ~~outside in~~ **the Trust Account primarily to identify and evaluate target businesses, perform business due diligence including any amounts representing interest earned** on prospective target businesses, travel to and from the offices, plants or similar locations of prospective target businesses or their ~~the~~ **representatives or owners** **Trust Account (less income taxes payable)**, to review corporate documents and material agreements of prospective target businesses, and structure, negotiate and complete ~~our~~ **the** Initial Business Combination. **To the extent that our capital stock or debt is used, in whole or in part, as consideration to complete the Initial Business Combination, the remaining proceeds held in the Trust Account will be used as working capital to finance the operations of the target business or businesses, make other acquisitions and pursue our growth strategies**. In order to fund working capital deficiencies or finance transaction costs in connection with ~~our~~ **the** Initial Business Combination, the Sponsor, or certain of our officers and directors or their affiliates may, but are not obligated to, loan us funds as may be required. If we complete ~~our~~ **the** Initial Business Combination, we would repay such loaned amounts. In the event that ~~our~~ **the** Initial Business Combination does not close, we may use a portion of the working capital held outside the Trust Account to repay such loaned amounts but no proceeds from our Trust Account would be used for such repayment. Up to \$ 1, 500, 000 of such loans may be convertible into warrants at a price of \$ 1. 00 per warrant, at the option of the lender. The warrants would be identical to the Private Placement Warrants. **In connection with the Extension Amendment, we entered into a letter agreement with our Sponsor pursuant to which our Sponsor has agreed to fund up to \$ 360, 000 in extension loans prior to the earlier of December 16, 2025 and the closing of an Initial Business Combination. Each one month extension is subject to our Sponsor, or its designee, depositing the lesser of (x) \$ 0. 05 per public share that remains outstanding (and was not redeemed in connection with the 2024 Redemption) and (y) \$ 30, 000 into the Trust Account (the " Extension Payments "). Each deposit of the Extension Fee is evidenced by an unsecured promissory note (each an " Extension Promissory Note "). The Extension Promissory Notes bear no interest and are payable in full on the date on we consummate an Initial Business Combination (such date, the " Maturity Date "). The following shall constitute an event of default: (i) a failure to pay the principal within five business days of the Maturity Date; and (ii) the commencement of a voluntary or involuntary bankruptcy action, in which case the Extension Promissory Notes may be accelerated. As of December 31, 2024, our Sponsor has deposited \$ 30, 000 into the Trust Account.** We do not believe we will need to raise additional funds in order to meet the expenditures required for operating our business. However, if our estimate of the costs of identifying a target business, undertaking in- depth due diligence and negotiating ~~our~~ **the** Initial Business Combination are less than the actual amount necessary to do so, we may have insufficient funds available to operate our business prior to ~~our~~ **the** Initial Business Combination. Moreover, we may need to obtain additional financing either to complete ~~our~~ **the** Initial Business Combination or because we become obligated to redeem a significant number of our Public Shares upon consummation of ~~our~~ **the** Initial Business Combination, in which case we may issue additional securities or incur debt in connection with such Initial Business Combination. We have determined that **the Company' s liquidity condition and** mandatory liquidation, should ~~a~~ **the Initial business Business combination-Combination** not occur by December 16, ~~2024~~ **2025**, and potential subsequent dissolution, raise substantial doubt about our ability to continue as a going concern for a reasonable period of time which is considered to be one year from the date of the issuance of the financial statements. The financial statements do not include any adjustments relating to the recovery of the recorded assets or the classification of the liabilities that might be necessary should we be unable to continue as a going concern. Off- Balance Sheet

Arrangements We have no obligations, assets or liabilities, which would be considered off- balance sheet arrangements as of December 31, 2023-2024. We do not participate in transactions that create relationships with unconsolidated entities or financial partnerships, often referred to as variable interest entities, which would have been established for the purpose of facilitating off- balance sheet arrangements. We have not entered into any off- balance sheet financing arrangements, established any special purpose entities, guaranteed any debt or commitments of other entities, or purchased any non- financial assets. Contractual Obligations We do not have any long- term debt, capital lease obligations, operating lease obligations or long- term liabilities, other than an agreement to pay an affiliate of one of our officers a monthly fee of \$ 5, 000 for office space, utilities, secretarial support and other administrative and consulting services. We began incurring these fees on June 13, 2023 and will continue to incur these fees monthly until the earlier of the completion of the Initial Business Combination and our liquidation. In addition, the Sponsor, executive officers and directors, or any of their respective affiliates will be reimbursed for any out- of- pocket expenses incurred in connection with activities on the Company’ s behalf such as identifying potential partner businesses and performing due diligence on suitable Initial Business Combinations. Any such payments prior to an Initial Business Combination will be made using funds held outside the Trust Account. The underwriters ~~are were~~ entitled to an underwriting discount of \$ 0. 20 per unit, or \$ 2. 3 million in the aggregate, which was paid upon the closing of the IPO. We entered into an Initial Business Combination marketing agreement (the “ Marketing Agreement ”) with the underwriters, I- Bankers and Dawson James, to assist us in holding meetings with the stockholders to discuss the potential Initial Business Combination and the target business’ attributes, introduce us to potential investors that are interested in purchasing our securities in connection with the Initial Business Combination, assist us in obtaining stockholder approval for the Initial Business Combination and assist us with its press releases and public filings in connection with the Initial Business Combination. Pursuant to the Marketing Agreement, we will pay I- Bankers and Dawson James, collectively, 3. 5 % of the gross proceeds of the IPO, or \$ 4. 03 million in the aggregate (the “ Marketing Fee ”). The Marketing Fee will become payable to I- Bankers and Dawson James from the amounts held in the Trust Account solely in the event that we complete an Initial Business Combination with a target introduced to us by I- Bankers. Critical Accounting Policies and Estimates The preparation of financial statements and related disclosures in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements, and income and expenses during the periods reported. Actual results could materially differ from those estimates. ~~We As of December 31, 2024, we have not identified any critical accounting policies, while we~~ have identified ~~a the following~~ critical accounting estimates ~~estimate below~~: Class A Common Stock Subject to Possible Redemption We account for our Class A common stock subject to possible redemption in accordance with the guidance in Accounting Standards Codification (“ ASC ”) Topic 480 “ Distinguishing Liabilities from Equity. ” Class A common stock subject to mandatory redemption is classified as a liability instrument and is measured at fair value. Conditionally redeemable common stock (including common stock that features redemption rights that are within the control of the holder or subject to redemption upon the occurrence of uncertain events not solely within our control) is classified in temporary equity. At all other times, common stock is classified as stockholders’ equity. Our Class A common stock features certain redemption rights that are considered to be outside of our control and subject to occurrence of uncertain future events. Accordingly, at December 31, 2024 and 2023, 739, 881 and 11, 500, 000 shares of Class A common stock, respectively, are presented at redemption value as temporary equity, outside of the stockholders’ equity section of our balance sheets. As of December 31, 2024 and 2023, Class A common stock subject to possible redemption amounts to \$ 8, 147, 290 and \$ 119, 068, 570. ~~Derivative Financial Instruments We evaluate the equity- linked financial instruments to determine if such instruments are derivatives or contain features that qualify as embedded derivatives in accordance with ASC Topic 815, respectively “ Derivatives and Hedging. ” For derivative financial instruments that are classified as liabilities, the derivative instrument is initially recognized at fair value with subsequent changes in fair value recognized in the statements of operations each reporting period. The classification of derivative instruments, including whether such instruments should be classified as liabilities or as equity, is evaluated at the end of each reporting period. We accounted for the rights issued in connection with the IPO as equity- classified instruments in accordance with ASC 815 as rights did not meet the liability criteria (i. e. cashless exercises). Fair value of public rights at issuance amounted to \$ 1, 398, 400. Recent Accounting Standards In June 2016 (November 2023), the FASB issued Accounting Standards Update ASU 2023- 07, Segment Reporting (Topic 280): Improvements to Reportable Segment Disclosures. The amendments in this ASU require disclosures, on an annual and interim basis, of significant segment expenses that are regularly provided to the chief operating officer decision maker (“ CODM ”), as well as the aggregate amount of other segment items included in the reported measure of segment profit or loss. The ASU 2016- 13— Financial Instruments— Credit Losses requires that a public entity disclose the title and position of the CODM and an explanation of how the CODM uses the reported measure (s) of segment profit or loss in assessing segment performance and deciding how to allocate resources. Public entities will be required to provide all annual disclosures currently required by Topic 326: Measurement of Credit Losses on Financial Instruments (“ 280 in interim periods, and entities with a single reportable segment are required to provide all the disclosures required by the amendments in this ASU 2016- 13”) and existing segment disclosures in Topic 280. This ASU update requires financial assets measured at amortized cost basis to be presented at the net amount expected to be collected. The measurement of expected credit losses is based on relevant information about past events, including historical experience, current conditions, and reasonable and supportable forecasts that affect the collectability of the reported amount. Since June 2016, the FASB issued clarifying updates to the new standard including changing the effective date for smaller reporting companies. The guidance is effective for fiscal years beginning after December 15, 2022 2023, and interim periods within those fiscal years beginning after December 15, 2024, with early adoption permitted. We adopted ASU 2016- 13 on January 1, 2023. The adoption of ASU 2016- 13 did not have a material impact on its financial statements. Management does not believe that any recently issued, but not yet effective, accounting standards, if currently adopted, would have a material effect on our financial statements. ITEM 7A. QUANTITATIVE AND QUALITATIVE DISCLOSURES ABOUT MARKET RISK Not required for smaller reporting companies. ITEM 8. FINANCIAL STATEMENTS AND SUPPLEMENTARY DATA This information appears following Item 15 of this Annual Report and is included herein by reference. ITEM 9. CHANGES IN AND DISAGREEMENTS WITH ACCOUNTANTS ON ACCOUNTING AND FINANCIAL DISCLOSURE None. ITEM 9A. CONTROLS AND PROCEDURES. Evaluation of Disclosure Controls and Procedures Disclosure controls and procedures are designed to ensure that information required to be disclosed by us in our Exchange Act reports is recorded, processed, summarized, and reported within the time periods specified in the SEC’ s rules and forms, and that such information is accumulated and communicated to our management, including our principal executive officer and principal financial officer or persons performing similar functions, as appropriate to allow timely decisions regarding required disclosure. Under the supervision and with the participation of our management, including our principal executive officer and principal financial and accounting officer, we conducted an evaluation of the effectiveness of our disclosure controls and procedures as of the end of the fiscal quarter ended December 31, 2023-2024, as such term is defined in Rules 13a- 15 (e) and 15d- 15 (e) under the Exchange Act.~~

Based on this evaluation, our principal executive officer and principal financial and accounting officer have concluded that during the period covered by this report, our disclosure controls and procedures were effective at a reasonable assurance level and, accordingly, provided reasonable assurance that the information required to be disclosed by us in reports filed under the Exchange Act is recorded, processed, summarized and reported within the time periods specified in the SEC's rules and forms. Management's Report on Internal Controls Over Financial Reporting ~~This Annual Report does not include a report~~ **As required by SEC rules and regulations implementing Section 404 of the Sarbanes-Oxley Act, our management's assessment regarding is responsible for establishing and maintaining adequate internal control over financial reporting. Our internal control over financial reporting is designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of our consolidated financial statements for external reporting purposes in accordance with GAAP. Our internal control over financial reporting includes those policies and procedures that: (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of our company, (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of consolidated financial statements in accordance with GAAP, and that our receipts and expenditures are being made only in accordance with authorizations of our management and directors, and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use or disposition of our assets that could have a material effect on the consolidated financial statements. Because of its inherent limitations, internal control over financial reporting may not prevent or detect errors or misstatements in our consolidated financial statements. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree or compliance with the policies or procedures may deteriorate. Management assessed the effectiveness of our internal control over financial reporting at December 31, 2024. In making these assessments, management used the criteria set forth by the Committee of Sponsoring Organizations of the Treadway Commission (COSO) in Internal Control — Integrated Framework (2013). Based on our assessments and those criteria, management determined that we maintained an effective internal control over financial reporting as of December 31, 2024. This Annual Report on Form 10-K does not include** an attestation report of our independent registered public accounting firm due to **our status as an emerging growth** a transition period established by rules of the SEC for newly public companies **company under the JOBS Act**. ITEM 9B. OTHER INFORMATION ITEM 9C. DISCLOSURE REGARDING FOREIGN JURISDICTIONS THAT PREVENT INSPECTIONS PART III ITEM 10. DIRECTORS AND EXECUTIVE OFFICERS OF THE REGISTRANT Directors and Executive Officers Our officers and directors are as follows: Name Age Position Allen Weiss Chairman Christopher Ackerley Director Christina Francis Director James Francis Chief Executive Officer and Director Jonathan Gordon Director Jonathan Morris Chief Financial Officer and Director Thomas Wolber Director Allen Weiss, Chairman; Allen serves as the Sponsoring Founder and member of the Board of Directors of the Company. Mr. Weiss is General Partner and Chairman of Global Blockchain Ventures Fund. From 1972 to 2011, Mr. Weiss had a career at Disney in various roles. From 1994 to 2003, Mr. Weiss served as President of Walt Disney World and from 2003 to 2011 served as the President of World Wide Operations for Disney's \$ 10 Billion / 95, 000 employee Walt Disney Parks and Resorts business. Mr. Weiss was responsible for the company's theme parks and resorts including the Walt Disney World Resort, Disneyland Resort, and Disneyland Resort Paris, Disney Cruise Line, Disney Vacation Club, "Adventures by Disney," and the line-of-business responsibility for Hong Kong Disneyland Resort and Tokyo Disney Resort. Mr. Weiss began his Disney career overseeing cash control on Main Street and rose through the ranks to President, Worldwide operations, for Walt Disney Parks and Resorts. His vision and results-focused leadership contributed to the significant growth of the top-line revenue and expanded margins in a thoughtful and strategic way while protecting the Disney brand, Cast, and overall guest experience. During his tenure as President, Mr. Weiss directed the largest resort expansion in Walt Disney World history, resulting in double-digit percentage revenue growth, seven consecutive years of records and higher profits. Leading the organization through one of the toughest recessions in that the world has faced. Mr. Weiss positioned the organization for major growth while significantly reducing the downturn which was occurring throughout the theme park industry. From November 2011 to January 2019, Mr. Weiss was a consultant for Apollo Investment Consulting. Mr. Weiss was involved in company analyses to support potential acquisitions and management. During his time in his role, he had direct involvement in the acquisition of Chuck E. Cheese Entertainment in 2014 and served on the Board of Directors until December 2020. Mr. Weiss was also engaged in acquisition and negotiations for the sale of Great Wolf Resorts where he subsequently became Chairman of the Board of Directors for Great Wolf and later Executive Chairman. Mr. Weiss was also involved in the acquisition of Diamond Resorts International, which closed in September 2016, and ClubCorp. Mr. Weiss has served on the Alticor Board of Directors since 2012. He also served on the Diamond Resorts International Board of Directors from 2014 until 2021 when the company was sold and on the Metro Orlando Economic Development Commission Governor's Council from 2004 to 2007, was a National Board Member of Sanford — Burnham Medical Research Institute and was appointed by the U. S. Commerce Secretary as a founding member to the Corporation for Travel Promotion Board of Directors. He was named "Most Influential Businessman in Central Florida" by the Orlando Business Journal in 2005. Christopher Ackerley, Director; Christopher is a co-founder and Managing Director of Ackerley Partners, LLC, a private investment holding company based in Seattle, WA. Portfolio exits since inception have included College Sports Television to CBS, Withoutabox to IMDb (an Amazon company), ScreenLife, LLC to Paramount and Sparq. it to Yahoo. Prior to co-founding Ackerley Partners in 2002, Mr. Ackerley was the President of The Ackerley Group, Inc. where he oversaw the daily operations of the national media and entertainment company. He served in a variety of operational roles for the company for more than 15 years, and was also a member of the company's Board of Directors. In 2002, Mr. Ackerley successfully led the merger of The Ackerley Group, Inc. with Clear Channel Communications, Inc. (Nasdaq: CCU) and the prior year, he led the negotiations and completion of The Ackerley Group's sale of the NBA's Seattle SuperSonics and the WNBA's Seattle Storm to The Basketball Club of Seattle led by Starbucks Chairman and CEO — Howard Schultz. Mr. Ackerley began his career in the Capital Markets Group at Bank of America in London, England. He has and continues to serve as a director or advisor to a number of corporate boards including Washington Trust Bank, the Space Needle Corporation, The Four Seasons Hotel & Residences — Seattle, and Solius, and served on the Board of Directors of Limeade (ASX: LME) for fifteen years until 2022. He is a minority owner and serves on the Executive Committee for the Seattle Kraken of the National Hockey League. Christina Francis, Director; Christina was named the **first female** President of Magic Johnson Enterprises in January 2019. ~~In this role, where~~ she is responsible for managing and directing the corporation's day-to-day operations including strategy, business development, and **investments. She overseeing oversees** the organization's **ownership properties and** prestigious partnerships **including JLC Infrastructure, SodexoMagic, the Los Angeles Dodgers, the Washington Commanders, the Los Angeles Football Club, the Los Angeles Sparks and Team Liquid. Most recently, she added the Washington Spirit to Magic Johnson's portfolio of teams. In 2024, Ms. Francis was awarded an Emmy for Co-Producer of Spectrum LA Sports Program and holds the distinguished title of Executive Producer for, "They Call Me Magic," the highest grossing docuseries per episode upon its release in April 2022 on**

AppleTV . Francis joined the company in 2014 as the senior vice president of marketing and communications. Prior to Magic Johnson Enterprises, Ms. Francis was the ~~Vice-vice President president~~ of ~~Marketing-marketing & Events-events~~ for NFL PLAYERS INC., where she led the group's **extensive** brand and event marketing initiatives, including innovative player promotions, special events, advertising, digital and broadcast media, and public relations. ~~She was instrumental in helping~~ **In this role Ms. Francis created the NFLPA Collegiate Bowl, which showcases collegiate talent to NFL PLAYERS INC. scouts and has continue-continued successfully since its inception evolution from a licensing division to a sports and entertainment marketing leader**. Before joining NFL PLAYERS, INC. ;Ms. Francis served as ~~Chief-chief Marketing-marketing Officer-officer~~ for the Orange Bowl Committee **overseeing the Fedex Orange Bowl and BCS National Championship game**. During her four- year tenure, the Orange Bowl brand experienced record growth and visibility while the affiliated events attracted tens of thousands of visitors who fueled South Florida with millions of dollars in economic impact. Her reputation as one of the top minds in sports and entertainment was forged on both the client and agency side including strategic marketing roles with Fortune 500 companies such as **Burger King Corporation**, Walt Disney World, Nissan Motor Corporation ;and IBM .~~Ms. Francis also has a long work history with basketball legend and entrepreneur, Earvin " Magic " Johnson. While at Burger King Corporation, she created and managed the marketing and public relations programs for his 30 Burger King restaurants and she spearheaded the national advertising and promotional campaigns for Lincoln Mercury which included Mr. Johnson . Ms. Francis' board and committee memberships have included Impact Circle of Big Brother / Big Sister of Miami, National Black MBA and Links Incorporated. She currently serves on the board of her alma mater Xavier University of Louisiana and Citi-Trends Board of Trustees , Impact Circle of Big Brother / Big Sister of Miami, National Black MBA, an and Links Incorporated. She currently serves on the board of the American retail clothing chain Brain Foundation and Winners Alliance which is a for profit that serves the interest of players in individual professional sports like tennis and cricket. She is a 2024 World Woman Honoree and in 2023 Ms. Francis was named a Sports Business Journal Game Changer and in 2022 Sports Illustrated on SI. com highlighted her as one of the " Top 100 Influential Women in Sports " . In 2019 she received ;Ms. Francis was honored with the " Visionary Award " from C- Suite Quarterly and was named one of 500 most influential people in Los Angeles by Los Angeles Business Journal. She was honored at Ebony' s 2017 " Women Up " event and was named one of the " 25 Most Influential and Prominent Black Women " of 2009 in Success Magazine South Florida.~~ A native of New Orleans, Louisiana, Ms. Francis **was valedictorian of her graduating class and** received her **BA B. A.** from Xavier University of Louisiana, an MBA from the University of New Orleans, and was a Fellow for the Consortium in Graduate Study and Management at the University of Texas. James Francis, Chief Executive Officer and Director; James is the recently retired President, Chief Executive Officer and a Trustee of Chesapeake Lodging Trust, a lodging REIT (Nasdaq: CHSP) which he founded in January 2010 and sold to Park Hotels and Resorts in September 2019 for \$ 2. 7B. Prior to Chesapeake, Mr. Francis founded and served as the President, Chief Executive Officer and a Trustee of Highland Hospitality Corporation, a lodging REIT (Nasdaq: HIH), positions that he held from its founding in December 2003 to its sale in July 2007. Following the sale of Highland, Mr. Francis served as a consultant to the affiliate of JER Partners that acquired Highland until September 2008. From June 2002 until founding Highland in December 2003, Mr. Francis served as the Chief Operating Officer, Chief Financial Officer and Treasurer of Barceló Crestline Corporation, and prior to that was the co- founder and served as Executive Vice President and Chief Financial Officer of Crestline Capital Corporation (Nasdaq: CLJ) from December 1998 to June 2002. Prior to the spin- off of Crestline Capital from Host Hotels & Resorts, Inc. (formerly Host Marriott Corporation), Mr. Francis held various finance and strategic planning positions with Host Marriott and Marriott International, Inc. From June 1997 to December 1998, Mr. Francis held the position of Assistant Treasurer and Vice President Corporate Finance for Host Marriott, where he was responsible for Host Marriott' s corporate finance function, business strategy and investor relations. Over a period of ten years, Mr. Francis served in various capacities with Marriott International' s lodging business, including Vice President of Finance for Marriott Lodging from 1995 to 1997; Brand Executive, Courtyard by Marriott from 1994 to 1995; Controller for Courtyard by Marriott and Fairfield Inn from 1993 to 1994; Director of Finance and Strategic Planning for Courtyard by Marriott and Fairfield Inn from 1991 to 1993; and Director of Hotel Development Finance from 1987 to 1991. Mr. Francis also served from 2013 to 2018 on the board of trustees and was the compensation committee chairman of Gramercy Property Trust and Chambers Street Properties, publicly traded REITs focused on acquiring and operating industrial properties. Mr. Francis received his B. A. in Economics and Business (Summa Cum Laude) from McDaniel College and received an M. B. A. in Finance and Accounting from Vanderbilt University. Mr. Francis ranked # 1 on the November 1988 CPA exam in the commonwealth of Virginia. Jonathan Gordon, Director; Jonathan is a co- founder of Ruttenberg Gordon Investments (RGI). Mr. Gordon is an experienced entrepreneur and investor in the entertainment sector, having founded multiple music publishing, production, and management companies, including 1916 MGMT, Rare Behavior, Patchbay, and Run Gun. He is Manager of 1916 Enterprises LLC, which is partners in Safari Riot, Maison Arts, Jet Management and many other music focused businesses and sits on the board of Film Production, Acquisition and Distribution company Utopia. In recognition of his accomplishments, Mr. Gordon has received 6 ASCAP awards. Jonathan Morris, Chief Financial Officer and Director; Jonathan is the Chief Financial Officer of the company. Mr. Morris has prior SPAC experience as CFO of Twelve Seas Investment Company II. Mr. Morris has over 23 years of experience as a finance executive as a principal, operator and advisor, and led principal investments and structuring at a large private family office. He also served as an investment executive at Blackstone Group, Inc., from 2012 to 2016, and on the Board of SunGard AS, from 2014 to 2016. Mr. Morris was formerly with Credit Suisse TMT Investment Banking Group from 2005 to 2012 and the private equity division of Lombard, Odier et Cie. Thomas Wolber, Director; Thomas has been appointed President and Chief Executive Officer (CEO) of ROW Management Ltd. (ROW), as announced by The World Resident Holdings Ltd. (TWRH), effective January 3, 2022. Mr. Wolber was most recently the CEO of Crystal Cruises. In 1989, Mr. Wolber joined Disneyland Paris and remained associated with The Walt Disney Company for 28 years. During his initial years at Disney, Tom was General Manager at Disneyland Paris, Director of the Disney Vacation Club, and Vice President of MGM Studios Theme Park in Orlando. In 2004 Tom began a 9- year assignment as Senior Vice President and COO of Disney Cruise Line. In this capacity Tom oversaw a fleet of 4 ships with 4, 600 crew and a guest capacity of 13, 500. He was responsible for all shoreside and shipboard departments, including Hotel Operations, Entertainment, Merchandise, Marine and Technical Operations, operational integration, industrial engineering, shore excursions and destination development. He directed the design and delivery of two new ships and oversaw the operations of the Disney private island, Castaway Cay, in the Bahamas. In 2014, he returned to Disneyland Paris as President and CEO for two years. During this period, he led the business strategy overhaul, implemented a much- needed new capital investment plan, and oversaw the re- capitalization of the business. Guest satisfaction soared. In 2016 he returned to the Disney Cruise line as COO, executed the largest dry dock in Disney Cruise Lines history, and directed a major fleet expansion program. In 2017 Genting Hong Kong Ltd. recruited him to become the President and CEO of Crystal Cruises. Over the next three years he greatly improved luxury service while increasing profitability, oversaw the re- design of Crystal Serenity, oversaw the launch of 4 river cruise vessels and the development of the Endeavor luxury expedition yacht. He led the difficult initial phase of Crystal' s COVID- 19 response plan. In September of 2020, Mr. Wolber made

the decision to leave Crystal and spent the last year consulting and advising various businesses internationally in the maritime and hospitality industry. Mr. Wolber received his bachelor's degree in tourism economics from Breda University in 1986. We believe that all of our current board members possess the professional and personal qualifications necessary for board service, and we have highlighted in the individual biographies above the specific experience, attributes, and skills that led to the conclusion that each board member should serve as a director.

Director Independence The Nasdaq listing standards require that a majority of our Board of Directors be independent. An "independent director" is defined generally as a person other than an officer or employee of the company or its subsidiaries or any other individual having a relationship which in the opinion of the company's Board of Directors, would interfere with the director's exercise of independent judgment in carrying out the responsibilities of a director. Our Board of Directors has determined that each of Tom Wolber, Chris Ackerely, Christina Francis, Jonathan Gordon and Al Weiss "independent directors" as defined in the Nasdaq listing standards and applicable SEC rules to serve on our Board of Directors. Our independent directors will have regularly scheduled meetings at which only independent directors are present.

Audit Committee The members of our audit committee are Tom Wolber, Chris Ackerely and Al Weiss. Tom Wolber serves as chairperson of the audit committee. Under the Nasdaq listing standards and applicable SEC rules, we are required to have at least three members on the audit committee. The rules of Nasdaq and Rule 10A-3 of the Exchange Act require that the audit committee of a listed company be comprised solely of independent directors. Tom Wolber, Chris Ackerely and Al Weiss qualify as independent directors under applicable rules. Each member of the audit committee is financially literate and our Board of Directors has determined that Tom Wolber qualifies as an "audit committee financial expert" as defined in applicable SEC rules. The audit committee's duties, which are specified in our audit committee charter, include, but are not limited to:

- the appointment, compensation, retention, replacement, and oversight of the work of the independent registered accounting firm and any other independent registered public accounting firm engaged by us;
- pre-approving all audit and non-audit services to be provided by the independent registered accounting firm or any other registered public accounting firm engaged by us, and establishing pre-approval policies and procedures;
- reviewing and discussing with the independent registered accounting firm all relationships the auditors have with us in order to evaluate their continued independence;
- setting clear hiring policies for employees or former employees of the independent registered accounting firm;
- setting clear policies for audit partner rotation in compliance with applicable laws and regulations;
- obtaining and reviewing a report, at least annually, from the independent registered accounting firm describing (i) the independent registered accounting firm's internal quality-control procedures and (ii) any material issues raised by the most recent internal quality-control review, or peer review, of the audit firm, or by any inquiry or investigation by governmental or professional authorities, within the preceding five years respecting one or more independent audits carried out by the firm and any steps taken to deal with such issues;
- reviewing and approving any related party transaction required to be disclosed pursuant to Item 404 of Regulation S-K promulgated by the SEC prior to us entering into such transaction; and
- reviewing with management, the independent registered accounting firm, and our legal advisors, as appropriate, any legal, regulatory or compliance matters, including any correspondence with regulators or government agencies and any employee complaints or published reports that raise material issues regarding our financial statements or accounting policies and any significant changes in accounting standards or rules promulgated by the Financial Accounting Standards Board, the SEC or other regulatory authorities.

Compensation Committee We have established a compensation committee of the Board of Directors consisting of three members. The members of our Compensation Committee are Chris Ackerley, Christina Francis, and Tom Wolber. Chris Ackerley serves as chairman of the compensation committee. Under the Nasdaq listing standards and applicable SEC rules, we are required to have at least two members on the compensation committee, all of whom must be independent. Each of Chris Ackerley, Christina Francis, and Tom Wolber are independent. We have adopted a compensation committee charter, which details the principal functions of the compensation committee, including:

- reviewing and approving on an annual basis the corporate goals and objectives relevant to our Chief Executive Officer's compensation, evaluating our Chief Executive Officer's performance in light of such goals and objectives and determining and approving the remuneration (if any) of our Chief Executive Officer's based on such evaluation;
- reviewing and approving the compensation of all of our other executive officers;
- reviewing our executive compensation policies and plans;
- implementing and administering our incentive compensation equity-based remuneration plans;
- assisting management in complying with our proxy statement and annual report disclosure requirements;
- approving all special perquisites, special cash payments and other special compensation and benefit arrangements for our executive officers and employees;
- producing a report on executive compensation to be included in our annual proxy statement; and
- reviewing, evaluating and recommending changes, if appropriate, to the remuneration for directors. The charter also provides that the compensation committee may, in its sole discretion, retain or obtain the advice of a compensation consultant, legal counsel or other adviser and will be directly responsible for the appointment, compensation and oversight of the work of any such adviser. However, before engaging or receiving advice from a compensation consultant, external legal counsel or any other adviser, the compensation committee will consider the independence of each such adviser, including the factors required by Nasdaq and the SEC.

Nominating and Corporate Governance Committee We have established a nominating and corporate governance committee. The members of our nominating and corporate governance are Christina Francis, Jonathan Gordon and Al Weiss. Christina Francis serves as chair of the nominating and corporate governance committee. Each of Christina Francis, Jonathan Gordon and Al Weiss are independent. The primary purposes of our nominating and corporate governance committee is to assist the board in:

- identifying, screening and reviewing individuals qualified to serve as directors and recommending to the Board of Directors candidates for nomination for election at the annual meeting of stockholders or to fill vacancies on the Board of Directors;
- developing, recommending to the Board of Directors and overseeing implementation of our corporate governance guidelines;
- coordinating and overseeing the annual self-evaluation of the Board of Directors, its committees, individual directors and management in the governance of the company; and
- reviewing on a regular basis our overall corporate governance and recommending improvements as and when necessary. The nominating and corporate governance committee is governed by a charter that complies with the rules of Nasdaq.

Code of Business Conduct and Ethics We have adopted a Code of Ethics applicable to our directors, officers, and employees. We have filed a copy of our Code of Ethics and our audit committee charter as exhibits to the registration statement. You are able to review these documents by accessing our public filings at the SEC's web site at www.SEC.gov. In addition, a copy of the Code of Ethics will be provided without charge upon request from us.

Compensation Recovery and Clawback Policy Under the Sarbanes-Oxley Act, in the event of misconduct that results in a financial restatement that would have reduced a previously paid incentive amount, we can recoup those improper payments from our executive officers. The SEC has also adopted rules that direct national stock exchanges to require listed companies to implement policies intended to recoup bonuses paid to executives if the company is found to have misstated its financial results. On March 17, 2025, our board of directors approved the adoption of the Executive Compensation Clawback Policy (the "Clawback Policy"), in order to comply with the final clawback rules adopted by the SEC under the Rule, and the listing standards, as set forth in the Nasdaq Listing Rule 5608 (the "Final Clawback Rules"). The Clawback Policy provides for the mandatory recovery of erroneously awarded incentive-based compensation from our current and

former executive officers as defined in the Rule (“ Covered Officers ”) in the event that we are required to prepare an accounting restatement, in accordance with the Final Clawback Rules. The recovery of such compensation applies regardless of whether a Covered Officer engaged in misconduct or otherwise caused or contributed to the requirement of an accounting restatement. Under the Clawback Policy, our board of directors may recoup from the Covered Officers erroneously awarded incentive compensation received within a lookback period of the three completed fiscal years preceding the date on which we are required to prepare an accounting restatement.

ITEM 11. EXECUTIVE COMPENSATION We pay an affiliate of our officers a total of up to \$ 5, 000 per month for office space, utilities, secretarial support and other administrative and consulting services. Upon completion of our Initial Business Combination or our liquidation, we will cease paying these monthly fees. We may pay consulting, finder or success fees to our Initial Stockholders, officers, directors or their affiliates for assisting us in consummating our Initial Business Combination. Other than these consulting, finder or success fees, no compensation of any kind is paid by us to our Initial Stockholders, executive officers and directors, or any of their respective affiliates, for services rendered prior to or in connection with the completion of an Initial Business Combination. The Sponsor, executive officers and directors, or any of their respective affiliates will be reimbursed for any out- of- pocket expenses incurred in connection with activities on the Company’ s behalf such as identifying potential partner businesses and performing due diligence on suitable Initial Business Combinations. Any such payments prior to an Initial Business Combination will be made using funds held outside the Trust Account. We do not have a policy that prohibits our Sponsor, executive officers or directors, or any of their respective affiliates, from negotiating for the reimbursement of out- of- pocket expenses by a target business. Any such payments prior to an Initial Business Combination will be made using funds held outside the Trust Account. Other than quarterly audit committee review of such payments, we do not expect to have any additional controls in place governing our reimbursement payments to our directors and executive officers for their out- of- pocket expenses incurred in connection with identifying and consummating an Initial Business Combination. Our audit committee will review on a quarterly basis all payments that were made to our Sponsor, officers or directors, or our or their affiliates. After our Initial Business Combination, members of our management team who remain with us may be paid consulting, management or other fees from the combined company with any and all amounts being fully disclosed to our stockholders, to the extent then known, in the tender offer or proxy solicitation materials, as applicable, furnished to our stockholders. It is unlikely the amount of such compensation will be known at the time of distribution of such tender offer materials or at the time of a stockholder meeting held to consider our Initial Business Combination, as applicable, as it will be up to the directors of the post- combination business to determine executive officer and director compensation. We do not intend to take any action to ensure that members of our management team maintain their positions with us after the consummation of our Initial Business Combination, although it is possible that some or all of our officers and directors may negotiate employment or consulting arrangements to remain with us after our Initial Business Combination. The existence or terms of any such employment or consulting arrangements to retain their positions with us may influence our management team’ s motivation in identifying or selecting a target business but we do not believe that the ability of our management to remain with us after the consummation of our Initial Business Combination will be a determining factor in our decision to proceed with any potential business combination. We are not party to any agreements with our officers and directors that provide for benefits upon termination of employment.

ITEM 12. SECURITY OWNERSHIP OF CERTAIN BENEFICIAL OWNERS AND MANAGEMENT AND RELATED SHAREHOLDER MATTERS The following table sets forth information regarding the beneficial ownership of our common stock as of December 31, 2023 by: ● each person known by us to be the beneficial owner of more than 5 % of our outstanding shares of common stock; ● each of our executive officers and directors that beneficially owns shares of our common stock; and ● all our executive officers and directors as a group. Unless otherwise indicated, we believe that all persons named in the table have sole voting and investment power with respect to all shares of common stock beneficially owned by them. Name and Address of Beneficial Owner (1) Number of Shares Beneficially Owned Approximate Percentage of Outstanding Common Stock James Francis 2, 500-875, 000 19.73. 8.7% Jonathan Morris Allen Weiss Christopher Ackerley Christina Francis Jonathan Gordon Thomas Wolber ESH Sponsor LLC (2) 2, 500-875, 000 19.73. 8.7% (1) Unless otherwise noted, the business address of each of the following entities or individuals is c / o ESH Sponsor, LLC, 228 Park Ave S, Suite 89898, New York, New York 10003- 1502. (2) Shares are held by ESH Sponsor LLC, a limited liability company. Members of this limited liability company include certain officers and directors of the Company. Mr. Francis is the sole manager of ESH Sponsor LLC and may be deemed to beneficially own such shares. (3) Does not include any securities held by ESH Sponsor LLC, a limited liability company, of which each person is a direct or indirect member. Each such person disclaims any beneficial ownership of the reported securities, except shares other than to the extent of his any pecuniary interest they may have therein, directly or indirectly.

ITEM 13. CERTAIN RELATIONSHIPS AND RELATED TRANSACTIONS, AND DIRECTOR INDEPENDENCE For a complete discussion regarding certain relationships and related transactions, see the section titled “ Certain Relationships and Related Party Transactions ” contained in our Prospectus on form S- 1 filed with the SEC on June 15, 2023, incorporated by reference herein. **In connection with the Extension Amendment, we entered into a letter agreement with our Sponsor pursuant to which our Sponsor has agreed to fund up to \$ 360, 000 in extension loans prior to the earlier of December 16, 2025 and the closing of an Initial Business Combination. Each one month extension is subject to our Sponsor, or its designee, depositing the lesser of (x) \$ 0. 05 per public share that remains outstanding (and was not redeemed in connection with the 2024 Redemption) and (y) \$ 30, 000 into the Trust Account (the “ Extension Payments ”). Each deposit of the Extension Fee is evidenced by an unsecured promissory note (each an “ Extension Promissory Note ”). The Extension Promissory Notes bear no interest and are payable in full on the date on we consummate an Initial Business Combination (such date, the “ Maturity Date ”). The following shall constitute an event of default: (i) a failure to pay the principal within five business days of the Maturity Date; and (ii) the commencement of a voluntary or involuntary bankruptcy action, in which case the Extension Promissory Notes may be accelerated. As of December 31, 2024, our Sponsor has deposited \$ 30, 000 into the Trust Account.**

ITEM 14. PRINCIPAL ACCOUNTING ACCOUNTANT FEES AND SERVICES –The firm of WithumSmith Brown, PC, or Withum, acts as our independent registered public accounting firm. The following is a summary of fees paid to Withum for services rendered. Audit Fees. Audit fees consist of fees billed for professional services rendered for the audit of our year- end financial statements and services that are normally provided by Withum in connection with regulatory filings. The aggregate fees billed by Withum for professional services rendered for the audit of our Form 8- K financial statements and other required filings with the SEC during the years ended December 31, 2024 and 2023 and 2022 totaled \$ 106, 080 and \$ 97, 240 and \$ 27, 560, respectively. Audit- Related Fees. Audit- related services consist of fees billed for assurance and related services that are reasonably related to performance of the audit or review of our financial statements and are not reported under “ Audit Fees. ” These services include attest services that are not required by statute or regulation and consultations concerning financial accounting and reporting standards. We did not pay Withum for consultations concerning financial accounting and reporting standards during the years ended December 31, 2024 and 2023 and 2022. Tax Fees. During the years ended December 31, 2024 and 2023 and 2022, Withum did not render services to us for tax compliance, tax advice and tax planning. All Other Fees. During the years

ended December 31, ~~2024 and 2023 and 2022~~, Withum did not render any services to us other than those set forth above. Pre- Approval Policy Our audit committee was formed in connection with the effectiveness of our registration statement for our ~~IPO~~ **initial public offering**. As a result, the audit committee did not pre- approve all of the foregoing services, although any services rendered prior to the formation of our audit committee were approved by our ~~Board~~ **board of Directors** ~~directors~~. Since the formation of our audit committee, and on a going- forward basis, the audit committee has and will pre- approve all audit services and permitted non- audit services to be performed for us by our auditors, including the fees and terms thereof (subject to the de minimis exceptions for non- audit services described in the Exchange Act which are approved by the audit committee prior to the completion of the audit). ~~ITEM~~ **Item 15. EXHIBITS** ~~Exhibits~~, **Financial Statement Schedules**, ~~FINANCIAL STATEMENTS, AND SCHEDULES~~ (a) The following documents are filed as part of this Form 10- K: (1) Financial Statements: Page Report of Independent Registered Public Accounting Firm F- 2 Balance Sheets F- 3 Statements of Operations F- 4 Statements of Changes in Stockholders' Equity F- 5 Statements of Cash Flows F- 6 Notes to Financial Statements F- 7 to F- ~~19-22~~ (2) Financial Statement Schedules: (3) ~~Exhibits~~ **Exhibits** We ~~we~~ hereby file as part of this Report the exhibits listed in the attached Exhibit Index. Exhibits which are incorporated herein by reference can be inspected and copied at the public reference facilities maintained by the SEC, 100 F Street, N. E., Room 1580, Washington, D. C. 20549. Copies of such material can also be obtained from the Public Reference Section of the SEC, 100 F Street, N. E., Washington, D. C. 20549, at prescribed rates or on the SEC website at www. sec. gov. No. Description of Exhibit 1. 1 Underwriting Agreement, dated June 13, 2023, by and among the Company, I- Bankers and Dawson James. (1) 1. 2 Initial Business Combination Marketing Agreement, dated June 13, 2023, by and among the Company, I- Bankers and Dawson James Securities, Inc. (1) 3. 1 Amended and Restated Certificate of Incorporation (1) 3. 2 **Amendment to the Amended and Restated Certificate of Incorporation of ESH Acquisition Corp., dated December 4, 2024.** (4) 3. 3 By- Laws of ESH Acquisition Corp. (2) 4. 1 Rights Agreement, dated June 13, 2023, by and between the Company and CST (1) 4. 2 Warrant Agreement, dated June 13, 2023, by and between CST and the Company. (1) 4. 3 Description of Company Securities. (3) 10. 1 Investment Management Trust Agreement, dated June 13, 2023, by and between CST and the Company. (1) 10. 2 **Amendment No. 1 to Investment Management Trust Agreement, dated December 4, 2024** (4) 10. 3 Registration and Rights Agreement, dated June 13, 2023, by and among the Company, the Sponsor, I- Bankers and Dawson James. (1) 10. 3-4 Private Placement Warrants Purchase Agreement, dated June 13, 2023, by and among the Company, the Sponsor, I- Bankers and Dawson James. (1) 10. 4-5 Indemnity Agreement, dated June 13, 2023, by and between the Company and James Francis. (1) 10. 5-6 Indemnity Agreement, dated June 13, 2023, by and between the Company and Jonathan Morris. (1) 10. 6-7 Indemnity Agreement, dated June 13, 2023, by and between the Company and Thomas Wolber. (1) 10. 7-8 Indemnity Agreement, dated June 13, 2023, by and between the Company and Jonathan Gordon. (1) 10. 8-9 Indemnity Agreement, dated June 13, 2023, by and between the Company and Christina Francis. (1) 10. 9-10 Indemnity Agreement, dated June 13, 2023, by and between the Company and Christopher Ackerley. (1) 10. 10-11 Indemnity Agreement, dated June 13, 2023, by and between the Company and Allen Weiss. (1) 10. 11-12 Administrative Services Agreement, dated June 13, 2023, between the Company and the Sponsor. (1) 10. 12-13 Letter Agreement, dated June 13, 2023, by and among the Company, the Sponsor, I- Bankers, Dawson James and the Company' s officers and directors. (1) **10. 14 Letter Agreement, dated January 23, 2025, by and between the Company and the Sponsor. 10. 15 Promissory Note, dated as of January 27, 2025, by and between the Company and the Sponsor.** 13. 1 The Company' s Current Report on form 10- Q filed with the SEC November 14, 2023 **19. 1 Insider Trading Policy** 31. 1 * Certification of Principal Executive Officer Pursuant to Securities Exchange Act Rules 13a- 14 (a), as adopted Pursuant to Section 302 of the Sarbanes- Oxley Act of 2002 31. 2 * Certification of Principal Financial Officer Pursuant to Securities Exchange Act Rules 13a- 14 (a), 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 Officer Pursuant to 18 U. S. C. Section 1350, as adopted Pursuant to Section 906 of the Sarbanes- Oxley Act of 2002 **97. 1 Recovery of Erroneously Awarded Compensation Policy** 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 Labels Linkbase Document 101. PRE * Inline XBRL Taxonomy Extension Presentation Linkbase Document Cover Page Interactive Data File (1) Previously filed as an exhibit to our Current Report on Form 8- K filed on June 20, 2023 and incorporated by reference herein. (2) Previously filed as an exhibit to our Current Report on Form 10- Q filed on November 14, 2023 and incorporated by reference herein. (3) Incorporated by reference to " Description of Securities " section of Registration Statement on Form S- 1 / A, filed by the registrant on June 9, 2023. **(4) Previously filed as an exhibit to our Current Report on Form 8- K filed on December 6, 2024 and incorporated by reference herein.** ~~ITEM 16. FORM 10- K SUMMARY ESH ACQUISITION CORP. INDEX TO FINANCIAL STATEMENTS~~ ~~Report~~ ----- **STATEMENTS Report** of Independent Registered Public Accounting Firm (PCAOB ID: 100) F- ~~2~~ **2** Financial - **Financial** Statements: Balance Sheets F- ~~3~~ **3** Statements - **Statements** of Operations F- ~~4~~ **4** Statements - **Statements** of Changes in Stockholders' Equity F- ~~5~~ **5** Statements - **Statements** of Cash Flows F- ~~6~~ **6** Notes - **Notes** to Financial Statements F- 7 to F- ~~22~~ **F- 1** ~~19~~ **REPORT** - **REPORT** OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM To the Stockholders and the Board of ~~Directors~~ **directors** of **ESH Acquisition Corp.** Opinion on the Financial Statements We have audited the accompanying balance sheets of ESH Acquisition Corp. (the " Company ") as of December 31, ~~2024 and 2023 and 2022~~, and the related statements of operations, changes in stockholders' equity, and cash flows for the ~~period~~ **years ended** December 31, ~~2024 and 2023 and 2022~~, and the related notes (collectively referred to as the " financial statements "). In our opinion, the financial statements present fairly, in all material respects, the financial position of the ~~Company~~ **ESH Acquisition Corp.** as of December 31, ~~2024 and 2023 and 2022~~ and the results of its operations and its cash flows for the ~~period~~ **years ended** December 31, ~~2024 and 2023 and 2022~~ in conformity with accounting principles generally accepted in the United States of America. Explanatory Paragraph – Going Concern The accompanying financial statements have been prepared assuming that the Company will continue as a going concern. As more fully described in Note 1 to the financial statements, if the ~~company~~ **Company** is unable to **raise additional funds to alleviate liquidity needs and** complete a business combination by December 16, ~~2024~~ **2025**, then the Company will cease all operations except for the purpose of liquidating. The **Company' s liquidity condition and** date for mandatory liquidation ~~raises~~ **raise** substantial doubt about the Company' s ability to continue as a going concern. Management' s plans in regard to this matter is also described in Note 1. The financial statements do not include any adjustments that might result from the outcome of this uncertainty. Basis for Opinion These financial statements are the responsibility of the entity' s management. Our responsibility is to express an opinion on these financial statements based on our audits. We are a public accounting firm registered with the Public Company Accounting Oversight Board (United States) ("~~PCAOB~~ ") and are required to be independent with respect to ESH Acquisition Corp. 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 ~~audit~~ **audits** to obtain reasonable assurance about whether the financial statements are free of material

222- (249, 000-560) Redemption of common stock (115, 691, 580) — Payment of offering costs (78, 883) (564, 596)-(158, 619) Net cash (used in) provided by financing activities (115, 770, 463) 119, 355, 844 88, 381-Net Change in Cash (532, 384) 1, 834, 264 Cash – Beginning of year 1, 879, 227 44, 963 Cash – Beginning-End of period 44-year \$ 1, 963 — 346, 843 \$ 1, 879, 227 Cash – End of period year Cash \$ 1, 346, 843 \$ 1, 879, 227 Cash – End of year \$ 44 1, 963-346, 843 \$ 1, 879, 227 Supplementary cash flow information: Cash paid during the year for: Income taxes \$ 1, 615, 000 \$ — Franchise taxes \$ 181, 585 \$ 4, 439 Non- Cash-cash investing and financing activities: Excise tax payable attributable to redemption of common stock \$ 1, 156, 916 \$ — Offering costs included in accounts payable and accrued expenses \$ 75, 000 \$ 147, 851 Offering costs paid via promissory notes \$ — \$ 27 75, 560-000 NOTES TO FINANCIAL STATEMENTS DECEMBER- DECMEBER 31, 2023-2024

NOTE 1. DESCRIPTION OF ORGANIZATION AND BUSINESS OPERATIONS ESH Acquisition Corp. (the “ Company ”) was incorporated as a Delaware corporation on November 17, 2021. The Company was incorporated for the purpose of effecting a merger, capital stock exchange, asset acquisition, stock purchase, reorganization or similar business combination with one or more businesses or entities that the Company has not yet identified (the “ Initial Business Combination ”). As of December 31, 2023-2024, the Company had not commenced any operations. All activity for the period from November 17, 2021 (inception) through December 31, 2023-2024 relates to the Company’ s formation and the IPO-initial public offering (the “ IPO ”), which is described below, and subsequent to the IPO, identifying a target company for our-the Initial Business Combination. The Company will not generate any operating revenues until after the completion of our-the Initial Business Combination, at the earliest. The Company will generate-generates non- operating income in the form of interest income from the proceeds derived from held in the IPO-Trust Account (defined below). The Company has selected December 31 as its fiscal year end. The registration statement for the Company’ s IPO was declared effective on June 13, 2023. On June 16, 2023, the Company consummated the IPO of 11, 500, 000 Units (the “ Units ” and, with respect to the shares of Class A common stock included in the Units being offered, the “ Public Shares ”), which includes the full exercise by the underwriters of their over- allotment option in the amount of 1, 500, 000 Units, at \$ 10. 00 per Unit, generating gross proceeds of \$ 115, 000, 000 which is described in Note 3. Simultaneously with the closing of the IPO, the Company consummated the sale of 7, 470, 000 warrants (the “ Private Placement Warrants ”) at a price of \$ 1. 00 per Private Placement Warrant, in a private placement to the Company’ s Sponsor, ESH Sponsor LLC, a limited liability company, which is an affiliate of members of the Board of Directors and management team (the “ Sponsor ”), and I- Bankers Securities, Inc. (“ I- Bankers ”) and Dawson James (“ Dawson James ”), the representative of the underwriters of the IPO-initial Public Offering, generating gross proceeds of \$ 7, 470, 000, which is described in Note 4. Transaction costs amounted to \$ 5, 368, 092, consisting of \$ 2, 300, 000 of cash underwriting discount, \$ 2, 239, 466 fair value of Representative Shares, and \$ 828, 626 of other offering costs. The Company’ s management has broad discretion with respect to the specific application of the net proceeds of its IPO and the sale of Private Placement Warrants, although substantially all of the net proceeds are intended to be applied generally toward consummating our-the Initial Business Combination. The Company’ s Initial Business Combination must be with one or more operating businesses or assets with a fair market value equal to at least 80 % of the net assets held in the Trust Account (as defined below) (net of amounts disbursed to management for working capital purposes and excluding the amount of any Marketing Fee, as defined in Note 6, held in Trust Account) at the time the Company signs a definitive agreement in connection with the Initial Business Combination. However, the Company will only complete our-the Initial Business Combination if the post- transaction company owns or acquires 50 % or more of the outstanding voting securities of the target or otherwise is not required to register as an investment company under the Investment Company Act 1940, as amended (the “ Investment Company Act ”). Following the closing of the IPO on June 16, 2023, an amount of \$ 116, 725, 000 (\$ 10. 15 per Unit) from the net proceeds of the sale of the Units in the IPO and the sale of the Private Placement Warrants was placed in the Trust Account (“ Trust Account ”) with Continental Stock Transfer & Trust Company acting as trustee and invested in United States “ government securities ” within the meaning of Section 2 (a) (16) of the Investment Company Act having a maturity of 185 days or less or in money market funds meeting certain conditions under Rule 2a- 7 promulgated under the Investment Company Act which invest only in direct U. S. government treasury obligations, as determined by the Company, until the earlier of: (i) the completion of our-the Initial Business Combination or (ii) the distribution of the Trust Account as described below. The Company will provide holders of the Company’ s outstanding Public Shares sold in the IPO (the “ Public Stockholders ”) with the opportunity to redeem all or a portion of their Public Shares upon the completion of our-the Initial Business Combination either (i) in connection with a stockholder meeting called to approve the Initial Business Combination or (ii) by means of a tender offer. The decision as to whether the Company will seek stockholder approval of our-the Initial Business Combination or conduct a tender offer will be made by the Company, solely in its discretion. The Public Stockholders will be entitled to redeem their Public Shares for a pro rata portion of the amount then held in the Trust Account (initially anticipated to be \$ 10. 15 per Public Share). The per- share amount to be distributed to Public Stockholders who redeem their Public Shares will not be reduced by the Marketing Fee the Company will pay to the underwriters (as discussed in Note 6). The Public Shares are will be recorded at a redemption value and classified as temporary equity, in accordance with the Financial Accounting Standards Board (“ FASB ”) Accounting Standards Codification (“ ASC ”) Topic 480, “ Distinguishing Liabilities from Equity ” (“ ASC 480 ”). The In such case, the Company will proceed with our-an Initial Business Combination if the Company has net tangible assets of at least \$ 5, 000, 001 upon such consummation of our-the Initial Business Combination and a majority of the shares voted are voted in favor of the Initial Business Combination. If a stockholder vote is not required by applicable law or stock exchange requirements and the Company does not decide to hold a stockholder vote for business or other reasons, the Company will, pursuant to the amended and restated certificate of incorporation adopted by the Company upon the consummation of the IPO (the “ Amended and Restated-restated Certificate of Incorporation ”), conduct the redemptions pursuant to the tender offer rules of the U. S. Securities and Exchange Commission (the “ SEC ”), and file tender offer documents with the SEC prior to completing our-an Initial Business Combination. If, however, a stockholder approval of the transactions is required by law, or the Company decides to obtain stockholder approval for business or other reasons, the Company will offer to redeem shares in conjunction with a proxy solicitation pursuant to the proxy rules and not pursuant to the tender offer rules. Additionally, each Public Stockholder may elect to redeem their Public Shares irrespective of whether they vote for or against the proposed transaction. If the Company seeks stockholder approval in connection with our-an Initial Business Combination, the holders of the Founder Shares prior to our-the IPO (the “ Initial Stockholders ”) agreed to vote their Founder Shares (as defined in Note 5) and any Public Shares purchased during or after the IPO in favor of our-the Initial Business Combination. In addition, the Initial Stockholders agreed to waive their redemption rights with respect to their Founder Shares and Public Shares in connection with the completion of our-an Initial Business Combination. In addition, the Company agreed not to enter into a definitive agreement regarding an Initial Business Combination without the prior consent of the Sponsor. Notwithstanding the foregoing, the Amended and Restated-restated Certificate of Incorporation provides that a Public Stockholder, together with any affiliate of such stockholder or any other person with whom such stockholder is acting in concert or as a “ group ” (as defined under Section 13 of the Exchange Act), will be restricted from redeeming its shares with respect to more than an aggregate of 15 % of the Public Shares, without the

prior consent of the Company. The Initial Stockholders will agree not to propose an amendment to the Certificate of Incorporation (A) in a manner that would affect the substance or timing of the Company's obligation to redeem 100 % of the Public Shares if the Company does not complete ~~our an~~ Initial Business Combination within the time frame described below or (B) with respect to any other material provision relating to the rights of holders of Public Shares or pre- Initial Business Combination activity, unless the Company provides the Public Stockholders with the opportunity to redeem their Public Shares upon approval of any such amendment. **The On December 3, 2024, the Company will have only held a special meeting of stockholders (the "Special Meeting"). At Combination Period, or until December 16, 2024, to complete the Special Meeting, the Company's stockholders approved a proposal to amend the Company's Amended and Restated Certificate of Incorporation to provide the Company with the right to extend the date by which the Company must consummate its Initial Business Combination (- On July 20, 2023, the " Business Combination ") Company issued a press release announcing that, for up to 12 additional on one July 21- month periods after December 16, 2023-2024 (and ultimately, the Units would no later longer trade, and that than December 16, 2025) (the " Extension Amendment " and, such proposal, the " Extension Amendment Proposal "). The Company's stockholders also approved a proposal to amend the Investment Management Trust Agreement, dated June 13, 2023, by and between the Company and Continental Stock Transfer & Trust Company, as trustee (" Continental "), to give the Company the right to extend the date on which Continental must liquidate the Trust Account established in connection with the Company's initial public offering if the Company has not completed its Initial Business Combination, for up to 12 additional one- month periods after December 16, 2024 (and ultimately no later than December 16, 2025) (the " Trust Amendment " and, such proposal, the " Trust Amendment Proposal ") upon the deposit into the Trust Account of the lesser of (x) \$ 30, 000 or (y) \$ 0. 05 per month for each public share that remains outstanding. In connection with the votes to approve the Extension Amendment Proposal and the Trust Amendment Proposal, the holders of 10, 760, 119 shares of Class A common stock and properly exercised their rights- right to redeem - which together comprise the their shares for cash Units will commence trading separately. The common stock and rights will be listed on the Nasdaq Global Market and trade with the ticker symbols " ESHA, " and " ESHAR, " respectively. This is a mandatory and automatic separation, and no action was required by the holders of Units. F- 8 If the Company is unable to complete our an Initial Business Combination within the Combination Period period (the " Combination Period "), the Company will (i) cease all operations except for the purpose of winding up, (ii) as promptly as reasonably possible but not more than ten business days thereafter, redeem the Public Shares, at a per- share price, payable in cash, equal to the aggregate amount then on deposit in the Trust Account, including interest (which interest shall be net of taxes payable, and less up to \$ 100, 000 of interest to pay dissolution expenses) divided by the number of then outstanding Public Shares, which redemption will completely extinguish Public Stockholders' rights as stockholders (including the right to receive further liquidation distributions, if any), subject to applicable law, and (iii) as promptly as reasonably possible following such redemption, subject to the approval of the remaining stockholders and the Board of Directors, dissolve and liquidate, subject in each case to the Company's obligations under Delaware law to provide for claims of creditors and the requirements of other applicable law. There will be no redemption rights or liquidating distributions with respect to the warrants, which will expire worthless if the Company fails to complete the Initial Business Combination within the Combination Period period . On July 20, 2023, the Company issued a press release announcing that, on July 21, 2023, the Units would no longer trade, and that the Company's common stock and rights, which together comprise the Units will commence trading separately. The common stock and rights will be listed on the Nasdaq Global Market and trade with the ticker symbols " ESHA, " and " ESHAR, " respectively. This is a mandatory and automatic separation, and no action was required by the holders of Units. The Initial Stockholders will not be entitled to liquidation rights with respect to the Founder Shares if the Company fails to complete our an Initial Business Combination within the Combination Period period . However, if the Initial Stockholders should acquire Public Shares in or after the IPO, they will be entitled to liquidating distributions from the Trust Account with respect to such Public Shares if the Company fails to complete our an Initial Business Combination within the Combination Period period . The underwriters will agree to waive their rights to the Marketing Fee (see Note 6) held in the Trust Account in the event the Company does not complete our an Initial Business Combination within the Combination Period period and, in such event, such amounts will be included with the other funds held in the Trust Account that will be available to fund the redemption of the Public Shares. In the event of such distribution, it is possible that the per share value of the residual assets remaining available for distribution (including Trust Account assets) will be only \$ 10. 15. In order to protect the amounts held in the Trust Account, the Sponsor has agreed to be liable to the Company if and to the extent any claims by a third party (except for the Company's independent registered public accounting firm) for services rendered or products sold to the Company, or a prospective target business with which the Company has entered into a letter of intent, confidentiality or other similar agreement or business combination agreement (a " Target "), reduce the amount of funds in the Trust Account to below the lesser of (i) \$ 10. 15 per Public Share and (ii) the actual amount per Public Share held in the Trust Account due to reductions in the value of the trust assets as of the date of the liquidation of the Trust Account, in each case including interest earned on the funds held in the Trust Account and not previously released to the Company to pay its franchise and income taxes, less franchise and income taxes payable. This liability will not apply with respect to any claims by a third party or Target that executed an agreement waiving any and all rights to seek access to the Trust Account (whether or not such agreement is enforceable) or to any claims under the Company's indemnity of the underwriters of the IPO against certain liabilities, including liabilities under the Securities Act of 1933, as amended (the " Securities Act "). The Company will seek to reduce the possibility that the Sponsor will have to indemnify the Trust Account due to claims of creditors by endeavoring to have all vendors, service providers (other than the Company's independent registered public accounting firm), prospective target businesses or other entities with which the Company does business, execute agreements with the Company waiving any right, title, interest or claim of any kind in or to monies held in the Trust Account. Risks and Uncertainties Management is currently evaluating the impact of the current global economic uncertainty, rising interest rates, high inflation, high energy prices, supply chain disruptions, the Israel- Hamas conflict and the Russia- Ukraine war (including the impact of any sanctions imposed in response thereto) and has concluded that while it is reasonably possible that any of these events could have a negative effect on our the Company's financial position, results of operations and / or search for a target company, the specific impact is not readily determinable as of the date of these financial statements. The financial statements do not include any adjustments that might result from the outcome of this these uncertainty- uncertainties . We The Company cannot at this time fully predict the likelihood of one or more of the above events, their duration or magnitude, or the extent to which they may negatively impact our the Company's business and our its ability to complete an Initial Business Combination. F- 9 Going Concern Consideration As of December 31, 2023-2024, the Company had cash of \$ 1, 879, 346, 227, 843 and working capital deficit of \$ +162, 593-165, 036. Until the consummation of a-an Initial Business Combination, the Company will be using the funds held outside the Trust Account for identifying and evaluating target businesses, performing due diligence on prospective target businesses, paying for travel expenditures, reviewing corporate documents and material agreements of prospective target businesses, and structuring, negotiating and completing a-an Initial Business Combination. F-9 In order to**

finance transaction costs in connection with ~~our an~~ Initial Business Combination, the Sponsor or an affiliate of the Sponsor, or certain of the Company's officers and directors may, but are not obligated to, loan the Company funds as may be required (" Working Capital Loans "). If the Company completes ~~our an~~ Initial Business Combination, the Company would repay the Working Capital Loans out of the proceeds of the Trust Account released to the Company. Otherwise, the Working Capital Loans would be repaid only out of funds held outside the Trust Account. In the event that ~~our the~~ Initial Business Combination does not close, the Company may use a portion of proceeds held outside the Trust Account to repay the Working Capital Loans but no proceeds held in the Trust Account would be used to repay the Working Capital Loans. Except for the foregoing, the terms of such Working Capital Loans, if any, have not been determined and no written agreements exist with respect to such loans. The Working Capital Loans would either be repaid upon consummation of ~~our an~~ Initial Business Combination, without interest, or, at the lender's discretion, up to \$ 1. 5 million of such Working Capital Loans may be convertible into warrants of the post ~~Initial Business Combination~~ entity at a price of \$ 1. 00 per warrant. The warrants would be identical to the Private Placement Warrants. As of December 31, ~~2024 and 2023 and 2022~~, the Company had no borrowings under the Working Capital Loans. In connection with the Company's assessment of going concern considerations in accordance with ~~the Financial Accounting Standards Board's ("FASB's")~~ Accounting Standards Update (" ASU ") 2014- 15, " Disclosures of Uncertainties about an Entity's Ability to Continue as a Going Concern, " **the Company lacks the financial resources it needs to sustain operations for a reasonable period of time, which is considered to be one year from the date of the issuance of the financial statements. The Company's** management has determined that if the Company is unable to complete ~~a an Initial Business Combination~~ by December 16, ~~2024 2025~~, then the Company will cease all operations except for the purpose of liquidating. The **Company's liquidity condition and** date for mandatory liquidation and subsequent dissolution ~~raises - raise~~ substantial doubt about the Company's ability to continue as a going concern. Management plans to consummate ~~a an Initial business-Business combination-Combination~~ prior to the mandatory liquidation date. No adjustments have been made to the carrying amounts of assets or liabilities should the Company be required to liquidate after December 16, ~~2024 2025~~. NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES Basis of Presentation The accompanying financial statements are presented in accordance with accounting principles generally accepted in the United States of America (" GAAP ") and pursuant to the rules and regulations of the SEC. Emerging Growth Company The Company is an " emerging growth company, " as defined in Section 2 (a) of the Securities Act, as modified by the Jumpstart Our Business Startups Act of 2012 (the " JOBS Act "), and it may take advantage of certain exemptions from various reporting requirements that are applicable to other public companies that are not emerging growth companies including, but not limited to, not being required to comply with the independent registered public accounting firm attestation requirements of Section 404 of the Sarbanes- Oxley Act, reduced disclosure obligations regarding executive compensation in its periodic reports and proxy statements, and exemptions from the requirements of holding a nonbinding advisory vote on executive compensation and stockholder approval of any golden parachute payments not previously approved. **F- 10** Further, Section 102 (b) (1) of the JOBS Act exempts emerging growth companies from being required to comply with new or revised financial accounting standards until private companies (that is, those that have not had a Securities Act registration statement declared effective or do not have a class of securities registered under the Exchange Act) are required to comply with the new or revised financial accounting standards. The JOBS Act provides that a company can elect to opt out of the extended transition period and comply with the requirements that apply to non- emerging growth companies but any such election to opt out is irrevocable. The Company has elected not to opt out of such extended transition period which means that when a standard is issued or revised and it has different application dates for public or private companies, the Company, as an emerging growth company, can adopt the new or revised standard at the time private companies adopt the new or revised standard. This may make comparison of the Company's financial ~~statement statements~~ with another public company which is neither an emerging growth company nor an emerging growth company which has opted out of using the extended transition period difficult or impossible because of the potential differences in accounting standards used. **F- 10** Use of Estimates The preparation of the financial statements in conformity with GAAP requires the Company's management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Making estimates requires management to exercise significant judgment. It is at least reasonably possible that the estimate of the effect of a condition, situation or set of circumstances that existed at the date of the financial statements, which management considered in formulating its estimate, could change in the near term due to one or more future confirming events. Accordingly, the actual results could differ significantly from those estimates. Cash and Cash Equivalents The Company considers all short- term investments with an original maturity of three months or less when purchased to be cash equivalents. The Company had \$ 1, **346, 843 and \$ 1, 879, 227 and \$ 44, 963** of cash as of December 31, ~~2024 and 2023 and 2022~~, respectively, and no cash equivalents. Investments Held in Trust Account At December 31, ~~2024 and 2023~~, all of the assets held in the Trust Account were held in money market funds which are invested primarily in U. S. treasury securities. The investments held in Trust Account are classified as trading securities. Trading securities are presented on the balance ~~sheet sheets~~ at fair value at the end of each reporting period. Gains and losses resulting from the change in fair value of investments held in Trust Account are included in interest earned on investments held in Trust Account in the accompanying statements of operations. The estimated fair values of investments held in the Trust Account are determined using available market information. Fair Value of Financial Instruments The fair value of the Company's assets and liabilities, which qualify as financial instruments under the FASB ASC 820, " Fair Value Measurement, " approximates the carrying amounts represented in the balance ~~sheet sheets~~, primarily due to their short- term nature. **F- 11** Fair value is defined as the price that would be received for sale of an asset or paid for transfer of a liability ~~in an~~ orderly transaction between market participants at the measurement date. GAAP establishes a three- tier fair value hierarchy, which prioritizes the inputs used in measuring fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The Company's financial instruments are classified as either Level 1, Level 2, or Level 3. These tiers include: • Level 1, defined as observable inputs such as quoted prices (unadjusted) for identical instruments in active markets; • Level 2, defined as inputs other than quoted prices in active markets that are either directly or indirectly observable such as quoted prices for similar instruments in active markets or quoted prices for identical or similar instruments in markets that are not active; and • Level 3, defined as unobservable inputs in which little or no market data exists, therefore requiring an entity to develop its own assumptions, such as valuations derived from valuation techniques in which one or more significant inputs or significant value drivers are unobservable. Offering Costs Offering costs consisted of legal, accounting, and other costs incurred through the balance sheet date that were directly related to the IPO. Upon completion of the IPO, offering costs were allocated to the separable financial instruments issued in the IPO based on a relative fair value basis, compared to total proceeds received. Offering costs allocated to the warrants were charged to equity. Offering costs allocated to the Class A common stock were charged against the carrying value of Class A common stock subject to possible redemption upon the completion of the IPO. **F- 11** ~~Class A Common Stock Subject to Possible Redemption~~ The Public Shares contain a redemption feature

which allows for the redemption of such Public Shares in connection with the Company's liquidation, or if there is a stockholder vote or tender offer in connection with the Company's Initial Business Combination. In accordance with ASC 480-10-S99, the Company classifies Public Shares subject to redemption outside of permanent equity as the redemption provisions are not solely within the control of the Company. The Public Shares sold as part of the Units in the IPO were issued with other freestanding instruments (i. e., Public Rights), and as such, the initial carrying value of Public Shares classified as temporary equity are is the allocated proceeds determined in accordance with ASC 470-20. The Company recognizes changes in redemption value immediately as it they occurs- occur and will adjust the carrying value of redeemable shares to equal the redemption value at the end of each reporting period. Immediately upon the closing of the IPO, the Company recognized the accretion from initial book value to redemption amount value. The change in the carrying value of redeemable shares will result in charges against additional paid- in capital and accumulated deficit-retained earnings. Accordingly, at December 31, 2024 and 2023, Class A common stock subject to possible redemption is presented at redemption value as temporary equity, outside of the stockholders' equity section of the Company's balance sheet-sheets. On December 3, 2024, the Company held a special meeting of stockholders. At the Special Meeting, the Company's stockholders approved a proposal to amend the Company's Amended and Restated Certificate of Incorporation to provide the Company with the right to extend the date by which the Company must consummate its Initial Business Combination (the " Business Combination "), for up to 12 additional one- month periods after December 16, 2024 (and ultimately no later than December 16, 2025) (the " Extension Amendment " and, such proposal, the " Extension Amendment Proposal "). F- 12 The Company's Class A common stock feature-features certain redemption rights that are considered to be outside of the Company's control and subject to the occurrence of uncertain future events. Accordingly, as of December 31, 2024 and 2023, there are 739, 881 and 11, 500, 000 shares of Class A common stock subject to possible redemption are, respectively, presented as temporary equity, outside of the stockholders' equity section of the accompanying balance sheets. There were none outstanding at December 31, 2022. Gross proceeds \$ 115, 000, 000 Less: Proceeds allocated to Public Rights (1, 398, 400) Class A common stock issuance costs (5, 252, 889) Plus: Remeasurement of carrying value to redemption value 10, 719, 859 Class A Common common Stock-stock subject to possible redemption, December 31, 2023 119, 068, 570 Less: Redemption of Class A ordinary stock subject to redemption (115, 691, 579) Plus: Remeasurement of carrying value to redemption value 4, 770, 299 Class A common stock subject to possible redemption, December 31, 2024 \$ 119-8, 068-147, 570-290 Derivative Financial Instruments The Company evaluates its equity- linked financial instruments to determine if such instruments are derivatives or contain features that qualify as embedded derivatives in accordance with ASC Topic-815, " Derivatives and Hedging. " For derivative financial instruments that are classified as liabilities, the derivative instrument is initially recognized at fair value with subsequent changes in fair value recognized in the statements of operations each reporting period. The classification of derivative instruments, including whether such instruments should be classified as liabilities or as equity, is evaluated at the end of each reporting period. The Company accounted for the rights issued in connection with the IPO and the warrants issued in connection with the Private Placement as equity- classified instruments in accordance with ASC 815 as they did not meet the liability criteria (i. e., cashless exercises). Income Taxes The Company follows the asset and liability method of accounting for income taxes under FASB ASC 740, " Income Taxes. " Deferred tax assets and liabilities are recognized for the estimated future tax consequences attributable to differences between the financial statements carrying amounts of existing assets and liabilities and their respective tax bases. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled. The effect on deferred tax assets and liabilities of a change in tax rates is recognized in income in the period that included the enactment date. Valuation allowances are established, when necessary, to reduce deferred tax assets to the amount expected to be realized. Deferred tax assets were deemed de minimis as of December 31, 2024 and 2023 and. As of December 31, 2022-2024 and 2023, the Company's deferred tax asset had a full valuation allowance recorded against it. The effective tax rate was 21. 6 % and 29. 6 % for the years ended December 31, 2024 and 2023, respectively. The effective tax rate differs from the statutory tax rate of 21 % for the year ended December 31, 2024, due to changes in the valuation allowance on the deferred tax assets and prior year true ups from the tax return. ASC 740 also clarifies the accounting for uncertainty in income taxes recognized in an enterprise's financial statements and prescribes a recognition threshold and measurement process for financial statement recognition and measurement of a tax position taken or expected to be taken in a tax return. For those benefits to be recognized, a tax position must be more likely than not to be sustained upon examination by taxing authorities. ASC 740 also provides guidance on derecognition, classification, interest and penalties, accounting in interim period, disclosure and transition. F- 12-13 The Company recognizes accrued interest and penalties related to unrecognized tax benefits as income tax expense. There were no unrecognized tax benefits and no amounts accrued for interest and penalties as of December 31, 2024 and 2023 and 2022. The Company is currently not aware of any issues under review that could result in significant payments, accruals or material deviation from its position. The Company has identified the United States as its only " major " tax jurisdiction. The Company is-has been subject to income taxation by major taxing authorities since inception. These examinations may include questioning the timing and amount of deductions, the nexus of income among various tax jurisdictions and compliance with federal and state tax laws. The Company's management does not expect that the total amount of unrecognized tax benefits will materially change over the next twelve months. Net Income per (Loss) Per Share of Common Stock The Company has two classes of shares, which are referred to as Class A common stock and Class B common stock. Earnings and losses are shared pro rata between the two classes of shares. The Company has not considered the effect of the rights and warrants sold in the IPO and the Private Placement to purchase an aggregate of 8, 620, 000 shares of its Class A common stock in the calculation of diluted net income (loss) per share, since their exercise is contingent upon future events. The following table-tables below presents-present a reconciliation of the numerator and denominator used to compute basic and diluted net income (loss) per share for each class of common stock: Years- Year Ended December 31, 2024 Year Ended December 31, 2023 2022-Class A Class B-A Class A Redeemable Non- Redeemable Class B Redeemable Non- Redeemable Class B Redeemable Non- Redeemable Class B Basic net income (loss) per share Numerator +Allocation of net income (loss) \$ 2, 991, 805 \$ 144, 378 \$ 741, 990 \$ 1, 369-336, 402-002 \$ 33, 400 \$ 577, 497 \$ — \$ (19, 468) Denominator +Basic weighted average shares outstanding 10, 674, 566 515, 130 2, 647, 370 6, 411-255, 882-495 156, 387 2, 703, 984 — 2, 500, 000 Basic net income (loss) per share \$ 0. 28 \$ 0. 28 \$ 0. 28 \$ 0. 21 \$ 0. 21 \$ — \$ (0. 21 01) Years- Year Ended December 31, 2024 Year Ended December 31, 2023 2022-Class A Class B-A Class A Redeemable Non- Redeemable Class B Redeemable Non- Redeemable Class B Diluted net income (loss) per common share Numerator +Allocation of net income (loss) \$ 2, 991, 805 \$ 144, 378 \$ 741, 990 \$ 1, 344-311, 485-400 \$ 32, 785 \$ 602, 714 \$ — \$ (19, 468) Denominator +Diluted weighted average shares outstanding 10, 674, 566 515, 130 2, 647, 370 6, 411-255, 882-495 156, 387 2, 875, 000 — 2, 500, 000 Diluted net income (loss) per share \$ 0. 28 \$ 0. 28 \$ 0. 28 \$ 0. 21 \$ 0. 21 \$ — \$ (0. 01) 21 F- 14 In June 2016 November 2023, the FASB issued Accounting Standards Update (ASU 2023- 07, " Segment Reporting (Topic 280): Improvements to Reportable Segment Disclosures ". The amendments in this ASU require disclosures, on an annual and interim basis, of significant segment expenses that are regularly provided to the chief operating decision maker (" CODM ") 2016-13 —

Financial Instruments—Credit Losses, as well as the aggregate amount of other segment items included in the reported measure of segment profit or loss. The ASU requires that a public entity disclose the title and position of the CODM and an explanation of how the CODM uses the reported measure (s) of segment profit or loss in assessing segment performance and deciding how to allocate resources. Public entities will be required to provide all annual disclosures currently required by Topic 326: Measurement of Credit Losses on Financial Instruments (“280 in interim periods, and entities with a single reportable segment are required to provide all the disclosures required by the amendments in this ASU 2016-13”) and existing segment disclosures in Topic 280. This ASU update requires financial assets measured at amortized cost basis to be presented at the net amount expected to be collected. The measurement of expected credit losses is based on relevant information about past events, including historical experience, current conditions, and reasonable and supportable forecasts that affect the collectability of the reported amount. Since June 2016, the FASB issued clarifying updates to the new standard including changing the effective date for smaller reporting companies. The guidance is effective for fiscal years beginning after December 15, 2022-2023, and interim periods within those fiscal years beginning after December 15, 2024, with early adoption permitted. The Company adopted ASU 2016-13 on January 1, 2023. The adoption of ASU 2016-13 did not have a material impact on its financial statements. Management does not believe that any recently issued, but not yet effective, accounting standards, if currently adopted, would have a material effect on the Company’s financial statements. F-13-NOTE 3. INITIAL PUBLIC OFFERING Pursuant to the IPO, the Company sold 11, 500, 000 Units, which includes the full exercise by the underwriters of their over- allotment option in the amount of 1, 500, 000 Units, at a price of \$ 10. 00 per Unit. Each Unit consists of one share of Class A common stock and one right. Each Public Right entitles the holder thereof to receive one- tenth (1 / 10) of one shares of Class A common stock upon the consummation of the Initial Business Combination. NOTE 4. PRIVATE PLACEMENT Simultaneously with the closing of the IPO, the Sponsor, I- Bankers and Dawson James purchased an aggregate of 7, 470, 000 Private Placement Warrants, at a price of \$ 1. 00 per Private Placement Warrant, or \$ 7, 470, 000 in the aggregate, in a private placement. Each whole Private Placement Warrant is exercisable for one whole share of Class A common stock at a price of \$ 11. 50 per share. A portion of the proceeds from the sale of the Private Placement Warrants to the Sponsor was added to the proceeds from the IPO held in the Trust Account so that the Trust Account holds \$ 10. 15 per unit sold. If the Company does not complete our an Initial Business Combination within the Combination Period period, the Private Placement Warrants will expire worthless. The Private Placement Warrants will be redeemable and exercisable on a cashless basis. The Sponsor and the Company’s officers and directors will have agree agreed, subject to limited exceptions, not to transfer, assign or sell any of their Private Placement Warrants until 30 days after the completion of the Initial business Combination. NOTE 5. RELATED PARTY TRANSACTIONS On December 17, 2021, the Sponsor subscribed to purchase 8, 625, 000 shares of the Company’s Class B common stock, par value \$ 0. 0001 per share (the “ Founder Shares ”) for a subscription price of \$ 25, 000. Such subscription receivable was paid in full on March 9, 2022. On May 8, 2023, the Sponsor surrendered an aggregate of 5, 750, 000 shares of its Class B common stock for no consideration, which were cancelled, resulting in the Initial Stockholders holding an aggregate of 2, 875, 000 Founder Shares. The Initial Stockholders agreed to forfeit up to 375, 000 Founder Shares to the extent that the over- allotment option was not exercised in full by the underwriters. The forfeiture was to be adjusted to the extent that the over- allotment option was not exercised in full by the underwriters so that the Founder Shares would represent 20. 0 % of the Company’s issued and outstanding shares after the IPO (excluding the Representative Shares). If the Company increased or decreased the size of the offering, the Company would effect a stock dividend or share contribution back to capital, as applicable, immediately prior to the consummation of the IPO in such amount as to maintain the Founder Share ownership of the Company’s stockholders prior to the IPO at 20. 0 % of the Company’s issued and outstanding common stock upon the consummation of the IPO (excluding the Representative Shares, as defined below). On June 16, 2023, the underwriters exercised their over- allotment option in full as part of the initial closing of the IPO. As such, the 375, 000 Founder Shares are no longer subject to forfeiture. F- 15 On December 2, 2024, the Sponsor elected to convert 2, 865, 000 of the 2, 875, 000 shares of Class B common stock held by the Sponsor into 2, 865, 000 shares of Class A common stock pursuant to Section 4. 3 (b) (i) of Article IV of the Company’s existing Amended and restated Certificate of Incorporation (such shares the “ Converted Shares ” and such conversion the “ Conversion ”). The Conversion is effective as of December 2, 2024. The Converted Shares are subject to the same restrictions as applied to the Class B Founder Shares before the Conversion, including, among other things, certain transfer restrictions, waiver of redemption rights and the obligation to vote in favor of an Initial Business Combination as described in the prospectus for the Company’s initial public offering. The Sponsor, with respect to itself, acknowledged that it has no right, title, interest or claim of any kind in or to any monies held in the Trust Account or any other asset of the Company as a result of any liquidation of the Company with respect to the Converted Shares held by it. After giving effect to the Conversion described above, there will be (i) an aggregate of 3, 892, 381 shares of Class A common stock outstanding, comprised of 1, 027, 381 shares of Class A common stock held by public shareholders and 2, 865, 000 shares of Class A common stock that were converted from the Class B Founder Shares, and (ii) 10, 000 remaining Class B Founder Shares. The Initial Stockholders will have agree agreed not to transfer, assign or sell any of their Founder Shares until the earlier to occur of (A) one year after the completion of the Initial Business Combination or (B) the date on which the Company completes a liquidation, merger, stock exchange or other similar transaction after the Initial Business Combination that results in all of the Public Stockholders having the right to exchange their shares of common stock for cash, securities or other property (the “ Lock- Up ”). Notwithstanding the foregoing, if the last sale price of the Class A common stock equals or exceeds \$ 12. 00 per share (as adjusted for stock splits, stock dividends, reorganizations, recapitalizations and the like) for any 20 trading days within any 30- trading day period commencing at least 150 days after the Initial Business Combination, the Founder Shares will be released from the Lock- Up. Related Party Loans Promissory Note to Sponsor On December 17, 2021 and as amended on May 9, 2023, the Sponsor agreed to loan the Company up to \$ 300, 000 pursuant to a promissory note (the “ Note ”). The Note is was non- interest bearing, unsecured and due upon the earlier of (x) June 30, 2023 (as amended), and (y) the closing of the IPO. The outstanding balance of \$ 249, 560 was repaid at the closing of the IPO on June 16, 2023. As of December 31, 2024 and 2023, this facility is no longer available. F- 14 In connection with the Extension Amendment, the Company entered into a letter agreement with the Sponsor pursuant to which the Sponsor has agreed to fund up to \$ 360, 000 in extension loans prior to the earlier of December 16, 2025 and the closing of an Initial Business Combination. Each one month extension is subject to the Sponsor, or its designee, depositing the lesser of (x) \$ 0. 05 per public share that remains outstanding (and was not redeemed in connection with the 2024 Redemption) and (y) \$ 30, 000 into the Trust Account (the “ Extension Payments ”). Each deposit of the Extension Fee is evidenced by an unsecured promissory note (each an “ Extension Promissory Note ”). The Extension Promissory Notes bear no interest and are payable in full on the date on the Company consummates an Initial Business Combination (such date, the “ Maturity Date ”). The following shall constitute an event of default: (i) a failure to pay the principal within five business days of the Maturity Date; and (ii) the commencement of a voluntary or involuntary bankruptcy action, in which case the Extension Promissory Notes may be accelerated. As of December 31, 2024, the

Sponsor has deposited \$ 30, 000 into the Trust Account. Due from Sponsor At the closing of the IPO on June 16, 2023, a portion of the proceeds from the sale of the Private Placement Warrants in the amount of \$ 45, 440 was due to the Company to be held outside of the Trust Account for working capital purposes. On June 21, 2023, the Sponsor paid the Company an amount of \$ 30, 292 to partially settle the outstanding balance. In July 2023, the Sponsor paid \$ 13, 712 expense reimbursements on behalf of the Company. In October and December 2023, the Company paid a total of \$ 24, 360 of Sponsor's expenses on behalf of the Sponsor. As of December 31, **2024 and 2023**, the Sponsor owes the Company an outstanding amount of \$ **13, 736 and \$ 25, 796**, respectively. In addition, in order to finance transaction costs in connection with ~~our an~~ Initial Business Combination, the Sponsor or an affiliate of the Sponsor, or certain of the Company's officers and directors may, but are not obligated to, loan the Company funds as may be required (" Working Capital Loans "). If the Company completes ~~our an~~ Initial Business Combination, the Company would repay the Working Capital Loans out of the proceeds of the Trust Account released to the Company. Otherwise, the Working Capital Loans would be repaid only out of funds held outside the Trust Account. In the event that ~~our an~~ Initial Business Combination does not close, the Company may use a portion of proceeds held outside the Trust Account to repay the Working Capital Loans but no proceeds held in the Trust Account would be used to repay the Working Capital Loans. Except for the foregoing, the terms of such Working Capital Loans, if any, have not been determined and no written agreements exist with respect to such loans. The Working Capital Loans would either be repaid upon consummation of ~~our an~~ Initial Business Combination, without interest, or, at the lender's discretion, up to \$ 1. 5 million of such Working Capital Loans may be convertible into warrants of the post Initial Business Combination entity at a price of \$ 1. 00 per warrant. The warrants would be identical to the Private Placement Warrants. As of December 31, **2024 and 2023**, the Company had no borrowings under the Working Capital Loans. **F- 16** Administrative Services Agreement The Company entered into an agreement, commencing on June 13, 2023 through the earlier of consummation of the ~~Initial Business~~ Initial Business Combination and the Company's liquidation, to reimburse an affiliate of the Company's officers \$ 5, 000 per month for office space, utilities, secretarial support and other administrative and consulting services. For the year ended December 31, **2023-2024**, the Company incurred and paid \$ **32-60 . 795-000** in fees for these services. For the year ended December 31, **2022-2023**, the Company ~~did not incur~~ **incurred** any such ~~and paid \$ 32, 795 in~~ fees for these services. NOTE 6. COMMITMENTS AND CONTINGENCIES Registration and Stockholder Rights The holders of Founder Shares, Private Placement Warrants (and underlying securities) and Private Placement Warrants that may be issued upon conversion of Working Capital Loans (and any underlying securities) ~~are will be~~ entitled to registration rights pursuant to a registration rights agreement ~~to be signed at~~ prior to the consummation of the IPO. These holders ~~are will be~~ entitled to certain demand and " piggyback " registration rights. The Company will bear the expenses incurred in connection with the filing of any such registration statements. **F- 15** Underwriting Agreement On June 16, 2023, the Company issued to I- Bankers 258, 750 shares of Class A common stock and to Dawson James 28, 750 shares of Class A common stock at the closing of the IPO (collectively, the " Representative Shares "). The Company determined the fair value of the 287, 500 Representative Shares to be \$ 2, 239, 466 (or \$ 7. 789 per share) using the Probability- Weighted Expected Return Method (~~PWERM~~) Model. The fair value of the shares granted to the underwriters utilized the following assumptions: (1) expected volatility of 5. 7 %, (2) risk-free interest rate of 5. 15 %, (3) expected life of 1. 17 years, and (4) implied discount for lack of marketability (~~DLOM~~) of 1. 4 %. Accordingly, the fair value of \$ 2, 239, 466 ~~were was~~ accounted for as offering costs at the closing of the IPO. The Representative Shares have been deemed compensation by **Financial Industry Regulatory Authority (" FINRA ")** and ~~are were~~ therefore subject to a Lock- Up for a period of 180 days immediately following the commencement of sales in ~~our the~~ IPO. Pursuant to FINRA Rule 5110 (e) (1), these securities ~~will were~~ not be the subject of any hedging, short sale, derivative, put or call transaction that would result in the economic disposition of the securities by any person for a period of 180 days immediately following the commencement of sales in ~~our the~~ IPO, nor ~~may were~~ they **permitted to** be sold, transferred, assigned, pledged or hypothecated for a period of 180 days immediately following the commencement of sales in ~~our the~~ IPO, except to any underwriters and selected dealer participating in the offering and their bona fide officers or partners. The underwriters were also entitled to an underwriting discount of \$ 0. 20 per unit, or \$ 2. 3 million in the aggregate, which was paid upon the closing of the IPO. **F- 17** Initial Business Combination Marketing Agreement The Company entered into the Marketing Agreement with the underwriters, I- Bankers and Dawson James ~~to~~ to assist the Company in holding meetings with the stockholders to discuss the potential Initial Business Combination and the target business' attributes, introduce the Company to potential investors that are interested in purchasing the Company's securities in connection with the Initial Business Combination, assist the Company in obtaining stockholder approval for the Initial Business Combination and assist the Company with its press releases and public filings in connection with the Initial Business Combination. Pursuant to the Initial Business Combination Marketing Agreement, the Company will pay I- Bankers and Dawson James, collectively, 3. 5 % of the gross proceeds of the IPO, or \$ 4. 03 million in the aggregate (the " Marketing Fee "). The Marketing Fee will become payable to I- Bankers and Dawson James from the amounts held in the Trust Account solely in the event that the Company completes an Initial Business Combination with a target introduced to the Company by I- Bankers. NOTE 7. STOCKHOLDERS' EQUITY Preferred Stock — The Company is authorized to issue 1, 000, 000 shares of preferred stock, par value \$ 0. 0001 per share, with such designations, voting and other rights and preferences as may be determined from time to time by the Company's Board of Directors. At December 31, **2024 and 2023** and ~~2022~~, there were no shares of preferred stock issued or outstanding. Class A Common Stock — The Company is authorized to issue 100, 000, 000 shares of Class A common stock with a par value of \$ 0. 0001 per share. At December 31, **2024 and 2023**, there were **3, 152, 500 and 287, 500** shares of Class A common stock issued and outstanding, excluding **739, 881 and 11, 500, 000** shares of Class A common stock subject to possible redemption. ~~At December 31, respectively 2022, there were no shares of Class A common stock issued or outstanding.~~ Class B Common Stock — The Company is authorized to issue 10, 000, 000 shares of Class B common stock with a par value of \$ 0. 0001 per share. At December 31, **2024 and 2023** and ~~2022~~, there were **10, 000 and 2, 875, 000** shares of Class B common stock issued and outstanding, respectively. **At On** December **31- 2, 2022-2024**, the issued and outstanding **Sponsor elected to convert 2, 865, 000 of the 2, 875, 000 shares of** Class B common stock **included up to 375 held by the Sponsor into 2, 865 . 000 shares subject of Class A common stock pursuant to Section 4** forfeiture to the extent that the over- allotment option was not exercised in full or in part by the underwriters, so that the Founder Shares would represent 20 . 0 % **3 (b) (i) of Article IV** of the Company's issued existing Amended and restated Certificate outstanding shares after the IPO (excluding the Representative Shares). As a result of **Incorporation. The Conversion is effective as of December 2** the underwriters' election to fully exercise their over- allotment option on June 16, 2023 **2024**, **375, 000 Founder Shares are no longer subject to forfeiture.** Holders of the Class B common stock will have the right to appoint all of the Company's directors prior to an ~~Initial Business~~ Initial Business Combination. On any other matter submitted to a vote of the Company's stockholders, holders of the Class A common stock and holders of the Class B common stock will vote together as a single class, except as required by law or stock exchange rule; provided, that the holders of Class B common stock will be entitled to vote as a separate class to increase the authorized number of shares of Class B common stock. Each share of common stock will have one vote on all such matters. **F- 16** The shares of Class B common stock will

automatically convert into shares of the Company's Class A common stock at the time of the Company's ~~Initial Business~~ **Initial Business** Combination on a one-for-one basis, subject to adjustment for stock splits, stock dividends, reorganizations, recapitalizations and the like, and subject to further adjustment. In the case that additional shares of Class A common stock, or equity-linked securities, are issued or deemed issued in excess of the amounts offered and related to the closing of the ~~Initial Business~~ **Initial Business** Combination, the ratio at which shares of Class B common stock shall convert into shares of Class A common stock will be adjusted (unless the holders of a majority of the outstanding shares of Class B common stock agree to waive such adjustment with respect to any such issuance or deemed issuance) so that the number of shares of Class A common stock issuable upon conversion of all shares of Class B common stock will equal, in the aggregate, on an as-converted basis, 20% of the sum of the total number of all shares of common stock outstanding upon the completion of the IPO (excluding the Representative Shares) plus all shares of Class A common stock and equity-linked securities issued or deemed issued in connection with the ~~Initial Business~~ **Initial Business** Combination (excluding any shares or equity-linked securities issued, or to be issued, to any seller in the ~~Initial Business~~ **Initial Business** Combination, any private placement-equivalent warrants issued to the Sponsor or its affiliates upon conversion of loans made to the Company). **F-18** Rights — At December 31, **2024 and 2023 and 2022**, there were 11,500,000 ~~and 0~~ rights outstanding, ~~respectively~~. Each holder of a right will receive one-tenth (1/10) of a share of Class A common stock upon consummation of the ~~Initial Business~~ **Initial Business** Combination. In the event the Company will not be the survivor upon completion of the ~~Initial Business~~ **Initial Business** Combination, each holder of a right will be required to convert his, her or its rights in order to receive the 1/10 share underlying each right (without paying any additional consideration) upon consummation of the Initial Business Combination. If the Company is unable to complete an ~~Initial Business~~ **Initial Business** Combination within the required time period and it liquidates the funds held in the Trust Account, holders of rights will not receive any of such funds for their rights and the rights will expire worthless. No fractional shares will be issued upon conversion of any rights. As a result, a holder must have 10 rights to receive one share of common stock at the closing of the Initial Business Combination. Warrants — At December 31, **2024 and 2023 and 2022**, there were 7,470,000 ~~and 0~~ warrants outstanding, ~~respectively~~. No public warrants were sold in the IPO. The Private Placement Warrants (including the Class A common stock issuable upon exercise of the Private Placement Warrants) will not be transferable, assignable or salable until 30 days after the completion of the ~~Initial Business~~ **Initial Business** Combination. Each Private Placement Warrant entitles the registered holder to purchase one share of the Class A common stock at a price of \$ 11.50 per share, at any time commencing on the later of 12 months from the closing of the IPO or 30 days after the completion of the ~~Initial Business~~ **Initial Business** Combination. The Private Placement Warrants will expire five years after the completion of the ~~Initial Business~~ **Initial Business** Combination, at 5:00 p. m., New York City time, or earlier upon redemption or liquidation. The Company has agreed that as soon as practicable, but in no event later than 15 business days after the closing of the Initial ~~Initial Business~~ **Initial Business** Combination, the Company will use its reasonable best efforts to file, and within 60 business days after the closing the ~~Initial~~ **Initial** Initial Business Combination, to have declared effective, a registration statement relating to the shares of Class A common stock issuable upon exercise of the Private Placement Warrants and to maintain the effectiveness of such registration statement, and a current Prospectus relating to those shares of Class A common stock until the Private Placement Warrants expire. Notwithstanding the above, if the Company's shares of Class A common stock are at the time of any exercise of a warrant not listed on a national securities exchange such that they satisfy the definition of a "covered security" under Section 18(b)(1) of the Securities Act, the Company may, at its option, require holders of the Private Placement Warrants who exercise their warrants to do so on a "cashless basis" in accordance with Section 3(a)(9) of the Securities Act and, in the event the Company so elects, it will not be required to file or maintain in effect a registration statement, but the Company will be required to use its best efforts to qualify the shares under applicable blue sky laws to the extent an exemption is not available. Redemption of warrants. Once the Private Placement Warrants become exercisable, the Company may redeem the outstanding warrants: • in whole and not in part; • at a price of \$ 0.01 per warrant; • upon not less than 30 days' prior written notice of redemption (the "~~30-day Redemption Period~~") to each warrant holder; and • if, and only if, the last reported sale price of the Class A common stock equals or exceeds \$ 18.00 per share (as adjusted for stock splits, stock dividends, reorganizations, recapitalizations and the like) for any 20 trading days within a 30-trading day period ending on the third trading day prior to the date on which the Company sends the notice of redemption to the warrant holders. The Company may not redeem the Private Placement Warrants when a holder may not exercise such warrants. The Company has established the last of the redemption criterion discussed above to prevent a redemption call unless there is at the time of the call a significant premium to the warrant exercise price. If the foregoing conditions are satisfied and the Company issues a notice of redemption of the Private Placement Warrants, each warrant holder will be entitled to exercise his, her or its warrant prior to the scheduled redemption date. However, the price of the Class A common stock may fall below the \$ 18.00 redemption trigger price as well as the \$ 11.50 warrant exercise price (for whole shares) after the redemption notice is issued. **F-17-19** If the Company calls the Private Placement Warrants for redemption as described above, ~~the~~ management will have the option to require any holder that wishes to exercise their warrant to do so on a "cashless basis". In determining whether to require all holders to exercise their Private Placement Warrants on a "cashless basis," the Company will consider, among other factors, the cash position, the number of Private Placement Warrants that are outstanding and the dilutive effect on the stockholders of issuing the maximum number of shares of Class A common stock issuable upon the exercise of the Private Placement Warrants. If the Company takes advantage of this option, all holders of the Private Placement Warrants would pay the exercise price by surrendering their warrants for that number of shares of Class A common stock equal to the quotient obtained by dividing (x) the product of the number of shares of Class A common stock underlying the warrants, multiplied by the difference between the exercise price of the warrants and the "fair market value" (~~defined below~~) by (y) the fair market value. The "fair market value" shall mean the average reported last sale price of the Class A common stock for the 10 trading days ending on the third trading day prior to the date on which the notice of redemption is sent to the holders of warrants. NOTE 8. INCOME TAXES The Company's net deferred tax assets are as follows: December 31, December 31, **2024** 2023 2022-Deferred tax assets Net operating loss carryforward \$ — \$ 272 — Startup ~~Costs costs~~ **264, 623** 106, 912 4, 778 Total deferred tax assets **264, 623** 106, 912 5, 050 Valuation allowance **(264, 623)** (106, 912) (5, 050) Deferred tax assets, net of allowance \$ — \$ — The income tax provision for the years ended December 31, **2024 and 2023 and 2022** consists ~~consisted~~ of the following: **For the Years Ended** December 31, December 31, **2024** 2023 2022-Federal Current \$ **1, 068, 183** \$ 819, 453 \$ - **Deferred (157, 711) (82, 464) State Current —** — Deferred (82, 464) (4, 088) **State Current \$ — \$ — Deferred (19, 398) (962)** Change in valuation allowance **157, 711** 101, 862 5, 050 Income tax provision \$ **1, 068, 183** \$ 819, 453 \$ — As of December 31, **2024 and 2023 and 2022**, the Company had ~~no~~ a total of \$ 0 and \$ 1, 050, ~~respectively~~, of U. S. federal net operating loss carryovers available to offset future taxable income. The federal net operating loss can be carried forward indefinitely. As of December 31, **2024 and 2023 and 2022**, the Company did not have any state net operating loss carryovers available to offset future taxable income. In assessing the realization of the deferred tax assets, management considers whether it is more likely than not that some portion of all of the deferred tax assets will not be realized. The ultimate realization of deferred tax assets is dependent upon the generation of future taxable income during the periods in which temporary differences representing net future deductible amounts become deductible.

Management considers the scheduled reversal of deferred tax liabilities, projected future taxable income and tax planning strategies in making this assessment. After consideration of all of the information available, management believes that significant uncertainty exists with respect to future realization of the deferred tax assets and has therefore established a full valuation allowance. For the years ended December 31, 2024 and 2023 and 2022, the change in the valuation allowance were \$ 157,711 and \$ 101,862 and \$ 5,050, respectively. F-20

A reconciliation of the federal income tax rate to the Company's effective tax rate is as follows: For the Years Ended December 31, December 31, 2024 2023 2022-Statutory federal income tax rate 21.0% 21.0% Prior year true-up (2.7)% — State taxes, net of federal tax benefit —% 4.9% 4-Fines and penalties 0.9-1% — Change in valuation allowance 3.2% 3.7%(25.9)% Income tax provision 29 21.6% 0-29.0-6% The Company's effective tax rates for the periods presented differ from the expected (statutory) rates due to changes in fair value in warrants, transaction costs associated with warrants and the recording of full valuation allowances on deferred tax assets. The Company files income tax returns in the U. S. federal jurisdiction in various state and local jurisdictions and is subject to examination by the various taxing authorities. F-18-NOTE 10-9. FAIR VALUE MEASUREMENTS The fair value of the Company's financial assets and liabilities reflects management's estimate of amounts that the Company would have received in connection with the sale of the assets or paid in connection with the transfer of the liabilities in an orderly transaction between market participants at the measurement date. In connection with measuring the fair value of its assets and liabilities, the Company seeks to maximize the use of observable inputs (market data obtained from independent sources) and to minimize the use of unobservable inputs (internal assumptions about how market participants would price assets and liabilities). The following fair value hierarchy is used to classify assets and liabilities based on the observable inputs and unobservable inputs used in order to value the assets and liabilities: Level 1: Quoted prices in active markets for identical assets or liabilities. An active market for an asset or liability is a market in which transactions for the asset or liability occur with sufficient frequency and volume to provide pricing information on an ongoing basis. Level 2: Observable inputs other than Level 1 inputs. Examples of Level 2 inputs include quoted prices in active markets for similar assets or liabilities and quoted prices for identical assets or liabilities in markets that are not active. Level 3: Unobservable inputs based on an assessment of the assumptions that market participants would use in pricing the asset or liability. At December 31, 2024 and 2023, assets held in the Trust Account were comprised of \$ 8,485,212 and \$ 120,000,366 in money market funds which are invested primarily in U. S. Treasury Securities, respectively. Through December 31, 2023-2024, the Company has not withdrawn any \$ 945,420 interest income earned from the Trust Account to pay certain income and franchise tax obligations. The following table presents information about the Company's assets that are measured at fair value on a recurring basis at December 31, 2024 and 2023 and indicates the fair value hierarchy of the valuation inputs the Company utilized to determine such fair value: December 31, December 31, Description Level 2024 December 31, 2023 Assets: Investments held in Trust Account – U. S. Treasury Securities Money Market Fund 1 \$ 8,485,212 \$ 120,000,366 The following table presents F-21 NOTE 10. SEGMENT INFORMATION ASC Topic 280, "Segment Reporting," establishes standards for companies to report in their financial statement information about operating segments, products, services, geographic areas, and major customers. Operating segments are defined as components of an enterprise for which separate financial information is available that is regularly evaluated by the Company's CODM equity instruments that are measured at fair value at June 16, 2023, and indicates the fair value hierarchy of the valuation inputs the Company utilized to determine such fair value. Level June 16, 2023 Equity: Representative shares 3 \$ 2,239,466 Fair Value of Public Rights for or common stock subject group, in deciding how to redemption allocation allocate resources and assess performance. 3 \$ 1,398,400 The Company's CODM has been identified as the Chief Financial Officer, who reviews the operating results for the Company as a whole to make decisions about allocating resources and assessing financial performance. Accordingly, management has determined that the fair Company only has one operating segment. When evaluating the Company's performance and making key decisions regarding resource allocation the CODM reviews several key metrics, which include the following: For the Year Ended December 31, 2024 For the Year Ended December 31, 2023 General and administrative expenses \$ 882,103 \$ 393,732 Interest earned on investments held in Trust Account \$ 5,942,677 \$ 3,275,366 The key measures of segment profit or loss reviewed by the CODM are interest earned on investments held in Trust Account and general and administrative expenses. The CODM reviews interest earned on investments held in Trust Account to measure and monitor stockholder value and of the 287,500 representative shares to be \$ 2,239,466 (or \$ 7.789 per share) using the PWERM Model. The following assumptions were used in valuing the representative shares: June 16, 2023 Risk-free rate 5.15% Volatility 5.7% Implied DLOM (Discount for Lack of Marketability) 1.4% Restricted term (in years) 1.17 The Company determined determine the fair value most effective strategy of investment with the Trust Account funds while maintaining compliance with the trust agreement 11,500,000 public rights to be \$ 1,398,400 (or \$ 0. General and administrative expenses are reviewed and monitored by the CODM 122 per public right). The rights were valued based on market comparables. The following criteria was utilized to select comparable Special Purpose Acquisition Companies who were pre-manage and forecast cash to ensure enough capital is available to complete a Business Combination within the business combination period. The CODM also reviews general and included rights as part of their units that were publicly trading administrative costs to manage, maintain and enforce all contractual agreements to ensure costs are aligned with all agreements and budget significant time remaining to complete their initial business combination: Criteria Low High IPO Proceeds (in millions of dollars) 50 240 Warrant Coverage — 1.0 Rights Coverage (per unit) 0.06 0.20 Remaining Months to Complete — 10 NOTE 11. SUBSEQUENT EVENTS The Company evaluated subsequent events and transactions that occurred after the balance sheets sheet date up to the date that the financial statements were issued. Based upon this review, the Company did not identify any subsequent events that would have required adjustment or disclosure in the financial statements. SIGNATURES Pursuant to the requirements of the Section 13 or 15 (d) of the Securities Exchange Act of 1934, the registrant has duly caused this annual report to be signed on its behalf by the undersigned, thereunto duly authorized on the 1st 3rd day of April, 2024 2025. ESH Acquisition Corp. Date: April 1-3, 2024 2025 By: / s / James Francis Name: James Francis Title: Chief Executive Officer (Principal Executive Officer) Date: April 1-3, 2024 2025 By: / s / Jonathan Morris Name: Jonathan Morris Title: Chief Financial Officer (Principal Financial and Accounting Officer) In accordance with the Securities Exchange Act of 1934, this annual report has been signed below by the following persons on behalf of the registrant and in the capacities and on the dates indicated. Name Title Date / s / James Francis Chief Executive Officer April 1-3, 2024 2025 James Francis (Principal Executive Officer) and Director / s / Jonathan Morris Chief Financial Officer April 1-3, 2024 2025 Jonathan Morris (Principal Financial and Accounting Officer) and Director / s / Allen Weiss Chairman of the Board of Directors April 1-3, 2024 2025 Allen Weiss / s / Christopher Ackerley Director April 1-3, 2024 2025 Christopher Ackerley / s / Christina Francis Director April 1-3, 2024 2025 Christina Francis / s / Jonathan Gordon Director April 1-3, 2024 2025 Jonathan Gordon / s / Thomas Wolber Director April 1-3, 2024 2025 Thomas Wolber 0.21P5Yfalse -- P5Yfalse FY02023- FY2024 - 01-01 2024- 12- 31eshau: ClassASharesMember2024- 01-01 2024- 12- 31eshau: RightMember2024- 01-01 2024- 12- 31us- gaap: CommonClassAMember2024- 12- 31us- gaap: CommonClassBMember2024- 12- 312024- 06- 302024- 12- 312023- 12- 31eshau: SponsorMember2024- 12- 31eshau: SponsorMember2023- 12- 31us- gaap: CommonClassAMember2023-

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sharesxbri: pureExhibit 10.14 ESH SPONSOR LLC New York, NY 10003Re: Commitment LetterLadies and Gentlemen: You (“
you” or the “SPAC”) have requested that ESH Sponsor LLC (“Sponsor”) agree to provide advances to you, upon your request
and from time to time as a loan, the lesser of (x) \$ 30,000 or (y) \$ 0.05 per month for each Class A common stock that remains
outstanding for each calendar month (commencing on December 16, 2024 and on the 16th day of each subsequent month) until
December 16, 2025, or portion thereof, that is needed to complete an initial business combination, which amount will be deposited
into the Trust Account (as defined in that certain Proxy Statement filed with the SEC on November 5, 2024), in an aggregate
principal amount not to exceed \$ 360,000 (each, an “Advance” and collectively, the “Advances”) upon the terms set forth in the
form of promissory note attached hereto as Exhibit A (the “Promissory Note”). Effective December 16, 2024, Sponsor hereby
commits to provide the entire principal amount of the Advances, subject only to the following conditions: (1) you shall provide to
Sponsor an executed counterpart of the Promissory Note and (2) you shall provide Sponsor with not less than five (5) business days’
prior written notice of any Advance to be made pursuant to the Promissory Note. Sponsor shall fund any Advance under the

Promissory Note within three (3) business days following written request therefor. This letter (the " Commitment Letter ") shall not be assignable by you without the prior written consent of Sponsor (and any purported assignment without such consent shall be null and void). This Commitment Letter may not be amended or waived except by an instrument in writing signed by you and Sponsor. This Commitment Letter is intended to be solely for the benefit of the SPAC, and is not for the benefit of (and may not be enforced by) any other party. For the avoidance of doubt, any promissory note (s) previously issued by the SPAC to Sponsor and still outstanding as of the date hereof remain payable in accordance with their terms. This Commitment Letter shall be governed by, and construed in accordance with, the laws of the State of New York. You hereby consent to the exclusive jurisdiction and venue of the state or federal courts located in the City of New York. YOU HEREBY WAIVE, TO THE FULLEST EXTENT PERMITTED BY APPLICABLE LAW, (A) ANY RIGHT YOU MAY HAVE TO A TRIAL BY JURY IN ANY LEGAL PROCEEDING ARISING OUT OF OR RELATING TO THIS COMMITMENT LETTER, THE PROMISSORY NOTE OR THE TRANSACTIONS CONTEMPLATED HEREBY OR THEREBY (WHETHER BASED ON CONTRACT, TORT OR ANY OTHER THEORY) AND (B) ANY OBJECTION THAT YOU MAY NOW OR HEREAFTER HAVE TO THE LAYING OF VENUE OF ANY SUCH LEGAL PROCEEDING IN THE STATE OR FEDERAL COURTS LOCATED IN THE CITY OF NEW YORK. Sponsor' s commitment hereunder will expire upon the earlier to occur of (x) December 16, 2025 and (y) the date of the consummation of SPAC' s initial business combination. Very truly yours, ESH SPONSOR LLC By: / s / Jonathan Morris Name: Jonathan Morris Title: Authorized Signatory Acknowledged and agreed: ESH ACQUISITION CORP. By: / s / Jonathan Morris Name: Jonathan Morris Title: Chief Financial Officer [Commitment Letter Signature Page] Form of Promissory Note [Attached] THIS PROMISSORY NOTE (THIS " NOTE ") HAS NOT BEEN REGISTERED UNDER THE SECURITIES ACT OF 1933, AS AMENDED (THE " SECURITIES ACT "). THIS NOTE HAS BEEN ACQUIRED FOR INVESTMENT ONLY AND MAY NOT BE SOLD, TRANSFERRED OR ASSIGNED IN THE ABSENCE OF REGISTRATION OF THE RESALE THEREOF UNDER THE SECURITIES ACT OR AN OPINION OF COUNSEL REASONABLY SATISFACTORY IN FORM, SCOPE AND SUBSTANCE TO THE MAKER THAT SUCH REGISTRATION IS NOT REQUIRED. Principal Amount: Dated as of ESH Acquisition Corp., a Delaware corporation (the " Maker "), promises to pay to the order of ESH Sponsor LLC, a Delaware limited liability company, or its registered assigns or successors in interest (the " Payee "), or order, the principal sum of up to U. S. dollars (\$), in lawful money of the United States of America, on the terms and conditions described below. All payments on this Note shall be made by check or wire transfer of immediately available funds or as otherwise determined by the Maker to such account as the Payee may from time to time designate by written notice in accordance with the provisions of this Note. 1. Principal. The principal balance of this Note shall be payable by the Maker on the earlier of: (i) December 16, 2025 or (ii) date on which Maker consummates an initial business combination. The principal balance may be prepaid at any time. Under no circumstances shall any individual, including but not limited to any officer, director, employee or shareholder of the Maker, be obligated personally for any obligations or liabilities of the Maker hereunder. 2. Interest. No interest shall accrue on the unpaid principal balance of this Note. 3. [Intentionally omitted]. 4. Application of Payments. All payments shall be applied first to payment in full of any costs incurred in the collection of any sum due under this Note, including (without limitation) reasonable attorney' s fees, then to the payment in full of any late charges and finally to the reduction of the unpaid principal balance of this Note. 5. Events of Default. The following shall constitute an event of default (" Event of Default "): a. Failure to Make Required Payments. Failure by Maker to pay the principal amount due pursuant to this Note within five (5) business days of the date specified above. b. Voluntary Bankruptcy, Etc. The commencement by Maker of a voluntary case under any applicable bankruptcy, insolvency, reorganization, rehabilitation or other similar law, or the consent by it to the appointment of or taking possession by a receiver, liquidator, assignee, trustee, custodian, sequestrator (or other similar official) of Maker or for any substantial part of its property, or the making by it of any assignment for the benefit of creditors, or the failure of Maker generally to pay its debts as such debts become due, or the taking of corporate action by Maker in furtherance of any of the foregoing. c. Involuntary Bankruptcy, Etc. The entry of a decree or order for relief by a court having jurisdiction in the premises in respect of Maker in an involuntary case under any applicable bankruptcy, insolvency or other similar law, or appointing a receiver, liquidator, assignee, custodian, trustee, sequestrator (or similar official) of Maker or for any substantial part of its property, or ordering the winding- up or liquidation of its affairs, and the continuance of any such decree or order unstayed and in effect for a period of 60 consecutive days. 6. Remedies. Upon the occurrence of an Event of Default specified in Section 5 (a) hereof, Payee may, by written notice to Maker, declare this Note to be due immediately and payable, whereupon the unpaid principal amount of this Note, and all other amounts payable hereunder, shall become immediately due and payable without presentment, demand, protest or other notice of any kind, all of which are hereby expressly waived, anything contained herein or in the documents evidencing the same to the contrary notwithstanding. Upon the occurrence of an Event of Default specified in Sections 5 (b) and 5 (c), the unpaid principal balance of this Note, and all other sums payable with regard to this Note, shall automatically and immediately become due and payable, in all cases without any action on the part of Payee. 7. Waivers. Maker and all endorsers and guarantors of, and sureties for, this Note waive presentment for payment, demand, notice of dishonor, protest, and notice of protest with regard to the Note, all errors, defects and imperfections in any proceedings instituted by Payee under the terms of this Note, and all benefits that might accrue to Maker by virtue of any present or future laws exempting any property, real or personal, or any part of the proceeds arising from any sale of any such property, from attachment, levy or sale under execution, or providing for any stay of execution, exemption from civil process, or extension of time for payment; and Maker agrees that any real estate that may be levied upon pursuant to a judgment obtained by virtue hereof or any writ of execution issued hereon, may be sold upon any such writ in whole or in part in any order desired by Payee. 8. Unconditional Liability. Maker hereby waives all notices in connection with the delivery, acceptance, performance, default, or enforcement of the payment of this Note, and agrees that its liability shall be unconditional, without regard to the liability of any other party, and shall not be affected in any manner by any indulgence, extension of time, renewal, waiver or modification granted or consented to by Payee, and consents to any and all extensions of time, renewals, waivers, or modifications that may be granted by Payee with respect to the payment or other provisions of this Note, and agrees that additional makers, endorsers, guarantors, or sureties may become parties hereto without notice to Maker or affecting Maker' s liability hereunder. 9. Notices. All notices, statements or other documents which are required or contemplated by this Agreement shall be: (i) in writing and delivered personally or sent by first class registered or certified mail, overnight courier service or electronic transmission to the address designated in writing, and (ii) by electronic mail, to the electronic mail address most recently provided to such party or such other electronic mail address as may be designated in writing by such party. Any notice or other communication so transmitted shall be deemed to have been given on the day of delivery, if delivered personally, on the business day following receipt of written confirmation, if sent by electronic transmission, one (1) business day

after delivery to an overnight courier service or five (5) days after mailing if sent by mail. 10. Construction. THIS NOTE SHALL BE CONSTRUED AND ENFORCED IN ACCORDANCE WITH THE LAWS OF DELAWARE, WITHOUT REGARD TO CONFLICT OF LAW PROVISIONS THEREOF. 11. Severability. Any provision contained in this Note which is prohibited or unenforceable in any jurisdiction shall, as to such jurisdiction, be ineffective to the extent of such prohibition or unenforceability without invalidating the remaining provisions hereof, and any such prohibition or unenforceability in any jurisdiction shall not invalidate or render unenforceable such provision in any other jurisdiction. 12. Trust Waiver. Notwithstanding anything herein to the contrary, the Payee hereby waives any and all right, title, interest or claim of any kind (" Claim ") in or to any distribution of or from the trust account established in which the proceeds of Maker' s initial public offering (including the deferred underwriters' discounts and commissions) and the proceeds of the sale of the warrants issued in a private placement that occurred prior to the closing of the IPO were deposited, as described in greater detail in the registration statement and prospectus filed with the Securities and Exchange Commission in connection with such initial public offering, and hereby agrees not to seek recourse, reimbursement, payment or satisfaction for any Claim against the trust account for any reason whatsoever. 13. Amendment; Waiver. Any amendment hereto or waiver of any provision hereof may be made with, and only with, the written consent of the Maker and the Payee. 14. Assignment. No assignment or transfer of this Note or any rights or obligations hereunder may be made by any party hereto (by operation of law or otherwise) without the prior written consent of the other party hereto and any attempted assignment without the required consent shall be void. [Signature Page Follows] IN WITNESS WHEREOF, Maker, intending to be legally bound hereby, has caused this Note to be duly executed by the undersigned as of the day and year first above written. ESH Acquisition Corp. By: Name: Title: Exhibit 10.15 Principal Amount: \$ 30,000.00 Dated as of January 27, 2025 Effective as of December 16, 2024, ESH Acquisition Corp., a Delaware corporation (the " Maker "), promises to pay to the order of ESH Sponsor LLC, a Delaware limited liability company, or its registered assigns or successors in interest (the " Payee "), or order, the principal sum of Thirty Thousand U. S. dollars (\$ 30,000.00), in lawful money of the United States of America, on the terms and conditions described below. All payments on this Note shall be made by check or wire transfer of immediately available funds or as otherwise determined by the Maker to such account as the Payee may from time to time designate by written notice in accordance with the provisions of this Note. 1. Principal. The principal balance of Note shall be payable by the Maker on the earlier of: (i) December 16, 2025 or (ii) the date on which Maker consummates an initial business combination. The principal balance may be prepaid at any time. Under no circumstances shall any individual, including but not limited to any officer, director, employee or shareholder of the Maker, be obligated personally for any obligations or liabilities of the Maker hereunder. 2. Interest. No interest shall accrue on the unpaid principal balance of this Note. 4. Application of Payments. All payments shall be applied first to payment in full of any costs incurred in the collection of any sum due under this Note, including (without limitation) reasonable attorney' s fees, then to the payment in full of any late charges and finally to the reduction of the unpaid principal balance of this Note. 5. Events of Default. The following shall constitute an event of default (" Event of Default "): a. Failure to Make Required Payments. Failure by Maker to pay the principal amount due pursuant to this Note within five (5) business days of the date specified above. b. Voluntary Bankruptcy, Etc. The commencement by Maker of a voluntary case under any applicable bankruptcy, insolvency, reorganization, rehabilitation or other similar law, or the consent by it to the appointment of or taking possession by a receiver, liquidator, assignee, trustee, custodian, sequestrator (or other similar official) of Maker or for any substantial part of its property, or the making by it of any assignment for the benefit of creditors, or the failure of Maker generally to pay its debts as such debts become due, or the taking of corporate action by Maker in furtherance of any of the foregoing. c. Involuntary Bankruptcy, Etc. The entry of a decree or order for relief by a court having jurisdiction in the premises in respect of Maker in an involuntary case under any applicable bankruptcy, insolvency or other similar law, or appointing a receiver, liquidator, assignee, custodian, trustee, sequestrator (or similar official) of Maker or for any substantial part of its property, or ordering the winding-up or liquidation of its affairs, and the continuance of any such decree or order unstayed and in effect for a period of 60 consecutive days. Upon the occurrence of an Event of Default specified in Section 5 (a) hereof, Payee may, by written notice to Maker, declare this Note to be due immediately and payable, whereupon the unpaid principal amount of this Note, and all other amounts payable hereunder, shall become immediately due and payable without presentment, demand, protest or other notice of any kind, all of which are hereby expressly waived, anything contained herein or in the documents evidencing the same to the contrary notwithstanding. Upon the occurrence of an Event of Default specified in Sections 5 (b) and 5 (c), the unpaid principal balance of this Note, and all other sums payable with regard to this Note, shall automatically and immediately become due and payable, in all cases without any action on the part of Payee. 7. Waivers. Maker and all endorsers and guarantors of, and sureties for, this Note waive presentment for payment, demand, notice of dishonor, protest, and notice of protest with regard to the Note, all errors, defects and imperfections in any proceedings instituted by Payee under the terms of this Note, and all benefits that might accrue to Maker by virtue of any present or future laws exempting any property, real or personal, or any part of the proceeds arising from any sale of any such property, from attachment, levy or sale under execution, or providing for any stay of execution, exemption from civil process, or extension of time for payment; and Maker agrees that any real estate that may be levied upon pursuant to a judgment obtained by virtue hereof or any writ of execution issued hereon, may be sold upon any such writ in whole or in part in any order desired by Payee. 8. Unconditional Liability. Maker hereby waives all notices in connection with the delivery, acceptance, performance, default, or enforcement of the payment of this Note, and agrees that its liability shall be unconditional, without regard to the liability of any other party, and shall not be affected in any manner by any indulgence, extension of time, renewal, waiver or modification granted or consented to by Payee, and consents to any and all extensions of time, renewals, waivers, or modifications that may be granted by Payee with respect to the payment or other provisions of this Note, and agrees that additional makers, endorsers, guarantors, or sureties may become parties hereto without notice to Maker or affecting Maker' s liability hereunder. 9. Notices. All notices, statements or other documents which are required or contemplated by this Agreement shall be: (i) in writing and delivered personally or sent by first class registered or certified mail, overnight courier service or electronic transmission to the address designated in writing, and (ii) by electronic mail, to the electronic mail address most recently provided to such party or such other electronic mail address as may be designated in writing by such party. Any notice or other communication so transmitted shall be deemed to have been given on the day of delivery, if delivered personally, on the business day following receipt of written confirmation, if sent by electronic transmission, one (1) business day after delivery to an overnight courier service or five (5) days after mailing if sent by mail. 10. Construction. THIS NOTE SHALL BE CONSTRUED AND ENFORCED IN ACCORDANCE WITH THE LAWS OF DELAWARE, WITHOUT REGARD TO CONFLICT OF LAW PROVISIONS THEREOF. 11. Severability. Any provision contained in this Note which is prohibited or unenforceable in any jurisdiction shall, as to such

jurisdiction, be ineffective to the extent of such prohibition or unenforceability without invalidating the remaining provisions hereof, and any such prohibition or unenforceability in any jurisdiction shall not invalidate or render unenforceable such provision in any other jurisdiction. 12. Trust Waiver. Notwithstanding anything herein to the contrary, the Payee hereby waives any and all right, title, interest or claim of any kind (" Claim ") in or to any distribution of or from the trust account established in which the proceeds of Maker' s initial public offering (including the deferred underwriters' discounts and commissions) and the proceeds of the sale of the warrants issued in a private placement that occurred prior to the closing of the IPO were deposited, as described in greater detail in the registration statement and prospectus filed with the Securities and Exchange Commission in connection with such initial public offering, and hereby agrees not to seek recourse, reimbursement, payment or satisfaction for any Claim against the trust account for any reason whatsoever. 13. Amendment; Waiver. Any amendment hereto or waiver of any provision hereof may be made with, and only with, the written consent of the Maker and the Payee. 14. Assignment. No assignment or transfer of this Note or any rights or obligations hereunder may be made by any party hereto (by operation of law or otherwise) without the prior written consent of the other party hereto and any attempted assignment without the required consent shall be void. [Signature Page Follows] IN WITNESS WHEREOF, Maker, intending to be legally bound hereby, has caused this Note to be duly executed by the undersigned as of the day and year first above written. ESH Acquisition Corp. By: / s / Jonathan Morris Name: Jonathan Morris Title: Chief Financial Officer [Signature Page to Extension Promissory Note] Exhibit 19. 1 ESH ACQUISITION CORPORATION Insider Trading Policy (Adopted on March __, 2025) In order to promote compliance with federal, state and foreign securities laws and take an active role in the prevention of insider trading violations by Insiders (as defined below) of ESH Acquisition Corporation (the " Company "), the Company has adopted this Insider Trading Policy (this " Policy "). No director, officer or employee of the Company, or the Company' s sponsor, ESH Sponsor, LLC, or any immediate family members of any of the foregoing persons living in their household (including any spouse, registered domestic partner, child, stepchild, grandchild, parent, stepparent, grandparent, sibling, or person with whom such person has an adoptive or " in- law " relationship) or any trusts, corporations or other entities controlled by a person covered by this Policy, (each, an " Insider " and, collectively, " Insiders "), may engage in transactions in any securities while in possession of material nonpublic information regarding the issuer of such securities where such information was improperly obtained, where it was obtained under circumstances contemplating that it would not be used for personal gain and in certain other circumstances (so- called " insider trading "), nor may any Insider communicate such material nonpublic information to any person who could use such information to purchase or sell securities (so- called " tipping "). 1 In addition, this Policy prohibits Insiders from, without the prior approval of ESH' s Chief Financial Officer (the " CFO ") or another designated compliance officer: • buying or selling puts or calls or other derivative securities (other than derivative securities issued by the Company, such as convertible notes) based on the Company' s securities; • engaging in the short sale of the Company' s securities; • holding the Company' s securities in a margin account or pledging the Company' s securities as collateral for a loan; or • entering into hedging or monetization transactions or similar arrangements with respect to the Company' s securities. Before purchasing, selling, gifting, including charitable donations, or otherwise transacting in, either personally or on behalf of others, any of the Company' s outstanding securities (including derivative securities), each Insider must obtain clearance from the CFO or another designated compliance officer. Insiders who are employees, officers or directors of the Company are also subject to additional requirements regarding personal securities trading and holdings set forth in the Company' s Code of Business Conduct and Ethics. Definition of " Securities " The term " securities " includes common and preferred equity, debt securities, options or derivative instruments with respect to such securities, securities that are convertible into or exchangeable for other securities, as well as partnership interests. Definition of " Material " Information The question of whether information is " material " is not always easily resolved. Generally speaking, information is " material " where there is a substantial likelihood that a reasonable investor would consider the information important in deciding whether to buy or sell the securities in question or where the information, if disclosed, could be viewed by a reasonable investor as having significantly altered the " total mix " of information available. Where the nonpublic information relates to a possible or contingent event, materiality depends upon a balancing of both the probability that the event will occur and the anticipated magnitude of the event in light of the totality of the activities of the issuer involved. No simple test exists to determine when information is material; assessments of materiality involve a highly fact-specific inquiry. For this reason, you should direct any questions about whether information is material, as well as any questions regarding specific transactions, to the CFO or another designated compliance officer. 1Liability for insider trading or tipping is contingent upon the existence of some fiduciary or other duty, a relationship of trust with respect to the source of the material nonpublic information or the misappropriation of such information. Any Insider who comes into possession of material nonpublic information should presume that such a duty or relationship exists until AMC' s General Counsel or CCO, or another designated member of AMC' s Compliance Department, advises the Insider to the contrary. Common, but by no means exclusive, examples of what may be " material " include the following: • Possible acquisitions, mergers or business combinations or the status thereof • Dividend changes • Declarations of stock splits and stock dividends • Financial forecasts, especially earnings estimates • Changes in previously disclosed financial information • Proposed issuances of new securities • Tender offers of existing securities • Security repurchase programs • Major litigation or any outcomes of or developments in such litigation • Significant changes in management or operations • The award or loss of a significant contract • Significant new products to be introduced • Extraordinary borrowings or liquidity problems • Purchases or sales of substantial assets • Governmental investigations, criminal actions or indictments and any collateral consequences • Information received from political intelligence firms such as legislative and regulatory research analysis reports that are not publicly available • Cybersecurity incidents or threats • Violations or potential violations of applicable law " Inside " information could be material because of its expected effect on the price of the Company' s outstanding securities, securities of companies with whom the Company or its subsidiaries do business or in which the Company, or its subsidiaries, has made or considered making an investment. Moreover, the resulting prohibition against the misuse of inside information includes not only restrictions on trading in the Company' s outstanding securities, but restrictions on trading in the securities of such other companies affected by the inside information. Definition of " Nonpublic " Information Information is " nonpublic " until it has been made available to investors generally and they had reasonable time to act on it. In this respect, one must be able to point to some fact to show that the information is generally public, such as inclusion in reports filed with the Securities and Exchange Commission or press releases issued by the issuer of the securities or reference to such information in wire services or publications of general circulation such as Reuters, Bloomberg, Dow Jones, The Wall Street Journal or The New York Times. In addition, the fact that information has been disclosed to a few members of the public does not necessarily make it " public " for insider trading purposes. Penalties for Insider Trading Liability and penalties for insider trading or tipping are severe, both

for individuals involved in such unlawful conduct and their employers. A person can be subject to some or all of the penalties below even if he or she does not personally benefit from the violation (for example, where the person tipped another). Penalties and liabilities include: • civil injunctions • private civil damage actions • jail sentences • disgorgement of profits (or the amount of losses avoided) plus statutory interest • civil penalties for the person who committed the violation of up to three times the profit gained or loss avoided, whether or not the person actually received a benefit (for example, where the person tipped another) • civil penalties for the employer or other controlling person of up to the greater of: • \$ 1, 000, 000 and • three times the amount of the profit gained or loss avoided • criminal sanctions and / or imprisonment. In addition, any violation of this Policy can be expected to result in serious sanctions by the Company, including dismissal of the persons involved. Transactions Subject to this Policy This Policy applies to all transactions, direct or indirect, in (i) the Company's securities, while an Insider is in possession of material nonpublic information about the Company, and (ii) the securities of certain companies with whom the Company does business or in which the Company has made or considered making an investment while an Insider is in possession of material nonpublic information about such company that the Insider obtained in the course of such Insider's relationship with the Company. This Policy continues to apply to transactions even after Insiders have terminated employment or other services to the Company. If Insiders are aware of material non- public information when their employment or service relationship terminates, they may not transact or trade in the Company's securities until that information has become public or is no longer material. Pre-clearance Before Trading in the Company's Securities Before purchasing, selling or gifting, either personally or on behalf of others, any of the Company's outstanding securities (including derivative securities), Insiders must obtain clearance from the CFO or another designated compliance officer, even if the transaction would occur during an Open Trading Window (as defined below). Insiders generally will only be given permission to trade in the Company's securities during the period beginning one full trading day after the release of the Company's quarterly earnings and ending 15 days before the end of the current fiscal quarter, or on such other date as is determined by the CFO (the "Open Trading Window"). Clearance of a transaction will generally be valid only during Open Trading Windows for a two- business- day period or such other period specified by the CFO or another designated compliance officer. If the transaction is not completed within the two- business- day or other specified period, pre- clearance of the transaction must be re- requested. If clearance is denied, the fact of such denial must be kept confidential by the person requesting such clearance. From time to time, material nonpublic information regarding the Company may be pending and not publicly disclosed. While such material nonpublic information is pending, the Company may close Open Trading Windows or otherwise impose special blackout periods. If the Company imposes a special blackout period, it will notify the persons affected. Thereafter, and until they receive notice that the special blackout period has ended, such individuals shall be prohibited from engaging in any transactions involving the Company's securities and from disclosing the fact of such suspension of trading to others. Trading during Open Trading Windows should not be considered a "safe harbor," and all Insiders should use good judgment at all times. If an Insider is in possession of material nonpublic information, even during an Open Trading Window, then the Insider should not trade in the Company's securities until the information has been made publicly available or is no longer material. Transactions Pursuant to an Approved 10b5- 1 Trading Plan The prohibitions on trading outlined in this Policy do not apply to transactions under a pre- existing written plan, contract, instruction or arrangement (a "Rule 10b5- 1 Plan") pursuant to Rule 10b5- 1 under the Securities Exchange Act of 1934 that: (i) at the time of adoption or modification, has been reviewed and approved by the CFO or another designated compliance officer; (ii) was entered into or modified in good faith by the Insider during an Open Trading Window at a time when the Insider was not in possession of material nonpublic information about the Company and could have otherwise engaged in a transaction in the Company's securities pursuant to the terms of this Policy; and (iii) (A) explicitly specifies the amount of securities to be purchased or sold and the price at which and the date on which the securities are to be purchased or sold; (B) includes a written formula or algorithm, or computer program, for determining the amount of securities to be purchased or sold and the price at which and the date on which the securities are to be purchased or sold; or (C) gives a third party the discretionary authority to execute such purchases and sales, outside the influence or control of the Insider, so long as such third party does not possess any material nonpublic information about the Company; and (iv) otherwise complies with the requirements of Rule 10b5- 1. Once a Rule 10b5- 1 Plan is approved and is adopted or modified, it is subject to a "cooling- off" period before execution of the first trade. The "cooling- off" period for directors and officers subject to Section 16 of the Securities Exchange Act of 1934 ends on the later of: (1) 90 days following the Rule 10b5- 1 Plan adoption or modification or (2) two business days following the disclosure in Form 10- Q or Form 10- K of the Company's financial results for the fiscal quarter in which the Rule 10b5- 1 Plan was adopted or modified (however, the cooling- off period will not exceed 120 days following plan adoption or modification). For all other Insiders, a 30- day cooling- off period is required. An Insider may not enter into overlapping Rule 10b5- 1 Plans (subject to certain exceptions) and may only enter into one single- trade Rule 10b5- 1 Plan during any 12- month period (subject to certain exceptions). Directors and officers subject to Section 16 of the Securities Exchange Act of 1934 must include a representation in their Rule 10b5- 1 Plan certifying that: (i) they are not aware of any material nonpublic information regarding the Company; and (ii) they are adopting the Rule 10b5- 1 Plan in good faith and not as part of a plan or scheme to evade the prohibitions in Rule 10b- 5. All Insiders entering into a Rule 10b5- 1 Plan must act in good faith with respect to that plan. Note that any trades made pursuant to an approved Rule 10b5- 1 Plan by individuals who are subject to Section 16 of the Securities Exchange Act of 1934, as amended, give rise to a Section 16 reporting obligation on the Company's periodic report for the quarter in which the Rule 10b5- 1 Plan is adopted or terminated or modified. The Insider is responsible for ensuring that the Rule 10b5- 1 Plan is validly adopted and transactions made thereunder are appropriately reported. The early termination of a Rule 10b5- 1 Plan must be approved by the CFO or another designated compliance officer. Each Insider shall instruct the third party effecting transactions on its behalf under a Rule 10b5- 1 Plan to send duplicate confirmations of all transactions effected under the Rule 10b5- 1 Plan to the CFO or another designated compliance officer. Obligations under this Policy Insiders at all times should avoid even the appearance of impropriety with respect to trading in the Company's securities or the securities of any of the companies with whom the Company, or any of its subsidiaries, does business or in which the Company or any of its subsidiaries has made or considered making an investment. When there is any question as to a potential application of this Policy, insider trading laws or any other restrictions on insider trading, or if you know of a suspected violation of this Policy or those laws or other restrictions, you should consult with the CFO or another designated compliance officer. Exhibit 31. 1 CERTIFICATION OF CHIEF EXECUTIVE OFFICER PURSUANT TO RULE 13A- 14 (A) UNDER THE SECURITIES EXCHANGE ACT OF 1934, AS ADOPTED PURSUANT TO SECTION 302 OF THE SARBANES- OXLEY ACT OF 2002 I, James Francis, certify that: 1. I have reviewed this annual report on Form 10- K of ESH Acquisition Corp.; 2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to

make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report; 3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report; 4. The registrant's other certifying officer (s) 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)) for the registrant 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 my supervision, to ensure that material information relating to the registrant, is made known to us by others within those entities, particularly during the period in which this report is being prepared; and b) (Paragraph omitted pursuant to Exchange Act Rules 13a- 14 (a) and 15d- 15 (a)); c) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report my 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 (s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions): a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting. **Date: April 3, 2025** / s / James Francis James Francis Chief Executive Officer (Principal Executive Officer) Exhibit 31. 2 CERTIFICATION OF CHIEF FINANCIAL OFFICER I, Jonathan Morris, certify that:

d) Disclosed 1. I have reviewed this annual report on Form 10- K of ESH Acquisition Corp.; 3. Based on my knowledge, the financial statements, and other financial information included in this report any, 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 (s) 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)) for the registrant 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 my supervision, to ensure that material information relating to the registrant, is made known to us by others within those entities, particularly during the period in which this report is being prepared; and b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting. **Date: April 3** 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, **2025** or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and / s / Jonathan Morris Jonathan Morris Chief Financial Officer (Principal Financial and Accounting Officer) Exhibit 32. 1 CERTIFICATION PURSUANT TO 18 U. S. C. SECTION 1350 SECTION 906 OF THE

SARBANES- OXLEY ACT OF 2002 In connection with the Annual Report of ESH Acquisition Corp. (the " Company ") on Form 10- K for the fiscal year ended December 31, ~~2023~~ **2024**, as filed with the Securities and Exchange Commission (the " Report "), I, James Francis, Chief Executive Officer of the Company, certify, pursuant to 18 U. S. C. § 1350, as adopted pursuant to § 906 of the Sarbanes- Oxley Act of 2002, that, to the best of my knowledge: 1. The Report fully complies with the requirements of Section 13 (a) or 15 (d) of the Securities Exchange Act of 1934; and 2. The information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company. Dated: April ~~3~~ **4**, ~~2024~~ **2025** / s / James Francis James Francis Chief Executive

Officer (Principal Executive Officer) Exhibit 32. 2 In connection with the Annual Report of ESH Acquisition Corp. (the " Company ") on Form 10- K for the fiscal year ended December 31, ~~2023~~ **2024**, as filed with the Securities and Exchange Commission (the " Report "), I, Jonathan Morris, Chief Financial Officer of the Company, certify, pursuant to 18 U. S. C. § 1350, as adopted pursuant to § 906 of the Sarbanes- Oxley Act of 2002, that, to the best of my knowledge: **Dated: April 3, 2025 / s / Jonathan Morris Jonathan Morris Chief**

Financial Officer (Principal Financial and Accounting Officer) Exhibit 97. 1 EXECUTIVE COMPENSATION CLAWBACK POLICY Effective as of March , 2025 The Board of Directors (the " Board ") of ESH Acquisition Corporation (the " Company ") has adopted the following executive compensation clawback policy (this " Policy "). This Policy shall supplement any other clawback or compensation recovery policy or policies adopted by the Company or included in any agreement between the Company, or any subsidiary of the Company, and a person covered by this Policy. If any such other policy or agreement provides that a greater amount of compensation shall be subject to clawback, such other policy or agreement shall apply to the amount in excess of the amount subject to clawback under this Policy. This Policy shall be interpreted to comply with Securities and Exchange Commission (" SEC ") Rule 10D- 1 and Listing Rule 5608 (the " Listing Rule ") of The Nasdaq Stock Market, LLC (" Nasdaq "), as may be amended or supplemented and interpreted from time to time by Nasdaq. To the extent this Policy is any manner deemed inconsistent with the Listing Rule, this Policy shall be treated as having been amended to be compliant with the Listing Rule. 1.

Definitions. Unless the context otherwise the following definitions apply for purposes of this Policy: (a) Executive Officer. An executive officer is the Company's chief executive officer and / or president, principal financial officer, principal accounting officer (or if there is no such accounting officer, the controller), any vice- president of the Company in charge of a principal business unit, division, or function (such as sales, administration, or finance), any other officer who performs a policy- making function, or any other person who performs similar policy- making functions for the Company. Executive officers of the Company's parent (s) or subsidiaries are deemed executive officers of the Company if they perform such policy making functions for the Company. Policy- making function is not intended to include policy- making functions that are not significant. Identification of an executive officer for purposes of the Listing Rule would include at a minimum executive officers identified in the Listing Rule. (b) Financial Reporting Measures. Financial reporting measures are measures that are determined and presented in accordance with the accounting principles used in preparing the Company's financial statements, and any measures that are derived wholly or in part from such measures. Stock price and total shareholder return are also financial reporting measures. A financial reporting measure need not be presented within the financial statements or included in a filing with the SEC and may be such financial measures as may be determined by the Board or the Compensation Committee thereof (the " Compensation Committee "). (c) Incentive- Based Compensation. Incentive- based compensation is any compensation that is granted, earned or vested based wholly or in part upon the attainment of a financial reporting measure. (d) Received. Incentive- based compensation is deemed " received " in the Company's fiscal period during which the financial reporting measure specified in the incentive- based compensation award is

attained, even if the payment or grant of the incentive- based compensation occurs after the end of that period. 2. Application of this Policy. This recovery of Incentive- Based Compensation from an Executive Officer as provided for in this Policy shall apply only in the event that the Company is required to prepare an accounting restatement due to the material noncompliance of the Company with any financial reporting requirement under the United States 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, or that would result in a material misstatement if the error were corrected in the current period or left uncorrected in the current period. 1

3. Recovery Period. (a) The Incentive- Based Compensation subject to recovery is the Incentive- Based Compensation Received during the three (3) completed fiscal years immediately preceding the date that the Company is required to prepare an accounting restatement as described in Section 2 above, provided that the person served as an Executive Officer at any time during the performance period applicable to the Incentive- Based Compensation in question. The date that the Company is required to prepare an accounting restatement shall be determined pursuant to the Listing Rule. (b) Notwithstanding the foregoing, this Policy shall only apply if the Incentive- Based Compensation is Received (i) while the Company has a class of securities listed on Nasdaq and (ii) on or after October 2, 2023. (c) The provisions of the Listing Rule shall apply with respect to Incentive- Based Compensation received during a transition period arising due to a change in the Company’s fiscal year. 4. Erroneously Awarded Compensation. The amount of Incentive- Based Compensation subject to recovery from the applicable Executive Officers under this Policy (“Erroneously Awarded Compensation”) shall be equal to the amount of Incentive- Based Compensation Received that exceeds the amount of Incentive Based- Compensation that otherwise would have been Received had it been determined based on the restated amounts and shall be computed without regard to any taxes paid. For Incentive- Based Compensation based on stock price or total shareholder return, where the amount of Erroneously Awarded Compensation is not subject to mathematical recalculation directly from the information in an accounting restatement: (a) the amount shall be based on a reasonable estimate by the Company’s Chief Financial Officer (or principal accounting officer, if the office of Chief Financial Officer is not then filled) of the effect of the accounting restatement on the stock price or total shareholder return upon which the Incentive- Based Compensation was received, which estimate shall be subject to the review and approval of the Compensation Committee; and (b) the Company must maintain reasonable documentation of the determination of that reasonable estimate and provide such documentation to Nasdaq if requested. Notwithstanding the foregoing, if the proposed Incentive- Based Compensation recovery would affect compensation paid to the Company’s Chief Financial Officer, the determination shall be made by the Compensation Committee. 5. Timing of Recovery. The Company shall recover any Erroneously Awarded Compensation reasonably promptly except to the extent that the conditions of paragraphs (a), (b), or (c) below apply. The Compensation Committee shall determine the repayment schedule for each amount of Erroneously Awarded Compensation in a manner that complies with this “reasonably promptly” requirement. Such determination shall be consistent with any applicable legal guidance by the SEC, Nasdaq, judicial opinion, or otherwise. The determination of “reasonably promptly” may vary from case to case and the Compensation Committee is authorized to adopt additional rules or policies to further describe what repayment schedules satisfy this requirement. INOTE: Questions as to “materiality” will be made by the Compensation Committee in coordination with the Audit Committee. (a) Erroneously Awarded Compensation need not be recovered if the direct expense paid to a third party to assist in enforcing (or making determinations in connection with the enforcement of) this Policy would exceed the amount to be recovered and the Compensation Committee has made a determination that recovery would be impracticable. Before concluding that it would be impracticable to recover any amount of Erroneously Awarded Compensation based on expense of enforcement, the Company shall (i) make a reasonable attempt to recover such Erroneously Awarded Compensation, (ii) document such reasonable attempt or attempts to recover, and (iii) provide appropriate documentation to the Compensation Committee or Nasdaq, if requested. (b) Erroneously Awarded Compensation need not be recovered if recovery would violate home country law where that law was adopted prior to November 28, 2022. Before concluding that it would be impracticable to recover any amount of Erroneously Awarded Compensation based on a violation of home country law, the Company shall obtain an opinion of home country counsel, in form a substance that would be reasonably acceptable to Nasdaq, that recovery would result in such a violation and shall provide such opinion to Nasdaq, if requested. (c) Erroneously Awarded Compensation need not be recovered if 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 26 U. S. C. 401 (a) (13) or 26 U. S. C. 411 (a) and the regulations thereunder (as such provision may be amended, modified or supplemented). 6. Compensation Committee Decisions. Decisions of the Compensation Committee with respect to this Policy shall be final, conclusive and binding on all Executive Officers subject to this Policy. 7. No Indemnification. Notwithstanding anything to the contrary in any other policy of the Company or any agreement between the Company and an Executive Officer, no Executive Officer shall be indemnified by the Company against the loss arising from the recovery of any Erroneously Awarded Compensation. 8. Agreement to Policy by Executive Officers. The Company shall take reasonable steps to inform Executive Officers of this Policy and obtain their express agreement to this Policy, which steps may constitute the inclusion of this Policy as an attachment to any award that is accepted by an Executive Officer. This Policy shall be deemed to apply to each employment or grant agreement between the Company or any of its subsidiaries and any Executive Officer subject to this Policy. v3. 24 25 . 1

Cover- USD (\$) 12
Months Ended Dec. 31, 2023-2024 Jun. 30, 2023-2024 Document-2024 Document Information [Line Items] Document Type 10- K Document
Annual Report true Document Transition Report false Document Financial Statement Error Correction [Flag] false Entity Interactive Data
Current Yes ICFR Auditor Attestation Flag false Amendment Flag false Document Period End Date Dec. 31, 2023-2024 Document Fiscal
Year Focus Document Fiscal Period Focus FY Documents Incorporated by Reference [Text Block] The information contained in the
registrant’s prospectus dated June 13, 2023, as filed with the Securities and Exchange Commission on June 15, 2023, pursuant to Rule 424
(b) (4) (SEC File No. 333- 265226) is incorporated into certain portions of Part I, as disclosed herein. Entity Information [Line Items]
Entity Registrant Name ESH ACQUISITION CORP. Entity Central Index Key Entity File Number 001- 41718 Entity Tax Identification
Number 87- 4000684 Entity Incorporation, State or Country Code DE Current Fiscal Year End Date-- 12- 31 Entity Well- known Seasoned
Issuer No Entity Voluntary Filers No Entity Current Reporting Status Yes Entity Shell Company true Entity Filer Category Non-
accelerated Filer Entity Small Business true Entity Emerging Growth Company true Entity Ex Transition Period false Entity Public Float \$
0 Entity Incorporation, Date of Incorporation Nov. 17, 2021 Entity Contact Personnel [Line Items] Entity Address, Address Line One
228 Park Ave S Entity Address, Address Line Two Suite 89898 Entity Address, City or Town New York Entity Address, State or Province
NY Entity Address, Postal Zip Code Entity Phone Fax Numbers [Line Items] City Area Code Local Phone Number 287- 5022 Units- Class
A Common Stock Entity Listings [Line Items] Title of 12 (b) Security Units Trading Symbol ESHAU Security Exchange Name
NASDAQ Entity Common Stock, Shares Outstanding 3, 892, 381 Class B Common Stock Entity Listings [Line Items] Entity

Common Stock, Shares Outstanding 10,000 Class A shares Entity Listings [Line Items] Title of 12 (b) Security Class A shares Trading Symbol ESHA Security Exchange Name NASDAQ Rights Entity Listings [Line Items] Title of 12 (b) Security Rights Trading Symbol ESHAR Security Exchange Name NASDAQ ~~Class A Common Stock including subject to possible redemption Entity Listings [Line Items]~~
Entity Common Stock, Shares Outstanding 11,787,500 Class B Common Stock Entity Listings [Line Items] Entity Common Stock, Shares Outstanding 2,875,000X- DefinitionBoolean flag that is true when the XBRL content amends previously- filed or accepted submission. ReferencesNo definition available. Details Name: dei_AmendmentFlag Namespace Prefix: dei_ Data Type: xbrli: booleanItemType Balance Type: na Period Type: durationX- DefinitionArea code of city ReferencesNo definition available. Details Name: dei_CityAreaCode Namespace Prefix: dei_ Data Type: xbrli: normalizedStringItemType Balance Type: na Period Type: durationX- DefinitionEnd date of current fiscal year in the format-- MM- DD. ReferencesNo definition available. Details Name: dei_CurrentFiscalYearEndDate Namespace Prefix: dei_ Data Type: xbrli: gMonthDayItemType Balance Type: na Period Type: durationX- DefinitionBoolean flag that is true only for a form used as an annual report. ReferencesReference 1: <http://www.xbrl.org/2003/role/presentationRef-Publisher SEC- Name Form 10- K- Number 249- Section 310>Reference 2: <http://www.xbrl.org/2003/role/presentationRef-Publisher SEC- Name Form 20- F- Number 249- Section 220- Subsection f>Reference 3: <http://www.xbrl.org/2003/role/presentationRef-Publisher SEC- Name Form 40- F- Number 249- Section 240- Subsection f>Details Name: dei_DocumentAnnualReport Namespace Prefix: dei_ Data Type: xbrli: booleanItemType Balance Type: na Period Type: 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 w>Reference 2: <http://www.xbrl.org/2003/role/presentationRef-Publisher SEC- Name Form 10- K- Number 249- Section 310>Reference 3: <http://www.xbrl.org/2003/role/presentationRef-Publisher SEC- Name Form 20- F- Number 249- Section 220- Subsection f>Reference 4: <http://www.xbrl.org/2003/role/presentationRef-Publisher SEC- Name Form 40- F- Number 249- Section 240- Subsection f>Details Name: dei_DocumentFinStmntErrorCorrectionFlag Namespace Prefix: dei_ Data Type: xbrli: booleanItemType Balance Type: na Period Type: durationX- DefinitionFiscal period values are FY, Q1, Q2, and Q3. 1st, 2nd and 3rd quarter 10- Q or 10- QT statements have value Q1, Q2, and Q3 respectively, with 10- K, 10- KT or other fiscal year statements having FY. ReferencesNo definition available. Details Name: dei_DocumentFiscalPeriodFocus Namespace Prefix: dei_ Data Type: dei: fiscalPeriodItemType Balance Type: na Period Type: durationX- DefinitionThis is focus fiscal year of the document report in YYYY format. For a 2006 annual report, which may also provide financial information from prior periods, fiscal 2006 should be given as the fiscal year focus. Example: 2006. ReferencesNo definition available. Details Name: dei_DocumentFiscalYearFocus Namespace Prefix: dei_ Data Type: xbrli: gYearItemType Balance Type: na Period Type: durationX- DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. ReferencesNo definition available. Details Name: dei_DocumentInformationLineItems Namespace Prefix: dei_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionFor the EDGAR submission types of Form 8- K: the date of the report, the date of the earliest event reported; for the EDGAR submission types of Form N- 1A: the filing date; for all other submission types: the end of the reporting or transition period. The format of the date is YYYY- MM- DD. ReferencesNo definition available. Details Name: dei_DocumentPeriodEndDate Namespace Prefix: dei_ Data Type: xbrli: dateTimeItemType Balance Type: na Period Type: durationX- DefinitionBoolean flag that is true only for a form used as a transition report. ReferencesReference 1: <http://www.xbrl.org/2003/role/presentationRef-Publisher SEC- Name Forms 10- K, 10- Q, 20- F- Number 240- Section 13- Subsection a- 1>Details Name: dei_DocumentTransitionReport Namespace Prefix: dei_ Data Type: xbrli: booleanItemType Balance Type: na Period Type: durationX- DefinitionThe type of document being provided (such as 10- K, 10- Q, 485BPOS, etc). The document type is limited to the same value as the supporting SEC submission type, or the word 'Other'. ReferencesNo definition available. Details Name: dei_DocumentType Namespace Prefix: dei_ Data Type: dei: submissionTypeItemType Balance Type: na Period Type: durationX- 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: dtr- types: 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- DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. ReferencesNo definition available. Details Name: dei_EntityContactPersonnelLineItems Namespace Prefix: dei_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionIndicate ' Yes' or ' No' whether registrants (1) have filed all reports required to be filed by Section 13 or 15 (d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that registrants were required to file such reports), and (2) have been subject to such filing requirements for the past 90 days. This information should be based on the registrant' s current or most recent filing containing the related disclosure. ReferencesNo definition available. Details Name: dei_EntityCurrentReportingStatus Namespace Prefix: dei_ Data Type: dei: yesNoItemType Balance Type: na Period Type: durationX- DefinitionIndicate if registrant meets the emerging growth company criteria. ReferencesReference 1:

Name Exchange Act- Number 240- Section 12- Subsection b- 2 Details Name: dei_EntityEmergingGrowthCompany Namespace Prefix: dei_ Data Type: xbrli: booleanItemType Balance Type: na Period Type: durationX- DefinitionIndicate if an emerging growth company has elected not to use the extended transition period for complying with any new or revised financial accounting standards. ReferencesReference 1: <http://www.xbrl.org/2003/role/presentationRef-PublisherSEC-NameSecuritiesAct-Number7A-SectionB-Subsection2Details> Name: dei_EntityExTransitionPeriod Namespace Prefix: dei_ Data Type: xbrli: booleanItemType Balance Type: na Period Type: durationX- DefinitionCommission file number. The field allows up to 17 characters. The prefix may contain 1- 3 digits, the sequence number may contain 1- 8 digits, the optional suffix may contain 1- 4 characters, and the fields are separated with a hyphen. ReferencesNo definition available. Details Name: dei_EntityFileNumber Namespace Prefix: dei_ Data Type: dei: fileNumberItemType Balance Type: na Period Type: durationX- DefinitionIndicate whether the registrant is one of the following: Large Accelerated Filer, Accelerated Filer, Non-accelerated Filer. Definitions of these categories are stated in Rule 12b- 2 of the Exchange Act. This information should be based on the registrant's current or most recent filing containing the related disclosure. ReferencesReference 1: <http://www.xbrl.org/2003/role/presentationRef-PublisherSEC-NameExchangeAct-Number240-Section12-Subsectionb-2Details> Name: dei_EntityFilerCategory Namespace Prefix: dei_ Data Type: dei: filerCategoryItemType Balance Type: na Period Type: durationX- **DefinitionDate when an entity was incorporated ReferencesNo definition available. Details Name: dei_EntityIncorporationDateOfIncorporation Namespace Prefix: dei_ Data Type: xbrli: dateItemType Balance Type: na Period Type: durationX-** DefinitionTwo- character EDGAR code representing the state or country of incorporation. ReferencesNo definition available. Details Name: dei_EntityIncorporationStateCountryCode Namespace Prefix: dei_ Data Type: dei: edgarStateCountryItemType Balance Type: na Period Type: durationX- DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. ReferencesNo definition available. Details Name: dei_EntityInformationLineItems Namespace Prefix: dei_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionBoolean flag that is true when the registrant has submitted electronically every Interactive Data File required to be submitted pursuant to Rule 405 of Regulation S- T during the preceding 12 months (or for such shorter period that the registrant was required to submit such files). ReferencesReference 1: <http://www.xbrl.org/2003/role/presentationRef-PublisherSEC-NameRegulationS-T-Number232-Section405Details> Name: dei_EntityInteractiveDataCurrent Namespace Prefix: dei_ Data Type: dei: yesNoItemType Balance Type: na Period Type: durationX- DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. ReferencesNo definition available. Details Name: dei_EntityListingsLineItems Namespace Prefix: dei_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. ReferencesNo definition available. Details Name: dei_EntityPhoneFaxNumbersLineItems Namespace Prefix: dei_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionThe aggregate market value of the voting and non- voting common equity held by non- affiliates computed by reference to the price at which the common equity was last sold, or the average bid and asked price of such common equity, as of the last business day of the registrant's most recently completed second fiscal quarter. ReferencesNo definition available. Details Name: dei_EntityPublicFloat Namespace Prefix: dei_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX- DefinitionThe exact name of the entity filing the report as specified in its charter, which is required by forms filed with the SEC. ReferencesReference 1: <http://www.xbrl.org/2003/role/presentationRef-PublisherSEC-NameExchangeAct-Number240-Section12-Subsectionb-2Details> Name: dei_EntityRegistrantName Namespace Prefix: dei_ Data Type: xbrli: normalizedStringItemType Balance Type: na Period Type: durationX- DefinitionBoolean flag that is true when the registrant is a shell company as defined in Rule 12b- 2 of the Exchange Act. ReferencesReference 1: <http://www.xbrl.org/2003/role/presentationRef-PublisherSEC-NameExchangeAct-Number240-Section12-Subsectionb-2Details> 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-PublisherSEC-NameExchangeAct-Number240-Section12-Subsectionb-2Details> 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-PublisherSEC-NameExchangeAct-Number240-Section12-Subsectionb-2Details> Name: dei_EntityTaxIdentificationNumber Namespace Prefix: dei_ Data Type: dei: employerIdItemType Balance Type: na Period Type: durationX- DefinitionIndicate 'Yes' or 'No' if the registrant is not required to file reports pursuant to Section 13 or Section 15 (d) of the Act. ReferencesNo definition available. Details Name: dei_EntityVoluntaryFilers Namespace Prefix: dei_ Data Type: dei: yesNoItemType Balance Type: na Period Type: durationX- DefinitionIndicate 'Yes' or 'No' if the registrant is a well- known seasoned issuer, as defined in Rule 405 of the Securities Act. Is used on Form Type: 10- K, 10- Q, 8- K, 20- F, 6- K, 10- K / A, 10- Q / A, 20- F / A, 6- K / A, N- CSR, N- Q, N- 1A. ReferencesReference 1: <http://www.xbrl.org/2003/role/presentationRef-PublisherSEC-NameSecuritiesAct-Number230-Section405Details> Name: dei_EntityWellKnownSeasonedIssuer Namespace Prefix: dei_ Data Type: dei: yesNoItemType Balance Type: na Period Type: durationX- ReferencesReference 1: <http://www.xbrl.org/2003/role/presentationRef-PublisherSEC-NameForm10-K-Number249-Section310Reference2>: <http://www.xbrl.org/2003/role/presentationRef-PublisherSEC-NameForm20-F-Number249-Section220-SubsectionfReference3>: <http://www.xbrl.org/2003/role/presentationRef-PublisherSEC-NameForm40-F-Number249-Section240-SubsectionfDetails> Name: dei_IcfrAuditorAttestationFlag Namespace Prefix: dei_ Data Type: xbrli: booleanItemType Balance Type: na Period Type: durationX- DefinitionLocal phone number for entity. ReferencesNo definition available. Details Name: dei_LocalPhoneNumber Namespace Prefix: dei_ Data Type: xbrli: normalizedStringItemType Balance Type: na Period Type: durationX- DefinitionTitle of a 12 (b) registered security. ReferencesReference 1: <http://www.xbrl.org/2003/role/presentationRef-PublisherSEC-NameExchangeAct-Number240-Section12-SubsectionbDetails> Name: dei_Security12bTitle Namespace Prefix: dei_ Data Type: dei: securityTitleItemType Balance Type: na Period Type: durationX- DefinitionName of the Exchange on which a security is registered. ReferencesReference 1: <http://www.xbrl.org/2003/role/presentationRef-PublisherSEC-NameExchangeAct-Number240-Section12-Subsectiond1-1Details> Name: dei_SecurityExchangeName Namespace Prefix: dei_ Data Type: dei: edgarExchangeCodeItemType Balance Type: na Period Type: durationX- DefinitionTrading symbol of an instrument as listed on an exchange. ReferencesNo definition available. Details Name: dei_TradingSymbol Namespace Prefix: dei_ Data Type: dei: tradingSymbolItemType Balance Type: na Period Type: durationX- Details Name: us- gaap_StatementClassOfStockAxis = eshaun_UnitsMember us- gaap_CommonClassAMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us- gaap_StatementClassOfStockAxis = us- gaap_CommonClassBMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name:

dei_LegalEntityAxis = eshau_ClassASharesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: **dei_LegalEntityAxis** us-gaap_StatementClassOfStockAxis = eshau_RightMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us-gaap_StatementClassOfStockAxis = eshau_ClassACommonStockIncludingSubjectToPossibleRedemptionMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us-gaap_StatementClassOfStockAxis = us-gaap_CommonClassBMember Namespace Prefix: Data Type: na Balance Type: Period Type: Audit Information 12 Months Ended Dec. 31, 2023-2024 Auditor [Table] Auditor Name WithumSmith Brown, PCAuditor Firm ID Auditor Location New York, NY X New York Auditor Opinion [Text Block] **Opinion on the Financial Statements** We have audited the accompanying balance sheets of ESH Acquisition Corp. (the " Company ") as of December 31, 2024 and 2023, and the related statements of operations, changes in stockholders' equity, and cash flows for the years ended December 31, 2024 and 2023, and the related notes (collectively referred to as the " financial statements "). In our opinion, the financial statements present fairly, in all material respects, the financial position of ESH Acquisition Corp. as of December 31, 2024 and 2023 and the results of its operations and its cash flows for the years ended December 31, 2024 and 2023 in conformity with accounting principles generally accepted in the United States of America. X - Definition PCAOB issued Audit Firm Identifier References Reference 1: <http://www.xbrl.org/2003/role/presentationRef-PublisherSEC-NameForm10-K-Number249-Section310> Reference 2: <http://www.xbrl.org/2003/role/presentationRef-PublisherSEC-NameForm20-F-Number249-Section220-Subsectionf> Reference 3: <http://www.xbrl.org/2003/role/presentationRef-PublisherSEC-NameForm40-F-Number249-Section240-Subsectionf> Details Name: dei_AuditorFirmId Namespace Prefix: dei_Data Type: dei: nonemptySequenceNumberItemType Balance Type: na Period Type: durationX- References Reference 1: <http://www.xbrl.org/2003/role/presentationRef-PublisherSEC-NameForm10-K-Number249-Section310> Reference 2: <http://www.xbrl.org/2003/role/presentationRef-PublisherSEC-NameForm20-F-Number249-Section220-Subsectionf> Reference 3: <http://www.xbrl.org/2003/role/presentationRef-PublisherSEC-NameForm40-F-Number249-Section240-Subsectionf> Details Name: dei_AuditorLocation Namespace Prefix: dei_Data Type: dei: internationalNameItemType Balance Type: na Period Type: durationX- References Reference 1: <http://www.xbrl.org/2003/role/presentationRef-PublisherSEC-NameForm10-K-Number249-Section310> Reference 2: <http://www.xbrl.org/2003/role/presentationRef-PublisherSEC-NameForm20-F-Number249-Section220-Subsectionf> Reference 3: <http://www.xbrl.org/2003/role/presentationRef-PublisherSEC-NameForm40-F-Number249-Section240-Subsectionf> Details Name: dei_AuditorName Namespace Prefix: dei_Data Type: dei: internationalNameItemType Balance Type: na Period Type: durationX- **References Reference 1: <http://www.xbrl.org/2003/role/presentationRef-PublisherSEC-NameRegulationS-X-Number210-Section2-Subsection2> Details Name: dei_AuditorOpinionTextBlock** Namespace Prefix: dei_Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- References No definition available. Details Name: dei_AuditorTable Namespace Prefix: dei_Data Type: xbrli: stringItemType Balance Type: na Period Type: durationBalance Sheets- USD (\$) Dec. 31, 2023-2024 Dec. 31, 2022 Current 2023 Current assets Cash \$ 1, 346, 843 \$ 1, 879, 227 Prepaid 227 \$ 44, 963 Prepaid expenses 5, 000 18, 082 Prepaid 082 Short-term prepaid insurance - current portion 127, 539 281, 681 Total 681 Total Current Assets 1, 493, 118 2, 204, 786 Long 786 44, 963 Deferred offering costs 414, 030 Long-term prepaid insurance 127, 539 Investments 539 Investments held in Trust Account 8, 485, 212 120, 000, 366 TOTAL 366 TOTAL ASSETS 9, 978, 330 122, 332, 691 458, 993 Current 691 Current liabilities Accounts payable and accrued expenses 165, 645 107, 954 203 954 Excise taxes payable 1, 156, 916 265 Franchise Franchise tax payable 47, 691 112, 343 Income 343 1, 500 Income taxes payable 285, 459 819, 453 Total Current Liabilities 1, 453 Promissory note related party 249, 655, 711 1, 039, 560 TOTAL 750 TOTAL LIABILITIES 1, 655, 711 1, 039, 750 454, 325 Commitments 750 Commitments and Contingencies COMMON STOCK SUBJECT TO POSSIBLE REDEMPTION Class A common stock subject to possible redemption, 739, 881 and 11, 500, 000 shares at redemption value of approximately \$ 11. 01 and \$ 10. 35 per share at December 31, 2024 and 2023 and none at 2022, respectively 8, 147, 290 119, 068, 570 STOCKHOLDERS 570 STOCKHOLDERS' EQUITY Preferred Stock stock, \$ 0. 0001 par value; 1, 000, 000 shares authorized; none issued or outstanding at December 31, 2024 and 2023 Additional paid-in capital 297, 488 Retained earnings 488 24, 712 Retained earnings 175, 013 (accumulated deficit) 1, 926, 567 (20, 332) TOTAL 567 TOTAL STOCKHOLDERS' EQUITY 175, 329 2, 224, 371 4, 668 [1] TOTAL 371 TOTAL LIABILITIES, COMMON STOCK SUBJECT TO POSSIBLE REDEMPTION, AND STOCKHOLDERS' EQUITY 9, 978, 330 122, 332, 691 458 691 Sponsor Current assets Due from Sponsor 13, 736 25, 993 Class 796 Class A Common Stock STOCKHOLDERS' EQUITY Common stock, value [2] Related Party Current assets Due from Sponsor \$ 25, 796 [1] \$ 288 X Included up to 375, 000 shares subject to forfeiture if the over- Definition Amount of allotment option was not exercised excise in full or in part by the underwriters (see Note 5). [2] At December 31, 2022, included up to 375, 000 shares subject to forfeiture if the over- allotment option was not exercised in full or in part by the underwriters (see Note 5). X Definition Franchise tax taxes payable current -. References No definition available. Details Name: eshau_FranchiseTaxPayableCurrent- eshau_ExciseTaxesPayableCurrent Namespace Prefix: eshau_Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX- Definition The Definition Franchise tax payable, amount of long-term prepaid insurance. References No definition available. Details Name: eshau_LongtermPrepaidInsurance- eshau_FranchiseTaxPayableCurrent Namespace Prefix: eshau_Data Type: xbrli: monetaryItemType Balance Type: debit-credit Period Type: instantX- Definition Short Definition Amount of term-prepaid insurance current portion . References No definition available. Details Name: eshau_ShorttermPrepaidInsuranceCurrent- ----- eshau_PrepaidInsuranceCurrentPortion Namespace Prefix: eshau_Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: instantX- 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-Topic210-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph\(SX210.5-02\(20\)\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147480566/210-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Topic210-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph(SX210.5-02(20))-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147480566/210-10-S99-1) Reference 2: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic210-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph\(SX210.5-02\(19\),20\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147481372/852-10-55-10](http://fasb.org/us-gaap/role/ref/legacyRef-Topic210-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph(SX210.5-02(19),20)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147481372/852-10-55-10) Reference 2: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic946-SubTopic210-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph\(SX210.6-04\(18\)\)-PublisherFASB-](http://www.xbrl.org/2009/role/commonPracticeRef-Topic946-SubTopic210-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph(SX210.6-04(18))-PublisherFASB-)

URI <https://asc.fasb.org/#1943274/2147479617-2147479170/946-210-S99-1Reference3>: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic210-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph\(SX210.5-02\(30\)\(a\)\(1\)\)](http://fasb.org/us-gaap/role/ref/legacyRef-Topic210-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph(SX210.5-02(30)(a)(1)))- Publisher FASB- URI https://asc.fasb.org/#1943274/2147480566/210-10-S99-1DetailsName:us-gaap_AdditionalPaidInCapitalNamespacePrefix:us-gaap_DataType:xbrli:monetaryItemTypeBalanceType:creditPeriodType:instantX-DefinitionSum-DefinitionAmount of the carrying amounts as of the balance sheet date of all assets- **asset** that are recognized for present right to- Assets are probable future economic benefits- **benefit** obtained or controlled by an entity as a result of past transactions or events. ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef-exampleRef-Topic810-280-SubTopic10-NameAccountingStandardsCodification-Section50-55-Paragraph48-3-Subparagraph\(bb\)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147481203-2147482785/810-280-10-50-55-3Reference48Reference2](http://www.xbrl.org/2003/role/disclosureRef-exampleRef-Topic810-280-SubTopic10-NameAccountingStandardsCodification-Section50-55-Paragraph48-3-Subparagraph(bb)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147481203-2147482785/810-280-10-50-55-3Reference48Reference2): 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Details Name: http://fasb.org/us-gaap/DeferredTaxLiabilitiesDeferredExpense Namespace Prefix:us-gaap_gaap_Data Type:xbrli:monetaryItemType Balance Type:credit Period Type:2147479853-2147478546/942-210-S99-1 **Details Name:** us-gaap_Assets Namespace Prefix: us-gaap_Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: instantX- **DefinitionSum**
DefinitionAmount of the carrying amounts **asset recognized for present right to economic benefit, classified as current** of the balance sheet date of all assets that are expected to be realized in cash, sold, or consumed within one year (or the normal operating cycle, if longer). Assets are probable future economic benefits obtained or controlled by an entity as a result of past transactions or events.
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References
No definition available. **Details Name:** us-gaap_AssetsCurrentAbstract Namespace Prefix: us-gaap_Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- **Definition**The amount of cash, securities, or other assets held by a third-party trustee pursuant to the terms of an agreement which assets are available to be used by beneficiaries to that agreement only within the specific terms thereof and which agreement is expected to terminate more than one year from the balance sheet date (or operating cycle, if longer) at which time the assets held-in-trust will be released or forfeited. **References**
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in interest rates. Excludes cash and cash equivalents within disposal group and discontinued operation. 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ReferencesReference 1: [http://www.fasb.xbrl.org/2003-us-gaap/role/disclosureRef/ref/legacyRef-Topic 944-942-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.7-9-03 \(17 a\) \(19\)\)](http://www.fasb.xbrl.org/2003-us-gaap/role/disclosureRef/ref/legacyRef-Topic 944-942-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.7-9-03 (17 a) (19)))- Publisher FASB- URI <https://asc.fasb.org/#1943274/2147479440-2147478546/944-942-210-S99-1Reference 2>: [http://www.fasb.xbrl.org/2003-us-gaap/role/disclosureRef/ref/legacyRef-Topic 946-210-SubTopic 210-10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.6-5-04-02 \(15-25\)\)](http://www.fasb.xbrl.org/2003-us-gaap/role/disclosureRef/ref/legacyRef-Topic 946-210-SubTopic 210-10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.6-5-04-02 (15-25)))- Publisher FASB- URI <https://asc.fasb.org/#1943274/2147479617-2147480566/946-210-10-S99-1Reference 3>: [http://fasb-www.xbrl.org/2003-us-gaap/role/ref/legacyRef-disclosureRef-Topic 944-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.7-03 \(a\) \(19\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 4](http://fasb-www.xbrl.org/2003-us-gaap/role/ref/legacyRef-disclosureRef-Topic 944-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.7-03 (a) (19))-Publisher FASB-URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 4): [http://www.xbrl.org/2003/role/disclosureRef-Topic 942-946-SubTopic 210-Section S99-Paragraph 1-Subparagraph \(SX 210.9-03-17\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147479853/942-210-S99-1Reference 4](http://www.xbrl.org/2003/role/disclosureRef-Topic 942-946-SubTopic 210-Section S99-Paragraph 1-Subparagraph (SX 210.9-03-17)-Publisher FASB-URI https://asc.fasb.org/1943274/2147479853/942-210-S99-1Reference 4): [http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 210-SubTopic 10-Section S99-Paragraph 1-Subparagraph \(SX 210.5-6-02-25-04 \(15\)\)-Publisher FASB-URI https://asc.fasb.org/#1943274/2147480566/2147479170/946-210-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 210-SubTopic 10-Section S99-Paragraph 1-Subparagraph (SX 210.5-6-02-25-04 (15))-Publisher FASB-URI https://asc.fasb.org/#1943274/2147480566/2147479170/946-210-10-S99-1) Details Name: us-gaap_CommitmentsAndContingencies Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instantX-Definition Aggregate par or stated value of issued nonredeemable common stock (or common stock redeemable solely at the option of the issuer). This item includes treasury stock repurchased by the entity. Note: elements for number of nonredeemable common shares, par value and other disclosure concepts are in another section within stockholders' equity. ReferencesReference 1: [http://www.fasb.xbrl.org/2003-us-gaap/role/exampleRef/ref/legacyRef-Topic 852-210-SubTopic 10-Name Accounting Standards Codification-Section 55-S99-Paragraph 1-Subparagraph \(SX 210.5-02 \(29\)\)](http://www.fasb.xbrl.org/2003-us-gaap/role/exampleRef/ref/legacyRef-Topic 852-210-SubTopic 10-Name Accounting Standards Codification-Section 55-S99-Paragraph 1-Subparagraph (SX 210.5-02 (29)))- Publisher FASB- URI <https://asc.fasb.org/#1943274/2147481372-2147480566/210-10-S99-1Reference 2>: <http://www.xbrl.org/2003/role/exampleRef-Topic 852-SubTopic 10-55-10Reference 2>: [http://www.xbrl.org/2003/role/disclosureRef-Topic 944-SubTopic 210-Name Accounting Standards Codification-Section S99-55-Paragraph 1-Subparagraph \(SX 210-10-7-03 \(a\) \(22\)\)-Publisher FASB-URI https://asc.fasb.org/#1943274/2147479440-2147481372/852-10-55-10Reference 3](http://www.xbrl.org/2003/role/disclosureRef-Topic 944-SubTopic 210-Name Accounting Standards Codification-Section S99-55-Paragraph 1-Subparagraph (SX 210-10-7-03 (a) (22))-Publisher FASB-URI https://asc.fasb.org/#1943274/2147479440-2147481372/852-10-55-10Reference 3): <http://www.xbrl.org/2003/role/disclosureRef-Topic 944-SubTopic 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 210.5-7-02-03 \(29 a\) \(22\)\)](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.5-7-02-03 (29 a) (22)))- Publisher FASB- URI <https://asc.fasb.org/#1943274/2147480566-2147478777/944-210-10-S99-1> Details Name: us-gaap_CommonStockValue Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instantX-Definition Amount of deferred cost, excluding capitalized cost related liability recognized for present obligation requiring transfer or otherwise providing economic benefit to others contract with customer, classified as noncurrent. ReferencesReference 1: [http://www.fasb.xbrl.org/2009-us-gaap/role/ref/legacyRef-commonPracticeRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.5-02 \(17-22\)\)-SubTopic 10-Topic 210](http://www.fasb.xbrl.org/2009-us-gaap/role/ref/legacyRef-commonPracticeRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.5-02 (17-22))-SubTopic 10-Topic 210)- Publisher FASB- URI <https://asc.fasb.org/#1943274/2147480566/210-10-S99-1Reference 2>: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 942-210-SubTopic 210-10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.9-5-03-02 \(10-20\)\)](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 942-210-SubTopic 210-10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.9-5-03-02 (10-20)))- Publisher FASB- URI <https://asc.fasb.org/#1943274/2147479853-2147480566/942-210-10-S99-1Reference 3> 1 Details Name: <http://fasb.org/us-gaap-DeferredCosts> Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instantX-Definition Amount of liabilities and equity items, including the portion of equity attributable to noncontrolling interests, if any. ReferencesReference 1: [http://www.xbrl.org/2003/role/exampleRef/ref/legacyRef-Topic 852-210-SubTopic 10-Name Accounting Standards Codification-Section 55-S99-Paragraph 1-Subparagraph \(SX 210.5-02 \(24\)\)](http://www.xbrl.org/2003/role/exampleRef/ref/legacyRef-Topic 852-210-SubTopic 10-Name Accounting Standards Codification-Section 55-S99-Paragraph 1-Subparagraph (SX 210.5-02 (24)))- Publisher FASB- URI <https://asc.fasb.org/#1943274/2147481372-2147480566/852-210-10-55-S99-10Reference-1Reference 2-4>: [http://www.fasb.xbrl.org/2003-us-gaap/role/disclosureRef/ref/legacyRef-Topic 944-210-SubTopic 210-10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.7-5-03-02 \(19 a\) \(25\)\)](http://www.fasb.xbrl.org/2003-us-gaap/role/disclosureRef/ref/legacyRef-Topic 944-210-SubTopic 210-10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.7-5-03-02 (19 a) (25)))- Publisher FASB- URI <https://asc.fasb.org/#1943274/2147479440-2147480566/944-210-10-S99-1Reference 3-5>: [http://www.fasb.xbrl.org/2009-us-gaap/role/commonPracticeRef/ref/legacyRef-Topic 235-210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.4-5-08-02 \(25 g\) \(1\) \(ii\)\)](http://www.fasb.xbrl.org/2009-us-gaap/role/commonPracticeRef/ref/legacyRef-Topic 235-210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.4-5-08-02 (25 g) (1) (ii)))- Publisher FASB- URI <https://asc.fasb.org/#1943274/2147480678-2147480566/235-210-10-S99-1Reference 4-6>: [http://www.fasb.xbrl.org/2009-us-gaap/role/commonPracticeRef/ref/legacyRef-Topic 323-210-SubTopic 10-Name Accounting Standards Codification-Section 50-S99-Paragraph 3-1-Subparagraph \(e-SX 210.5-02 \(26\)\)](http://www.fasb.xbrl.org/2009-us-gaap/role/commonPracticeRef/ref/legacyRef-Topic 323-210-SubTopic 10-Name Accounting Standards Codification-Section 50-S99-Paragraph 3-1-Subparagraph (e-SX 210.5-02 (26)))- Publisher FASB- URI <https://asc.fasb.org/#1943274/2147481687-2147480566/323-210-10-50-S99-3Reference 1Reference 5-7>:

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DefinitionAmount of deferred tax liability attributable to taxable temporary differences from capitalized costs.
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ReferencesReference 1: [http://www.fasb.xbrl.org/2003-us-gaap/role/disclosureRef-ref/legacyRef-Topic810-210-SubTopic10-NameAccountingStandardsCodification-Section50-S99-Paragraph3-1-Subparagraph\(e\)SX210.5-02\(21\)\)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147481203-2147480566/810-210-10-50-S99-3Reference1Reference2](http://www.fasb.xbrl.org/2003-us-gaap/role/disclosureRef-ref/legacyRef-Topic810-210-SubTopic10-NameAccountingStandardsCodification-Section50-S99-Paragraph3-1-Subparagraph(e)SX210.5-02(21))-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147481203-2147480566/810-210-10-50-S99-3Reference1Reference2); [http://www.xbrl.org/2003/role/disclosureRef-Topic810-SubTopic10-NameAccountingStandardsCodification-Section50-45-Paragraph3-25-Subparagraph\(bb-b\)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147481231-2147481203/810-10-45-50-25Reference3Reference3](http://www.xbrl.org/2003/role/disclosureRef-Topic810-SubTopic10-NameAccountingStandardsCodification-Section50-45-Paragraph3-25-Subparagraph(bb-b)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147481231-2147481203/810-10-45-50-25Reference3Reference3); [http://www.xbrl.org/2003/role/disclosureRef-Topic810-SubTopic10-NameAccountingStandardsCodification-Section50-45-Paragraph3-25-Subparagraph\(bb-b\)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147481203-2147481231/810-10-50-45-3Reference25Reference4](http://www.xbrl.org/2003/role/disclosureRef-Topic810-SubTopic10-NameAccountingStandardsCodification-Section50-45-Paragraph3-25-Subparagraph(bb-b)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147481203-2147481231/810-10-50-45-3Reference25Reference4); [http://www.xbrl.org/2003/role/disclosureRef-Topic235-810-SubTopic10-NameAccountingStandardsCodification-SectionS99-50-Paragraph1-3-Subparagraph\(bb\)SX210.4-08\(g\)\(1\)\(ii\)\)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147480678-2147481203/810-10-50-1Reference5](http://www.xbrl.org/2003/role/disclosureRef-Topic235-810-SubTopic10-NameAccountingStandardsCodification-SectionS99-50-Paragraph1-3-Subparagraph(bb)SX210.4-08(g)(1)(ii))-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147480678-2147481203/810-10-50-1Reference5); <http://www.xbrl.org/2003/role/disclosureRef-Topic323-10-50-3Reference6>; <http://www.xbrl.org/2003/role/disclosureRef-Topic323-10-50-3Reference6>; [http://www.xbrl.org/2003/role/disclosureRef-Topic825-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph28-3-Subparagraph\(fc\)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147482907-2147481687/323-10-50-3Reference7](http://www.xbrl.org/2003/role/disclosureRef-Topic825-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph28-3-Subparagraph(fc)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147482907-2147481687/323-10-50-3Reference7); <http://www.xbrl.org/2003/role/disclosureRef-Topic825-10-50-28Reference7>; [http://www.xbrl.org/2003/role/exampleRef-Topic852-SubTopic10-NameAccountingStandardsCodification-Section55-50-Paragraph40-28-Subparagraph\(f\)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147481372-2147482907/825-10-50-28Reference8](http://www.xbrl.org/2003/role/exampleRef-Topic852-SubTopic10-NameAccountingStandardsCodification-Section55-50-Paragraph40-28-Subparagraph(f)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147481372-2147482907/825-10-50-28Reference8); <http://www.xbrl.org/2003/role/exampleRef-Topic852-10-55-10Reference8>; <http://www.xbrl.org/2003/role/disclosureRef-Topic210-SubTopic10-NameAccountingStandardsCodification-Section45-55-Paragraph5-10-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147483467-2147481372/852-10-55-10Reference9>; [http://www.xbrl.org/2003/role/disclosureRef-Topic470-SubTopic10-NameAccountingStandardsCodification-SectionS99-45-Paragraph5-1A-Subparagraph\(SX210.13-01\(a\)\(4\)\(i\)\)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147480097-2147483467/470-210-10-S99-45-1AReference5Reference10](http://www.xbrl.org/2003/role/disclosureRef-Topic470-SubTopic10-NameAccountingStandardsCodification-SectionS99-45-Paragraph5-1A-Subparagraph(SX210.13-01(a)(4)(i))-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147480097-2147483467/470-210-10-S99-45-1AReference5Reference10); [http://www.xbrl.org/2009-2003/role/commonPracticeRef-disclosureRef-Topic470-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1A-Subparagraph\(SX210.13-01\(a\)\(4\)\(ii\)\)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147480097/470-10-S99-1AReference11](http://www.xbrl.org/2009-2003/role/commonPracticeRef-disclosureRef-Topic470-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1A-Subparagraph(SX210.13-01(a)(4)(ii))-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147480097/470-10-S99-1AReference11); [http://www.xbrl.org/2003-2009/role/disclosureRef-commonPracticeRef-Topic470-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1A-Subparagraph\(SX210.13-01\(a\)\(4\)\(iii-ii\)\(A\)\)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147480097/470-10-S99-1AReference12](http://www.xbrl.org/2003-2009/role/disclosureRef-commonPracticeRef-Topic470-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1A-Subparagraph(SX210.13-01(a)(4)(iii-ii)(A))-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147480097/470-10-S99-1AReference12); [http://www.xbrl.org/2003/role/disclosureRef-Topic470-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1A-Subparagraph\(SX210.13-01\(a\)\(4\)\(iv-iii\)\(A\)\)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147480097/470-10-S99-1AReference13](http://www.xbrl.org/2003/role/disclosureRef-Topic470-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1A-Subparagraph(SX210.13-01(a)(4)(iv-iii)(A))-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147480097/470-10-S99-1AReference13); [http://www.xbrl.org/2003/role/disclosureRef-Topic470-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1A-Subparagraph\(SX210.13-01\(a\)\(5-4\)\(iv\)\)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147480097/470-10-S99-1AReference14](http://www.xbrl.org/2003/role/disclosureRef-Topic470-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1A-Subparagraph(SX210.13-01(a)(5-4)(iv))-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147480097/470-10-S99-1AReference14); [http://www.xbrl.org/2003/role/disclosureRef-Topic470-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1B-1A-Subparagraph\(SX210.13-02-01\(a\)\(5-4\)\(i\)\)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147480097/470-10-S99-1BReference1AReference15](http://www.xbrl.org/2003/role/disclosureRef-Topic470-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1B-1A-Subparagraph(SX210.13-02-01(a)(5-4)(i))-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147480097/470-10-S99-1BReference1AReference15); [http://www.xbrl.org/2003/role/disclosureRef-Topic470-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1B-Subparagraph\(SX210.13-02\(a\)\(4\)\(i-iii\)\(A\)\)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147480097/470-10-S99-1BReference16](http://www.xbrl.org/2003/role/disclosureRef-Topic470-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1B-Subparagraph(SX210.13-02(a)(4)(i-iii)(A))-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147480097/470-10-S99-1BReference16); [http://www.xbrl.org/2003/role/disclosureRef-Topic470-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1B-Subparagraph\(SX210.13-02\(a\)\(4\)\(iii\)\(B-A\)\)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147480097/470-10-S99-1BReference17](http://www.xbrl.org/2003/role/disclosureRef-Topic470-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1B-Subparagraph(SX210.13-02(a)(4)(iii)(B-A))-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147480097/470-10-S99-1BReference17); [http://www.xbrl.org/2003/role/disclosureRef-Topic470-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1B-Subparagraph\(SX210.13-02\(a\)\(4\)\(iv-iii\)\(B\)\)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147480097/470-10-S99-1BReference18](http://www.xbrl.org/2003/role/disclosureRef-Topic470-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1B-Subparagraph(SX210.13-02(a)(4)(iv-iii)(B))-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147480097/470-10-S99-1BReference18); [http://www.xbrl.org/2003/role/disclosureRef-Topic470-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1B-Subparagraph\(SX210.13-02\(a\)\(4\)\(iv-iii\)\(B\)\)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147480097/470-10-S99-1BReference18](http://www.xbrl.org/2003/role/disclosureRef-Topic470-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1B-Subparagraph(SX210.13-02(a)(4)(iv-iii)(B))-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147480097/470-10-S99-1BReference18)

02 (a) (5-4) (iv)) - Publisher FASB- URI <https://asc.fasb.org/#1943274/2147480097/470-10-S99-1BReference19>: [http://www.xbrl.org/2009-2003/role/commonPracticeRef/disclosureRef-Topic852-470-SubTopic10-NameAccountingStandardsCodification-Section50-S99-Paragraph7-1B-Subparagraph\(SX210.13-02\(a\)\(5\)\)](http://www.xbrl.org/2009-2003/role/commonPracticeRef/disclosureRef-Topic852-470-SubTopic10-NameAccountingStandardsCodification-Section50-S99-Paragraph7-1B-Subparagraph(SX210.13-02(a)(5))) - Publisher FASB- URI <https://asc.fasb.org/#1943274/2147481404-2147480097/852-470-10-50-S99-7Reference1BReference20>: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic852-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph7-Subparagraph\(b-a\)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147481404-2147480097/852-470-10-50-7Reference21](http://www.xbrl.org/2009/role/commonPracticeRef-Topic852-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph7-Subparagraph(b-a)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147481404-2147480097/852-470-10-50-7Reference21): [http://fasb-www.xbrl.org/2009-us-gaap/role/ref/legacyRef/commonPracticeRef-Topic852-SubTopic10-NameAccountingStandardsCodification-Topic210-SubTopic10-SectionS99-50-Paragraph1-7-Subparagraph\(bSX210.5-02.21\)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/21474805662147481404/210-852-10-S99-50-1-7](http://fasb-www.xbrl.org/2009-us-gaap/role/ref/legacyRef/commonPracticeRef-Topic852-SubTopic10-NameAccountingStandardsCodification-Topic210-SubTopic10-SectionS99-50-Paragraph1-7-Subparagraph(bSX210.5-02.21)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/21474805662147481404/210-852-10-S99-50-1-7) Details Name: us-gaap_LiabilitiesCurrent Namespace Prefix: us-gaap_Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX- ReferencesNo definition available. Details Name: us-gaap_LiabilitiesCurrentAbstract Namespace Prefix: us-gaap_Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionSum of the carrying values as..... Type: credit Period Type: instantX- DefinitionAmount, after allowance, of receivables classified as other, due within one year or the operating cycle, if longer. ReferencesNo definition available. Details Name: us-gaap_OtherReceivablesNetCurrent Namespace Prefix: us-gaap_Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: instantX- DefinitionAggregate par or stated value of issued nonredeemable preferred stock (or preferred stock redeemable solely at the option of the issuer). This item includes treasury stock repurchased by the entity. Note: elements for number of nonredeemable preferred shares, par value and other disclosure concepts are in another section within stockholders' equity. ReferencesReference 1: [http://www.fasb.xbrl.org/2003-us-gaap/role/exampleRef/ref/legacyRef-Topic852-210-SubTopic10-NameAccountingStandardsCodification-Section55-S99-Paragraph1-Subparagraph\(SX10-210.5-02\(28\)\)](http://www.fasb.xbrl.org/2003-us-gaap/role/exampleRef/ref/legacyRef-Topic852-210-SubTopic10-NameAccountingStandardsCodification-Section55-S99-Paragraph1-Subparagraph(SX10-210.5-02(28))) - Publisher FASB- URI <https://asc.fasb.org/#1943274/2147481372-2147480566/210-10-S99-1Reference2>: <http://www.xbrl.org/2003/role/exampleRef-Topic852-SubTopic10-55-10Reference2>: [http://www.xbrl.org/2003/role/disclosureRef-Topic944-SubTopic210-NameAccountingStandardsCodification-SectionS99-55-Paragraph1-Subparagraph\(SX210-10-7-03\(a\)\(21\)\)](http://www.xbrl.org/2003/role/disclosureRef-Topic944-SubTopic210-NameAccountingStandardsCodification-SectionS99-55-Paragraph1-Subparagraph(SX210-10-7-03(a)(21))) - Publisher FASB- URI <https://asc.fasb.org/#1943274/2147479440-2147481372/852-10-55-10Reference3>: <http://www.xbrl.org/2003/role/disclosureRef-Topic944-SubTopic210-S99-1Reference3>: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic210-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph\(SX210.5-7-02-03\(28a\)\(21\)\)](http://fasb.org/us-gaap/role/ref/legacyRef-Topic210-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph(SX210.5-7-02-03(28a)(21))) - Publisher FASB- URI <https://asc.fasb.org/#1943274/2147480566-2147478777/944-210-10-S99-1> Details Name: us-gaap_PreferredStockValue Namespace Prefix: us-gaap_Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX- DefinitionAmount of asset related to consideration paid in advance for costs that provide economic benefits within a future period of one year or the normal operating cycle, if longer. ReferencesReference 1: [http://www.xbrl.org/2003/role/exampleRef-Topic210-SubTopic10-NameAccountingStandardsCodification-Section45-Paragraph1-Subparagraph\(g\)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147483467/210-10-45-1Reference2](http://www.xbrl.org/2003/role/exampleRef-Topic210-SubTopic10-NameAccountingStandardsCodification-Section45-Paragraph1-Subparagraph(g)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147483467/210-10-45-1Reference2): [http://www.xbrl.org/2003/role/disclosureRef-Topic210-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph\(SX210.5-02\(7\)\)](http://www.xbrl.org/2003/role/disclosureRef-Topic210-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph(SX210.5-02(7))) - Publisher FASB- URI <https://asc.fasb.org/#1943274/2147480566/210-10-S99-1Reference3>: <http://www.xbrl.org/2003/role/disclosureRef-Topic340-SubTopic10-NameAccountingStandardsCodification-Section05-Paragraph5-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147482955/340-10-05-5Reference4>: <http://www.xbrl.org/2003/role/disclosureRef-Topic340-SubTopic10-NameAccountingStandardsCodification-Section45-Paragraph1-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147483032/340-10-45-1> Details Name: us-gaap_PrepaidExpenseCurrent Namespace Prefix: us-gaap_Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: instantX- DefinitionAmount ---- DefinitionSum of accumulated undistributed the carrying amounts as of the balance sheet date of amounts paid in advance for expenses which will be charged against earnings (deficit) in periods after one year or beyond the operating cycle, if longer. ReferencesReference 1: [http://www.xbrl.org/2003-2009/role/exampleRef/commonPracticeRef-Topic852-210-SubTopic10-NameAccountingStandardsCodification-Section55-S99-Paragraph1-Subparagraph\(SX10-210.5-02\(17\)\)](http://www.xbrl.org/2003-2009/role/exampleRef/commonPracticeRef-Topic852-210-SubTopic10-NameAccountingStandardsCodification-Section55-S99-Paragraph1-Subparagraph(SX10-210.5-02(17))) - Publisher FASB- URI <https://asc.fasb.org/#1943274/2147481372-2147480566/852-210-10-55-S99-10Reference2-1> Details Name: us-gaap_PrepaidExpenseNoncurrent Namespace Prefix: us-gaap_Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: instantX- DefinitionAmount of accumulated undistributed earnings (deficit). ReferencesReference 1: [http://www.fasb.xbrl.org/2003-us-gaap/role/disclosureRef/ref/legacyRef-Topic944-210-SubTopic40-10-NameAccountingStandardsCodification-Section65-S99-Paragraph2-1-Subparagraph\(g\)SX210.5-02\(2-30\)\(1-a\)\(3\)\)](http://www.fasb.xbrl.org/2003-us-gaap/role/disclosureRef/ref/legacyRef-Topic944-210-SubTopic40-10-NameAccountingStandardsCodification-Section65-S99-Paragraph2-1-Subparagraph(g)SX210.5-02(2-30)(1-a)(3))) - Publisher FASB- URI <https://asc.fasb.org/#1943274/2147480016-2147480566/944-210-40-10-65-S99-2Reference1Reference3-2>: [http://www.xbrl.org/2003/role/disclosureRef/exampleRef-Topic944-852-SubTopic40-10-NameAccountingStandardsCodification-Section65-55-Paragraph10-2-Subparagraph\(h\)\(2\)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147480016-2147481372/852-10-55-10Reference3](http://www.xbrl.org/2003/role/disclosureRef/exampleRef-Topic944-852-SubTopic40-10-NameAccountingStandardsCodification-Section65-55-Paragraph10-2-Subparagraph(h)(2)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147480016-2147481372/852-10-55-10Reference3): <http://www.xbrl.org/2003/role/disclosureRef-Topic944-SubTopic40-65-2Reference4>: [http://www.xbrl.org/2003/role/disclosureRef-Topic946-SubTopic20-NameAccountingStandardsCodification-Section50-65-Paragraph11-2-Subparagraph\(g\)\(2\)\(i\)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147480990-2147480016/946-944-20-40-50-65-11Reference2Reference5-4](http://www.xbrl.org/2003/role/disclosureRef-Topic946-SubTopic20-NameAccountingStandardsCodification-Section50-65-Paragraph11-2-Subparagraph(g)(2)(i)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147480990-2147480016/946-944-20-40-50-65-11Reference2Reference5-4): [http://www.xbrl.org/2003/role/disclosureRef-Topic944-SubTopic210-40-NameAccountingStandardsCodification-SectionS99-65-Paragraph1-2-Subparagraph\(hSX210.7-03\(a\)\(2-23\)\(a\)\(4\)\)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147479440-2147480016/944-210-40-S99-65-1Reference2Reference6-5](http://www.xbrl.org/2003/role/disclosureRef-Topic944-SubTopic210-40-NameAccountingStandardsCodification-SectionS99-65-Paragraph1-2-Subparagraph(hSX210.7-03(a)(2-23)(a)(4))-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147479440-2147480016/944-210-40-S99-65-1Reference2Reference6-5): [http://www.xbrl.org/2003/role/disclosureRef-Topic946-SubTopic210-20-NameAccountingStandardsCodification-SectionS99-50-Paragraph11-1-Subparagraph\(SX210.6-04\(17\)\)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147479617-2147480990/946-20-50-11Reference6](http://www.xbrl.org/2003/role/disclosureRef-Topic946-SubTopic210-20-NameAccountingStandardsCodification-SectionS99-50-Paragraph11-1-Subparagraph(SX210.6-04(17))-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147479617-2147480990/946-20-50-11Reference6): <http://www.xbrl.org/2003/role/disclosureRef-Topic944-SubTopic210-S99-1Reference7>: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic505-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph\(SX210.3-7-04-03\(a\)\(23\)\(a\)\(4\)\)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147480008-2147478777/505-944-10-210-S99-1Reference8-7](http://fasb.org/us-gaap/role/ref/legacyRef-Topic505-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph(SX210.3-7-04-03(a)(23)(a)(4))-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147480008-2147478777/505-944-10-210-S99-1Reference8-7): [http://fasb-www.xbrl.org/2003-us-gaap/role/disclosureRef/ref/legacyRef-Topic946-SubTopic210-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph\(SX210.5-6-02-04\(17-30\)\(a\)\(3\)\)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147480566-2147479170/946-210-S99-1Reference8](http://fasb-www.xbrl.org/2003-us-gaap/role/disclosureRef/ref/legacyRef-Topic946-SubTopic210-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph(SX210.5-6-02-04(17-30)(a)(3))-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147480566-2147479170/946-210-S99-1Reference8): [http://fasb.org/us-gaap/role/ref/legacyRef-Topic505-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph\(SX210.3-04\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147480008/505-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Topic505-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph(SX210.3-04)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147480008/505-10-S99-1) Details Name: us-gaap_RetainedEarningsAccumulatedDeficit Namespace Prefix: us-gaap_Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX- DefinitionAmount of equity (deficit) attributable to parent. Excludes temporary equity and equity attributable to noncontrolling interest. ReferencesReference 1: [http://www.fasb.xbrl.org/2003-us-gaap/role/exampleRef/ref/legacyRef-Topic852-210-SubTopic10-NameAccountingStandardsCodification-Section55-S99-Paragraph1-Subparagraph\(SX10-210.5-02\(29\)\)](http://www.fasb.xbrl.org/2003-us-gaap/role/exampleRef/ref/legacyRef-Topic852-210-SubTopic10-NameAccountingStandardsCodification-Section55-S99-Paragraph1-Subparagraph(SX10-210.5-02(29))) -

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Details Name:us-gaap_StockholdersEquityAbstractNamespacePrefix:us-gaap_DataType:xbrli:stringItemTypeBalanceType:naPeriodType:durationX-DefinitionCarrying value as of the balance sheet date of obligations incurred and payable for statutory income, sales, use, payroll, excise, real, property and other taxes. Used to reflect the current portion of the liabilities \(due within one year or within the normal operating cycle if longer\). ReferencesReference 1: \[http://www.fasb.org/us-gaap/role/ref/legacyRef-Topic210-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph\\(SX210.5-02\\(20\\)\\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference2\]\(http://www.fasb.org/us-gaap/role/ref/legacyRef-Topic210-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph\(SX210.5-02\(20\)\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference2\) 2: \[http://www.fasb.org/us-gaap/role/ref/legacyRef-Topic210-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph\\(SX210.5-02\\(19\\)\\)-20\]\(http://www.fasb.org/us-gaap/role/ref/legacyRef-Topic210-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph\(SX210.5-02\(19\)\)-20\) - Publisher FASB- URI \[https://asc.fasb.org/#1943274/2147480566/210-10-S99-1DetailsName:us-gaap_TaxesPayableCurrentNamespacePrefix:us-gaap_DataType:xbrli:monetaryItemTypeBalanceType:creditPeriodType:instantX-ReferencesNo definition available. Details Name:us-gaap_TemporaryEquityAbstractNamespacePrefix:us-gaap_DataType:xbrli:stringItemTypeBalanceType:naPeriodType:durationX-DefinitionCarrying amount, attributable to parent, of an entity's issued and outstanding stock which is not included within permanent equity. Temporary equity is a security with redemption features that are outside the control of the issuer, is not classified as an asset or liability in conformity with GAAP, and is not mandatorily redeemable. Includes any type of security that is redeemable at a fixed or determinable price or on a fixed or determinable date or dates, is redeemable at the option of the holder, or has conditions for redemption which are not solely within the control of the issuer. Includes stock with a put option held by an ESOP and stock redeemable by a holder only in the event of a change in control of the issuer. 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Details Name:us-gaap_TemporaryEquityAbstractNamespacePrefix:us-gaap_DataType:xbrli:stringItemTypeBalanceType:naPeriodType:durationX-DefinitionCarrying amount, attributable to parent, of an entity's issued and outstanding stock which is not included within permanent equity. Temporary equity is a security with redemption features that are outside the control of the issuer, is not classified as an asset or liability in conformity with GAAP, and is not mandatorily redeemable. Includes any type of security that is redeemable at a fixed or determinable price or on a fixed or determinable date or dates, is redeemable at the option of the holder, or has conditions for redemption which are not solely within the control of the issuer. Includes stock with a put option held by an ESOP and stock redeemable by a holder only in the event of a change in control of the issuer. ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef-Topic944-SubTopic210-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph\(SX210.7-03\(a\)\(23\)\(a\)\(1\)\)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147479440-2147478777/944-210-S99-1Reference2\)](http://www.fasb.org/us-gaap/role/ref/legacyRef-Topic310-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph2-Subparagraph(SABTopic4.E)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147480418/310-10-S99-2DetailsName:us-gaap_StockholdersEquityNamespacePrefix:us-gaap_DataType:xbrli:monetaryItemTypeBalanceType:creditPeriodType:instantX-ReferencesNo definition available. Details Name:us-gaap_StockholdersEquityAbstractNamespacePrefix:us-gaap_DataType:xbrli:stringItemTypeBalanceType:naPeriodType:durationX-DefinitionCarrying value as of the balance sheet date of obligations incurred and payable for statutory income, sales, use, payroll, excise, real, property and other taxes. Used to reflect the current portion of the liabilities (due within one year or within the normal operating cycle if longer). ReferencesReference 1: http://www.fasb.org/us-gaap/role/ref/legacyRef-Topic210-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph(SX210.5-02(20))-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference2)

Subparagraph (SX 210. 13- 02 (a) (5))- Publisher FASB- URI <https://asc.fasb.org/#1943274/2147480097/470-10-S99-1B> Details Name: us- gaap_TemporaryEquityCarryingAmountAttributableToParent Namespace Prefix: us- gaap Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX- Details Name: us- **gaap_RelatedPartyTransactionsByRelatedPartyAxis** = **eshau_SponsorMember** Namespace Prefix: **Data Type: na Balance Type: Period Type: X- Details Name: us- gaap_StatementClassOfStockAxis** = us- gaap_CommonClassAMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us- gaap_StatementClassOfStockAxis = us- gaap_CommonClassBMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us- gaap_RelatedPartyTransactionsByRelatedPartyAxis = us- gaap_RelatedPartyMember Namespace Prefix: Data Type: na Balance Type: Period Type: Balance Sheets (Parentheticals)- \$ / shares Dec. 31, 2023-2024 Dec. 31, 2022 Common stock subject to possible redemption, shares 11, 500, 000 11, 500, 000 Common stock subject to possible redemption per shares (in Dollars per share) \$ 10. 35 \$ 10. 35 Preferred- 2023 Preferred stock, par value (in Dollars per share) \$ 0. 0001 \$ 0. 0001 Preferred stock, shares authorized 1, 000, 000 1, 000, 000 Preferred stock, shares issued Preferred stock, shares outstanding Class A Common Stock Common stock subject to possible redemption, par value shares 739, 881 11, 500, 000 Common stock subject to possible redemption, per shares (in Dollars per share) ~~11. 01~~ \$ 11. 01 \$ 10. 35 Common stock, par value (in Dollars per share) \$ 0. 0001 \$ 0. 0001 Common stock, shares authorized ~~100, 000, 000~~ 100, 000, 000 Common stock, shares issued ~~3, 152, 500~~ 287, 500 Common **500 Common** stock, shares outstanding ~~3, 152, 500~~ 287, 500 Class **500 Class** B Common Stock Common stock, par value (in Dollars per share) ~~0. 0001~~ \$ 0. 0001 \$ 0. 0001 Common stock, shares authorized ~~10, 000, 000~~ 10, 000, 000 Common stock, shares issued **10** ~~2, 875, 000~~ 2, 875, 000 Common stock, shares outstanding **10** ~~2, 875, 000~~ 2, 875, 000 **000X** ~~1~~ At December 31, 2022, included up to 375, 000 shares subject to forfeiture if the over- allotment option was not exercised in full or in part by the underwriters (see Note 5). X- Definition Face amount or stated value per share of common stock. ReferencesReference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic210-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph\(SX210.5-02\(29\)\)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147480566/210-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Topic210-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph(SX210.5-02(29))-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147480566/210-10-S99-1) Details Name: us- gaap_CommonStockParOrStatedValuePerShare Namespace Prefix: us- gaap_ Data Type: dtr- types: perShareItemType Balance Type: na Period Type: instantX- DefinitionThe maximum number of common shares permitted to be issued by an entity's charter and bylaws. ReferencesReference 1: [http://www.fasb.org/2003-us-gaap/role/disclosureRef/ref/legacyRef-Topic946-210-10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph\(SX210.6-5-04-02\(29\)\(a\)\)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147479617-2147480566/946-210-10-S99-1](http://www.fasb.org/2003-us-gaap/role/disclosureRef/ref/legacyRef-Topic946-210-10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph(SX210.6-5-04-02(29)(a))-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147479617-2147480566/946-210-10-S99-1) Reference 2: [http://fasb-www.xbrl.org/2003-us-gaap/role/disclosureRef/ref/legacyRef-Topic946-SubTopic210-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph\(SX210.5-6-02-04\(29\)\(a\)\)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147480566-2147479170/946-210-10-S99-1](http://fasb-www.xbrl.org/2003-us-gaap/role/disclosureRef/ref/legacyRef-Topic946-SubTopic210-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph(SX210.5-6-02-04(29)(a))-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147480566-2147479170/946-210-10-S99-1) Details Name: us- gaap_CommonStockSharesAuthorized Namespace Prefix: us- gaap_ Data Type: xbrli: sharesItemType Balance Type: na Period Type: instantX- DefinitionTotal number of 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-Topic210-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph\(SX210.5-02\(29\)\)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147480566/210-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Topic210-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph(SX210.5-02(29))-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147480566/210-10-S99-1) Details Name: us- gaap_CommonStockSharesIssued Namespace Prefix: us- gaap_ Data Type: xbrli: sharesItemType Balance Type: na Period Type: instantX- DefinitionNumber of shares of common stock outstanding. Common stock represent the ownership interest in a corporation. ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-NameAccountingStandardsCodification-Section50-Paragraph2-SubTopic10-Topic505-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147481112/505-10-50-2> Reference 2: [http://www.fasb.org/2003-us-gaap/role/disclosureRef/ref/legacyRef-Topic946-210-10-NameAccountingStandardsCodification-SectionS99-Paragraph2-1-Subparagraph\(SX210.6-5-05-02\(4-29\)\)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147479617-2147480566/946-210-10-S99-2](http://www.fasb.org/2003-us-gaap/role/disclosureRef/ref/legacyRef-Topic946-210-10-NameAccountingStandardsCodification-SectionS99-Paragraph2-1-Subparagraph(SX210.6-5-05-02(4-29))-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147479617-2147480566/946-210-10-S99-2) Reference 1 Reference 3: [http://www.xbrl.org/2009-2003/role/commonPracticeRef/disclosureRef-Topic946-SubTopic220-210-NameAccountingStandardsCodification-SectionS99-Paragraph3-2-Subparagraph\(SX210.6-09-05\(4\)\(b\)\)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147483575-2147479170/946-220-210-S99-3](http://www.xbrl.org/2009-2003/role/commonPracticeRef/disclosureRef-Topic946-SubTopic220-210-NameAccountingStandardsCodification-SectionS99-Paragraph3-2-Subparagraph(SX210.6-09-05(4)(b))-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147483575-2147479170/946-220-210-S99-3) Reference 2 Reference 4: [http://www.xbrl.org/2003-2009/role/disclosureRef/commonPracticeRef-Topic946-SubTopic210-220-NameAccountingStandardsCodification-SectionS99-Paragraph1-3-Subparagraph\(SX210.6-04-09\(16-4\)\(a-b\)\)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147479617-2147479134/946-210-220-S99-1](http://www.xbrl.org/2003-2009/role/disclosureRef/commonPracticeRef-Topic946-SubTopic210-220-NameAccountingStandardsCodification-SectionS99-Paragraph1-3-Subparagraph(SX210.6-04-09(16-4)(a-b))-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147479617-2147479134/946-210-220-S99-1) Reference 5: [http://www.xbrl.org/2009-2003/role/commonPracticeRef/disclosureRef-Topic946-SubTopic220-210-NameAccountingStandardsCodification-SectionS99-Paragraph3-1-Subparagraph\(SX210.6-09-04\(7-16\)\(a\)\)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147483575-2147479170/946-210-S99-1](http://www.xbrl.org/2009-2003/role/commonPracticeRef/disclosureRef-Topic946-SubTopic220-210-NameAccountingStandardsCodification-SectionS99-Paragraph3-1-Subparagraph(SX210.6-09-04(7-16)(a))-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147483575-2147479170/946-210-S99-1) Reference 6: <http://www.xbrl.org/2009/role/commonPracticeRef-Topic946-SubTopic220-S99-3> Reference 6: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic210-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-3-Subparagraph\(SX210.5-6-02-09\(29-7\)\)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147480566-2147479134/210-946-10-220-S99-1-3](http://fasb.org/us-gaap/role/ref/legacyRef-Topic210-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-3-Subparagraph(SX210.5-6-02-09(29-7))-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147480566-2147479134/210-946-10-220-S99-1-3) Details Name: us- gaap_CommonStockSharesOutstanding Namespace Prefix: us- gaap_ Data Type: xbrli: sharesItemType Balance Type: na Period Type: instantX- DefinitionFace amount or stated value per share of preferred stock nonredeemable or redeemable solely at the option of the issuer. ReferencesReference 1: [http://www.fasb.org/2003-us-gaap/role/disclosureRef/ref/legacyRef-Topic505-210-SubTopic10-NameAccountingStandardsCodification-Section50-S99-Paragraph1-1-Subparagraph\(a-SX210.5-02\(28\)\)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147481112-2147480566/210-10-S99-1](http://www.fasb.org/2003-us-gaap/role/disclosureRef/ref/legacyRef-Topic505-210-SubTopic10-NameAccountingStandardsCodification-Section50-S99-Paragraph1-1-Subparagraph(a-SX210.5-02(28))-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147481112-2147480566/210-10-S99-1) Reference 2: <http://www.xbrl.org/2003/role/disclosureRef-Topic505-10-50-13> Reference 2: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic210-SubTopic10-NameAccountingStandardsCodification-SectionS99-50-Paragraph1-13-Subparagraph\(a-SX210.5-02\(28\)\)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147480566-2147481112/210-505-10-S99-50-1-13](http://fasb.org/us-gaap/role/ref/legacyRef-Topic210-SubTopic10-NameAccountingStandardsCodification-SectionS99-50-Paragraph1-13-Subparagraph(a-SX210.5-02(28))-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147480566-2147481112/210-505-10-S99-50-1-13) Details Name: us- gaap_PREFERREDStockParOrStatedValuePerShare Namespace Prefix: us- gaap_ Data Type: dtr- types: perShareItemType Balance Type: na Period Type: instantX- DefinitionThe maximum number of nonredeemable preferred shares (or preferred stock redeemable solely at the option of the issuer) permitted to be issued by an entity's charter and bylaws. ReferencesReference 1: [http://www.fasb.org/2003-us-gaap/role/disclosureRef/ref/legacyRef-Topic946-210-SubTopic210-10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph\(SX210.6-5-04-02\(28\)\(a\)\)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147479617-2147480566/946-210-10-S99-1](http://www.fasb.org/2003-us-gaap/role/disclosureRef/ref/legacyRef-Topic946-210-SubTopic210-10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph(SX210.6-5-04-02(28)(a))-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147479617-2147480566/946-210-10-S99-1) Reference 2: [http://fasb-www.xbrl.org/2003-us-gaap/role/disclosureRef/ref/legacyRef-Topic946-SubTopic210-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph\(SX210.5-6-02-04\(28-16\)\(a\)\)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147480566-2147479170/946-210-10-S99-1](http://fasb-www.xbrl.org/2003-us-gaap/role/disclosureRef/ref/legacyRef-Topic946-SubTopic210-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph(SX210.5-6-02-04(28-16)(a))-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147480566-2147479170/946-210-10-S99-1) Details Name: us- gaap_PREFERREDStockSharesAuthorized Namespace Prefix: us- gaap_ Data Type: xbrli: sharesItemType Balance Type: na Period Type:

260-815 - SubTopic 10-40 - Name Accounting Standards Codification- Section 45-65 - Paragraph 2-1- Subparagraph (f) - Publisher FASB- URI https://asc.fasb.org/#1943274/2147482689/2147480175/260-815-10-40-45-65-2Reference-1Reference 9: http://www.xbrl.org/2003/role/disclosureRef- Topic 260-250 - SubTopic 10- Name Accounting Standards Codification- Section 45-50 - Paragraph 60B-11 - Subparagraph (d-a) - Publisher FASB- URI https://asc.fasb.org/#1943274/2147482689/2147483443/260-250-10-45-50-60BReference-11Reference 10: http://www.xbrl.org/2003/role/disclosureRef- Topic 250- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 4-11- Subparagraph (b) - Publisher FASB- URI https://asc.fasb.org/#1943274/2147483443/250-10-50-4Reference-11Reference 11: http://www.xbrl.org/2003/role/disclosureRef- Topic 260-250 - SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 4-7 - Subparagraph (a) - Publisher FASB- URI https://asc.fasb.org/#1943274/2147482662/2147483443/250-10-50-7Reference 12: http://www.xbrl.org/2003/role/disclosureRef- Topic 260-10-50-1Reference 12: http://www.xbrl.org/2003/role/disclosureRef- Topic 220- SubTopic 10- Name Accounting Standards Codification- Section 599-45 - Paragraph 2- Subparagraph (SX 210. 5-03 (25)) - Publisher FASB- URI https://asc.fasb.org/#1943274/2147483621/2147482689/220-260-10-599-45-2Reference 13: http://www.xbrl.org/2003/role/disclosureRef- Topic 942-260 - SubTopic 220-10 - Name Accounting Standards Codification- Section 599-45 - Paragraph 4-60B - Subparagraph (d SX 210. 9-04 (27)) - Publisher FASB- URI https://asc.fasb.org/#1943274/2147483589/2147482689/942-260-220-10-599-45-1Reference-60BReference 14: http://www.xbrl.org/2003/role/disclosureRef- Topic 944-250 - SubTopic 220-10 - Name Accounting Standards Codification- Section 599-50 - Paragraph 4-1- Subparagraph (SX 210. 7-04 (23)) - Publisher FASB- URI https://asc.fasb.org/#1943274/2147483586/2147483443/944-250-220-10-599-50-1Reference-4Reference 15: http://www.xbrl.org/2003/role/exampleRef-disclosureRef- Topic 260- SubTopic 10- Name Accounting Standards Codification- Section 55-50 - Paragraph 52-1- Subparagraph (a) - Publisher FASB- URI https://asc.fasb.org/#1943274/2147482635/2147482662/260-10-55-50-52Reference-1Reference 16: http://www.xbrl.org/2003/role/disclosureRef- Topic 260-220 - SubTopic 10- Name Accounting Standards Codification- Section 599- Paragraph 2- Subparagraph (SX 210. 6-5 -03 (25) (+)(-)) - Publisher FASB- URI https://asc.fasb.org/#1943274/2147479886/2147483621/946-220-10-599-3Reference-2Reference 5-17: http://fasb-www.xbrl.org/2003-us-gaap/role/disclosureRef-ref/legacyRef- Topic 210-942 - SubTopic 10-220 - Name Accounting Standards Codification- Section 599- Paragraph 1- Subparagraph (SX 210. 5-9-02-04 (28-27)) - Publisher FASB- URI https://asc.fasb.org/#1943274/2147480566/2147478524/210-942-10-220-599-1Reference-6-18: http://fasb-www.xbrl.org/2003-us-gaap/role/disclosureRef-ref/legacyRef- Topic 505-944 - SubTopic 10-220 - Name Accounting Standards Codification- Section 599- Paragraph 1- Subparagraph (SX 210. 3-7-04 (23)) - Publisher FASB- URI https://asc.fasb.org/#1943274/2147480008/2147477250/505-944-10-220-599-1Reference-7-19: http://fasb-www.xbrl.org/2003-us-gaap/role/disclosureRef-ref/legacyRef- Topic 210-260 - SubTopic 10- Name Accounting Standards Codification- Section 45- Paragraph 7- Publisher FASB- URI https://asc.fasb.org/#1943274/2147482689/260-10-45-7 Details Name: us-gaap_EarningsPerShareDiluted Namespace Prefix: us-gaap_ Data Type: dtv-types: perShareItemType Balance Type: na Period Type: durationX- DefinitionAggregate costs incurred that are directly related to activities, including but not limited to, generating franchise revenues from franchisor owned outlets and franchised outlets. ReferencesNo definition available. Details Name: us-gaap_FranchisorCosts Namespace Prefix: us-gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionThe aggregate total of expenses of managing and administering the affairs of an entity, including affiliates of the reporting entity, which are not directly or indirectly associated with the manufacture, sale or creation of a product or product line. ReferencesReference 1: http://www.fasb.xbrl.org/2003-us-gaap/role/disclosureRef-ref/legacyRef- Topic 946-220 - SubTopic 220-10 - Name Accounting Standards Codification- Section 599- Paragraph 1- Subparagraph (SX 210. 6-5-07-03 (42)(a)) - Publisher FASB- URI https://asc.fasb.org/#1943274/2147483575/2147483621/220-10-599-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef- Topic 946- SubTopic 220 -599-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef- Topic 220- SubTopic 10- Name Accounting Standards Codification- Section 599- Paragraph 2-1 - Subparagraph (SX 210. 5-6-03-4-07 (2) (a)) - Publisher FASB- URI https://asc.fasb.org/#1943274/2147483621/2147479134/946-220-10-599-2-1 Details Name: us-gaap_GeneralAndAdministrativeExpense Namespace Prefix: us-gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionAmount of income (loss) from continuing operations, including income (loss) from equity method investments, before deduction of income tax expense (benefit), and income (loss) attributable to noncontrolling interest. ReferencesReference 1: http://www.xbrl.org/2003-2009/role/disclosureRef-commonPracticeRef- Topic 944-280 - SubTopic 220-10 - Name Accounting Standards Codification- Section 599-50 - Paragraph 22-1- Subparagraph (SX 210. 7-04 (11)) - Publisher FASB- URI https://asc.fasb.org/#1943274/2147483586/2147482810/944-280-220-10-599-50-1Reference-22Reference 2: http://www.xbrl.org/2003/role/disclosureRef-exampleRef- Topic 280- SubTopic 10- Name Accounting Standards Codification- Section 50-55 - Paragraph 22-48 - Publisher FASB- URI https://asc.fasb.org/#1943274/2147482810/2147482785/280-10-50-55-22Reference-48Reference 3: http://www.xbrl.org/2003-2009/role/disclosureRef-commonPracticeRef- Topic 280- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 30-32 - Subparagraph (b-f) - Publisher FASB- URI https://asc.fasb.org/#1943274/2147482810/280-10-50-30Reference-32Reference 4: http://www.xbrl.org/2003-2009/role/disclosureRef-commonPracticeRef- Topic 280- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 32-30 - Subparagraph (f-b) - Publisher FASB- URI https://asc.fasb.org/#1943274/2147482810/280-10-50-32Reference-30Reference 5: http://www.xbrl.org/2003-2009/role/exampleRef-commonPracticeRef- Topic 280-270 - SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 31-1- Subparagraph (i) - Publisher FASB- URI https://asc.fasb.org/#1943274/2147482810/2147482964/280-270-10-50-31Reference-1Reference 6: http://www.xbrl.org/2003-2009/role/disclosureRef-commonPracticeRef- Topic 280- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 32- Subparagraph (e-ee) - Publisher FASB- URI https://asc.fasb.org/#1943274/2147482810/280-10-50-32Reference 7: http://www.fasb.xbrl.org/2003-us-gaap/role/disclosureRef-ref/otherTransitionRef- Topic 942-280 - SubTopic 235-10 - Name Accounting Standards Codification- Section 599-50 - Paragraph 1-32 - Subparagraph (c SX 210. 9-05 (b) (2)) - Publisher FASB- URI https://asc.fasb.org/#1943274/2147479557/2147482810/942-280-235-10-599-50-1Reference-32Reference 8: http://fasb-www.xbrl.org/2003-us-gaap/role/ref/legacyRef-disclosureRef- Topic 944- SubTopic 220 - Name Accounting Standards Codification- Section 25-599 - Paragraph 1- SubTopic Subparagraph (SX 20-210. 7 - Topic 940-04 (11)) - Publisher FASB- URI https://asc.fasb.org/#1943274/2147481913/2147477250/940-944-20-220-25-599-1Reference 9: http://fasb-www.xbrl.org/2003-us-gaap/role/exampleRef-ref/legacyRef- Topic 220-280 - SubTopic 10- Name Accounting Standards Codification- Section 599-50 - Paragraph 31-2 - Subparagraph (SX 210. 5-03 (10)) - Publisher FASB- URI https://asc.fasb.org/#1943274/2147483621--2147482810/220-280-10-599-50-2Reference-31Reference 10: http://fasb-www.xbrl.org/2003-us-gaap/role/disclosureRef-ref/legacyRef- Topic 942- SubTopic 220-235 - Name Accounting Standards Codification- Section 599- Paragraph 1- Subparagraph (SX 210. 9-04-05 (15-b) (2)) - Publisher FASB- URI https://asc.fasb.org/#1943274/2147483589/2147477314/942-2147479886/946-10-235-599-3Reference-1Reference 5-11: http://fasb.org/us-gaap/role/ref/legacyRef- Topic 210-220 - SubTopic

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ReferencesReference 1: [http://www.fasb.org/us-gaap/role/ref/legacyRef-Topic-220-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-2-Subparagraph-\(SX-210.5-03-\(7\)\)](http://www.fasb.org/us-gaap/role/ref/legacyRef-Topic-220-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-Paragraph-2-Subparagraph-(SX-210.5-03-(7))) - Publisher FASB- URI <https://asc.fasb.org/1943274/2147482790/220-10-45-1AReference> - Details Name: us- gaap_NonoperatingIncomeExpense Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionThe net result for the period of deducting operating expenses from operating revenues. ReferencesReference 1: <http://www.xbrl.org/2003-2009/role/disclosureRef-commonPracticeRef-Topic-280-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-22-Publisher-FASB-URI> <https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference> 2: [http://www.xbrl.org/2003-2009/role/disclosureRef-commonPracticeRef-Topic-280-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-30-32-Subparagraph-\(b-f\)-Publisher-FASB-URI](http://www.xbrl.org/2003-2009/role/disclosureRef-commonPracticeRef-Topic-280-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-30-32-Subparagraph-(b-f)-Publisher-FASB-URI) <https://asc.fasb.org/1943274/2147482810/280-10-50-30Reference> 3: [http://www.xbrl.org/2003-2009/role/disclosureRef-commonPracticeRef-Topic-280-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-32-30-Subparagraph-\(f-b\)-Publisher-FASB-URI](http://www.xbrl.org/2003-2009/role/disclosureRef-commonPracticeRef-Topic-280-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-32-30-Subparagraph-(f-b)-Publisher-FASB-URI) <https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference> 4: [http://www.xbrl.org/2003-2009/role/exampleRef-commonPracticeRef-Topic-280-270-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-31-1-Subparagraph-\(i\)-Publisher-FASB-URI](http://www.xbrl.org/2003-2009/role/exampleRef-commonPracticeRef-Topic-280-270-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-31-1-Subparagraph-(i)-Publisher-FASB-URI) <https://asc.fasb.org/1943274/2147482810/280-10-50-31Reference> 5: [http://www.xbrl.org/2003-2009/role/disclosureRef-commonPracticeRef-Topic-280-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-32-Subparagraph-\(e-ee\)-Publisher-FASB-URI](http://www.xbrl.org/2003-2009/role/disclosureRef-commonPracticeRef-Topic-280-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-32-Subparagraph-(e-ee)-Publisher-FASB-URI) <https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference> 6: [http://www.fasb.org/us-gaap/role/ref/otherTransitionRef-Topic-280-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-32-Subparagraph-\(c\)-Publisher-FASB-URI](http://www.fasb.org/us-gaap/role/ref/otherTransitionRef-Topic-280-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-32-Subparagraph-(c)-Publisher-FASB-URI) <https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference> 7: <http://www.xbrl.org/2003/role/exampleRef-Topic-280-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-31-Publisher-FASB-URI> <https://asc.fasb.org/1943274/2147482810/280-10-50-31> Details Name: us- gaap_OperatingIncomeLoss Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- ReferencesNo definition available. Details Name: us- gaap_OtherIncomeAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionThe average number of shares or units issued and outstanding that are used in calculating diluted EPS or earnings per unit (EPU), determined based on the timing of issuance of shares or units in the period. ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic-260-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-1-Subparagraph-\(a\)-Publisher-FASB-URI](http://www.xbrl.org/2003/role/disclosureRef-Topic-260-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-1-Subparagraph-(a)-Publisher-FASB-URI) <https://asc.fasb.org/1943274/2147482662/260-10-50-1Reference> 2: <http://www.xbrl.org/2003/role/disclosureRef-Topic-260-SubTopic-10-Name-Accounting-Standards-Codification-Section-45-Paragraph-16-Publisher-FASB-URI> <https://asc.fasb.org/1943274/2147482689/260-10-45-16> Details Name: us- gaap_WeightedAverageNumberOfDilutedSharesOutstanding Namespace Prefix: us- gaap_ Data Type: xbrli: sharesItemType Balance Type: na Period Type: durationX- DefinitionNumber of [basic] shares or units, after adjustment for contingently issuable shares or units and other shares or units not deemed outstanding, determined by relating the portion of time within a reporting period that common shares or units have been outstanding to the total time in that period. ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic-260-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-1-Subparagraph-\(a\)-Publisher-FASB-URI](http://www.xbrl.org/2003/role/disclosureRef-Topic-260-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-1-Subparagraph-(a)-Publisher-FASB-URI) <https://asc.fasb.org/1943274/2147482662/260-10-50-1Reference> 2: <http://www.xbrl.org/2003/role/disclosureRef-Topic-260-SubTopic-10-Name-Accounting-Standards-Codification-Section-45-Paragraph-10-Publisher-FASB-URI> <https://asc.fasb.org/1943274/2147482689/260-10-45-10> Details Name: us- gaap_WeightedAverageNumberOfSharesOutstandingBasic Namespace Prefix: us- gaap_ Data Type: xbrli: sharesItemType Balance Type: na Period Type: durationX- Details Name: us- gaap_StatementClassOfStockAxis = **eshau_ClassARedeemableCommonStockMember** us- gaap_CommonClassAMember- Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us- gaap_StatementClassOfStockAxis = **eshau_ClassANonRedeemableCommonStockMember** us- gaap_CommonClassBMember- Namespace Prefix: Data Type: na Balance Type: Period Type: Statements of Operations (Parentheticals) - Class A Common Stock - \$ / shares 12 Months Ended Dec. 31, 2023 Dec. 31, 2022 Diluted weighted average shares outstanding 6, 411, 882 Diluted net income (loss) per share \$ 0. 21 X - DefinitionThe amount of net income (..... Type: na Period Type: durationX- Details Name: us- gaap_StatementClassOfStockAxis = us- gaap_CommonClassAMember **gaap_CommonClassBMember** Namespace Prefix: Data Type: na Balance Type: Period Type: Statements of Changes in Stockholders' Equity- USD (\$) Class A Common Stock Class B Common Stock **Class A Common Stock Class B** Additional Paid- in Capital Stock Subscription Receivable **Retained Earnings (Accumulated Deficit)** Total Balance at Dec. 31, 2021-2022 [+] \$ 288 \$ 24, 712 \$ (25-20, 000-332) \$ 4, (864) \$ (864) Balance **668Balance** (in Shares) at Dec. 31, 2021 [+] 2, 875, 000 Collection of subscription receivable 25, 000 25, 000 Net Income (loss) (19, 468) (19, 468) Balance at Dec. 31, 2022 [+] \$ 288 24, 712 (20, 332) 4, 668 Balance (in Shares) at Dec. 31, 2022 [+] 2, 875, 000 Sale of 7, 470, 000 Private Placement Warrants 7, 470, 000 7, 470, 000 Fair value of rights included in Public Units **units** 1, 398, 400 1, 398, 400 Allocated value of transaction costs to Class A shares (115, 203) (115, 203) Issuance of Representative Shares \$ 28 2, 239, 438 \$ 2, 239, 466 Issuance of Representative Shares (in Shares) 287, 500 287, 500 Remeasurement --- **Remeasurement** of Class A common stock subject to possible redemption (10, 719, 859) \$ (-10, 719, 859) Net **income income (loss)** -1, 946, 899 1, 946, 899 Balance at Dec. 31, 2023 \$ 288 **297, 488 1, 926, 567 2, 224, 371Balance** (in Shares) at Dec. 31, 2023 **287, 500 2, 875, 000 Remeasurement of Class A common stock subject to possible redemption (297, 488) (4, 472, 811) (4, 770, 299) Conversion of Class B Common Stock to Class A Common Stock \$ 297-287 \$ (287) Conversion of Class B Common Stock to Class A Common Stock (in Shares) 2, 488-865, 000 (2, 865, 000) Excise tax payable attributable to redemption of common stock (1, 156, 916) (1, 156, 916) Net income 3, 878, 173 3, 878, 173 Balance at Dec. 31, 2024 \$ 315 \$ 1, 926, 567 2-175, 224-013 \$ 175, 371Balance **329Balance** (in Shares) at Dec. 31, 2023-2024 **287-3, 152, 500 10 2, 875, 000 [+]** Included up to 375, 000 shares subject to forfeiture if the over- allotment option was not exercised in full or in part by the underwriters (see Note 5)-X- DefinitionCollection of subscription receivable: **DefinitionAdjustments Related To Remeasurement In Class A Common Stock To Redemption Value** ReferencesNo definition available. Details Name: **eshau_AdjustmentToAdditionalPaidInCapitalCollectionOfSubscriptionReceivable** **eshau_AdjustmentsRelatedToRemeasurementInClassACommonStockToRedemption** Namespace Prefix: eshau_ Data Type: xbrli: monetaryItemType Balance Type: debit **Period Type: durationX- DefinitionValue of stock issued excise tax payable attributable to****

redemption of common stock. ReferencesNo definition available. Details Name:

eshau_StockIssuedDuringPeriodValueExciseTaxPayableAttributableToRedemptionOfCommonStock Namespace Prefix: eshau

Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionAmount of increase (decrease) to additional paid in capital (APIC) resulting from changes in fair value of common and preferred stock issued to employee benefit trust but unearned. ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-NameAccountingStandardsCodification-Section50-Paragraph2-SubTopic10-Topic505-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147481112/505-10-50-2>Reference 2: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic505-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph\(SX210.3-04\)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147480008/505-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Topic505-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph(SX210.3-04)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147480008/505-10-S99-1) Details Name: us-gaap_AdjustmentsToAdditionalPaidInCapitalMarkToMarket Namespace Prefix: us-gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionAmount of decrease in additional paid in capital (APIC) resulting from direct costs associated with issuing stock. Includes, but is not limited to, legal and accounting fees and direct costs associated with stock issues under a shelf registration. ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-NameAccountingStandardsCodification-Section50-Paragraph2-SubTopic10-Topic505-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147481112/505-10-50-2>Reference 2: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic505-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph\(SX210.3-04\)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147480008/505-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Topic505-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph(SX210.3-04)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147480008/505-10-S99-1) Details Name: us-gaap_AdjustmentsToAdditionalPaidInCapitalStockIssuedIssuanceCosts Namespace Prefix: us-gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionAmount of increase in additional paid in capital (APIC) resulting from the issuance of warrants. Includes allocation of proceeds of debt securities issued with detachable stock purchase warrants. ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-NameAccountingStandardsCodification-Section50-Paragraph2-SubTopic10-Topic505-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147481112/505-10-50-2>Reference 2: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic505-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph\(SX210.3-04\)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147480008/505-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Topic505-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph(SX210.3-04)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147480008/505-10-S99-1)Reference 3: <http://fasb.org/us-gaap/role/ref/legacyRef-NameAccountingStandardsCodification-Topic470-SubTopic20-Paragraph2-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147481284/470-20-25-2> Details Name: us-gaap_AdjustmentsToAdditionalPaidInCapitalWarrantIssued Namespace Prefix: us-gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionThe portion of profit or loss for the period, net of income taxes, which is attributable to the parent. ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic235-250-SubTopic10-NameAccountingStandardsCodification-SectionS99-50-Paragraph6-1-Subparagraph\(SX210.4-08\(g\)\(1\)\(ii\)\)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147480678-2147483443/235-250-10-S99-50-1](http://www.xbrl.org/2003/role/disclosureRef-Topic235-250-SubTopic10-NameAccountingStandardsCodification-SectionS99-50-Paragraph6-1-Subparagraph(SX210.4-08(g)(1)(ii))-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147480678-2147483443/235-250-10-S99-50-1)Reference 2: 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[http://www.xbrl.org/2003/role/disclosureRef-Topic250-SubTopic10-NameAccountingStandardsCodification-Section50-S99-Paragraph3-2-Subparagraph\(SX210.5-03\(20\)\)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147483443-2147483621/250-220-10-50-S99-3](http://www.xbrl.org/2003/role/disclosureRef-Topic250-SubTopic10-NameAccountingStandardsCodification-Section50-S99-Paragraph3-2-Subparagraph(SX210.5-03(20))-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147483443-2147483621/250-220-10-50-S99-3)Reference 7: 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<http://www.xbrl.org/2003/role/disclosureRef-Topic250-220-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph9-6-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147483443-2147482765/250-220-10-50-9>Reference 11: [http://www.xbrl.org/2003/role/disclosureRef-Topic250-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph3-1-Subparagraph\(a\)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147483443/250-10-50-1](http://www.xbrl.org/2003/role/disclosureRef-Topic250-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph3-1-Subparagraph(a)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147483443/250-10-50-1)Reference 12: 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References No definition available. Details Name: us-gaap_SharesOutstanding Namespace Prefix: us-gaap_Data Type: xbrli:sharesItemType Balance Type: na Period Type: instantX-SubTopic 10-Definition The number of shares issued during the period upon the conversion of units. An example of a convertible unit is an umbrella partnership real estate investment trust unit (UPREIT unit). References Reference 1: http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section 50-Paragraph 2-SubTopic 10-Topic 505-Publisher FASB-URI https://asc.fasb.org/#1943274/2147482685-2147481112/740-505-10-50-10Reference-2Reference 4-2: http://www.fasb.xbrl.org/2003-us-gaap/role/disclosureRef-ref/legacyRef-Topic 740-210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210. SAB TOPIC 6. 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An example of a convertible unit is an umbrella partnership real estate investment trust unit (UPREIT unit). 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Includes shares issued in an initial public offering or a secondary public offering. 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Excludes temporary equity and equity attributable to noncontrolling interest. ReferencesReference 1: [http://www.fasb.xbrl.org/2003-us-gaap/role/exampleRef-ref/legacyRef-Topic852210-SubTopic10-NameAccountingStandardsCodification-Section55S99-Paragraph1-Subparagraph\(SX10210.5-02\(29\)\)](http://www.fasb.xbrl.org/2003-us-gaap/role/exampleRef-ref/legacyRef-Topic852210-SubTopic10-NameAccountingStandardsCodification-Section55S99-Paragraph1-Subparagraph(SX10210.5-02(29)))- Publisher FASB- URI <https://asc.fasb.org/+1943274/21474813722147480566/852210-10-55S99-1>Reference 2: [http://www.fasb.xbrl.org/2003-us-gaap/role/exampleRef-ref/legacyRef-Topic946210-SubTopic83010-NameAccountingStandardsCodification-Section55S99-Paragraph12-1-Subparagraph\(SX210.5-02\(30\)\)](http://www.fasb.xbrl.org/2003-us-gaap/role/exampleRef-ref/legacyRef-Topic946210-SubTopic83010-NameAccountingStandardsCodification-Section55S99-Paragraph12-1-Subparagraph(SX210.5-02(30)))- Publisher FASB- URI <https://asc.fasb.org/+1943274/21474801672147480566/946210-83010-55S99-1>Reference 3: [http://www.fasb.xbrl.org/2003-us-gaap/role/disclosureRef-ref/legacyRef-Topic946210-SubTopic210-10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph\(SX210.6-5-0402\(1931\)\)](http://www.fasb.xbrl.org/2003-us-gaap/role/disclosureRef-ref/legacyRef-Topic946210-SubTopic210-10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph(SX210.6-5-0402(1931)))- Publisher FASB- URI <https://asc.fasb.org/+1943274/21474805662147480008/210505-10-S99-1>

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E) - Publisher FASB- URI https:// asc. fasb. org / #1943274 / 2147480418 / 310- 10- S99- 2 Details Name: us- gaap_ StockholdersEquity Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantStatements instantX- DefinitionValue of accretion of temporary equity to its redemption value during the period. ReferencesNo definition available. Details Name: us- gaap_ TemporaryEquityAccretionToRedemptionValue Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationStatements of Changes in Stockholders' Equity (Parentheticals) 12 Months Ended Dec. 31, 2023 USD (\$) Accumulated Deficit sharesStatement of Stockholders' Equity [Abstract] Sale of Private Placement Warrants \$ 7, 470, 000X- DefinitionSale DefinitionThe number of Private Placement Warrants shares issued or sold by the subsidiary or equity method investee per stock transaction . ReferencesNo definition available. Details Name: eshau_ SaleOfPrivatePlacementWarrants us- gaap_ SaleOfStockNumberOfSharesIssuedInTransaction Namespace Prefix: eshau_ us- gaap_ Data Type: xbrli: monetaryItemType sharesItemType Balance Type: debit na Period Type: durationX- ReferencesNo definition available. Details Name: us- gaap_ StatementOfStockholdersEquityAbstract gaap_ StatementEquityComponentsAxis = us- gaap_ RetainedEarningsMember Namespace Prefix: us- gaap_ Data Type: na xbrli: stringItemType Balance Type: na Period Type: Statements durationStatements of Cash Flows- USD (\$) 12 Months Ended Dec. 31, 2023-2024 Dec. 31, 2022Cash 2023Cash Flows from Operating Activities: Net income (loss) \$ 3, 878, 173 \$ 1, 946, 899 \$(19, 468) Adjustments 899Adjustments to reconcile net income (loss) to net cash used in operating activities: Interest earned on investments held in Trust Account (5, 942, 677) (3, 275, 366) Changes in operating assets and liabilities: Prepaid expenses and other 13, 082 6, 918Prepaid insurance - current assets 6- portion 154 , 918 Short- 142 (281, 681) Long- term prepaid insurance 127 (281- 539 (681) Long-term prepaid insurance (127, 539) Due from Sponsor 12, 060 (25, 796) Accounts payable and accrued expenses 136, 574 29, 689 (25, 000) Franchise 689Franchise tax payable (64, 652) 110, 843Income 843 1, 050Income taxes payable (533, 994) 819, 453Net 453-Net cash used in operating activities (2, 219, 753) (796, 580)-(43, 418) Cash Flows from Investing Activities: Investment of cash into Trust Account (30, 000) (116, 725, 000) Cash withdrawn from Trust Account in connection with redemption 115, 691, 580 Cash withdrawn from Trust Account to pay franchise and income taxes 1, 796, 252 Net cash provided by (used in) investing activities 117, 457, 832 (116, 725, 000) Cash Flows from Financing Activities: Proceeds from sale of Units, net of underwriting discounts paid 112, 700, 000 Proceeds 000Proceeds from sale of Private Placements Warrants 7, 470, 000 Repayment 000Repayment of promissory note- related party (249, 560) Proceeds received for Redemption of common stock (115 subscription receivable 25- 691 000Proceeds from promissory note- related party 222- 580) 000Payment --- Payment of offering costs (78, 883) (564, 596)-(158, 619) Net cash (used in) provided by financing activities (115, 770, 463) 119, 355, 844Net 844 88, 381Net-Change in Cash (532, 384) 1, 834, 264 264Cash - Beginning of year 1, 879, 227 44, 963Cash - Beginning End of period 44 year 1, 963Cash 346, 843 1, 879, 227Cash - End of period year Cash 1, 346, 843 1, 879, 227 44-227Cash - End of year 1, 963Non- 346, 843 1, 879, 227Supplementary Cash cash flow information: Income taxes 1, 615, 000 Franchise taxes 181, 585 4, 439Non- cash investing and financing activities: Excise Offering costs included in accounts payable and accrued expenses 75, 000 147, 851Offering costs paid via promissory notes \$ 27, 560X- DefinitionThe amount of franchise tax payable attributable to redemption - ReferencesNo definition available. Details Name: eshau_ IncreaseDecreaseInFranchiseTaxPayable Namespace Prefix: eshau_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionThe amount of common stock 1, 156, 916 long-term prepaid insurance. ReferencesNo definition available. Details Name: eshau_ IncreaseDecreaseInLongTermPrepaidInsurance Namespace Prefix: eshau_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionShort-term prepaid insurance. ReferencesNo definition available. Details Name: eshau_ IncreaseDecreaseInShortTermPrepaidInsurance Namespace Prefix: eshau_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionAmount of offering Offering costs included in accrued expenses \$ 75, 000X- DefinitionRepresent the amount of cash withdrawn from trust account in connection with redemption . ReferencesNo definition available. Details Name: eshau_ OfferingCostsIncludedInAccruedExpenses eshau_ CashWithdrawnFromTrustAccountInConnectionWithRedemption Namespace Prefix: eshau_ Data Type: xbrli:

monetaryItemType Balance Type: **debit-credit** Period Type: durationX- DefinitionOffering costs paid via promissory notes- **DefinitionCash withdrawn from Trust Account to pay franchise and income taxes.** ReferencesNo definition available. Details Name: **eshau_OfferingCostsPaidViaPromissoryNotes-eshau_CashWithdrawnFromTrustAccountToPayFranchiseAndIncomeTaxes** Namespace Prefix: eshau_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- **DefinitionAmount** **DefinitionRepresent the amount of proceeds received for excise tax payable attributable to redemption of common stock subscription receivable.** ReferencesNo definition available. Details Name: **eshau_ProceedsReceivedForStockSubscriptionReceivable** **eshau_ExciseTaxPayableAttributableToRedemptionOfCommonStock** Namespace Prefix: eshau_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- **DefinitionThe amount of franchise taxes.** ReferencesNo definition available. Details Name: **eshau_FranchiseTaxes** Namespace Prefix: eshau_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- **DefinitionRepresents proceeds from sale of Units, net of underwriting discounts paid.** ReferencesNo definition available. Details Name: **eshau_ProceedsFromSaleOfUnitsNetOfUnderwritingDiscountsPaid** Namespace Prefix: eshau_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- ReferencesNo definition available. Details Name: **us-gaap_AdjustmentsToReconcileNetIncomeLossToCashProvidedByUsedInOperatingActivitiesAbstract** Namespace Prefix: us-gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- **DefinitionAmount of cash and cash equivalents, and cash and cash equivalents restricted to withdrawal or usage. Excludes amount for disposal group and discontinued operations. Cash includes, but is not limited to, currency on hand, demand deposits with banks or financial institutions, and other accounts with general characteristics of demand deposits. Cash equivalents include, but are not limited to, short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates.** ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef-Topic230-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph8-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147482913/230-10-50-8>Reference 2: <http://fasb.org/us-gaap/role/ref/legacyRef-Topic230-SubTopic10-NameAccountingStandardsCodification-Section45-Paragraph24-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147482740/230-10-45-24>Reference 3: <http://fasb.org/us-gaap/role/ref/legacyRef-NameAccountingStandardsCodification-Topic230-SubTopic10-Section45-Paragraph4-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147482740/230-10-45-4> Details Name: **us-gaap_CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalents** Namespace Prefix: us-gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: instantX- **DefinitionAmount of increase (decrease) in cash and cash equivalents, and cash and cash equivalents restricted to withdrawal or usage; excluding effect from exchange rate change. Cash includes, but is not limited to, currency on hand, demand deposits with banks or financial institutions, and other accounts with general characteristics of demand deposits. Cash equivalents include, but are not limited to, short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates.** ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-Topic230-SubTopic10-NameAccountingStandardsCodification-Section45-Paragraph24-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147482740/230-10-45-24>Reference 2: <http://fasb.org/us-gaap/role/ref/legacyRef-NameAccountingStandardsCodification-Section45-Paragraph1-SubTopic230-Topic830-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147481877-2147477401/830-230-45-1> Details Name: **us-gaap_CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseExcludingExchangeRateEffect** Namespace Prefix: us-gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- **DefinitionAmount, before refund, of cash paid to foreign, federal, state, and local jurisdictions as income tax.** ReferencesReference 1: <http://www.xbrl.org/2009/role/commonPracticeRef-Topic230-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph2A-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147482913/230-10-50-2A> Reference 2: <http://www.xbrl.org/2009/role/commonPracticeRef-Topic230-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph22-6-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147482685/740-10-50-22-6> Reference 3: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic740-SubTopic10-NameAccountingStandardsCodification-Section45-50-Paragraph8-25-Subparagraph\(f\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147482740/230-740-10-45-50-25](http://www.xbrl.org/2009/role/commonPracticeRef-Topic740-SubTopic10-NameAccountingStandardsCodification-Section45-50-Paragraph8-25-Subparagraph(f)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147482740/230-740-10-45-50-25) Reference 5: http://fasb.org/us-gaap/DeferredTaxLiabilitiesDeferredExpenseNamespacePrefix:us-gaap-gaap_/Data Type:xbrli:monetaryItemType Balance Type:credit Period Type:Details Name:us-gaap_CashFlowNoncashInvestingAndFinancingActivitiesDisclosureAbstract **gaap_IncomeTaxesPaid** Namespace Prefix: us-gaap_ Data Type: xbrli: stringItemType **monetaryItemType** Balance Type: na **credit** Period 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-NameAccountingStandardsCodification-Section45-Paragraph28-Subparagraph\(a\)-SubTopic10-Topic230-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147482740/230-10-45-28](http://fasb.org/us-gaap/role/ref/legacyRef-NameAccountingStandardsCodification-Section45-Paragraph28-Subparagraph(a)-SubTopic10-Topic230-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147482740/230-10-45-28) Details Name: **us-gaap_IncreaseDecreaseInAccountsPayableAndAccruedLiabilities** Namespace Prefix: us-gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- **DefinitionThe increase (decrease) during the period in the amount due for taxes based on the reporting entity's earnings or attributable to the entity's income earning process (business presence) within a given jurisdiction.** ReferencesReference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-NameAccountingStandardsCodification-Section45-Paragraph28-Subparagraph\(a\)-SubTopic10-Topic230-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147482740/230-10-45-28](http://fasb.org/us-gaap/role/ref/legacyRef-NameAccountingStandardsCodification-Section45-Paragraph28-Subparagraph(a)-SubTopic10-Topic230-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147482740/230-10-45-28) Details Name: **us-gaap_IncreaseDecreaseInAccruedIncomeTaxesPayable** Namespace Prefix: us-gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- **DefinitionThe increase (decrease) during the reporting period in receivables-the aggregate amount of obligations to be collected from paid to the following types of related parties: a parent company and its subsidiaries; subsidiaries of a common parent; an entity and trust for the benefit of employees, such as pension and profit-sharing trusts that are managed by or under the trusteeship of the entities' management; an entity and its principal owners, management, or member of their immediate families, affiliates, or other entities that could parties with the ability to exert significant influence over the reporting entity.** ReferencesReference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-NameAccountingStandardsCodification-Section45-Paragraph28-Subparagraph\(a\)-SubTopic10-Topic230-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147482740/230-10-45-28](http://fasb.org/us-gaap/role/ref/legacyRef-NameAccountingStandardsCodification-Section45-Paragraph28-Subparagraph(a)-SubTopic10-Topic230-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147482740/230-10-45-28) Details Name: **us-gaap_IncreaseDecreaseInDueFromRelatedParties** **gaap_IncreaseDecreaseInDueToRelatedPartiesCurrent** Namespace Prefix: us-gaap_ Data Type: xbrli: monetaryItemType Balance Type: **credit-debit** Period Type: durationX- ReferencesNo definition available. Details Name: us-

gaap_IncreaseDecreaseInOperatingCapitalAbstract Namespace Prefix: us-gaap_Data Type: xbrli:stringItemType Balance Type: na Period Type: durationX- DefinitionAmount of increase (decrease) in prepaid expenses, and assets classified as other. ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section 45-Paragraph 28-Subparagraph (a)-SubTopic 10-Topic 230-Publisher FASB-URI https://asc.fasb.org/#1943274/2147482740/230-10-45-28 Details Name: us-gaap_IncreaseDecreaseInPrepaidDeferredExpenseAndOtherAssets Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: credit //asc.fasb.org/#1943274/2147482740/230-10-45-28 Details Name: us-gaap_IncreaseDecreaseInPrepaidInsurance Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: credit debit Period Type: durationX- DefinitionThe increase (decrease) during the period in the amount of cash **inflow from a long** payments due to taxing authorities for non- **income-term borrowing made from** related **taxes-parties where one party can exercise control or significant influence over another party; including affiliates, owners or officers and their immediate families, pension trusts, and so forth. Alternate caption: Proceeds from Advances from Affiliates**. ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section 45-Paragraph 28-14-Subparagraph (a-b)-SubTopic 10-Topic 230-Publisher FASB-URI https://asc.fasb.org/#1943274/2147482740/230-10-45-28-14 Details Name: us-gaap_ProceedsFromRelatedPartyDebt gaap_IncreaseDecreaseInPropertyAndOtherTaxesPayable Namespace Prefix: Period Type: durationX- DefinitionAmount before accretion (amortization) of purchase discount (premium) of interest income on nonoperating securities. ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef-Topic 280-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 22-Subparagraph (c)-Publisher FASB-URI https://asc.fasb.org/#1943274/2147482810/280-10-50-22Reference 2: http://fasb-www.xbrl.org/2003-us-gaap/role/exampleRef-ref/legacyRef-Topic 220-280-SubTopic 10-Name Accounting Standards Codification-Section 55-Paragraph 48-Publisher FASB-URI https://asc.fasb.org/1943274/2147482785/280-10-55-48Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef-Topic 220-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 2-Subparagraph (SX 210.5-03-(7)(b))-Publisher FASB-URI https://asc.fasb.org/#1943274/2147483621/220-10-S99-2-2Reference 4: http://ref/legacyRef-www.xbrl.org/2003/role/disclosureRef-Topic 210-270-SubTopic 10-Name Accounting Standards Codification-Section S99-50-Paragraph 1-Subparagraph (i) SX 210.5-02(28))-Publisher FASB-URI https://asc.fasb.org/#1943274/2147480566/210-270-10-S99-50-1Reference 5: http://fasb-www.xbrl.org/2003-us-gaap/role/disclosureRef-ref/legacyRef-Topic 505-280-SubTopic 10-Name Accounting Standards Codification-Section S99-50-Paragraph 1-32-Subparagraph (e) SX 210.3-04)-Publisher FASB-URI https://asc.fasb.org/#1943274/2147480008-2147482810/505-280-10-50-32 Details Name: us-gaap_InvestmentIncomeInterest Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: credit 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-Topic 230-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 24-Publisher FASB-URI https://asc.fasb.org/#1943274/2147482740/230-10-45-24 Details Name: us-gaap_NetCashProvidedByUsedInFinancingActivities Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: durationX- ReferencesNo definition available. Details Name: us-gaap_NetCashProvidedByUsedInFinancingActivitiesAbstract Namespace Prefix: us-gaap_Data Type: xbrli:stringItemType Balance Type: na Period Type: durationX- DefinitionAmount of cash inflow (outflow) from investing activities, including discontinued operations. Investing activity cash flows include making and collecting loans and acquiring and disposing of debt or equity instruments and property, plant, and equipment and other productive assets. ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef-Topic 230-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 24-Publisher FASB-URI https://asc.fasb.org/#1943274/2147482740/230-10-45-24 Details Name: us-gaap_NetCashProvidedByUsedInInvestingActivities Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: durationX- ReferencesNo definition available. Details Name: us-gaap_NetCashProvidedByUsedInInvestingActivitiesAbstract Namespace Prefix: us-gaap_Data Type: xbrli:stringItemType Balance Type: na Period Type: durationX- DefinitionAmount of cash inflow (outflow) from operating activities, including discontinued operations. Operating activity cash flows include transactions, adjustments, and changes in value not defined as investing or financing activities. ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef-Topic 230-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 28-Publisher FASB-URI https://asc.fasb.org/#1943274/2147482740/230-10-45-28Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef-Topic 230-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 24-Publisher FASB-URI https://asc.fasb.org/#1943274/2147482740/230-10-45-24Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef-Topic 230-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 25-Publisher FASB-URI https://asc.fasb.org/#1943274/2147482740/230-10-45-25 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://www.xbrl.org/2003/role/disclosureRef-Topic 235-250-SubTopic 10-Name Accounting Standards Codification-Section S99-50-Paragraph 6-1-Subparagraph (SX 210.4-08(g)(1)(ii))-Publisher FASB-URI https://asc.fasb.org/#1943274/2147480678-2147483443/235-250-10-S99-50-1Reference 6Reference 2: http://www.xbrl.org/2003/role/disclosureRef-Topic 323-250-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 9-3-Subparagraph (e)-Publisher FASB-URI https://asc.fasb.org/#1943274/2147481687-2147483443/323-250-10-50-3Reference 9Reference 3: http://www.xbrl.org/2003/role/disclosureRef-Topic 825-805-SubTopic 10-60-Name Accounting Standards Codification-Section 50-65-Paragraph 28-1-Subparagraph (fg)-Publisher FASB-URI https://asc.fasb.org/#1943274/2147482907-2147476176/825-805-10-60-50-65-28Reference 1Reference 4: http://www.xbrl.org/2003/role/disclosureRef-Topic 220-740-SubTopic 10-323-Name Accounting Standards Codification-Section 50-65-Paragraph 6-2-Subparagraph (g)(3)-Publisher FASB-URI https://asc.fasb.org/#1943274/2147482765-2147478666/740-323-65-2Reference 5: http://fasb.org/us-gaap/role/ref/legacyRef-Topic 220-10-50-6Reference 5: http://www.xbrl.org/2003/role/disclosureRef-Topic 250-SubTopic 10-Name Accounting Standards Codification-Section 50-S99-Paragraph 3-2-Subparagraph (SX 210.5-03(20))-Publisher FASB-URI https://asc.fasb.org/#1943274/2147483443-2147483621/250-220-10-50-S99-3Reference 2Reference 6: http://www.xbrl.org/2003/role/disclosureRef-Topic 250-235-SubTopic 10-Name Accounting Standards Codification-Section 50-S99-Paragraph 1-Subparagraph (b) SX 210.4-08(2g)(1)(ii))-Publisher FASB-URI https://asc.fasb.org/#1943274/2147483443-2147480678/250-235-10-50-S99-1Reference 7: http://www.

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https://asc.fasb.org/#1943274/2147480097-2147479134/470-946-10-220-S99-1AReference-1Reference 21: http://www.xbrl.org/2003/role/disclosureRef-Topic 470-946-SubTopic 10-220-Name Accounting Standards Codification-Section S99-Paragraph 1A-3-Subparagraph (SX 210.13-6-01-09 (a-1) (d 4)(iii)(A))-Publisher FASB-URI https://asc.fasb.org/#1943274/2147480097-2147479134/470-946-10-220-S99-1AReference-3Reference 22: http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1A-Subparagraph (SX 210.13-01 (a) (4) (iv-i))-Publisher FASB-URI https://asc.fasb.org/#1943274/2147480097/470-10-S99-1AReference 23: http://www.xbrl.org/2003-2009/role/disclosureRef-commonPracticeRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1A-Subparagraph (SX 210.13-01 (a) (5-4) (ii))-Publisher FASB-URI https://asc.fasb.org/#1943274/2147480097/470-10-S99-1AReference 24: http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1B-1A-Subparagraph (SX 210.13-02-01 (a) (4) (i-iii) (A))-Publisher FASB-URI https://asc.fasb.org/#1943274/2147480097/470-10-S99-1BReference-1AReference 25: http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1B-1A-Subparagraph (SX 210.13-02-01 (a) (4) (iv-iii) (A))-Publisher FASB-URI https://asc.fasb.org/#1943274/2147480097/470-10-S99-1BReference-1AReference 26: http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1B-1A-Subparagraph (SX 210.13-02-01 (a) (5-4) (iii) (B))-Publisher FASB-URI https://asc.fasb.org/#1943274/2147480097/470-10-S99-1BReference-1AReference 27: http://www.xbrl.org/2003/role/disclosureRef-Topic 470-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1B-Subparagraph (SX 210.13-02 (a) (4) (iv-i))-Publisher FASB-URI 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260-470-SubTopic 10-Name Accounting Standards Codification-Section 45-S99-Paragraph 60B-1B-Subparagraph (SX 210.13-02 (a) (5) (5))-Publisher FASB-URI https://asc.fasb.org/#1943274/2147482689-2147480097/470-10-S99-1BReference 32: http://www.xbrl.org/2003/role/disclosureRef-Topic 260-10-45-60BReference 32: http://www.xbrl.org/2003/role/exampleRef-Topic 280-SubTopic 10-Name Accounting Standards Codification-Section 50-45-Paragraph 31-60B-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org/#1943274/2147482810-2147482689/280-260-10-50-45-31Reference-60BReference 33: http://www.xbrl.org/2003/role/disclosureRef-Topic 280-205-SubTopic 10-20-Name Accounting Standards Codification-Section 50-Paragraph 7-32-Subparagraph (c)-Publisher FASB-URI https://asc.fasb.org/#1943274/2147482810-2147483499/205-280-20-50-7Reference 34: http://fasb.org/us-gaap/role/ref/legacyRef-Topic 230-SubTopic 10-50-32Reference 34: http://www.xbrl.org/2003/role/disclosureRef-Topic 205-SubTopic 20-Name Accounting Standards Codification-Section 50-45-Paragraph 7-28-Publisher FASB-URI https://asc.fasb.org/#1943274/2147483499-2147482740/205-20-230-50-10-45-7Reference-28Reference 35: http://fasb-www.xbrl.org/2003-us-gaap/role/disclosureRef-ref/legacyRef-Topic 230-220-SubTopic 10-Name Accounting Standards Codification-

Section 45- Paragraph 28- **1A- Subparagraph (a)** - Publisher FASB- URI <https://asc.fasb.org/#1943274/2147482740-2147482790/230-220> - 10- 45- **28Reference 1Reference 36**: [http://www.xbrl.org/2003/role/disclosureRef-Topic220-SubTopic10-NameAccountingStandardsCodification-Section45-Paragraph1A-1B-Subparagraph\(a\)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147482790/220-10-45-1AReference1BReference37](http://www.xbrl.org/2003/role/disclosureRef-Topic220-SubTopic10-NameAccountingStandardsCodification-Section45-Paragraph1A-1B-Subparagraph(a)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147482790/220-10-45-1AReference1BReference37): [http://www.fasb.xbrl.org/2003-us-gaap/role/disclosureRef-ref/legacyRef-Topic942-SubTopic220-SubTopic10-NameAccountingStandardsCodification-Section45-S99-Paragraph1B-1-Subparagraph\(a\)-SX210.9-04\(22\)\)](http://www.fasb.xbrl.org/2003-us-gaap/role/disclosureRef-ref/legacyRef-Topic942-SubTopic220-SubTopic10-NameAccountingStandardsCodification-Section45-S99-Paragraph1B-1-Subparagraph(a)-SX210.9-04(22))) - Publisher FASB- URI <https://asc.fasb.org/#1943274/2147482790-2147478524/942-220-10-S99-45-1> Details Name: **us-gaap_NetIncomeLoss Namespace Prefix: us-gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- 1BReference-- ReferencesNo 38 definition available. Details Name: us-gaap_NoncashInvestingAndFinancingItemsAbstract Namespace Prefix: us-gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionThe amount of payables that an Entity assumes in acquiring a business or in consideration for an asset received in a noncash (or part noncash) acquisition. Noncash is defined as transactions during a period that affect recognized assets or liabilities but 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** : [http://fasb.org/us-gaap/role/ref/legacyRef-Topic220-SubTopic10-NameAccountingStandardsCodification-Topic230-SubTopic10-SectionS99-50-Paragraph4-2-Subparagraph\(SX210.5-03\(20\)\)](http://fasb.org/us-gaap/role/ref/legacyRef-Topic220-SubTopic10-NameAccountingStandardsCodification-Topic230-SubTopic10-SectionS99-50-Paragraph4-2-Subparagraph(SX210.5-03(20))) - Publisher FASB- URI <https://asc.fasb.org/#1943274/21474836212147482913/220-230> - 10- S99-50- **2Reference 4Reference 39 2**: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic942-SubTopic220-NameAccountingStandardsCodification-Topic230-SubTopic10-SectionS99-50-Paragraph3-1-Subparagraph\(SX210.9-04\(22\)\)](http://fasb.org/us-gaap/role/ref/legacyRef-Topic942-SubTopic220-NameAccountingStandardsCodification-Topic230-SubTopic10-SectionS99-50-Paragraph3-1-Subparagraph(SX210.9-04(22))) - Publisher FASB- URI [http://fasb.org/us-gaap/role/ref/legacyRef-NameAccountingStandardsCodification-Topic230-SubTopic10-Section50-Paragraph5-1-Subparagraph\(SX210.9-04\(22\)\)](https://asc.fasb.org/#1943274/2147483589-2147482913/942-230-220-10-S99-50-1-3Reference3) - Publisher FASB- URI <https://asc.fasb.org/1943274/2147482913/230-10-50-5> Details Name: **us-gaap_NetIncomeLoss gaap_NoncashOrPartNoncashAcquisitionPayablesAssumed1 Namespace Prefix:us-//1943274/2147479886/946-10 gaap_ Data Type:xbrli:monetaryItemType Balance Type:credit Period Type:durationX- S99-3Reference5-DefinitionThe cash outflow to reacquire common stock during the period. ReferencesReference 1** :<http://fasb.org/us-gaap/role/ref/legacyRef-Topic210-230> - SubTopic 10- Name Accounting Standards Codification- Section S99-45- Paragraph **1 15** - Subparagraph (**a SX210.5-02(28)**) - Publisher FASB- URI <https://asc.fasb.org/#1943274/2147480566-2147482740/210-230> - 10- S99-45- **1Reference 6 15 Details Name** : http://fasb.org/us-gaap_PaymentsForRepurchaseOfCommonStock gaap/role/ref/legacyRef-NameAccountingStandardsCodification-Section45-Paragraph15-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147482740/230-10-45-15 Details Name: **us-gaap_PaymentsOfStockIssuanceCosts Namespace Prefix: us-gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionThe cash outflow associated with the purchase of all investments (debt, security, other) during the period. ReferencesReference 1** : <http://fasb.org/us-gaap/role/ref/legacyRef-Topic230-SubTopic10-NameAccountingStandardsCodification-Section45-Paragraph13-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147482740/230-10-45-13> Details Name: **us-gaap_PaymentsToAcquireInvestments Namespace Prefix: us-gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionThe cash..... xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionThe cash inflow associated with the amount received from entity's raising of capital via private rather than public placement. ReferencesReference 1** : [http://fasb.org/us-gaap/role/ref/legacyRef-NameAccountingStandardsCodification-Section45-Paragraph14-Subparagraph\(a\)-SubTopic10-Topic230-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147482740/230-10-45-14](http://fasb.org/us-gaap/role/ref/legacyRef-NameAccountingStandardsCodification-Section45-Paragraph14-Subparagraph(a)-SubTopic10-Topic230-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147482740/230-10-45-14) Details Name: **us-gaap_ProceedsFromIssuanceOfPrivatePlacement Namespace Prefix: us-gaap_ Data..... Details Name: us-gaap_ProceedsFromRelatedPartyDebt Namespace Prefix: us-gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionThe cash outflow for the payment of a long- term borrowing made from a related party where one party can exercise control or significant influence over another party; including affiliates, owners or officers and their immediate families, pension trusts, and so forth. Alternate caption: Payments for Advances from Affiliates. ReferencesReference 1** : [http://fasb.org/us-gaap/role/ref/legacyRef-Topic230-SubTopic10-NameAccountingStandardsCodification-Topic230-SubTopic10-Section45-Paragraph15-Subparagraph\(b\)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147482740/230-10-45-15](http://fasb.org/us-gaap/role/ref/legacyRef-Topic230-SubTopic10-NameAccountingStandardsCodification-Topic230-SubTopic10-Section45-Paragraph15-Subparagraph(b)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147482740/230-10-45-15) Details Name: **us-gaap_RepaymentsOfRelatedPartyDebt Namespace Prefix: us-gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit us Period Type:durationX- gaap_DeferredStateAndLocalIncomeTaxExpenseBenefit ReferencesNo definition available. Details Name:us-gaap_RestrictedCashAndCashEquivalentsAbstract Namespace Prefix:us-gaap_ Data Type:xbrli: monetaryItemType stringItemType Balance Type: debit na Period Type:durationX- DefinitionAmount of current income tax expense (benefit) cash equivalents restricted as to withdrawal or usage.Cash equivalents include,but are not limited to,short- term,highly liquid investments that are both readily convertible to known amounts of cash and deferred income tax expense (benefit) pertaining to continuing operations-so near their maturity that they present insignificant risk of changes in value because of changes in interest rates** . ReferencesReference 1:<http://www.xbrl.org/2003-2009/role/disclosureRef-commonPracticeRef-Topic250-944> - SubTopic **10** - Name Accounting Standards Codification- Section **50-S99** - Paragraph **8-1- Subparagraph (SX 210.7- 03 (a) (2))** - Publisher FASB- URI <https://asc.fasb.org/#1943274/2147483443-2147478777/250-944-10-210-50-S99-8Reference1Reference2>: <http://www.xbrl.org/2003/role/disclosureRef-Topic250-954-SubTopic10-210-NameAccountingStandardsCodification-Section50-45-Paragraph9-4> - Publisher FASB- URI <https://asc.fasb.org/#1943274/2147483443-2147477220/250-954-10-210-50-45-9Reference4Reference3>: <http://www.xbrl.org/2003/role/disclosureRef-Topic740-954-SubTopic10-210-NameAccountingStandardsCodification-Section50-Paragraph10-2> - Publisher FASB- URI <https://asc.fasb.org/#1943274/2147482685-2147478600/740-954-10-210-50-10Reference2Reference4>: [http://www.xbrl.org/2003-2009/role/disclosureRef-commonPracticeRef-Topic740-230-SubTopic10-NameAccountingStandardsCodification-SectionS99-50-Paragraph8-1-Subparagraph\(SABTOPIC6.1.7\)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147479360-2147482913/740-230-10-S99-50-1Reference8Reference5](http://www.xbrl.org/2003-2009/role/disclosureRef-commonPracticeRef-Topic740-230-SubTopic10-NameAccountingStandardsCodification-SectionS99-50-Paragraph8-1-Subparagraph(SABTOPIC6.1.7)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147479360-2147482913/740-230-10-S99-50-1Reference8Reference5): [http://www.xbrl.org/2003-2009/role/disclosureRef-commonPracticeRef-Topic280-942-SubTopic10-210-NameAccountingStandardsCodification-Section50-S99-Paragraph22-1-Subparagraph\(h-SX210.9-03\(1\)\(a\)\)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147482810-2147478546/280-942-10-210-50-22Reference6](http://www.xbrl.org/2003-2009/role/disclosureRef-commonPracticeRef-Topic280-942-SubTopic10-210-NameAccountingStandardsCodification-Section50-S99-Paragraph22-1-Subparagraph(h-SX210.9-03(1)(a))-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147482810-2147478546/280-942-10-210-50-22Reference6): [http://www.xbrl.org/2003/role/disclosureRef-Topic944-SubTopic220-NameAccountingStandardsCodification-SectionS99-Paragraph1-DetailsName-Subparagraph\(SX210.7-04\(9\)\)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147483586/944-gaap_RestrictedCashEquivalents Namespace Prefix](http://www.xbrl.org/2003/role/disclosureRef-Topic944-SubTopic220-NameAccountingStandardsCodification-SectionS99-Paragraph1-DetailsName-Subparagraph(SX210.7-04(9))-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147483586/944-gaap_RestrictedCashEquivalents Namespace Prefix) **220-S99-1Reference7**: <http://www.xbrl.org/2003/role/disclosureRef:monetaryItemType Balance Type:debit Period Type:instantX- ReferencesNo definition available. Details Name :us AccountingStandardsCodification-Section>

45-~~gaap~~ SupplementalCashFlowElementsAbstract Namespace Prefix:us-~~gaap~~ Data Type:xbri:stringItem Type Balance Type:na
Paragraph 2- Subparagraph (a)- SubTopic 20- Topic 740- Publisher FASB- Period Type: durationDescription of Organization and Business
Operations 12 Months Ended Dec. 31, 2023-2024 Description of Organization and Business Operations [Abstract] DESCRIPTION OF
ORGANIZATION AND BUSINESS OPERATIONS NOTE 1. DESCRIPTION OF ORGANIZATION AND BUSINESS OPERATIONS
ESH Acquisition Corp. (the “ Company ”) was incorporated as a Delaware corporation on November 17, 2021. The Company was
incorporated for the purpose of effecting a merger, capital stock exchange, asset acquisition, stock purchase, reorganization or similar
business combination with one or more businesses or entities that the Company has not yet identified (the “ Initial Business Combination ”).
As of December 31, 2023-2024, the Company had not commenced any operations. All activity for the period from November 17, 2021
(inception) through December 31, 2023-2024 relates to the Company’s formation and the IPO-initial public offering (the “ IPO ”), which
is described below, and subsequent to the IPO, identifying a target company for our-the Initial Business Combination. The Company will
not generate any operating revenues until after the completion of our-the Initial Business Combination, at the earliest. The Company will
generate-generates non-operating income in the form of interest income from the proceeds derived-from-held in the IPO-Trust Account
(defined below). The Company has selected December 31 as its fiscal year end. The registration statement for the Company’s IPO was
declared effective on June 13, 2023. On June 16, 2023, the Company consummated the IPO of 11, 500, 000 Units (the “ Units ” and, with
respect to the shares of Class A common stock included in the Units being offered, the “ Public Shares ”), which includes the full exercise
by the underwriters of their over- allotment option in the amount of 1, 500, 000 Units, at \$ 10. 00 per Unit, generating gross proceeds of \$
115, 000, 000 which is described in Note 3. Simultaneously with the closing of the IPO, the Company consummated the sale of 7, 470, 000
warrants (the “ Private Placement Warrants ”) at a price of \$ 1. 00 per Private Placement Warrant, in a private placement to the Company’s
Sponsor, ESH Sponsor LLC, a limited liability company, which is an affiliate of members of the Board of Directors and management team
(the “ Sponsor ”), and I- Bankers Securities, Inc. (“ I- Bankers ”) and Dawson James (“ Dawson James ”), the representative of the
underwriters of the IPO-initial Public Offering, generating gross proceeds of \$ 7, 470, 000, which is described in Note 4. Transaction costs
amounted to \$ 5, 368, 092, consisting of \$ 2, 300, 000 of cash underwriting discount, \$ 2, 239, 466 fair value of Representative Shares, and
\$ 828, 626 of other offering costs. The Company’s management has broad discretion with respect to the specific application of the net
proceeds of its IPO and the sale of Private Placement Warrants, although substantially all of the net proceeds are intended to be applied
generally toward consummating our-the Initial Business Combination. The Company’s Initial Business Combination must be with one or
more operating businesses or assets with a fair market value equal to at least 80 % of the net assets held in the Trust Account (as defined
below) (net of amounts disbursed to management for working capital purposes and excluding the amount of any Marketing Fee, as defined
in Note 6, held in Trust Account) at the time the Company signs a definitive agreement in connection with the Initial Business Combination.
However, the Company will only complete our-the Initial Business Combination if the post- transaction company owns or acquires 50 % or
more of the outstanding voting securities of the target or otherwise is not required to register as an investment company under the
Investment Company Act 1940, as amended (the “ Investment Company Act ”). Following the closing of the IPO on June 16, 2023, an
amount of \$ 116, 725, 000 (\$ 10. 15 per Unit) from the net proceeds of the sale of the Units in the IPO and the sale of the Private Placement
Warrants was placed in the Trust Account (“ Trust Account ”) with Continental Stock Transfer & Trust Company acting as trustee and
invested in United States “ government securities ” within the meaning of Section 2 (a) (16) of the Investment Company Act having a
maturity of 185 days or less or in money market funds meeting certain conditions under Rule 2a- 7 promulgated under the Investment
Company Act which invest only in direct U. S. government treasury obligations, as determined by the Company, until the earlier of:(i) the
completion of our-the Initial Business Combination or (ii) the distribution of the Trust Account as described below. The Company will
provide holders of the Company’s outstanding Public Shares sold in the IPO (the “ Public Stockholders ”) with the opportunity to redeem
all or a portion of their Public Shares upon the completion of our-the Initial Business Combination either (i) in connection with a
stockholder meeting called to approve the Initial Business Combination or (ii) by means of a tender offer. The decision as to whether the
Company will seek stockholder approval of our-the Initial Business Combination or conduct a tender offer will be made by the Company,
solely in its discretion. The Public Stockholders will be entitled to redeem their Public Shares for a pro rata portion of the amount then held
in the Trust Account (initially anticipated to be \$ 10. 15 per Public Share). The per- share amount to be distributed to Public Stockholders
who redeem their Public Shares will not be reduced by the Marketing Fee the Company will pay to the underwriters (as discussed in Note
6). The Public Shares are will be recorded at a redemption value and classified as temporary equity, in accordance with the Financial
Accounting Standards Board (“ FASB ”) Accounting Standards Codification (“ ASC ”) Topic 480, “ Distinguishing Liabilities from Equity
” (“ ASC 480 ”). The In such case, the Company will proceed with our-an Initial Business Combination if the Company has net tangible
assets of at least \$ 5, 000, 001 upon such consummation of our-the Initial Business Combination and a majority of the shares voted are
voted in favor of the Initial Business Combination. If a stockholder vote is not required by applicable law or stock exchange requirements
and the Company does not decide to hold a stockholder vote for business or other reasons, the Company will, pursuant to the amended and
restated certificate of incorporation adopted by the Company upon the consummation of the IPO (the “ Amended and Restated-restated
Certificate of Incorporation ”), conduct the redemptions pursuant to the tender offer rules of the U. S. Securities and Exchange Commission
(the “ SEC ”), and file tender offer documents with the SEC prior to completing our-an Initial Business Combination. If, however, a
stockholder approval of the transactions is required by law, or the Company decides to obtain stockholder approval for business or other
reasons, the Company will offer to redeem shares in conjunction with a proxy solicitation pursuant to the proxy rules and not pursuant to the
tender offer rules. Additionally, each Public Stockholder may elect to redeem their Public Shares irrespective of whether they vote for or
against the proposed transaction. If the Company seeks stockholder approval in connection with our-an Initial Business Combination, the
holders of the Founder Shares prior to our-the IPO (the “ Initial Stockholders ”) agreed to vote their Founder Shares (as defined in Note 5)
and any Public Shares purchased during or after the IPO in favor of our-the Initial Business Combination. In addition, the Initial
Stockholders agreed to waive their redemption rights with respect to their Founder Shares and Public Shares in connection with the
completion of our-an Initial Business Combination. In addition, the Company agreed not to enter into a definitive agreement regarding an
Initial Business Combination without the prior consent of the Sponsor. Notwithstanding the foregoing, the Amended and Restated-restated
Certificate of Incorporation provides that a Public Stockholder, together with any affiliate of such stockholder or any other person with
whom such stockholder is acting in concert or as a “ group ” (as defined under Section 13 of the Exchange Act), will be restricted from
redeeming its shares with respect to more than an aggregate of 15 % of the Public Shares, without the prior consent of the Company. The
Initial Stockholders will agree not to propose an amendment to the Certificate of Incorporation (A) in a manner that would affect the
substance or timing of the Company’s obligation to redeem 100 % of the Public Shares if the Company does not complete our-an Initial
Business Combination within the time frame described below or (B) with respect to any other material provision relating to the rights of
holders of Public Shares or pre- Initial Business Combination activity, unless the Company provides the Public Stockholders with the

opportunity to redeem their Public Shares upon approval of any such amendment. **The On December 3, 2024, the Company will have only held a special meeting of stockholders (the “Special Meeting”). At Combination Period, or until December 16, 2024, to complete the Special Meeting, the Company’s stockholders approved a proposal to amend the Company’s Amended and Restated Certificate of Incorporation to provide the Company with the right to extend the date by which the Company must consummate its Initial Business Combination (–On July 20, 2023, the “Business Combination”) Company issued a press release announcing that, for up to 12 additional on one July 21– month periods after December 16, 2023–2024 (and ultimately, the Units would no later longer trade, and that (than December 16, 2025) (the “Extension Amendment” and, such proposal, the “Extension Amendment Proposal”).** The Company’s stockholders also approved a proposal to amend the Investment Management Trust Agreement, dated June 13, 2023, by and between the Company and Continental Stock Transfer & Trust Company, as trustee (“Continental”), to give the Company the right to extend the date on which Continental must liquidate the Trust Account established in connection with the Company’s initial public offering if the Company has not completed its Initial Business Combination, for up to 12 additional one- month periods after December 16, 2024 (and ultimately no later than December 16, 2025) (the “Trust Amendment” and, such proposal, the “Trust Amendment Proposal”) upon the deposit into the Trust Account of the lesser of (x) \$ 30, 000 or (y) \$ 0. 05 per month for each public share that remains outstanding. In connection with the votes to approve the Extension Amendment Proposal and the Trust Amendment Proposal, the holders of 10, 760, 119 shares of Class A common stock and properly exercised their rights– right to redeem, which together comprise the their shares for cash Units will commence trading separately. The common stock and rights will be listed on the Nasdaq Global Market and trade with the ticker symbols “ESHA,” and “ESHAR,” respectively. This is a mandatory and automatic separation, and no action was required by the holders of Units. If the Company is unable to complete our an Initial Business Combination within the Combination Period period (the “Combination Period”), the Company will :-(i) cease all operations except for the purpose of winding up, (ii) as promptly as reasonably possible but not more than ten business days thereafter, redeem the Public Shares, at a per- share price, payable in cash, equal to the aggregate amount then on deposit in the Trust Account, including interest (which interest shall be net of taxes payable, and less up to \$ 100, 000 of interest to pay dissolution expenses) divided by the number of then outstanding Public Shares, which redemption will completely extinguish Public Stockholders’ rights as stockholders (including the right to receive further liquidation distributions, if any), subject to applicable law, and (iii) as promptly as reasonably possible following such redemption, subject to the approval of the remaining stockholders and the Board of Directors, dissolve and liquidate, subject in each case to the Company’s obligations under Delaware law to provide for claims of creditors and the requirements of other applicable law. There will be no redemption rights or liquidating distributions with respect to the warrants, which will expire worthless if the Company fails to complete the Initial Business Combination within the Combination Period period . **On July 20, 2023, the Company issued a press release announcing that, on July 21, 2023, the Units would no longer trade, and that the Company’s common stock and rights, which together comprise the Units will commence trading separately. The common stock and rights will be listed on the Nasdaq Global Market and trade with the ticker symbols “ESHA,” and “ESHAR,” respectively. This is a mandatory and automatic separation, and no action was required by the holders of Units .** The Initial Stockholders will not be entitled to liquidation rights with respect to the Founder Shares if the Company fails to complete our an Initial Business Combination within the Combination Period period . However, if the Initial Stockholders should acquire Public Shares in or after the IPO, they will be entitled to liquidating distributions from the Trust Account with respect to such Public Shares if the Company fails to complete our an Initial Business Combination within the Combination Period period . The underwriters will agree to waive their rights to the Marketing Fee (see Note 6) held in the Trust Account in the event the Company does not complete our an Initial Business Combination within the Combination Period period and, in such event, such amounts will be included with the other funds held in the Trust Account that will be available to fund the redemption of the Public Shares. In the event of such distribution, it is possible that the per share value of the residual assets remaining available for distribution (including Trust Account assets) will be only \$ 10. 15. In order to protect the amounts held in the Trust Account, the Sponsor has agreed to be liable to the Company if and to the extent any claims by a third party (except for the Company’s independent registered public accounting firm) for services rendered or products sold to the Company, or a prospective target business with which the Company has entered into a letter of intent, confidentiality or other similar agreement or business combination agreement (a “Target”), reduce the amount of funds in the Trust Account to below the lesser of (i) \$ 10. 15 per Public Share and (ii) the actual amount per Public Share held in the Trust Account due to reductions in the value of the trust assets as of the date of the liquidation of the Trust Account, in each case including interest earned on the funds held in the Trust Account and not previously released to the Company to pay its franchise and income taxes, less franchise and income taxes payable. This liability will not apply with respect to any claims by a third party or Target that executed an agreement waiving any and all rights to seek access to the Trust Account (whether or not such agreement is enforceable) or to any claims under the Company’s indemnity of the underwriters of the IPO against certain liabilities, including liabilities under the Securities Act of 1933, as amended (the “Securities Act”). The Company will seek to reduce the possibility that the Sponsor will have to indemnify the Trust Account due to claims of creditors by endeavoring to have all vendors, service providers (other than the Company’s independent registered public accounting firm), prospective target businesses or other entities with which the Company does business, execute agreements with the Company waiving any right, title, interest or claim of any kind in or to monies held in the Trust Account. Risks and Uncertainties Management is currently evaluating the impact of the current global economic uncertainty, rising interest rates, high inflation, high energy prices, supply chain disruptions, the Israel- Hamas conflict and the Russia- Ukraine war (including the impact of any sanctions imposed in response thereto) and has concluded that while it is reasonably possible that any of these events could have a negative effect on our the Company’s financial position, results of operations and / or search for a target company, the specific impact is not readily determinable as of the date of these financial statements. The financial statements do not include any adjustments that might result from the outcome of this these uncertainty uncertainties . **We The Company cannot at this time fully predict the likelihood of one or more of the above events, their duration or magnitude, or the extent to which they may negatively impact our the Company’s business and our its ability to complete an Initial Business Combination. Going Concern Consideration As of December 31, 2023–2024, the Company had cash of \$ 1, 879–346, 227–843 and working capital deficit of \$ +162, 593–165, 036. Until the consummation of a an Initial Business Combination, the Company will be using the funds held outside the Trust Account for identifying and evaluating target businesses, performing due diligence on prospective target businesses, paying for travel expenditures, reviewing corporate documents and material agreements of prospective target businesses, and structuring, negotiating and completing a an Initial Business Combination. In order to finance transaction costs in connection with our an Initial Business Combination, the Sponsor or an affiliate of the Sponsor, or certain of the Company’s officers and directors may, but are not obligated to, loan the Company funds as may be required (“Working Capital Loans”). If the Company completes our an Initial Business Combination, the Company would repay the Working Capital Loans out of the proceeds of the Trust Account released to the Company. Otherwise, the Working Capital Loans would be repaid only out of funds held outside the Trust Account. In the event that our**

the Initial Business Combination does not close, the Company may use a portion of proceeds held outside the Trust Account to repay the Working Capital Loans but no proceeds held in the Trust Account would be used to repay the Working Capital Loans. Except for the foregoing, the terms of such Working Capital Loans, if any, have not been determined and no written agreements exist with respect to such loans. The Working Capital Loans would either be repaid upon consummation of our an Initial Business Combination, without interest, or, at the lender's discretion, up to \$ 1. 5 million of such Working Capital Loans may be convertible into warrants of the post Initial Business Combination entity at a price of \$ 1. 00 per warrant. The warrants would be identical to the Private Placement Warrants. As of December 31, 2023 and 2022, the Company had no borrowings under the Working Capital Loans. In connection with the Company's assessment of going concern considerations in accordance with the Financial Accounting Standards Board's ("FASB's") Accounting Standards Update ("ASU") 2014- 15, "Disclosures of Uncertainties about an Entity's Ability to Continue as a Going Concern," the Company lacks the financial resources it needs to sustain operations for a reasonable period of time, which is considered to be one year from the date of the issuance of the financial statements. The Company's management has determined that if the Company is unable to complete a an Initial Business Combination by December 16, 2024 2025, then the Company will cease all operations except for the purpose of liquidating. The Company's liquidity condition and date for mandatory liquidation and subsequent dissolution raises-raise substantial doubt about the Company's ability to continue as a going concern. Management plans to consummate a an Initial Business Business combination-Combination prior to the mandatory liquidation date. No adjustments have been made to the carrying amounts of assets or liabilities should the Company be required to liquidate after December 16, 2024 2025. X- ReferencesNo definition available.

Details Name: us- gaap- LimitedLiabilityCompanyOrLimitedPartnershipBusinessOrganizationAndOperationsAbstract
gaap_ OrganizationConsolidationAndPresentationOffinancialStatementsAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItem Balance Type: na Period Type: durationX- DefinitionThe entire disclosure for the nature of organization, consolidation an and entity's business, major products or services, principal markets including location, and the relative importance of its operations in each business and the basis of presentation of financial statements for the determination, including but not limited to, assets, revenues, or earnings. For an entity that has not commenced principal operations, discloses- disclosure about the risks and uncertainties related to the activities in which the entity is currently engaged and an understanding of what those activities are being directed toward.

ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef-Topic946-SubTopic10> - Name Accounting Standards Codification- Topic 275- Section 50- Paragraph 1 - Publisher FASB- URI <https://asc.fasb.org/1943274/275-2147480424/> tableOfContentReference 946- 10- 50- 1Reference 2: <http://www.xbrl.org/2003/role/disclosureRef-Topic946-SubTopic10> - Name Accounting Standards Codification- Section 50- Paragraph 2 1- Subparagraph (a)- SubTopic 10- Topic 275- Publisher FASB- URI <https://asc.fasb.org/1943274/2147482861-2147480424/275-946-10-50-12>Reference 3: <http://fasb.org/us-gaap/role/ref/legacyRef-Topic810-NameAccountingStandardsCodification-PublisherFASB-URIhttps://asc.fasb.org/810/> tableOfContentReference 4: <http://fasb.org/us-gaap/role/ref/legacyRef-Topic205-NameAccountingStandardsCodification-PublisherFASB-URIhttps://asc.fasb.org/205/tableOfContent> Details Name: us- gaap_ NatureOfOperations
gaap_ OrganizationConsolidationAndPresentationOffinancialStatementsDisclosureTextBlock Namespace Prefix: us- gaap_ Data Type: dt- types: textBlockItemType Balance Type: na Period Type: durationSummary of Significant Accounting Policies 12 Months Ended Dec. 31, 2023 2024 Summary of Significant Accounting Policies [Abstract] SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES Basis of Presentation The accompanying financial statements are presented in accordance with accounting principles generally accepted in the United States of America ("GAAP") and pursuant to the rules and regulations of the SEC. Emerging Growth Company The Company is an "emerging growth company," as defined in Section 2 (a) of the Securities Act, as modified by the Jumpstart Our Business Startups Act of 2012 (the "JOBS Act"), and it may take advantage of certain exemptions from various reporting requirements that are applicable to other public companies that are not emerging growth companies including, but not limited to, not being required to comply with the independent registered public accounting firm attestation requirements of Section 404 of the Sarbanes- Oxley Act, reduced disclosure obligations regarding executive compensation in its periodic reports and proxy statements, and exemptions from the requirements of holding a nonbinding advisory vote on executive compensation and stockholder approval of any golden parachute payments not previously approved. Further, Section 102 (b) (1) of the JOBS Act exempts emerging growth companies from being required to comply with new or revised financial accounting standards until private companies (that is, those that have not had a Securities Act registration statement declared effective or do not have a class of securities registered under the Exchange Act) are required to comply with the new or revised financial accounting standards. The JOBS Act provides that a company can elect to opt out of the extended transition period and comply with the requirements that apply to non- emerging growth companies but any such election to opt out is irrevocable. The Company has elected not to opt out of such extended transition period which means that when a standard is issued or revised and it has different application dates for public or private companies, the Company, as an emerging growth company, can adopt the new or revised standard at the time private companies adopt the new or revised standard. This may make comparison of the Company's financial statement statements with another public company which is neither an emerging growth company nor an emerging growth company which has opted out of using the extended transition period difficult or impossible because of the potential differences in accounting standards used. Use of Estimates The preparation of the financial statements in conformity with GAAP requires the Company's management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Making estimates requires management to exercise significant judgment. It is at least reasonably possible that the estimate of the effect of a condition, situation or set of circumstances that existed at the date of the financial statements, which management considered in formulating its estimate, could change in the near term due to one or more future confirming events. Accordingly, the actual results could differ significantly from those estimates. Cash and Cash Equivalents The Company considers all short- term investments with an original maturity of three months or less when purchased to be cash equivalents. The Company had \$ 1, 346, 843 and \$ 1, 879, 227 and \$ 44, 963 of cash as of December 31, 2024 and 2023 and 2022, respectively, and no cash equivalents. Investments Held in Trust Account At December 31, 2024 and 2023, all of the assets held in the Trust Account were held in money market funds which are invested primarily in U. S. treasury securities. The investments held in Trust Account are classified as trading securities. Trading securities are presented on the balance sheet sheets at fair value at the end of each reporting period. Gains and losses resulting from the change in fair value of investments held in Trust Account are included in interest earned on investments held in Trust Account in the accompanying statements of operations. The estimated fair values of investments held in the Trust Account are determined using available market information. Fair Value of Financial Instruments The fair value of the Company's assets and liabilities, which qualify as financial instruments under the FASB ASC 820, "Fair Value Measurement," approximates the carrying amounts represented in the balance sheet sheets, primarily due to their short- term nature. Fair value is defined as the price that would be received for sale of an asset or paid for transfer of a liability in an orderly transaction between

market participants at the measurement date. GAAP establishes a three-tier fair value hierarchy, which prioritizes the inputs used in measuring fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The Company's financial instruments are classified as either Level 1, Level 2, or Level 3. These tiers include: • Level 1, defined as observable inputs such as quoted prices (unadjusted) for identical instruments in active markets; • Level 2, defined as inputs other than quoted prices in active markets that are either directly or indirectly observable such as quoted prices for similar instruments in active markets or quoted prices for identical or similar instruments in markets that are not active; and • Level 3, defined as unobservable inputs in which little or no market data exists, therefore requiring an entity to develop its own assumptions, such as valuations derived from valuation techniques in which one or more significant inputs or significant value drivers are unobservable.

Offering Costs Offering costs consisted of legal, accounting, and other costs incurred through the balance sheet date that were directly related to the IPO. Upon completion of the IPO, offering costs were allocated to the separable financial instruments issued in the IPO based on a relative fair value basis, compared to total proceeds received. Offering costs allocated to the warrants were charged to equity. Offering costs allocated to the Class A common stock were charged against the carrying value of Class A common stock subject to possible redemption upon the completion of the IPO.

Class A Common Stock Subject to Possible Redemption The Public Shares contain a redemption feature which allows for the redemption of such Public Shares in connection with the Company's liquidation, or if there is a stockholder vote or tender offer in connection with the Company's Initial Business Combination. In accordance with ASC 480-10-S99, the Company classifies Public Shares subject to redemption outside of permanent equity as the redemption provisions are not solely within the control of the Company. The Public Shares sold as part of the Units in the IPO were issued with other freestanding instruments (i. e., Public Rights), and as such, the initial carrying value of Public Shares classified as temporary equity ~~are is~~ the allocated proceeds determined in accordance with ASC 470-20. The Company recognizes changes in redemption value immediately ~~as it they occurs~~ **occur** and will adjust the carrying value of redeemable shares to equal the redemption value at the end of each reporting period. Immediately upon the closing of the IPO, the Company recognized the accretion from initial book value to redemption amount value. The change in the carrying value of redeemable shares will result in charges against additional paid-in capital and ~~accumulated deficit~~ **retained earnings**. Accordingly, at December 31, ~~2024 and~~ 2023, Class A common stock subject to possible redemption is presented at redemption value as temporary equity, outside of the stockholders' equity section of the Company's balance ~~sheet sheets~~. **On December 3, 2024, the Company held a special meeting of stockholders. At the Special Meeting, the Company's stockholders approved a proposal to amend the Company's Amended and Restated Certificate of Incorporation to provide the Company with the right to extend the date by which the Company must consummate its Initial Business Combination (the "Business Combination"), for up to 12 additional one-month periods after December 16, 2024 (and ultimately no later than December 16, 2025) (the "Extension Amendment" and, such proposal, the "Extension Amendment Proposal"). In connection with the votes to approve the Extension Amendment Proposal and the Trust Amendment Proposal, the holders of 10,760,119 shares of Class A common stock properly exercised their right to redeem their shares for cash.** The Company's Class A common stock ~~feature~~ **features** certain redemption rights that are considered to be outside of the Company's control and subject to the occurrence of uncertain future events. Accordingly, as of December 31, ~~2024 and~~ 2023, **there are 739,881 and** 11,500,000 **shares of** Class A common stock subject to possible redemption ~~are~~, **respectively**, presented as temporary equity, outside of the stockholders' equity section of the accompanying balance sheets. ~~There were none outstanding at December 31, 2022.~~ Gross proceeds \$ 115,000,000 Less: Proceeds allocated to Public Rights (1,398,400) Class A common stock issuance costs (5,252,889) Plus: Remeasurement of carrying value to redemption value 10,719,859 **Class A Common common Stock stock** subject to possible redemption, December 31, 2023 **119,068,570** **Less: Redemption of Class A ordinary stock subject to redemption (115,691,579) Plus: Remeasurement of carrying value to redemption value 4,770,299** **Class A common stock subject to possible redemption, December 31, 2024 \$ 119,810,668** ~~147,570~~ **290**

Derivative Financial Instruments The Company evaluates its equity-linked financial instruments to determine if such instruments are derivatives or contain features that qualify as embedded derivatives in accordance with ASC ~~Topic~~ 815, "Derivatives and Hedging." For derivative financial instruments that are classified as liabilities, the derivative instrument is initially recognized at fair value with subsequent changes in fair value recognized in the statements of operations each reporting period. The classification of derivative instruments, including whether such instruments should be classified as liabilities or as equity, is evaluated at the end of each reporting period. The Company accounted for the rights issued in connection with the IPO and the warrants issued in connection with the Private Placement as equity-classified instruments in accordance with ASC 815 as they did not meet the liability criteria (i. e., cashless exercises). **Income Taxes** The Company follows the asset and liability method of accounting for income taxes under FASB ASC 740, "Income Taxes." Deferred tax assets and liabilities are recognized for the estimated future tax consequences attributable to differences between the financial statements carrying amounts of existing assets and liabilities and their respective tax bases. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled. The effect on deferred tax assets and liabilities of a change in tax rates is recognized in income in the period that included the enactment date. Valuation allowances are established, when necessary, to reduce deferred tax assets to the amount expected to be realized. Deferred tax assets were deemed de minimis as of December 31, ~~2024 and~~ 2023 ~~and~~. **As of December 31, 2022-2024 and 2023, the Company's deferred tax asset had a full valuation allowance recorded against it. The effective tax rate was 21.6% and 29.6% for the years ended December 31, 2024 and 2023, respectively. The effective tax rate differs from the statutory tax rate of 21% for the year ended December 31, 2024, due to changes in the valuation allowance on the deferred tax assets and prior year true ups from the tax return.** ASC 740 also clarifies the accounting for uncertainty in income taxes recognized in an enterprise's financial statements and prescribes a recognition threshold and measurement process for financial statement recognition and measurement of a tax position taken or expected to be taken in a tax return. For those benefits to be recognized, a tax position must be more likely than not to be sustained upon examination by taxing authorities. ASC 740 also provides guidance on derecognition, classification, interest and penalties, accounting in interim period, disclosure and transition. The Company recognizes accrued interest and penalties related to unrecognized tax benefits as income tax expense. There were no unrecognized tax benefits and no amounts accrued for interest and penalties as of December 31, ~~2024 and~~ 2023 ~~and~~ 2022. The Company is currently not aware of any issues under review that could result in significant payments, accruals or material deviation from its position. The Company has identified the United States as its only "major" tax jurisdiction. The Company ~~is~~ **has been** subject to income taxation by major taxing authorities since inception. These examinations may include questioning the timing and amount of deductions, the nexus of income among various tax jurisdictions and compliance with federal and state tax laws. The Company's management does not expect that the total amount of unrecognized tax benefits will materially change over the next twelve months.

Net Income per (Loss) Per Share of Common Stock The Company has two classes of shares, which are referred to as Class A common stock and Class B common stock. Earnings and losses are shared pro rata between the two classes of shares. The Company has not

considered the effect of the rights and warrants sold in the IPO and the Private Placement to purchase an aggregate of 8, 620, 000 shares of its Class A common stock in the calculation of diluted net income (loss) per share, since their exercise is contingent upon future events. The following table below presents a reconciliation of the numerator and denominator used to compute basic and diluted net income (loss) per share for each class of common stock: ~~Years~~ **Year Ended December 31, 2024 Year Ended December 31, 2023** ~~2022~~

	Class A Redeemable	Class A Non-Redeemable	Class B Redeemable	Class B Non-Redeemable	Class B Basic
Net income (loss) per share	\$ 2,991,805	\$ 144,378	\$ 741,990	\$ 1,369,336	\$ 402,002
Allocation of net income (loss) per share	\$ 2,991,805	\$ 144,378	\$ 741,990	\$ 1,369,336	\$ 402,002
Basic weighted average shares outstanding	10,674,566	515,130	2,647,370	6,411,255	882,495
Diluted weighted average shares outstanding	10,674,566	515,130	2,647,370	6,411,255	882,495
Diluted net income (loss) per share	\$ 0.28	\$ 0.28	\$ 0.28	\$ 0.21	\$ 0.45

Recent Accounting Standards In June 2016 November 2023, the FASB issued Accounting Standards Update (ASU 2023-07, "Segment Reporting (Topic 280): Improvements to Reportable Segment Disclosures". The amendments in this ASU require disclosures, on an annual and interim basis, of significant segment expenses that are regularly provided to the chief operating decision maker ("CODM") 2016-13 Financial Instruments - Credit Losses, as well as the aggregate amount of other segment items included in the reported measure of segment profit or loss. The ASU requires that a public entity disclose the title and position of the CODM and an explanation of how the CODM uses the reported measure (s) of segment profit or loss in assessing segment performance and deciding how to allocate resources. Public entities will be required to provide all annual disclosures currently required by Topic 326: Measurement of Credit Losses on Financial Instruments ("280 in interim periods, and entities with a single reportable segment are required to provide all the disclosures required by the amendments in this ASU 2016-13") and existing segment disclosures in Topic 280. This ASU update requires financial assets measured at amortized cost basis to be presented at the net amount expected to be collected. The measurement of expected credit losses is based on relevant information about past events, including historical experience, current conditions, and reasonable and supportable forecasts that affect the collectability of the reported amount. Since June 2016, the FASB issued clarifying updates to the new standard including changing the effective date for smaller reporting companies. The guidance is effective for fiscal years beginning after December 15, 2022 2023, and interim periods within those fiscal years beginning after December 15, 2024, with early adoption permitted. The Company adopted ASU 2016-13 on January 1, 2023. The adoption of ASU 2016-13 did not have a material impact on its financial statements. Management does not believe that any recently issued, but not yet effective, accounting standards, if currently adopted, would have a material effect on the Company's financial statements. X- References No definition available. Details Name: us-gaap_AccountingPoliciesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: durationX- DefinitionThe entire disclosure for all significant accounting policies of the reporting entity. ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef- Topic 235- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 1- Publisher FASB- URI https://asc.fasb.org/#1943274/2147483426/235-10-50-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef- Topic 235- Name Accounting Standards Codification- Publisher FASB- URI https://asc.fasb.org/#235/tableOfContent Details Name: us-gaap_SignificantAccountingPoliciesTextBlock Namespace Prefix: us-gaap_ Data Type: dt:textBlockItemType Balance Type: na Period Type: durationInitial Public Offering 12 Months Ended Dec. 31, 2023 2024 Initial Public Offering [Abstract] INITIAL PUBLIC OFFERING NOTE 3. INITIAL PUBLIC OFFERING Pursuant to the IPO, the Company sold 11,500,000 Units, which includes the full exercise by the underwriters of their over-allotment option in the amount of 1,500,000 Units, at a price of \$ 10.00 per Unit. Each Unit consists of one share of Class A common stock and one right. Each Public Right entitles the holder thereof to receive one-tenth (1/10) of one share of Class A common stock upon the consummation of the Initial Business Combination. X- References No definition available. Details Name: eshau_InitialPublicOfferingAbstract Namespace Prefix: eshau_ Data Type: xbrli:stringItemType Balance Type: na Period Type: durationX- DefinitionDisclosure of initial public offering. ReferencesNo definition available. Details Name: eshau_InitialPublicOfferingTextBlock Namespace Prefix: eshau_ Data Type: dt:textBlockItemType Balance Type: na Period Type: durationX- ReferencesNo definition available. Details Name: us-gaap_ClassOfStockDisclosuresAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: durationPrivate Placement 12 Months Ended Dec. 31, 2023 2024 Private Placement [Abstract] PRIVATE PLACEMENT NOTE 4. PRIVATE PLACEMENT Simultaneously with the closing of the IPO, the Sponsor, I-Bankers and Dawson James purchased an aggregate of 7,470,000 Private Placement Warrants, at a price of \$ 1.00 per Private Placement Warrant, or \$ 7,470,000 in the aggregate, in a private placement. Each whole Private Placement Warrant is exercisable for one whole share of Class A common stock at a price of \$ 11.50 per share. A portion of the proceeds from the sale of the Private Placement Warrants to the Sponsor was added to the proceeds from the IPO held in the Trust Account so that the Trust Account holds \$ 10.15 per unit sold. If the Company does not complete our an Initial Business Combination within the Combination Period-period, the Private Placement Warrants will expire worthless. The Private Placement Warrants will be redeemable and exercisable on a cashless basis. The Sponsor and the Company's officers and directors will have agree agreed, subject to limited exceptions, not to transfer, assign or sell any of their Private Placement Warrants until 30 days after the completion of the Initial business Combination. X- ReferencesNo definition available. Details Name: eshau_PrivatePlacementAbstract Namespace Prefix: eshau_ Data Type: xbrli:stringItemType Balance Type: na Period Type: durationX- DefinitionThe entire disclosure for private placement. ReferencesNo definition available. Details Name: eshau_PrivatePlacementTextBlock Namespace Prefix: eshau_ Data Type: dt:textBlockItemType Balance Type: na Period Type: durationX- ReferencesNo definition available. Details Name: us-gaap_WarrantsAndRightsNoteDisclosureAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: durationRelated Party Transactions 12 Months Ended Dec. 31, 2023 2024 Related Party Transactions [Abstract] RELATED PARTY TRANSACTIONS NOTE 5. RELATED PARTY TRANSACTIONS Founder Shares On December 17, 2021, the Sponsor subscribed to purchase 8,625,000 shares of the Company's Class B common stock, par value \$ 0.0001 per share (the "Founder Shares") for a subscription price of \$ 25,000. Such subscription receivable was paid in full on March 9, 2022. On May 8, 2023, the Sponsor surrendered an aggregate of 5,750,000 shares of its Class B common stock for no consideration, which were cancelled, resulting in the Initial Stockholders holding an aggregate of 2,875,000 Founder Shares. The Initial Stockholders agreed to forfeit up to 375,000 Founder Shares to the extent that the over-allotment option was not exercised in full by the underwriters. The forfeiture was to be adjusted to the extent that the over-allotment option was not exercised in full by the underwriters so that the Founder Shares would represent 20.0% of the Company's issued and outstanding shares after the IPO (excluding the Representative Shares). If the Company increased or decreased the size of the offering, the Company would effect a stock dividend or

share contribution back to capital, as applicable, immediately prior to the consummation of the IPO in such amount as to maintain the Founder Share ownership of the Company's stockholders prior to the IPO at 20.0% of the Company's issued and outstanding common stock upon the consummation of the IPO (excluding the Representative Shares, as defined below). On June 16, 2023, the underwriters exercised their over-allotment option in full as part of the initial closing of the IPO. As such, the 375,000 Founder Shares are no longer subject to forfeiture. **On December 2, 2024 the Sponsor elected to convert 2,865,000 of the 2,875,000 shares of Class B common stock held by the Sponsor into 2,865,000 shares of Class A common stock pursuant to Section 4.3 (b) (i) of Article IV of the Company's existing Amended and restated Certificate of Incorporation (such shares the "Converted Shares" and such conversion the "Conversion"). The Conversion is effective as of December 2, 2024. The Converted Shares are subject to the same restrictions as applied to the Class B Founder Shares before the Conversion, including, among other things, certain transfer restrictions, waiver of redemption rights and the obligation to vote in favor of an Initial Business Combination as described in the prospectus for the Company's initial public offering. The Sponsor, with respect to itself, acknowledged that it has no right, title, interest or claim of any kind in or to any monies held in the Trust Account or any other asset of the Company as a result of any liquidation of the Company with respect to the Converted Shares held by it. After giving effect to the Conversion described above, there will be (i) an aggregate of 3,892,381 shares of Class A common stock outstanding, comprised of 1,027,381 shares of Class A common stock held by public shareholders and 2,865,000 shares of Class A common stock that were converted from the Class B Founder Shares, and (ii) 10,000 remaining Class B Founder Shares.** The Initial Stockholders ~~will have agreed~~ not to transfer, assign or sell any of their Founder Shares until the earlier to occur of (A) one year after the completion of the Initial Business Combination or (B) the date on which the Company completes a liquidation, merger, stock exchange or other similar transaction after the Initial Business Combination that results in all of the Public Stockholders having the right to exchange their shares of common stock for cash, securities or other property (the "Lock-Up"). Notwithstanding the foregoing, if the last sale price of the Class A common stock equals or exceeds \$12.00 per share (as adjusted for stock splits, stock dividends, reorganizations, recapitalizations and the like) for any 20 trading days within any 30-trading day period commencing at least 150 days after the Initial Business Combination, the Founder Shares will be released from the Lock-Up. Related Party Loans Promissory Note to Sponsor On December 17, 2021 and as amended on May 9, 2023, the Sponsor agreed to loan the Company up to \$300,000 pursuant to a promissory note (the "Note"). The Note ~~is was~~ non-interest bearing, unsecured and due upon the earlier of (x) June 30, 2023 (as amended), and (y) the closing of the IPO. The outstanding balance of \$249,560 was repaid at the closing of the IPO on June 16, 2023. As of December 31, **2024 and 2023**, this facility is no longer available. **In connection with the Extension Amendment, the Company entered into a letter agreement with the Sponsor pursuant to which the Sponsor has agreed to fund up to \$360,000 in extension loans prior to the earlier of December 16, 2025 and the closing of an Initial Business Combination. Each one month extension is subject to the Sponsor, or its designee, depositing the lesser of (x) \$0.05 per public share that remains outstanding (and was not redeemed in connection with the 2024 Redemption) and (y) \$30,000 into the Trust Account (the "Extension Payments"). Each deposit of the Extension Fee is evidenced by an unsecured promissory note (each an "Extension Promissory Note"). The Extension Promissory Notes bear no interest and are payable in full on the date on the Company consummates an Initial Business Combination (such date, the "Maturity Date"). The following shall constitute an event of default: (i) a failure to pay the principal within five business days of the Maturity Date; and (ii) the commencement of a voluntary or involuntary bankruptcy action, in which case the Extension Promissory Notes may be accelerated. As of December 31, 2024, the Sponsor has deposited \$30,000 into the Trust Account.** Due from Sponsor At the closing of the IPO on June 16, 2023, a portion of the proceeds from the sale of the Private Placement Warrants in the amount of \$45,440 was due to the Company to be held outside of the Trust Account for working capital purposes. On June 21, 2023, the Sponsor paid the Company an amount of \$30,292 to partially settle the outstanding balance. In July 2023, the Sponsor paid \$13,712 expense reimbursements on behalf of the Company. In October and December 2023, the Company paid a total of \$24,360 of Sponsor's expenses on behalf of the Sponsor. As of December 31, **2024 and 2023**, the Sponsor owes the Company an outstanding amount of \$ **13,736 and \$25,796, respectively**. Working Capital Loan In addition, in order to finance transaction costs in connection with ~~our an~~ Initial Business Combination, the Sponsor or an affiliate of the Sponsor, or certain of the Company's officers and directors may, but are not obligated to, loan the Company funds as may be required ("Working Capital Loans"). If the Company completes ~~our an~~ Initial Business Combination, the Company would repay the Working Capital Loans out of the proceeds of the Trust Account released to the Company. Otherwise, the Working Capital Loans would be repaid only out of funds held outside the Trust Account. In the event that ~~our an~~ Initial Business Combination does not close, the Company may use a portion of proceeds held outside the Trust Account to repay the Working Capital Loans but no proceeds held in the Trust Account would be used to repay the Working Capital Loans. Except for the foregoing, the terms of such Working Capital Loans, if any, have not been determined and no written agreements exist with respect to such loans. The Working Capital Loans would either be repaid upon consummation of ~~our an~~ Initial Business Combination, without interest, or, at the lender's discretion, up to \$1.5 million of such Working Capital Loans may be convertible into warrants of the post Initial Business Combination entity at a price of \$1.00 per warrant. The warrants would be identical to the Private Placement Warrants. As of December 31, **2024 and 2023** ~~and 2022~~, the Company had no borrowings under the Working Capital Loans. Administrative Services Agreement The Company entered into an agreement, commencing on June 13, 2023 through the earlier of consummation of the ~~Initial Business~~ **Initial Business** Combination and the Company's liquidation, to reimburse an affiliate of the Company's officers \$5,000 per month for office space, utilities, secretarial support and other administrative and consulting services. In addition, the Sponsor, executive officers and directors, or any of their respective affiliates will be reimbursed for any out-of-pocket expenses incurred in connection with activities on the Company's behalf such as identifying potential partner businesses and performing due diligence on suitable Initial Business Combinations. Any such payments prior to an Initial Business Combination will be made using funds held outside the Trust Account. For the year ended December 31, **2023-2024**, the Company incurred and paid \$ **32,601,795-000** in fees for these services. For the year ended December 31, **2022-2023**, the Company ~~did not incur~~ **incurred any such and paid \$32,795 in** fees for these services. 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 related and its principal owners; and (d) affiliates. ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 20-Name Accounting Standards Codification-Section 50-Paragraph 2-Publisher FASB-URI https://asc.fasb.org/#1943274/2147480990/946-20-50-2>Reference 2: <http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 20-Name Accounting Standards Codification-Section 50-Paragraph 5-Publisher FASB-URI https://asc.fasb.org/#1943274/2147480990/946-20-50-5>Reference 3: <http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 20-Name Accounting Standards Codification-Section 50-Paragraph 6-Publisher FASB-URI https://asc.fasb.org/#1943274/2147480990/946-20-50-6>

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COMMITMENTS AND CONTINGENCIES Registration and Stockholder Rights The holders of Founder Shares, Private Placement Warrants (and underlying securities) and Private Placement Warrants that may be issued upon conversion of Working Capital Loans (and any underlying securities) are will be entitled to registration rights pursuant to a registration rights agreement to be signed at prior to the consummation of the IPO. These holders are will be entitled to certain demand and “piggyback” registration rights. The Company will bear the expenses incurred in connection with the filing of any such registration statements. Underwriting Agreement On June 16, 2023, the Company issued to I- Bankers 258, 750 shares of Class A common stock and to Dawson James 28, 750 shares of Class A common stock at the closing of the IPO (collectively, the “Representative Shares”). The Company determined the fair value of the 287, 500 Representative Shares to be \$ 2, 239, 466 (or \$ 7. 789 per share) using the Probability- Weighted Expected Return Method (PWERM)-Model. The fair value of the shares granted to the underwriters utilized the following assumptions: (1) expected volatility of 5. 7 %, (2) risk- free interest rate of 5. 15 %, (3) expected life of 1. 17 years, and (4) implied discount for lack of marketability (DLOM) of 1. 4 %. Accordingly, the fair value of \$ 2, 239, 466 were was accounted for as offering costs at the closing of the IPO. The Representative Shares have been deemed compensation by Financial Industry Regulatory Authority (“FINRA”) and are were therefore subject to a Lock- Up for a period of 180 days immediately following the commencement of sales in our the IPO. Pursuant to FINRA Rule 5110 (e) (1), these securities will were not be the subject of any hedging, short sale, derivative, put or call transaction that would result in the economic disposition of the securities by any person for a period of 180 days immediately following the commencement of sales in our the IPO, nor may were they permitted to be sold, transferred, assigned, pledged or hypothecated for a period of 180 days immediately following the commencement of sales in our the IPO, except to any underwriters and selected dealer participating in the offering and their bona fide officers or partners. The underwriters were also entitled to an underwriting discount of \$ 0. 20 per unit, or \$ 2. 3 million in the aggregate, which was paid upon the closing of the IPO. Initial Business Combination Marketing Agreement The Company entered into the Marketing Agreement with the underwriters, I- Bankers and Dawson James to assist the Company in holding meetings with the stockholders to discuss the potential Initial Business Combination and the target business’ attributes, introduce the Company to potential investors that are interested in purchasing the Company’ s securities in connection with the Initial Business Combination, assist the Company in obtaining stockholder approval for the Initial Business Combination and assist the Company with its press releases and public filings in connection with the Initial Business Combination. Pursuant to the Initial Business Combination Marketing Agreement, the Company will pay I- Bankers and Dawson James, collectively, 3. 5 % of the gross proceeds of the IPO, or \$ 4. 03 million in the aggregate (the “Marketing Fee”). The Marketing Fee will become payable to I- Bankers and Dawson James from the amounts held in the Trust Account solely in the event that the Company completes an Initial Business Combination with a target introduced to the Company by I- Bankers. X- ReferencesNo definition available. Details Name: us-gaap_CommitmentsAndContingenciesDisclosureAbstract Namespace Prefix: us-gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- Definition The entire disclosure for commitments and contingencies. ReferencesReference 1: [http://www.xbrl.org/2003-2009/role/disclosureRef-commonPracticeRef-Topic440-405-SubTopic10-30-NameAccountingStandardsCodification-Section50-Paragraph4-Subparagraph\(a\)-PublisherFASB-URIhttps://asc.fasb.org/405-30/1943274-tableOfContentReference2:](http://www.xbrl.org/2003-2009/role/disclosureRef-commonPracticeRef-Topic440-405-SubTopic10-30-NameAccountingStandardsCodification-Section50-Paragraph4-Subparagraph(a)-PublisherFASB-URIhttps://asc.fasb.org/405-30/1943274-tableOfContentReference2:) <http://2147482648-www.xbrl.org/2003/role/disclosureRef-Topic440-SubTopic10-50-4Reference2:> [http://www.xbrl.org/2009/role/commonPracticeRef-Topic450-NameAccountingStandardsCodification-Section50-Paragraph4-Subparagraph\(a\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147482648/440-10-50-4Reference3:](http://www.xbrl.org/2009/role/commonPracticeRef-Topic450-NameAccountingStandardsCodification-Section50-Paragraph4-Subparagraph(a)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147482648/440-10-50-4Reference3:) <http://www.xbrl.org/2009/role/commonPracticeRef-Topic450/tableOfContentReference3:> <http://www.xbrl.org/2003/role/disclosureRef-Topic954-SubTopic440-450/1943274-tableOfContentReference4:> <http://2147480327-www.xbrl.org/2003/role/disclosureRef-Topic954-SubTopic440-50-1Reference4:> [http://www.xbrl.org/2003/role/disclosureRef-Topic440-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph4-1-Subparagraph\(e-a\)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147482648-2147478522/954-440-10-50-4Reference1Reference5:](http://www.xbrl.org/2003/role/disclosureRef-Topic440-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph4-1-Subparagraph(e-a)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147482648-2147478522/954-440-10-50-4Reference1Reference5:) [http://fasb-www.xbrl.org/2003-us-gaap/role/disclosureRef-ref/legacyRef-Topic440-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph4-Subparagraph\(c\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147482648/440-10-50-4Reference6:](http://fasb-www.xbrl.org/2003-us-gaap/role/disclosureRef-ref/legacyRef-Topic440-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph4-Subparagraph(c)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147482648/440-10-50-4Reference6:) <http://fasb.org/us-gaap/role/ref/legacyRef-Topic440-NameAccountingStandardsCodification-PublisherFASB-URIhttps://asc.fasb.org/440/tableOfContent> Details Name: us-gaap_CommitmentsAndContingenciesDisclosureTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types: textBlockItemType Balance Type: na Period Type: durationStockholders’ Equity 12 Months Ended Dec. 31, 2023-2024 Stockholders’ Equity [Abstract] STOCKHOLDERS’ EQUITY NOTE 7. STOCKHOLDERS’ EQUITY Preferred Stock — The Company is authorized to

issue 1,000,000 shares of preferred stock, par value \$ 0.0001 per share, with such designations, voting and other rights and preferences as may be determined from time to time by the Company's Board of Directors. At December 31, ~~2024 and 2023 and 2022~~, there were no shares of preferred stock issued or outstanding. Class A Common Stock — The Company is authorized to issue 100,000,000 shares of Class A common stock with a par value of \$ 0.0001 per share. At December 31, ~~2024 and 2023~~, there were ~~3,152,500 and 287,500~~ shares of Class A common stock issued and outstanding, excluding ~~739,881 and 11,500,000~~ shares of Class A common stock subject to possible redemption. ~~At December 31, respectively 2022, there were no shares of Class A common stock issued or outstanding.~~ Class B Common Stock — The Company is authorized to issue 10,000,000 shares of Class B common stock with a par value of \$ 0.0001 per share. At December 31, ~~2024 and 2023 and 2022~~, there were ~~10,000 and 2,875,000~~ shares of Class B common stock issued and outstanding, respectively. ~~At On December 31-2, 2022-2024, the issued and outstanding Sponsor elected to convert 2,865,000 of the 2,875,000 shares of Class B common stock included up to 375 held by the Sponsor into 2,865,000 shares subject of Class A common stock pursuant to Section 4 forfeiture to the extent that the over-allotment option was not exercised in full or in part by the underwriters, so that the Founder Shares would represent 20.0% 3 (b) (i) of Article IV of the Company's issued-existing Amended and restated Certificate outstanding shares after the IPO (excluding the Representative Shares). As a result of Incorporation. The Conversion is effective as of December 2 the underwriters' election to fully exercise their over-allotment option on June 16, 2023-2024, 375,000 Founder Shares are no longer subject to forfeiture.~~ Holders of the Class B common stock will have the right to appoint all of the Company's directors prior to an ~~Initial Business~~ **Initial Business** Combination. On any other matter submitted to a vote of the Company's stockholders, holders of the Class A common stock and holders of the Class B common stock will vote together as a single class, except as required by law or stock exchange rule; provided, that the holders of Class B common stock will be entitled to vote as a separate class to increase the authorized number of shares of Class B common stock. Each share of common stock will have one vote on all such matters. The shares of Class B common stock will automatically convert into shares of the Company's Class A common stock at the time of the Company's ~~Initial Business~~ **Initial Business** Combination on a one-for-one basis, subject to adjustment for stock splits, stock dividends, reorganizations, recapitalizations and the like, and subject to further adjustment. In the case that additional shares of Class A common stock, or equity-linked securities, are issued or deemed issued in excess of the amounts offered and related to the closing of the ~~Initial Business~~ **Initial Business** Combination, the ratio at which shares of Class B common stock shall convert into shares of Class A common stock will be adjusted (unless the holders of a majority of the outstanding shares of Class B common stock agree to waive such adjustment with respect to any such issuance or deemed issuance) so that the number of shares of Class A common stock issuable upon conversion of all shares of Class B common stock will equal, in the aggregate, on an as-converted basis, 20% of the sum of the total number of all shares of common stock outstanding upon the completion of the IPO (excluding the Representative Shares) plus all shares of Class A common stock and equity-linked securities issued or deemed issued in connection with the ~~Initial Business~~ **Initial Business** Combination (excluding any shares or equity-linked securities issued, or to be issued, to any seller in the ~~Initial Business~~ **Initial Business** Combination, any private placement-equivalent warrants issued to the Sponsor or its affiliates upon conversion of loans made to the Company). Rights — At December 31, ~~2024 and 2023 and 2022~~, there were ~~11,500,000 and 0~~ rights outstanding, respectively. Each holder of a right will receive one-tenth (1 / 10) of a share of Class A common stock upon consummation of the ~~Initial Business~~ **Initial Business** Combination. In the event the Company will not be the survivor upon completion of the ~~Initial Business~~ **Initial Business** Combination, each holder of a right will be required to convert his, her or its rights in order to receive the 1 / 10 share underlying each right (without paying any additional consideration) upon consummation of the Initial Business Combination. If the Company is unable to complete an ~~Initial Business~~ **Initial Business** Combination within the required time period and it liquidates the funds held in the Trust Account, holders of rights will not receive any of such funds for their rights and the rights will expire worthless. No fractional shares will be issued upon conversion of any rights. As a result, a holder must have 10 rights to receive one share of common stock at the closing of the Initial Business Combination. Warrants — At December 31, ~~2024 and 2023 and 2022~~, there were ~~7,470,000 and 0~~ warrants outstanding, respectively. No public warrants were sold in the IPO. The Private Placement Warrants (including the Class A common stock issuable upon exercise of the Private Placement Warrants) will not be transferable, assignable or salable until 30 days after the completion of the ~~Initial Business~~ **Initial Business** Combination. Each Private Placement Warrant entitles the registered holder to purchase one share of the Class A common stock at a price of \$ 11.50 per share, at any time commencing on the later of 12 months from the closing of the IPO or 30 days after the completion of the ~~Initial Business~~ **Initial Business** Combination. The Private Placement Warrants will expire five years after the completion of the ~~Initial Business~~ **Initial Business** Combination, at 5:00 p. m., New York City time, or earlier upon redemption or liquidation. The Company has agreed that as soon as practicable, but in no event later than 15 business days after the closing of the Initial ~~Initial~~ Business Combination, the Company will use its reasonable best efforts to file, and within 60 business days after the closing the ~~Initial~~ Initial Business Combination, to have declared effective, a registration statement relating to the shares of Class A common stock issuable upon exercise of the Private Placement Warrants and to maintain the effectiveness of such registration statement, and a current Prospectus relating to those shares of Class A common stock until the Private Placement Warrants expire. Notwithstanding the above, if the Company's shares of Class A common stock are at the time of any exercise of a warrant not listed on a national securities exchange such that they satisfy the definition of a "covered security" under Section 18 (b) (1) of the Securities Act, the Company may, at its option, require holders of the Private Placement Warrants who exercise their warrants to do so on a "cashless basis" in accordance with Section 3 (a) (9) of the Securities Act and, in the event the Company so elects, it will not be required to file or maintain in effect a registration statement, but the Company will be required to use its best efforts to qualify the shares under applicable blue sky laws to the extent an exemption is not available. Redemption of warrants. Once the Private Placement Warrants become exercisable, the Company may redeem the outstanding warrants: • in whole and not in part; • at a price of \$ 0.01 per warrant; • upon not less than 30 days' prior written notice of redemption (the "~~30-day Redemption Period~~") to each warrant holder; and • if, and only if, the last reported sale price of the Class A common stock equals or exceeds \$ 18.00 per share (as adjusted for stock splits, stock dividends, reorganizations, recapitalizations and the like) for any 20 trading days within a 30- trading day period ending on the third trading day prior to the date on which the Company sends the notice of redemption to the warrant holders. The Company may not redeem the Private Placement Warrants when a holder may not exercise such warrants. The Company has established the last of the redemption criterion discussed above to prevent a redemption call unless there is at the time of the call a significant premium to the warrant exercise price. If the foregoing conditions are satisfied and the Company issues a notice of redemption of the Private Placement Warrants, each warrant holder will be entitled to exercise his, her or its warrant prior to the scheduled redemption date. However, the price of the Class A common stock may fall below the \$ 18.00 redemption trigger price as well as the \$ 11.50 warrant exercise price (for whole shares) after the redemption notice is issued. If the Company calls the Private Placement Warrants for redemption as described above, ~~the~~ management will have the option to require any holder that wishes to exercise their warrant to do so on a "cashless basis". In determining whether to require all holders to exercise their Private Placement Warrants on a "cashless basis," the Company will consider, among other

factors, the cash position, the number of Private Placement Warrants that are outstanding and the dilutive effect on the stockholders of issuing the maximum number of shares of Class A common stock issuable upon the exercise of the Private Placement Warrants. If the Company takes advantage of this option, all holders of the Private Placement Warrants would pay the exercise price by surrendering their warrants for that number of shares of Class A common stock equal to the quotient obtained by dividing (x) the product of the number of shares of Class A common stock underlying the warrants, multiplied by the difference between the exercise price of the warrants and the “fair market value” (defined below) by (y) the fair market value. The “fair market value” shall mean the average reported last sale price of the Class A common stock for the 10 trading days ending on the third trading day prior to the date on which the notice of redemption is sent to the holders of warrants. X- ReferencesNo definition available. Details Name: us-gaap_StockholdersEquityAbstract

gaap_StockholdersEquityNoteAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: durationX- DefinitionThe entire disclosure for equity. ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef-Topic 505-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 13-Subparagraph (b)-Publisher FASB-URI https://asc.fasb.org/#1943274/2147481112/505-10-50-13Reference 2: http://www.xbrl.org/2003/role/disclosureRef-Topic 505-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 13-Subparagraph (h)-Publisher FASB-URI https://asc.fasb.org/#1943274/2147481112/505-10-50-13Reference 3: http://www.xbrl.org/2003/role/disclosureRef-Topic 505-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 14-Subparagraph (b)-Publisher FASB-URI https://asc.fasb.org/#1943274/2147481112/505-10-50-14Reference 4: http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 235-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org/#1943274/2147481062-2147477968/946-235-50-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 235-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (d)-Publisher FASB-URI https://asc.fasb.org/#1943274/2147481062-2147477968/946-235-50-2Reference 6: http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 505-Name Accounting Standards Codification-Section 50-Paragraph 6-Publisher FASB-URI https://asc.fasb.org/#1943274/2147481004-2147478448/946-505-50-6Reference 7: http://www.xbrl.org/2003/role/disclosureRef-Topic 815-SubTopic 40-Name Accounting Standards Codification-Section 50-Paragraph 6-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org/#1943274/2147480237/815-40-50-6Reference 8: http://www.xbrl.org/2003/role/disclosureRef-Topic 505-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.3-04)-Publisher FASB-URI https://asc.fasb.org/#1943274/2147480008/505-10-S99-1Reference 9: http://www.xbrl.org/2003/role/disclosureRef-Topic 235-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.4-08 (e) (1))-Publisher FASB-URI https://asc.fasb.org/#1943274/2147480678/235-10-S99-1Reference 10: http://fasb.org/us-gaap/role/ref/legacyRef-Topic 505-Name Accounting Standards Codification-Publisher FASB-URI https://asc.fasb.org/#505/tableOfContentReference 11: http://www.xbrl.org/2003/role/disclosureRef-Topic 505-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 13-Publisher FASB-URI https://asc.fasb.org/#1943274/2147481112/505-10-50-13Reference 12: http://www.xbrl.org/2003/role/disclosureRef-Topic 505-SubTopic 10-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-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-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-Name Accounting Standards Codification-Section 50-Paragraph 14-Subparagraph (c)-Publisher FASB-URI https://asc.fasb.org/#1943274/2147481112/505-10-50-14Reference 16: http://www.xbrl.org/2003/role/disclosureRef-Topic 505-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 16-Subparagraph (b)-Publisher FASB-URI https://asc.fasb.org/#1943274/2147481112/505-10-50-16Reference 17: http://www.xbrl.org/2003/role/disclosureRef-Topic 505-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 18-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org/#1943274/2147481112/505-10-50-18Reference 18: http://www.xbrl.org/2003/role/disclosureRef-Topic 505-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 18-Subparagraph (b)-Publisher FASB-URI https://asc.fasb.org/#1943274/2147481112/505-10-50-18Reference 19: http://www.xbrl.org/2003/role/disclosureRef-Topic 505-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 18-Subparagraph (d)-Publisher FASB-URI https://asc.fasb.org/#1943274/2147481112/505-10-50-18 Details Name: us-gaap_StockholdersEquityNoteDisclosureTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: durationIncome taxes-Taxes 12 Months Ended Dec. 31, 2023-2024

Income Taxes [Abstract] INCOME TAXES NOTE 8. INCOME TAXES The Company’s net deferred tax assets are as follows: December 31, December 31, 2024 2023 2022-Deferred tax assets Net operating loss carryforward \$ — \$ 272 — Startup Costs costs 264, 623 106, 912 4, 778-Total deferred tax assets 264, 623 106, 912 5, 050-Valuation allowance (264, 623) (106, 912) (5, 050)-Deferred tax assets, net of allowance \$ — \$ — The income tax provision for the years ended December 31, 2024 and 2023 and 2022 consists consisted of the following: For the Years Ended December 31, December 31, 2024 2023 2022-Federal Current \$ 1, 068, 183 \$ 819, 453 \$-Deferred (157, 711) (82, 464) State Current — — Deferred (82, 464) (4, 088) State Current \$ — \$ — Deferred (19, 398) (962) Change in valuation allowance 157, 711 101, 862 5, 050-Income tax provision \$ 1, 068, 183 \$ 819, 453 — As of December 31, 2024 and 2023 and 2022, the Company had no a total of \$ 0 and \$ 1, 050, respectively, of U. S. federal net operating loss carryovers available to offset future taxable income. The federal net operating loss can be carried forward indefinitely. As of December 31, 2024 and 2023 and 2022, the Company did not have any state net operating loss carryovers available to offset future taxable income. In assessing the realization of the deferred tax assets, management considers whether it is more likely than not that some portion of all of the deferred tax assets will not be realized. The ultimate realization of deferred tax assets is dependent upon the generation of future taxable income during the periods in which temporary differences representing net future deductible amounts become deductible. Management considers the scheduled reversal of deferred tax liabilities, projected future taxable income and tax planning strategies in making this assessment. After consideration of all of the information available, management believes that significant uncertainty exists with respect to future realization of the deferred tax assets and has therefore established a full valuation allowance. For the years ended December 31, 2024 and 2023 and 2022, the change in the valuation allowance were \$ 157, 711 and \$ 101, 862 and \$ 5, 050, respectively. A reconciliation of the federal income tax rate to the Company’s effective tax rate is as follows: For the Years Ended December 31, December 31, 2024 2023 2022-Statutory federal income tax rate 21. 0 % 21. 0 % Prior year true-up (2. 7) % — State taxes, net of federal tax benefit — % 4. 9 % 4-Fines and penalties 0. 9-1 % — Change in valuation allowance 3. 2 % 3. 7 % (25. 9) % Income tax provision 29-21. 6 % 0-29. 0-6 % The Company’s effective tax rates for the periods presented differ from the expected

(statutory) rates due to changes in fair value in warrants, transaction costs associated with warrants and the recording of full valuation allowances on deferred tax assets. The Company files income tax returns in the U. S. federal jurisdiction in various state and local jurisdictions and is subject to examination by the various taxing authorities. X- ReferencesNo definition available. Details Name: **eshau_IncomeTaxesAbstract-us-gaap_IncomeTaxDisclosureAbstract** Namespace Prefix: **eshau-us-gaap** Data Type: xbrli: stringItem Type 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-Topic 946-740-SubTopic 20-10-Name Accounting Standards Codification-Section 50-Paragraph 13-12-Publisher FASB-URI https://asc.fasb.org/1943274/2147480990-2147482685/946-740-20-10-50-13Reference 12Reference 2: http://www.xbrl.org/2003/role/disclosureRef-exampleRef-Topic 235-740-SubTopic 10-Name Accounting Standards Codification-Section S99-55-Paragraph 231-1-Subparagraph (SX 210-4-08(h)(2))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480678-2147482663/235-740-10-S99-55-1Reference 231Reference 3: http://www.xbrl.org/2003/role/disclosureRef-Topic 740-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 12C-Publisher FASB-URI https://asc.fasb.org/1943274/2147482685/740-10-50-12CReference 4: http://www.xbrl.org/2003/role/disclosureRef-Topic 740-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 14-12B-Publisher FASB-URI https://asc.fasb.org/1943274/2147482685/740-10-50-14Reference 12BReference 5: http://www.xbrl.org/2003/role/disclosureRef-Topic 740-SubTopic 10-270-Name Accounting Standards Codification-Section 50-Paragraph 21-1-Publisher FASB-URI https://asc.fasb.org/1943274/2147482685-2147477891/740-10-270-50-21Reference 1Reference 6: http://www.xbrl.org/2003/role/disclosureRef-Topic 740-SubTopic 270-10-Name Accounting Standards Codification-Section 50-S99-Paragraph 1-Subparagraph (SAB Topic 6. I. 5. Q1)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482526-2147479360/740-270-10-50-S99-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef-Topic 740-946-SubTopic 10-20-Name Accounting Standards Codification-Section 50-Paragraph 13-17-Subparagraph (b)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482685-2147480990/740-946-10-20-50-17Reference 13Reference 8: http://www.xbrl.org/2003/role/disclosureRef-Topic 740-235-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210 SAB TOPIC 6. I. 5. Q1-4-08(h)(2))-Publisher FASB-URI https://asc.fasb.org/1943274/2147479360-2147480678/740-235-10-S99-1Reference 9: http://www.xbrl.org/2003/role/disclosureRef-Topic 740-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 2-Subparagraph (SAB Topic 11. C)-Publisher FASB-URI https://asc.fasb.org/1943274/2147479360/740-10-50-S99-2Reference 10: http://www.xbrl.org/2003/role/disclosureRef-Topic 740-SubTopic 30-10-Name Accounting Standards Codification-Section 50-Paragraph 14-2-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482685/740-10-50-14Reference 11-DefinitionAmount of deferred tax liability attributable to taxable temporary differences from capitalized costs. ReferencesReference 1 :http://www.xbrl.org/2003-2009/role/disclosureRef-commonPracticeRef-Topic 740-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 21-6-Publisher FASB-URI https://asc.fasb.org/1943274/2147482685/740-10-50-21Reference 6Reference 12-2 :http://fasb-www.xbrl.org/2003-us-gaap/role/disclosureRef-ref/legacyRef-Name Accounting Standards Codification-Topic 740-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 8-17-Subparagraph (b)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482685/740-10-50-17Reference 13-8 Details Name : http-us-gaap_DeferredTaxLiabilitiesDeferredExpense Namespace Prefix : us-//www.xbrl.org/2003/role/disclosureRef-Topic 740-SubTopic 10-Name Accounting Standards Codification-Section S99-gaap_Data Type:xbrli:monetaryItem Type Balance Type:credit Period Type: /1943274/2147482603/740-30-50-2 Details Name: us-gaap_IncomeTaxDisclosureTextBlock Namespace Prefix: us-gaap_Data Type: dttr-types: textBlockItem Type Balance Type: na Period Type: durationFair Value Measurements 12 Months Ended Dec. 31, 2023-2024 Fair Value Measurements [Abstract] FAIR VALUE MEASUREMENTS NOTE 10-9. FAIR VALUE MEASUREMENTS The fair value of the Company's financial assets and liabilities reflects management's estimate of amounts that the Company would have received in connection with the sale of the assets or paid in connection with the transfer of the liabilities in an orderly transaction between market participants at the measurement date. In connection with measuring the fair value of its assets and liabilities, the Company seeks to maximize the use of observable inputs (market data obtained from independent sources) and to minimize the use of unobservable inputs (internal assumptions about how market participants would price assets and liabilities). The following fair value hierarchy is used to classify assets and liabilities based on the observable inputs and unobservable inputs used in order to value the assets and liabilities: Level 1: Quoted prices in active markets for identical assets or liabilities. An active market for an asset or liability is a market in which transactions for the asset or liability occur with sufficient frequency and volume to provide pricing information on an ongoing basis. Level 2: Observable inputs other than Level 1 inputs. Examples of Level 2 inputs include quoted prices in active markets for similar assets or liabilities and quoted prices for identical assets or liabilities in markets that are not active. Level 3: Unobservable inputs based on an assessment of the assumptions that market participants would use in pricing the asset or liability. At December 31, 2024 and 2023, assets held in the Trust Account were comprised of \$ 8, 485, 212 and \$ 120, 000, 366 in money market funds which are invested primarily in U. S. Treasury Securities , respectively . Through December 31, 2023-2024 , the Company has not withdrawn any \$ 945, 420 interest income earned from the Trust Account to pay certain income and franchise tax obligations. The following table presents information about the Company's assets that are measured at fair value on a recurring basis at December 31, 2024 and 2023 and indicates the fair value hierarchy of the valuation inputs the Company utilized to determine such fair value: December 31, December 31, Description Level 2024 December 31, 2023 Assets: Investments held in Trust Account - U. S. Treasury Securities Money Market Fund 1 \$ 8, 485, 212 \$ 120, 000, 366 The following table presents information about the Company's equity instruments that are measured at fair value at June 16, 2023, and indicates the fair value hierarchy of the valuation inputs the Company utilized to determine such fair value. Level June 16, 2023 Equity: Representative shares 3 \$ 2, 239, 466 Fair Value of Public Rights for common stock subject to redemption allocation 3 \$ 1, 398, 400 The Company determined the fair value of the 287, 500 representative shares to be \$ 2, 239, 466 (or \$ 7. 789 per share) using the PWERM Model. The following assumptions were used in valuing the representative shares: June 16, 2023 Risk-free rate 5. 15 % Volatility 5. 7 % Implied DLOM (Discount for Lack of Marketability) 1. 4 % Restricted term (in years) 1. 17 The Company determined the fair value of the 11, 500, 000 public rights to be \$ 1, 398, 400 (or \$ 0. 122 per public right). The rights were valued based on market comparables. The following criteria was utilized to select comparable Special Purpose Acquisition Companies who were pre-business combination and included rights as part of their units that were publicly trading with significant time remaining to complete their initial business combination: Criteria Low High IPO Proceeds (in millions of dollars) 50 240 Warrant Coverage 1. 0 Rights Coverage (per unit) 0. 06 0. 20 Remaining Months to Complete 10 X- ReferencesNo definition

available. Details Name: us-gaap_FairValueDisclosuresAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: durationX- DefinitionThe entire disclosure for the fair value of financial instruments (as defined), including financial assets and financial liabilities (collectively, as defined), and the measurements of those instruments as well as disclosures related to the fair value of non- financial assets and liabilities. Such disclosures about the financial instruments, assets, and liabilities would include: (1) the fair value of the required items together with their carrying amounts (as appropriate); (2) for items for which it is not practicable to estimate fair value, disclosure would include: (a) information pertinent to estimating fair value (including, carrying amount, effective interest rate, and maturity, and (b) the reasons why it is not practicable to estimate fair value; (3) significant concentrations of credit risk including: (a) information about the activity, region, or economic characteristics identifying a concentration, (b) the maximum amount of loss the entity is exposed to based on the gross fair value of the related item, (c) policy for requiring collateral or other security and information as to accessing such collateral or security, and (d) the nature and brief description of such collateral or security; (4) quantitative information about market risks and how such risks are managed; (5) for items measured on both a recurring and nonrecurring basis information regarding the inputs used to develop the fair value measurement; and (6) for items presented in the financial statement for which fair value measurement is elected: (a) information necessary to understand the reasons for the election, (b) discussion of the effect of fair value changes on earnings, (c) a description of [similar groups] items for which the election is made and the relation thereof to the balance sheet, the aggregate carrying value of items included in the balance sheet that are not eligible for the election; (7) all other required (as defined) and desired information. 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10-50-21Reference-24-DefinitionAmount of deferred tax liability attributable to taxable temporary differences from capitalized costs. 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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. 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falseNon- Rule 10b5-1 Arrangement Terminated falseX- ReferencesReference 1: <http://www.xbrl.org/2003/role/presentationRef-PublisherSEC-NameRegulationS-K-Number229-Section408-Subsectiona-Paragraph1> Details Name: ecd_NonRule10b51ArrAdoptedFlag Namespace Prefix: ecd_Data Type: xbrli: booleanItemType Balance Type: na Period Type: durationX- ReferencesReference 1: <http://www.xbrl.org/2003/role/presentationRef-PublisherSEC-NameRegulationS-K-Number229-Section408-Subsectiona-Paragraph1> Details Name: ecd_NonRule10b51ArrTrmtdFlag Namespace Prefix: ecd_Data Type: xbrli: booleanItemType Balance Type: na Period Type: durationX- ReferencesReference 1: <http://www.xbrl.org/2003/role/presentationRef-PublisherSEC-NameRegulationS-K-Number229-Section408-Subsectiona-Paragraph1> Details Name: ecd_Rule10b51ArrAdoptedFlag Namespace Prefix: ecd_Data Type: xbrli: booleanItemType Balance Type: na Period Type: durationX- ReferencesReference 1: 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Combination that could face material cybersecurity threats. However, we do depend on the digital technologies of third parties, including information systems, infrastructure and cloud applications and services. Any sophisticated and deliberate attacks on, or security breaches in, systems or infrastructure or the cloud that we utilize, including those of third parties, could lead to corruption or misappropriation of our assets, proprietary information and sensitive or confidential data. Because of our reliance on the technologies of third parties, we also depend upon the personnel and the processes of third parties to protect against cybersecurity threats, and we have no personnel or processes of our own for this purpose. In the event of a cybersecurity incident impacting us, the Board of Directors will address and mitigate any risks associated with such an incident. As an early-stage company without significant investments in data security protection, we may not be sufficiently protected against such occurrences. We also lack sufficient resources to adequately protect against, or to investigate and remediate any vulnerability to, cyber incidents. It is possible that any of these occurrences, or a combination of them, could have material adverse consequences on our business and lead to financial loss. Cybersecurity Risk Materially Affected or Reasonably Likely to Materially Affect Registrant [Flag] falseCybersecurity Risk Third Party Oversight and Identification Processes [Flag] trueCybersecurity Risk Board of Directors Oversight [Text Block] In the event of a cybersecurity incident impacting us, the Board of Directors will address and mitigate any risks associated with such an incidentCybersecurity Risk Management Processes Integrated [Text Block] In the event of a cybersecurity incident impacting us, the Board of Directors will address and mitigate any risks associated with such an incident. As an early-stage company without significant investments in data security protection, we may not be sufficiently protected against such occurrences. X- ReferencesReference 1: <http://www.xbrl.org/2003/role/presentationRef-PublisherSEC-NameRegulationS-K-Section106-Subsectionc-Paragraph1> Reference 2: <http://www.xbrl.org/2003/role/presentationRef-PublisherSEC-NameForm20-F-Section16K-Subsectionc-Paragraph1> Details Name: cyd_CybersecurityRiskBoardOfDirectorsOversightTextBlock Namespace Prefix: cyd_Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- ReferencesReference 1: <http://www.xbrl.org/2003/role/presentationRef-PublisherSEC-NameRegulationS-K-Section106-Subsectionb-Paragraph1> Reference 2: <http://www.xbrl.org/2003/role/presentationRef-PublisherSEC-NameForm20-F-Section16K-Subsectionb-Paragraph1> Details Name: cyd_CybersecurityRiskManagementProcessesForAssessingIdentifyingAndManagingThreatsTextBlock Namespace Prefix: cyd_Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- ReferencesReference 1: <http://www.xbrl.org/2003/role/presentationRef-PublisherSEC-NameRegulationS-K-Section106-Subsectionb-Paragraph1-Subparagraphi> Reference 2: <http://www.xbrl.org/2003/role/presentationRef-PublisherSEC-NameForm20-F-Section16K-Subsectionb-Paragraph1-Subparagraphi> Details Name: cyd_CybersecurityRiskManagementProcessesIntegratedTextBlock Namespace Prefix: cyd_Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- ReferencesReference 1: <http://www.xbrl.org/2003/role/presentationRef-PublisherSEC-NameRegulationS-K-Section106Reference2>: <http://www.xbrl.org/2003/role/presentationRef-PublisherSEC-NameForm20-F-Section16KDetailsName>: cyd_CybersecurityRiskManagementStrategyAndGovernanceLineItems Namespace Prefix: cyd_Data Type: i: stringItemType Balance Type: na Period Type: durationX- ReferencesReference 1: <http://www.xbrl.org/2003/role/presentationRef-PublisherSEC-NameRegulationS-K-Section106-Subsectionb-Paragraph2> Reference 2: <http://www.xbrl.org/2003/role/>

presentationRef- Publisher SEC- Name Form 20- F- Section 16K- Subsection b- Paragraph 2 Details Name:

cyd_CybersecurityRiskMateriallyAffectedOrReasonablyLikelyToMateriallyAffectRegistrantFlag Namespace Prefix: cyd_Data Type: i: booleanItemType Balance Type: na Period Type: durationX- ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef- Publisher SEC- Name Regulation S- K- Section 106- Subsection b- Paragraph 1- Subparagraph iiiReference 2: http://www.xbrl.org/2003/role/presentationRef- Publisher SEC- Name Form 20- F- Section 16K- Subsection b- Paragraph 1- Subparagraph iii Details Name: cyd_CybersecurityRiskThirdPartyOversightAndIdentificationProcessesFlag Namespace Prefix: cyd_Data Type: i: booleanItemType Balance Type: na Period Type: durationAccounting Policies, by Policy (Policies) 12 Months Ended Dec. 31, 2024

Summary of Significant Accounting Policies [Abstract] Basis of Presentation Basis of PresentationThe accompanying financial statements are presented in accordance with accounting principles generally accepted in the United States of America (“GAAP”) and pursuant to the rules and regulations of the SEC. Emerging Growth Company Emerging Growth CompanyThe Company is an “emerging growth company,” as defined in Section 2 (a) of the Securities Act, as modified by the Jumpstart Our Business Startups Act of 2012 (the “JOBS Act”), and it may take advantage of certain exemptions from various reporting requirements that are applicable to other public companies that are not emerging growth companies including, but not limited to, not being required to comply with the independent registered public accounting firm attestation requirements of Section 404 of the Sarbanes- Oxley Act, reduced disclosure obligations regarding executive compensation in its periodic reports and proxy statements, and exemptions from the requirements of holding a nonbinding advisory vote on executive compensation and stockholder approval of any golden parachute payments not previously approved. Further, Section 102 (b) (1) of the JOBS Act exempts emerging growth companies from being required to comply with new or revised financial accounting standards until private companies (that is, those that have not had a Securities Act registration statement declared effective or do not have a class of securities registered under the Exchange Act) are required to comply with the new or revised financial accounting standards. The JOBS Act provides that a company can elect to opt out of the extended transition period and comply with the requirements that apply to non- emerging growth companies but any such election to opt out is irrevocable. The Company has elected not to opt out of such extended transition period which means that when a standard is issued or revised and it has different application dates for public or private companies, the Company, as an emerging growth company, can adopt the new or revised standard at the time private companies adopt the new or revised standard. This may make comparison of the Company’s financial **statement statements** with another public company which is neither an emerging growth company nor an emerging growth company which has opted out of using the extended transition period difficult or impossible because of the potential differences in accounting standards used. Use of Estimates Use of EstimatesThe preparation of the financial statements in conformity with GAAP requires the Company’s management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Making estimates requires management to exercise significant judgment. It is at least reasonably possible that the estimate of the effect of a condition, situation or set of circumstances that existed at the date of the financial statements, which management considered in formulating its estimate, could change in the near term due to one or more future confirming events. Accordingly, the actual results could differ significantly from those estimates. Cash and Cash Equivalents Cash and Cash EquivalentsThe Company considers all short- term investments with an original maturity of three months or less when purchased to be cash equivalents. The Company had \$ 1, **346, 843 and \$ 1, 879, 227 and \$ 44, 963** of cash as of December 31, **2024 and 2023 and 2022**, respectively, and no cash equivalents. Investments Held in Trust Account Investments Held in Trust AccountAt December 31, **2024 and 2023**, all of the assets held in the Trust Account were held in money market funds which are invested primarily in U. S. treasury securities. The investments held in Trust Account are classified as trading securities. Trading securities are presented on the balance **sheet sheets** at fair value at the end of each reporting period. Gains and losses resulting from the change in fair value of investments held in Trust Account are included in interest earned on investments held in Trust Account in the accompanying statements of operations. The estimated fair values of investments held in the Trust Account are determined using available market information. Fair Value of Financial Instruments Fair Value of Financial InstrumentsThe fair value of the Company’s assets and liabilities, which qualify as financial instruments under the FASB ASC 820, “Fair Value Measurement,” approximates the carrying amounts represented in the balance **sheet sheets**, primarily due to their short- term nature. Fair value is defined as the price that would be received for sale of an asset or paid for transfer of a liability ~~in~~ in an orderly transaction between market participants at the measurement date. GAAP establishes a three- tier fair value hierarchy, which prioritizes the inputs used in measuring fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The Company’s financial instruments are classified as either Level 1, Level 2, or Level 3. These tiers include: • Level 1, defined as observable inputs such as quoted prices (unadjusted) for identical instruments in active markets; • Level 2, defined as inputs other than quoted prices in active markets that are either directly or indirectly observable such as quoted prices for similar instruments in active markets or quoted prices for identical or similar instruments in markets that are not active; and • Level 3, defined as unobservable inputs in which little or no market data exists, therefore requiring an entity to develop its own assumptions, such as valuations derived from valuation techniques in which one or more significant inputs or significant value drivers are unobservable. Offering Costs Offering CostsOffering costs consisted of legal, accounting, and other costs incurred through the balance sheet date that were directly related to the IPO. Upon completion of the IPO, offering costs were allocated to the separable financial instruments issued in the IPO based on a relative fair value basis, compared to total proceeds received. Offering costs allocated to the warrants were charged to equity. Offering costs allocated to the Class A common stock were charged against the carrying value of Class A common stock subject to possible redemption upon the completion of the IPO. Class A Common Stock Subject to Possible Redemption Class A Common Stock Subject to Possible RedemptionThe Public Shares contain a redemption feature which allows for the redemption of such Public Shares in connection with the Company’s liquidation, or if there is a stockholder vote or tender offer in connection with the Company’s Initial Business Combination. In accordance with ASC 480- 10- S99, the Company classifies Public Shares subject to redemption outside of permanent equity as the redemption provisions are not solely within the control of the Company. The Public Shares sold as part of the Units in the IPO were issued with other freestanding instruments (i. e., Public Rights) **and as such, the initial carrying value of Public Shares classified as temporary equity are is the allocated proceeds determined in accordance with ASC 470- 20. The Company recognizes changes in redemption value immediately as it they occurs occur** and will adjust the carrying value of redeemable shares to equal the redemption value at the end of each reporting period. Immediately upon the closing of the IPO, the Company recognized the accretion from initial book value to redemption amount value. The change in the carrying value of redeemable shares will result in charges against additional paid- in capital and **accumulated deficit retained earnings**. Accordingly, at December 31, **2024 and 2023**, Class A common stock subject to possible redemption is presented at redemption value as temporary equity, outside of the stockholders’ equity section of the Company’s balance **sheet sheets**. **On December 3, 2024, the Company held a special meeting of**

stockholders. At the Special Meeting, the Company's stockholders approved a proposal to amend the Company's Amended and Restated Certificate of Incorporation to provide the Company with the right to extend the date by which the Company must consummate its Initial Business Combination (the "Business Combination"), for up to 12 additional one-month periods after December 16, 2024 (and ultimately no later than December 16, 2025) (the "Extension Amendment" and, such proposal, the "Extension Amendment Proposal"). In connection with the votes to approve the Extension Amendment Proposal and the Trust Amendment Proposal, the holders of 10,760,119 shares of Class A common stock properly exercised their right to redeem their shares for cash. The Company's Class A common stock feature features certain redemption rights that are considered to be outside of the Company's control and subject to the occurrence of uncertain future events. Accordingly, as of December 31, 2024 and 2023, there are 739,881 and 11,500,000 shares of Class A common stock subject to possible redemption are, respectively, presented as temporary equity, outside of the stockholders' equity section of the accompanying balance sheets. There were none outstanding at December 31, 2022. Gross proceeds \$ 115,000,000 Less: Proceeds allocated to Public Rights (1,398,400) Class A common stock issuance costs (5,252,889) Plus: Remeasurement of carrying value to redemption value 10,719,859 Class A Common common Stock stock subject to possible redemption, December 31, 2023 119,068,570 Less: Redemption of Class A ordinary stock subject to redemption (115,691,579) Plus: Remeasurement of carrying value to redemption value 4,770,299 Class A common stock subject to possible redemption, December 31, 2024 \$ 419,8,068-147,570-290

Derivative Financial Instruments Derivative Financial Instruments The Company evaluates its equity-linked financial instruments to determine if such instruments are derivatives or contain features that qualify as embedded derivatives in accordance with ASC Topic 815, "Derivatives and Hedging." For derivative financial instruments that are classified as liabilities, the derivative instrument is initially recognized at fair value with subsequent changes in fair value recognized in the statements of operations each reporting period. The classification of derivative instruments, including whether such instruments should be classified as liabilities or as equity, is evaluated at the end of each reporting period. The Company accounted for the rights issued in connection with the IPO and the warrants issued in connection with the Private Placement as equity-classified instruments in accordance with ASC 815 as they did not meet the liability criteria (i.e., cashless exercises). Income Taxes Income Taxes The Company follows the asset and liability method of accounting for income taxes under FASB ASC 740, "Income Taxes." Deferred tax assets and liabilities are recognized for the estimated future tax consequences attributable to differences between the financial statements carrying amounts of existing assets and liabilities and their respective tax bases. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled. The effect on deferred tax assets and liabilities of a change in tax rates is recognized in income in the period that included the enactment date. Valuation allowances are established, when necessary, to reduce deferred tax assets to the amount expected to be realized. Deferred tax assets were deemed de minimis as of December 31, 2024 and 2023 and. As of December 31, 2022-2024 and 2023, the Company's deferred tax asset had a full valuation allowance recorded against it. The effective tax rate was 21.6% and 29.6% for the years ended December 31, 2024 and 2023, respectively. The effective tax rate differs from the statutory tax rate of 21% for the year ended December 31, 2024, due to changes in the valuation allowance on the deferred tax assets and prior year true ups from the tax return. ASC 740 also clarifies the accounting for uncertainty in income taxes recognized in an enterprise's financial statements and prescribes a recognition threshold and measurement process for financial statement recognition and measurement of a tax position taken or expected to be taken in a tax return. For those benefits to be recognized, a tax position must be more likely than not to be sustained upon examination by taxing authorities. ASC 740 also provides guidance on derecognition, classification, interest and penalties, accounting in interim period, disclosure and transition. The Company recognizes accrued interest and penalties related to unrecognized tax benefits as income tax expense. There were no unrecognized tax benefits and no amounts accrued for interest and penalties as of December 31, 2024 and 2023 and 2022. The Company is currently not aware of any issues under review that could result in significant payments, accruals or material deviation from its position. The Company has identified the United States as its only "major" tax jurisdiction. The Company is has been subject to income taxation by major taxing authorities since inception. These examinations may include questioning the timing and amount of deductions, the nexus of income among various tax jurisdictions and compliance with federal and state tax laws. The Company's management does not expect that the total amount of unrecognized tax benefits will materially change over the next twelve months. Net Income per (Loss) Per Share of Common Stock Net Income per (Loss) Per Share of Common Stock The Company has two classes of shares, which are referred to as Class A common stock and Class B common stock. Earnings and losses are shared pro rata between the two classes of shares. The Company has not considered the effect of the rights and warrants sold in the IPO and the Private Placement to purchase an aggregate of 8,620,000 shares of its Class A common stock in the calculation of diluted net income (loss) per share, since their exercise is contingent upon future events. The following table tables below presents present a reconciliation of the numerator and denominator used to compute basic and diluted net income (loss) per share for each class of common stock: Years- Year Ended December 31, 2024 Year Ended December 31, 2023 2022-Class A Class B A Class A Redeemable Non- Redeemable Class B Redeemable Non- Redeemable Class B Basic net income (loss) per share Numerator ÷ Allocation of net income (loss) \$ 2,991,805 \$ 144,378 \$ 741,990 \$ 1,369-336,402-002 \$ 33,400 \$ 577,497 \$ — \$(19,468) Denominator ÷ Basic weighted average shares outstanding 10,674,566 515,130 2,647,370 6,411-255,882-495 156,387 2,703,984 — 2,500,000 Basic net income (loss) per share \$ 0.28 \$ 0.28 \$ 0.28 \$ 0.21 \$ 0.21 \$ — \$(0.21 01) Years- Year Ended December 31, 2024 Year Ended December 31, 2023 2022-Class A Class B A Class A Redeemable Non- Redeemable Class B Redeemable Non- Redeemable Class B Diluted net income (loss) per common share Numerator ÷ Allocation of net income (loss) \$ 2,991,805 \$ 144,378 \$ 741,990 \$ 1,344-311,485-400 \$ 32,785 \$ 602,714 \$ — \$(19,468) Denominator ÷ Diluted weighted average shares outstanding 10,674,566 515,130 2,647,370 6,411-255,882-495 156,387 2,875,000 — 2,500,000 Diluted net income (loss) per share \$ 0.28 \$ 0.28 \$ 0.21 \$ 0.21 \$ — \$(0.21 01)

Recent Accounting Standards Recent Accounting Standards In June 2016 November 2023, the FASB issued Accounting Standards Update (ASU 2023-07, "Segment Reporting (Topic 280): Improvements to Reportable Segment Disclosures". The amendments in this ASU require disclosures, on an annual and interim basis, of significant segment expenses that are regularly provided to the chief operating decision maker ("CODM") 2016-13 Financial Instruments Credit Losses, as well as the aggregate amount of other segment items included in the reported measure of segment profit or loss. The ASU requires that a public entity disclose the title and position of the CODM and an explanation of how the CODM uses the reported measure (s) of segment profit or loss in assessing segment performance and deciding how to allocate resources. Public entities will be required to provide all annual disclosures currently required by Topic 326: Measurement of Credit Losses on Financial Instruments ("280 in interim periods, and entities with a single reportable segment are required to provide all the disclosures required by the amendments in this ASU 2016-13") and existing segment disclosures in Topic 280. This ASU update requires financial assets measured at amortized cost basis to be presented at the net amount expected to be collected. The measurement of expected credit losses is based on relevant information about past events, including historical experience, current conditions, and reasonable and supportable

forecasts that affect the collectability of the reported amount. Since June 2016, the FASB issued clarifying updates to the new standard including changing the effective date for smaller reporting companies. The guidance is effective for fiscal years beginning after December 15, 2022-2023, and interim periods within those fiscal years beginning after December 15, 2024, with early adoption permitted. The Company adopted ASU 2016-13 on January 1, 2023. The adoption of ASU 2016-13 did not have a material impact on its financial statements. Management does not believe that any recently issued, but not yet effective, accounting standards, if currently adopted, would have a material effect on the Company's financial statements. X- Definition Emerging growth company. References No definition available. Details Name: eshau_EmergingGrowthCompanyPolicyTextBlock Namespace Prefix: eshau_Data Type: dtr: textBlockItemType Balance Type: na Period Type: durationX- Definition The entire policy text block of offering costs related. References No definition available. Details Name: eshau_OfferingCostsPolicyTextBlock Namespace Prefix: eshau_Data Type: dtr: textBlockItemType Balance Type: na Period Type: durationX- References No definition available. Details Name: us-gaap_AccountingPoliciesAbstract Namespace Prefix: us-gaap_Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- Definition Disclosure of accounting policy for basis of accounting, or basis of presentation, used to prepare the financial statements (for example, US Generally Accepted Accounting Principles, Other Comprehensive Basis of Accounting, IFRS). References No definition available. Details Name: us-gaap_BasisOfAccountingPolicyPolicyTextBlock Namespace Prefix: us-gaap_Data Type: dtr: types: textBlockItemType Balance Type: na Period Type: durationX- Definition Disclosure of accounting policy for cash and cash equivalents, including the policy for determining which items are treated as cash equivalents. Other information that may be disclosed includes (1) the nature of any restrictions on the entity's use of its cash and cash equivalents, (2) whether the entity's cash and cash equivalents are insured or expose the entity to credit risk, (3) the classification of any negative balance accounts (overdrafts), and (4) the carrying basis of cash equivalents (for example, at cost) and whether the carrying amount of cash equivalents approximates fair value. References Reference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-NameAccountingStandardsCodification-Topic230-SubTopic10-Section50-Paragraph1-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147482913/230-10-50-1> Details Name: us-gaap_CashAndCashEquivalentsPolicyTextBlock Namespace Prefix: us-gaap_Data Type: dtr: types: textBlockItemType Balance Type: na Period Type: durationX- Definition Disclosure of accounting policy for derivatives entered into for trading purposes and those entered into for purposes other than trading including where and when derivative financial instruments and derivative commodity instruments and their related gains or losses are reported in the entity's statements of financial position, cash flows, and results of operations. References Reference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-NameAccountingStandardsCodification-Topic815-SubTopic10-Section50-Paragraph1-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147480434/815-10-50-1> Details Name: us-gaap_DerivativesReportingOfDerivativeActivity Namespace Prefix: us-gaap_Data Type: dtr: types: textBlockItemType Balance Type: na Period Type: durationX- Definition Disclosure of accounting policy for computing basic and diluted earnings or loss per share for each class of common stock and participating security. Addresses all significant policy factors, including any antidilutive items that have been excluded from the computation and takes into account stock dividends, splits and reverse splits that occur after the balance sheet date of the latest reporting period but before the issuance of the financial statements. References Reference 1: [http://fasb-www.xbrli.org/2003-us-gaap/role/ref/legacyRef-disclosureRef-Topic260-SubTopic10-NameAccountingStandardsCodification-Topic260-SubTopic10-Section50-Paragraph1-Subparagraph\(c-d\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147482662/260-10-50-1](http://fasb-www.xbrli.org/2003-us-gaap/role/ref/legacyRef-disclosureRef-Topic260-SubTopic10-NameAccountingStandardsCodification-Topic260-SubTopic10-Section50-Paragraph1-Subparagraph(c-d)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147482662/260-10-50-1) Reference 2: [http://fasb.org/us-gaap/role/ref/legacyRef-NameAccountingStandardsCodification-Topic260-SubTopic10-Section50-Paragraph2-Subparagraph\(c\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147482662/260-10-50-1](http://fasb.org/us-gaap/role/ref/legacyRef-NameAccountingStandardsCodification-Topic260-SubTopic10-Section50-Paragraph2-Subparagraph(c)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147482662/260-10-50-1) Reference 3: <http://fasb.org/us-gaap/role/ref/legacyRef-NameAccountingStandardsCodification-Section50-Paragraph1-SubTopic10-Topic825-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147482907/825-10-50-1> Details Name: us-gaap_EarningsPerSharePolicyTextBlock Namespace Prefix: us-gaap_Data Type: dtr: types: textBlockItemType Balance Type: na Period Type: durationX- Definition Disclosure of accounting policy for determining the fair value of financial instruments. References Reference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-NameAccountingStandardsCodification-Section6050-Paragraph1-SubTopic10-Topic820825-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147482053/820-10-60-1> Reference 2: <http://fasb.org/us-gaap/role/ref/legacyRef-NameAccountingStandardsCodification-Section50-Paragraph1-SubTopic10-Topic825-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147482907/825-10-50-1> Details Name: us-gaap_FairValueOfFinancialInstrumentsPolicy Namespace Prefix: us-gaap_Data Type: dtr: types: textBlockItemType Balance Type: na Period Type: durationX- Definition Disclosure of accounting policy for income taxes, which may include its accounting policies for recognizing and measuring deferred tax assets and liabilities and related valuation allowances, recognizing investment tax credits, operating loss carryforwards, tax credit carryforwards, and other carryforwards, methodologies for determining its effective income tax rate and the characterization of interest and penalties in the financial statements. References Reference 1: [http://www.xbrli.org/2003/role/disclosureRef-Topic946740-SubTopic10-NameAccountingStandardsCodification-SectionS9950-Paragraph3-Subparagraph\(SX210-20-6-03\(h\)\(1\)\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/21474798862147482685/946740-10-S9950-3](http://www.xbrli.org/2003/role/disclosureRef-Topic946740-SubTopic10-NameAccountingStandardsCodification-SectionS9950-Paragraph3-Subparagraph(SX210-20-6-03(h)(1))-PublisherFASB-URIhttps://asc.fasb.org/1943274/21474798862147482685/946740-10-S9950-3) Reference 2: [http://www.xbrli.org/2003/role/disclosureRef-Topic740-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph1917-Subparagraph\(b\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147482685/740-10-50-17](http://www.xbrli.org/2003/role/disclosureRef-Topic740-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph1917-Subparagraph(b)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147482685/740-10-50-17) Reference 3: <http://www.xbrli.org/2003/role/disclosureRef-Topic740-SubTopic10-NameAccountingStandardsCodification-Section5045-Paragraph925-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147482685-2147482525/740-10-50-45-9> Reference 4: [http://www.xbrli.org/2003/role/disclosureRef-Topic740946-SubTopic10-NameAccountingStandardsCodification-Section45S99-Paragraph253-Subparagraph\(SX210-6-03\(h\)\(1\)\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/21474825252147479886/740946-10-45S99-25](http://www.xbrli.org/2003/role/disclosureRef-Topic740946-SubTopic10-NameAccountingStandardsCodification-Section45S99-Paragraph253-Subparagraph(SX210-6-03(h)(1))-PublisherFASB-URIhttps://asc.fasb.org/1943274/21474825252147479886/740946-10-45S99-25) Reference 5: [http://www.xbrli.org/2003/role/disclosureRef-Topic740-SubTopic10-NameAccountingStandardsCodification-Section4550-Paragraph2817-Subparagraph\(b\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147482525-2147482685/740-10-4550-28](http://www.xbrli.org/2003/role/disclosureRef-Topic740-SubTopic10-NameAccountingStandardsCodification-Section4550-Paragraph2817-Subparagraph(b)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147482525-2147482685/740-10-4550-28) Reference 6: <http://www.xbrli.org/2003/role/disclosureRef-Topic740-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph199-9-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147482685/740-10-50-19> Reference 7: <http://www.xbrli.org/2003/role/disclosureRef-Topic220740-SubTopic10-NameAccountingStandardsCodification-Section5045-Paragraph128-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147482765-2147482525/740-10-45-28> Reference 8: <http://www.xbrli.org/2003/role/disclosureRef-Topic22010501-Reference8> Details Name: us-gaap_IncomeTaxPolicyTextBlock Namespace Prefix: us-gaap_Data Type: dtr: types: textBlockItemType Balance Type: na Period Type: durationX- Definition Disclosure of accounting policy for investment in financial asset. References Reference 1: <http://www.xbrli.org/2003/role/disclosureRef-Topic944-SubTopic220-NameAccountingStandardsCodification-SectionS99-Paragraph>

1- Subparagraph (SX 210. 7- 04 (3) (b))- Publisher FASB- URI https://asc.fasb.org/#1943274/2147483586-2147477250/944-220-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph (SX 210. 6- 03 (d))- Publisher FASB- URI https://asc.fasb.org/#1943274/2147479886/946-10-S99-3Reference 3: http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph (SX 210. 6- 03 (f) (1))- Publisher FASB- URI https://asc.fasb.org/#1943274/2147479886/946-10-S99-3Reference 4: http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph (SX 210. 6- 03 (f) (2))- Publisher FASB- URI https://asc.fasb.org/#1943274/2147479886/946-10-S99-3Reference 5: http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 3-Subparagraph (SX 210. 6- 03 (f) (3))- Publisher FASB- URI https://asc.fasb.org/#1943274/2147479886/946-10-S99-3Reference 6: http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 320-Name Accounting Standards Codification-Section S99-Paragraph 12-Subparagraph (i)- Publisher FASB- URI https://asc.fasb.org/#1943274/2147480032-2147477271/946-320-S99-12Reference 7: http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 320-Name Accounting Standards Codification-Section S99-Paragraph 19-Subparagraph (2)- Publisher FASB- URI https://asc.fasb.org/#1943274/2147480032-2147477271/946-320-S99-19 Details Name: us-gaap_InvestmentPolicyTextBlock Namespace Prefix: us-gaap_Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- DefinitionDisclosure of accounting policy pertaining to new accounting pronouncements that may impact the entity's financial reporting. Includes, but is not limited to, quantification of the expected or actual impact. ReferencesNo definition available. Details Name: us-gaap_NewAccountingPronouncementsPolicyTextBlock Namespace Prefix: us-gaap_Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- DefinitionDisclosure of accounting policy for recognition of changes in redemption value of mandatorily redeemable shares. Provides the period over which changes in redemption value are accreted, usually from the issuance date (or from the date that it becomes probable that the security will become redeemable, if later) to the earliest redemption date of the security. ReferencesNo definition available. Details Name: us-gaap_SharesSubjectToMandatoryRedemptionChangesInRedemptionValuePolicyTextBlock Namespace Prefix: us-gaap_Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- DefinitionDisclosure of accounting policy for the use of estimates in the preparation of financial statements in conformity with generally accepted accounting principles. ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 275-SubTopic 10-Section 50-Paragraph 9- Publisher FASB- URI https://asc.fasb.org/#1943274/2147482861/275-10-50-9Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 275-SubTopic 10-Section 50-Paragraph 4- Publisher FASB- URI https://asc.fasb.org/#1943274/2147482861/275-10-50-4Reference 3: http://www.xbrl.org/2003/role/disclosureRef-Name Accounting Standards Codification-Section 50-Paragraph 1-Subparagraph (b)-SubTopic 10-Topic 275- Publisher FASB- URI https://asc.fasb.org/#1943274/2147482861/275-10-50-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef-Name Accounting Standards Codification-Section 50-Paragraph 1-Subparagraph (c)-SubTopic 10-Topic 275- Publisher FASB- URI https://asc.fasb.org/#1943274/2147482861/275-10-50-1Reference 5: http://www.xbrl.org/2003/role/disclosureRef-Name Accounting Standards Codification-Section 50-Paragraph 11-SubTopic 10-Topic 275- Publisher FASB- URI https://asc.fasb.org/#1943274/2147482861/275-10-50-11Reference 6: http://www.xbrl.org/2003/role/disclosureRef-Name Accounting Standards Codification-Section 50-Paragraph 12-SubTopic 10-Topic 275- Publisher FASB- URI https://asc.fasb.org/#1943274/2147482861/275-10-50-12Reference 7: http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Topic 275-SubTopic 10-Section 50-Paragraph 8- Publisher FASB- URI https://asc.fasb.org/#1943274/2147482861/275-10-50-8 Details Name: us-gaap_UseOfEstimates Namespace Prefix: us-gaap_Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationSummary of Significant Accounting Policies (Tables) 12 Months Ended Dec. 31, 2023-2024 Summary of Significant Accounting Policies [Abstract] Schedule of Class A Common Stock Subject to Possible Redemption **The Company's** **Accordingly, as of December 31, 2024 and 2023, there are 739, 881 and 11, 500, 000 shares of** Class A common stock **feature certain subject to possible redemption rights that are considered to be, respectively, presented as temporary equity,** outside of the **Company stockholders' equity section's control and subject to the occurrence of uncertain future events the accompanying balance sheets**. Gross proceeds \$ 115, 000, 000 Less: Proceeds allocated to Public Rights (1, 398, 400) Class A common stock issuance costs (5, 252, 889) Plus: Remeasurement of carrying value to redemption value 10, 719, 859 Class A **Common common stock stock** subject to possible redemption, December 31, 2023 **119, 068, 570 Less: Redemption of Class A ordinary stock subject to redemption (115, 691, 579) Plus: Remeasurement of carrying value to redemption value 4, 770, 299** Class A **common stock subject to possible redemption, December 31, 2024 \$ 119, 806, 147, 570-290** Schedule of **Basic and Diluted** Net Income (Loss) Per Share of Common Stock **The following table tables below presents present** a reconciliation of the numerator and denominator used to compute basic and diluted net income (loss) per share for each class of common stock: **Years- Year Ended December 31, 2024 Year Ended December 31, 2023 2022**-Class A **Class B-A** Class A **Class A Redeemable Non- Redeemable Class B Redeemable Non- Redeemable** Class B **Basic net income (loss) per share Numerator ÷Allocation of net income (loss) \$ 2, 991, 805 \$ 144, 378 \$ 741, 990 \$ 1, 369-336, 402-002 \$ 33, 400 \$ 577, 497 \$ — \$ (19, 468)**-Denominator ÷Basic weighted average shares outstanding **10, 674, 566 515, 130 2, 647, 370 6, 411-255, 882-495 156, 387 2, 703, 984 — 2, 500, 000**-Basic net income (loss) per share \$ **0. 28 \$ 0. 28 \$ 0. 28 \$ 0. 21 \$ 0. 21 \$ — \$ (-0. 21 01)**-**Years- Year Ended December 31, 2024 Year Ended December 31, 2023 2022**-Class A **Class B-A** Class A **Class A Redeemable Non- Redeemable Class B Redeemable Non- Redeemable** Class B **Diluted net income (loss) per common share Numerator ÷Allocation of net income (loss) \$ 2, 991, 805 \$ 144, 378 \$ 741, 990 \$ 1, 344-311, 485-400 \$ 32, 785 \$ 602, 714 \$ — \$ (19, 468)**-Denominator ÷Diluted weighted average shares outstanding **10, 674, 566 515, 130 2, 647, 370 6, 411-255, 882-495 156, 387 2, 875 -000 — 2, 500, 000** Diluted net income (loss) per share \$ **0. 28 \$ 0. 28 \$ 0. 28 \$ 0. 21 \$ 0. 21 \$ — \$ (-0. 21 01)**-X-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 an entity's basic and diluted earnings per share calculations, including a reconciliation of numerators and denominators of the basic and diluted per-share computations for income from continuing operations. ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef-Topic 260-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 1-Subparagraph (a)- Publisher FASB- URI https://asc.fasb.org/#1943274/2147482662/260-10-50-1 Details Name: us-gaap_ScheduleOfEarningsPerShareBasicAndDilutedTableTextBlock Namespace Prefix: us-gaap_Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- DefinitionTabular disclosure of temporary equity. Temporary equity is a security with redemption features that are outside the control of the issuer, is not classified as an asset or liability in conformity with GAAP, and is not mandatorily redeemable. Includes any type of security that is redeemable at a fixed or determinable price or on a fixed or determinable date or dates, is redeemable at the option of the holder, or has conditions for redemption

which are not solely within the control of the issuer. If convertible, the issuer does not control the actions or events necessary to issue the maximum number of shares that could be required to be delivered under the conversion option if the holder exercises the option to convert the stock to another class of equity. If the security is a warrant or a rights issue, the warrant or rights issue is considered to be temporary equity if the issuer cannot demonstrate that it would be able to deliver upon the exercise of the option by the holder in all cases. Includes stock with put option held by ESOP and stock redeemable by holder only in the event of a change in control of the issuer.

ReferencesReference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-NameAccountingStandardsCodification-Topic480-SectionS99-Paragraph1-Subparagraph\(SX210.5-02\(27\)\)](http://fasb.org/us-gaap/role/ref/legacyRef-NameAccountingStandardsCodification-Topic480-SectionS99-Paragraph1-Subparagraph(SX210.5-02(27))) - SubTopic 10- **Topic 210** Section S99- Paragraph 1- Publisher FASB- URI <https://asc.fasb.org/1943274/2147480244-2147480566/480-210-10-S99-1>Reference 2: [http://fasb.org/us-gaap/role/ref/legacyRef-NameAccountingStandardsCodification-Topic480-SubTopic10-SectionS99-Paragraph1-Subparagraph\(27\)-SubTopic10-Topic210-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147480566-2147480244/210-480-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-NameAccountingStandardsCodification-Topic480-SubTopic10-SectionS99-Paragraph1-Subparagraph(27)-SubTopic10-Topic210-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147480566-2147480244/210-480-10-S99-1) Details Name: us-gaap_TemporaryEquityTableTextBlock Namespace Prefix: us-gaap_ Data Type: dt- types: textBlockItemType Balance Type: na Period Type: durationIncome taxes-Taxes (Tables) 12 Months Ended Dec. 31, 2023-2024 Income Taxes [Abstract] Schedule of Net Deferred Tax Asset-Assets The Company's net deferred tax assets are as follows: December 31, December 31, 2024 2023 2022-Deferred tax assets Net operating loss carryforward \$ — \$ 272 — Startup Costs costs 264, 623 106, 912 4, 778-Total deferred tax assets 264, 623 106, 912 5, 050 Valuation allowance (264, 623) (106, 912) (5, 050) -Deferred tax assets, net of allowance \$ — \$ — Schedule of Income Tax Provision The income tax provision for the years ended December 31, 2024 and 2023 and 2022 consists consisted of the following: For the Years Ended December 31, December 31, 2024 2023 2022-Federal Current \$ 1, 068, 183 \$ 819, 453 \$ -Deferred (157, 711) (82, 464) State Current — — Deferred (82, 464) (4, 088) State Current \$ — \$ — Deferred (19, 398) (962) Change in valuation allowance 157, 711 101, 862 5, 050-Income tax provision \$ 1, 068, 183 \$ 819, 453 \$ — Schedule of Reconciliation of the Federal Income Tax Rate A reconciliation of the federal income tax rate to the Company's effective tax rate is as follows: For the Years Ended December 31, December 31, 2024 2023 2022-Statutory federal income tax rate 21. 0 % 21. 0 % Prior year true- up (2. 7) % — State taxes, net of federal tax benefit — % 4. 9 % 4- Fines and penalties 0 9 1 % — Change in valuation allowance 3. 2 % 3. 7 % (25. 9) % -Income tax provision 29 21. 6 % 0 29. 0 6 % X- ReferencesNo definition available. Details Name: eshaui-IncomeTaxesAbstract-us-gaap_IncomeTaxDisclosureAbstract Namespace Prefix: eshaui-us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: durationX- DefinitionTabular disclosure of the federal components of income tax basis of expense attributable to continuing operations for each year presented including, but not limited to: current tax expense (benefit), deferred tax expense (benefit), investment holdings. This item captures tax credits, government grants, the benefits of operating loss carryforwards, tax expense that results from allocating certain tax benefits either directly to contributed capital or to reduce goodwill or the other aggregate cost noncurrent intangible assets of securities an acquired entity, aggregate gross unrealized appreciation adjustments of a deferred tax liability or asset for all securities enacted changes in which there is an excess of value over tax laws cost, aggregate gross unrealized depreciation for or all securities rates or a change in which there is an excess of tax cost over value status of the entity, net unrealized appreciation (depreciation), and an and explanation adjustments of the differences between beginning- of- the- year balances of a valuation allowance because of a change in circumstances that causes a change in judgment about the realizability of the related deferred tax and book asset in future years.

ReferencesReference 1: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic946-740-SubTopic10-NameAccountingStandardsCodification-SectionS99-50-Paragraph93-Subparagraph\(SX210.6-03\(h\)\(2\)\)](http://www.xbrl.org/2009/role/commonPracticeRef-Topic946-740-SubTopic10-NameAccountingStandardsCodification-SectionS99-50-Paragraph93-Subparagraph(SX210.6-03(h)(2))) - Publisher FASB- URI <https://asc.fasb.org/1943274/2147479886-2147482685/946-740-10-S99-50-3-9> Details Name: us-gaap_FederalIncomeTaxNoteTextBlock gaap_ScheduleOfComponentsOfIncomeTaxExpenseBenefitTableTextBlock Namespace Prefix: us-gaap_ Data Type: dt- types: textBlockItemType 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-www.xbrl.org/2009-us-gaap/role/commonPracticeRef-ref/legacyRef-Topic740-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph2-Section50-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147482685/740-10-50-2> Details Name: us-gaap_ScheduleOfDeferredTaxAssetsAndLiabilitiesTableTextBlock Namespace Prefix: us-gaap_ Data Type: dt- 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-www.xbrl.org/2003-us-gaap/role/exampleRef-ref/legacyRef-Topic740-SubTopic10-NameAccountingStandardsCodification-Section55-Paragraph231-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147483575-2147482663/946-740-220-10-S99-55-3>Reference 2: [http://www.xbrl.org/2003/role/disclosureRef-Topic946-740-SubTopic10-NameAccountingStandardsCodification-SectionS99-50-Paragraph12A3-Subparagraph\(SX210.6-03\(i\)\(1\)\)](http://www.xbrl.org/2003/role/disclosureRef-Topic946-740-SubTopic10-NameAccountingStandardsCodification-SectionS99-50-Paragraph12A3-Subparagraph(SX210.6-03(i)(1))) - Publisher FASB- URI <https://asc.fasb.org/1943274/2147479886-2147482685/946-740-10-S99-50-3>Reference 3: <http://fasb-www.xbrl.org/2009-us-gaap/role/ref-commonPracticeRef-Topic740-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph12-Section50-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147482685/740-10-50-12> Details Name: us-gaap_ScheduleOfEffectiveIncomeTaxRateReconciliationTableTextBlock Namespace Prefix: us-gaap_ Data Type: dt- types: textBlockItemType Balance Type: na Period Type: durationFair Value Measurements (Tables) 12 Months Ended Dec. 31, 2023-2024 Fair Value Measurements [Abstract] Schedule of Fair Value Measurements The following table presents information about the Company's assets that are measured at fair value on a recurring basis at December 31, 2024 and 2023 and indicates the fair value hierarchy of the valuation inputs the Company utilized to determine such fair value: December 31, December 31, Description Level 2024 December 31, 2023 Assets: Investments held in Trust Account - U. S. Treasury Securities Money Market Fund 1 \$ 8, 485, 212 \$ 120, 000, 366 Schedule of Equity Instruments The following table presents information about the Company's equity instruments that are measured at fair value at June 16, 2023, and indicates the fair value hierarchy of the valuation inputs the Company utilized to determine such fair value. Level June 16, 2023 Equity: Representative shares 3 \$ 2, 239, 466 Fair Value of Public Rights for common stock subject to redemption allocation 3 \$ 1, 398, 400 Schedule of Assumptions were Used in Valuing the Representative Shares The following assumptions were used in valuing the representative shares: June 16, 2023 Risk-free rate 5. 15 % Volatility 5. 7 % Implied DLOM (Discount for Lack of Marketability) 1. 4 % Restricted term (in years) 1. 17 Schedule of Valued Based on Market Comparables The rights were valued based on market comparables. The following criteria was utilized to select comparable Special Purpose Acquisition Companies who were pre-business combination and included rights as part of their units that were publicly trading with significant time remaining to complete their initial business combination: Criteria Low High IPO Proceeds (in millions of dollars) 50 240 Warrant Coverage — 1. 0 Rights Coverage (per unit) 0. 06 0. 20 Remaining Months to Complete — 10 X - DefinitionTabular of valued based on market comparables. ReferencesNo definition available. Details Name:

eshau_ValuedBasedOnMarketComparablesTableTextBlock Namespace Prefix: eshau_ Data Type: dtr: textBlockItemType Balance Type: na Period Type: durationX- DefinitionTabular disclosure of assets, including [financial] instruments measured at fair value that are classified in stockholders' equity, if any, by class that are measured at fair value on a recurring basis. The disclosures contemplated herein include the fair value measurements at the reporting date by the level within the fair value hierarchy in which the fair value measurements in their entirety fall, segregating fair value measurements using quoted prices in active markets for identical assets (Level 1), significant other observable inputs (Level 2), and significant unobservable inputs (Level 3). ReferencesReference 1: <http://fasb-www.xbrl.org/2009-us-gaap/role/ref/legacyRef-commonPracticeRef-Topic-820-SubTopic-10> - Name Accounting Standards Codification- Topic 820-SubTopic-10-Section 50- Paragraph 2- Subparagraph (a-b)- Publisher FASB- URI <https://asc.fasb.org/1943274/2147482106/820-10-50-2>Reference 2: [http://fasb-www.xbrl.org/2009-us-gaap/role/commonPracticeRef-ref/legacyRef-Topic-820-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-2-Subparagraph-\(b-a\)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482106/820-10-50-2](http://fasb-www.xbrl.org/2009-us-gaap/role/commonPracticeRef-ref/legacyRef-Topic-820-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-2-Subparagraph-(b-a)-Publisher-FASB-URI-https://asc.fasb.org/1943274/2147482106/820-10-50-2) Details Name: us- gaap_FairValueAssetsMeasuredOnRecurringBasisTextBlock Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- ReferencesNo definition available. Details Name: us- gaap_FairValueDisclosuresAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationSegment Information (Tables) 12 Months Ended Dec. 31, 2024 Segment Information [Abstract] Schedule of Allocation the CODM Reviews Several Key Metrics When evaluating the Company's performance and making key decisions regarding resource allocation the CODM reviews several key metrics, which include the following: For the Year Ended December 31, 2024 For the Year Ended December 31, 2023 General and administrative expenses \$ 882, 103 \$ 393, 732 Interest earned on investments held in Trust Account \$ 5, 942, 677 \$ 3, 275, 366 X- DefinitionTabular disclosure of the fair value measurement of profit or loss and total assets using significant unobservable inputs for each reportable segment. An entity discloses certain information on each reportable segment if the amounts (Level 3), a reconciliation of the beginning and ending balances, separately presenting changes during the period attributable to the following: (1) are total gains or losses for the period (realized and unrealized), segregating those gains or losses included in earnings (the measure of segment profit or changes in net assets) and gains loss reviewed by the chief operating decision maker or losses recognized in (b) are otherwise regularly provided to other-- the chief operating decision maker comprehensive income (loss), even if not and a description of where those gains or losses included in earnings (that measure of segment profit or loss changes in net assets) are reported in the statement of income (or activities); (2) purchases, sales, issues, and settlements (each type disclosed separately); and (3) transfers in and transfers out of Level 3 (for example, transfers due to changes in the observability of significant inputs), by class of asset. ReferencesReference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Name-Accounting-Standards-Codification-Topic-280-SubTopic-10-Section-50-Paragraph-25-2-Subparagraph-\(c\)-SubTopic-10-Topic-820-22](http://fasb.org/us-gaap/role/ref/legacyRef-Name-Accounting-Standards-Codification-Topic-280-SubTopic-10-Section-50-Paragraph-25-2-Subparagraph-(c)-SubTopic-10-Topic-820-22) - Publisher FASB- URI <https://asc.fasb.org/1943274/2147482106-2147482810/820-280-10-50-2>Reference 2: <http://fasb.org/us-gaap/role/ref/legacyRef-Name-Accounting-Standards-Codification-Topic-820-280-SubTopic-10-Section-50-Paragraph-3-22> - Publisher FASB- URI <https://asc.fasb.org/1943274/2147482106-2147482810/820-280-10-50-22>Reference 3 Details Name: <http://fasb.org/us-gaap-FairValueAssetsMeasuredOnRecurringBasisUnobservableInputReconciliationTextBlock-Namespace-Prefix-us-gaap-gaap> Data Type: dtr- types: [www.xbrl.org/2003/role/ref/legacyRef-disclosureRef-Topic-715-SubTopic-20-Name-Accounting-Standards-Codification-Topic-280-SubTopic-10-Section-50-Paragraph-30-1-Subparagraph-\(k\)-Publisher-FASB-URI-https://asc.fasb.org/1943274-2147480506-2147482810-715-20-280-10-50-1-30](http://www.xbrl.org/2003/role/ref/legacyRef-disclosureRef-Topic-715-SubTopic-20-Name-Accounting-Standards-Codification-Topic-280-SubTopic-10-Section-50-Paragraph-30-1-Subparagraph-(k)-Publisher-FASB-URI-https://asc.fasb.org/1943274-2147480506-2147482810-715-20-280-10-50-1-30) Details Name: us- gaap_ScheduleOfAssumptionsUsedTableTextBlock- gaap_ScheduleOfSegmentReportingInformationBySegmentTextBlock Namespace Prefix: us- gaap_ Data Type: dtr- types: textBlockItemType Balance Type: na Period Type: durationX- ReferencesNo definition available. Details Name: us- gaap_SegmentReportingInformationAdditionalInformationAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationDescription of Organization and Business Operations (Details)- USD (\$) 12 Months EndedJun. 16, 2023 Dec USD (\$) \$ / shares sharesDec. 31, 2023 2024 Dec USD (\$) \$ / shares sharesDec. 31, 2022 USD (\$) Description 2023Description of Organization and Business Operations [Line Items] Number of business Units issued during the period Incorporated date Nov. 17, 2021 Price per share share (in Dollars per Shares) shares share 287, 500) \$ 0. 05 Initial public offering gross \$ 115, 000, 000 000Sale of stock (in Shares) 7, 470, Generating 000Generating gross proceeds \$ 7, 470, 000 Transaction 000Transaction costs 5, 368, 092 Cash underwriting Underwriting discount 2, 300, 000 Fair value of representative shares 2, 239, 466 Other offering costs \$ 828, 626 Fair market value percentage 80. 00 % Acquires percentage 50. 00 % Net tangible assets \$ 5, 000, 001 Public shares percentage 15. 00 % Public shares redemption percentage 100. 00 % Deposit into the trust account \$ 30, 000 \$ 116, 725, Interest 000Interest to pay dissolution expenses \$ 100, 000 Per Remaining available per share value (in Dollars per share) + \$ / shares \$ 7. 789 Cash 1, 346, 843 Working capital \$ 162, 593 Business combination entity price (in Dollars per share) \$ 1, 879, 227 \$ 44, 963 Working capital 1, 165, 036 Trust Account [Member] Description of Organization and Business Operations [Line Items] Working capital loans \$ 1, 500, 000 Warrant [Member] Description of Organization and Business Operations [Line Items] price Price per share (in Dollars per share) + \$ / shares \$ 10. 15 \$ 10. 15 Initial public offering gross \$ 116, 725, 000 Generating gross proceeds \$ 7, 470, 000 Fair Per share value of representative shares \$ 1, 398, 400 Remaining available per share (in Dollars per share) + \$ / shares \$ 10. 15 IPO [Member] | Class A Common Stock [Member] Description of Organization and Business Operations [Line Items] Price per share (in Dollars per share) \$ 10 Over- Allotment Option [Member] Description of Organization and Business Operations [Line Items] Units issued during the period shares (in Shares) + shares 1, 500, 000 Price per share (in Dollars per share) + \$ / shares \$ 10. 15 Initial public offering gross \$ 115, 000, 000 Private Placement Warrants [Member] | Warrant [Member] Description of Organization and Business Operations [Line Items] Sale of warrants stock (in Shares) + shares 7, 470, 000 Price per warrant (in Dollars per share) + \$ / shares \$ 1 Private Placement Warrants [Member] | Class A Common Stock [Member] Description of Organization and Business Operations [Line Items] Price per warrant (in Dollars per share) 11. 5 Public Share [Member] Description of Organization and Business Operations [Line Items] Price per share (in Dollars per share) + \$ / shares \$ 10. 15 X- DefinitionDate when an entity was incorporated ReferencesNo definition available. Details Name: dei_EntityIncorporationDateOfIncorporation Namespace Prefix: dei_ Data Type: xbrli: dateItemType Balance Type: na Period Type: durationX- DefinitionThe percentage of business acquisition percentage of voting interests to be acquired on post transaction entity minimum. ReferencesNo definition available. Details Name: eshau_BusinessAcquisitionPercentageOfVotingInterestsToBeAcquiredOnPostTransactionEntityMinimum Namespace Prefix: eshau_ Data Type: dtr: percentItemType Balance Type: na Period Type: durationX- DefinitionCash underwriting discount DefinitionRepresents

business combination entity price per warrant. ReferencesNo definition available. Details Name: **eshau_CashUnderwritingDiscount**
eshau_BusinessCombinationEntityPriceWarrant Namespace Prefix: **eshau** Data Type: **xbrli:dtr** : **monetaryItemType**
perShareItemType Balance Type: **debit** na Period Type: **instantX** **durationX** - **DefinitionRepresents** DefinitionThe minimum number of
businesses which the **amount** reporting entity must acquire with the net proceeds of the offering **fair value of representative shares**.
ReferencesNo definition available. Details Name: **eshau_ConditionForFutureBusinessCombinationNumberOfBusinessesMinimum**
eshau_FairValueOfRepresentativeShares Namespace Prefix: **eshau** Data Type: **xbrli:** **integerItemType** **monetaryItemType** Balance
Type: **na** **credit** Period Type: **durationX** - **ReferencesNo** definition available. Details Name:
eshau_DescriptionOfOrganizationandBusinessOperationsDetailsLineItems Namespace Prefix: **eshau** Data Type: **xbrli:** **stringItemType**
Balance Type: **na** Period Type: **durationX** - **DefinitionRepresents** the amount of **fair value of representative shares** **interest used to pay**
dissolution expenses, maximum. ReferencesNo definition available. Details Name: **eshau_FairValueOfRepresentativeShares**
eshau_InterestUsedToPayDissolutionExpensesMaximum Namespace Prefix: **eshau** Data Type: **xbrli:** **monetaryItemType** Balance Type:
credit Period Type: **durationX** - **DefinitionRepresents** the **minimum percentage of fair market value of business acquisition to trust**
amount **account balance** of interest used to pay dissolution expenses, maximum. ReferencesNo definition available. Details Name:
eshau_InterestUsedToPayDissolutionExpensesMaximum
eshau_MinimumPercentageOfFairMarketValueOfBusinessAcquisitionToTrustAccountBalance Namespace Prefix: **eshau** Data
Type: **xbrli:dtr** : **monetaryItemType** **percentItemType** Balance Type: **credit** na Period Type: **durationX** - **DefinitionThe amount**
DefinitionRepresents the minimum percentage of fair market value **net tangible assets** of **at least consummation of a** business acquisition
to trust account balance **combination and a majority of the shares voted**. ReferencesNo definition available. Details Name:
eshau_MinimumPercentageOfFairMarketValueOfBusinessAcquisitionToTrustAccountBalance
eshau_NetTangibleAssetsOfAtLeastConsummationOfABusinessCombinationAndAMajorityOfTheSharesVoted Namespace Prefix:
eshau Data Type: **dtr:** **percentItemType** Balance Type: **na** Period Type: **durationX** - **DefinitionThe amount of net tangible assets of at least**
consummation of a business combination and a majority of the shares voted. ReferencesNo definition available. Details Name:
eshau_NetTangibleAssetsOfAtLeastConsummationOfABusinessCombinationAndAMajorityOfTheSharesVoted Namespace Prefix: **eshau**
Data Type: **xbrli:** **monetaryItemType** Balance Type: **debit** Period Type: **instantX** - **DefinitionOther** offering costs. ReferencesNo definition
available. Details Name: **eshau_OtherOfferingCosts** Namespace Prefix: **eshau** Data Type: **xbrli:** **monetaryItemType** Balance Type: **debit**
Period Type: **durationX** - **DefinitionPercentage** of aggregate common shares that may be redeemed without prior consent of the company.
ReferencesNo definition available. Details Name:
eshau_PercentageOfAggregateCommonSharesThatMayBeRedeemedWithoutPriorConsentOfTheCompany Namespace Prefix: **eshau** Data
Type: **dtr:** **percentItemType** Balance Type: **na** Period Type: **durationX** - **DefinitionPercentage** Of Public Shares Required To Repurchase If
Business Combination Is Not Completed Within Specific Period ReferencesNo definition available. Details Name:
eshau_PercentageOfPublicSharesRequiredToRepurchaseIfBusinessCombinationIsNotCompletedWithinSpecificPeriod Namespace Prefix:
eshau Data Type: **dtr:** **percentItemType** Balance Type: **na** Period Type: **durationX** - **DefinitionTransaction** costs. ReferencesNo definition
available. Details Name: **eshau_TransactionCosts** Namespace Prefix: **eshau** Data Type: **xbrli:** **monetaryItemType** Balance Type: **debit**
Period Type: **durationX** - **DefinitionWorking** capital **DefinitionUnits issued during the period shares**. ReferencesNo definition available.
Details Name: **eshau_UnitsIssuedDuringThePeriodShares** Namespace Prefix: **eshau** Data Type: **xbrli:** **sharesItemType** **Balance**
Type: na **Period Type: instantX** - **DefinitionAmount** of working capital. ReferencesNo definition available. Details Name:
eshau_WorkingCapital Namespace Prefix: **eshau** Data Type: **xbrli:** **monetaryItemType** Balance Type: **debit** **credit** Period Type: **instantX**-
DefinitionWorking Capital Loans. ReferencesNo definition available. Details Name: **eshau_WorkingCapitalLoans** Namespace Prefix:
eshau Data Type: **xbrli:** **monetaryItemType** Balance Type: **credit** 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: [http://www.xbrl.org/2003/role/disclosureRef-Topic210-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph\(SX210.5-02\(1\)\)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147480566/210-10-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic210-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph(SX210.5-02(1))-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147480566/210-10-S99-1)Reference 2: [http://www.xbrl.org/2003/role/exampleRef-Topic210-SubTopic10-NameAccountingStandardsCodification-Section45-Paragraph1-Subparagraph\(a\)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147483467/210-10-45-1](http://www.xbrl.org/2003/role/exampleRef-Topic210-SubTopic10-NameAccountingStandardsCodification-Section45-Paragraph1-Subparagraph(a)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147483467/210-10-45-1)Reference 3: <http://fasb.org/us-gaap/role/ref/legacyRef-NameAccountingStandardsCodification-Topic230-SubTopic10-Section45-Paragraph4-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147482740/230-10-45-4> Details Name: **us-gaap_CashAndCashEquivalentsAtCarryingValue** Namespace Prefix: **us-gaap**
Data Type: **xbrli:** **monetaryItemType** Balance Type: **debit** Period Type: **instantX** **instantX** - **DefinitionAmount** of **deferred tax liability**
attributable 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 **taxable temporary differences from capitalized**
costs. ReferencesReference 1: [http://www.xbrl.org/2003-2009/role/exampleRef-commonPracticeRef-Topic505-740-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph6-13-Subparagraph\(d\)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147481112-2147482685/505-740-10-50-13](http://www.xbrl.org/2003-2009/role/exampleRef-commonPracticeRef-Topic505-740-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph6-13-Subparagraph(d)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147481112-2147482685/505-740-10-50-13)Reference 2: <http://fasb-www.xbrl.org/2003-us-gaap/role/ref/legacyRef-recommendedDisclosureRef-Topic272-SubTopic10-NameAccountingStandardsCodification-Topic740-SubTopic10-Section45-50-Paragraph3-8-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147483014-2147482685/272-740-10-45-50-3>Reference 3: http://us-gaap-DeferredTaxLiabilitiesDeferredExpenseNamespacePrefix://www-us-gaap_DataType:xbrli:monetaryItemTypeBalanceType:creditPeriodType:-DefinitionExercisepricepershareorperunitofwarrantsorrightsoutstanding. ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef-Topic505-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph3-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147481112/505-10-50-3>
Details Name: **us-gaap_ClassOfWarrantOrRightExercisePriceOfWarrantsOrRights1** Namespace Prefix: **us-gaap** Data Type: **dtr:** **types:**
perShareItemType Balance Type: **na** Period Type: **instantX** - **DefinitionNumber** **DefinitionIncludes** offering costs of warrants or rights
outstanding open- end investment companies, and closed- end funds with a continuous offering period. ReferencesNo definition
available. ReferencesReference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic942-SubTopic220-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph\(SX210.9-04\(14\)\)-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147478524/942-220-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Topic942-SubTopic220-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph(SX210.9-04(14))-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147478524/942-220-S99-1) Details Name: **us-gaap_ClassOfWarrantOrRightOutstanding**
gaap_NoninterestExpenseOfferingCost Namespace Prefix: **us-gaap** Data Type: **xbrli:** **sharesItemType** **monetaryItemType** Balance
Type: **na** **debit** Period Type: **instantX** **federal tax expense (benefit) attributable** **durationX** - **DefinitionCosts** incurred during the

period, such as those relating to general administration and policy maintenance that do not vary with and are not primarily related to the acquisition, deferred national tax expense (benefit) for or renewal non-US (United States of America) jurisdiction. ReferencesReference 1: <http://www.xbrl.org/2009/role/commonPracticeRef-Topic-235-944-SubTopic-10-220> - Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (SX 210. 4-7-08-04 (h-7) (b-1)(Note 1))- Publisher FASB- URI <https://asc.fasb.org/#1943274/2147480678> 2147477250/235-944-10-220 - S99-1Reference 2: <http://www.fasb.org/2009-us-gaap/role/ref/legacyRef> commonPracticeRef-Topic-740-SubTopic-10- Name Accounting Standards Codification- Topic 944- SubTopic 720- Section 50-25- Paragraph 2-9- Subparagraph (b)- Publisher FASB- URI <https://asc.fasb.org/#1943274/2147482685-2147477550/740-944-10-720-50-25-9>Reference 3-2 Details Name: us-gaap_OtherUnderwritingExpense Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: durationX- DefinitionThe cash outflow associated with the purchase of all investments (debt, security, other) during the period. ReferencesReference 1: <http://www.fasb.org/2009-us-gaap/role/ref/legacyRef> - Topic 740-230 - SubTopic 10- Name Accounting Standards Codification- Section S99-45 - Paragraph 13-1- Subparagraph (SAB-Topic 6.I.7)- Publisher FASB- URI <https://asc.fasb.org/#1943274/2147479360-2147482740/740-230-10-S99-45-13> Details Name: us-gaap_DeferredFederalIncomeTaxExpenseBenefit Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: debit-credit Period Type: durationX- DefinitionAmount of deferred state and local tax expense (benefit) attributable to income (loss) from continuing operations. Includes, but is not - DefinitionThe cash inflow associated with the amount received from entity's first offering of stock to the public. ReferencesReference 1: <http://asc.fasb.org/2009-us-gaap/role/ref/legacyRef> - Name Accounting Standards Codification- Section 45- Paragraph 14- Subparagraph (a)- SubTopic 10- Topic 230- Publisher FASB- URI <https://asc.fasb.org/#1943274/2147482740/230-10-45-14> Details Name: us-gaap_ProceedsFromIssuanceInitialPublicOffering Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: durationX- DefinitionThe cash inflow associated with the amount received from entity's raising of capital via private rather than public placement. ReferencesReference 1: <http://asc.fasb.org/2009-us-gaap/role/ref/legacyRef> - Name Accounting Standards Codification- Section 45- Paragraph 14- Subparagraph (a)- SubTopic 10- Topic 230- Publisher FASB- URI <https://asc.fasb.org/#1943274/2147482740/230-10-45-14> Details Name: us-gaap_ProceedsFromIssuanceOfPrivatePlacement Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: durationX- DefinitionThe number of shares issued or sold by the subsidiary or equity method investee per stock transaction. ReferencesNo definition available. Details Name: us-gaap_SaleOfStockNumberOfSharesIssuedInTransaction Namespace Prefix: us-gaap_Data Type: xbrli:sharesItemType Balance Type: na Period Type: durationX- DefinitionPrice of a single share of a number of saleable stocks of a company. ReferencesNo definition available. Details Name: us-gaap_SharePrice Namespace Prefix: us-gaap_Data Type: dtr-types: perShareItemType Balance Type: na Period Type: instantX- DefinitionPer share or per unit amount of equity securities issued. ReferencesNo definition available. Details Name: us-gaap_SharesIssuedPricePerShare Namespace Prefix: us-gaap_Data Type: dtr-types: perShareItemType Balance Type: na Period Type: instantX- DefinitionNumber of new stock issued during bought back by the period entity at the exercise price or redemption price . ReferencesReference 1: <http://asc.fasb.org/2009-us-gaap/role/ref/legacyRef> - Name Accounting Standards Codification- Section 50- Paragraph 2- SubTopic 10- Topic 505- Publisher FASB- URI <https://asc.fasb.org/#1943274/2147481112/505-10-50-2>Reference 2 - <http://www.xbrl.org/2009-us-gaap/role/ref/legacyRef> Details Name: us-gaap_StockIssuedDuringPeriodSharesNewIssues Namespace Prefix: us-gaap_Data Type: xbrli:sharesItemType Balance Type: na Period Type: durationX- DefinitionPer share decrease in exercise price of warrant. Excludes change due to standard antidilution provision. ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef-Topic-505-SubTopic-10-Name-Accounting-Standards-Codification-Section-50-Paragraph-3> - Publisher FASB- URI <https://asc.fasb.org/#1943274/2147481112/505-10-50-3> Details Name: us-gaap_WarrantExercisePriceDecrease Namespace Prefix: us-gaap_Data Type: na dtr-types: perShareItemType Balance Type: na-Period Type: durationX-X- Details Name: us-gaap_ClassOfWarrantOrRightAxis = us-gaap_WarrantMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us-gaap_StatementClassOfStockAxis = us-gaap_CommonClassAMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us-gaap_Sub subsidiarySaleOfStockAxis = us-gaap_IPOMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us-gaap_Sub subsidiarySaleOfStockAxis = us-gaap_PrivatePlacementMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us-gaap_Sub subsidiarySaleOfStockAxis = eshau_PublicShareMember Namespace Prefix: Data Type: na Balance Type: Period Type: Summary of Significant Accounting Policies (Details)- USD (\$) 12 Months Ended Dec. 31, 2023-2024 Dec. 31, 2022Summary 2023Summary of Significant Accounting Policies [Line Items] Cash \$ 1, 346, 843 \$ 1, 879, 227 \$ 44, 963Common stock subject to possible redemption (in Shares) 11, 227Cash equivalents Effective tax rate 21. 60 % 29. 60 % Statutory tax rate 21. 500- 00 - % 21. 000- 00 % Unrecognized tax benefits Interest and penalties accrued Warrants to purchase shares (in Shares) 8, 620, 000 X- ReferencesNo definition available. Details Name: eshau_SummaryofSignificantAccountingPoliciesDetailsLineItems Namespace Prefix: eshau_Data Type: xbrli:stringItemType Balance Type: na-Period Type: durationX-Class A Common Stock [Member] Summary of Significant Accounting Policies [Line Items] Redeem shares (in Shares) 10, 760, 119 Common stock subject to possible redemption (in Shares) 739, 881 11, 500, 000X- DefinitionThe number of warrants purchased on common stock shares. ReferencesNo definition available. Details Name: eshau_WarrantToPurchaseCommonStockShares Namespace Prefix: eshau_Data Type: xbrli:sharesItemType 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 Excludes instantX/946-210-45-21Reference 6- DefinitionAmount of deferred tax liability attributable to taxable temporary differences from capitalized costs. ReferencesReference 1: <http://www.xbrl.org/2009/role/commonPracticeRef-Topic-210-740-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-50-Paragraph-6> - Subparagraph (SX 210.5-02(1))- Publisher FASB- URI <https://asc.fasb.org/#1943274/2147480566-2147482685/210-740-10-S99-50-1>Reference 7-2: <http://www.fasb.org/2003-us-gaap/role/disclosureRef-ref/legacyRef> - Name Accounting Standards Codification- Topic 740- SubTopic 10- Section 45-50- Paragraph 8-20- SubTopic 210- Topic 946- Publisher FASB- URI <https://asc.fasb.org/#1943274/2147477796-2147482685/946-740-210-10-45-50-20-8> Details Name: us-gaap_Cash gaap_DeferredTaxLiabilitiesDeferredExpense Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: debit-credit Period Type: instantX-short- term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. Excludes cash and cash equivalents within disposal group and discontinued operation. ReferencesReference 1: <http://www.xbrl.org/2009/role/commonPracticeRef-Topic-210-740-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-50-Paragraph-6> - Subparagraph (SX 210.5-02(1))- Publisher FASB- URI <https://asc.fasb.org/#1943274/2147480566-2147482685/210-740-10-S99-50-1>Reference 7-2: <http://www.fasb.org/2003-us-gaap/role/disclosureRef-ref/legacyRef> - Name Accounting Standards Codification- Topic 740- SubTopic 10- Section 45-50- Paragraph 8-20- SubTopic 210- Topic 946- Publisher FASB- URI <https://asc.fasb.org/#1943274/2147477796-2147482685/946-740-210-10-45-50-20-8> Details Name: us-gaap_Cash gaap_DeferredTaxLiabilitiesDeferredExpense Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: debit-credit Period Type: instantX-short- term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. 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ReferencesReference 1: <http://www.xbrl.org/2009/role/commonPracticeRef-Topic-210-740-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-50-Paragraph-6> - Subparagraph (SX 210.5-02(1))- Publisher FASB- URI <https://asc.fasb.org/#1943274/2147480566-2147482685/210-740-10-S99-50-1>Reference 7-2: <http://www.fasb.org/2003-us-gaap/role/disclosureRef-ref/legacyRef> - Name Accounting Standards Codification- Topic 740- SubTopic 10- Section 45-50- Paragraph 8-20- SubTopic 210- Topic 946- Publisher FASB- URI <https://asc.fasb.org/#1943274/2147477796-2147482685/946-740-210-10-45-50-20-8> Details Name: us-gaap_Cash gaap_DeferredTaxLiabilitiesDeferredExpense Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: debit-credit Period Type: instantX-short- term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. 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Excludes cash and cash equivalents within disposal group and discontinued operation. 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Excludes cash and cash equivalents within disposal group and discontinued operation. ReferencesReference 1: <http://www.xbrl.org/2009/role/commonPracticeRef-Topic-210-740-SubTopic-10-Name-Accounting-Standards-Codification-Section-S99-50-Paragraph-6> - Subparagraph (SX 210.5-02(1))- Publisher FASB- URI <https://asc.fasb.org/#1943274/2147480566-2147482685/210-740-10-S99-50-1>Reference 7-2: <http://www.fasb.org/2003-us-gaap/role/disclosureRef-ref/legacyRef> - Name Accounting Standards Codification- Topic 740- SubTopic 10- Section

www.xbrl.org/2003-2009/role/disclosureRef commonPracticeRef- Topic 944- SubTopic 210 -SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (SX 210. 5-7- 02-03 (1-a) (2))- Publisher FASB- URI https://asc.fasb.org/+1943274/2147480566-2147478777/944-210-10- S99- 1Reference 2: http://www.xbrl.org/2003-2009/role/exampleRef commonPracticeRef- Topic 210- SubTopic 10- Name Accounting Standards Codification- Section 45-S99- Paragraph 1- Subparagraph (a SX 210. 5- 02 (1))- Publisher FASB- URI https://asc.fasb.org/+1943274/2147483467-2147480566/210-10-45-S99-1Reference 3-1 Details Name: us- gaap_CashEquivalentsAtCarryingValue Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: instantX- DefinitionPercentage of current income tax expense (benefit) and deferred income tax expense (benefit) pertaining to continuing operations. ReferencesReference 1 : http://fasb-www.xbrl.org/2003-us-gaap/role/ref/legacyRef disclosureRef- Topic 740- SubTopic 10 - Name Accounting Standards Codification- Section 50- Paragraph 12- Publisher FASB- URI https://asc.fasb.org/1943274/2147482685/740-10-50-12Reference 2: http://www.xbrl.org/2003/role/exampleRef- Topic 230-740- SubTopic 10- Name Accounting Standards Codification- Section 45-55- Paragraph 4-231- Publisher FASB- URI https://asc.fasb.org/+1943274/2147482740-2147482663/230-740-10-45-55-4-231 Details Name: us- gaap_CashAndCashEquivalentsAtCarryingValue gaap_EffectiveIncomeTaxRateContinuingOperations Namespace Prefix: us- gaap_ Data Type: xbrli-dtr- types : monetaryItemType percentItemType Balance Type: debit na Period Type: durationX Paragraph 8- Publisher FASB- URI https://asc.fasb.org/+1943274/2147483443-250-10-50-8Reference 2: http://www.xbrl.org/2003/role/disclosureRef exampleRef- Topic 740- SubTopic 10- Name Accounting Standards Codification- Section 50-55- Paragraph 10-231- Publisher FASB- URI https://asc.fasb.org/+1943274/2147482685-2147482663/740-10-50-55-10Reference-231Reference 4-3: http://www.xbrl.org/2003/role/disclosureRef- Topic 740- SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (SAB TOPIC Topic 6.I. 7-1.Q1)- Publisher FASB- URI https://asc.fasb.org/+1943274/2147479360/740-10- S99- 1Reference 5-4: http://www.xbrl.org/2003/role/disclosureRef- Topic 280-235- SubTopic 10- Name Accounting Standards Codification- Section 50-S99- Paragraph 22-1- Subparagraph (SX 210.4- 08 (h) (2))- Publisher FASB- URI https://asc.fasb.org/+1943274/2147482810-2147480678/280-235-10-50-S99-22Reference 6-1 (2) Details Name: us- gaap_EffectiveIncomeTaxRateReconciliationAtFederalStatutoryIncomeTaxRate Namespace Prefix: us- gaap_ Data Type: dtr- types: percentItemType 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. ReferencesReference 1 : http://www.xbrl.org/2003-2009/role/disclosureRef commonPracticeRef- Topic 944- SubTopic 220-210 - Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (SX 210.7- 04-03 (9-a) (23) (c))- Publisher FASB- URI https://asc.fasb.org/+1943274/2147483586-2147478777/944-220-210- S99- 1Reference 7-1 Details Name: us- gaap_StatutoryAccountingPracticesLineItems Namespace Prefix: us- gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: durationX- DefinitionNumber of stock bought back by the entity at the exercise price or redemption price. ReferencesReference 1 : http://www.fasb.xbrl.org/2003-us-gaap/role/disclosureRef ref/legacyRef- Name Accounting Standards Codification- Section 45-50- Paragraph 2- Subparagraph (a)-SubTopic 20-10 - Topic 740-505 - Publisher FASB- URI https://asc.fasb.org/+1943274/2147482659-2147481112/740-505-20-45-2Reference 8: http://www.xbrl.org/2003/role/disclosureRef- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (SX 210- 10-4- 50 08 (h))- 2 SubTopic 10- Topic 235- Publisher FASB- URI https://asc.fasb.org/+1943274/2147480678/235-10- S99- 1-Details Name: us- gaap_IncomeTaxExpenseBenefit gaap_StockRedeemedOrCalledDuringPeriodShares Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType sharesItemType Balance Type: debit na Period Type: durationX- DefinitionAmount of increase (decrease) in the valuation allowance for a specified deferred tax asset. ReferencesReference 1: http://www.xbrl.org/2003/role/- DefinitionThe number of securities classified as temporary equity that have been issued and are held by sold (or granted) to the entity's shareholders. Securities issued include securities outstanding and equals securities issued minus securities held in treasury. Temporary equity is a security with redemption features that are outside the control of the issuer, is not classified as an asset or liability in conformity with GAAP, and is not mandatorily redeemable. Includes any type of security that is redeemable at a fixed or determinable price or on a fixed or determinable date or dates, is redeemable at the option of the holder, or has conditions for redemption which are not solely within the control of the issuer. If convertible, the issuer does not control the actions or events necessary to issue the maximum number of shares that could be required to be delivered under the conversion option if the holder exercises the option to convert the stock to another class of equity. If the security is a warrant or a rights issue, the warrant or rights issue is considered to be temporary equity if the issuer cannot demonstrate that it would be able to deliver upon the exercise of the option by the holder in all cases. Includes stock with put option held by ESOP and stock redeemable by holder only in the event of a change in control of the issuer. ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef- Topic 210- SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (SX 210. 5- 02 (27) (b))- Publisher FASB- URI https://asc.fasb.org/+1943274/2147480566/210-10- S99- 1-Details Name: us- gaap_TemporaryEquitySharesOutstanding--- gaap_TemporaryEquitySharesIssued Namespace Prefix: us- gaap_ Data Type: xbrli: sharesItemType Balance Type: na Period Type: instantX- DefinitionAmount of unrecognized tax benefits. ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef exampleRef- Topic 740- SubTopic 10- Name Accounting Standards Codification- Section 50-55- Paragraph 217-15A- Subparagraph (a)- Publisher FASB- URI https://asc.fasb.org/+1943274/2147482685-2147482663/740-10-50-55-15AReference 217Reference 2: http://www.xbrl.org/2003/role/disclosureRef- Topic 740- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 15A- Subparagraph (a)- Publisher FASB- URI https://asc.fasb.org/1943274/2147482685/740-10-50-15AReference 3: http://www.xbrl.org/2003/role/disclosureRef- Topic 740- SubTopic 10- Name Accounting Standards Codification- Section 45- Paragraph 10B- Publisher FASB- URI https://asc.fasb.org/+1943274/2147482525/740-10-45-10B Details Name: us- gaap_UnrecognizedTaxBenefits Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantX- DefinitionAmount accrued for interest on an underpayment of income taxes and penalties related to a tax position claimed or expected to be claimed in the tax return. ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef exampleRef- Topic 740- SubTopic 10- Name Accounting Standards Codification- Section 55- Paragraph 217- Publisher FASB- URI https://asc.fasb.org/1943274/2147482663/740-10-55-217Reference 2: http://www.xbrl.org/2003/role/disclosureRef- Topic 740- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 15- Subparagraph (c)- Publisher FASB- URI https://asc.fasb.org/+1943274/2147482685/740-10-50-15 Details Name: us- gaap_UnrecognizedTaxBenefitsIncomeTaxPenaltiesAndInterestAccrued Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: instantSummary- instantX- Details

Name: us-gaap_StatementClassOfStockAxis = us-gaap_CommonClassAMember **Namespace Prefix:** Data **Type:** na **Balance Type:** Period **Type:** Summary of Significant Accounting Policies (Details)- Schedule of Class a-A Common Stock Subject to Possible Redemption (Details) - USD (\$) 12 Months Ended Dec. 31, 2023-2024 Dec. 31, 2022Schedule-2023Schedule of Class a-A Common Stock Subject to Possible Redemption [Abstract] Gross proceeds \$ 115,000,000 Less: Proceeds-000Proceeds allocated to Public Rights (1,398,400) **Redemption of Class A ordinary stock subject to redemption \$ (115,691,579)** Class A common stock issuance costs (5,252,889) Plus: Remeasurement of carrying value to redemption value 4,770,299 10,719,859-859Class A common Stock subject to possible redemption 8,147,290 119,068,570Less: Proceeds allocated to Public Rights (1,398,400) **Redemption of Class A Common ordinary Stock stock subject to possible-redemption -, December 31, 2023- \$ 119-(115,068-691,570-579) Class A common stock issuance costs \$ (5,252,889)** X- DefinitionFair value of rights included in Public units. ReferencesNo definition available. Details Name: eshau_FairValueOfRightsIncludedInPublicUnits **Namespace Prefix:** eshau_ **Data Type:** xbrli: monetaryItemType **Balance Type:** debit **Period Type:** durationX- ReferencesNo definition available. Details Name: eshau_-LessAbstract **Namespace Prefix:** eshau_ **Data Type:** xbrli: stringItemType **Balance Type:** na **Period Type:** durationX- ReferencesNo definition available. Details Name: eshau_+PlusAbstract **Namespace Prefix:** eshau_ **Data Type:** xbrli: stringItemType **Balance Type:** na **Period Type:** durationX- ReferencesNo definition available. Details Name: eshau_-ScheduleOfClassACommonStockSubjectToPossibleRedemptionAbstract **Namespace Prefix:** eshau_ **Data Type:** xbrli: stringItemType **Balance Type:** na **Period Type:** durationX- DefinitionThe amount of class a common stock issuance costs. ReferencesNo definition available. Details Name: eshau_TemporaryEquityIssuanceCosts **Namespace Prefix:** eshau_ **Data Type:** xbrli: monetaryItemType **Balance Type:** debit **Period Type:** durationX- ReferencesNo definition available. Details Name: us-gaap_NetIncomeLossAbstract **Namespace Prefix:** us-gaap_ **Data Type:** xbrli: stringItemType **Balance Type:** na **Period Type:** durationX- DefinitionThe cash inflow associated with the amount received from entity's first offering of stock to the public. ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef- Name Accounting Standards Codification- Section 45- Paragraph 14- Subparagraph (a)- SubTopic 10- Topic 230- Publisher FASB- URI https://asc.fasb.org/1943274/2147482740/230-10-45-14 Details Name: us-gaap_ProceedsFromIssuanceInitialPublicOffering **Namespace Prefix:** us-gaap_ **Data Type:** xbrli: monetaryItemType **Balance Type:** debit **Period Type:** durationX- ReferencesNo definition available. Details Name: us-gaap_RedeemableNoncontrollingInterestEquityRedemptionValueAbstract **Namespace Prefix:** us-gaap_ **Data Type:** xbrli: stringItemType **Balance Type:** na **Period Type:** durationX- ReferencesNo definition available. Details Name: us-gaap_TemporaryEquityAbstract **Namespace Prefix:** us-gaap_ **Data Type:** xbrli: stringItemType **Balance Type:** na **Period Type:** durationX- DefinitionValue of accretion of temporary equity to its redemption value during the period. ReferencesNo definition available. Details Name: us-gaap_TemporaryEquityAccretionToRedemptionValue **Namespace Prefix:** us-gaap_ **Data Type:** xbrli: monetaryItemType **Balance Type:** credit **Period Type:** durationX- DefinitionAmount of decrease to net income for accretion of temporary equity to its redemption value to derive net income apportioned to common stockholders. ReferencesNo definition available. Details Name: us-gaap_TemporaryEquityAccretionToRedemptionValueAdjustment **Namespace Prefix:** us-gaap_ **Data Type:** xbrli: monetaryItemType **Balance Type:** debit **Period Type:** durationX- DefinitionCarrying amount, attributable to parent, of an entity's issued and outstanding stock which is not included within permanent equity. Temporary equity is a security with redemption features that are outside the control of the issuer, is not classified as an asset or liability in conformity with GAAP, and is not mandatorily redeemable. Includes any type of security that is redeemable at a fixed or determinable price or on a fixed or determinable date or dates, is redeemable at the option of the holder, or has conditions for redemption which are not solely within the control of the issuer. Includes stock with a put option held by an ESOP and stock redeemable by a holder only in the event of a change in control of the issuer. ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef- Topic 944- SubTopic 210- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (SX 210. 7- 03 (a) (23) (a) (1))- Publisher FASB- URI https://asc.fasb.org/1943274/2147479440-2147478777/944-210-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef- Topic 718- SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (SAB Topic 14. E. Q2)- Publisher FASB- URI https://asc.fasb.org/1943274/2147479830/718-10-S99-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef- Topic 470- SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (4) (i))- Publisher FASB- URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 4: http://www.xbrl.org/2003/role/disclosureRef- Topic 470- SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (4) (iv))- Publisher FASB- URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 5: http://www.xbrl.org/2003/role/disclosureRef- Topic 470- SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1A- Subparagraph (SX 210. 13- 01 (a) (5))- Publisher FASB- URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 6: http://www.xbrl.org/2003/role/disclosureRef- Topic 470- SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (4) (i))- Publisher FASB- URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 7: http://www.xbrl.org/2003/role/disclosureRef- Topic 470- SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (4) (iv))- Publisher FASB- URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 8: http://www.xbrl.org/2003/role/disclosureRef- Topic 470- SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1B- Subparagraph (SX 210. 13- 02 (a) (5))- Publisher FASB- URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1B Details Name: us-gaap_TemporaryEquityCarryingAmountAttributableToParent **Namespace Prefix:** us-gaap_ **Data Type:** xbrli: monetaryItemType **Balance Type:** credit **Period Type:** instantSummary of Significant Accounting Policies (Details)- Schedule of **Basic and Diluted** Net Income (Loss) Per Share of Common Stock (Details) - USD (\$) 12 Months Ended Dec. 31, 2023-2024 Dec. 31, 2022Class-2023Class A Redeemable Common Stock [Member] Numerator ÷ Allocation of net income (loss) \$ 2,991,805 \$ 1,369,336, 402-Denominator-002Denominator ÷Basic weighted average shares outstanding 10,674,566 6,411-255, 882-Basic-495Basic net income (loss) per share \$ 0. 21-Numerator:-28 \$ 0. Allocation-21Allocation of net income (loss) \$ 2,991,805 \$ 1,344,311, 185-Denominator: Diluted-400Diluted weighted average shares outstanding 10,674,566 6,411-255, 882-Diluted-495Diluted net income (loss) per share \$ 0. 21-28 \$ 0. Class-21Class B-Common Stock-A Non- Redeemable [Member] Numerator ÷ Allocation of net income (loss) \$ 144,378 \$ 33,400Denominator Basic weighted average shares outstanding 515,130 156,387Basic net income per share \$ 0. 28 \$ 0. 21Allocation of net income \$ 144,378 \$ 32,785Diluted weighted average shares outstanding 515,130 156,387Diluted net income per share \$ 0. 28 \$ 0. 21Class B [Member] Numerator Allocation of net income \$ 741,990 \$ 577,497 \$ (19,468) Denominator-497Denominator ÷Basic weighted average shares outstanding 2,647,370 2,703,984Basic 984 2,500,000Basic net income (loss) per share \$ 0. 21-28 \$ (-0. 01) Numerator: Allocation-21Allocation of net income (loss) \$ 741,990 \$ 602,714 \$ (19,468) Denominator: Diluted-714Diluted weighted average shares outstanding 2,647,370 2,875,000 2,500,000Diluted net income (loss) per share \$ 0. 21-28 \$ (-0. 21X 01) X- ReferencesNo definition available. Details Name: eshau_DenominatorAbstract **Namespace**

Prefix: eshaui_Data Type: xbrli:stringItem Type Balance Type: na Period Type: durationX-ReferencesNo definition available. Details Name: eshaui_DenominatorAbstract0 Namespace Prefix: eshaui_Data Type: xbrli:stringItem Type Balance Type: na Period Type: durationX-ReferencesNo definition available. Details Name: eshaui_NumeratorAbstract0 Namespace Prefix: eshaui_Data Type: xbrli:stringItem Type Balance Type: na Period Type: durationX- Definition The amount of net income (loss) for the period per each share of common stock or unit outstanding during the reporting period. ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef-Topic 250-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 3-6-Publisher FASB-URI https://asc.fasb.org/#1943274/2147483443/250-10-50-3Reference-6Reference 2: http://www.xbrl.org/2003/role/disclosureRef-exampleRef-Topic 260-SubTopic 10-Name Accounting Standards Codification-Section 55-Paragraph 15-52-Publisher FASB-URI https://asc.fasb.org/#1943274/2147482635/260-10-55-15Reference-52Reference 3: http://www.xbrl.org/2003/role/disclosureRef-Topic 815-805-SubTopic 40-60-Name Accounting Standards Codification-Section 65-Paragraph 1-Subparagraph (g e)(4)-Publisher FASB-URI https://asc.fasb.org/#1943274/2147480175-2147476176/815-805-40-60-65-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef-Topic 815-740-SubTopic 40-323-Name Accounting Standards Codification-Section 65-Paragraph 1-2-Subparagraph (f g)(3)-Publisher FASB-URI https://asc.fasb.org/#1943274/2147480175-2147478666/815-40-740-323-65-1Reference-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef-Topic 250-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 3-1-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org/#1943274/2147483443/250-10-50-1Reference-3Reference 6: http://www.xbrl.org/2003/role/disclosureRef-Topic 250-260-SubTopic 10-Name Accounting Standards Codification-Section 50-55-Paragraph 15-1-Subparagraph (b)-Publisher FASB-URI https://asc.fasb.org/#1943274/2147483443-2147482635-250-260-10-50-55-1Reference-15Reference 7: http://www.xbrl.org/2003/role/disclosureRef-Topic 250-815-SubTopic 10-40-Name Accounting Standards Codification-Section 50-65-Paragraph 7-1-Subparagraph (a e)(4)-Publisher FASB-URI https://asc.fasb.org/#1943274/2147483443-2147480175/250-815-10-40-50-65-7Reference-1Reference 8: http://www.xbrl.org/2003/role/disclosureRef-Topic 260-815-SubTopic 10-40-Name Accounting Standards Codification-Section 45-65-Paragraph 2-1-Subparagraph (f)-Publisher FASB-URI https://asc.fasb.org/#1943274/2147482689-2147480175/260-815-10-40-45-65-2Reference-1Reference 9: http://www.xbrl.org/2003/role/disclosureRef-Topic 260-250-SubTopic 10-Name Accounting Standards Codification-Section 45-50-Paragraph 60B-11-Subparagraph (d a)-Publisher FASB-URI https://asc.fasb.org/#1943274/2147482689-2147483443/260-250-10-45-50-60BReference-11Reference 10: http://www.xbrl.org/2003/role/disclosureRef-Topic 250-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 4-11-Subparagraph (b)-Publisher FASB-URI https://asc.fasb.org/#1943274/2147483443/250-10-50-4Reference-11Reference 11: http://www.xbrl.org/2003/role/disclosureRef-Topic 260-250-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 1-7-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org/#1943274/2147482662-2147483443/260-250-10-50-1Reference-7Reference 12: http://www.xbrl.org/2003/role/disclosureRef-Topic 260-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 10-2-Publisher FASB-URI https://asc.fasb.org/#1943274/2147482689/260-10-45-10Reference-2Reference 13: http://www.xbrl.org/2003/role/disclosureRef-Topic 220-260-SubTopic 10-Name Accounting Standards Codification-Section S99-45-Paragraph 2-60B-Subparagraph (d SX 210-5-03(25))-Publisher FASB-URI https://asc.fasb.org/#1943274/2147483621-2147482689/220-260-10-S99-45-2Reference-60BReference 14: http://www.xbrl.org/2003/role/disclosureRef-Topic 942-250-SubTopic 220-10-Name Accounting Standards Codification-Section S99-50-Paragraph 4-1-Subparagraph (SX 210-9-04(27))-Publisher FASB-URI https://asc.fasb.org/#1943274/2147483589-2147483443/942-250-220-10-S99-50-1Reference-4Reference 15: http://www.xbrl.org/2003/role/disclosureRef-Topic 944-260-SubTopic 220-10-Name Accounting Standards Codification-Section S99-50-Paragraph 1-Subparagraph (a SX 210-7-04(23))-Publisher FASB-URI https://asc.fasb.org/#1943274/2147483586-2147482662/944-260-220-10-S99-50-1Reference 16: http://www.xbrl.org/2003/role/disclosureRef-exampleRef-Topic 260-SubTopic 10-Name Accounting Standards Codification-Section 55-45-Paragraph 52-10-Publisher FASB-URI https://asc.fasb.org/#1943274/2147482635-2147482689/260-10-55-45-52Reference-10Reference 17: http://www.xbrl.org/2003/role/disclosureRef-Topic 260-220-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 2-Subparagraph (SX 210-6-5-03(25 i)(1))-Publisher FASB-URI https://asc.fasb.org/#1943274/2147479886-2147483621/946-220-10-S99-3Reference-2Reference 5-18:http://fasb-www.xbrl.org/2003-us-gaap/role/disclosureRef-ref/legacyRef-Topic 210-942-SubTopic 10-220-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210-5-9-02-04(28 27))-Publisher FASB-URI https://asc.fasb.org/#1943274/2147480566-2147478524/210-942-10-220-S99-1Reference 6-19:http://fasb-www.xbrl.org/2003-us-gaap/role/disclosureRef-ref/legacyRef-Topic 505-944-SubTopic 10-220-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210-3-7-04(23))-Publisher FASB-URI https://asc.fasb.org/#1943274/2147480008-2147477250/505-944-10-220-S99-1Reference 7-20:http://fasb-www.xbrl.org/2003-us-gaap/role/disclosureRef-ref/legacyRef-Topic 210-260-SubTopic 10-Name Accounting Standards Codification-Section 45-Paragraph 7-Publisher FASB-URI https://asc.fasb.org/#1943274/2147482689/260-10-45-7 Details Name: us-gaap_EarningsPerShareBasic Namespace Prefix: us-gaap_Data Type: dt:types:perShareItem Type Balance Type: na Period Type: durationX-Definition The amount of net income (loss) for the period available to each share of common stock or common unit outstanding during the reporting period and to each share or unit that would have been outstanding assuming the issuance of common shares or units for all dilutive potential common shares or units outstanding during the reporting period. ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef-Topic 250-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 3-6-Publisher FASB-URI https://asc.fasb.org/#1943274/2147483443/250-10-50-3Reference-6Reference 2: http://www.xbrl.org/2003/role/disclosureRef-exampleRef-Topic 260-SubTopic 10-Name Accounting Standards Codification-Section 55-Paragraph 15-52-Publisher FASB-URI https://asc.fasb.org/#1943274/2147482635/260-10-55-15Reference-52Reference 3: http://www.xbrl.org/2003/role/disclosureRef-Topic 815-805-SubTopic 40-60-Name Accounting Standards Codification-Section 65-Paragraph 1-Subparagraph (g e)(4)-Publisher FASB-URI https://asc.fasb.org/#1943274/2147480175-2147476176/815-805-40-60-65-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef-Topic 815-740-SubTopic 40-323-Name Accounting Standards Codification-Section 65-Paragraph 1-2-Subparagraph (f g)(3)-Publisher FASB-URI https://asc.fasb.org/#1943274/2147480175-2147478666/815-40-740-323-65-1Reference-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef-Topic 250-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 3-1-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org/#1943274/2147483443/250-10-50-1Reference-3Reference 6: http://www.xbrl.org/2003/role/disclosureRef-Topic 250-260-SubTopic 10-Name Accounting Standards Codification-Section 50-55-Paragraph 15-1-Subparagraph (b)-Publisher FASB-URI https://asc.fasb.org/#1943274/2147483443-2147482635-250-260-10-50-55-1Reference-15Reference 7: http://www.xbrl.org/2003/role/disclosureRef-Topic 250-815-

SubTopic 10-40- Name Accounting Standards Codification- Section 50-65- Paragraph 7-1- Subparagraph (a-e) (4)- Publisher FASB- URI <https://asc.fasb.org/#1943274/2147483443/2147480175/250-815-10-40-50-65-7Reference1Reference8>; [http://www.xbrl.org/2003/role/disclosureRef-Topic260-815-SubTopic10-40-NameAccountingStandardsCodification-Section45-65-Paragraph2-1-Subparagraph\(f\)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147482689/2147480175/260-815-10-40-45-65-2Reference1Reference9](http://www.xbrl.org/2003/role/disclosureRef-Topic260-815-SubTopic10-40-NameAccountingStandardsCodification-Section45-65-Paragraph2-1-Subparagraph(f)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147482689/2147480175/260-815-10-40-45-65-2Reference1Reference9); [http://www.xbrl.org/2003/role/disclosureRef-Topic260-250-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph4-11-Subparagraph\(b\)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147483443/250-10-50-4Reference11Reference11](http://www.xbrl.org/2003/role/disclosureRef-Topic260-250-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph4-11-Subparagraph(b)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147483443/250-10-50-4Reference11Reference11); [http://www.xbrl.org/2003/role/disclosureRef-Topic260-250-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph4-7-Subparagraph\(a\)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147482662/2147483443/250-10-50-7Reference12](http://www.xbrl.org/2003/role/disclosureRef-Topic260-250-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph4-7-Subparagraph(a)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147482662/2147483443/250-10-50-7Reference12); [http://www.xbrl.org/2003/role/disclosureRef-Topic220-SubTopic10-NameAccountingStandardsCodification-SectionS99-45-Paragraph2-Subparagraph\(SX210-5-03\(25\)\)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147483621/2147482689/220-260-10-S99-45-2Reference13](http://www.xbrl.org/2003/role/disclosureRef-Topic220-SubTopic10-NameAccountingStandardsCodification-SectionS99-45-Paragraph2-Subparagraph(SX210-5-03(25))-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147483621/2147482689/220-260-10-S99-45-2Reference13); [http://www.xbrl.org/2003/role/disclosureRef-Topic942-260-SubTopic220-10-NameAccountingStandardsCodification-SectionS99-45-Paragraph4-60B-Subparagraph\(dSX210-9-04\(27\)\)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147483589/2147482689/942-260-220-10-S99-45-1Reference60BReference14](http://www.xbrl.org/2003/role/disclosureRef-Topic942-260-SubTopic220-10-NameAccountingStandardsCodification-SectionS99-45-Paragraph4-60B-Subparagraph(dSX210-9-04(27))-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147483589/2147482689/942-260-220-10-S99-45-1Reference60BReference14); [http://www.xbrl.org/2003/role/disclosureRef-Topic944-250-SubTopic220-10-NameAccountingStandardsCodification-SectionS99-50-Paragraph4-1-Subparagraph\(SX210-7-04\(23\)\)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147483586/2147483443/944-250-220-10-S99-50-1Reference4Reference15](http://www.xbrl.org/2003/role/disclosureRef-Topic944-250-SubTopic220-10-NameAccountingStandardsCodification-SectionS99-50-Paragraph4-1-Subparagraph(SX210-7-04(23))-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147483586/2147483443/944-250-220-10-S99-50-1Reference4Reference15); [http://www.xbrl.org/2003/role/exampleRef-disclosureRef-Topic260-SubTopic10-NameAccountingStandardsCodification-Section55-50-Paragraph52-1-Subparagraph\(a\)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147482635/2147482662/260-10-55-50-52Reference1Reference16](http://www.xbrl.org/2003/role/exampleRef-disclosureRef-Topic260-SubTopic10-NameAccountingStandardsCodification-Section55-50-Paragraph52-1-Subparagraph(a)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147482635/2147482662/260-10-55-50-52Reference1Reference16); [http://www.xbrl.org/2003/role/disclosureRef-Topic260-220-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph2-Subparagraph\(SX210-6-5-03\(25\)i\(1\)\)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147479886/2147483621/946-220-10-S99-3Reference2Reference5-17](http://www.xbrl.org/2003/role/disclosureRef-Topic260-220-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph2-Subparagraph(SX210-6-5-03(25)i(1))-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147479886/2147483621/946-220-10-S99-3Reference2Reference5-17); [http://fasb-www.xbrl.org/2003-us-gaap/role/disclosureRef-ref/legacyRef-Topic210-942-SubTopic10-220-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph\(SX210-5-9-02-04\(28-27\)\)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147480566/2147478524/210-942-10-220-S99-1Reference6-18](http://fasb-www.xbrl.org/2003-us-gaap/role/disclosureRef-ref/legacyRef-Topic210-942-SubTopic10-220-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph(SX210-5-9-02-04(28-27))-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147480566/2147478524/210-942-10-220-S99-1Reference6-18); [http://fasb-www.xbrl.org/2003-us-gaap/role/disclosureRef-ref/legacyRef-Topic505-944-SubTopic10-220-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph\(SX210-3-7-04\(23\)\)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147480008/2147477250/505-944-10-220-S99-1Reference7-19](http://fasb-www.xbrl.org/2003-us-gaap/role/disclosureRef-ref/legacyRef-Topic505-944-SubTopic10-220-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph(SX210-3-7-04(23))-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147480008/2147477250/505-944-10-220-S99-1Reference7-19); <http://fasb-www.xbrl.org/2003-us-gaap/role/disclosureRef-ref/legacyRef-Topic210-260-SubTopic10-NameAccountingStandardsCodification-Section45-Paragraph7-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147482689/260-10-45-7> Details Name: us-gaap_EarningsPerShareDiluted Namespace Prefix: us-gaap_ Data Type: dtr- types: perShareItemType Balance Type: na Period Type: durationX- DefinitionAmount, after deduction 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-Topic250-805-SubTopic10-60-NameAccountingStandardsCodification-Section50-65-Paragraph3-1-Subparagraph\(g\)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147483443/2147476176/250-805-10-60-50-65-3Reference1Reference2](http://www.xbrl.org/2003/role/disclosureRef-Topic250-805-SubTopic10-60-NameAccountingStandardsCodification-Section50-65-Paragraph3-1-Subparagraph(g)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147483443/2147476176/250-805-10-60-50-65-3Reference1Reference2); [http://www.xbrl.org/2003/role/disclosureRef-Topic250-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph3-1-Subparagraph\(a\)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147483443/250-10-50-11Reference3Reference3](http://www.xbrl.org/2003/role/disclosureRef-Topic250-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph3-1-Subparagraph(a)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147483443/250-10-50-11Reference3Reference3); [http://www.xbrl.org/2003/role/disclosureRef-Topic250-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph11-Subparagraph\(b-a\)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147483443/250-10-50-11Reference4](http://www.xbrl.org/2003/role/disclosureRef-Topic250-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph11-Subparagraph(b-a)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147483443/250-10-50-11Reference4); [http://www.xbrl.org/2003/role/disclosureRef-Topic250-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph4-11-Subparagraph\(b\)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147483443/250-10-50-4Reference11Reference5](http://www.xbrl.org/2003/role/disclosureRef-Topic250-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph4-11-Subparagraph(b)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147483443/250-10-50-4Reference11Reference5); [http://www.xbrl.org/2003/role/disclosureRef-Topic220-250-SubTopic10-NameAccountingStandardsCodification-SectionS99-50-Paragraph4-5-Subparagraph\(SABTopic6-B\)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147483621/2147483443/250-10-50-4Reference6](http://www.xbrl.org/2003/role/disclosureRef-Topic220-250-SubTopic10-NameAccountingStandardsCodification-SectionS99-50-Paragraph4-5-Subparagraph(SABTopic6-B)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147483621/2147483443/250-10-50-4Reference6); <http://www.xbrl.org/2003/role/disclosureRef-Topic220-10-S99-5Reference6>; [http://www.xbrl.org/2003/role/disclosureRef-Topic280-SubTopic10-NameAccountingStandardsCodification-Section50-S99-Paragraph22-5-Subparagraph\(SABTopic6-B\)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147482810-2147483621/280-220-10-50-S99-22Reference5Reference7](http://www.xbrl.org/2003/role/disclosureRef-Topic280-SubTopic10-NameAccountingStandardsCodification-Section50-S99-Paragraph22-5-Subparagraph(SABTopic6-B)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147482810-2147483621/280-220-10-50-S99-22Reference5Reference7); [http://www.xbrl.org/2003/role/disclosureRef-Topic260-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph1-Subparagraph\(a\)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147482662/260-10-50-1Reference8](http://www.xbrl.org/2003/role/disclosureRef-Topic260-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph1-Subparagraph(a)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147482662/260-10-50-1Reference8); [http://www.xbrl.org/2003/role/disclosureRef-Topic280-260-SubTopic10-NameAccountingStandardsCodification-Section50-45-Paragraph10-30-Subparagraph\(b\)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147482810-2147482689/280-260-10-50-45-30Reference10Reference9](http://www.xbrl.org/2003/role/disclosureRef-Topic280-260-SubTopic10-NameAccountingStandardsCodification-Section50-45-Paragraph10-30-Subparagraph(b)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147482810-2147482689/280-260-10-50-45-30Reference10Reference9); [http://www.xbrl.org/2003/role/disclosureRef-Topic280-260-SubTopic10-NameAccountingStandardsCodification-Section50-45-Paragraph11-32-Subparagraph\(f\)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147482810-2147482689/280-260-10-50-45-32Reference11Reference10](http://www.xbrl.org/2003/role/disclosureRef-Topic280-260-SubTopic10-NameAccountingStandardsCodification-Section50-45-Paragraph11-32-Subparagraph(f)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147482810-2147482689/280-260-10-50-45-32Reference11Reference10); [http://www.xbrl.org/2003/role/disclosureRef-Topic260-SubTopic10-NameAccountingStandardsCodification-Section45-Paragraph40-60B-Subparagraph\(c\)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147482689/260-10-45-60B](http://www.xbrl.org/2003/role/disclosureRef-Topic260-SubTopic10-NameAccountingStandardsCodification-Section45-Paragraph40-60B-Subparagraph(c)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147482689/260-10-45-60B) Details Name: us-gaap_NetIncomeLossAvailableToCommonStockholdersBasic Namespace Prefix: us-gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- ReferencesNo definition available. Details Name: us-gaap_NetIncomeLossAvailableToCommonStockholdersBasicAbstract Namespace Prefix: us-gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionAmount, after deduction of tax, noncontrolling interests, dividends on preferred stock and participating securities, and addition from assumption of issuance of common shares for dilutive potential common shares; of income (loss) available to common shareholders. ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic220-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph5-Subparagraph\(SABTopic6-B\)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147483621/220-10-S99-5Reference2](http://www.xbrl.org/2003/role/disclosureRef-Topic220-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph5-Subparagraph(SABTopic6-B)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147483621/220-10-S99-5Reference2); [http://www.xbrl.org/2003/role/disclosureRef-Topic260-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph1-Subparagraph\(a\)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147482662/260-10-50-1Reference3](http://www.xbrl.org/2003/role/disclosureRef-Topic260-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph1-Subparagraph(a)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147482662/260-10-50-1Reference3); <http://www.xbrl.org/2003/role/disclosureRef-Topic260-SubTopic10-NameAccountingStandardsCodification-Section45-Paragraph16-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147482689/260-10-45-16Reference4>; [http://www.xbrl.org/2003/role/disclosureRef-Topic260-SubTopic10-NameAccountingStandardsCodification-Section45-Paragraph40-Subparagraph\(b\)\(1\)-PublisherFASB-URIhttps://](http://www.xbrl.org/2003/role/disclosureRef-Topic260-SubTopic10-NameAccountingStandardsCodification-Section45-Paragraph40-Subparagraph(b)(1)-PublisherFASB-URIhttps://)

asc. fasp. org /#1943274 / 2147482689 / 260- 10- 45- 40Reference 5: http:// www. xbrl. org / 2003 / role / disclosureRef- Topic 260- SubTopic 10- Name Accounting Standards Codification- Section 45- Paragraph 60B- Subparagraph (c)- Publisher FASB- URI https:// asc. fasp. org /#1943274 / 2147482689 / 260- 10- 45- 60BReference 6: http:// www. xbrl. org / 2003 / role / disclosureRef- Topic 260- SubTopic 10- Name Accounting Standards Codification- Section 45- Paragraph 40- Subparagraph (a)- Publisher FASB- URI https:// asc. fasp. org /#1943274 / 2147482689 / 260- 10- 45- 40Reference 7: http:// www. xbrl. org / 2003 / role / disclosureRef- Topic 260- SubTopic 10- Name Accounting Standards Codification- Section 45- Paragraph 40- Subparagraph (b) (2)- Publisher FASB- URI https:// asc. fasp. org /#1943274 / 2147482689 / 260- 10- 45- 40Reference 8: http:// www. xbrl. org / 2003 / role / disclosureRef- Topic 260- SubTopic 10- Name Accounting Standards Codification- Section 45- Paragraph 40- Subparagraph (b) (3)- Publisher FASB- URI https:// asc. fasp. org /#1943274 / 2147482689 / 260- 10- 45- 40 Details Name: us- gaap_ NetIncomeLossAvailableToCommonStockholdersDiluted Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionThe **sum average number of dilutive potential common shares or units issued and outstanding that are used in the calculation- calculating of the diluted EPS or earnings per unit (EPU), determined based on the timing of issuance of share shares or per-unit units computation in the period.** ReferencesReference 1: http:// www. xbrl. org / 2009-2003 / role / commonPracticeRef- disclosureRef- Topic 260- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 1- Subparagraph (a)- Publisher FASB- URI https:// asc. fasp. org /#1943274 / 2147482662 / 260- 10- 50- 1Reference 2: http:// www. xbrl. org / 2003 / role / disclosureRef- Topic 260- SubTopic 10- Name Accounting Standards Codification- Section 45- Paragraph 16- Publisher FASB- URI https:// asc. fasp. org / 1943274 / 2147482689 / 260- 10- 45- 16 Details Name: us- gaap_ WeightedAverageNumberDilutedSharesOutstandingAdjustment----- **gaap_ WeightedAverageNumberOfDilutedSharesOutstanding** Namespace Prefix: us- gaap_ Data Type: xbrli: sharesItemType Balance Type: na Period Type: durationX- DefinitionNumber DefinitionThis element represents the weighted average total number of [basic] shares issued throughout or units, after adjustment for contingently issuable shares or units and the other shares or units not deemed period including the first (beginning balance outstanding) and last (ending balance outstanding) day of the period before considering any reductions (for instance, determined by relating shares held in treasury) to arrive at the weighted average number of shares outstanding. Weighted average relates to the portion of time within a reporting period that common shares or units have been issued and outstanding to the total time in that period. Such concept is used in determining the weighted average number of shares outstanding for purposes of calculating earnings per share (basic).-ReferencesReference 1: http:// fasp- www. xbrl. org / 2003 us- gaap / role / ref / legacyRef- disclosureRef- Topic 260- SubTopic 10 - Name Accounting Standards Codification- Section 50- Paragraph 1- Subparagraph (a)- Publisher FASB- URI https:// asc. fasp. org / 1943274 / 2147482662 / 260- 10- 50- 1Reference 2: http:// www. xbrl. org / 2003 / role / disclosureRef- Topic 260- SubTopic 10 -Section 45- Paragraph 13- Publisher FASB- URI https:// asc. fasp. org /#1943274 / 2147482689 / 260- 10- 45- 13Reference 2: http:// fasp. org / us- gaap / role / ref / legacyRef- Name Accounting Standards Codification- Topic 260- SubTopic 10-Section 45- Paragraph 10- Publisher FASB- URI https:// asc. fasp. org /#1943274 / 2147482689 / 260- 10- 45- 10 Details Name: us- gaap_ WeightedAverageNumberOfSharesIssuedBasic **gaap_ WeightedAverageNumberOfSharesOutstandingBasic** Namespace Prefix: us- gaap_ Data Type: xbrli: sharesItemType Balance Type: na Period Type: durationX- ReferencesNo definition available. Details Name: us- gaap_ WeightedAverageNumberOfSharesOutstandingBasicAbstract Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- Details Name: us- gaap_ StatementClassOfStockAxis = eshau_ ClassARedeemableCommonStockMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us- gaap_ StatementClassOfStockAxis = eshau_ ClassANonRedeemableCommonStockMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us- gaap_ CommonClassAMember **gaap_ CommonClassBMember** Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us- gaap_ StatementClassOfStockAxis = us- gaap_ CommonClassBMember Namespace Prefix: Data Type: na Balance Type: Period Type: Initial Public Offering (Details) 12 Months Ended Dec. 31, 2024 \$ / shares shares Jun. 16, 2023 \$ / shares shares IPO shares Initial Public Offering [Line Items] Common stock unit description Each Unit consists of one share of Class A common stock and one right. IPO [Member] Initial Public Offering- Class of Stock [Line Items] Sale offer of units [shares 11, 500, 000 Sale 000 Sale price (in Dollars per share) | \$ / shares \$ 10. 15 \$ 10. 15 IPO [Member] | Class A Common Stock [Member] Class of Stock [Line Items] Sale price (in Dollars per share) | \$ / shares \$ 10 Number of shares in a unit | shares Voting rights one Number of shares for initial business combination 10Over-- Over - Allotment Option [Member] Initial Public Offering- Class of Stock [Line Items] Sale offer of units | shares 1, 500, 000X- 000 Sale price (in Dollars per share) | \$ / shares \$ 10X - DefinitionThe number of shares in a unit. ReferencesNo definition available. Details Name: eshau_ InitialPublicOfferingDetailsLineItems eshau_ NumberOfSharesIssuedPerUnit Namespace Prefix: eshau_ Data Type: xbrli: stringItemType sharesItemType Balance Type: na Period Type: durationX- DefinitionDescription DefinitionNumber of stock transaction which may include shares for initial business combination. ReferencesNo definition available. details Details Name: eshau_ NumberofSharesforInitialBusinessCombination Namespace Prefix: eshau_ Data Type: xbrli: integerItemType Balance Type: na Period Type: durationX- DefinitionNumber of new units the offering (IPO, private placement), a description of the stock sold, percentage of subsidiary's or equity investee's stock sold, a description of the investors and whether the stock was issued during the period. ReferencesNo definition available. Details Name: eshau_ UnitsIssuedDuringPeriodSharesNewIssues Namespace Prefix: eshau_ Data Type: xbrli: sharesItemType Balance Type: na Period Type: durationX- DefinitionLine items represent financial concepts included in a business combination table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. ReferencesReference 1: http:// fasp- www. xbrl. org / 2003 us- gaap / role / exampleRef ref / legacyRef- Topic 810- 505 - SubTopic 10- Name Accounting Standards Codification- Section 45- 50 - Paragraph 23- 13- Subparagraph (d) - Publisher FASB- URI https:// asc. fasp. org /#1943274 / 2147481231- 2147481112 / 810- 505 - 10- 45- 50 - 23Reference 2: http:// fasp- www. xbrl. org / 2003 us- gaap / role / ref / legacyRef recommendedDisclosureRef- Topic 272- SubTopic 10 - Name Accounting Standards Codification- Section 45- Paragraph 3- Publisher FASB- URI https:// asc. fasp. org / 1943274 / 2147483014 / 272- 10- 45- 3Reference 3: http:// www. xbrl. org / 2003 / role / disclosureRef- Topic 810- 272 - SubTopic 10 -Section 50- Paragraph 1A- Publisher FASB- URI https:// asc. fasp. org /#1943274 / 2147481203 / 810- 10- 50- 1AReference 3: http:// fasp. org / us- gaap / role / ref / legacyRef- Name Accounting Standards Codification- Section 50- Paragraph 1B- 1- Publisher FASB- URI https:// asc. fasp. org / 1943274 / 2147482987 / 272- 10- 50- 1Reference 4: http:// www. xbrl. org / 2009 / role / commonPracticeRef- Topic 235 - SubTopic 10- Topic 810- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (SX 210. 4- 08 (d)) - Publisher FASB- URI https:// asc. fasp. org /#1943274 / 2147481203- 2147480678 / 810- 235 - 10- S99- 1Reference 5: http:// www. xbrl. org / 2003 / role / disclosureRef- Topic 505- SubTopic 10- Name Accounting Standards Codification- Section 50- 1B- instantX - URI https:// asc- DefinitionAmount of deferred tax liability attributable to taxable temporary differences from capitalized costs. ReferencesReference 1 fasp. org /#1943274 /

2147481112 / 505-10-50-13Reference 6 :http:// www.xbrl.org / 2003-2009 / role / disclosureRef commonPracticeRef - Topic 505-740 - SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 6 13- Subparagraph (b)- Publisher FASB- URI https:// asc.fasb.org / / 1943274 / 2147481112-2147482685 / 505-740 - 10- 50- 13Reference 6Reference 7 2 :http:// / fasb www.xbrl.org / 2003-us- gaap / role / ref / legacyRef disclosureRef - Topic 505- SubTopic 10- Name Accounting Standards Codification- Topic 740- SubTopic 10- Section 50- Paragraph 8 13- Subparagraph (c)- Publisher FASB- URI https:// asc.fasb.org / / 1943274 / 2147481112-2147482685 / 505-740 - 10- 50- 13Reference 8 Details Name : http us- gaap_DeferredTaxLiabilitiesDeferredExpense Namespace Prefix : //www-us- gaap - Data Type: xbrli xbrli.org / 2003 / role : monetaryItemType Balance Type: credit Period Type: Details Name: us- gaap_SaleOfStockDescriptionOfTransaction gaap_ClassOfStockLineItems Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionDescription DefinitionThe number of voting rights of common stock. Includes eligibility to vote and votes per shares - / 2147482659 / 740-20-45-2Reference 8 share owned.Include also,if any,unusual voting rights. ReferencesReference 1 :http:// / fasb www.xbrl.org / 2003-us- gaap / role / disclosureRef ref / legacyRef - Name Accounting Standards Codification- Topic 505 Section 599- Paragraph 1- Subparagraph (SX 210.4-08 (h))- SubTopic 10- Topic 235-Section 50- Paragraph 3 - Publisher FASB- URI https:// asc.fasb.org / / 1943274 / 2147480678-2147481112 / 235-505 - 10- 599-50 - 1 + 3 Details Name:us- gaap_IncomeTaxExpenseBenefit gaap_CommonStockVotingRights Namespace Prefix:us- gaap_ Data Type:xbrli: monetaryItemType stringItemType Balance Type: debit na Period Type:durationX- DefinitionAmount DefinitionPer share or per unit amount of equity securities issued or sold by the subsidiary or equity method investee per stock transaction- ReferencesNo definition available. Details Name: us- gaap_SaleOfStockNumberOfSharesIssuedInTransaction gaap_SharesIssuedPricePerShare Namespace Prefix: us- gaap_ Data Type: xbrli dtr- types : sharesItemType-- perShareItemType Balance Type: na Period Type: durationX- DefinitionPer share amount received by subsidiary or equity investee for each share of common stock issued or sold in the stock transaction- ReferencesNo definition available. Details Name: us- gaap_SaleOfStockPricePerShare Namespace Prefix: us- gaap_ Data Type: dtr- types: perShareItemType Balance Type: na Period Type: instantX- Details Name: us- gaap_SubsidarySaleOfStockAxis = us- gaap_IPOMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us- gaap_StatementClassOfStockAxis = us- gaap_CommonClassAMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us- gaap_SubsidarySaleOfStockAxis = us- gaap_OverAllotmentOptionMember Namespace Prefix: Data Type: na Balance Type: Period Type: Private Placement (Details)- Private Placement [Member] 12 Months EndedDec. 31, 2023-2024 USD (\$) \$ / shares sharesPrivate Placement [Line Items] Aggregate of warrants to purchase shares (in Shares) | shares 7, 470, 000Warrants price per share \$ 1Aggregate amount (in Dollars) | \$ \$ 7, 470, 000Warrant exercisable 000Number of shares (in Shares) | sharesTrust account per share \$ 10. 15Warrant [Member] Private Placement [Line Items] Aggregate of warrants to purchase shares (in Shares) | shares 7, 470, 000Warrants price per share \$ 15Class- 1Class A Common Stock [Member] Private Placement [Line Items] Warrants price per share \$ 11. 5X- ReferencesNo definition available. Details Name: eshau_PrivatePlacementDetailsLineItems Namespace Prefix: eshau_ Data Type: xbrli: stringItemType Balance 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- Topic 505- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 3- Publisher FASB- URI https:// asc. fasb. org / / 1943274 / 2147481112 / 505- 10- 50- 3 Details Name: us- gaap_ClassOfWarrantOrRightExercisePriceOfWarrantsOrRightsI Namespace Prefix: us- gaap_ Data Type: dtr- types: perShareItemType Balance Type: na Period Type: instantX - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. ReferencesNo definition available. Details Name: us- gaap_ClassOfWarrantOrRightLineItems Namespace Prefix: us- gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX - 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: sharesItemType Balance 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- Topic 505- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 3- Publisher FASB- URI https:// asc. fasb. org / / 1943274 / 2147481112 / 505- 10- 50- 3 Details Name: us- gaap_ClassOfWarrantOrRightNumberOfSecuritiesCalledByWarrantsOrRights Namespace Prefix: us- gaap_ Data Type: xbrli: sharesItemType Balance Type: na Period Type: instantX- DefinitionThe 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- Name Accounting Standards Codification- Section 45- Paragraph 14- Subparagraph (a)- SubTopic 10- Topic 230- Publisher FASB- URI https:// asc. fasb. org / / 1943274 / 2147482740 / 230- 10- 45- 14 Details Name: us- gaap_ProceedsFromIssuanceOfWarrants Namespace Prefix: us- gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- DefinitionPer share amount received by subsidiary or equity investee for each share of common stock issued or sold in the stock transaction. ReferencesNo definition available. Details Name: us- gaap_SaleOfStockPricePerShare Namespace Prefix: us- gaap_ Data Type: dtr- types: perShareItemType Balance Type: na Period Type: instantX- Details Name: us- gaap_SubsidarySaleOfStockAxis = us- gaap_PrivatePlacementMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us- gaap_ClassOfWarrantOrRightAxis = us- gaap_WarrantMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us- gaap_StatementClassOfStockAxis = us- gaap_CommonClassAMember Namespace Prefix: Data Type: na Balance Type: Period Type: Related Party Transactions (Details)- USD (\$) 1Months Ended 12 Months EndedJul EndedDec. 02, 2024 Oct. 31, 2023 Jul 31, 2023 Jun. 16, 2023 Jun. 13, 2023 May 08, 2023 Dec. 17, 2021 Oct-Dec 31, 2024 Dec. 31, 2023 Dec-31, 2022-Jun. 21, 2023Related Party Transactions [Line Items] Shares purchased (in Shares) 287, 500Subscription price \$ 25, 000 \$ 2, 239, 466 Sponsor surrendered shares (in Shares) 5, 750, 000 Number of shares cancelled (in Shares) 2, 875, 000 Exceeds Converted shares (in Shares) 2, 865, 000 Price per share (in Dollars per share) \$ 42-7. 789 Trading days 20 days Trading period commencing days 30 days Extension loans fund \$ 360, 000 Public per share 0. 05 Outstanding trust account 30, 000 Sponsor deposited 30, 000 Expense reimbursements \$ 13, 712 Administrative services Working capital loans \$ 1, 500, 000 Monthly rental payment \$ 5, 000 Administrative Service fees \$ 60, 000 32, 795 Promissory Note [Member] Related Party Transactions [Line Items] Repaid loan amount \$ 249, 560 Trust Account Over-Allotment Option [Member] Related Party Transactions [Line Items] Working capital loans \$ Shares purchased (in Shares) 1, 500, 000 Business Combination Par value per share (in Dollars per share) \$ 10 Initial stockholders agreed to forfeit (in Shares) 375, 000 Class B Common Stock [Member] Related Party Transactions [Line Items] After the initial initial stockholders agreed to forfeit business combination days 150 days Warrant price (in Shares-Dollars per share) 375 \$ 1 Sponsor [Member] Related Party Transactions [Line Items] Subscription price \$ 25 , 000 Loan amount \$ 300, 000 Sponsor paid \$ 30, 292Expenses paid \$ 24, 360 24, 360

Outstanding amount \$ 13,736 \$ 25,796 Underwriters [Member] Related Party Transactions [Line Items] Founder share, percentage 20.00 % Founder shares [Member] Related Party Transactions [Line Items] Founder share, percentage 20.00 % Business Combination [Member] Related Party Transactions [Line Items] (in Dollars per share) \$ 1 Due from Sponsor [Member] Related Party Transactions [Line Items] Outstanding amount \$ 25,796 Founder shares [Member] Related Party Transactions [Line Items] Initial stockholders agreed to forfeit (in Shares) 375,000 Founder share, percentage 20.00 % **Class B Common Stock [Member] Related Party Transactions [Line Items] Common stock par value (in Dollars per share) \$ 0.0001 \$ 0.0001** Converted shares (in Shares) 2,875,000 Shares outstanding (in Shares) 10,000 2,875,000 Shares issued (in Shares) 2,865,000 **Class B Common Stock [Member] | Sponsor [Member] Related Party Transactions [Line Items] Shares purchased (in Shares) 8,625,000 Common stock par value (in Dollars per share) \$ 0.0001** **Class A Common Stock [Member] Related Party Transactions [Line Items] Common stock par value (in Dollars per share) \$ 0.0001 \$ 0.0001** Converted shares (in Shares) 2,865,000 Shares outstanding (in Shares) 3,152,500 287,500 **Common stock held by public shareholders (in Shares) 1,027,381 Price per share (in Dollars per share) \$ 12 Warrant price (in Dollars per share) \$ 11.5** **Class B Founder Shares [Member] Related Party Transactions [Line Items] Shares issued (in Shares) 2,865,000 Remaining founder shares (in Shares) 10,000** Over-Allotment Option [Member] Related Party Transactions [Line Items] Initial stockholders agreed to forfeit (in Shares) 375,000 **Founder Initial public offering [Member] Related Party Transactions [Line Items] Price per share - share (in Dollars per share) \$ 10.15 Initial public offering [Member] | Class B-A Common Stock [Member] Related Party Transactions [Line Items] Shares purchased - outstanding (in Shares) 8-3,625-892,381** **Private Placement Warrants 000 Par value per share (in Dollars per share) \$ 0.0001** Sponsor [Member] Related Party Transactions [Line Items] Loan amount \$ 300,000 Sponsor paid partially settle the outstanding balance \$ 30,292 Expenses paid \$ 24,360 \$ 24,360 Sponsor [Member] | **Sponsor Private Placement Warrants [Member] Related Party Transactions [Line Items] Warrants amount \$ 45,440 X- Definition After the initial business combination days. References No definition available. Details Name: eshau_AfterTheInitialBusinessCombinationDays Namespace Prefix: eshau_ Data Type: xbrli: durationItemType Balance Type: na Period Type: durationX- Definition Number of shares common stock held by public shareholders. References No definition available. Details Name: eshau_CommonStockHeldByPublicShareholders Namespace Prefix: eshau_ Data Type: xbrli: sharesItemType Balance Type: na Period Type: durationX- Definition The amount of expense reimbursements amount. References No definition available. Details Name: eshau_ExpenseReimbursementsAmount Namespace Prefix: eshau_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- Definition Represents the amount of expenses paid by company on on behalf of the Sponsor. References No definition available. Details Name: eshau_ExpensesPaidOnBehalfOfSponsor Namespace Prefix: eshau_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- Definition Extension loans fund. Definition Represents the amount of monthly rental payments under the administrative services agreement. References No definition available. Details Name: eshau_MonthlyRentalPaymentsUnderTheAdministrativeServicesAgreement eshau_ExtensionLoansFund Namespace Prefix: eshau_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- Definition The number of shares owned by the founders subject to cancel if the underwriter overallotment option is not exercised in the proposed public offering. References No definition available. Details Name: eshau_NumberOfSharesSubjectToForfeitureOrCancel Namespace Prefix: eshau_ Data Type: xbrli: sharesItemType Balance Type: na Period Type: durationX- Definition Number of trading days. References No definition available. Details Name: eshau_RelatedPartyTransactionsDetailsLineItems eshau_NumberOfTradingDays Namespace Prefix: eshau_ Data Type: xbrli: stringItemType durationItemType Balance Type: na Period Type: durationX- Definition Outstanding trust account. References No definition available. Details Name: eshau_OutstandingTrustAccount Namespace Prefix: eshau_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- Definition Public per share. References No definition available. Details Name: eshau_PublicPerShare Namespace Prefix: eshau_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- Definition Number of remaining founder shares. References No definition available. Details Name: eshau_RemainingFounderShares Namespace Prefix: eshau_ Data Type: xbrli: sharesItemType Balance Type: na Period Type: durationX- Definition The number of shares surrendered for no consideration. References No definition available. Details Name: eshau_SharesSurrenderedForNoConsideration Namespace Prefix: eshau_ Data Type: xbrli: sharesItemType Balance Type: na Period Type: durationX- Definition Working Definition Trading Capital Loans day period commencing threshold. References No definition available. Details Name: eshau_TradingDayPeriodCommencingThreshold Namespace Prefix: eshau_ Data Type: xbrli: durationItemType Balance Type: na Period Type: durationX- Definition Working Capital Loans. References No definition available. Details Name: eshau_WorkingCapitalLoans Namespace Prefix: eshau_ Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- Definition Amount of..... xbrli: monetaryItemType Balance Type: debit Period Type: durationX- Definition Exercise price per share or per unit of warrants or rights outstanding. References Reference 1: <http://www.xbrl.org/2003/role/disclosureRef-Topic505-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph3-PublisherFASB-URIhttps://asc.fasb.org/+1943274/2147481112/505-10-50-3> Details Name: us-gaap_ClassOfWarrantOrRightExercisePriceOfWarrantsOrRightsI Namespace Prefix: us-gaap_ Data Type: dtr-types: perShareItemType Balance Type: na Period Type: instantX- Definition Amount Definition Face amount or stated value per share of common stock principal of debt repaid. References Reference 1: [http://www.fasb.org/2003-us-gaap/role/disclosureRef-ref/legacyRef-Topic946-210-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph3-1-Subparagraph\(SX210-6-5-03-02\(29i\)\(2\)\)-PublisherFASB-URIhttps://asc.fasb.org/instantX-DefinitionAmountofdeferredtaxliabilityattributabletotaxabletemporarydifferencesfromcapitalizedcosts](http://www.fasb.org/2003-us-gaap/role/disclosureRef-ref/legacyRef-Topic946-210-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph3-1-Subparagraph(SX210-6-5-03-02(29i)(2))-PublisherFASB-URIhttps://asc.fasb.org/instantX-DefinitionAmountofdeferredtaxliabilityattributabletotaxabletemporarydifferencesfromcapitalizedcosts). References Reference 1: <http://fasb-www.xbrl.org/2009-us-gaap/role/ref/legacyRef-commonPracticeRef-Topic740-SubTopic10-NameAccountingStandardsCodification-Topic230-SubTopic10-Section50-Paragraph3-6-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147482913-2147482685/230-740-10-50-3> Reference 6 Reference 3-2 : <http://fasb.org/us-gaap/role/ref/legacyRef-NameAccountingStandardsCodification-Topic230-740-SubTopic10-Section50-Paragraph5-8-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147482913-2147482685/230-740-10-50-5-8> Details Name: us-gaap_ConversionOfStockSharesConvertedI-gaap_DeferredTaxLiabilitiesDeferredExpense Namespace Prefix: us-gaap_ Data Type: xbrli: sharesItemType monetaryItemType Balance Type: na credit Period Type: durationX- Definition The number of new shares issued in the conversion of stock in a noneash (or part noneash- 1943274/2147479886/946-10-S99-3 Details Name: us-gaap_DebtInstrumentRepaidPrincipal Namespace Prefix: us-gaap_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- Definition The percentage of ownership of common stock or equity participation in the investee accounted for under the equity method of accounting. References Reference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic323-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph3-Subparagraph\(a\)\(1\)-PublisherFASB-URIhttps://asc.fasb.org/+1943274/2147481687/323-10-50-3](http://www.xbrl.org/2003/role/disclosureRef-Topic323-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph3-Subparagraph(a)(1)-PublisherFASB-URIhttps://asc.fasb.org/+1943274/2147481687/323-10-50-3) Details Name: us-gaap_EquityMethodInvestmentOwnershipPercentage Namespace Prefix: us-gaap_ Data Type: dtr-types: percentItemType Balance Type: na Period Type: instantX- Definition Maximum**

borrowing capacity under the credit facility without consideration of any current restrictions on the amount that could be borrowed or the amounts currently outstanding under the facility. ReferencesReference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210. 5-02 \(2\) \(b\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210. 5-02 (2) (b))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1)Reference 2: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210. 5-02 \(19 \(b\) ,22\(b\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210. 5-02 (19 (b) ,22(b))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1)Details Name: us-gaap_LineOfCreditFacilityMaximumBorrowingCapacity Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instantX- DefinitionAmount due from parties in nontrade transactions, classified as other. ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef-exampleRef-Topic 946-280-SubTopic 210-10-Name Accounting Standards Codification-Section S99-55-Paragraph 49 1-Subparagraph \(SX 210. 6-04 \(5\)-\(a\)\(5\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147479617-2147482785/280-10-55-49](http://www.xbrl.org/2003/role/disclosureRef-exampleRef-Topic 946-280-SubTopic 210-10-Name Accounting Standards Codification-Section S99-55-Paragraph 49 1-Subparagraph (SX 210. 6-04 (5)-(a)(5))-Publisher FASB-URI https://asc.fasb.org/1943274/2147479617-2147482785/280-10-55-49)Reference 2: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 210-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 210-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210. 6-04 (5-02 (3)-(a) (4-5))-Publisher FASB-URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1)Reference 2: [http://www.xbrl.org/2003/role/disclosureRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210. 6-04 \(5-02 \(3\)-\(a\) \(4-5\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210. 6-04 (5-02 (3)-(a) (4-5))-Publisher FASB-URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1)Reference 3: [http://www.xbrl.org/2003/role/disclosureRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210. 5-02 \(3\) \(a\) \(4\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210. 5-02 (3) (a) (4))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1)Reference 4: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 944-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210. 7-03 \(a\) \(3\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 944-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210. 7-03 (a) (3))-Publisher FASB-URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1)Details Name: us-gaap_OtherReceivables Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instantX- DefinitionAmount, after allowance, of receivables classified as other, due within one year or the operating cycle, if longer. ReferencesNo definition available. Details Name: us-gaap_OtherReceivablesNetCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instantX- 45-2Reference 8 **DefinitionAmount of cash outflow for fees classified as other. ReferencesReference 1:** [http://www.fasb.xbrl.org/2003-us-gaap/role/disclosureRef-ref/legacyRef-Name Accounting Standards Codification-Section S99-45-Paragraph 1-25-Subparagraph \(g SX 210.4-08 \(h\)\)-SubTopic 10-Topic 235-230-Publisher FASB-URI https://asc.fasb.org/1943274/2147480678-2147482740/230-10-45-235-25-10-S99-1](http://www.fasb.xbrl.org/2003-us-gaap/role/disclosureRef-ref/legacyRef-Name Accounting Standards Codification-Section S99-45-Paragraph 1-25-Subparagraph (g SX 210.4-08 (h))-SubTopic 10-Topic 235-230-Publisher FASB-URI https://asc.fasb.org/1943274/2147480678-2147482740/230-10-45-235-25-10-S99-1)Details Name: us-gaap_IncomeTaxExpenseBenefit-gaap_PaymentsForFees Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit credit Period Type: durationX- DefinitionAmount of **cash outflow** increase (decrease) in the valuation allowance for **deposits classified as other** a specified deferred tax asset. ReferencesReference 1: [http://www.xbrl.org/2003-2009/role/disclosureRef-commonPracticeRef-Topic 740-230-SubTopic 10-Name Accounting Standards Codification-Section 50-45-Paragraph 2-13-Subparagraph \(c\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482685-2147482740/740-230-10-50-45-2-13](http://www.xbrl.org/2003-2009/role/disclosureRef-commonPracticeRef-Topic 740-230-SubTopic 10-Name Accounting Standards Codification-Section 50-45-Paragraph 2-13-Subparagraph (c)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482685-2147482740/740-230-10-50-45-2-13)Details Name: us-gaap_ValuationAllowanceDeferredTaxAssetChangeInAmount-gaap_PaymentsForOtherDeposits Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: **durationX**- DefinitionThe 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-Name Accounting Standards Codification-Section 45-Paragraph 14-Subparagraph \(a\)-SubTopic 10-Topic 230-Publisher FASB-URI https://asc.fasb.org/1943274/2147482740/230-10-45-14](http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section 45-Paragraph 14-Subparagraph (a)-SubTopic 10-Topic 230-Publisher FASB-URI https://asc.fasb.org/1943274/2147482740/230-10-45-14)Details Name: us-gaap_ProceedsFromIssuanceOfWarrants Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: durationX- **DefinitionLine items represent financial concepts included in a table** -Section S99-Paragraph 1-Subparagraph (SAB TOPIC 6. **These concepts are used to disclose reportable information associated with domain members defined in one 1-7)-Publisher FASB-URI https://asc.fasb.org/1943274/2147479360/740-10-S99-1**Reference 5: [http://www.xbrl.org/2003/role/disclosureRef-Topic 280-310-SubTopic 10-Name Accounting Standards Codification-Section 50-45-Paragraph 13 22-Subparagraph \(h\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482810-2147481990/280-310-10-50-45-22](http://www.xbrl.org/2003/role/disclosureRef-Topic 280-310-SubTopic 10-Name Accounting Standards Codification-Section 50-45-Paragraph 13 22-Subparagraph (h)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482810-2147481990/280-310-10-50-45-22)Reference 13Reference 6-2: [http://www.xbrl.org/2003/role/disclosureRef-Topic 944-946-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210. 7-6-04-07 \(9-2\) \(c\) \(2\) \(i\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483586-2147479134/944-946-220-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 944-946-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210. 7-6-04-07 (9-2) (c) (2) (i))-Publisher FASB-URI https://asc.fasb.org/1943274/2147483586-2147479134/944-946-220-S99-1)Reference 7-3: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 220-Name Accounting Standards Codification-Section 45-S99-Paragraph 2-1-Subparagraph \(SX a\)-SubTopic 20-210.6-Topic 740-07 \(2\) \(c\) \(2\) \(ii\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482659-2147479134/740-946-20-220-45-S99-2](http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 220-Name Accounting Standards Codification-Section 45-S99-Paragraph 2-1-Subparagraph (SX a)-SubTopic 20-210.6-Topic 740-07 (2) (c) (2) (ii))-Publisher FASB-URI https://asc.fasb.org/1943274/2147482659-2147479134/740-946-20-220-45-S99-2)Reference 8-4: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210. 4-6-08-07 \(h-2\) \(g\) \(3\)\)-SubTopic 10-Topic 235-Publisher FASB-URI https://asc.fasb.org/1943274/2147480678-2147479134/235-946-10-220-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210. 4-6-08-07 (h-2) (g) (3))-SubTopic 10-Topic 235-Publisher FASB-URI https://asc.fasb.org/1943274/2147480678-2147479134/235-946-10-220-S99-1)Details Name: us-gaap_IncomeTaxExpenseBenefit-gaap_RelatedPartyTransactionLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType stringItemType Balance Type: debit na Period Type: durationX- DefinitionAmount of increase (decrease) in the valuation allowance for a specified **DefinitionPer- DefinitionPrice of a single** share or per unit amount of equity securities issued a **number of saleable stocks of a company**. ReferencesNo definition available. Details Name: us-gaap_SharesIssuedPricePerShare-gaap_SharePrice Namespace Prefix: us-gaap_ Data Type: dtr-types: perShareItemType Balance Type: na Period Type: instantX- DefinitionNumber of new stock issued during the period. ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section 50-Paragraph 2-SubTopic 10-Topic 505-Publisher FASB-URI https://asc.fasb.org/1943274/2147481112/505-10-50-2>Reference 2: [http://www.fasb.xbrl.org/2003-us-gaap/role/disclosureRef-ref/legacyRef-Topic 946-210-SubTopic 505-10-Name Accounting Standards Codification-Section 50-S99-Paragraph 2-1-Subparagraph \(a-SX 210. 5-02 \(28\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147481004-2147480566/946-210-505-10-50-S99-2](http://www.fasb.xbrl.org/2003-us-gaap/role/disclosureRef-ref/legacyRef-Topic 946-210-SubTopic 505-10-Name Accounting Standards Codification-Section 50-S99-Paragraph 2-1-Subparagraph (a-SX 210. 5-02 (28))-Publisher FASB-URI https://asc.fasb.org/1943274/2147481004-2147480566/946-210-505-10-50-S99-2)Reference 1Reference 3: [http://www.fasb.xbrl.org/2003-us-gaap/role/disclosureRef-ref/legacyRef-Topic 946-210-SubTopic 220-10-Name Accounting Standards Codification-Section S99-Paragraph 3-1-Subparagraph \(SX 210. 6-5-09-02 \(29 4\)\(b\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483575-2147480566/946-210-220-10-S99-3](http://www.fasb.xbrl.org/2003-us-gaap/role/disclosureRef-ref/legacyRef-Topic 946-210-SubTopic 220-10-Name Accounting Standards Codification-Section S99-Paragraph 3-1-Subparagraph (SX 210. 6-5-09-02 (29 4)(b))-Publisher FASB-URI https://asc.fasb.org/1943274/2147483575-2147480566/946-210-220-10-S99-3)Reference 1Reference 4: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 10-505-Name Accounting Standards Codification-Section S99-50-Paragraph 3-2-Subparagraph \(a SX 210. 6-03 \(i\)\(1\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147479886--2147478448/946-10-505-S99-50-3](http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 10-505-Name Accounting Standards Codification-Section S99-50-Paragraph 3-2-Subparagraph (a SX 210. 6-03 (i)(1))-Publisher FASB-URI https://asc.fasb.org/1943274/2147479886--2147478448/946-10-505-S99-50-3)Reference 2Reference 5: [http://fasb-www.xbrl.org/2003-us-gaap/role/disclosureRef-ref/legacyRef-Topic 210-946-SubTopic 10-220-Name Accounting Standards Codification-Section S99-Paragraph 1-3-Subparagraph \(SX 210. 5-6-02-09 \(28 4\) \(b\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566-2147479134/210-946-10-220-S99-1](http://fasb-www.xbrl.org/2003-us-gaap/role/disclosureRef-ref/legacyRef-Topic 210-946-SubTopic 10-220-Name Accounting Standards Codification-Section S99-Paragraph 1-3-Subparagraph (SX 210. 5-6-02-09 (28 4) (b))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566-2147479134/210-946-10-220-S99-1)Reference 3Reference 6: [http://fasb-www.xbrl.org/2003-us-gaap/role/disclosureRef-ref/legacyRef-Topic 505-946-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-3-Subparagraph \(SX 210. 3-6-04-03 \(i\) \(1\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566-2147479134/505-946-10-220-S99-1](http://fasb-www.xbrl.org/2003-us-gaap/role/disclosureRef-ref/legacyRef-Topic 505-946-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-3-Subparagraph (SX 210. 3-6-04-03 (i) (1))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480566-2147479134/505-946-10-220-S99-1)

org /#1943274 /2147480008-2147479886 /946-10-S99-3Reference 7: <http://fasb.org/us-gaap/role/ref/legacyRef-Topic 505-10-S99-1Reference 7>: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.5-3-04 02\(29\)\)](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.5-3-04 02(29)))- Publisher FASB- URI <https://asc.fasb.org/#1943274/2147480566-2147480008/210-505> -10-S99-1 Details Name: us-gaap_StockIssuedDuringPeriodSharesNewIssues Namespace Prefix: us-gaap_ Data Type: xbrli: sharesItem Type Balance Type: na Period Type: durationX- Definition Number of shares related to Restricted Stock Award forfeited during the period. References Reference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section 50-Paragraph 2-SubTopic 10-Topic 505-Publisher FASB-URI https://asc.fasb.org/#1943274/2147481112/505-10-50-2Reference 2>: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.5-02\(28\)\)](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.5-02(28)))- Publisher FASB- URI <https://asc.fasb.org/#1943274/2147480566/210-10-S99-1Reference 3>: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 505-210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.3-5-04 02\(29\)\)](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 505-210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.3-5-04 02(29)))- Publisher FASB- URI <https://asc.fasb.org/#1943274/2147480008-2147480566/505-210-10-S99-1Reference 4>: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-505-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.5-3-04 02\(29\)\)](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-505-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.5-3-04 02(29)))- Publisher FASB- URI https://asc.fasb.org/#1943274/2147480566-2147480008/210-505-10-S99-1Details Name: us-gaap_StockIssuedDuringPeriodSharesRestrictedStockAwardForfeited Namespace Prefix: us-gaap_ Data Type: xbrli: sharesItem Type Balance Type: na Period Type: durationX- Definition Equity impact of the value of new stock issued during the period. Includes shares issued in an initial public offering or a secondary public offering. References Reference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification-Section 50-Paragraph 2-SubTopic 10-Topic 505-Publisher FASB-URI https://asc.fasb.org/#1943274/2147481112/505-10-50-2Reference 2>: [http://www.fasb.org/2003-us-gaap/role/exampleRef-ref/legacyRef-Topic 946-210-SubTopic 830-10-Name Accounting Standards Codification-Section 55-S99-Paragraph 1-Subparagraph \(SX 210.5-02\(28\)\)](http://www.fasb.org/2003-us-gaap/role/exampleRef-ref/legacyRef-Topic 946-210-SubTopic 830-10-Name Accounting Standards Codification-Section 55-S99-Paragraph 1-Subparagraph (SX 210.5-02(28)))- Publisher FASB- URI <https://asc.fasb.org/#1943274/2147480167-2147480566/946-210-830-10-55-S99-1Reference 1>: [http://www.fasb.org/2003-us-gaap/role/disclosureRef-ref/legacyRef-Topic 946-210-SubTopic 205-10-Name Accounting Standards Codification-Section 45-S99-Paragraph 4-1-Subparagraph \(a\) SX 210.5-02\(29\)\)](http://www.fasb.org/2003-us-gaap/role/disclosureRef-ref/legacyRef-Topic 946-210-SubTopic 205-10-Name Accounting Standards Codification-Section 45-S99-Paragraph 4-1-Subparagraph (a) SX 210.5-02(29)))- Publisher FASB- URI <https://asc.fasb.org/#1943274/2147480767-2147480566/946-210-205-10-45-S99-4Reference 1>: [http://www.xbrl.org/2003/role/disclosureRef-exampleRef-Topic 946-SubTopic 505-830-Name Accounting Standards Codification-Section 50-55-Paragraph 11-2-Subparagraph \(a\)-Publisher FASB-URI https://asc.fasb.org/#1943274/2147481004-2147479168/946-830-505-55-50-2Reference 1](http://www.xbrl.org/2003/role/disclosureRef-exampleRef-Topic 946-SubTopic 505-830-Name Accounting Standards Codification-Section 50-55-Paragraph 11-2-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org/#1943274/2147481004-2147479168/946-830-505-55-50-2Reference 1): [http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 220-205-Name Accounting Standards Codification-Section S99-45-Paragraph 3-4-Subparagraph \(a\) SX 210.6-09\(4\)\(b\)\)](http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 220-205-Name Accounting Standards Codification-Section S99-45-Paragraph 3-4-Subparagraph (a) SX 210.6-09(4)(b)))- Publisher FASB- URI <https://asc.fasb.org/#1943274/2147483575-2147478009/946-220-205-S99-45-3Reference 4>: [http://fasb-www.xbrl.org/2003-us-gaap/role/disclosureRef-ref/legacyRef-Topic 210-946-SubTopic 10-505-Name Accounting Standards Codification-Section S99-50-Paragraph 1-2-Subparagraph \(a\) SX 210.5-02\(28\)\)](http://fasb-www.xbrl.org/2003-us-gaap/role/disclosureRef-ref/legacyRef-Topic 210-946-SubTopic 10-505-Name Accounting Standards Codification-Section S99-50-Paragraph 1-2-Subparagraph (a) SX 210.5-02(28)))- Publisher FASB- URI <https://asc.fasb.org/#1943274/2147480566-2147478448/210-946-10-505-S99-50-1Reference 2>: [http://fasb-www.xbrl.org/2003-us-gaap/role/disclosureRef-ref/legacyRef-Topic 505-946-SubTopic 10-220-Name Accounting Standards Codification-Section S99-Paragraph 1-3-Subparagraph \(SX 210.3-6-04 09\(4\)\(b\)\)](http://fasb-www.xbrl.org/2003-us-gaap/role/disclosureRef-ref/legacyRef-Topic 505-946-SubTopic 10-220-Name Accounting Standards Codification-Section S99-Paragraph 1-3-Subparagraph (SX 210.3-6-04 09(4)(b)))- Publisher FASB- URI <https://asc.fasb.org/#1943274/2147480008-2147479134/946-220-S99-3Reference 8>: <http://fasb.org/us-gaap/role/ref/legacyRef-Topic 505-10-S99-1Reference 8>: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.5-3-04 02\(29\)\)](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 210-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.5-3-04 02(29)))- Publisher FASB- URI https://asc.fasb.org/#1943274/2147480566-2147480008/210-505-10-S99-1Details Name: us-gaap_StockIssuedDuringPeriodValueNewIssues Namespace Prefix: us-gaap_ Data Type: xbrli: monetaryItem Type Balance Type: credit Period Type: durationX- Definition Amount Definition Per share increase in exercise price of operating expense for products and services of regulated option operation. Excludes change due to standard antidilution provision and option granted under share-based payment arrangement. References Reference 1: [http://www.fasb.org/2003-us-gaap/role/disclosureRef-ref/legacyRef-Topic 505-220-SubTopic 10-Name Accounting Standards Codification-Section 50-S99-Paragraph 3-2-Subparagraph \(SX 210.5-03\(2\)\(b\)\)](http://www.fasb.org/2003-us-gaap/role/disclosureRef-ref/legacyRef-Topic 505-220-SubTopic 10-Name Accounting Standards Codification-Section 50-S99-Paragraph 3-2-Subparagraph (SX 210.5-03(2)(b)))- Publisher FASB- URI <https://asc.fasb.org/#1943274/2147481112-2147483621/505-220-10-50-S99-3-2> Details Name: us-gaap_StockOptionExercisePriceIncrease gaap_UtilityOperatingExpenseProductsAndServices Namespace Prefix: us-gaap_ Data Type: xbrli dt-types: perShareItem Type monetaryItem Type Balance Type: na debit Period Type: durationX- Details Name: us-gaap_DebtInstrumentAxis = eshau_PromissoryNoteMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us-gaap_SubsidarySaleOfStockAxis = gaap_ImpairedLongLivedAssetsHeldAndUsedByTypeAxis = eshau_TrustAccountMember us-gaap_OverAllotmentOptionMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us-gaap_StatementClassOfStockAxis = gaap_BusinessAcquisitionAxis = us-gaap_CommonClassBMember gaap_SeriesOfIndividuallyImmaterialBusinessAcquisitionsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us-gaap_RelatedPartyTransactionAxis = eshau_SponsorMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: srt_ScheduleOfEquityMethodInvestmentEquityMethodInvesteeNameAxis = eshau_UnderwritersMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: srt_ScheduleOfEquityMethodInvestmentEquityMethodInvesteeNameAxis = eshau_FounderSharesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us-gaap_BusinessAcquisitionAxis = gaap_StatementClassOfStockAxis = us-gaap_SeriesOfIndividuallyImmaterialBusinessAcquisitionsMember gaap_CommonClassBMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis = gaap_StatementClassOfStockAxis = us-gaap_RelatedPartyMember = gaap_CommonClassA Member Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us-gaap_RelatedPartyTransactionAxis = gaap_StatementClassOfStockAxis = eshau_FounderSharesMember eshau_ClassBFounderSharesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us-gaap_RelatedPartyTransactionAxis = gaap_SubsidarySaleOfStockAxis = eshau_SponsorMember us-gaap_OverAllotmentOptionMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us-gaap_SubsidarySaleOfStockAxis = us-gaap_IPOMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us-gaap_SubsidarySaleOfStockAxis = eshau_PrivatePlacementWarrantsMember Namespace Prefix: Data Type: na Balance Type: Period Type: Commitments and Contingencies (Details)- USD (\$) 12 Months Ended Jun. 16, 2023 Dec. 17-31, 2021-2024 Dec. 31, 2023 Commitments and Contingencies [Line Items] Issuance of Representative representative shares 287,500 Issuance of Representative Shares \$ 25,000 \$ 2,239,466 Share price per share \$ 7.789 789 Expected volatility, percentage 5.70% 5.70% Risk-free interest rate, percentage 5.15% 5.15% Expected life 1 year 2 months 1 day day Implied Implied discount percentage 1.40% Offering costs \$ 2,239,466 Commencement sale days 180 days 466 Underwriting Underwriting discount per share \$ 0.2 2 Underwriting

Underwriting discount of aggregate amount \$ 2, 300, 000 Gross proceeds percentage 3. 50 % Marketing expense \$ 4, 030, 000 **00-00-Bankers-Underwriting Agreement** [Member] Commitments and Contingencies [Line Items] Representative shares issued 287, 500 Issuance of representative shares \$ 2, 239, 466 I- Bankers [Member] Commitments and Contingencies [Line Items] Representative shares issued 258, 750 Dawson James [Member] Commitments and Contingencies [Line Items] Representative shares issued 28, 750 **287, 500X-References** No definition available **IPO [Member] Commitments and Contingencies [Line Items] Share price per share \$ 10. 15 Commencement sale days 180 days X** Details Name: eshau_CommitmentsandContingenciesDetailsLineItems Namespace Prefix: eshau_ Data Type: xbrli:stringItem Type Balance Type: na Period Type: durationX- Definition Percentage of gross proceeds of initial public offerings. References No definition available. Details Name: eshau_GrossProceedsOfInitialPublicOfferingPercentage Namespace Prefix: eshau_ Data Type: dtr:percentItem Type Balance Type: na Period Type: durationX- **Definition Immediately following the commencement** References No definition available. Details Name: eshau_UnderwritingDiscount Namespace Prefix: eshau_ Data Type: dtr:perShareItem Type Balance Type: na Period Type: durationX- **Definition** The amount of sales days underwriting discount of aggregate amount. References No definition available. Details Name: eshau_UnderwritingDiscountOfAggregateAmount **eshau_ImmediatelyFollowingTheCommencementOfSaleDays** Namespace Prefix: eshau_ Data Type: xbrli:durationItem Type Balance Type: na Period Type: durationX- References No definition available. Details Name: eshau_UnderwritingDiscount Namespace Prefix: eshau_ Data Type: dtr:perShareItem Type Balance Type: na Period Type: durationX- **Definition** Represents the value of underwriting discount. References No definition available. Details Name: eshau_UnderwritingDiscounts Namespace Prefix: eshau_ Data Type: xbrli:monetaryItem Type Balance Type: debit-credit Period Type: durationX- **Definition** Specific incremental costs directly attributable to a proposed or actual offering of securities which are deferred at the end of the reporting period. References Reference 1: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 340- SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph \(SAB Topic 5. A\)- Publisher FASB- URI https://asc.fasb.org/#1943274/2147480341/340-10-S99-1](http://www.xbrl.org/2009/role/commonPracticeRef-Topic340-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph(SABTopic5.A)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147480341/340-10-S99-1) Details Name: us-gaap_DeferredOfferingCosts Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItem Type Balance Type: debit Period Type: instantX- **Definition** Expenditures for planning and executing the conception, pricing, promotion, and distribution of ideas, goods, and services. Costs of public relations and corporate promotions are typically considered to be marketing costs. References Reference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 220- SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 2- Subparagraph \(SX 210. 5- 03 - \(4 \)\)](http://fasb.org/us-gaap/role/ref/legacyRef-Topic220-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph2-Subparagraph(SX210.5-03-(4))) - Publisher FASB- URI https://asc.fasb.org/#1943274/2147483621/220-10-S99-2 Details Name: us-gaap_MarketingExpense Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItem Type Balance Type: debit **Period Type: durationX- Definition** Line items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. References No definition available. Details Name: us-gaap_OtherCommitmentsLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItem Type Balance Type: na Period Type: durationX- **Definition** Discount rate from fair value on offering date that participants pay for shares. References Reference 1: [http://fasb.org/us-gaap/role/ref/legacyRef- Name Accounting Standards Codification- Topic 718- SubTopic 10- Section 50- Paragraph 2- Publisher FASB- URI https://asc.fasb.org/#1943274/2147480429/718-10-50-2](http://fasb.org/us-gaap/role/ref/legacyRef-NameAccountingStandardsCodification-Topic718-SubTopic10-Section50-Paragraph2-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147480429/718-10-50-2) Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardDiscountFromMarketPriceOfferingDate Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItem Type Balance Type: na Period Type: durationX- **Definition** The estimated measure of the percentage by which a share price is expected to fluctuate during a period. Volatility also may be defined as a probability- weighted measure of the dispersion of returns about the mean. The volatility of a share price is the standard deviation of the continuously compounded rates of return on the share over a specified period. That is the same as the standard deviation of the differences in the natural logarithms of the stock prices plus dividends, if any, over the period. References Reference 1: [http://www.xbrl.org/2003/role/disclosureRef- Topic 718- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 2- Subparagraph \(f\) \(2\) \(ii\)- Publisher FASB- URI https://asc.fasb.org/#1943274/2147480429/718-10-50-2](http://www.xbrl.org/2003/role/disclosureRef-Topic718-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph2-Subparagraph(f)(2)(ii)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147480429/718-10-50-2) Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsExpectedVolatilityRate Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItem Type Balance Type: na Period Type: durationX- **Definition** The risk- free interest rate assumption that is used in valuing an option on its own shares. References Reference 1: [http://www.xbrl.org/2003/role/disclosureRef- Topic 718- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 2- Subparagraph \(f\) \(2\) \(iv\)- Publisher FASB- URI https://asc.fasb.org/#1943274/2147480429/718-10-50-2](http://www.xbrl.org/2003/role/disclosureRef-Topic718-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph2-Subparagraph(f)(2)(iv)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147480429/718-10-50-2) Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsRiskFreeInterestRate Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItem Type Balance Type: na Period Type: durationX- **Definition** Price of a single share of a number of saleable stocks of a company. References No definition available. Details Name: us-gaap_SharePrice Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItem Type Balance Type: na Period Type: instantX- **Definition** Weighted average remaining contractual term for vested portions of options outstanding and currently exercisable or convertible, in 'PnYnMnDnHnMnS' format, for example, 'P1Y5M13D' represents the reported fact of one year, five months, and thirteen days. References Reference 1: [http://fasb.org/us-gaap/role/ref/legacyRef- Name Accounting Standards Codification- Topic 718- SubTopic 10- Section 50- Paragraph 2- Publisher FASB- URI https://asc.fasb.org/#1943274/2147480429/718-10-50-2](http://fasb.org/us-gaap/role/ref/legacyRef-NameAccountingStandardsCodification-Topic718-SubTopic10-Section50-Paragraph2-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147480429/718-10-50-2) Details Name: us-gaap_SharebasedCompensationArrangementBySharebasedPaymentAwardOptionsExercisableWeightedAverageRemainingContractualTerm1 Namespace Prefix: us-gaap_ Data Type: xbrli:durationItem Type Balance Type: na Period Type: durationX- **Definition** Number of new stock issued during the period. References Reference 1: [http://fasb.org/us-gaap/role/ref/legacyRef- Name Accounting Standards Codification- Section 50- Paragraph 2- SubTopic 10- Topic 505- Publisher FASB- URI https://asc.fasb.org/#1943274/2147481112/505-10-50-2](http://fasb.org/us-gaap/role/ref/legacyRef-NameAccountingStandardsCodification-Section50-Paragraph2-SubTopic10-Topic505-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147481112/505-10-50-2) Reference 2: [http://www.fasb.xbrl.org/2003-us-gaap/role/disclosureRef-ref/legacyRef- Topic 946- 210- SubTopic 505- 10- Name Accounting Standards Codification- Section 50- S99- Paragraph 2- 1- Subparagraph \(a- SX 210. 5- 02 \(28\) \)](http://www.fasb.xbrl.org/2003-us-gaap/role/disclosureRef-ref/legacyRef-Topic946-210-SubTopic505-10-NameAccountingStandardsCodification-Section50-S99-Paragraph2-1-Subparagraph(a-SX210.5-02(28))) - Publisher FASB- URI https://asc.fasb.org/#1943274/2147481004-2147480566/946-210-505-10-50-S99-2 Reference 1 Reference 3: [http://www.fasb.xbrl.org/2003-us-gaap/role/disclosureRef-ref/legacyRef- Topic 946- 210- SubTopic 220- 10- Name Accounting Standards Codification- Section S99- Paragraph 3- 1- Subparagraph \(SX 210. 6- 5- 09- 02 \(29 4\) \(b\) \)](http://www.fasb.xbrl.org/2003-us-gaap/role/disclosureRef-ref/legacyRef-Topic946-210-SubTopic220-10-NameAccountingStandardsCodification-SectionS99-Paragraph3-1-Subparagraph(SX210.6-5-09-02(294)(b))) - Publisher FASB- URI https://asc.fasb.org/#1943274/2147483575-2147480566/946-210-220-10-S99-3 Reference 1 Reference 4: [http://www.xbrl.org/2003/role/disclosureRef- Topic 946- SubTopic 10- 505- Name Accounting Standards Codification- Section S99- 50- Paragraph 3- 2- Subparagraph \(a- SX 210- 6- 03 \(i\) \(1\) \)](http://www.xbrl.org/2003/role/disclosureRef-Topic946-SubTopic10-505-NameAccountingStandardsCodification-SectionS99-50-Paragraph3-2-Subparagraph(a-SX210-6-03(i)(1))) - Publisher FASB- URI https://asc.fasb.org/#1943274/2147479886-2147478448/946-10-505-S99-50-3 Reference 2 Reference 5: [http://fasb.www.xbrl.org/2003-us-gaap/role/disclosureRef-ref/legacyRef- Topic 210- 946- SubTopic 10- 220- Name Accounting Standards Codification- Section S99- Paragraph 1- 3- Subparagraph \(SX 210. 5- 6- 02- 09 \(28 4\) \(b\) \)](http://fasb.www.xbrl.org/2003-us-gaap/role/disclosureRef-ref/legacyRef-Topic210-946-SubTopic10-220-NameAccountingStandardsCodification-SectionS99-Paragraph1-3-Subparagraph(SX210.5-6-02-09(284)(b))) - Publisher FASB- URI https://asc.fasb.org/#1943274/2147480566-2147479134/210-946-10-220-S99-1 Reference 3 Reference 6: <http://fasb>

[www.xbrl.org/2003-us-gaap/role/disclosureRef/ref/legacyRef-Topic505-946-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-3-Subparagraph\(SX210.3-6-04-03\(i\)\(1\)\)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147480008-2147479886/946-10-S99-3Reference7](http://www.xbrl.org/2003-us-gaap/role/disclosureRef/ref/legacyRef-Topic505-946-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-3-Subparagraph(SX210.3-6-04-03(i)(1))-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147480008-2147479886/946-10-S99-3Reference7): <http://fasb.org/us-gaap/role/ref/legacyRef-Topic505-10-S99-1Reference7>: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic210-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph\(SX210.5-3-04-02\(29\)\)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147480566-2147480008/210-505-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Topic210-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph(SX210.5-3-04-02(29))-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147480566-2147480008/210-505-10-S99-1) Details Name: us-gaap_StockIssuedDuringPeriodSharesNewIssues Namespace Prefix: us-gaap_Data Type: xbrli:sharesItem Type: Balance Type: na Period Type: durationX-DefinitionEquity impact of the value of new stock issued during the period. Includes shares issued in an initial public offering or a secondary public offering. ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-NameAccountingStandardsCodification-Section50-Paragraph2-SubTopic10-Topic505-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147481112/505-10-50-2Reference2>: [http://www.fasb.xbrl.org/2003-us-gaap/role/exampleRef/ref/legacyRef-Topic946-210-SubTopic830-10-NameAccountingStandardsCodification-Section55-S99-Paragraph1-1-Subparagraph\(SX210.5-02\(28\)\)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147480167-2147480566/946-210-830-10-55-S99-1Reference3](http://www.fasb.xbrl.org/2003-us-gaap/role/exampleRef/ref/legacyRef-Topic946-210-SubTopic830-10-NameAccountingStandardsCodification-Section55-S99-Paragraph1-1-Subparagraph(SX210.5-02(28))-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147480167-2147480566/946-210-830-10-55-S99-1Reference3): [http://www.fasb.xbrl.org/2003-us-gaap/role/disclosureRef/ref/legacyRef-Topic946-210-SubTopic205-10-NameAccountingStandardsCodification-Section45-S99-Paragraph4-1-Subparagraph\(a\)-SX210.5-02\(29\)\)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147480767-2147480566/946-210-205-10-45-S99-4Reference1Reference4](http://www.fasb.xbrl.org/2003-us-gaap/role/disclosureRef/ref/legacyRef-Topic946-210-SubTopic205-10-NameAccountingStandardsCodification-Section45-S99-Paragraph4-1-Subparagraph(a)-SX210.5-02(29))-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147480767-2147480566/946-210-205-10-45-S99-4Reference1Reference4): [http://www.xbrl.org/2003/role/disclosureRef/exampleRef-Topic946-SubTopic505-830-NameAccountingStandardsCodification-Section50-55-Paragraph11-2-Subparagraph\(a\)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147481004-2147479168/946-830-505-55-50-2Reference11Reference5](http://www.xbrl.org/2003/role/disclosureRef/exampleRef-Topic946-SubTopic505-830-NameAccountingStandardsCodification-Section50-55-Paragraph11-2-Subparagraph(a)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147481004-2147479168/946-830-505-55-50-2Reference11Reference5): [http://www.xbrl.org/2003/role/disclosureRef-Topic946-SubTopic220-205-NameAccountingStandardsCodification-SectionS99-45-Paragraph3-4-Subparagraph\(a\)-SX210.6-09\(4\)\(b\)\)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147483575-2147478009/946-220-205-S99-45-3Reference4Reference6](http://www.xbrl.org/2003/role/disclosureRef-Topic946-SubTopic220-205-NameAccountingStandardsCodification-SectionS99-45-Paragraph3-4-Subparagraph(a)-SX210.6-09(4)(b))-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147483575-2147478009/946-220-205-S99-45-3Reference4Reference6): [http://fasb-www.xbrl.org/2003-us-gaap/role/disclosureRef/ref/legacyRef-Topic210-946-SubTopic10-505-NameAccountingStandardsCodification-SectionS99-50-Paragraph1-2-Subparagraph\(a\)-SX210.5-02\(28\)\)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147480566-2147478448/210-946-10-505-S99-50-1Reference2Reference7](http://fasb-www.xbrl.org/2003-us-gaap/role/disclosureRef/ref/legacyRef-Topic210-946-SubTopic10-505-NameAccountingStandardsCodification-SectionS99-50-Paragraph1-2-Subparagraph(a)-SX210.5-02(28))-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147480566-2147478448/210-946-10-505-S99-50-1Reference2Reference7): [http://fasb-www.xbrl.org/2003-us-gaap/role/disclosureRef/ref/legacyRef-Topic505-946-SubTopic10-220-NameAccountingStandardsCodification-SectionS99-Paragraph1-3-Subparagraph\(SX210.3-6-04-09\(4\)\(b\)\)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147480008-2147479134/946-220-S99-3Reference8](http://fasb-www.xbrl.org/2003-us-gaap/role/disclosureRef/ref/legacyRef-Topic505-946-SubTopic10-220-NameAccountingStandardsCodification-SectionS99-Paragraph1-3-Subparagraph(SX210.3-6-04-09(4)(b))-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147480008-2147479134/946-220-S99-3Reference8): <http://fasb.org/us-gaap/role/ref/legacyRef-Topic505-10-S99-1Reference8>: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic210-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph\(SX210.5-3-04-02\(29\)\)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147480566-2147480008/210-505-10-S99-1](http://fasb.org/us-gaap/role/ref/legacyRef-Topic210-SubTopic10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph(SX210.5-3-04-02(29))-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147480566-2147480008/210-505-10-S99-1) Details Name: us-gaap_StockIssuedDuringPeriodValueNewIssues Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItem Type: Balance Type: credit Period Type: durationX-Details Name: us-gaap_TypeOfArrangementAxis = eshau_UnderwritingAgreementMember Namespace Prefix: Data Type: na Balance Type: Period Type: X-Details Name: srt_TitleOfIndividualAxis = eshau_CustomBankersMember Namespace Prefix: Data Type: na Balance Type: Period Type: X-Details Name: srt_TitleOfIndividualAxis = eshau_DawsonJamesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X-Details Name: us-gaap_SubsidiarySaleOfStockAxis = us-gaap_IPOMember Namespace Prefix: Data Type: na Balance Type: Period Type: Stockholders' Equity (Details)-USD (\$) -shares-12 Months EndedJun-EndedDec-16-02, 2023-2024 Dec. 31, 2023-2024 Dec. 31, 2022Stockholders' 2023Stockholders' Equity [Line Items] Preferred stock, shares authorized 1,000,000 1,000,000Preferred stock, par value (in Dollars per share) \$ 0.0001 \$ 0.0001Preferred stock, shares issued Preferred stock, shares outstanding Founder Shares represent issued and outstanding of common stock 2,865, percentage 20.00-000 % Converted basis percentage 20.00 % Expires year 5 years Per Warrant warrant price per share (in Dollars per share) \$ 0.05 Redemption trigger price 1 Expires year 5 years Exceeds per share (in Dollars per share) \$ 7.789 Redemption trigger price percentage 18 Rights .00 % Class B common stock [Member] Stockholders' Equity [Line Items] Shares subject to forfeiture 375 Warrants outstanding 11,500 .000 Per 11,500,000 Warrant [Member] Stockholders' Equity [Line Items] Warrants outstanding 7,470,000 7,470,000 Per warrant (in Dollars per share) \$ 10.01 Class A Common Stock [Member] Stockholders' Equity [Line Items] Common stock, shares authorized [] 100,000,000 100,000,000 Common stock, par value (in Dollars per share) [] \$ 0.0001 \$ 0.0001 Common stock, shares issued [] 3,152,500 287,500 Common 500 Common stock, shares outstanding [] 3,152,500 287,500 Common stock subject to possible redemption 739,881 11,500,000 Shares of Common common stock 2 Subject to Possible Redemption 11,500-865,000 Warrant Convert shares 2,865,000 Sale price per share (in Dollars per share) \$ 18 11.5 Exceeds per share (in Dollars per share) Class A Common Stock [Member] Private Placement Warrants [Member] Stockholders' Equity [Line Items] Warrant exercise price per share (in Dollars per share) \$ 11.5 Class B Common Stock [Member] Stockholders' Equity [Line Items] Common stock, shares authorized [] 10,000,000 10,000,000 Common stock, par value (in Dollars per share) [] \$ 0.0001 \$ 0.0001 Common stock, shares issued [] 10 11 2,875,000 2,875,000 Common stock, shares outstanding [] 10 11 2,875,000 2,875,000 Converted shares 2,865,000 000 Shares --- Shares subject to forfeiture 375 of common stock 2,875,000 000 Common --- Common stock, voting rights one Rights (in Dollars) \$ 1 Private Placement Warrants [Member] | Class A Common Stock [Member] Stockholders' Equity [Line Items] Warrants- Warrant price per share outstanding 11,500,000 Warrant [Member] Stockholders' Equity [Line Items] Warrants outstanding 7,470,000 Per warrant (in Dollars per share) \$ 0-11 .01 [] At December 31, 2022, included up to 375,000 shares subject to forfeiture if the over-allotment option was not exercised in full or in part by the underwriters (see Note 5)-X- Definition Expires year Definition The amount of common stock, voting rights References No definition available. Details Name: eshau ExpiresYear eshau_CommonStockVotingRight Namespace Prefix: eshau_Data Type: xbrli:durationItem Type-monetaryItem Type Balance Type: na-debit Period Type: durationX- Definition Expires year Definition Founder Shares represent, percentage. References No definition available. Details Name: eshau_FounderSharesRepresentPercentage eshau_ExpiresYear Namespace Prefix: eshau_Data Type: dtr-xbrli:percentItem Type durationItem Type Balance Type: na Period Type: durationX- Definition Redemption Definition The percentage of redemption trigger price. References No definition available. Details Name: eshau_RedemptionTriggerPricePercentage ----- eshau_RedemptionTriggerPrice Namespace Prefix: eshau_Data Type: dtr:percentItem Type-- perShareItem Type Balance Type: na Period Type: durationX- References No definition available Definition Exercise price per share or per unit of warrants or rights outstanding . References Reference 1: <http://www.xbrl.org/2003/role/disclosureRef-Topic505-SubTopic10-NameAccountingStandardsCodification-Section50-Paragraph3-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147481112/505-10-50-3> Details Name: srt-DistributionOfAssetsLiabilitiesAndStockholdersEquityLineItems-us-gaap_ClassOfWarrantOrRightExercisePriceOfWarrantsOrRights1 Namespace Prefix: srt-us-gaap_Data Type: xbrli-dtr-types:stringItem Type-perShareItem Type Balance Type: na Period Type: durationX-instantX-Definition Number of warrants or rights

10- Name Accounting Standards Codification- Section **S99-50** - Paragraph **13** - Subparagraph (**a** **SX 210. 5-02 (28)**)- Publisher FASB- URI <https://asc.fasb.org/#1943274/2147480566-2147481112/210-505-10-S99-50-13> Details Name: us-gaap_PreferredStockParOrStatedValuePerShare Namespace Prefix: us-gaap_ Data Type: dtr- types: perShareItemType Balance Type: na Period Type: instantX- DefinitionThe maximum number of nonredeemable preferred shares (or preferred stock redeemable solely at the option of the issuer) permitted to be issued by an entity's charter and bylaws. ReferencesReference 1: [http://www.fasb.org/xbrl/2003-us-gaap/role/disclosureRef/ref/legacyRef-Topic-946-210-SubTopic-210-10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph\(SX210.6-5-04-02\(28-16\)\(a\)\)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147479617-2147480566/946-210-10-S99-1Reference2:http://fasb-www.xbrl.org/2003-us-gaap/role/disclosureRef/ref/legacyRef-Topic-946-SubTopic-210-SubTopic-10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph\(SX210.5-6-02-04\(28-16\)\(a\)\)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147480566-2147479170/946-210-10-S99-1](http://www.fasb.org/xbrl/2003-us-gaap/role/disclosureRef/ref/legacyRef-Topic-946-210-SubTopic-210-10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph(SX210.6-5-04-02(28-16)(a))-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147479617-2147480566/946-210-10-S99-1Reference2:http://fasb-www.xbrl.org/2003-us-gaap/role/disclosureRef/ref/legacyRef-Topic-946-SubTopic-210-SubTopic-10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph(SX210.5-6-02-04(28-16)(a))-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147480566-2147479170/946-210-10-S99-1) Details Name: us-gaap_PreferredStockSharesAuthorized Namespace Prefix: us-gaap_ Data Type: xbrli: sharesItemType Balance Type: na Period Type: instantX- DefinitionNumber of shares issued for nonredeemable preferred shares and (or) preferred stock shares redeemable solely at the option of the issuer, issued to shareholders (includes shares related, but is not limited to, preferred shares that were issued, repurchased, and held as remain in the treasury). May be all or portion of the number of preferred shares authorized. Excludes preferred shares that are classified as debt. ReferencesReference 1: [http://www.fasb.org/xbrl/2003-us-gaap/role/disclosureRef/ref/legacyRef-Topic-505-210-SubTopic-10-NameAccountingStandardsCodification-Section50-S99-Paragraph13-1-Subparagraph\(aSX210.5-02\(28\)\)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147481112-2147480566/210-10-S99-1Reference2:http://www.xbrl.org/2003/role/disclosureRef-Topic-505-10-50-13Reference3:http://fasb.org/us-gaap/role/ref/legacyRef-Topic-210-SubTopic-10-NameAccountingStandardsCodification-SectionS99-Paragraph13-1-Subparagraph\(aSX210.5-02\(28\)\)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147480566-2147481112/210-505-10-S99-50-13](http://www.fasb.org/xbrl/2003-us-gaap/role/disclosureRef/ref/legacyRef-Topic-505-210-SubTopic-10-NameAccountingStandardsCodification-Section50-S99-Paragraph13-1-Subparagraph(aSX210.5-02(28))-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147481112-2147480566/210-10-S99-1Reference2:http://www.xbrl.org/2003/role/disclosureRef-Topic-505-10-50-13Reference3:http://fasb.org/us-gaap/role/ref/legacyRef-Topic-210-SubTopic-10-NameAccountingStandardsCodification-SectionS99-Paragraph13-1-Subparagraph(aSX210.5-02(28))-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147480566-2147481112/210-505-10-S99-50-13) Details Name: us-gaap_PreferredStockSharesIssued Namespace Prefix: us-gaap_ Data Type: xbrli: sharesItemType Balance Type: na Period Type: instantX- DefinitionAggregate share number for all nonredeemable preferred stock (or preferred stock redeemable solely at the option of the issuer) held by stockholders. Does not include preferred shares that have been repurchased. ReferencesReference 1: [http://www.fasb.org/xbrl/2003-us-gaap/role/disclosureRef/ref/legacyRef-Topic-946-210-SubTopic-210-10-NameAccountingStandardsCodification-SectionS99-Paragraph2-1-Subparagraph\(SX210.6-5-05-02\(4-28\)\)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147479617-2147480566/946-210-10-S99-2Reference1Reference2:http://www.xbrl.org/2009-2003/role/commonPracticeRef/disclosureRef-Topic-946-SubTopic-220-210-NameAccountingStandardsCodification-SectionS99-Paragraph3-2-Subparagraph\(SX210.6-09-05\(4\)\(b\)\)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147483575-2147479170/946-220-210-S99-3Reference2Reference3:http://www.xbrl.org/2003-2009/role/disclosureRef/commonPracticeRef-Topic-946-SubTopic-210-220-NameAccountingStandardsCodification-SectionS99-Paragraph13-1-Subparagraph\(SX210.6-04-09\(16-4\)\(a-b\)\)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147479617-2147479134/946-210-220-S99-1Reference3Reference4:http://www.xbrl.org/2009-2003/role/commonPracticeRef/disclosureRef-Topic-946-SubTopic-220-210-NameAccountingStandardsCodification-SectionS99-Paragraph3-1-Subparagraph\(SX210.6-09-04\(7-16\)\(a\)\)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147483575-2147479170/946-210-S99-1Reference5:http://www.xbrl.org/2009/role/commonPracticeRef-Topic-946-SubTopic-220-S99-3Reference5:http://fasb.org/us-gaap/role/ref/legacyRef-Topic-210-SubTopic-10-NameAccountingStandardsCodification-SectionS99-Paragraph13-1-Subparagraph\(SX210.6-02-09\(28-7\)\)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147480566-2147479134/210-946-10-220-S99-13](http://www.fasb.org/xbrl/2003-us-gaap/role/disclosureRef/ref/legacyRef-Topic-946-210-SubTopic-210-10-NameAccountingStandardsCodification-SectionS99-Paragraph2-1-Subparagraph(SX210.6-5-05-02(4-28))-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147479617-2147480566/946-210-10-S99-2Reference1Reference2:http://www.xbrl.org/2009-2003/role/commonPracticeRef/disclosureRef-Topic-946-SubTopic-220-210-NameAccountingStandardsCodification-SectionS99-Paragraph3-2-Subparagraph(SX210.6-09-05(4)(b))-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147483575-2147479170/946-220-210-S99-3Reference2Reference3:http://www.xbrl.org/2003-2009/role/disclosureRef/commonPracticeRef-Topic-946-SubTopic-210-220-NameAccountingStandardsCodification-SectionS99-Paragraph13-1-Subparagraph(SX210.6-04-09(16-4)(a-b))-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147479617-2147479134/946-210-220-S99-1Reference3Reference4:http://www.xbrl.org/2009-2003/role/commonPracticeRef/disclosureRef-Topic-946-SubTopic-220-210-NameAccountingStandardsCodification-SectionS99-Paragraph3-1-Subparagraph(SX210.6-09-04(7-16)(a))-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147483575-2147479170/946-210-S99-1Reference5:http://www.xbrl.org/2009/role/commonPracticeRef-Topic-946-SubTopic-220-S99-3Reference5:http://fasb.org/us-gaap/role/ref/legacyRef-Topic-210-SubTopic-10-NameAccountingStandardsCodification-SectionS99-Paragraph13-1-Subparagraph(SX210.6-02-09(28-7))-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147480566-2147479134/210-946-10-220-S99-13) Details Name: us-gaap_PreferredStockSharesOutstanding Namespace Prefix: us-gaap_ Data Type: xbrli: sharesItemType Balance Type: na Period Type: instantX- DefinitionPrice per share of a single share amount received by subsidiary or equity investee for each share of common stock of a company issued or sold in the stock transaction. ReferencesNo definition available. Details Name: us-gaap_SharePrice

us-gaap_SaleOfStockPricePerShare Namespace Prefix: us-gaap_ Data Type: dtr- types: perShareItemType Balance Type: na Period Type: instantX- DefinitionPer share or per unit amount of equity securities issued. ReferencesNo definition available. Details Name: us-gaap_SharesIssuedPricePerShare Namespace Prefix: us-gaap_ Data Type: dtr- types: perShareItemType Balance Type: na Period Type: instantX- DefinitionNumber of shares issued related to Restricted Stock Award forfeited during the period upon the conversion of units. An example of a convertible unit is an umbrella partnership real estate investment trust unit (UPREIT unit). ReferencesReference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-NameAccountingStandardsCodification-Section50-Paragraph2-SubTopic10-Topic505-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147481112/505-10-50-2Reference2:http://fasb.org/us-gaap/role/ref/legacyRef-Topic-210-SubTopic-10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph\(SX210.5-02\(28\)\)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147480566/210-10-S99-1Reference3:http://fasb.org/us-gaap/role/ref/legacyRef-Topic-505-210-SubTopic-10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph\(SX210.3-5-04-02\(29\)\)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147480008-2147480566/505-210-10-S99-1Reference4:http://fasb.org/us-gaap/role/ref/legacyRef-Topic-210-505-SubTopic-10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph\(SX210.5-3-04-02\(29\)\)-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147480566-2147480008/210-505-10-S99-1Reference5:http://fasb.org/us-gaap/role/ref/legacyRef-NameAccountingStandardsCodification-Topic505-SubTopic10-Section50-Paragraph3-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147481112/505-10-50-3](http://fasb.org/us-gaap/role/ref/legacyRef-NameAccountingStandardsCodification-Section50-Paragraph2-SubTopic10-Topic505-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147481112/505-10-50-2Reference2:http://fasb.org/us-gaap/role/ref/legacyRef-Topic-210-SubTopic-10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph(SX210.5-02(28))-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147480566/210-10-S99-1Reference3:http://fasb.org/us-gaap/role/ref/legacyRef-Topic-505-210-SubTopic-10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph(SX210.3-5-04-02(29))-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147480008-2147480566/505-210-10-S99-1Reference4:http://fasb.org/us-gaap/role/ref/legacyRef-Topic-210-505-SubTopic-10-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph(SX210.5-3-04-02(29))-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147480566-2147480008/210-505-10-S99-1Reference5:http://fasb.org/us-gaap/role/ref/legacyRef-NameAccountingStandardsCodification-Topic505-SubTopic10-Section50-Paragraph3-PublisherFASB-URIhttps://asc.fasb.org/1943274/2147481112/505-10-50-3) Details Name: us-gaap_StockIssuedDuringPeriodSharesRestrictedStockAwardForfeited

us-gaap_StockIssuedDuringPeriodSharesConversionOfUnits 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. ReferencesNo definition available. Details Name: us-gaap_SubsiarySaleOfStockLineItems Namespace Prefix: us-gaap_ Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionThe maximum number of securities classified as temporary equity that are permitted have been sold (or granted) to the be issued by an entity's charter shareholders. Securities issued include securities outstanding and bylaws securities held in treasury. Temporary equity is a security with redemption features that are outside the control of the issuer, is not classified as an asset or liability in conformity with GAAP, and is not mandatorily redeemable. Includes any type of security that is redeemable at a fixed or determinable price or on a fixed or determinable date or dates, is redeemable at the option of the holder, or has conditions for redemption which are not solely within the control of the issuer. If convertible, the issuer does not control the actions or events necessary to issue the maximum number of shares that could be required to be delivered under the conversion option if the holder exercises the option to convert the stock to another class of equity. If the security is a warrant or a rights issue, the warrant or rights issue is considered to be temporary

2023-2024 Dec. 31, 2022Schedule 2023Schedule of Income Tax Provision [Abstract] Current \$ 1,068,183 \$ 819,453 Deferred 453 Deferred (157,711) (82,464) (4,088) Current Deferred (19,398) (962) Change in valuation allowance 157,711 101,862 Income 862 5,050 Income tax provision \$ 1,068,183 \$ 819,453 453X - References No definition available. Details Name: eshau_ScheduleOfIncomeTaxProvisionAbstract Namespace Prefix: eshau_ Data Type: xbrli:stringItemType Balance Type: na Period Type: durationX- Definition Amount of current federal tax expense (benefit) attributable to income (loss) from continuing operations. Includes, but is not limited to, current national tax expense (benefit) for non-US (United States of America) jurisdiction. References Reference 1: http://www.xbrl.org/2009/role/commonPracticeRef-Topic 235-740-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.4-08(h)(1)(Note 1))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480678-2147479360/235-740-10-S99-1 Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef-Topic 235-SubTopic 10-Name Accounting Standards Codification-Section 50-S99-Paragraph 9-1-Subparagraph (SX a)-SubTopic 10-210.4-Topic 740-08(h)(1)(Note 1))-Publisher FASB-URI https://asc.fasb.org/1943274/2147482685-2147480678/740-235-10-50-S99-9 Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef-Topic 740-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 9-Subparagraph (SAB a)-SubTopic 10-Topic 740-6.1.7)-Publisher FASB-URI https://asc.fasb.org/1943274/2147479360-2147482685/740-10-S99-50-1-9 Details Name: us-gaap_DeferredFederalIncomeTaxExpenseBenefit-----gaap_CurrentFederalTaxExpenseBenefit Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: durationX- Definition Amount of deferred current state and local tax expense (benefit) attributable to income (loss) from continuing operations. Includes, but is not limited to, deferred current regional, territorial, and provincial tax expense (benefit) for non-US (United States of America) jurisdiction. References Reference 1: http://www.xbrl.org/2009/role/commonPracticeRef-Topic 235-740-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SAB Topic 6. I. 7)-Publisher FASB-URI https://asc.fasb.org/1943274/2147479360/740-1-Reference 2 instantX- Definition Amount of deferred tax liability attributable to taxable temporary differences from capitalized costs. References Reference 1: http://www.xbrl.org/2009/role/commonPracticeRef-Topic 235-740-SubTopic 10-Name Accounting Standards Codification-Section S99-50-Paragraph 6-1-Subparagraph (SX 210.4-08(h)(1)(Note 1))-Publisher FASB-URI https://asc.fasb.org/1943274/2147482685-2147480678-2147482685/235-740-10-S99-50-1-Reference 6 Reference 3 2: http://fasbwww.xbrl.org/2009-us-gaap/role/commonPracticeRef-ref/legacyRef-Name Accounting Standards Codification-Topic 740-SubTopic 10-Section 50-Paragraph 8-9-Subparagraph (a)-SubTopic 10-Topic 740-9-8 Details Name: us-gaap_CurrentStateAndLocalTaxExpenseBenefit-gaap_DeferredTaxLiabilitiesDeferredExpense Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: 10-S99-1 Details Name: us-gaap_CurrentFederalTaxExpenseBenefit-gaap_IncomeTaxExpenseBenefit Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: durationX- References No definition available. Details Name: us-gaap_IncomeTaxExpenseBenefitContinuingOperationsAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: durationX- Definition Amount of current state and local the difference between reported income tax expense (benefit) attributable and expected income tax expense (benefit) computed by applying the domestic federal statutory income tax rates to pretax income (loss) from continuing operations attributable. Includes, but is not limited to, current regional, territorial, and provincial increase (decrease) in the valuation allowance for deferred tax assets expense (benefit) for non-US (United States of America) jurisdiction. References Reference 1: http://www.xbrl.org/2009-2003/role/commonPracticeRef-exampleRef-Topic 235-740-SubTopic 10-Name Accounting Standards Codification-Section S99-55-Paragraph 231-1-Subparagraph (SX 210.4-08(h)(1)(Note 1))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480678-2147482663/235-740-10-S99-55-1-Reference 231 Reference 2: http://www.xbrl.org/2009-2003/role/commonPracticeRef-disclosureRef-Topic 740-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 9-12A-Subparagraph (a) (6)-SubTopic 10-Topic 740-12A Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef-Topic 740-SubTopic 10-Name Accounting Standards Codification-Section S99-50-Paragraph 12-1-Subparagraph (SAB Topic 6. I. 7)-Publisher FASB-URI https://asc.fasb.org/1943274/2147479360-2147482685/740-10-S99-50-1-12 Details Name: us-gaap_CurrentStateAndLocalTaxExpenseBenefit-gaap_IncomeTaxReconciliationChangeInDeferredTaxAssetsValuationAllowance Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: durationX- Definition Amount of deferred federal tax..... Balance Type: credit Period Type: durationIncome taxes Taxes (Details)- Schedule of Reconciliation of the Federal Income Tax Rate (Details) 12 Months Ended Dec. 31, 2023-2024 Dec. 31, 2022Schedule 2023Schedule of Reconciliation of the Federal Income Tax Rate [Abstract] Statutory federal income tax rate 21.00 % 21.00 % Prior year true-up (2.70 %) State taxes, net of federal tax benefit 4.90 % 4-Fines and penalties 0.90 10 % Change in valuation allowance 3.20 % 3.70 % (25.90 %) Income tax provision 29-21.60 % 0-29.00-60 % X - References No definition available. Details Name: eshau_ScheduleOfReconciliationOfTheFederalIncomeTaxRateAbstract Namespace Prefix: eshau_ Data Type: xbrli:stringItemType Balance Type: na Period Type: durationX- Definition Percentage of current income tax expense (benefit) and deferred income tax expense (benefit) pertaining to continuing operations. References Reference 1: http://www.xbrl.org/2003/role/disclosureRef-Topic 740-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 12-12 Reference 2: http://www.xbrl.org/2003/role/exampleRef-Topic 740-SubTopic 10-Name Accounting Standards Codification-Section 55-Paragraph 231-1-Subparagraph (SX 210.4-08(h)(2))-Publisher FASB-URI https://asc.fasb.org/1943274/2147482685/740-10-50-12-12 Reference 3: http://www.xbrl.org/2003/role/disclosureRef-Topic 740-SubTopic 10-Name Accounting Standards Codification-Section S99-50-Paragraph 12-1-Subparagraph (SAB Topic 6. I. Fact 1. 4 Q1)-Publisher FASB-URI https://asc.fasb.org/1943274/2147479360/740-10-S99-1 Reference 4: http://www.xbrl.org/2003/role/disclosureRef-Topic 235-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.4-08(h)(2))-Publisher FASB-URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1 Details Name: us-gaap_EffectiveIncomeTaxRateReconciliationAtFederalStatutoryIncomeTaxRate Namespace Prefix: us-gaap_ Data Type: dtr-types:

percentItem Type: Balance Type: na Period Type: durationX- Definition Percentage 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 changes in the valuation allowance for deferred tax assets. References Reference 1: <http://www.xbrl.org/2009-2003/role/commonPracticeRef-exampleRef> - Topic 740- SubTopic 10- Name Accounting Standards Codification- Section 50-55 - Paragraph 12-231 - Publisher FASB- URI <https://asc.fasb.org/#1943274/2147482685-2147482663/740-10-50-55-12Reference-231Reference> 2: <http://www.xbrl.org/2009-2003/role/commonPracticeRef-disclosureRef> - Topic 740- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 12A- Subparagraph (a) (6) - Publisher FASB- URI <https://asc.fasb.org/#1943274/2147480566-2147482685/210-740-10-S99-50-1Reference-12AReference-6-3> :<http://fasb-www.xbrl.org/2009-us-gaap/role/commonPracticeRef-ref/legacyRef> - Topic 505-740 - SubTopic 10- Name Accounting Standards Codification- Section S99-50 - Paragraph 12-1- Subparagraph (SX 210.3-04)- Publisher FASB- URI <https://asc.fasb.org/#1943274/2147480008-2147482685/505-740-10-S99-50-1Reference-12Reference-7-4> :<http://fasb-www.xbrl.org/2009-us-gaap/role/commonPracticeRef-ref/legacyRef> - Topic 210-235 - SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (SX 210 SAB Topic 6.1- Faet. 4 - 08 (h) (2)) - Publisher FASB- URI [https://asc.fasb.org/#1943274/2147479360-2147480678/740-235-10-S99-1DetailsName-us-gaap-EffectiveIncomeTaxRateReconciliationChangeInDeferredTaxAssetsValuationAllowanceNamespacePrefix-us-gaap_DataType-dtr-types-percentItemType-BalanceType-na-PeriodType-durationX-DefinitionPercentage-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](https://asc.fasb.org/#1943274/2147479360-2147480678/740-235-10-S99-1DetailsName-us-gaap-EffectiveIncomeTaxRateReconciliationChangeInDeferredTaxAssetsValuationAllowanceNamespacePrefix-us-gaap_DataType-dtr-types-percentItemType-BalanceType-na-PeriodType-durationX-DefinitionPercentage-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 Data Type: xbrl:monetaryItem Type: Balance Type: debit Period Type: durationX- Definition Amount of current income tax expense (benefit) and deferred income tax expense (benefit) pertaining to continuing operations other adjustments. References Reference 1: <http://www.xbrl.org/2003/role/disclosureRef-exampleRef> - Topic 250-740 - SubTopic 10- Name Accounting Standards Codification- Section 50-55 - Paragraph 8-231 - Publisher FASB- URI <https://asc.fasb.org/#1943274/2147483443-2147482663/250-740-10-50-55-8Reference-231Reference> 2: <http://www.xbrl.org/2003-2009/role/disclosureRef-commonPracticeRef> - Topic 250-740 - SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 9-12- Subparagraph (b) (3) - Publisher FASB- URI <https://asc.fasb.org/#1943274/2147483443-2147482685/740-10-250-50-10-50-9Reference-12Reference> 3: <http://www.xbrl.org/2003-2009/role/disclosureRef-commonPracticeRef> - Topic 740- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 10-12 - Publisher FASB- URI <https://asc.fasb.org/#1943274/2147482685/740-10-50-10Reference-12Reference> 4: <http://www.xbrl.org/2003-2009/role/disclosureRef-commonPracticeRef> - Topic 740-235 - SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (SX 210 SAB TOPIC 6.1-7-4-08 (h) (2)) - Publisher FASB- URI [https://asc.fasb.org/#1943274/2147479360-2147480678/740-235-10-S99-1Reference-5-1DetailsName-us-gaap-EffectiveIncomeTaxRateReconciliationOtherAdjustmentsNamespacePrefix-us-gaap_DataType-dtr-types-percentItemType-BalanceType-na-PeriodType-durationX-DefinitionPercentage-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](https://asc.fasb.org/#1943274/2147479360-2147480678/740-235-10-S99-1Reference-5-1DetailsName-us-gaap-EffectiveIncomeTaxRateReconciliationOtherAdjustmentsNamespacePrefix-us-gaap_DataType-dtr-types-percentItemType-BalanceType-na-PeriodType-durationX-DefinitionPercentage-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 revisions of previously reported income tax expense. References Reference 1: <http://www.xbrl.org/2003-2009/role/disclosureRef-commonPracticeRef> - Topic 280-740 - SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 22-12 - Subparagraph (h-b) (3) - Publisher FASB- URI <https://asc.fasb.org/#1943274/2147482810-2147482685/280-740-10-50-22Reference-12Reference-6-2> :<http://www.xbrl.org/2003-2009/role/disclosureRef-commonPracticeRef> - Topic 944-740 - SubTopic 220-10 - Name Accounting Standards Codification- Section S99-50 - Paragraph 12-1- Subparagraph (SX 210.7-04 (9)) - Publisher FASB- URI <https://asc.fasb.org/#1943274/2147483586-2147482685/944-740-220-10-S99-50-1Reference-12Reference-7-3> :<http://www.xbrl.org/2003-2009/role/disclosureRef-commonPracticeRef> - Topic 235- SubTopic 10 - Name Accounting Standards Codification- Section 45-S99 - Paragraph 1- Subparagraph (SX 210.4-08 (h) (2) - Subparagraph (a)) - SubTopic 20- Topic 740- Publisher FASB- URI <https://asc.fasb.org/#1943274/2147482659/740-20-45-2Reference-8> :[http://www.xbrl.org/2003/role/disclosureRef-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph\(SX210.4-08\(h\)\)-SubTopic10-Topic235-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147480678/235-10-S99-1DetailsName-us-gaap-IncomeTaxExpenseBenefit](http://www.xbrl.org/2003/role/disclosureRef-NameAccountingStandardsCodification-SectionS99-Paragraph1-Subparagraph(SX210.4-08(h))-SubTopic10-Topic235-PublisherFASB-URIhttps://asc.fasb.org/#1943274/2147480678/235-10-S99-1DetailsName-us-gaap-IncomeTaxExpenseBenefit) gaap_EffectiveIncomeTaxRateReconciliationPriorYearIncomeTaxes Namespace Prefix: us-gaap_Data Type: xbrl:dtr-types: monetaryItem Type: percentItem Type: Balance Type: debit na Period Type: durationX- Definition Amount Definition Percentage of increase (decrease) in the difference between reported income valuation allowance for a specified deferred tax asset. References Reference 1: <http://www.xbrl.org/2009-2003/role/commonPracticeRef-exampleRef> - Topic 740- SubTopic 10- Name Accounting Standards Codification- Section 50-55 - Paragraph 12-231 - Publisher FASB- URI <https://asc.fasb.org/#1943274/2147482685-2147482663/740-10-50-55-12Reference-231Reference> 2: <http://www.xbrl.org/2009-2003/role/commonPracticeRef-disclosureRef> - Topic 740- SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 12A- Subparagraph (a) (1) - Publisher FASB- URI <https://asc.fasb.org/#1943274/2147480566-2147482685/210-740-10-S99-50-1Reference-12AReference-6-3> :<http://fasb-www.xbrl.org/2009-us-gaap/role/commonPracticeRef-ref/legacyRef> - Topic 505-740 - SubTopic 10- Name Accounting Standards Codification- Section S99-50 - Paragraph 12-1- Subparagraph (SX 210.3-04)- Publisher FASB- URI <https://asc.fasb.org/#1943274/2147480008-2147482685/505-740-10-S99-50-1Reference-12Reference-7-4> :<http://fasb-www.xbrl.org/2009-us-gaap/role/commonPracticeRef-ref/legacyRef> - Topic 210-235 - SubTopic 10- Name Accounting Standards Codification- Section S99- Paragraph 1- Subparagraph (SX 210 SAB Topic 6.1- Faet. 4 - 08 (h) (2)) - Publisher FASB- URI [https://asc.fasb.org/#1943274/2147479360-2147480678/740-235-10-S99-1DetailsName-us-gaap-EffectiveIncomeTaxRateReconciliationStateAndLocalIncomeTaxesNamespacePrefix-us-gaap_DataType-dtr-types-percentItemType-BalanceType-na-PeriodType-durationX-ReferencesNo-definition-available.DetailsName-us-gaap-IncomeTaxExpenseBenefitContinuingOperationsIncomeTaxReconciliationAbstractNamespacePrefix-us-gaap_DataType-xbrl:stringItemType-BalanceType-na-PeriodType-durationFairValueMeasurements\(Details\)-USD\(\\$\)-12Months-Ended-Jun-Ended-Dec-16-31-2023-2024-Dec-31-2022-Fair-2023-Fair-Value-Measurements\[Abstract-Line-Items\]-Asset-Assets;-Held-held-in-Trust-trust-account-\\$8,Noncurrent-485,212-\\$120,000,366Interest-income-earned-from-the-Trust-Account-366-Issuance-of-Representative-Shares-\(in-Shares\)-287,500-Fair-value-of-representative-shares-\\$2-945,420-239,466-Remaining-available-per-share-\(in-Dollars-per-share\)-\\$7.789-IPO-\[Member\]-Fair-Value-Measurements\[Line-Items\]-Issuance-of-Representative-Shares-\(in-Shares\)-11,500,000-11,500,000-Fair-value-of-representative-shares-\\$1,398,400-Remaining-available-per-share-\(in-Dollars-per-share\)-\\$10.15-Fair-Value-Hedging-\[Member\]-IPO-\[Member\]-Fair-Value-Measurements\[Line-Items\]-Remaining-available-per-share-\(in-Dollars-per-share\)-\\$](https://asc.fasb.org/#1943274/2147479360-2147480678/740-235-10-S99-1DetailsName-us-gaap-EffectiveIncomeTaxRateReconciliationStateAndLocalIncomeTaxesNamespacePrefix-us-gaap_DataType-dtr-types-percentItemType-BalanceType-na-PeriodType-durationX-ReferencesNo-definition-available.DetailsName-us-gaap-IncomeTaxExpenseBenefitContinuingOperationsIncomeTaxReconciliationAbstractNamespacePrefix-us-gaap_DataType-xbrl:stringItemType-BalanceType-na-PeriodType-durationFairValueMeasurements(Details)-USD($)-12Months-Ended-Jun-Ended-Dec-16-31-2023-2024-Dec-31-2022-Fair-2023-Fair-Value-Measurements[Abstract-Line-Items]-Asset-Assets;-Held-held-in-Trust-trust-account-$8,Noncurrent-485,212-$120,000,366Interest-income-earned-from-the-Trust-Account-366-Issuance-of-Representative-Shares-(in-Shares)-287,500-Fair-value-of-representative-shares-$2-945,420-239,466-Remaining-available-per-share-(in-Dollars-per-share)-$7.789-IPO-[Member]-Fair-Value-Measurements[Line-Items]-Issuance-of-Representative-Shares-(in-Shares)-11,500,000-11,500,000-Fair-value-of-representative-shares-$1,398,400-Remaining-available-per-share-(in-Dollars-per-share)-$10.15-Fair-Value-Hedging-[Member]-IPO-[Member]-Fair-Value-Measurements[Line-Items]-Remaining-available-per-share-(in-Dollars-per-share)-$)

0-122-X -ReferencesNo definition available. Details Name: eshau_FairValueMeasurementsLineItems Namespace Prefix: eshau_Data Type: xbrli:stringItemType Balance Type: na Period Type: durationX- DefinitionRepresents the amount of fair value of representative shares. ReferencesNo definition available. Details Name: eshau_FairValueOfRepresentativeShares Namespace Prefix: eshau_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: durationX- DefinitionThe amount of cash, securities, or other assets held by a third-party trustee pursuant to the terms of an agreement which assets are available to be used by beneficiaries to that agreement only within the specific terms thereof and which agreement is expected to terminate more than one year from the balance sheet date (or operating cycle, if longer) at which time the assets held- in- trust will be released or forfeited. ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef-Topic 235-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.4-08(b))-Publisher FASB-URI https://asc.fasb.org/#1943274/2147480678/235-10-S99-1 Details Name: us-gaap_AssetsHeldInTrustNoncurrent Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instantX- DefinitionPrice of a single share of a number of saleable stocks of a company. ReferencesNo definition available. Details Name: us-gaap_SharePrice-gaap_FairValueDisclosuresAbstract Namespace Prefix: us-gaap_Data Type: xbrli:dtr-types-perShareItemType stringItemType Balance Type: na Period Type: instantX durationX- DefinitionNumber of new stock issued during the period

DefinitionInterest earned on funds deposited in US domestic money market accounts. ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef-Topic 942-SubTopic 220-Name Accounting Standards Codification-Section 50-S99-Paragraph 2-1-SubTopic-Subparagraph (SX 10-210.9)-Topic 505-04(4))-Publisher FASB-URI https://asc.fasb.org/#1943274/2147481112/2147478524/505-942-10-50-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 505-Name Accounting Standards Codification-Section 50-Paragraph 2-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org/#1943274/2147481004/946-505-50-2Reference 3: http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 220-Name Accounting Standards Codification-Section..... 1943274/2147480566/210-10-S99-1 Details Name: us-gaap_StockIssuedDuringPeriodSharesNewIssues-gaap_InterestIncomeMoneyMarketDeposits Namespace Prefix: us-gaap_Data Type: xbrli:sharesItemType monetaryItemType Balance Type: na credit Period Type: durationX durationFair Value Measurements-**Schedule of** Details Name: us-gaap_SubsidarySaleOfStockAxis = us-gaap_IPOMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us-gaap_DerivativeInstrumentsGainLossByHedgingRelationshipAxis = us-gaap_FairValueHedgingMember Namespace Prefix: Data Type: na Balance Type: Period Type: Fair Value Measurements (Details)-Schedule of Fair USD (\$) Dec. 31, 2024 Dec. 31, 2023Fair Value Measurements Dec. 31-**Recurring 2023 USD (\$) Level [Member] | Level 1 Fair Value, Recurring [Member] Assets: Investments held in Trust Account - U. S. Treasury Securities Money Market Fund \$ 8,485,212 \$ 120,000,366X-ReferencesNo definition available. Details Name: us-gaap_AssetsAbstract-gaap_AssetsFairValueDisclosureAbstract Namespace Prefix: us-gaap_Data Type: xbrli:stringItemType Balance Type: na Period Type: durationX- DefinitionThe amount of cash, securities, or other assets held by a third-party trustee pursuant to the terms of an agreement which assets are available to be used by beneficiaries to that agreement only within the specific terms thereof and which agreement is expected to terminate more than one year from the balance sheet date (or operating cycle, if longer) at which time the assets held- in- trust will be released or forfeited. ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef-Topic 235-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.4-08(b))-Publisher FASB-URI https://asc.fasb.org/#1943274/2147480678/235-10-S99-1 Details Name: us-gaap_AssetsHeldInTrustNoncurrent Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instantX- Details Name: us-gaap_FairValueByMeasurementFrequencyAxis = us-gaap_FairValueMeasurementsRecurringMember Namespace Prefix: Data Type: na Balance Type: Period Type: X- Details Name: us-gaap_FairValueByFairValueHierarchyLevelAxis = us-gaap_FairValueInputsLevelI Member Namespace Prefix: Data Type: na Balance Type: Period Type: X-**Segment Information (Details) 12 Months Ended Dec. 31, 2024 Segment Information [Abstract] Operating segmentX - 2147482790 / 220** information is available. An operating segment may engage in business activities for which it has yet to earn revenues, for example, start- 10-45-1BReference 38 up operations may be operating segments before earning revenues. ReferencesReference 1: http://fasb.www.xbrl.org/2003-us-gaap/role/exampleRef/ref/legacyRef-Topic 280-220-SubTopic 10-Name Accounting Standards Codification-Section 55-S99-Paragraph 49-2-Subparagraph (SX 210.5-03(20))-Publisher FASB-URI https://asc.fasb.org/#1943274/2147482785-2147483621/280-220-10-55-S99-49Reference 2Reference 2-39: http://fasb.www.xbrl.org/2009-us-gaap/role/commonPracticeRef/ref/legacyRef-Topic 280-942-SubTopic 10-220-Name Accounting Standards Codification-Section 50-S99-Paragraph 18-1-Subparagraph (SX 210.9-04(22))-Publisher FASB-URI https://asc.fasb.org/#1943274/2147483589-2147482810/280-Details Name: us-gaap_NumberOfOperatingSegments-gaap_FairValueByMeasurementFrequencyAxis = us-gaap_FairValueMeasurementsRecurringMember Namespace Prefix: us-gaap_Data Type: na xbrli:integerItemType Balance Type: na Period Type: Fair Value Measurements (durationX-ReferencesNo definition available. Details Name: us-gaap_SegmentReportingInformationAdditionalInformationAbstract Namespace Prefix: us-gaap_Data Type: xbrli:stringItemType Balance Type: na Period Type: durationSegment Information - Schedule of Equity Instruments-Allocation the CODM Reviews Several Key Metrics (Details)-Level 3-Chief Operating Decision Maker [Member] +- USD (\$) 12 Months Ended Jun Ended Dec. 16 31, 2023-2024 Dec. 31 USD (\$) Fair Value, Assets Measured on Recurring Basis, Unobservable Input Reconciliation 2023Schedule of Allocation the CODM Reviews Several Key Metrics [Line Items] Representative shares-General and administrative expenses \$ 882,103 \$ 393,732Interest earned on investments held in Trust Account \$ 5,942,677 \$ 3,275,366X- DefinitionThe aggregate total of expenses of managing and administering the affairs of an entity, including affiliates of the reporting entity, which are not directly or indirectly associated with the manufacture, sale or creation of a product or product line. ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef-Topic 220-SubTopic 10-Name Accounting Standards Codification-Section S99-Paragraph 2-239,466Fair Value of Public Rights for common stock subject to redemption allocation \$ - Subparagraph (SX 210.5-03(4))-Publisher FASB-URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 1-398,400X-Subparagraph DefinitionAmount of addition (SX 210.6-07 reduction) to the amount at which an instrument classified in shareholders' equity could be incurred (settled 2) in (a current transaction between willing parties))-Publisher FASB-URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1 Details Name: us-gaap_EquityFairValueAdjustment 280-instantX-10-55-48Reference 3-DefinitionAmount of deferred tax liability attributable to taxable temporary differences from capitalized costs. ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef-Topic 220-740-SubTopic 10-Name Accounting Standards Codification-Section S99-50-Paragraph 6 2-Subparagraph (SX 210.5-03(7)(b))-Publisher FASB-URI https://asc.fasb.org/#1943274/2147483621-2147482685/220-740-10-S99-50-2Reference 6Reference 4-2: http://fasb.www.xbrl.org/2003**

us-gaap / role / **ref / legacyRef** disclosureRef-Topic 270-SubTopic 10- Name Accounting Standards Codification- **Topic 740- SubTopic 10- Section 50- Paragraph 8** 1-Subparagraph (i)- Publisher FASB- URI <https://asc.fasb.org/1943274/2147482964-2147482685> 270 740- 10- 50- 1Reference 5 8 **Details Name** : http://www.xbrl.org/2003/role/disclosureRef-Topic 280-gaap_Data Type:xbrli:monetaryItemType Balance Type:credit Period Type: Namespace Prefix: us-gaap_Data Type: xbrli: monetaryItemType Balance Type: credit Period Type: durationX- DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. ReferencesNo definition available. Details Name: us-gaap-FairValueAssetsMeasuredOnRecurringBasisUnobservableInputReconciliationLineItems

gaap_SegmentReportingInformationLineItems Namespace Prefix: us-gaap_Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionAmount of decrease to net income for accretion of temporary equity to its redemption value to derive net income apportioned to common stockholders. ReferencesNo definition available.-Details Name: **srt_TitleOfIndividualAxis** us-gaap-TemporaryEquityAccretionToRedemptionValueAdjustment Namespace Prefix: us-gaap_Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX- Details Name: us-gaap-FairValueByFairValueHierarchyLevelAxis =

srt_ChiefOperatingOfficerMember us-gaap-FairValueInputsLevel3Member Namespace Prefix: Data Type: na Balance Type: Period Type: Fair-Value-Measurements (Details)- Schedule of Assumptions were Used in Valuing the Representative Shares 12 Months Ended Jun. 16, 2023 Dec. 31, 2023 Schedule of Assumptions were Used in Valuing the Representative Shares [Abstract] Risk-free rate 5.15% 5.15% Volatility 5.70% 5.70% Implied DLOM (Discount for Lack of Marketability) 1.40% Restricted term (in years) 1 year 2 months 1 day X- ReferencesNo definition available. Details Name: eshau-ScheduleOfAssumptionsWereUsedInValuingTheRepresentativeSharesAbstract Namespace Prefix: eshau_Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionRestrictions on equity-based instruments during the vesting period, such as the inability to transfer unvested awards, are not taken into account in estimating the fair value of the award. However, restrictions that remain in effect after an award is vested, such as the inability to transfer or hedge vested options or a prohibition on the sale of outstanding vested shares (or other type of equity) for a period of time, affect the estimate of an award's fair value. ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 2- Subparagraph \(f\) \(2\) \(v\)- Publisher FASB- URI https://asc.fasb.org/1943274/2147480429/718-10-50-2](http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 2- Subparagraph (f) (2) (v)- Publisher FASB- URI https://asc.fasb.org/1943274/2147480429/718-10-50-2) Details Name: us-gaap-ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsDiscountForPostvestingRestrictions Namespace Prefix: us-gaap_Data Type: dtr- types: percentItemType Balance Type: na Period Type: durationX- DefinitionThe estimated measure of the percentage by which a share price is expected to fluctuate during a period. Volatility also may be defined as a probability-weighted measure of the dispersion of returns about the mean. The volatility of a share price is the standard deviation of the continuously compounded rates of return on the share over a specified period. That is the same as the standard deviation of the differences in the natural logarithms of the stock prices plus dividends, if any, over the period. ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 2- Subparagraph \(f\) \(2\) \(ii\)- Publisher FASB- URI https://asc.fasb.org/1943274/2147480429/718-10-50-2](http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 2- Subparagraph (f) (2) (ii)- Publisher FASB- URI https://asc.fasb.org/1943274/2147480429/718-10-50-2) Details Name: us-gaap-ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsExpectedVolatilityRate Namespace Prefix: us-gaap_Data Type: dtr- types: percentItemType Balance Type: na Period Type: durationX- DefinitionThe risk-free interest rate assumption that is used in valuing an option on its own shares. ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 2- Subparagraph \(f\) \(2\) \(iv\)- Publisher FASB- URI https://asc.fasb.org/1943274/2147480429/718-10-50-2](http://www.xbrl.org/2003/role/disclosureRef-Topic 718-SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 2- Subparagraph (f) (2) (iv)- Publisher FASB- URI https://asc.fasb.org/1943274/2147480429/718-10-50-2) Details Name: us-gaap-ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsRiskFreeInterestRate Namespace Prefix: us-gaap_Data Type: dtr- types: percentItemType Balance Type: na Period Type: durationX- DefinitionPeriod an equity-based award is expected to be outstanding, in 'PnYnMnDnFnHnMnS' format, for example, 'P1Y5M13D' represents the reported fact of one year, five months, and thirteen days. ReferencesReference 1: [http://asc.fasb.org/us-gaap/role/ref/otherTransitionRef-Topic 718-SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 2- Subparagraph \(f\) \(2\) \(i\)- Publisher FASB- URI https://asc.fasb.org/1943274/2147480429/718-10-50-2](http://asc.fasb.org/us-gaap/role/ref/otherTransitionRef-Topic 718-SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 2- Subparagraph (f) (2) (i)- Publisher FASB- URI https://asc.fasb.org/1943274/2147480429/718-10-50-2) Details Name: us-gaap-ShareBasedGoodsAndNonemployeeServicesTransactionValuationMethodExpectedTerm1 Namespace Prefix: us-gaap_Data Type: xbrli: durationItemType Balance Type: na Period Type: durationFair Value Measurements (Details)- Schedule of Valued Based on Market Comparables \$ / shares in Units, \$ in Millions 12 Months Ended Dec. 31, 2023 USD (\$) \$ / sharesLow [Member] Fair Value Measurements (Details)- Schedule of Valued Based on Market Comparables [Line Items] IPO Proceeds (in millions of dollars) (in Dollars) | \$ \$ 50 Warrant Coverage Rights Coverage (per unit) \$ 0.06 Remaining Months to Complete High [Member] Fair Value Measurements (Details)- Schedule of Valued Based on Market Comparables [Line Items] IPO Proceeds (in millions of dollars) (in Dollars) | \$ \$ 240 Warrant Coverage \$ 1 Rights Coverage (per unit) \$ 0.2 Remaining Months to Complete 10 years X- ReferencesNo definition available. Details Name: eshau-FairValueMeasurementsDetailsScheduleofValuedBasedonMarketComparablesLineItems Namespace Prefix: eshau_Data Type: xbrli: stringItemType Balance Type: na Period Type: durationX- DefinitionThe price of rights coverage. ReferencesNo definition available. Details Name: eshau-RightsCoverageperUnit Namespace Prefix: eshau_Data Type: dtr: perShareItemType Balance 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-Topic 505-SubTopic 10- Name Accounting Standards Codification- Section 50- Paragraph 3- Publisher FASB- URI https://asc.fasb.org/1943274/2147481112/505-10-50-3> Details Name: us-gaap-ClassOfWarrantOrRightExercisePriceOfWarrantsOrRights1 Namespace Prefix: us-gaap_Data Type: dtr- types: perShareItemType Balance Type: na Period Type: instantX- DefinitionNotice period the entity is required to deliver before it can redeem an investment calculated using net asset value per share, in 'PnYnMnDnFnHnMnS' format, for example, 'P1Y5M13D' represents the reported fact of one year, five months, and thirteen days. Includes, but is not limited to, investments calculated by per unit, per membership interest, other equity or ownership interest and alternative investments. ReferencesReference 1: [http://asc.fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification- Topic 820- SubTopic 10- Section 50- Paragraph 6A- Subparagraph \(d\)- Publisher FASB- URI https://asc.fasb.org/1943274/2147482106/820-10-50-6A](http://asc.fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification- Topic 820- SubTopic 10- Section 50- Paragraph 6A- Subparagraph (d)- Publisher FASB- URI https://asc.fasb.org/1943274/2147482106/820-10-50-6A) Details Name: us-gaap-FairValueInvestmentsEntitiesThatCalculateNetAssetValuePerShareInvestmentRedemptionNoticePeriod1 Namespace Prefix: us-gaap_Data Type: xbrli: durationItemType Balance Type: na Period Type: durationX- DefinitionThe cash inflow associated with the amount received from entity's first offering of stock to the public. ReferencesReference 1: [http://asc.fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification- Section 45- Paragraph 14- Subparagraph \(a\)- SubTopic 10- Topic 230- Publisher FASB- URI https://asc.fasb.org/1943274/2147482740/230-10-45-14](http://asc.fasb.org/us-gaap/role/ref/legacyRef-Name Accounting Standards Codification- Section 45- Paragraph 14- Subparagraph (a)- SubTopic 10- Topic 230- Publisher FASB- URI https://asc.fasb.org/1943274/2147482740/230-10-45-14) Details Name: us-gaap-ProceedsFromIssuanceInitialPublicOffering Namespace

Prefix: us-gAAP_ Data Type: xbrli: monetaryItemType Balance Type: debit Period Type: durationX-Details Name: srt_RangeAxis =
srt_MinimumMember Namespace Prefix: Data Type: na Balance Type: Period Type: X-Details Name: srt_RangeAxis =
srt_MaximumMember Namespace Prefix: Data Type: na Balance Type: Period Type: